

IRS Processing Codes and Information

**Formerly Titled:
ADP and IDRS Information**

2010

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Section 1. Glossary

1 *Nature of Changes*

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2 *Abbreviations/Acronyms*

A current listing of abbreviations/acronyms can now be found on the MITS web site. The website is listed below. Refer to the index for command code abbreviations At <http://bbs.is.irs.gov>

Abbreviations	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)
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
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
AIS	Automated Insolvency System

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AM	Accounts Maintenance
AMA	Accounts Maintenance Automation
AMS	Audit Management System
AMIR	Audit Management Information Reports
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
BCC	Business Operating Division Client Code
BCS	Block Count Sheet
BEITC	Business Energy Investment Tax Credit
B&F	Business & Farm
BHR	Block Header Record
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BOB	Block Out of Balance
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

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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
CERS	Collection/Exam Referral System
CES	Correspondence Expert System
Cff	Collection Function-field
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
CY	Calendar Year
CYC	Cycle
CZ	Combat Zone
DAIP	Delinquent Account Inventory Profile

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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	Discriminate Index Function
DIN	Document Identification Number
DIRF	Delinquency Investigation Research File
DIS	Distribution Input System
DLN	Document Locator Number
DM-1	Data Master 1 (SSA Tape)
DMF	Debtor Master File
DMFOL	Debtor Master File On Line
DMS	Database Management System
DO	District Office
DOAO	District and Area Office Location
DOC	Document
DOD	Date of Death
DP	Data Processing
DPC	Designated Payment Code
DPR	Daily Production Report
DRU	Document Retention Unit
DTR	Daily Transaction Register
DY	Last Year Delinquent Return Secured
EAC	ERS Action Codes
EACS	EP/EO Application Control System (IDRS)
EAM	Electronic Accounting Machine
EAN	Entity Account Number
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

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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
ETAP	Employment Tax Adjustment Program
ERAS	EIN Research and Assignment System (IDRS)
ERCS	Examination Returns Control System
ERDF	Edited Research Data File
ERDS	Edited Research Display File (ACTRA only)
ERIS	Enforcement Revenue Information System
ERF	Employer Return File
ERIS	Employment Retirement Income Security
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
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
FLC	File Location Code
FM	Fiscal Month
FMS	Financial Management Service
FOD	Foreign Operations District
FOF	Fact of Filing
FOI	Freedom of Information
FP	Full Paid
FPA	Final Partnership Administrative Adjustment
FPLP	Federal Payment Levy Program

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FRB	Federal Reserve Bank
FR(C)	Filing Requirement (Code)
FRC	Federal Records Center
FSAA	Final S-Corporation Administrative Adjustment
FSC	Filing Status (Code) (Form 1040 Series)
FSP	Functional Specification Package
FTD	Federal Tax Deposit
FTF	Failure to File
FTL	Federal Tax Lien
FTP	Failure to Pay
FTS 2000	Federal Telecommunications System 2000
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
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
IE	Itemized Deductions
IGP	Information Gathering Project
IMF	Individual Master File
IMPIS	Integrated Management Planning Information System
IMS	Integrated Management System
IP	Interactive Applications
IPR	Individual Performance Report
IRA	Individual Retirement Account

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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
ITIF	Individual Taxpayer Information File
ITIN	IRS Individual Taxpayer Identification Number
IVL	Individual Validation Listing
JOC	Joint Operation Command - Atlanta
KDO	Key
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

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NCC	National Computing Center
NECT	Non-Exempt Charitable Trust
NAMEB?NAMI	Command Code
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
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
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

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PLEC	Plan Level Entity Control
PMF	Payer Master File
POA	Power of Attorney
POD	Post of Duty
PPBS	Planning, Programming and Budgeting System
PRA	Pre-refund Audit
PRO	Problem Resolution Officer
PRP	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	Processing Year
PYNC	Prior Year Notice Code
QRP	Questionable Refund Program
QRDT	Questionable Refund Detection Team
RA	Revenue Agent
RACS	Revenue Accounting Control System
RAF	Reporting Agent's File
RC	Reason Code
RCC	Return Condition Code
RCF	Recertification System (IDRS)
RDC	Regional Disbursing Center
RDD	Return Due Date
RDO	Regional Disbursing Office
REF	Refund Information File
REI	Recognition Equipment Incorporated
RF	Retention File
RFC	Regional Finance Center
RICS	Return Inventory Classification System
RIS	Real-time Input System
RIS	Request for Information Technology Services
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

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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
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
SWR	Southwest Region
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCC	Tennessee Computing Center
TCC	Transmittal Control Code (Magnetic Media)
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
TRFP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TILT	Taxpayer Inquiry Lookup File

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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
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. Taxpayers 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 as a result of an accepted Form W-7A application. This is a 9 digit temporary number beginning with “9” and the fourth and fifth digits “93”

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

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

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

Case File — The examined return, related 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
Transaction Listing | 4. Renumbered |
| 2. Adjustment Control Listing
Listing. | 5. Nullified Unpostable |
| 3. Good/Error/Reject Block Proof Listing | |

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

Cycle — 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.

Any line marked with # is for official use only

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 Function (DIF) - At MCC, tax returns are given a computer-generated score called DIF (Discriminant Function) 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 disk pack or 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, removable disk pack, disk cartridge, or it may contain fixed hard disks.

Disk Packs - Refers to a series of platters connected by a central hub. As explained in disk drives, packs may be physically or dynamically removable. The disk pack is kept off-line in a plastic housing with a handle. The bottom of the housing is removed and the disk pack is inserted into the disk drive. Then the top of the housing is removed so the access arms can gain entrance between the platters. The housing protects the disk pack against dust and contamination. Disk packs must be handled very carefully and cannot be dropped.

Distributed Input System (DIS) - The Distributed Input System (DIS) is the on-line realtime system that replaced the Directed Data Entry System (DDES) located in the Data Conversion Branch. The primary purpose of the DIS is for the data entry of a wide variety of tax returns and other tax related forms or documents.

District Office (DO) - 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 DIS 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 DIS 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 post to the EPMF each week and can be identified by DLN File Location

Codes 56, 62, 72, 84, 86, and 91. Effective January 2010, ERISA Filing Acceptance System II (EFAST2), an all-electronic system, that will receive and display 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. 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) - An on-line real-time error correction system where information is virtually immediately corrected and updated on the 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) - under the Federal Tax Deposit System, a taxpayer does not make payments to the Internal Revenue Service. Instead, taxpayers deposit payments with a Federal Reserve Bank (FRB) or an authorized commercial bank. The taxpayer uses an FTD form supplied by IRS in a coupon booklet format. The coupons are 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
*: invalid SSN on IMF W: invalid SSN on BMF P: valid EPMF EIN N: NMF

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

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

Fiscal Year — A twelve month accounting period.

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

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

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

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.

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 DLN's 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 as a result 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.

Martinsburg Computing Center (MCC) - Located in Martinsburg, West Virginia, this center houses the master file records for the entire nation.

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 DIS, OCR, 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 realtime and DIS 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).

Microfilm Serial Number — This is a 10-digit number assigned to FTD's during the OCR scanning process. This has increased to a 12 digit number during SCRIPS processing.

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.

National Computer Center Delete - An accounting block to be removed from a good tape file at NCC at the request of a service center.

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 at the service centers.

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

On-Site - Equipment located at the service centers.

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 DIS for the first entry of data through a terminal.

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.

Recognition Equipment Incorporated (REI) - A third-party vendor supplying OCR equipment.

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 DIS 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.

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

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

Scan Optics - A third party vendor supplying OCR equipment.

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 BOOB).

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 — 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.

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.

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.

Section 2. Tax Returns and Forms

1 *Nature of Changes*

Description	Page No.
Subsections 2 & 4 Updated	Various

2 *List of Returns and Forms*

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 and Unemployment Return	B/N	7,6	09,*71	11		
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	6	*72	02		
CTR	Currency Transaction	B	5		15,16, 89		
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04		
SS-10	Consent to Extend the Time to Assess Employment Taxes						
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act						
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, 39, 40		
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			

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
W-3C	Transmittal of Corrected Income & Tax Statements	B		88	44
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	Special Tax Return and Application for Registry-Wagering	B/N	4,*6	63,*96	03
56	Notice Concerning Fiduciary Relationship				
56F	Notice Concerning Fiduciary Relationship (Financial Institution)				
514-B	Tax Transfer Schedule		1,2,3,4,5,6,7,8		51
637	Application for Registration				
706	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	52,*53	*84
706B	Generation-Skipping Transfer Tax Return	B	6	52	85
706CE	Certificate of Payment of Foreign Death Tax				
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 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
730/730C	Tax on Wagering	B/N	4,*6	64,*97	13

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
809	Receipt for Payment of Taxes		1,2,3,4,5,6,7,8,0		17,18
813	Document Register		1,2,3,4,5,6,7,8,9		99
843	Claims		1,2,3,4,5,7,8,9,0		54,77
851	Affiliations Schedule				
872	Consent to Extend the Time to Assess Tax				
872-A	Special Consent to Extend the Time to Assess Tax				
872-B	Consent to Extend the Time to Assess 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				
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
940/940E-FILE	Magnetic Tape Employer's Annual Federal Unemployment Tax Return	B	8	10	39
940EZ	Short Form Employer's Annual Federal Unemployment Tax Return	B	8	10	38
940PR	Employer's Annual Federal Unemployment Tax Return, Puerto Rico	B	8	10	40
940V	Federal Unemployment Tax Return Process Through RPS	B	8	10	70
940V(EZ)	Short Form Employer's Federal Unemployment Tax Return-Process through RPS	B	8	10	70
941	Employer's Quarterly Federal Tax Return	B/N	1,*6	01,*17	41
941	Magnetic Tape Employer's Quarterly Federal Tax Return	B	1	01	35
941C (PR)	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act - Puerto Rico	B	1	01	41
941C	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act	B	1	01	

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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
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
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 (PSC 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
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-PF	Return of Private Foundation	B/N	4,*6	44	91
990-T	Exempt Organization Business Income Tax Return	B/N	3,*6	34	93
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organization				
1000	Ownership Certificate				
1001	Ownership, Exemption, or Reduced Rate Certificate				
1023	Application for Recognition of Exemption				80
1024	Application for Recognition of Exemption				80

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1025	No Application (Dummy Form Number) - IRC Sections 501(c)(01),(11),(14),(16),(18),(21),(22),(24), and 501(d) or 494(a)				
1026	Group Exemption - EDS Only - Any IRC Section				
1028	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120				
1040	U.S. Individual Income Tax Return	I/N	2,*6	30,*20	11,12, 21, 22
1040A	U.S. Individual Income Tax Return	I	2	30	09,10
1040C	U.S. Departing Alien Income Tax Return	I	2	30	61
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	I	2	30	20
1040EZ	U.S. Individual Income Tax Return	I	2	30	07, 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 (PSC only)	I/N	2,*6	30,*20, *21	72,73
1040NR-EZ	US Non-resident Alien Income Tax Return (PSC only)	I	2	30	73
1040PC	U.S. Individual Income Tax Return (Personal Computer)	I	2	30	05,06
1040PR	U.S. Self-Employment Tax Return-Puerto Rico (PSC only)	I/N	2,*6	30,*22	27
1040SS	U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)	I	2	30	26
1040V	Payment Voucher	I	2	30	70
1040 VITA/TCE OVRPRT	US Individual Income Tax return (VITA/TCE Overprint)			20	
1040X	Amended U.S. Individual Income Tax Return	I	2	30	11,54
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B/N	2,*6	05,*21	44
1041	Magnetic Media U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B	2	05	36
1041-A	U.S. Information Return—Trust Accumulation of Charitable Amounts	B/N	4,*6	36	81
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	N	5	12	02

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	Withholding				
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		67
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				
1096	Annual Summary and Transmittal of US Information Returns	I/B	5	88	69
1098	Mortgage Interest Statement		5		81
1098C	C (Contributions of Motor Vehicles, Boats and Airplanes)				
1098E	Student Loan Interest Statement		5		84
1098T	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-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

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	B/N	3,*6	02,*32	*69,07
1120-H	US Income Tax Return for Homeowner Associations	B	3	02	71
1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return	N	6	*23	69,*20
1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, etc.		5		67
1120L	U.S. Life Insurance Company Income Tax Return	B/N	3,*6	02,*32	11,*15
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	B/N	3,*6	02,*32	08,*20
1120PC	U.S. Property and Casualty Insurance Company Income Tax Return	B	3	02	13
1120-POL	U.S. Income Tax Return of Political Organization	B	3	02	20
1120 REIT	U.S. Income Tax Return for Real Estate Investment Trusts	B	3	02	12
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	B	3	02	05
1120-S	U.S. Small Business Corporation Income Tax Return	B/N	3,*6	02,*31	16,*20
1120W	Estimated Tax for Corporation		3	02	10
1120W (FY)	Fiscal Year Corporation Estimated Tax		3	02	10
1120X	Amended U.S. Corporation Income Tax Return	B/N	3,*6	02	10,54,*20,*32
1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return				
1127	Application for Extension of Time for Payment of Tax		2		77
1128	Application for Change in Accounting Period				
1138	Extension of Time for Payment of Taxes by a Corporation Expecting a net Loss Carry back				
1139	Corporation Application for Tentative Refund	B	3	02	84
1164PR	Disbursing Center Notification of Undelivered Refund Checks		1,2,3,4,5, 6,7,8		45
1296	Assessment Against Transferee of Fiduciary				
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer				
1331	Notice of Adjustment (NMF)				
1331B	Notice of Adjustment				
1331C	Notice of Adjustment (Wage or Excise Tax)				
1363	Export Exemption Certificate				
1962	Advance Payment Record		1,2,3,4,5, 6,7,8		17
2032	Contract Coverage Under Title II of the Social Security Act				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
2063	U.S. Departing Alien Income Tax Statement				
2106	Employee Business Expenses				
2106EZ	Unreimbursed Employee Business Expenses				
2119	Sale or Exchange of Principal Residence				
2120	Multiple Support Declaration				
2137	Monthly Tax Return—Manufacturers of Cigarette Papers and Tubes	N	6	90	86
2158	Credit Transfer Voucher		1,2,3,4,5, 6,7,8		58
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries				
2210F	Underpayment of Estimated Taxes by Farmers and Fishermen				
2220	Underpayment of Estimated Income Tax by Corporation				
2287	Dishonored Check Posting Voucher		1,2,3,4,5, 6,7,8		87
2287(C)	Advice of Dishonored Check		1,2,3,4,5, 6,7,8		17
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	TDA/TDI Transfer		2,6,9		50
2678	Employer Appointment of Agent				
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return (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

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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 Repayment		1,2,3,4, 5,6,7,8,0		45
3249	Notice of Non-Receipt of Tax Return		9		49
3258	Summary Transfer Voucher		1,2,3,4,5, 6,7,8		58
3354	Assessment Adjustment Document		1,2,3,4,5, 6,7,8		54
3413	Transaction List (Account Transfer In)		1,2,3,4,5, 6,7,8		51,52
3446	Notice of Federal Tax Due		2,5,6		17
3465	Adjustment Request		1,2,3,4,5,6,7,8, 9,0		54
3468	Investment Credit				
3491	Consumer Cooperative Exemption Application				
3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts	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
3911	Taxpayer Statement Regarding Refund				
3912	Taxpayer SSN Validation		2		31,63
3913	Acknowledgment of Returned Refund Check and/or Savings Bond				
3967	Payment Overdue		2,6		17
3967(C)	Second Notice of Delinquent Tax Account (CP-502)	N	2,5,6		17
4136	Computation of Credit for Federal Tax on Fuels				
4137	Computation of Social Security Tax on Unreported Tip Income				
4159	Payment Tracer Request				
4224	Exemption from Withholding of Tax Income Effectively Connected with the Conduct of Business in U.S.				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
4251	Return Chargeout (IDRS)				
4255	Recapture of Investment Credit				
4338	Transcript Request		1,2,3,4,5,6,7,8,9		99
4338A	IMF Information or Certified Transcript Request				
4356A	Notice of Available Frozen Credit		2,9		77
4356SP	Notice of Available Frozen Credit Puerto Rico		2,9		77
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners				
4419	Application for Filing Information Returns on Magnetic Media				
4428	BMF General Purpose CP Form		1		17,19
4461	Application for Approval of Master or Prototype Defined Contribution Plan	E	0	75	61
4461A	Application for Approval of Master or Prototype Defined Benefit Plan	E	0	75	62
4461B	Application for Approval of Master or Prototype Defined Contribution Plan			75	
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	B	3		45
4506	Request for Copy of Tax Form				
4506-A	Request for Public Inspection or Copy of Exempt Organization Tax Form				
4562	Depreciation and Amortization Schedule				
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				
4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (IMF-1040 series)	I	2	30	17, 19, 77

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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 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
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)	E/N	0, 4	74	37

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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			
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		
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				
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				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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	2, 3, 6	02, 05-08, 12, 42, 77, 78, 14, 27, 89	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 Recovery Zone Economic Development Bonds	B	3	85	85
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds	B	3	46	88
8038TC	Information Return for Tax Credit Bonds	B	3	86	86
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	55,13,51	54
8279	Election to be Treated as a FSC or as a Small FSC				
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests	N	6	17	*41
8288A	Statement of Withholding on Dispositions by Foreign	B	1	17	40

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	Persons of U.S. Real Property Interests				
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-OL	U.S. Individual Income Tax Declaration for On-line 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
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

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	N	6	30,69	23
8709	Exemption From Withholding on Investment Income of Foreign Governments and International Organization				
8716	Election to Have a Tax Year Other than a Required Tax Year	B	9		63
8717	User Fee for Employee Plan Determination Letter				
8718	User Fee for Exempt Organization Determination Letter Request				
8725	Excise Tax of Greenmail	N	6	27	28
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts (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 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	17,19,70,76
8814	Parents Election to Report Child's Interest and Dividends				
8821	Tax Information Authorization				
8822	Address Change Request				
8823	Low Income Housing Credit Agencies Report of Noncompliance		3	48	28
8831	Excise Taxes or Excess Inclusions of REMIC Residual Interest	N	6	89	21
8832	Entity Classification Election	B			
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips				
8847	Credit Contributions to Selected Community Development Corporations				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8849	Claim for Refund of Excise Taxes. Dummy TC 150 for .00 - adjustments then processed claim.		4	40	01
8851	Summary of Medical Savings Account		5		90
8955-SSA	Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits	E		74	33
8857	Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)				
8862	Earned Income Credit Eligibility				
8868	Application for Extension of Time To File an Exempt Organization Return	B/N	4, 6	34, 36, 37, 44 50, 67, 56, 57	04
8871	Political Organization Notice of Section 527	B	4	47	61
8872	Political Organization Report of Contributions and Expenditures	B	4	49	62
8892	Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax		9	51	77
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	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) for returns with wages subject to withholding; otherwise, 5 1/2 mos. after end of taxable year.	3 years after due date of return or 3 years after the IRS received date, whichever is later.
30	1040C	U.S. Departing Alien Individual Income	Prior to Departure	Same as 1040	Same as 1040
30	1040ES	Individual Estimated Income Tax		1st April 15 2nd June 15 3rd September 15 4th January 15	

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MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
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 1041ES	Fiduciary Estimated Tax Payment Voucher	Calendar	Same as 1040 Same as 1040 ES	Same as 1040
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 after due date of return or 3 years after the IRS receive date, 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	Partnership	Calendar or Fiscal Year	4 1/2 mos. after the due date of the taxable year	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120 Series 1120-DISC	Corporation Income	Calendar or Fiscal Year	2 1/2 mos. after end of taxable year (Calendar Year-March 15)	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120-C	Cooperative	Calendar or Fiscal Year	8 1/2 mos. after end of taxable year	5 1/2 months for 1120-F
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.

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MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
03	720	Excise (Abstracts 19, 20, 22, 26, 27, 28, 50, 52, 56)	Quarterly	Last day of the first month following the end of the quarter (May 31, Aug 31, Nov 30, Feb 28)	3 years after due date of return or 3 years after the date return was actually filed, whichever is later.
03	720	Excise (All other Abstracts)	Quarterly	Last day of month following the end of the of quarter (April 30, July 31, October 31 & January 31)	3 years after due date of return or 3 years after the date return was actually filed, whichever is later.
09	CT-1	Railroad Retirement	Calendar Year	On or before the last day of February following the end of the calendar year	3 years after due date of return or 3 years after the IRS received date, whichever is later.
60	2290 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.
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	4 1/2 mos. after end of taxable year	
67	990/990EZ	Return of Organization Exempt from Income under Section 501(c) of the IRC or Section 4947(a)(1) trust	Calendar or Fiscal Year	4 1/2 months after end of taxable year	
67	990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts	Calendar or Fiscal Year	4 1/2 months after end of taxable year	
34	990-T	(Trust)—U.S. address IRC 401 and 408	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year	
	990-T	(Trust and Corp.) U.S. and Foreign IRC 501(c)	Calendar or Fiscal Year	4 1/2 mos. after end of taxable year	
33	990-C	(Farmer's Co-Op)	Calendar or Fiscal Year	8 1/2 mos. after end of taxable year.	
50	4720	Excise Tax	Calendar or Fiscal Year		
37	5227	Split-Interest Trust	Calendar Year	4 1/2 mos. after end of taxable year.	
74	5500 Series	Pension Plans	Calendar or Fiscal Plan Year	Last day of the 7th after the end of the plan year.	3 years from due date of return or 3 years from IRS received date, whichever is later.
76	5330	Initial Excise Tax Return for Employee Benefit Plans		Varies depending on type of excise tax.	
15	8752	Computation of Required Payment or Refund	Calendar	4 1/2 mo. after end of taxable period.	

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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.		15 th day of the 2 nd calendar month after the close of the calendar quarter in which 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	Tax Exempt Bond		<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		15 th day of the 2 nd calendar month after the close of the calendar quarter in which 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 Dispositions by Foreign Persons of U.S. Real Property Interests	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
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

4 *Extension Forms*

MFT	Form	Type of Return
02, 05-08, 12, 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, 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, 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

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Section 3. Tax Return Information

1 *Nature of Changes*

Description	Beginning Page No.
Eliminated the Term IRAF	Through out
Modified in Subsection 5: Codes A & P(Returns Analysis Branch)	3-4
Updated Subsection 9: Special processing Codes	3-11
Renumbered Remaining Subsections	3-12

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
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	1040A	12-31-1972
720	03-31-1962	1040, Sc 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	1040SS	12-31-1962
941PR	03-31-1962	1041	12-31-1961

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Form	First Valid Period Ending	Form	First Valid Period Ending
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
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	5227	08-31-1969
1120C	12-31-2006	5329	12-31-1975
1120F	12-31-1961	5330	12-31-1969
1120FSC	01-31-1985	5500	12-31-1975
1120H	01-31-1974	8038	01-31-1985
1120IC-DISC	12-31-1961	8083-B	12-31-2008
1120L	12-31-1961	8038-CP	01-01-2009
1120M	12-31-1961	8038-T	01-31-1985
1120ND	12-31-1984	8038-TC	12-31-2008
1120PC	01-31-1987	8038-G	01-31-1985
1120POL	12-31-1975	8038-GC	01-31-1985
1120REIT	01-31-1987	8288	12-31-2005**
1120RIC	01-31-1987	8328	01-31-1985
1120S-K1	12-31-1961	8609	12-31-1996
1120S	12-31-1961	8610	12-31-1996
1120SF	08-31-1984	8693	12-31-1996
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
		8872	06-30-2000

- 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.

(1) Filing Status Codes (IMF)

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

- 0 Single, filing declaration of estimated income tax
- 1 Single taxpayer.

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- 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.

(2) Exemption Codes (IMF)

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

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

(3) Age/Blind Indicator

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

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

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. Presence of condition codes initiates action as explained on the following pages:

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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. (2) Reserved	(1) [REDACTED] CP 234 will be generated. # (2) Reserved
A	EBSA	E	(3) Indicates Date Business Started was not provided on Forms 1065/1065B Used when a 1988 short year return is filed and processed on a 1987 form SSA Edit test(s) unresolved after correspondence.	(3) Bypass check for DOB (Date of Business)
B	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. (2) Form 941/944. Total Compensation field is significant but Social Security Wage/Medicare fields are insignificant. (3) Form 1120 series, returns prior to 2003 a CCC of B ment that taxpayer was electing out of the installment sales method (F6252) for sales made after Oct, 29 1980. Also applies to 1065 series for 2006 and subsequent. (4) 1120 series, returns prior to 2003 a CCC of B ment that this is an LMSB F1120 with Schedule M-3 attached. Also applies to 1065 series for 2006 and subsequent.	
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	EBSA	E	Damaged Document Received	
E	Returns Analysis Branch	B	Identifies a taxpayer who has indicated on his/her return that excess deposits are to be applied to next return (Forms 940, 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.
E	EBSA	E	Entity test failure on return.	
F	Returns Analysis Branch/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 or IRAF, return due date. TC 976 generated to replace "G" coded TC 150 on the BMF. EPMF: TC977 and sponsors entity information are posted to indicate an amended return has been filed

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Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
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".
H	EBSA	E	PBGC edit test(s) unresolved after correspondence.	
I	Returns Analysis Branch	B	Regulated futures contracts and tax straddles (Forms 1120, 1120S, 990C, 990T, 1065, 1041).	No action—info only.
I	EBSA	E	Indicates an incomplete return. Penalty may be assessed.	No action—info only.
J	Returns Analysis Branch	B	Returns are not subject to or are to be excluded from FTD penalty processing. Forms 720, 940, 941, 943, 945, 1042.	Bypass the FTD Penalty program
K	Returns Analysis Branch	B	Forms 1120 and 1120A (Identifies Interest Computations under the Look Back Method of completed Long Term Contracts (Form 8697). 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	(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. (2) Treaty overrules or modifies tax law (IRC 6114) or Form 8833.	(1) Posts 7004 application and any remittance with no extension of RDD.
L	EBSA	E	Late Correspondence	
M	Returns Analysis Branch	B	Indicates interest free adjustments for Forms 941/942/943/CT-1 label as "misclassified Employees" across the top of the returns.	
N	Returns Analysis Branch	B	Joint Committee Case sent to Examination Division (Form 1120 only).	Freezes module from off—setting or refunding. Freeze is released upon posting of an Audit or DP Tax Adjustment.
N	Returns Analysis Branch	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".
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	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	Error Corr.	B	Accept input figures for Alternative Minimum Tax on Form 1041.	Bypass check on Alternative Minimum Tax and continue computation.
P	Returns Analysis	B	Indicates taxpayer filed a return, for the latest quarter or year, from a tax package or an over the counter form. Taxpayer will receive next mailing.	Indicates to the Master File to mail the paper tax package or return for the next tax year for the return type.
P	Returns Analysis	B	The description on Form 8038, line 20C - other reads "Qualified School Construction Bonds" For Form 5227 indicates Business Mail File	The description on Form 8038, line 11Q-other reads "Recovery Zone Facilities Bonds".

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Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
			Indicator.	
P	EBSA	E	EBSA Failed Edit Checks	Generated when a return is not perfected for a DOL item.
Q	Error Corr.	B	Forces Math Error Condition. Indicates manual computation return with a math error (Forms 1041 (except 1120S), 706, and 709).	
Q	Returns Analysis	B	Indicates Form 1065/1065B filed to claim Federal Telephone Excise Tax Paid refund only.	
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	EBSA	E	Indicates 5500 returns referred from DOL/EBSA.	No action—info only
R	Returns Analysis Branch/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 (Column 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). (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.)	Bypasses Credit Elect processing.
S	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	Form 8271, Investor reporting of Tax Shelter Registration (valid on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 1120A, 1065, 1041, 990, 990C, 990PF, 990PF, and 990T).	No action—information only on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, and 990T).

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Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
			990T)	
T	Returns Analysis Branch	B	Indicates the presence of Form 8271. (Valid on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, and 990T).	
U	Returns Analysis Branch	B	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	Delinquent return with reasonable cause established or applicability of FTF penalty not determined. IMF input: 34	Does not generate \$20 daily delinquency penalty.
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		(1) Indicates manual assessment may be needed. IMF input: 35 (2) Publicly Traded Partnership (IRC 7704 (g) (3)) (Form 1065 only)	Generation of transcript suppresses TP notices.
Y	Returns Analysis Branch & Error Corr.	B	Accept tax return as submitted (Forms 1041, 1065, 1120 Series, 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	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.
1	Returns Analysis Branch	B	(1) Indicates that Form 8824 is attached and Box A is checked. (2) For Forms 1041, 1065, 1065B, 1120 and 1120S - Form 8824 attached.	
2	Returns Analysis Branch	B	Indicates that Form 8824 is attached and Box B is checked.	
3	Returns Analysis Branch	B	Identifies taxpayers who should not receive credit interest. 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). (2) Common Trust filing Form 1065. (3) For the form 940 Indicates – Successor Employer	

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Code	Explanation
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	Return is tentative, amended, corrected, revised, superseding.
H	Identifies the return as meeting Earned Income Credit compliance criteria (restricted information) as defined by the Criminal Investigation Division for purposes of resequencing in Master File processing for a specified number of cycles.
J	Filing Status Code 2, 3, or 6 with secondary SSN missing and "Amish/Mennonite" or "Form 4029" notated.
K	Operation Enduring Freedom Combat Zone
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.
R	Delinquency cause is reasonable and acceptable; this code suppresses the C/GEN of delinquency penalty.
S	Indicates a return processed through RPS. Generated at MF from an indicator on SCRS.
U	Indicates no reply to correspondence and prevents generation of credit interest.
V	Indicates SE income has been reduced by at least \$100 or net earnings reduced below the minimum \$400.
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	For any circumstance or condition which may cause the computer determined TOTAL TAX to be different from the taxpayer determined tax despite no taxpayer error; or when used in conjunction with Code F, it can change the accounting period.
Z	For generating Transaction Code 340, which restricts the computation of interest for both balance due or a refund return, and to identify certain combat zone taxpayers entitled to an automatic statutory extension of time for filing a return. Causes TC 500 to generate. Also note that Returns processing Code R also causes TC 500 to generate.

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 Indicator contains E.	S	Short plan year.

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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.

*These codes do not print on MFTRA or IDRS Transcripts

8 Returns Processing Codes – Form 1040 (IMF)

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	Qualified Hurricane Retirement Plan Distribution and Repayments, attached.
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	Edited by Code & Edit for TY1996and TY1997 returns when dependents have a “valid” reason for not providing an SSN.
G	Forces Campus computer to bypass generation of the error code 118 check.
H	Taxpayer notes the name of a National Disaster on his/her return.
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	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	Indicates Form 2106or 2106-EZ 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	For tax years 1997 through 1995, “Former Yugoslavia a.k.a. Bosnia” is noted on the return.
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.

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U	Error code 193 bypass
V	Edited by Code & Edit on Form 1040 and 1040A TY1999 return determined to be a computer generated paper return.
W	1040NR with Schedule SE attached.
X	Indicates allowable withholding is present on Form 1040NR
Y	"LOOSE" Schedule H filed. Dummy 1040 is prepared
Z	Taxpayer not liable for Alternative Minimum Tax.
4	EIC Pre-Certification Forms 8836 or 8856 attached to tax return.
5	Alternative Minimum Tax reported on Form 1040
6	Dependent exceeds the age limit for the Advance Child/Additional Child Tax Credit for the subsequent year on Form 1040/A/NR/PR/SS.
7	Indicates an IRA conversion or contribution has been re-characterized (reversed).

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

9 Special Processing Codes

Reference: IRM 3.12.3-6

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	Taxpayers attach Form <u>8332</u> , Release of Claim to Exemption for Child of Divorced or Separated Parents, Form <u>2120</u> , 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	06	Taxpayers note that only Educator Expenses are present on line 23, Form 1040.
C	06	Taxpayers note that only Tuition and Fees are present on line 35, Form 1040.
D	06	Taxpayers note that State and Local Sales Tax is present on Schedule A line 5.
D	09	Taxpayers waive the general computation and figure the Hope Credit for students who attended school in a Midwestern disaster area (Part II of Form 8863). Those students are ineligible for the Refundable American Opportunity Credit.
E	06	Taxpayers note that both Educator Expenses and the Archer MSA Deduction are present on Form 1040 line 23.
E	09	Taxpayers claim the Telephone Excise Tax Credit on the tax return for 2006.
F	06	Taxpayers note that both Domestic Production Activities and the Tuition and Fees Deduction are present on Form 1040 line 35.
H	08	Taxpayers bought a house in 2009 and is eligible for up to \$8,000 in the First-Time Homebuyer Credit, from Form 5405.
L	09	Form 8824, Like-Kind Exchanges, is filed with the return.
M	09	Taxpayers who received a pension or annuity from the federal or a state or local government and did not receive the economic recovery payment in 2009 claim the Government Retiree Credit (line 11 of Schedule M).
P	07 and 08	Taxpayers are a non-requirement filer who file a return solely for the purpose of claiming the Economic Stimulus Payment (TY07) or the Recovery Rebate Credit (TY08).
Q	09	The taxpayer is a small-business owner who checks box F of Form 2210.
R	08	Taxpayers claim, by filing status, an additional \$500 or \$1,000 in standard deduction for real estate taxes or a disaster loss.
S	09	The students for whom the Lifetime Learning Credit is claimed attended school in a Midwestern disaster area and are eligible for the special computation of the

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T	08	credit (Part III of Form 8863). Taxpayers' claim for the Recovery Rebate Credit requires an entry in field 05RAV, which overrides the computer-figured credit. NOTE: Error Resolution alone enters this SPC.
V	07 and 08	Taxpayers have non-combat pay or veterans benefits of \$3,000 or more, for the purpose of figuring the Economic Stimulus Payment for TY07 and the Recovery Rebate Credit for TY08.

10 Unallowable Codes

Reference IRM 3.27.68, ADP Systems Code

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

Unallowable Codes 12 through 20 affect AGI

Unallowable Codes 22 through 66 affect taxable income

Unallowable Code 70 affects total tax

Unallowable Codes 80, 82-86, 88, 98 and 99 require a decision regarding the additional amount of AGI, taxable income and/or total tax.

UA Code	Explanation
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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	You don't 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 (1) the lump sum was not paid to a beneficiary of an employee who had just died and (2) 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: (1)the distribution was paid to a beneficiary of an employee who had died; (2)you quit, retired, got laid off or were fired from your job before receiving the distribution, (3)you were self-employed or an owner-employee and became disabled or (4)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.
32	General Sales Tax – The itemized deduction for state and local sales taxes is no longer allowed.
33	Your 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	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	The taxes on Schedule A have been adjusted. Utility taxes for sewers, water, phones and garbage collection cannot be deducted.
36	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.

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UA Code	Explanation
37	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	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.
42	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	We Changed the Amount of Your Automobile Expenses. The correct mileage rate for business is 36.0 cents a mile. Rural mail carriers are allowed up to 47.25 cents a mile. 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	Fractional Exemption – The fractional exemption shown on your return cannot be allowed.
57	Personal Exemptions – Only one personal exemption may be claimed by a non-resident alien, unless the alien is a resident of Mexico, Canada, Japan, Republic of Korea, or a national of the United States.
58	A non-resident alien may not claim deductions for medical expenses, interests or taxes unless the deductions are connected with the conduct of a trade or business within the United States. (See Publication 519)
60	We are disallowing the Mortgage Interest Credit claimed on Form 8396. You only qualify for this credit if you were issued a Mortgage Credit Certificate (MCC) by a qualified state or local government unit or agency. Please provide a copy of your MCC and Form(s) 1098 to show that you are eligible for this credit.
61	We are disallowing the District of Columbia First Time Homebuyer Credit claimed on Form 8859. You can only claim this credit if you purchased a main home during the tax year in the District of Columbia, and you did not own any other main home in the District of Columbia for at least one year prior to the date of purchase.
70	Surviving Spouse – The tax on your return has been adjusted because the filing status for a qualifying widow(er) can be used only for the two years after the year of death of the spouse and, during that time, the widow(er) must be entitled to an exemption for a son, daughter, or stepchild who lived with him or her during the entire tax year in a household the widow(er) maintained.
75	The tax on your Form 1040NR has been adjusted because an incorrect treaty rate was used. You may use only the rate specified in the applicable tax treaty. (See Publications 518, 519 and 901)
77	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.
82	The amount of Attributed New Motor Vehicle State/Local Sales/Excise Taxes claimed on Schedule L, Standard Deduction for Certain Filers on your 2009 tax return can not be allowed. This amount appears to be an excessive amount.
83	The amount of \$8,000 claimed as First-Time Homebuyer Credit on your 2009 tax return can not be allowed. Our records show for Tax Year 2008 the same taxpayer on this return has already received \$7,500 as the amount for the First-Time Homebuyer Credit.
84	The amount of \$7,500 claimed as the First-Time Homebuyer Credit on a 2008 tax return can not be allowed. Our records show the taxpayer could not have transferred the home as part of a divorce settlement.
85	We are proposing to disallow the Fuel Tax Credit on your tax return. It appears you do not meet the requirements to claim the credit. This credit may not be allowed because: (1)No allowable business use of the fuel is evident on your return, (2)You claimed credit for diesel fuel or kerosene use on a farm for farming purposes, (3)Your credit appears to be excessive for the business activity reported on your return, (4)You claimed a credit as a gasoline wholesale distributor, or (5)As a registered ultimate vendor of diesel fuel or kerosene you did not provide the required documentation required with Form 4136, Credit for Federal Tax on Fuel.

UA Code Explanation

If you believe you qualify for the fuel credit, please return a copy of this notice with the following: copies of invoices or receipts for the fuel purchases that show the Federal excise tax was paid, a list of vehicles and equipment used and the number of gallons, type of fuel used and the business use of each.

If you are claiming credit for sales as a registered ultimate vendor of diesel fuel or kerosene, you must provide:
 (1)The vendor registration (uv) number, and
 (2)The name and TIN of each farmer or government unit who bought diesel fuel or kerosene from you, and the number of gallons that you sold to each, and
 (3)A statement that you have:
 Not included the amount of tax in the sales price nor collected the amount of tax from the buyer; or
 Repaid the amount of tax to the ultimate purchaser of the fuel; or
 Obtained the written consent from your buyer to take the credit.

If you are a seller of kerosene from a blocked pump, you must provide:
 (1)Your vendor registration (up) number, and
 (2)A statement that:
 No tax has been imposed on the kerosene; and
 You have not included tax in the sales price nor collected the tax from the buyer.

Please see Publication 378, Fuel Tax Credits and Refunds, for definitions and rules relating to the Federal Excise Tax.

- 86 The amount of First Time Homebuyer Credit claimed on page 2 of your 2009 tax return can not be allowed. Information on your return indicates the credit is being claimed for two homes acquired as a first time homebuyer.
- 89 The amount being claimed on your tax return for Health Coverage Tax 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.
- 91 The tax on your return has been corrected because a deduction, credit or omission of income, or other entry on the return appears to be unreasonable or frivolous and cannot be allowed.
- 92 The loss on the sale of your residence or other property used for personal purposes is not deductible.
- 94 A non-resident alien may not deduct contributions, or casualty or theft losses on non-business property located within the United States, from income not effectively connected with a U.S. trade or business. (See Publication 519.)
- 95 Your expenses have been disallowed because you have not met the time requirements for taking these deductions
- 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)

Code	Explanation	
B	Indicates a missing or incomplete Schedule C, D, E, F or Form 4797.	
C	RESERVED	
D	High Income Non-filer identified by Collection	
H	Form 926, 3520/A, 5471, or 5472 attached to return or Schedule B, Line 8 box marked "yes".	
J	"Special Use Only".	
K	[REDACTED]	#
L	(a) Joint Committee.	
	(b) Section 6501(d) or IR Code, Request for prompt audit or assessment. [REDACTED]	#

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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	
S	RESERVED	
T	RESERVED for International Automatics	
U	Form 8862 is attached to return	
V	Returns reflecting income which may be subject to self-employment tax.	
W	Alternative Minimum Tax, depreciation other than straight line of \$250,000 or more.	

12 Audit Codes (BMF)

Reference IRM 4.1 (Corporation Returns)

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

13 Employment Codes (BMF)

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

EC	Num.	Employer Equiv.*
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 940/940-EZ) withholding. (Sec. 501(c)(3)IRC)
C	8	Form 8274 filed by church or church controlled organization to elect not to pay FICA tax for their employees.
T	1	State or local agency that has entered into a 218 agreement with SSA.
N		Non-Profit Organization subject to FICA
-	9	Deletes employment codes.
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

14 Social Security Tax Rate Table (Formerly FICA)

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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	\$94,000	6.2	6.2	12.4	2006	400 to 94,000**	12.4
2006	unlimited	1.45	1.45	2.9	2006	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. Three scenarios to help understand this follow below:

- 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

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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
	1985-2008	1 or more	7,000	6.2

Section 4. Document Locator Number

1 Nature of Changes

Description	Page No.
Updated Subsection 4	4-3
Updated Subsection 14	4-14
Updated Subsection 15	4.15

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. Reference IRM 3.10.72
- (2) The DLN is used to control, identify, and locate documents processed in the ADP system.
- (3) The DLN should not be confused with the tax account number, which consists of nine digits, for example: **(X's identify a numeric field in the following examples)**

Social Security Number XXX-XX-XXXX (IMF)
 IRS Individual Taxpayer Identification Number 9XX-(70-80)-XXXX (IMF)
 Employer Identification Number XX-XXXXXXX (BMF, EPMF)

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 Campus codes are used in the DLN; however, during heavy filing periods File Location Codes will also 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	6	NMF
2	Individual Income Tax, Fiduciary Income Tax, Partnership return	7	CT-1

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Code	Definition	Code	Definition
3	Corporate Income Tax, 990C, 990T, 8038 Series, 8609, 8610	8	FUTA
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. 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 and Remittance Processing System (RPS) input transactions is incremented by 400 to avoid duplicate DLNs. Subtract 400 to determine control date.
- (e) The ninth, tenth and eleventh digits represents the block number. Complete information can be found in IRM 5.4 for Remittance Documents and IRM 3.10.72 for Non-remittance Documents for blocking series. See section 4.12 for Returns Processing 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, 39 or 40) 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 a Data Processing or 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

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

Campus	Electronic Filing Location Codes
ANSC	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)
ATSC	65 (IMF) Note: ATSC no longer processes IMF electronic returns
AUSC	76 & 75 (IMF), 21 US Possession and 20 International
BSC	22 (IMF) Note: BSC is no longer a processing site
CSC	35 & 38 (IMF) Note: CSC no longer processes IMF electronic returns

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	26 & 27 (BMF)
FSC	80, 90, 99 (IMF)
KCSC	30, 32, 43, 70 & 79 (IMF)
MSC	64 & 72 (IMF) Note: MSC is no longer a processing site
OSC	93, 92 and 88 (BMF), 78 US Possession and 60 International
PSC	52 (BMF) (beginning in 1990, Form 1041 only)* 52 (IMF) (beginning in 1992, Form 9282 only)* 66 (BMF) (beginning in 1991, Form 1041 Puerto Rico)* 98 (BMF) (beginning in 1991, Form 1041 Other Foreign)*
TCC	64 & 72(BMF/IMF)

*Doc code 36 Magnetic Media Only

Campus	File Location Code	Campus	File Location Code
Atlanta Campus	07, 58, 59, 65	Brookhaven Campus (IMF) Note: BSC is no longer a processing site	01, 19, 11, 13, 22
Andover Campus (BMF) (beginning in 1991, Form 1065 Paper Parent Option only)	08, 14, 16	Philadelphia Campus	05, 23, 25, 28, 51, 52, 54, 55
Kansas City Campus	09, 36, 37, 39, 41, 42, 43, 45, 46, 47, 48	Ogden Campus	04, 29, 60, 78, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 99
Cincinnati Campus	02, 17, 26, 27, 31, 34, 35, 38, 96	Memphis Campus	03, 49, 56, 57, 61, 62, 63, 64
Austin Campus	06, 18, 20, 21, 50, 53, 71, 73, 74, 75	Fresno Campus	10, 89, 33, 68, 77, 94, 95

File Location Codes 21, 66 and 78 contain all returns with a U.S. possession or territory address (with a 5-digit zip code), Form 1040-PR and Form 1040-SS.

File Location Codes 20, 60 and 98 contain all returns with an address from a foreign country and/or Form 2555, Form 2555-EZ, Foreign Earned Income Exclusion attached, Form 1040NR and Form 1040NR-EZ.

Restricted use of File Location Codes for Electronic Filing

Campuses should not use Electronic Filing Location Codes for numbering paper returns.

Campus	Electronic Filing Location Codes	Campus	Electronic Filing Location Codes
ANSC	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)	ATSC	65 (IMF)
BSC	22 (IMF)	AUSC	76 & 75 (IMF)
CSC	35 & 38 (BMF); 26 & 27 (IMF)	OSC	93, 92 and 88 (BMF), 78 US Possession and 60 International
		PSC	52 (BMF) (beginning in 1990, Form 1041 only)* 52 (IMF) (beginning in 1992, Form 9282 only)*

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Campus Electronic Filing Location Codes

FSC	80, 90, 99 (IMF)
KCSC	30, 32, 43, 70 & 79 (IMF)
MSC	64 & 72(IMF)

Campus Electronic Filing Location Codes

	66 (BMF) (beginning in 1991, Form 1041 Puerto Rico)*
	98 (BMF) (beginning in 1991, Form 1041 Other Foreign)*
TCC	64 & 72(BMF/IMF)

*Doc code 36 Magnetic Media Only

Effective July 2000, the U.S. Department of Labor's Pension and Welfare Benefits Administration (PWBA) began processing 5500 series filings using the ERISA Filing Acceptance System (EFAST). The following File Location Codes identify filings processed by EFAST.

NOTE: Effective January 1, 2010, Forms 5500 and Form 5500-SF will be filed electronically through EFAST 2 FLC 92 & 93.

FLC	DESCRIPTION
56 & 84	Hand-print or machine-print filings
62 & 86	Electronic filings
72 & 91	Amended filings that have been consolidated with the original filings

File Location Codes 84, 86, and 91 have been used since July 2001; codes 56, 62, and 72 were used prior to July 2001.

4 Individual Master File (IMF) Electronically Filed Returns General

- (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)

For 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

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print is in the official 1040 format. The GEL print displays all the data contained on the electronic return, but is not in the official Form 1040 format. Both types of original returns are charged out to the requester and will remain so until it is renumbered or 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.

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

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.

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.

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- (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.

Refiling Electronic Returns

- (1) When the requester no longer needs the original electronic return (a hardcopy print is an original return unless stamped "PHOTOCOPY") it will be returned to the Electronic Filing Unit. NOTE: Photocopies of electronic returns/GEL prints should not be returned to EFU. They can be destroyed.
- (2) When the original return is sent back to the Electronic Filing Unit, they will:
- (a) Refile the return on the LAN system.
 - (b) Separate the hardcopy return from the Form 8453 and/or other attachments.
 - (c) Route Form 8453 to the Files Unit.
 - (d) Dispose of the hardcopy Form 1040 as classified waste.
- (3) If an adjustment is made to the original return and the requester has used the return as a source document, it will have a renumbered DLN. A renumbered DLN can be identified by a Document Code 47 or 54 and one of the following blocking series:
- | | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|
| 000-049 | 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.

5 1040 Online Filing Program

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 a 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.

Taxpayers are required to send the signature Form 8453-OL, *U.S. Individual Income Tax Declaration for an IRS e-file Online Return*, and any other required attachments to the appropriate IRS Campus if they do not sign their return using a Personal Identification Number (PIN) signature method.

Form 8633 procedures for Online Filing (OLF) Applicants:

- (1) Any online filing company that is interested in participating in the 1040 Online Filing Program needs to check Line 2d.
- (2) If the company has not participated in the 1040 Online Filing Program previously, the application will be marked as a new application. If the Online Filing Company previously participated in the Online Filing Program, and if there have been changes made since their last application was filed, the application will be marked as a revised application. Companies will complete the electronic application or mail the paper Form 8633 to Andover Submission Processing Campus (ANSPC). Supporting documentation required for paper and electronic applications should be mailed to (ANSPC).
- (3) 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).
- (4) 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.
- (5) A record of the OLF EFIN assigned will be maintained at each Campus. Each Campus should block their EFIN on their Form 8453 Problem Resolution System (EPRS), so that letters are not generated to the OLF companies but rather to taxpayers.

6 Modernized e-File

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.

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. Successful transmission of a taxpayer's PIN replaces the requirement to submit a paper signature declaration Form 8453.

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.

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 the entry of each taxpayer's Date of Birth and Prior Year original Adjusted Gross Income that are used to authenticate the taxpayer. 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*.

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, Online Self-Select PIN or Regular Online (Form 8453-OL) is used.

Refund Anticipation Loan (RAL) Code

Authorized e-file practitioners may indicate a refund product when they electronically submit Form 1040. The "Refund Anticipation Loan Code" can be obtained through Command Code TRDBV, last position, last page of the 1040 document. RAL Codes are:

- 0 – The refund is a non-bank product
- 1 – The refund is a pre-refund product such as a RAL (loan product)
- 2 – The refund is a post-refund product such as a Refund Anticipated Check (RAC) non-loan product.

7 EFTPS

Reference IRM 2.3 Chapter 70

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

(1) EFTPS DLN

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

- (a) The first two digits is the File Location Code (FLC). On and after July 01, 2005, FLC 81 for electronic payments processed in ECC-Memphis, but worked in Ogden; From January 1, 1997 - June 30, 2005, FLC 72 for electronic payments processed and worked in ECC-Memphis; FLC 71 was used in 1996.
- (b) 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		
- (c) The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).
- (d) The 6th, 7th and 8th digits are the Julian Date — Settlement Date. In EFTPS, this is the day money moves to Treasury's account.
- (e) The 9th through 11th digits are the Block Numbers, non-unique.
- (f) The 12th and 13th digits represent the Serial Number — assigned sequentially, then repeated.
- (g) The 14th digit is the last digit of the year the DLN is assigned.

(2) Electronic Funds Transfer (EFT) Number

Each payment transaction is assigned a 15-digit EFT number by the Financial Agent. The EFT number is used as the unique identifier and to research payments on the Master File and IDRS. DO NOT use the EFTPS DLN to perform research on EFTPS transactions. The EFT number is configured as follows:

- (a) 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).
- (b) The second digit identifies the Payment Method as follows: (0 = IRS E-file (Direct Debit), 1 = ACH Credit, 2 = ACH Debit (EFTPS Direct), 3 = FR/ETA, 4 = (Reserved), 5 = Levy, 6 = Credit Card, 7 = EFTPS-Online, 8 = Railroad Retirement Board (RRB) Link, 9 = Government Payment (FEDTAX II or Federal Payment Levy Program).
- (c) The third digit is the Combined Payment Indicator (Input Method). The various values and meanings are dependent on the value of the Payment Method. See table in IRM 3.17.277.4.3.
- (d) The fourth, fifth, sixth and seventh digits represent the Julian Date. It is composed of the last digit of the year plus 001-366. If an overflow condition exists, 401-766 may be used. The date the EFT number was assigned.
- (e) The eighth and ninth digits represent the Bulk Provider Number or RS-PCC Originating Location. See IRM 3.17.277.4.3.
- (f) The eighth or tenth through fifteenth digits represent the Serial Number which is a sequentially assigned unique number.
- (g) The TEP assigns two additional leading digits to denote the Campus Code of processing (29 for Ogden on and after July 01, 2005; 49 for Memphis from 1996 - June 30, 2005) to make an EFT number of 17 positions for Master File and IDRS research (except command code EFTPS).

8 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	33	990C	3	92
01	941	1	41	34	990T	3	93
02	1120	3	Various	36	1041A	4	81
03	720	4	20	37	5227	4	83
04	942	1	42	42	3520-A	3	82
05	1041	2	44,36	44	990PF	4	91
05	1041QFT/1041-N	2	39	46	8038, 8038-G, 8038-GC, 8038-T and 8328	3	61, 62, 72, 74, 75
				17	8288	1	40
				08	8804	1	29
05	1041ES	2	17,19	47	8871	4	61
05	1041-K1	5	66	48	3809	All	48,58
06	1065	2	65	49	8872	4	62
06	1065-K1	5	65	50	4720	4	71
07	1066	3	60	51	709	5	09
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. (This MFT is currently valid for NMF).						
09	CT-1	7	11	51	709A	5	08
10	940,940PR	8	40	52	706	5	06
10	940-EZ	8	38,39(mag tape)	57	5227	4	83
11	943,943PR	1	43	58	3809	All	48,58
12	1042	1	25,66	60	2290/2290-EZ	4	95
13	8278	3	54	60	2290A	4	96
14	1099	9		63	11C	4	03
14	944/944PR/944- SS	1	49				
15	8752	2	23	64	730/730C	4	13
16	945	1	97,37,44	67	990,990EZ	4	90
68	3520	3	83	77	706GS(T)	5	29
74	5500	4	37	78	706GS(D)	5	59
74	5500EZ	4	31	88	W-3/W-3G	1	Various
76	5330	4	35				
EPMF				EPMF			
74	5300,5301,5303, 5307,5310 and	0	53, 01, 03	74	5309, 5500, 5500C, 5500EZ, 5558 and	0	Various

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MFT	Form	Tax Class	Doc. Codes	MFT	Form	Tax Class	Doc. Codes
	5500-SF				5500SF		
75	4461, 4461A, 5310A	06	61, 62, 72, 73, 06, 60				
IMF				IMF			
29	5329	0	Various				
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).		
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	69	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
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				

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9 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.

10 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.

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.

11 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 employees number generated from entry code
- Sequence number—3 digits—existing sequence number

The transaction DLN can be determined from this sequence number.

12 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 digit	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 SIMCODE

FUNDACT: 000000000 UFAMT: 0.00

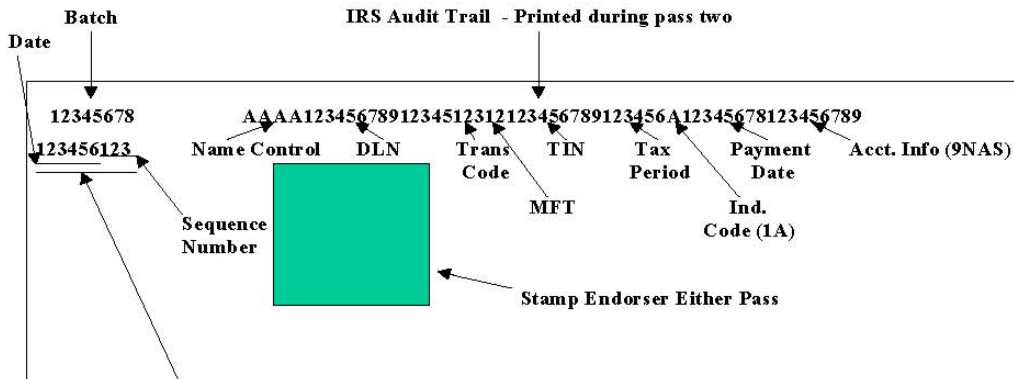
MICR AUX: 0000000000000000 Official Use Only

MICR RTN: 064000101

MICR ACCT: 000000006860339

MICR TRAN: 001359

Endorsement and Audit Trail
 BACK of REMITTANCE



TSM Tracking Number printed during pass one.

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

13 Color Code for DLN

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

Color	DLN List Year	Example
Green	0 or 5	2005 or 2000
Purple	1 or 6	2001 or 1996

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Red	2 or 7	2002 or 1997
Black	3 or 8	2003 or 1998
Blue	4 or 9	2004 or 1999

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

14 Returns Processing 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 3.10.72.

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.
200-289	Forms 1040X processed by Document Perfection.
290-299	FORM 1040X Disaster Claims
300-309	Barred assessment. CP 55 generated. Valid for MFT 30 and 29.
310	Reserved
320-349	DATC, Non-refile DLN's Only
400-439	Excise Tax Fuel Claims with Form 843. 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
640-649	SFR Assessments (Statutory Notice) 90-Day Letter issued
650-679	URP (Other than timely) adjustments (Statutory Notice)
680-698	Sick Pay claims-Public Law 95-30.
700-739	Substantiated Math Error Protest with a TC 576 on the module.
740-769	Unsubstantiated Math Error Protest. Refile DLN - CP 55 is NOT generated.
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)

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IMF	Description
790-799	Technical Unit Adjustments
800-809	Offer in Compromise
900-909	Carryback Adjustments without original return (CP 55 generated).
910-919	Carryback adjustments below tolerance without original return—no CP 55 generated.
920-929	Carryback Adjustment with original return. (CP 55 not generated).
930-939	Reserved
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	Non-tax adjustments without the original return. Non-refile DLN.
130-139	FTD penalty adjustment with CP 194 or CP 207. Refile DLN.
140-149	FTD penalty CP 207 or CP 194 per processing. 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	Forms 1120X processed Returns Analysis.
290-299	FORM 1120X processed by Document Perfection
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

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BMF	Description
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.
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.
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	Offers in Compromise Form 730 only.
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. Code	Blocking Series	Original Returns Associated	Doc. Code	Blocking Series	Original Returns Associated
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	000-099	With Original	54	700-779	With Original
54	100-129	Without Original—BMF	54	780-799	Without Original
54	130-139	With Original—BMF	54	800-909	With Original
54	140-149	Without Original—BMF	54	910-919	Without Original
54	150-179	Without Original	54	920-929	With Original
54	180-198	With Original	54	930-939	Without Original—BMF
54	199	Without Original	54	940-949	Reserved

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Doc. Code	Blocking Series	Original Returns Associated	Doc. Code	Blocking Series	Original Returns Associated
54	200-289	Without Original	54	950-979	With Original
54	290-299	Without Original—BMF	54	980-989	Without Original
		With Original—BMF	73	900-999	With Original

* 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 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.

- (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

(1) 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	ESTABD#	4					NULLIFY REQ. IND.>	5	1	
2	DCN>	6	EMP. NUM>	7	MFT>	8	FORM NUM>	9	2	
3	TAX PERIOD>	10	EMP. PLAN NUM>	11	NAME CONTROL>	12			3	
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			5	
6	ADDRESS LINE 1>	16	ADDR-STOP>	17					6	
7	ADDRESS LINE 2>	18							7	
8	REMARKS LINE 1>	19							8	
9	REMARKS LINE 2>	20							9	
10	BOD/AREA NUM>	21	MULTIPLE DOCUMENT REQUESTS> (Y/N)							10
11										
12	NOTE 1:									
13	BOD/AREA-NUMBER KEY:									
14	Service Center Employee									
15	1 = Campus Employee									
16	Non-Service Center Employee									
17	2 = CI			7 = EXAM-SB/SE			12 = COLL-TEGE			
18	3 = TAS			8 = EXAM-TEGE			13 = COLL-W&I			
19	4 = Disclosure			9 = EXAM-W&I			14 = APPEALS			
20	5 = Customer Assistance			10 = COLL-LMSB			15 = OTHER			
21	6 = EXAM-LMSB			11 = COLL-SB/SE						
22	NOTE 2:									
23	Never input Taxpayer address info in Address or Remarks Field.									
24	(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		

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 "]" 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 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

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Item	Line	Description
		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.

Note: ESTABD does not support Universal Access.

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

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- 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.

(2) 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.

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

(3) Alpha Filed.

Form List of Alpha Filed Documents:

- 11-C Special Tax Return and Application for Registry-Wagering
- 706 United States Tax Return (Before July 1973).

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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 TDAs
4361	Application for Exemption from Self-Employment by Clergymen
4415	Exemption for Self-Employment Tax (Public Official)
4876	Election is to be Treated as a DISC (Form 1120)
8282	Donee Information Return
8606	Non-deductible IRA Contributions, IRA Basis and Non-taxable IRA Distributions
	EPA Form 3300-3
	Undelivered Returns (unsigned)
	VS-3 (Government of Netherlands Antilles)

The following procedures using CC ESTAB should be followed to request all Alpha filed returns. (See IRM 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

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8 392 HOWARD
9 BURLINGTON, VT
10 NMF

See previous example for explanation of lines 1 through 6.

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

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

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

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

(4) 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) CPs 36 and 36A	There is no block or block misfiled. Recheck for DLN error.
CPs 193 and 193A	Duplicate filing. Return charged out. (IMF Notice)
CP 436	Duplicate filing. Return charged out. (BMF Notice)
CP (), Cycle 19 7411, or Date of Notices	Duplicate filing. Return charged to Adjustment Section—RMF.
No Record (NR)	Return was pulled for action in areas, such as Notice Review, Special Processing, Wage Correction, and Adjustments.
I/S 8252	Used by Research to indicate that there is no record of a particular transaction, usually a tax return, for a given taxpayer.
A/R 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.
NRA 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.
Per Block Sheet	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.
	This information is taken from Form D813 or 1332.

(5) Employee Assignment Number

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- (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
001-099	Archive Files	920-929	Inspection
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 SAT 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.

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

Section 5. Debtor Master File (DMF)

1 *Nature of Changes*

Description	Page No.
None	

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 effected these offsets through the DMF Program since 1984.

The Debt Collection Improvement Act of 1996 has authorized the Treasury's Financial Management Service (FMS) to combine the Tax Refund Offset Program with the Treasury Offset Program (TOP). Effective January 11, 1999, FMS 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 FMS for payment but before FMS direct deposits or mails the refund check. There may be two TC 898's if the refund was issued in a joint name. A secondary SSN field has been added to the refund record sent to FMS to allow TOP to offset to a debt for either spouse on a joint return. An offset bypass indicator (BPI) field has also been added to allow IRS the ability to identify for FMS the eligibility of a refund for TOP offset. The TC 898 will not identify the agency(s) which received the offset.

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

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

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

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

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.

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4 TOP Offset Bypass Indicators

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

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

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

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

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

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.

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/subagency codes that participated in the DMF:

Agency \ Subagency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
01	Office of Child Support Enforcement—AFDC		
	All 50 States abbreviations.	*	
	District of Columbia.	DC	
	Guam	GU	
	Puerto Rico	PR	
	Virgin Islands	VI	
02	Office of Child Support Enforcement—Non-AFDC		

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

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		Agency \ Subagency Codes	
Agency Code	Agency	Subagency Code	
		IMF	BMF
06	San Francisco Region—NDSL	95-99	
	Small Business Administration		
	Field Offices:		
	Boston, MA	01	
	New York, NY	02	
	Bala Cynwyd, PA	03	
	Atlanta, GA	04	
	Chicago, IL	05	
	Dallas, TX	06	
	Kansas City, MO	07	
	Denver, CO	08	
San Francisco, CA	09		
Seattle, WA	10		
07	Corporate Debts		BB
	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	
10	All Business Accounts		01
	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	

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		Agency \ Subagency Codes	
Agency Code	Agency	Subagency Code	
		IMF	BMF
	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		
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		

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Agency \ Subagency Codes

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

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Agency \ Subagency Codes

Agency Code	Agency	Subagency Code	
		IMF	BMF
	FAA Aeronautical Center	FH	FU
	USCG Headquarters	GA	
	USCG Finance Center	GD	GQ
	USCG Military Pay Center	GB	GN
	USCG National Pollution Funds Center	GC	GP
	Federal Railroad Administration	RR	RA
	National Highway Transportation Safety Administration	NH	NB
	Federal Transit Administration	TA	TB
	St. Lawrence Seaway Development Center	SL	SB
	Research & Special Programs Administration	RS	RB
	Volpe National Transportation System Center	TS	TC
	Maritime Administration	MA	MB
	Office of the Inspector General	IG	IB

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

Agency Code	Agency	Subagency Code		
		IMF	BMF	
25	Federal Emergency Management Agency			
	National Preparedness Programs	HA		
	Federal Insurance Administration	HB	CB	
	State and Local Programs and Support	HC		
	Office of NETC Operations	HD		
	Office of Financial Management	HF	CF	
	FEMA Region I (Boston)	R1	C1	
	FEMA Region II (New York)	R2	C2	
	FEMA Region III (Philadelphia)	R3	C3	
	FEMA Region IV (Atlanta)	R4	C4	
	FEMA Region V (Chicago)	R5	C5	
	FEMA Region VI (Dallas)	R6	C6	
	FEMA Region VII (Kansas City)	R7	C7	
	FEMA Region VIII (Denver)	R8	C8	
	FEMA Region IX (San Francisco)	R9	C9	
	FEMA Region X (Seattle)	R0	C0	
	Response and Recovery Directorate U.S. Fire Administration		CC	
	US Fire Administration		CD	
	26	U.S. CUSTOMS SERVICE		
		Duty Taxes	DT	
Debit Vouchers		DV		
Notes		NT		
Fines and Penalties		FP		
Payroll			PY	
Travel			TR	
Corporate Duty			BT	
Corporate Vouchers			BV	
Corporate Promissory Notes			BN	
Corporate Fines, Penalties and Forfeitures			BP	
27		Social Security Administration		
		Northeastern Program Campus (OASI)	A1	
	Northeastern Program Campus (DI)	A2		

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Agency \ Subagency Codes

Agency Code	Agency	Subagency Code	
		IMF	BMF
	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
	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	-

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Agency \ Subagency Codes

Agency Code	Agency	Subagency Code	
		IMF	BMF
	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
59	Securities and Exchange Commission		

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		Agency \ Subagency Codes	
Agency Code	Agency	Subagency Code	
		IMF	BMF
	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 & DMF 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.

Section 6. Initiating and Monitoring Refund Check Tracing Action

1 *Nature of Changes*

Description	Page No.
None	

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 21.4.1

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

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.
4*	Duplicate claim submitted.
7*	Photocopy request processed by RFC on date shown.
70	TOP Offset - initial disposition code indicating that a TOP offset was associated with the particular refund. Subsequent disposition code to follow.
71	TOP Full Refund Offset - Indicates that the particular refund was offset in full.
72	TOP Partial Refund Offset - indicates that the particular refund was partially offset. The amount that was offset will appear in the secondary amount field. FMS will determine the status of the partial payment.

5 Status Codes

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

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53	Rejected-duplicate stop/Prepare FMS 3864	—
56	Rejected-stop reason code "J" used and no substitute check was issued/contact FMS.	21
65	Replacement check issued as a result of non-receipt of claim and original check subsequently cashed. Non-receipt code other than "E/ See" IRM 21.4.	21
90	Payment referred to FMS department (DCC)/contact FMS.	—

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	3490-3529 349	Atlanta Memphis
Chicago P.O. Box 8670 Chicago, IL 60680-8670	2088 307	Cincinnati Kansas City
Kansas City P.O. Box 3329 Kansas City, KS 66103-0329	3085 3109 310	Kansas City
Philadelphia P.O. Box 8676 Philadelphia, PA 19101-8676	3030-3069 303	Andover Brookhaven Philadelphia
San Francisco P.O. Box 3858 San Francisco, CA 94119-3858	3120-3129 3140-3159 312	Ogden, Fresno
Washington P.O. Box 2229 Washington, DC 20013-2229	3000-3009 3011-3019 3021-3029 300	A/C International Philadelphia

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.

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Specific instructions for preparing manual refund documentation appears 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.

Section 7. Automated Non Master File

1 Nature of Changes

Description	Page No.
Added Bad Check Transaction Codes	7-3 to 7-6

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).

The tax account data which is stored on the ANMF system, currently resides at the Enterprise Computing Center in Memphis, Tennessee (ECC-MEM). Accessing data on the ANMF database for research purposes is accomplished by utilizing a password.

There are seven basic conditions which require NMF processing:

- (1) **Large Dollar Accounts** - Accounts which have balances too large for the Master File to process.
- (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) **Form 5500 (MFT 74)** – Effective January 1, 2006, Form 5500 Penalty Assessments are processed to BMF.

Note: Effective February 2009, NMF is transferring @ 11,500 MFT 74 Open accounts to the BMF.

- (7) **Child Support Cases** - Child Support cases where collections of payments have been ordered by state courts but have fallen into arrears.

As of January 2009, there are approximately 35,000 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

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Toll Free Number for taxpayers to inquire about their notice. Upon dialing the Toll Free Number, the call is directed to the appropriate campus based on the taxpayer's area code.

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 are available in IRM 3.17.46.13.

5 NMF Customer Service Representative (CSR)

There are Customer Service Representatives (CSR) at each center designated to respond to NMF taxpayers calling the Toll Free Number. CSRs access the ANMF system to review the taxpayer's account and reply accordingly. Procedures in handling NMF accounts are incorporated into the Customer Service IRM 21.

6 User Friendly Transcript

A "Taxpayer Friendly" transcript can now be requested on NMF. This transcript should be sent to the taxpayer in lieu of a hand written tax account. (For more details see IRM 3.17.46.13.2).

7 Pocket Vest Guide

Pocket Vest Guide Document 10978 is available through your local SID Site. It contains a MF to NMF Conversion chart, Pending Transcription Identification Codes, frequently used Toll Free Numbers, Abstracts, Doc Codes, MFTs, True Tax Class and several other Miscellaneous Job Aids.

8 Business Operating Division (BOD) Codes and Client Codes

In October 2000, the ANMF database was updated with the respective BOD Codes (BODC) from the Master File accounts as indicated below. Originators are responsible for annotating the BODC on all documentation for processing to NMF.

MF	BOD	BODC	MF	BOD	BODC
IMF	Wage & Investment	WI	BMF	Large & Mid-Sized Business (T/C 150 is > \$10,000,000.00)	LM
BMF	Small Business & Self Employed (T/C 150 is < \$10,000,000.00)	SB	EPMF	Tax Exempt & Government Entities	TE

Each Business Operating Division is responsible for assigning the BODC to the taxpayer's account. The purpose of these codes is to further categorize the taxpayer's account within the BOD.

9 Child Support

The ANMF system provides a means for assessing, collecting and reporting of Full Collection Child Support payments. State Child Support Enforcement Agencies provide the Secretary of Health and Human Services (HHS) with information of certain individuals (obligors) [REDACTED]. # HHS will certify and forward the case to IRS for # collection activity. (For more details see IRM 3.17.46.6).

10 Transaction Codes

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)

NMF TC	MF TC Code	D/C	Remarks	NMF TC	MF TC Code	D/C	Remarks
	011		EIN, SSN Change		281	C	Bad Check Penalty (Manually abated)
	013		Name Change		286*	D	Bad Check Penalty (Systemically assessed)
	014		Address Change		287*	C	Bad Check Penalty (Systemically abated)
	015		Location and/or Zip Change		290	D	Additional Tax Assessment
X-ref field only on ANMF			Spouse SSN Change		291	C	Abate Prior Tax Assessment
	030	D	Loc Code Change		294*	D	Adjusts TC 295 or 305
	150		Tax Assessment Return		295*	C	Tax Decrease with int. Date
	150		Entity Created by TC 150		298*	D	Additional Assess with Int. Date
	160	D	Manually Computed Delinquency Penalty	291	299*	C	Abate Prior Tax with Int. Date
	161	C	Abate Delinquency Penalty		300	D	Examination Tax Assessment
	170	D	ES Tax Penalty		301	C	Abate Prior Tax Assessment
	171	C	Abate ES Tax Penalty	300	304*	D	Examination Adjust TC 305 or 295
	180	D	Deposit Penalty (FTD)	301	305*	C	Exam tax decrease with Int. Date
	181	C	Abate Deposit Penalty (FTD)	300	308*	D	Additional Tax Assess with Int. Date
340	190	D	Manually Assessed Interest Transferred in (See TC 370)	301	309*	C	Abate TC 308
341	191	C	Abate Assessed Interest - Transferred in		310	D	Penalty - Failure to Report Income from Tips
	200	D	Identification Number Penalty		311	C	Abate TC 310
	201	C	Abate TC 200		320	D	Fraud Penalty
	234	D	Manual Daily Delinquency Penalty		321	C	Abate Fraud Penalty
	235	C	Abate TC 234/238	340	336*	D	Interest Assessment
234	238*	D	Generated Daily Delinquency Penalty	341	337*	C	Abate Assessment Interest
235	239*	C	Abate Daily Delinquency Penalty		340	D	Restrict Interest Assessment
	240	D	Miscellaneous Penalty		341	C	Restricted Interest Abatement
	241	C	Abate Miscellaneous Penalty		350	D	Negligence Penalty
	246*	D	Form 1065 – Missing Information		351	C	Abate Negligence Penalty
	270	D	Failure to Pay Tax Penalty (Manual)		360	D	Fees and Collection Costs
	271	C	Abate FTP Tax Penalty (Manual)		361	C	Abate Fees and Collection Costs

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NMF TC	MF TC Code	D/C	Remarks	NMF TC	MF TC Code	D/C	Remarks
	276*	D	FTP Tax Penalty	N/A	370	D	Account Transfer-in (shows on MF only)
	277*	C	Abate FTP Tax Penalty				
	280	D	Bad Check Penalty (manually assessed)				
607	380*	D	Overpayment cleared manually under \$1.00		640	C	Advanced Payment
	388*	C	Statue Expiration Clearance to Zero Balance and Removal		641	D	Designated Advanced Payment Returned Unpaid by Bank
609	389	C	Reversal of Statue Expiration		642	D	Advanced Payment Error
	400	C	Account Transfer-out		650	C	FTD Credit
608	402	D	Account Re-Transferred-in		651	D	Federal Tax Deposit (FTD) Returned Unpaid by Bank
					652	D	Error FTD Credit
	430	C	Estimated Tax Declaration		661	D	Estimated Payment Returned Unpaid by Bank
	470		TP Claim Pending		662	D	Error on Estimated Payment
	471		Reversal of TP Claim Pending		670	C	Subsequent Payment
	472		Reversal of Taxpayer Claim Pending		671	D	Subsequent Payment Returned Unpaid by Bank
	480		Offer-in Compromise Pending	670	678*	C	Credit for Treasury Bond
	481		Offer-in Compromise Rejected	672	679*	D	Reversed TC 678
	482		Offer-in Compromise Withdrawn		680	C	Designated Interest Payment
	483		Correction of TC 480		681	D	Designated Interest Payment Returned Unpaid by Bank
	500		Military Deferment		682	D	Correction of 680 Processed in Error
	502		TC 500 Error Correction		690	C	Designated Penalty Payment
	520		IRS Litigation		691	D	Designated Penalty Payment Returned Unpaid by Bank
	521		Reverse IRS Litigation		692	D	TC 690 Error Correction
	522		TC 520 Error Correction		694	C	Designated Payment of Fees and Collection Costs
	524		Collateral Pending		695	D	Reverses TC 694
	525		Reverse TC 524		700	C	Credit Applied
	531		Reverse TC 530	702	701*	D	Reverse TC 706
	532		Correction of TC530 Processed in Error		702	D	TC 700 Error Correction
530	534*	C	Expired Balance Write-off	700	706*	C	Overpayment Applied From Another Tax Module
531	535*	D	Reversal of TC 534		710	C	Credit Elect Overpayment Applied
531	537*		Reversal of Uncollectible Status		712	D	TC 710 or 716 Error Correction
	550		Collection Statute Extension		716	C	Credit Elect Overpayment Applied
	582		Indicates Federal Tax Lien Filed	841	720*	C	Refund Payment
	583		Reverses TC 582	843	721*	D	Bad Check Refund Repayment
	606	C	Small Debit Cleared	843	722*	D	TC 720 Error Correction
	607	D	Small Debit Cleared		730	C	Overpayment Credit Interest Applied

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NMF TC	MF TC Code	D/C	Remarks	NMF TC	MF TC Code	D/C	Remarks
	608	C	Collection Statute Expiration cleared	730	736*	C	Interest Overpayment Applied
	609	D	Reverse CSED cleared				
	610	C	Payment received with return				
	611	D	Bad Check Returned Unpaid by Bank				
	612	D	Reverse Payment with return				
	740	C	Undelivered Refund Check Deposited	820	826*	D	Overpayment Transferred
	742	D	Correction of TC 740 Processed in Error		830	D	Credit Elect Transferred
700	756*	C	Overpayment Interest from IMF		832	C	TC 830 or 836 Correction
	760	C	Substantiated Payment	830	836*	D	Credit Elect Transferred
	762	D	Correction of TC 760 Processed in Error		840	D	Refund Prior to Settlement
	764	C	Earned Income Credit		841	C	Cancelled Refund Deposited
	765	D	Earned Income Credit Reversal		842	C	Refund Deletion
	766	C	Refundable Credit Allowance	840	843	D	Check Cancellation Reversal (TC 841)
	767	D	Reverses TC 768	840	846*	D	Overpayment Refund
764	768*	C	Earned Income Credit		850	D	Overpayment Int. Transferred
	770	C	Interest Due Taxpayer		851	C	Reverse TC 856
	771	D	TC 770 or 776 Int. Reversal		852	C	Correction of TC 850
	772	D	TC 770 or 776 Error Correction	850	856*	D	Overpayment Int. Transferred
770	776*	C	Interest Due on Overpayment		860*	D	Reverses An Erroneous Abatement after ASSED has expired
	777	D	Reversal Interest Due Taxpayer		862	C	Reverses TC 860
	780		Master File Account Compromise	850	876*	D	Overpayment Int. Transfer to BMF
	781		Defaulted Account Compromise	820	890*	D	Overpayment Cr. Transfer to BMF
	782		TC 780 Error Correction	822	892*	C	TC 890 or 896 Error Correction
700	790*	C	Manual Overpayment from IMF	820	896*	D	Overpayment Credit Offset
820	792*	D	TC 790 or 796 Error Correction	822	897*	C	DMF Offset Reversal
700	796*	C	Overpayment Credit from IMF		912		Reverses TC 914
	800	C	Credit for Withheld Taxes and Excess FICA		914		
	802	807*	D		971		Identifies account activity #
	820	D	Credit Transferred				
822	821*	C	Reverses TC 826				
	822	C	Reverses TC 820				
820	824*	D	CR Transfer Releases 130 Frz				

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Section 8. Master File Codes

1 Nature of Changes

Description	Page No.
The Term IRAF has been Deleted	
Updated Subsection 2	8-2
Updated Subsection 3	8-84
Updated Subsection 4	8-55
Updated Subsection 8	8-66
Updated Subsection 9	8-81
Reserved Subsection 10 - IRAF	8-106
Updated Subsection 15	8-112
Updated Subsection 16	8-113
Updated Subsection 17 – Added CRN 252	8-129
Added AUR Process Codes (Tax Year 2003 to Present) to Subsection 19	8-145
Added new AC Codes (790 -799)	8-156
Updated Subsection 21	8-146

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 MCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

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 Handbook 2.24.1 for obsolete transaction codes.

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

Reversal Codes

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

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 are 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")."

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
000		I/B/E	Establish an Account	BMF: 04, 63, 80, 81 IMF: 63 EPMF: 04, 63	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.
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 transaction when there is a merge-fail between two plans of an EPMF entity.
003		B	Duplicate Tax Modules are not Resequence	Generated Transaction	Resequences a discovered "duplicate" Tax Module (identical MFT and Tax Period) of a TC 001 back to the old EIN. Account Balance is adjusted. Changes all MFR Codes to 8. A CP 209 is issued in the cycle the TC 003 posts.
003		B	BMF Partial Merge		IDRS transaction. See Section 13.06. Appears at the old EIN.
004		B	BMF Partial Merge		IDRS transaction. See Section 13.06. Appears at the new EIN.
005		I/B	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 13.06. Appears at the new TIN. BMF: Generated transaction

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
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.
011		E	Change Plan Number	64	Changes the number of an EPMF 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. 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 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

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					special DLN xx96388888888X 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
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 Module; otherwise, the plan MFR is changed to an "8"
022		B	Delete EO Submodule	63	Delete EO Section that was erroneously added to an entity module.
023		B	Reverse the Election to Lobby	77	Reverses the TC-024 election.
024		B	Election to Lobby	77	The election by an organization to lobby for legislation from Form 5768.
025			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 13.06. Appears at the old TIN.
026		E	Delete Old Plan Data	64	Deletes plan data under Old Plan Number after resequencing of a plan.
030		I/B	Update Location Codes Out-of-Campus	50, 63	Updates Location Codes when a change in Campus Code is involved. If TDA is being transferred, use Doc. Code 50; otherwise, use Doc. Code 63. Entity changes described in TC 013, 014, 015 or 016 may be included with Doc. Code 63. Change of address (TC 014) may be included with Doc. Code 50.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
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 for 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.
053		B/E	Plan Year Ending Month Change	63, 77, 64	Form 1128 processed to accept change of accounting period.
054		B	Retained FYM	63	Rev. Proc. 87-32.
055		B	Change or Adopt New FYM	63	Form 8716 - Election to have a tax year other than a required tax year. Rev. Proc 87-32.
057		B	Reversal of 054, 055	Generated Transaction	Reverses TC 054/055 when a CU UPC 307 F1120/1120S/1065 return is posted with CC "Y" and FYM 12 or TC 620 posted.
058		B	Rejection of Form 8716	63	Rejection of Election of Tax Year other than a required Tax Year. Form 8716 was denied.
059		B	Rejection of Form 1128	63	Rejection of Application for change in Accounting Period. Form 1128 was denied.
060		B	Elect Foreign Sales Corporation (FSC)	63	FSC or Small FSC election, Form 8279.
061		B	Revoke Reverses TC 060, 063, 064 or 065	63	Revocation of FSC or small FSC election
062		B	Erroneous	63	Reversal of TC 060, 063, 064, 065
063		B	FSC Election received	63	Election as a FSC or small FSC has been received.
064		B	FSC election denied	63	Denial of election to be treated as a FSC or small FSC
065		B	FSC Revocation Received	63	Notification of revocation received for FSC or small FSC
066		B	Terminate FSC Received	63	Election to be treated as a FSC or small FSC has been terminated
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 Requirement to "01." The Employment Code may also be changed to "W" or be deleted if

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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					PSC 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	Termination of Form 8869	53	Indicates the termination of a Qualified Subchapter S Subsidiary (QSub) Election beginning with the date specified in the transaction.
085		B	Reversal of TC 084	53	Reverses the Termination of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
086		B	Effective date of 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	Small Business Election	53	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. Blocking Series 950-999 generate a TC 474 for MFT 02 period ending and month preceding the effective date.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
091		B	Terminate Small Business	53	Indicates the termination or revocation of being taxed as a small business and updates the Form 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
092		B	Reverses 090, 093, 095, 097	53	Records the correction of an erroneously posted TC 090, 093, 095 or 097. Reverts Filing Requirements to "01".
093		B	Application for Small Business Election	53	Application for Sub-Chapter S election Form 2553
094		B	Application for Small Business Denied	53	Sub-Chapter S election denied
095		B	Application for Small Business Pending	53	Form 2553 requesting termination received. No determination made.
096		B	Small Business Election Terminated	53	Sub-Chapter S election terminated. Updates 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
097		B	Application for Small Business Pending National Office Approval	53	Form 2553 has been sent to National Office for determination.
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. Code 56 or an agency code. IMF ONLY: Generated.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
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/B/E		Delinquency Inquiry	Generated Transaction	Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module,

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
142		I/B/E	Delinquency Investigation	Generated Transaction	does not post to BMF module, posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 23C date for Compliance or Notice issuance cycle and is posted as the 02 status date. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is taken from IDRS issuance cycle in the transaction.
148		I/B	Issuance of TDA or TDI Assembly	77	Records the issuing of a Taxpayer Delinquency Investigation (TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.
149		I/B	Reversal of TC 148	77	Causes the accelerated issuance of a TDI (BMF Only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules within the Account. TC976, 977, 291 AND 150 (Except SFR return) will Unpost UPC 191. Requires two digit code for IDRS input. Refer to IRM for code titles and definitions.
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	Reverses TC 148 and permits the normal issuance of TDI and TDA.
150		I	Entity Created by TC 150	Generated Transaction	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.
151		E	Reversal of TC 150 or 154	77	This TC 150 when posted to the Entity Transaction Section indicates the Master File Entity was created from the posting of the return.
152		I/A	Entity Updated by TC 150	Generated Transaction	EPMF: Reverses return data (TC 150, 154, 155, 156, 976, 977) or moves a return to a different module.
154		E	Posting F5330 Data	35	Designates a return which updated entity data and is posted to the Entity Transaction Section.
155		E	1st Correspondence Letter sent	30, 37, 38	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.
					EPMF First Correspondence letter. Posts to EPMF to Bypass delinquency

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

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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 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 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	Miscellaneous Penalty	47, 54, 51	Assesses miscellaneous type penalty (i.e., other than those penalties which are identified with their own TC). Assess miscellaneous type penalty when a reference no. of zero is present (i.e., other than those penalties which are identified with their own TC or reference no.). In addition, a TC 240 with a significant reference no. (500-699) indicates an assessment of a specific penalty. See Section 11.10(6) for appropriate Reference Codes.
241	Credit (NPJ)	I/B	Abate Miscellaneous Penalty	47, 54	Abates a previously assessed TC 240 penalty in whole or in part. Civil penalty transactions are identified by Credit Reference No. 500-699. BMF only, also abates TC 246 for MFT 06 (Form 1065) in whole or in part.

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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.
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). Penalty rate after 5-24-07 is: Dishonored checks for more than \$1,250, 2% of the amount of the check. Dishonored checks for \$1,250 or less, the lesser of \$25 or the amount of the dishonored check. No penalty on checks of less than \$5. Before 05-25-07, the penalty was: Dishonored checks for more than \$750.00, 2% of the check. Checks for \$750.00 or less, the lesser of \$15.00 or the amount of the check. No penalty on checks less than \$2.00.
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 if it is the only transaction with TC 290 and there is a TC 280 or TC 286 of equal or greater amount in module.
286	Debit (NPJ)	I/B	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. Penalty rate after 5-24-07 is: Dishonored checks for more than \$1,250, 2% of the amount of the check. Dishonored checks for \$1,250 or less, the lesser of \$25 or the amount of the dishonored check. No penalty on checks of less

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					than \$5 Before 05-25-07, the penalty was: Dishonored checks for more than \$750.00, 2% of the check. Checks for \$750.00 or less, the lesser of \$15.00 or the amount of the check. No penalty on checks less than \$2.00.
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, R— RPS, B— Subsequent Payment, —Q WPT, 680 Hold (See Freeze Code Section for specific conditions). TC 290 with zero amount blocked 96X indicates a taxpayer penalty abatement request was considered and rejected. Reversal is TC 290 blocked 97X. Can be used for Civil Penalty assessments on MFT 30, 55, and 13. IMF: Additionally releases 680 hold and freezes for Invalid SSN or Account Reactivation. Needs reason and source codes. May need priority and/or hold codes.
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-

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
294	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	<p>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.</p> <p>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.</p>
295	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment with Interest Computation Date	54	<p>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.</p> <p>IMF: Will resequence until interest computation date is earlier than current 23C date.</p> <p>BMF: Will unpost (UPC 497, RC2) with secondary TC date later than current 23C date. Valid with tax class 2 or 3 only.</p> <p>Form 1045, Application for Tentative Refund, is used by taxpayers.</p> <p>Form 1139, Corporation Application for Tentative Refund, is used by corporations. Claims refund from carryback of a net operating loss, unused general business credit, unused research credit, net capital loss or overpayment of tax due to a claim or right adjustment under section 1341(b)(1) or 6411; Regs. Sec. 1.6411-1.</p> <p>Blocking Series 900-909 will generate a CP 55.</p>
298	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	<p>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.</p> <p>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.</p>
299	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment Interest Computation Date	54	<p>Used to input an abatement of tax to a module which contains a TC 150.</p> <p>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</p>

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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 or Deficiency Assessment by Examination Division or Collection Division	47	Assesses additional tax as a result of an Examination or Collection Adjustment to a tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 12, 13, 34 and TC 420 or 424 present. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (only if Appellate Code is 000 or if TC 300 blocked 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55. BMF: Releases freezes for Joint Committee or TC 842.
301	Credit (NPJ)	I/B	Abatement of Tax by Examination or Collection Division	47	Abates a previously posted TC 150, 290 and/or 300 in whole or in part. Generates abatements of computer generated interest where applicable. (TC 197 or 337) Releases same freezes and holds as TC 300. Blocking series 790-799 or 900-999 will generate a CP 55.
304	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division with Interest Computation Date	47	Adjusts a previously posted tentative allowance (e.g., TC 305 or 295), contains a beginning interest computation date. To post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.
305	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Division with Interest Computation Date	47	Inputs a tentative allowance, contains a beginning interest computation date. Otherwise, same as TC 301. Valid with Tax Class 2 and 3 only.
308	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date as a Result of CB/CF.	47	Inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF—Can be used with another tax adjustment code, except TC 304, 305 or 309. Can be used with penalty and interest transactions. Otherwise same as TC 300. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
308	Debit	B	Additional Tax or Deficiency Assessment by Examination or Collection Division with Interest Computation Date	47	Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC Section 6205.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
309	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47	Used to input an Examination Overassessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. Cannot be used if the amount of tax in the module is smaller than the amount on the Form 2285 that could be input with TC 309. BMF—Can be used with another tax adjustment code, except TC 304 or 305 on same document i.e. TC 300 or 301. Can be used with penalty and interest transactions. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
310	Debit (NPJ)	I	Penalty for Failure to Report Income from Tips	47, 54	Assesses penalty for taxpayer's failure to report Tips Income.
311	Credit (NPJ)	I	Tip Penalty Abatement	47, 54	Abates previously posted unreversed TC 310, in whole or in part.
320	Debit (NPJ)	I/B	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. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turns on debit restricted interest indicator and restricted FTP penalty indicator. TC 500 generates TC 340.
341	Credit (NPJ)	I/B	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. TC34X inputs posting after 01011995 will allow

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
342		I/B	Interest Restriction Deletion	47, 54	the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. 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.
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 inputs assessments, abatements, credits and debits which are being transferred to an account on the MF. The list of valid transactions are listed in IRM 3.17.21. Doc. Code 51 includes all prompt, quick and jeopardy assessment transactions. If transaction goes unpostable with UPC 171, Master File will not show TC 370.
380	Debit (PJ)	I/B	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.
388	Debit (NPJ)	I/B	Statute Expiration Clearance to Zero Balance and Removal	Generated Transaction	Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific module retention holds. Contains the credit balance of the module. Writes off interest amounts present.
389	Credit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Reverses TC 388. Generated when TC 370 with Doc. Code 52 is processed. IMF only: Generated from automatic re-established on Tax Modules.
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

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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 (PJ)	I	Estimated Tax Declaration	20, 61	Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
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, 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 qualifying Doc Code 04: 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, except MFT 05)Form 1065 only), MFT 06 (Form 1065 only) and MFT 08, Generated Extended Due Date to RDD plus 5 months for Tax Period 200809 and later. For MFT 36/37/44/67, first approved extension generated Extended Due Date to RDD plus 3 months;

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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 Error	77	Corrects erroneous posting of TC 460 by re-establishing the due date and restoring prior status. Zero the FRC for any MFT where: a) a TC462 reversed an erroneous TC 460 which established the tax module; and, b) the TCs 460/462 are the only TCs posted to the module; and, c) after posting the TC 462, the Status updates to "00".
463		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) 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 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

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
474		I/B/E	Interrupts Normal Delinquency Processing	49, 77	<p>required to reverse TC 470 CC 98. Next notice or TDA issued is dependent on the status when TC 470 was input to module.</p> <p>Creates unscheduled delinquent return period on MCC Master File or to prevent IDRS Delinquency notice or TDI issuance for specific Delinquent Return notice status period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator "C" to module when established or if module has status less than 02. BMF or EPMF delinquency check will issue Compliance for 02 "C" Status Period on first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles) or reversal of TC 474 will cause the module to revert to the prior TDI notice status and continue TDI processing. Use TC590 & reverse with TC592 to force account into TDI status.</p>
475		I/B/E	Permits TDI Issuance	49, 77	Reverses TC 474.
480		I/B	Offer-in-Compromise Pending	77	<p>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.</p> <p>Jurisdictional Codes: 1=DO Collection; 2=Examination; 3=Appeals; 9=SC Collection</p>
481		I/B	Offer-in-Compromise Rejected, Returned, (Processable)	77	<p>Records date of rejection, return or termination of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates "OIC" transcript and discontinues further OIC transcripts.</p> <p>BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Delete (by lapse time plus one year) and add (Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7, Special Case Processing, for additional guidance. Releases TC 480 freeze.</p>
482		I/B	Offer-in-Compromise Withdrawn, Terminated	77	<p>Records date of withdrawal of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates OIC Transcript and discontinues further transcripts.</p> <p>BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Delete (by lapse time plus one year) and add (Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7, Special Case Processing for additional guidance). Releases TC 480 freeze.</p>

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483		I/B	Correction of Erroneous Posting of TC 480 Returned (Not Processable)	77	Records information that TC 480 OIC was posted in error. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.
488		B	Installment and/or Manual Billing	77	Updates Module status to "14", deletes any TDA deferred actions pertaining to the module, and (on non cc "S" Form 1041) establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706).
489		B	Installment Defaulted	77	Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.
490		P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.
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 Deferment	77	Suspends Collections Status Expiration Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 50 or 51. See Section 11 Collection, for appropriate closing codes.
502		I	Correction of TC 500 Processed in Error	77	Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases Hold established by TC 500. TC 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.
503				77	TC 500 changed to 503 when posting TC 502
510		I	Releases Invalid SSN Freeze on Refunds	77	Releases invalid SSN freeze 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 11.08(6). For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary or (B) Both can be used to identify which taxpayer the extension applies to. (See Section 11 for 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 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.

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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 posts 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 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 computation of interest and FTP Penalty are removed.
537		I/B	Reversal of Currently not Collectible Account Status	Generated Transaction	Reversal of TC 530. Is generated when a TDA is reissued as a result of the TPI (Total Positive Income) reported on a subsequent return, or the posting of a change of address or TC 150, TC977 to account in Currently not Collectible status with Closing Code 03.
538		B	Trust Fund Recovery Penalty Cases	54	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.

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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 ASED 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 ASED.
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. ▪ TDI 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

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					<ul style="list-style-type: none"> 6 or 7 or blocked 200-299) <ul style="list-style-type: none"> ▪ 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.</p> <p>Holds the Unallowable Tax to the extent of the Credit Balance in suspense.</p> <p>Freezes the amount of the TC 576 from refund and offset out.</p> <p>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	<p>Reverses TC 582. Deletes Cross-Reference SSN (BMF only). TC 583s will be generated in the conversion run for those modules where the last CSED has expired and the first "lien only" TC 582 posted after cycle 198301 (BMF), or 198313 (IMF) (i.e. "Self-releasing" liens).</p> <p>Posts a cross reference TIN from a transfer on a revenue receipt transaction.</p> <p>Effective 1/2007, TC 583 must be used with one of the following definer codes:</p> <p>DC 1 – released</p> <p>DC 2 – withdrawal due to administrative error</p> <p>DC 3 – withdrawal due to collection due process</p>

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586		B	Transfer/revenue receipt cross-ref TIN	24, 48	appeal rights. DC 4 – reversal DC 5 – self-released (statute expiration) Posts a cross reference TIN from a transfer on a revenue receipt transaction.
590		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	Not liable this tax period. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
591		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
592		B/I/E	Reverse 59X Trans	14, 49	Reverse any previously posted TC 59x (regardless of the TC 59x cc) present in the module. Updates FRC from 0 to 1.
593		B/I/E	Satisfying Trans	14, 49 or Generated Transaction	Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.
594		B/I/E	Satisfying Trans	14, 49	Return previously filed. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
595		B/I/E	Satisfying Trans	14, 49	Referred to Examination. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
596		B/I/E	Satisfying Trans	14, 49	# [REDACTED] # [REDACTED] Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
597		B/I/E	Satisfying Trans	14, 49	Surveyed. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
598		B/I/E	Satisfying Trans	14, 49	Shelved. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
599		B/I/E	Satisfying Trans	14, 49	Return secured. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
600	Credit (PJ)	I/B/E	Underpayment Cleared Manually (Under \$5)		Manual Clearance of underpayment for less than \$5.00. Input only as a part of an account transferred in: see TC 370.

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Trans Code	DR/CR	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 Information Record when current module status is TDA status or Status 12 # preceded by TDA status, [REDACTED] # [REDACTED] 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,	Credits the tax module with a payment received with the return, including payment with voucher.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
				40-44, 46, 58, 65, 70, 71, 76, 81, 83, 90, 91, 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 2758, MFT 05 (TY 2004 and prior); Form 8736, MFT 05 (TY 2004 and prior). 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 7004/2758 (TY 2004 and prior)/8736 (TY 2004 and prior). 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.

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640	Credit (PJ)	I/B	Advance Payment of Determined Deficiency or Underreporter Proposal	All: 17, 18, 19, 24, 58, I/B: 34	<p>Credits the tax module with an advance payment of a determined deficiency.</p> <p>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.</p> <p>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 information.</p> <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. 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	<p>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.</p>
642	Debit (PJ)	I/B	Correction of 640 Processed In Error	All: 19, 24 I/B: 34	<p>Reverses a 640 transaction in whole or in part by debiting the Tax Module for the amount of the remittance.</p> <p>BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero.</p>
650	Credit (PJ)	B	Federal Tax Deposit	19, 24, 34, 97	<p>(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.)</p> <p>NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.</p>
651	Debit (PJ)	B	Dishonored Federal Tax Deposit (FTD)	19, 24, 87, 97	<p>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.</p>
652	Debit (PJ)	B	Correction of FTD Posted In Error	19, 24, 34, 97	<p>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,</p>

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					10, 11 or 34. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.
660	Credit (PJ)	I/B	Estimated Tax	17, 24, 34, 58	Credits tax module for amount of Estimated Tax paid. Credit is frozen from refunding or offsetting until a TC 590/591(BMF only) or a TC 150 posts. Applicable to Forms 990C, 990T, 990PF, 1040, 1041, 1041ES, and 1120 only. IMF: See UPC 198 and UPC 305.
660	Credit (PJ)	B	Federal Tax Deposit	19, 97	The transaction code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this TC are 02, 05, 33, 34 and 44.
661	Debit (PJ)	I/B	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.
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.

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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 (PJ)	I/B	Dishonored Designated Payment	19, 24, 58, 87	Reverses a dishonored check submitted as a 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

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701	Debit (PJ)	I/B	Reverse Generated Overpayment Credit Applied	24	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. 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 MCC computer generated transaction in the amount of a credit offset into a Tax Module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all Tax Modules in the account and offsets the credit to any Tax Module with a balance past due.
710	Credit (PJ)	I/B	Overpayment Credit Applied from Prior Tax Period	48, 58	Credits Tax Module for amount of overpayment from prior year's return which taxpayer elects to apply to the succeeding year's estimated tax. If Document Code 48, it is transferred from one tax period to another within the ADP system and therefore must be accompanied by TC 830. Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper Tax Module on the Master File.
712	Debit (PJ)	I/B	Correction of 710 or 716 Processed In Error	48	Reverses a TC 710 or 716 credit in whole or in part by debiting the Tax Module. Generally requires a counter entry of TC 710 to credit the correct Module. Releases excess ES Credit Freeze. Transaction date must match TC 710 or 716 date.
716	Credit (NPJ)	I/B	Generated Overpayment Credit Applied from Prior Tax Period	Generated Transaction	An MCC computer generated credit which applies the amount of credit elected and available from the preceding year's Tax Module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms CT-1, 720, 940, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042 and 1120.
720	Credit (PJ)	I/B	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.

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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.
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 from IMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF Tax Module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.
760	Credit (PJ)	I/B	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	MCC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, (abstract 11 amount)

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					941, 942, 943, 945 (Advanced Earned Income Credit) 990C, 990PF, 990T, 1040, 1040C, 1041, 1120 or 1120S return but not previously posted to the Tax Module, or from the appropriate line item adjustment of an Examination or DP Tax Adjustment. Includes credit allowed for gasoline tax paid, credit from Regulated Investment Co., or Covenant Bonds with item reference 334 (199312-199411 only) for installments of 1993 additional taxes.
766 w/OTN	Credit	I/B	IRS TOP Offset Reversal	47, 54	Reverses a prior posted TC 898, TOP Offset, when input with the same offset trace number (OTN)
767	Debit (NPJ)	I/B	Generated Reversal of Refundable Credit Allowance	47, 54	A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or DP Tax Adjustment with item reference 334 (199312-199411 only) for installment of 1993 additional taxes.
767 w/OTN	Debit	I/B	Rejected TOP Offset Reversal	47, 54	Reverses a prior posted TC 766, TOP offset reversal, when input with the same offset trace number (OTN). Caution: This transaction must not be input except to correct a TC 766 on the FMS Reject Listing.
768	Credit (NPJ)	I	Earned Income Credit	Generated Transaction	Posts Earned Income Credit which is generated from information received from Code and Edit.
770	Credit (NPJ)	I/B	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 to Refund Issuance	48	Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.
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 an offset to the original TC 776 allowance. Manually calculated debit interest that is charged at credit interest rates when "netting" is applicable.
776	Credit (NPJ)	I/B	Generated Interest Due on Overpayment	Generated Transaction	BMF/IMF: Credits the Tax Module for the amount of computer generated interest due when a Tax Module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the Tax Module, interest must be manually computed.
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".

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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	Reverses all previously posted TC 780 transactions in the module. OIC Transcript is issued in cycle of posting and discontinues further OIC Transcripts. IMF: Releases Credit/Debit Interest, FTP Restrictions and 780/480 Indicators. BMF: Releases interest and FTP 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 FTP 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 Applied from IMF	A/B/I: 24 B: 34	Manually applied overpayment credits transferred from the IMF to the BMF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement Corresponding debit is TC 890. Will unpost unless TC130 present.
792	Debit (PJ)	B/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: [REDACTED] # [REDACTED] # [REDACTED] Not applicable if this account contains a Form 706,

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
800	Credit (PJ)	I/B	Credit for Withheld Taxes	48, 51	709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement or tax module. Reversed by a TC 792. 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.
808		I	Primary SSN Injured Spouse Share		Generates a TC 846 for the primary injured spouse's share of the joint refund. Input TC 290 .00 with Reference Number 808 and dollar amount of the injured spouse's refund for primary taxpayer. The TC 846 will generate with the appropriate BPI.
809		I	Secondary SSN Injured Spouse Share		Generates a TC 846 for the secondary injured spouse's share of the joint refund. Input TC 290 .00 with Reference Number 809 and dollar amount of the injured spouse's refund for secondary taxpayer. The TC 846 will generate with the appropriate BPI.
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.
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 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

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822	Credit	I/B	Correction of an Overpayment Transferred In Error	24, 58	same, sequencing matters. Multiple transactions must be input in the order that the TC 826's occur. The corresponding debit is TC 701. 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 MCC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.
830	Debit (PJ)	I/B	Overpayment Credit Elect (Transferred) to Next Periods Tax	48	Debits the tax module for the amount of credit elected to be transferred to the following period with same type of tax. A manual transfer. The corresponding credit is 710. Release Hold Refund Freeze. CAUTION: Credit must be available on Master File at time of posting or it will be unpostable. IMF: See UPC 175. BMF: See UPC 325.
832	Credit (PJ)	I/B	Correction of Credit Elect Transfer	48	Corrects an 830 or 836 transaction posted in error. Transaction date must match TC 830 or 836 date.
836	Debit (NPJ)	I/B	Overpayment Credit Elect Transferred to Next Periods Tax	Generated Transaction	A debit for the amount of overpayment elected to be applied to the following tax period. MCC computer generated upon posting a Form CT-1, 720, 940, 940EZ, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042, 1120 if a credit amount exists.
840	Debit (PJ)	I/B	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 is frozen from offsetting or refunding unless TC 290/291 is posted with Priority Code 8. It is released by:

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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.
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.
896	Debit (NPJ)	I/B	Overpayment Credit Offset	Generated Transaction or 29	TC896 with AG/SA code represents a previously posted DMF offset. A DMF TC 896 will no longer occur after 1/11/1999 because CC DMFOL no longer exists after that date. Instead, information about DMF offsets (TC 896) can be obtained from CCs IMFOL, BMFOL, INOLEX and

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					TXMOD.
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	FMS TOP Offset	Generated Transaction	Treasury Offset Program (TOP) offset initiated by FMS. Posts with the trans date and DLN of the refund from which it originated. It has a memo amount, an Offset Trace Number (OTN), and an XREF SSN. TC 898 reduces the amount of the refund with which it is associated. Reversed by a TC 766 with the same OTN or TC899 with same OTN.
899		I/B	FMS TOP Offset reversal or Agency Refund/Reversal	Generated Transaction	TOP offset reversal initiated by FMS. Posts with a type code, memo amount, and OTN. Reverses a prior posted TC 898 with the same OTN. Type 1 - FMS TOP offset reversal. Type 2 - Agency refund of TOP offset. Type 3 - FMS refund of TOP offset. Type 4 - Agency refund reversal.
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 MCC to notify IDRS that the entity or tax module requested by TC 902 is not present on the IMF/BMF. TC 904 will identify the Retention Register D.O. if the module has been removed. Doc Code 99 (4th & 5th digit of the 904 DLN) indicates TIN is present but module requested is not. With Doc Code 79, TIN is not present/Name Control incorrect.
910		I/B	[REDACTED]	77	# [REDACTED] # [REDACTED] Prevents entity or tax modules from being removed from the Master File as an Expired Account.
911		I/B	Reversal of TC910	77	Reverses TC 910 freeze.
912		I/B	[REDACTED]	77	# Reverses TC 914 freeze.
914		I/B	[REDACTED]	77	# [REDACTED] # [REDACTED] # [REDACTED] Establishes modular freeze which causes all transactions except the following to be unpostable: IMF only—Corr. UPC 183; IMF/BMF—TC 428, 910, 912, 920 and 99X; BMF

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					only—Corr. UPC 333, TC 019, 424 (Push Code 049), BMF/IMF: Prevents entity or tax modules from being removed from the MF as an expired account.
915		IB	[REDACTED]	77	# Addresses a specific tax module and releases a credit for refund or offset in the cycle of posting if there is an unreversed TC 916 or 918 present.
916		IB	[REDACTED]	77	# [REDACTED] # [REDACTED]
917		IB	[REDACTED]	77	# Reverses a TC 916. # #
918		I/B	[REDACTED]	77	# [REDACTED] # [REDACTED] # [REDACTED]
919		I/B	[REDACTED]	77	# Reverses a TC 918. #
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. # [REDACTED] # [REDACTED] # [REDACTED] # [REDACTED]
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 File Indicator	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

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Indicators.
970		B	F720 Additional Schedules; or F945 liability amounts from F945-A and related dates F941 liability amounts from Schedule B and related dates	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743. Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A. Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971		B/I/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 Consolidated Generated Amended, Late Reply, or DOL	Generated Transaction	Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Referral		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.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
996		B/I	Follow-up on Uncollectible	Generated Transaction	Transmits information on IMF accounts containing TC 130 with closing codes 03, 12 and 24-32 to the BMF cross-reference which has been 53'd to reactivate the BMF account if the closing code condition has been met on the IMF. Updates entity.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.
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 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. Collection activity suspended while examination or criminal investigation review, or until another tax period posts to the Master File.
08	B		CAWR-SSA IND = 1 cases. SSA working case, but not yet referred to IRS for followup. 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

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Code	File	Abbreviation	Explanation
			2290 return is filed and assessed; or returns with Condition Code 5 (1120, 1041, 990C, 990T) filed and assessed. Balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C and 990T must have CC 5.
16	B	1 NB DUE	CAWR 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, 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. No longer being input but can be present on file.
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 REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA issued, ACS. If module overpaid in Status 22, the status will not be updated to status 12 until the assessed module balance has been reduced to zero.
22	B	TDA REG	Return is filed and assessed; TDA issued, ACS, Queue, ICS, or paper.
*22	N		TDA—Generated when one or more modules balance due meets the established TDA tolerance, or in response to CC STAUP.
23	I/B	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA tolerance.
24	B		CAWR Undeliverable (no SSA IND = 2 cases). MFT 88.
*24	I/B	TDA REG	Return filed and assessed; TDA issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
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 REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
27	B		Open CAWR and SSA IND = 2 cases. Case Referral to CI. MFT 88.
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.

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Code	File	Abbreviation	Explanation
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.
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.
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 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.

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Code	File	Abbreviation	Explanation
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.
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 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.
55	B		CAWR and SSA IND = 2 cases. 1534 C letter issued. MFT 88.
56	I/B	3rd Notice	IDRS CP 503 Notice Issued.
*57	I		Telephone Call Notice (Indefinitely suspended cycle 197927).
58	I/B	4th Notice	IDRS CP 504 Notice Issued.
*60	I/B		Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
*61	I/B		Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in 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 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—Generated when an unreversed TC 480 is present in a module, and CC STAUP is input with IDRS Status Code 71. This status suppresses all balance due notices except first notices.
*72	I/B		Litigation/Suspend TDA—Generated when a TC 520 with CC 70-89; (except ccs 71, 72, 75 and 84) is input and posts to a module. This status suppresses all IDRS balance due notices.

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Code	File	Abbreviation	Explanation
*73	I/B		Obsolete as of January 1991, but may still be present on IDRS.
*76	I/B		Immediate TDA Pending—Generated when the First Notice and Immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.
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 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). The case is in balance but master file not updated. MFT 88.

†Historical only. (Form 4638 obsolete.)

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 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	IMF: TC29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		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.	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.
A—	I/B	[REDACTED]	Module - TC 534 posting Account - All DA 41's (8 weeks) have been removed. #
—B	I/B	STEX Freeze—Statute of Limitations for refund has expired. Module freeze.	[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 offset and 2 or more debit modules still exist. The 57 hold is released due to the credit module balance being equal to or less than the sum of the TC 197 posted in the module.	Computer released after all resequencing transactions are posted and/or account becomes active or at least 1 debit module which is either completely or partially satisfied contains Accrued Late Payment Penalty. Transactions with money present being resequenced. Current year return with un-honored credit elect attempting to refund.
—D	I,B	RSED—(Refund Statute Expiration Date). Tax module freeze prevents refund, offset out and credit elect processing. Set the freeze when TC 29X or 30X (doc code 47 or 54) posts and creates a credit balance that is comprised of pre-paid credits (credits posted by the due date of the return), and the Refund Statute Expiration Date (RSED) has expired. Exclude from the selection criteria 29X with blocking series 900-909, 910-919 and 920-929 all with 54 doc code only.	RSED freeze is released by posting of the 29X with priority code 4, or when module balance becomes zero or debit.

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
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. (2) Used to offset an overpayment to a joint balance due account.	Computer released by TC 666 (except with Julian date 999). 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.
—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, 540-589, 600-619 or 640-679 or if no TC 300 present or, if TC 300 present containing disposal code 7 or 11 or, if 23C date of TC 290 blocked per above or TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640.	TC 30X (without Disposal Code 7 or 11) posting if the 23C date is equal to or later than the TC 640 trans date; TC 641/642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance and module status is other than 14, 18 or 20 or when TC 29X blocking series 500-519, 550-589, 600-619, or 650-679 (for underreporter); or blocking series 540-549 or 640-649 (for substitute for return) posts. TC 641/642 or module balance becomes zero or debit (MFT 13/55). TC 24X transaction with a date equal to or later than TC 640 transaction. Do not release Freeze if an unreversed TC 420 is posted.
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	(1)TC 272 (zero amount) 321, 535 (if TC 534 amount is completely reversed), 781 or 782. (2) Permanent restrictions.

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		(for significant amount) or 780. (2)Doc Code 51 (except B.S. 100-199) or Doc Code 52.	
—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". (4) Posting of TC 470 CC 94. Module is frozen from updating to TDA status.	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 (BMF—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 on BMF. 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 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.	[REDACTED]
—J	I/B	IMF: Math error freeze set when return posts containing a math error notice code that increases tax. Also set by 29X blocked 770-789. TDA freeze set by posting of TC 470 with CC 94: IMF/BMF. BMF: Math error freeze is set by TC 470 CC 94 posting to a module that was/is frozen by the math error freeze (—G).	IMF: Released by posting of TC 472 with CC94. BMF: Released by posting of TC 472 with CC 94 or posting of TC 291 with PC 7.
—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	(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

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		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.	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.
L—	B	Freeze from return and offset when MFT 60 module has a credit balance [REDACTED] [REDACTED]. On setting the freeze, generate a record with fields that include credit balance and L- Freeze = 'ON', to be subsequently used for F2290 Credit Report. During the time this freeze is set, such a record should be generated whenever the module credit balance changes (but does not become zero). Also set on IMF when a TC 971 AC 065 is posted, this means the TP has filed an Innocent Spouse claim.	Release freeze when: (1) Doc code 34/24 credit transfers posts; or (2) A TC 370 Doc Code 51 posts; or (3) A TC 290 posts; or (4) Module balance becomes zero or debit. On releasing the freeze, generate a record with fields that include credit balance, if any, and L- Freeze = 'OFF', to be subsequently used for F2290 Credit Report. Release this freeze set by TC 971 AC 065 with a TC 972 AC 065.
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 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 Due TDA issuance (BMF) is restricted. Module freeze.	TC 150, 29X, 30X, 421, 550 or Doc. code 51 record.
—O	I/B	Disaster freeze, set by TC971 AC 86 or 87. Causes unique penalty and interest processing, suppresses notices, TDA, TDI.	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	(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.

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		8714.) (2) TC 842 with TC 150 present (BMF).	
—P	B	Beneficiary offset freeze. Prevents F1041 (MFT 05) module from offset/refund/credit elect if credit beneficiaries field is significant on return and 820 not posted.	Released by TC 820 or if module becomes zero or debit balance. Note: if debit balance is zero or credit is still holding check module for credit elect.
Q—	B	Identifies taxpayer who filed a return to claim a telephone excise tax refund. GRollover Freeze—Excess credits not declared upon return [REDACTED]	Computer released after 15 cycles, when TC 652/662 posts and falls within \$10 of the credits claimed by the taxpayer and the credits posted or by input of TC 290 00 HC 3 priority code 4. # #
—Q	I	Unallowable tax hold or partial refund hold (TC 576). Freezes the tax module from refund and offset out. Module freeze.	TC 30X, 571 or 572. TC 421 when Disposal Code is 20-25, 27, 29, 31-33, 35 or 36.
—R	I	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on IMF under the following conditions: (1) TC 150 posts with a CCC "3" (except if a unreversed TC 424 or 940 is posted or an audit code "L"/TCMP is on the return). [REDACTED] (3) Adjustment record (doc code 54) B.S. 740-769. (4) Julian date 999 TDI refund hold.	The 150 (non SFR), 571, 29X (except with priority codes 6 or 7, B.S. 200-299 if the net of the TC 760 and 762 is not zero or TC 294/295 if TC 570 was set with doc code 54), 30X (except disposal code 7 or 11), net module balance becomes zero or debit or a debit transaction is posted that causes the credit module to be equal to or less than the sum of a TC 197 posted subsequent to the latest TC 196. If situation meets (5) due to TDI refund hold, the refund must be released with a TC 290 and priority code 8. # #
—R	B	The additional liability freeze is set on BMF when a TC 570 is posted to the module. TC 570 is generated on BMF under the following conditions (1) TC 150 with CCC "X". (2) TC 291 with priority code 7.	TC 571, 572, 29X (except with priority codes 5, 6 or 7 or TC 180 for zero posts to module with no unreversed TC 186 (BMF), 30X (except disposal code 7 or 11) or net module balance becomes zero or debit. TC 291 with priority code 7 and TC 570 can only be reversed by TC 300 (except disposal code 7 or 11 or when the net module balance is zero. TC 24X posts to the Civil Penalty Module (MFT 13).
R—	I/B	RPS Multiple 610 freeze Multiple TC 610s were present on the module when the TC 150 posted or RPS TC 610 does not match DLN of posted TC 150. Module freeze.	TC 29X (excluding priority code 6, 7 or blocking series 2XX (IMF) or TC 30X. BMF: TC 612 to reverse TC 610 (except doc codes 17, 18, 58 or 34) not matching on return DLN when TC 976 posts, or when module goes to zero or debit balance.
S—	I/B	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 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

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—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.
—X	I/B	(1)TC 150 coded '0' without a TC 840 already posted. (2)TC 840 (except B.S. 9XX with Julian date less than 400) if no TC 150 present. (3)TC 840 (except B.S. 9XX with Julian date less than 400) if TC 150 without CCC "O" provided module balance is debit. (4)Module contains overpayment but contains CCC "L" or "W" without second name line in the entity. (5)  (6)TC 840 posts to MFT 13 module creating a debit balance. Module freeze.	(1)(4)(5) TC 840. (1)(5) TC 29X with priority code 8. (2) TC 150 or 841 equal to TC 840. (3) TC 29X with priority code 8 (except B.S. 2XX IMF); TC 30X with priority code 8; status 22, 24, 26 or 60; module balance becomes zero or credit; 20 cycles (IMF) or 20 cycles (BMF) have elapsed. (6) a) module balance becomes zero or credit, or b) subsequent posting of TC 29X/30X (TC 241) with priority code 8
X—	A	The manual assessment freeze is set when a module is in credit status and a CCC "X" is present.	When net module balance becomes zero or debit.
X—	I/B	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.

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

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5 Restrictive Conditions

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

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

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

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.

Reference IRM 2.4 Chapter 9

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

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FR	BMF Form No.	FR	IMF Form No.
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
		12	Schedule R/RP present
03	1120L, 8804	13	IMF 1040 EZ
3	940, 990PF	14	IMF 1040A (Sch. R/RD present)
04	941E, 1120M, 1120PC	15	IMF 1040T
4	940, 990 BL, 1120M	16	Unnecessary filing
4	720 Casual Filer	17	Pension Withholding
06	941SS	0	Not Required to File
06	1120F	8	INACTIVE
06	944, 944PR, 944-SS		
06	990 Church		
6	720 with abstract #50 or 56	FR	EPMF Form No.
7	720 (Windfall Profits Tax abstract #52)	X	5500
7	942PR (Location code 86601)	T	5500-C/R
07	941PR (Location code 86601), 944, 944PR, 944-SS	N	5500-EZ NOT LIABLE
7	940PR (Location code 86601)	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		
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.

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(1) BMF MAIL FILING REQUIREMENTS

Note: For BNCHG input formats, see IRM 102.4.12.

- (1&2) Form 941—Employers Quarterly Federal Tax Return (Withholding and FICA Taxes)
 - 00 Return not required to be mailed or filed.
 - 01 Return required to be mailed and filed quarterly.
 - 02 Return required to be mailed and filed quarterly (Employment Code F Employer)
 - 03 Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Pub. 393, FR is set to 51 (Generated)
 - 06 Virgin Islands (DO 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 corporations fiscal year ends.
 - 02 Form 1120S required
 - 03 Form 1120L required
 - 04 1120PC required
 - 06 Form 1120F required
 - 07 Form 1120 required to be filed
 - 09 Form 1120POL required. Return not required to be mailed. No FTD mail-out
 - 10 1120H required
 - 11 Form 1120ND required
 - 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
 - 0 Not required to file Form 1041.

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- 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) 1042 U.S. Annual Return of Income Tax to be Paid at Source
 - 0 Not required to file.
 - 1 Required to file for 1042.
 - 5 Reserved for programming use.
 - 8 Account currently inactive. Return not required to be mailed or filed.
- (12) Form 990-C Exempt Cooperative Income Tax Return
 - 0 not required to file
 - 1 required to file Form 990-C
 - 2 not required to file if Form 1120 filed instead
 - 5 Reserved for programming use.
 - 8 account currently inactive, return not required to be mailed or filed
- (13) Form 990-T Exempt Organization Business Income Tax Return
 - 0 not required to file
 - 1 required to file Form 990-T
 - 2 not required to file annually (Pension Trust 401 (a))
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (14) Form 5227 Split-Interest Trust Information Return
 - 0 not required to file
 - 1 required to file Form 5227
 - 2 required to file Form 5227 and may also file Form 1041
 - 5 reserved for programming use
 - 8 account currently inactive. Return not required to be mailed or filed.
- (15) Form 990 PF Private Foundation Exempt From Income Tax
 - 0 not required to file

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- 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
- (16) Form 2290 Heavy Vehicle Use Tax Return
 - 0 not required to file
 - 1 required to file Form 2290
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (17) Form 11C Special Tax and Application for Registry
 - 0 not required to file
 - 1 required to file Form 11C
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (18) Form 730 Tax on Wagering
 - 0 not required to file
 - 1 required to file Form 730
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (19 & 20) Form 990 and 990EZ Organization Exempt from Income Tax
 - 00 not required to file.
 - 01 required to file Form 990 Gross receipts over \$25,000
 - 02 not required to file Form 990 Gross receipts of \$25,000 or less
 - 03 Dummy Entity—group return filed
 - 04 not required to file—filing Form 990BL
 - 05 reserved for programming use
 - 06 not required to file—Church
 - 07 not required to file—exempt under 501 (c)(1)
 - 13 Not required to file—religious organization
 - 14 Instrumentalities of States or Political Subdivisions not required to file
 - 55 reserved for programming use
 - 88 account currently inactive, return not required to be mailed or filed
- (21) Form 8752—Required Payment or Refund under IRC Section 7519
 - 0 Not required to file (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

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- 8 Account currently inactive. Return not required to be mailed or filed
- (25) Form 1042 - Income Tax Paid at Source
 - 0 Not required to be filed
 - 1 Return required to be filed
 - 5 Reserved for programming use
 - 8 Account currently inactive. Return not required to be mailed or filed
- (26) Form 1041A - Trust Accumulation of Charitable, etc., Amounts
 - 0 Return not required to be mailed or filed
 - 1 Filing requirement generated when filed - not required to file annually
 - 5 Reserved for programming use
 - 8 Account currently inactive. Return not required to be mailed or filed
- (27) Form 4720 - Initial Excise Taxes on Private Foundation
 - 0 Not required to be filed
 - 1 Filing requirement generated when filed - not required to file annually
 - 5 Reserved for programming use
 - 8 Account currently inactive. Return not required to be mailed or filed
- (28) 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 15th day of the 4th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mailout 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 mailout 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 mailout of Form 8804 & 8805.
- (29, 30 & 31) Forms 944, 944SS & 944PR -
 - 00 Return not required to be mailed or filed
 - 01 Return required to 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. Principle non-business filer (Package 10).
 - 04 Form 1040, Schedules A, B, D and E. Full non-business filer (Package 20).
 - 05 Form 1040, Schedules A, B, D, E, C and F. Form 1040 business filer (Package 30).
 - 06 Form 1040SS filer (Virgin Islands (DO 66), Guam, and American Samoa—DO 98).
 - 07 Form 1040PR filer (Puerto Rico—DO 66).
 - 08 Account is inactive. Return not required to be mailed or filed.
 - 09 Form 1040NR filer.
 - 10 Form Schedule F Business with Farm Package. (Package 40)
 - 11 IMF Child Care Credit present. (Package 00)
 - 12 Schedule R/RP present. (Package 80)
 - 13 Form 1040EZ
 - 14 1040A (Schedule R/RD present)
 - 15 1040EZ-TEL

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(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

7 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 realtime is updated and information can be obtained via GUF Command Codes. Additionally, an Unpostable Register and several control listings are generated and maintained to insure the later correction or nullification of the unpostable items. Unpostable Codes (UPC) identify the condition which caused the transaction to be unpostable. See IRM 3.12.179 (SC Error Resolution of IMF and BMF Unpostables) for additional information.

8 Unpostable Codes - IMF

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

UPC RC Description

127	0	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 statuses: 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.
129	0	Political Check-off. TC 150 with DLNXX211XXX99XXXX containing computer condition code G without an original return already posted. Resequenece current year records for up to 16 cycles prior to sending unpostable.
130	0	Reserved
131	0	TC 915 input to a tax module not in credit balance of \$1 or more.
132	0	TC 011, TC 040 or TC 041 with an SSN equal to the account SSN.
133	0	TC 424 (except with block and serial of 88888) input to an account containing the Entity Combat Zone indicator set to 1.
	1	Unpost TC 500 CCs 53 or 55 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. <ul style="list-style-type: none"> ▪ 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. ▪ Unpost UPC 133 a TC 500 CC 55 unless the module contains a prior posted TC 500 CC 54 with a matching CSED indicator. ▪ Unpost UPC 133 a TC 500 CC 57 unless the module contains a prior posted TC 500 CC 56 with matching CSED indicator. ▪ Also unpost UPC 133 if the transaction date is prior to the transaction date of the applicable TC 500 CC 52/54.

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UPC	RC	Description
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, sub-agency, 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.
	4	Unpost TC 290 containing reference number 897 attempting to post to a module containing a DMF offset (TC 896) with a transaction date greater than 6 years from the current date.
	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.
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.
	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 70-80). 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 cycles, the module does not contain a TC 840 with matching DLN.
	2	<ul style="list-style-type: none"> ▪ When matching against a refund posted by CPE (has DD portion of posting cycle = 08), 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 a TC 898 with other than doc code 77. When analyzing for this condition, only consider TC 846s that are date the same date or later than the TC 898. ▪ When matching against a refund posted by CADE (has DD portion of posting cycle not = 08), 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 TC898 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	<ul style="list-style-type: none"> ▪ TC899 with Record Type 1-3 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. ▪ TC 899 Record Type 4 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 posted TC 899 with Record Type 4 (all with matching OTNs) is equal or greater than the input TC 899 Record Type 4.
	6	TC899 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	<ul style="list-style-type: none"> ▪ TC 720, 740, or 841 greater than the net amount of the posted 72X or 84X transactions. ▪ TC 841 b/s 77777 if the module does not contain an EFT TC 846. ▪ Allow TC 740 or TC 841 to be less than TC 840/846 if the module contains TC 898 with a transaction date that is equal to the TC 840/846 as follows: Unpost TC 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 with Record Type 1, 2 and 3 minus TC 76X, plus TC 899 Record Type 4. 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 conditions below are not met unpost TC 841.

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UPC	RC	Description	
		<ul style="list-style-type: none"> TC 841 does not have a Split Refund Indicator that matches a prior posted TC 846. 	
	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	TC 740 or 841 not containing a check or blocked 77777 number if the transaction date does not match the transaction date of a prior posted TC 840 or 846; or, TC 740 or 841 containing a check number with a transaction date not within 12 days of a prior posted TC 840 or 846.	
139	0	Unpost TC 481, 482 or 483 if the module contains an unreversed TC 780.	
	1	TC 780 input and module does not have a TC 480 posted.	
140	0	Unpost an RPS TC 150 input to a module not containing a RPS TC 61X (or TC61X 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 4th 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	<div style="background-color: black; width: 200px; height: 1em; margin-bottom: 5px;"></div> Bypass this condition for a return containing TPNC 218, the return is non-compute or for a prior year return containing a Preparer Code.	#
		<div style="background-color: black; width: 200px; height: 1em; margin-bottom: 5px;"></div>	#
141	0	Unpost TC 150 (except with doc code 26) input to a module containing an unreversed TC 971 AC 150.	
142	0	TC 29X with credit reference number 897 when the state repayment indicator is significant in the module being addressed. Bypass on reinput TC 29X.	
143	0	When the input transaction contains a primary TC 30X and the DLN blocking series is 790-799 or 900-999, compare the "History transaction amount" in the input transaction with the TC 150 liability amount plus any subsequent adjustment transactions (TC 29X and 30X) that have posted to the module after the TC 150 is posted	
		<div style="background-color: black; width: 200px; height: 1em; margin-bottom: 5px;"></div> Do not perform this check for MFT 29.	#
145	0	SFR (Substitute for Return) 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 unpostable UPC 146 and 198).	
147	0	If the return contains SPC P, unpost (UPC 147) the return, if the module has any prior posted unreversed money transactions or if the status is o4. Bypass for corrected unpostable	
	1	Unpost any input return input to an account containing an unreversed TC 971 AC 501 or AC 506 unless any of the following bypass conditions are met.	
148	0	TC 150 with Schedule SE for spouse and transaction does not contain secondary SSN and no secondary SSN is present in controlling name line for that 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 with a TIP income schedule (Form 4137) for the spouse and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period.	
	3	TC 150 with a TIP Income schedule (Form 4137) for the spouse containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period.	
	4	TC 150 containing section 61 (Form 8919) 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.	
	5	TC 150 containing section 61 (Form 8919) containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period.	
150	0	The first return attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date. Include dummy IRA TC 150 (Type Code 1, 2 or 3) with significant IRA tax addressing MFT 30 in this routine. Exclude MFT 29.	

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UPC RC Description

- 1 An amended or duplicate (TC 977 or 976) return with ASED or extended RDD less than 60 days after the current 23C date or already expired. (Bypass for corrected UPC 150).
- 2 Transaction (Form 1040X) is doc code 54, blocking series 200-299, and 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 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. Transactions with doc code 17, 18, 19, 20, 70 and 76 will resequence for 2 cycles prior to unposting. Also unpost DMF TC 130 with Cross Reference (CREF) Indicator and DMF TC 130 previously posted with non-matching CREF Indicator. (Consider 00 to be a significant CREF indicator). See RC 1 for TC 610.
- 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 27 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 into an account containing a RPS TC 610 or TC 610's with document code 70 or 76, matching the tax period of the TC 610, that is resequencing per RC 1 above. The TC 610 should be removed from the resequence file and also be sent UPC 151 RC 2
- 152 Name Control mismatch
- 0 Other than long entity TC 150, 430 or 140 addressing the invalid segment.
- 1 Transactions that are not covered by UPC 153 or 156. These transactions need to match only on the first 3 characters of the input transaction with the first 3 characters of the posted name control. Bypass for TC 500 CC 52 or 53 with a block and serial number of either 88888 or 99999 containing a significant CREF Indicator. TC 971 AC 157, and TC 971 ACs 100-108 generated by master file and sent to MFT 31. Also bypass for TC 013 and 014 with block and serial of 88888, TC 594 CC 84 with block and serial 99999, TC 290 Julian Date 997 directed to MFT 31, and TC 370 with Julian Date 997 or 999, and TC 130 with Julian Date 999. Transactions with doc codes 17-20, 70 and 76 will resequence for 2 cycles prior to unposting.
- 2 MFT 55 TC 013 must match on 1st four characters of first and last names.
- 153 0 Name control mismatch—long entity TC 150, 140 or 430 addressing the invalid segment.
- 154 The following checks apply to math error processing:
- 0 TC 290 with Priority Code 6 if the math error freeze is not significant or there is an unreversed TC 470, CC94 present.
- 1 TC 29X with Priority Code 7 if no TC 470, CC94, present.
- 2 TC 470, CC94, if the math error freeze is not significant or no TC 29X blocking series 770-789 is present.
- 3 TC 472, CC94, if there is no TC 470, CC94, posted.
- 4 TC 29X (except TC 294/295 blocking series 900-929 or with Julian Date 999) attempting to post to a module containing an unreversed TC 570 generated as a result of adjustment processing. MFT 30 only
- 5 TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC94, present.

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UPC RC Description

- 6 TC 470, CC94, if there is an unreversed TC 470, CC94 already posted.
- 155 0 TC 29X or 30X attempting to post to a module that is restricted from generating interest 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. Also bypass for Corrected UPC 155
- 156 0 Name control mismatch—TC 150 or 430 (Entity Code 2 or 3) or TC 140 (Entity Code 1) mismatches name control on the valid segment.
- 157 0 TC 150 with FSC 5 attempting to post and the controlling name line for the 2 most 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 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 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.
- 158 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 171 with doc code 17, 18, 24, 47, 51, 52 or 54. Bypass this check if the 290 contains priority code 1 or 8, or the TC 300 contains priority code 8.
- 1
 - TC 290, 294, 298, 300, 304 or 308 [REDACTED] #
 - [REDACTED] TC 290, 294, 298, 300, 304 or [REDACTED] #
 - TC 291, 295, 299, 301, 305, or 309 [REDACTED] #
 - [REDACTED] TC 291, 295, 299, 301, 305, or 309 for [REDACTED] #
 - TC [REDACTED] #
 - TC 29X/30X [REDACTED] #
 - TC 29X input to MFT 29 to a module with a TC 150 with Type Code 1, 2 or 3 if the TC 29X amount matches the TC 150 amount.
- Bypass RC1 for corrected UPC 158 or if the TC 29X contains priority code 1 or 8 or the TC 30X contains priority code 8. Bypass condition for TC 29X PC 8 only.
- 159 0 An input transaction other than those listed below attempting to create a tax module (MFT 30):

140	500 CC 52, 54 or 56	700
141	520 CC 6X, 81, 83 and 85-89	710
142	540	760
150	560	76X Doc Code 54 b/s 4XX
		790/796 (MFT 29 only)
290 b/s 200-299, 980-989	582	800
370	59X except TC 592	810
424 Push code 010, 019-041, 049	610	840
430	640	914
460	660	916
470 CC 96	666 with Julian Date 999	930
474	670	960
480	690	971 other than AC 1-9 or 199
	980-989	

NOTE: If the only transactions present in a module are TC 91X's, unpost any transaction (except 91X) that cannot create a tax module. See UPC 183. A Gruber TC 424 will resequence for 2 cycles prior to unposting.

An input transaction other than those listed below attempting to create an MFT 55 module.

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UPC RC Description

		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 914 TC 370 containing CVPN
		TC 640 TC 971 AC 82, 83, 97, 682 or 683
		TC 670
		MFT 31 cannot be created by any transaction other than the generated TC 370 or TC 971 AC 102 or 103.
		MFT 31 can also be created by TC 370 blocked 900-999.
160	0	TC 291/299 not containing Priority Code 1, 2, 6, 7 or 8 attempting to post to a module containing an unreversed TC 420 or TC 424.
	1	TC 29X, except blocking series 200-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6 or 7 in the adjustment transaction.
	2	TC 290, blocking series 200-299, when the module has an unreversed TC 30X present.
	3	TC 420 when the module contains an unreversed TC 420.
	4	TC 30X, unless Priority Code 1, 3, 4, or 7 is present. Effective 1/1/2010 bypass this UPC check for a TC 421 (Doc Code 47) attempting to post when the module has the amended/duplicate return freeze set.
	5	TC 424 attempting to post (except TC 424 with Push Code 010 or 036, or with DLN with block and serial of 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 doc code 47 attempting to post when the 640 Freeze is in effect.
	7	Reserved
	8	TC 424 input to a module containing a TC 494
161	0	Check digit mismatch/SSN mismatch.
162	0	Module creating transactions addressing an existing entity will unpost 162 if the month of the taxpayers year ending in the entity is different from the month of the tax period of the input transaction. Bypass for a TC 150 with CCC Y, TC 140, TC 430, TC 370 Julian Date 997 input to MFT 29, and MFT 55 transactions. Note: TC 430 will resequence 1 cycle if the input month mismatches the entity month. If the FYM still mismatches after resequencing one cycle, send it UPC 162.
163	0	TC 000 attempting to establish an account already on the IMF. Drop TC 000 containing a DLN with a block and serial number of 88887, 88888 or 99999.
164	0	Input TC 150 containing a significant withholding amount equal to the sum of ES Credits posted (within a \$1 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	<ul style="list-style-type: none"> ▪ 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. ▪ 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. ▪ 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.
165	0	If the tax period is 198812 and prior, unpost a TC 290 containing XXXXXXXXXX #

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UPC	RC	Description	#
	1	If the tax period is 198901, and subsequent, unpost a TC 290 containing reference number [REDACTED]	#
166	0	Filing status mismatch (TC 150, Entity Code 2 or 3), exclude dummy IRA and SFR returns.	
167	0	If the tax period is 198611 and prior, unpost TC 290, 291, 300 or 301 containing a TC 320 and the module contains a significant net of TC 160, 166, 270, 276 or 350. Include doc code 51 in this routine.	
	1	If the tax period is 198611 and prior, unpost TC 290, 291, 300 or 301 containing a TC 160, 270 or 350 if a significant TC 320 is posted to the module. Include doc code 51 in this routine.	
	2	If the tax period is 198611 and prior, unpost TC 270 secondary to a Revenue Receipt if the module contains an unreversed TC 320.	
	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.	
	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., TC824 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)..	
		NOTES:	
		<ul style="list-style-type: none"> ▪ If matching to TC 896 reflecting MFT 29 must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719. ▪ If the corresponding 57 Hold is no longer in effect, the input transaction will be unpostable. 	
		<ul style="list-style-type: none"> ▪ TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (i.e., 02 or 03). ▪ 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 7X for 198611 and prior, 3X for 198612-198811, 75, 76, or 77 for 8812 and subsequent; or TC 420 or TC 424 are present. TC 495 must match an organization source code TC 494. ▪ TC 131, non-DMF must match non-DMF TC 130. 	
		<ul style="list-style-type: none"> ▪ TC 897 must match DMF TC 896 and match on agency and sub agency codes. 	
		<ul style="list-style-type: none"> ▪ TC 766 that contain an OTN must match the OTN of TC 898. 	
		<ul style="list-style-type: none"> ▪ TC 521/2 with CC 6X if there is not an unreversed TC 520 with matching 6X closing code. ▪ TC 521/2 with CC 73 if there is not an unreversed TC 520 CC 73 posted cycle 200201 or subsequent. ▪ TC 521/2 with CC 76 or 77 if there is not an unreversed TC 520 CC 76/77. ▪ TC 521/2 CC81 if there is not an unreversed TC 520 CC81. ▪ TC 521/2 CC83 if there is not an unreversed TC 520 CC83 posted cycle 199201 or later. ▪ TC 521/2 CC85 if there is not an unreversed TC 520 CC85. ▪ TC 521/2 CC86 if there is not an unreversed TC 520 CC86. ▪ TC 521/2 CC87 if there is not an unreversed TC 520 CC87. ▪ TC 521/2 CC88 if there is not an unreversed TC 520 CC88. ▪ TC 521/2 CC 89 if there is not an unreversed TC 520 CC 89. ▪ TC 521/2 not carrying closing code if there is not an unreversed TC 520 with closing code other than 76, 77, 81, 83 or 85-89. ▪ TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC81, 83, or 85-89. ▪ TC 922 update (process code other than 00) and no TC 922 previously posted. Bypass for corrected UPC 168. ▪ The 148 indicator in the TC 149 must match the 148 indicator in the posted TC 148. Unpost if they do not match. ▪ Unpost TC 810 if an unreversed TC 810 is present. 	
		<ul style="list-style-type: none"> ▪ Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module. 	

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UPC RC Description

- Doc Code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is present.
 - DMF TC 131 type 00, 02, 10, or 12 input to an account without a current calendar year DMF TC 130.
 - DMF TC 131 type 01 with the year of original offset not equal to the year of the TC 130 or 132.
 - Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.
 - If a document code 51 or 52 blocked other than 100-159 transaction is posted, unpost a TC 271 or TC 272 even if an unreversed TC 270 or 276 is posted.
 - TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or 276 is posted.
 - 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.
 - Unpost TC 972 AC 84/85 if applicable value of the Enrollment Code field in Entity is not significant
 - TC 971 AC 56 will unpost unless the EIC Eligibility Indicator is set.
 - 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.
 - 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.
 - 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 TC 971 AC 100-108 input to a module containing an unreversed TC 971 AC 100-108 with non-matching action codes.
 - Adjustment containing reference number 808, 809, 810 or 811 if the TC 29X/TC 30X credit reference number 80X or 81X indicator is set.
 - TC 971 AC 50 with input value WI if the entity contains a ULC of 66 or 98.
 - Unpost TC 971 AC 276 or 277 unless the module contains an unreversed TC 971 AC 275.
 - 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.
 - TC 290 Julian Date 999 input to a tax module with TC 971 AC 151 followed by a TC 291 with amount equal to the Acceptable Total tax amount in the TC 150.
 - 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.
- 1 If Lifetime Exclusion had been previously claimed and input transaction value is different from the Master File value and year's digits of input transaction are not equal to Master File year's digits; or if Lifetime Exclusion had not been previously claimed and input transaction has a value of "8".
- 2 TC 016 from IDRS for PDT with blocking series 700-749 or 750-799 and the indicator value is the same as the current Master File value.
- 3 If the Federal Employee Indicator is set, unpost (UPC 168) a TC 530 CC 3, TC 530 CC 12 (if the current status is other than 26), [REDACTED] #
- 4 Reserved
- 5 Reserved
- 6 TC 290/300 with reference number 500-696 and 700-759 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number. Note: Reference numbers 697 and 699 for a negative amount require an unreversed TC 240 with reference number 618.
- 7
- TC 016 with KITA value of 1 and entity contains a value of 1; or
 - TC 016 with KITA value of 2 and the entity contains a value of 2; or
 - TC 016 with KITA value of 9 with significant value not present.

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UPC	RC	Description
		<ul style="list-style-type: none"> ▪ TC 016 with a minister value of 9 when a significant value is not already present in the entity.
8		TC 290 containing CRN 698 with an amount (note: for CRN 698, the amount is actually a XREF EIN) not equal to XREF EIN contained in an unreversed TC 971 AC 97 posted in the same or prior cycle.
9		TC 015/030 with doc code 50 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 21-36.
169	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. TC 290/300 containing reference number 903, 904, 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.
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		Reserved
4		An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
5		An adjustment carrying reference number 892 input to a module that is not controlled by a joint name line or does not contain a spousal SSN.
6		An adjustment carrying reference number 896 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
7		An adjustment carrying reference number 899 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
8		An adjustment carrying Schedule H reference numbers for the spouse input to a module that is not controlled by a joint name line or not containing a S-SSN.
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: <ul style="list-style-type: none"> ▪ 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. ▪ 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	0	When a TC 520 CC 83, 85, or 88 is in effect, all debit TC 29X (including civil penalty assessments) or debit TC 30X and balance due returns input to a tax period ending prior to the Post petition Date in the entity. Bypass for corrected UPC 171. Also bypass if the Post Petition Date in the entity is 10/22/1994 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		<ul style="list-style-type: none"> ▪ 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.
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.

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UPC RC Description

- 173 0 TC 29X blocked 200-289 if TC 150 is not posted. Current year TC 29X blocked 200-289 will resequence for 16 cycles prior to unposting if TC 150 does not post.
- 1 TC 29X blocking series 290-299 with line reference 403 and no TC 150 posted.
- 2 TC 290 blocking series 490-499 with secondary TC 766 attempting to post to a module containing 52 TC 766 doc code 54 blocking series 490-499.
- 3 TC 290 blocking series 400-439 or 450-499 with secondary TC 766 attempting to post to a module with a TC 150 posted.
- 4 TC 424 with Push Code 036 attempting to post to a module with a TC 150 already posted.
- 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) 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, 971 AC 01-09. These TCs will resequence for up to 2 cycles prior to unposting. Do not perform this unpostable check for MFT 31 and 55 transactions.
- 6 TC 421 attempting to post and TC 150 is not present, unless the module contains an unreversed TC 424.
- 7 Unpost a TC 29X/30X containing reference number 878 or 879 input to a module that does not contain a TC 150 posted cycle 198601 or subsequent. Also unpost TC 29X/30X input to MFT 31 containing reference numbers 314,415,316, 317, 402, 403, 878, 879, 882, 885-889, 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.
- 174 0 TC 018 attempting to post and none of the modules have the 740 freeze on.
- 175 0 TC 820, 824, 830 or 890 after resequencing 1 cycle if the amount still exceeds the credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830).
- 176 0 TC 150 or 430 which would create an entity on the invalid segment. Bypass for corrected 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.
- 177 0 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 of 20 if the Scrambled SSN Indicator is set to 13 or 23. 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).
- 178 0 TC 460 with an extension date prior to RDD or extended RDD.
- 1 CSED
- If the transaction date of the TC 500 is later than the latest CSED. Bypass for CC 52, 54 or CC 56.
 - The CSED from the TC 550 is not greater than 10 years from 23C date of the latest assessment in module. Bypass for TC 550 blocking series 990-999.
 - The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520.
 - The transaction date of the TC 550 is later than the latest CSED as extended by previous postings.
 - The TC 550 has an earlier transaction date than a previously posted unreversed TC 550.
 - Transaction date of TC 550 matches a previously posted TC 550 but the CSED on the input TC 550 is earlier.
 - Transaction date of the TC 550 is prior to the 23C date of the earliest assessment in the module.
- 2 ASED TC 560 (TC 560 blocking series 700, 775, and 990-999 bypass checks a, c, and d below.
- The ASED of the input transaction is not equal to or greater than regular ASED.
 - An unreversed TC 480.
 - The transaction date of the TC 560 is later than the previous ASED as extended.
 - The transaction date of the TC 560 is earlier than the transaction date of a previously posted TC 560.
 - The transaction date of the TC 560 is prior to the later of RDD or transaction date of the TC 150.

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UPC	RC	Description	
179	0	TC 290/291 for significant amount without secondary TC 160/161/162 and the module contains a TC 160/161/162.	
	1	TC 300/301 for significant amount without TC 160/161 and the delinquent return switch is set.	
		Note: Do not make these checks if the input adjustment or the module contains a TC 320, if the tax period is 8611 and prior, if the posted return contains computer condition code "R", or if the input transaction is an abatement in tax and the net of the TC 16X is Zero. Do not perform RC1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.	
180	0	Reserved	
	1	Reserved	
	2	The adjustment contains credit reference no. 764 and there is a TC 29X in the module except with a previously posted TC 290 containing Priority Code 6 or TC 290 with Julian Date 999. Bypass for corrected UPC 180 or if the adjustment contains priority code 1, 7 or 8.	
181	0	TC 530 with closing [REDACTED]	#
182	0	Module creating transaction except TC 140, TC 500 CC 52, 54 or 56, or TC 971 AC 100-106 input to MFT 31, attempting to post to an account with MFR 8. This check is made after UPC 177. 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.	
183	0	<ul style="list-style-type: none"> ▪ When there is an unreversed TC 914 or 916 in the module or a TC 918 in the account, unpost any transactions except 141, 142, 420 (if the module contains TC 424), 424 with Push Code 049, 428, 429, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 667, 671, 740, 841, 898, 899, 960, 961, 910, 911, 912, 915, 917, 919, 920, 971 AC 86/87/688, 972 AC 54, 60-62, 97X AC 200-214, TC 370 with Julian Date 999 carrying a tax module to MFT 31, 99X, corrected UPC 183's, and computer generated transactions. In addition to the above bypass conditions, if the unpostable is due to TC 918 or 916, bypass for TC 016 changing the MFR only, TC 30X for 0 or debit, TC 424, 430, 610, 640, 660, 670 or TC 810 with Action Code 3. Also, allow TC 914, 916 or 918 to bypass the UPC if the input transaction matches the posted transaction. Example: Allow a TC 914 to post if the module contains a prior posted TC 914, but do not allow the 914 to post if the module contains an unreversed 916 or 918. Don't allow a TC 916 to post if the module contains a TC 914, etc. ▪ When there is an unreversed TC 914 in any module in the account, unpost any transaction input to any MFT 55 module except TC 912, 920 and 99X [REDACTED] 	#
	1	TC 915 [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 Corrected UPC 184.	
185	0	TC 930/932 input to a Module containing a TC 424 with Push Codes 010, or 019-041.	
	1	TC 424 containing Push Code 010, 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).	
	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.	
187	0	<ul style="list-style-type: none"> ▪ The module where the adjustment is attempting to post contains an unreversed TC 780 and the TC 29X transaction is not in the 800-899 blocking series. Bypass for TC 29X Julian Date 997. ▪ The module where the adjustment is attempting to post contains an unreversed TC 780 and a TC 30X. 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. Bypass this check for all DOD TC 500's regardless of the name line comparison. Also bypass UPC 188 for any transaction input to MFT 29, 31 or 55. TC 971 AC	

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UPC RC Description

		141 and TC 424 Push Code 036 will resequence in lieu of unposting.	
	1	TC 370 document 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 to 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	See IRM 3.12.179 for Column A and B. An input transaction from Column A attempted to post to a module but was greater than the net amount (including prior reversals) of the transactions from Column B. [REDACTED]	#
		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 column B allow a tolerance of \$0.99. No tolerance for Doc Code 51 transactions.	
		TC 767 generated from reference numbers 250, 251, 252 or 330-339 must match a prior posted TC 766 containing reference numbers 250, 251, 252 or 330-339 and cannot exceed the amount. TC 767 input with Doc Code 51 will never contain a reference number. Bypass the check that forces the match on reference number but continue the check that ensures the amount does not exceed the 766.	
		TC 29X/30X input to MFT 31 that contain Priority Code 9 will bypass UPC 189 for reference numbers 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.	
		Note 1 – Unpost TC 29X/30X containing reference number 808, 809, 810 or 811 if the reference number amount exceeds the credit module balance. There is an input check that prevents both of these reference numbers from being input on the same record.	
		Note 2 – Unpost TC 290 [REDACTED]	#
		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.	
	1	Unpost an adjustment transaction [REDACTED]	#
	2	Unpost an adjustment with line reference number [REDACTED]	#
	3	TC 29X with RC 62 containing a secondary TC 271 that is greater (by \$1.00 or more) than the total amount of the accrued FTP (Late Payment Total) in the module.	
		Unpost TC 29X containing a reference number 339 signed positive if the reference number amount exceeds the interest total field. Note that the TC 29X will resequence for 1 cycle prior to unposting.	
	4	Unpost 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 or 132 input to a module with a Total Module Balance that is zero or credit.	
	6	TC 29X with OTN and a TC 766 greater than the amount if the TC89X minus the net of prior posted TC 76X all with matching OTNs.	
190		Reserved	
191	0	When the 148 switch in the entity is 10-99, unpost transactions 976, 977, 29X and 150 (except 150s with unallowable code 91 or SFR TC 150s). Bypass for corrected UPC 191 and TC 29X input to MFT 55.	
192	0	TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible.	
	1	TC 530 attempting to post and the module [REDACTED]	#
	2	TC 47X (except TC 47X CC94, 95, 96, or 99) input to a module containing an unreversed TC 470 CC 95.	

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UPC	RC	Description
	3	TC 530 CC 24-32 input to any module in the account if the OIC acceptance year is significant.
193	0	TC 290, 294, 298, 300, 304 or 308 with a significant amount attempting to post to a module that has a debit net module balance and the earliest CSED as extended is within 6 months of expiring or has expired and no unreversed TC 534 is posted. EXCEPTION: Allow TC 29X/30X containing a fraud penalty TC 320/321 to post.
	1	Unpost TC 534 for any of the following conditions: <ul style="list-style-type: none"> ▪ The earliest CSED as extended (TC 550) has not expired or is not within 6 months of expiring. ▪ The TC 534 amount is greater than the net module balance. ▪ 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.
194	0	An input transaction from column A attempting to post to a module and does not match on date. UPC 194 RC 0. If it is greater in amount when matched to the specific transaction from Column B, UPC 194 RC 1.
	1	An input transaction from column A is greater in amount when matched to the specific transaction from Column B. * Exclude IRA 892's. <ul style="list-style-type: none"> ▪ 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. ▪ Unpost 194 RC 1 if the input TC 701 is greater than the sum of the unreversed TC 706's with matching transaction date. ▪ Unpost 194 a TC 290 containing a Returns Process 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. ▪ TC 843 with blocking series 55111 will post if within 12 days of a prior posted TC 841. ▪ 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. ▪ 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. ▪ TC 972 AC 501 and 504-506 not matching on AC, transaction date and secondary transaction date with TC 971 AC 501.
	2	TC 521 containing a transaction date prior to the transaction date of the TC 520 being reversed. TC 972 AC 54 if the transaction date is prior to the transaction date of the latest unreversed TC 971 AC 54.
195	0	
196	0	TC 971 AC 62 containing a DLN with nnnnnnnnnn5nn or nnnnnnnnnnn2n. Note that these are generated based on a file from FMS. This unpostable is not sent to GUF for correction. The transaction is placed on a separate output file.
	1	TC 712 input to a module containing a TC 667 with Julian Date 999 with a matching transaction date and money amount. Bypass for Corrected UPC 196.
197	0	The input transaction is for a module which was placed on microfilm retention register. Resequence TC 840 for up to 10 cycles prior to unposting.
	1	TC 370 Doc code 52 blocking series 000-899 attempting to create a module and no vestigial record for the module was present.
	2	If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series.
	3	TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period.
	4	If a TC 150 has previously posted to the module and the doc code 52 TC 370 contains a TC 150 or the TC 370 doc code 52 contains more than one TC 150.
	5	TC 400 or TC 971 AC 45 or 145 input to a credit balance module or a module not containing a TC 150. Bypass for MFT 31 or 55.
	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.

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UPC RC Description

- 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 or 55.
- 8 TC 370 containing a reference number amount but not containing a reference number.
- 198 0 TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty TC 160/161.
Note: TC 670 with secondary TC 460 is subject to RC0 check only.
- 1 Reserved
- 2 TC 430, 610 doc code 19, 70 or 76, 660, 670, or 760 attempting to post to a settled module, except:
 - 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.
 - Transaction is a corrected UPC 146 or 198.
 - Input is a TC 670 with Doc Code 18.
 - Module net balance is zero and input transaction [REDACTED] #
 - Total module balance is debit.
 - Input is less [REDACTED] #
 - TC 670 is input within 8 cycles of a previously posted TC 706.
 - TC 670 is a corrected UPC 183.
 - Bypass for TC 670 if the module contains a status 60 within the previous 8 cycles and the DLN or transaction date of the input TC 670 is not identical to the DLN or transaction date of a TC 670 with matching money amount that posted within 8 cycles. If this condition is not met, the TC 670 should be resequenced for up to 6 cycles. Send UPC 198 if the module balance is not debit after resequencing 6 cycles.
 - TC 670 is not greater than the credit elect per taxpayer field in the posted TC 150.
 - The unpostable bypass indicator is significant unless the same transaction code with matching date and amount is already posted.
 - The TC 670 contains check digits in lieu of the name control.
 - TC 670 if the module contains a duplicate returns freeze, 640 hold, or CC 6X, 83, 85 or 86-89.
 - The TC contains DPC 13.
 - TC 670 when another module in the account is debit
 - TC 670 contains DPC 05, 15, 16, 17, 18, 20, 21 or 23.
Note: The following analysis will precede UPC 198 checks: TC 670 addressing a module with an unreversed TC 420 or 424 and after posting would create a credit balance will cause the generation of TC 570.
- 3 Unpost a [REDACTED] #
- 4 Unpost a revenue receipt transaction which causes the module balance to be debit of \$100,000,000 or greater. Unpost any subsequent transaction addressing this module. Bypass for all credit transactions, 840 and non-money transactions.

UPC 29X Descriptions

Bypass UPC 29X analysis for any of the following:

- TC 001, 12X, TC 000(DM-1 only), and TC 99X.
- Purged unpostables (UPC 296).
- Computer generated transactions (TC 001, 006, 019, 026, 666, 667; TC 000 and 013 with block and serial of 99999 and TC 706 and 826 with Julian Date of 999).

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UPC RC Description

- Previously resequenced transactions.
 - Previously coded unpostables this cycle.
- 290 0 Reserved
- 1 Bad Transaction Date
- TC greater than 139 with transaction date year prior to 1962.
 - TC greater than 139 (except 150) with:
 - (a) Transaction date month not 1-12; or
 - (b) Transaction date day not 1-31; or
 - (c) 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).
 - (d) TC 141, 142, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 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.
 - (e) TC 500 CC 52 or 53 with a transaction date prior to 19900802.
 - (f) TC 500 CC 54 or 55 with transaction date prior to 19951121.
 - (g) TC 500 CC 56 or 57 with transaction date prior to 20010919.
- 2 Bad Transaction Code.
- Any TC which is not valid for IMF processing including the following:
- 060, 95X, 05X, 07X, 080 (Service Center generated), 081, 473, 41X, 422, 423, 564, 940, 942, 962. Note TC 79X will be valid on IMF MFT 29 only.
 - Revenue Receipt transaction with reversal digit not 0/1/2/4.
- 3 Invalid MFT or Incompatible Transaction Code / MFT Combination.
- (a)MFT must be 00, 29, 30, 31 or 55 except TC 026 must have 99. See RC 3 (b) or (c) for valid MFT 55 and 31 transactions.
- TC greater than XXXXXXXXXX #
 - TC 910/911/918/919 with an MFT other than 00.
 - TC 915/916/917 with an MFT other than 29, 30 or 31.
 - TC 912/914 with an MFT other than 29, 30, 31 or 55.
 - 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 or TC 370. .
- | | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|---------------------------------------|-----|-----|-----|
| 140 | 150 | 20X | 31X | 42X | 46X | 494 | 59X | 66X | 81X |
| 141 | 16X | 27X | 32X | 43X | 474 | 495 | 61X | 71X | 83X |
| 142 | 17X | 30X | 35X | 45X | 475 | 560 | 63X | 80X | 93X |
| | | 94X | | | | 97X (except TC 971, AC 10 or greater) | | | |
- (c) Unpost any of the following transactions input to MFT 31.
- | | | |
|--------------------------------|-------|-----|
| 140-142 | 430 | 922 |
| 150 (except if doc code 51/52) | 474/5 | |
| 420/421/424/428/429 | 59X | |
- (d) Unpost any of the following transaction input to MFT 29:
- | | | |
|----------|-----------------------|----------------------------------|
| 140 -142 | 420-421, 424, 428-430 | 474-475, 59X, 71X, 83X, 922, 960 |
|----------|-----------------------|----------------------------------|
- 4 Invalid Tax Period
- (a)Tax period month not 1-12, (Non-entity update transaction).

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UPC RC Description

- (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 148/149/150/290/300/910/911/918/919) with a tax period more than one year later than the 23C date year month (CCYYMM). Bypass for TC 424 Push Code 039 source code 60 with Employee Group Code 1000 or 2000 or 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:
 1. 403 — No longer valid on any TC 29X/30X.
 2. 885 — Tax Period must be 197912 or later.
 3. 886 — Tax Period must be 197712 or later.
 4. 887 — Tax Period must be 197712 or later.
 5. 888/889 — Tax Period must be 197412-197511 or 197712 and subsequent.
 6. 764/765 — Tax Period must be 197512 or later.
 7. 882 — Tax Period must be 198112-198412.
 8. 221/222 — Tax Period must be prior to 198912.
 9. 891/892 - Tax Period must be 199012 and subsequent
 10. 895/896 — Tax Period must be 199112 and subsequent.
 11. 898/899 — Tax Period must be 199112 and subsequent.
 12. 334 — Tax Period must be 199312-199411.
 13. 336 — Tax Period must be 199812 and subsequent.
 14. 338 — Tax Period must be 200012 – 200111, 200212 – 200311, or 200712-200911.
 15. 250 - Tax Period must be 200212 and subsequent.
 16. Domestic Services reference numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997 and 998— Tax Period must be 199512 and subsequent.
 17. IRAF Reference Numbers 194 and 195 tax period must be 199612 and prior.
 18. IRAF Reference Numbers 237 tax period must be 200412 and subsequent.
 19. 253/254 – Tax period must be 200612-200711.
 20. 255 — Tax Period must be 200712 and subsequent.
 21. 256/257 — Tax Period must be 200712 – 200911.
 22. 893/894, 873/874 — Tax Period must be 200712 and subsequent.
 23. 258 — Tax Period must be 200812 – 201011.
- (g)Unpost MFT 29 or 55 transactions input with tax period prior to 197512.
- (h)Unpost MFT 55 transactions containing reference numbers 510-518, 601-603, 606 or 611 with tax period other than 12.
- (i)TC 740/841 containing an invalid tax period.
- (j)TC 150 containing Schedule H input to a tax period prior to 199512.
- 5 Undelivered or Refund Cancellation Reasons. (bypass these if the first position of the check number is blank)
 - (a)TC 740 or TC 841 with a zero Undelivered Refund amount.
 - (b)TC 740 coming from RFC without cancellation code of 1, 2, 3, 8, 9, 40, 60-63, 71, 72.
- 6 RPS Unpostable Reasons
 - (a)Form 1040 with Computer Condition Code "S" and a remittance with returns.
 - (b)Non math error [REDACTED] #
 - (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.
- 9 Invalid User Fee Data
 - (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.

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UPC RC Description

- (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.
 - (b) TC 370 doc code 51 for a credit amount.
 - (c) TC 61X-69X with a reversal code other than zero and a doc code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694).
 - (d) TC 150 with negative liability.
 - (e) TC 610 with return doc code must be credit.
 - (f) TC 430 with a zero amount field (Doc Code 61).
 - (g) Any money transaction between 60-799. 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:
 1. If secondary TC 63X is present:
 - a. ID number must be 02 for 630, 636.
 - b. ID number must be 03 for 632, 637.
 - c. Doc Code 52 cannot have a status indicator of 1.
 - d. Tax period must be 197810-198011.
 - 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:
 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:
 1. A secondary TC 280 or 36X.
 2. Duplicate penalty transactions.
 3. TCs 272 or 342 for significant amount.
 - (d) Revenue Receipt Transactions containing a secondary transaction that does not meet the following checks:
 1. Secondary other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770 or 772.
 2. Secondary 280 only valid for TC 611, 641, 661, 671, 681, 691 or 721.
 3. Secondary 460 only valid for 670.
 4. Secondary 570 must have zero amount.
 5. Secondary 200 or 360; must have significant amount.
 6. Secondary 770 only valid on TC 721, 722, 832, 84X.
 7. Secondary 772 only valid on TC 720.
- 3 TC 29X or TC 30X Reference Numbers:
1. Reference number criteria for MFT 30.
 - a. Valid reference numbers are: 003, 004, 007, 073, 221, 222, 250-258, 330-336, 338, 339, 680-696, 764-767, 806-809, 810-811, 873-874, 881, 882, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 893-894, 895, 896, 897 (TC 29X only), 898, 899, 903, 904, 907, 973, 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, 680-696, 886, 889, 890, and 999.
 - b. Line reference number [REDACTED] #
 - c. TC 29X blocked 400-499 can only contain reference number of 766 or 767.
 - d. Reference number [REDACTED] #
 2. MFT 55 Adjustment Transactions:
 - 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).

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UPC RC Description

- 1) The primary transaction must be TC 290 with no significant money amount or TC 534/535.
 - (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.
 - (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. If reference number 698 is input, reference number 618 must also be input in the first reference number field. Also allow reference number 766/767 if an OTN is input.
- b. The following checks apply to TC 370 carrying 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 500-679. The reference number must be for a significant amount.
3. MFT 31 Adjustment Transactions - Allow all like MFT 30 (except no 338, 808-811) plus allow for reference number 337.
4. MFT 29 — Allow for reference numbers 160, 162, 194, 195, 233, 235, 236, 237, 680.
- 4 Invalid Closing Codes:
 - (a) TC 530 with a closing code of zero or greater than 39 or equal to 33 or 34.
 - (b) TC 520 with closing code other than 60-89.
 - (c) TC 521/2 with closing code other than 00, 6X, 73, 76, 77, 81 or 83, or 85-89.
 - (d) TC 59X (except 592) with a closing code of 00.
- 5 TC 29X/30X or TC 370 containing an Interest to Date later than the current 23C date plus 60 days. TC 29X/30X containing a credit interest to date later than the current 23C date.
- 6 Blank or Invalid Name Control
 - (a) First character of Name Control not A-Z except:
 1. TC 141, 142, 901, 920.
 2. Transaction with 2 character A-Z check digit and 2 leading blanks.
 3. TC 902 with temporary SSN or 4 identical characters.
 4. Transaction with reversal code of 6 or greater except TC 016, 017, 148, 149, 428, 429, 596-599, 788, 916-918.
 - (b) Transactions with a temporary SSN (other than with middle two digits of 70-80 (ITIN)) and containing check digits in the name control (except TC 902).
- 7 Adjustment Transaction and Interest Date Not Compatible
 - (a) If interest computation date is zero, these transaction codes can not be present on the input transaction: 294, 295, 298, 299, 304, 305, 308, 309, 535.
 - (b) If the interest computation date is significant, one of the following transaction codes must be present: 294, 295, 298, 299, 304, 305, 308, 309, 535.
- 8 Invalid Extension Date
 - (a) TC 550/560 with new expiration date equal to zero.
 - (b) TC 460 with extension date equal to zero.
- 9 Transaction with Invalid Information
 - (a) TC 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 reference number 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 Maximum:
 - (a) TC 150 [REDACTED] #
 - (b) TC 29X/30X containing reference number [REDACTED] #

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UPC	RC	Description
1		TC 150 Section Word Count (a) If section word count is present corresponding section must be on input return. (b) Total of section word counts must equal transaction word count.
2		Invalid Doc. Code — Transaction Code Combination (a) TC 30X and Doc. code is other than 47. (b) TC 29X and doc. code is other than 54. (c) TC 370 and doc. code is other than 51 or 52. (d) Doc. code 34 and transaction code is other than 610-690, 692, 694, 695 or 896. (e) TC 150 with doc. code other than 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 (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. (b) TC 140 with any of the following: 1. Entity code 2 and word count not equal to 52. 2. Entity code 1 and word count not equal to 78. 3. Entity code 1 and zero City/State word count. (c) If the city character count or Major City Code is less than 2 characters or the Major City Code is invalid for the input Campus. (APO/FPO address use AE, AP and AA.) (d) TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count 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. (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	TC29X/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.
	2	SFR TC 150, doc code 10, blocking series 000-299, tax period 8112 and later, and containing sections other than 1-6 or significant tax information in section 4-6 other than exemption amount-computer, standard deduction computer, Qualifying EIC Dep NUM, Gross Exemption Amount Computer.
	3	TC 370 with Transaction Amount not equal to the net money amount of all secondary transactions plus the civil penalty reference number amount.
	4	TC 150 containing IMF Total Tax Computer, Withholding Amount, or Excess Social Security Tax greater than 10 positions.
	5	Reserved
	6	Invalid SSN. SSN of zeros or all nines.
	7	TC 29X/30X with an Interest Computation Date later than the 23C Date plus 1 year. Bypass if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993, 994, 995, 996, 997, or 998.

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UPC RC Description

8	Invalid Character Count Information. (a)TC 140 entity code 1, or TC 150/430 with entity code 1, 4, or 5 and: 1. To Last Name character count is zero. 2. Of Last Name character count is zero. 3. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count). 4. 1st Name Line Word Count of zero. (b)Entity change transactions with word count greater than 20 and significant in the first name line field. 1. To Last Name character count is zero, or 2. Of Last Name character count is zero, or 3. Tax Year (year of first name), is zero (except TC 013 with a Civil Penalty name line), or 4. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).
9	(a)If primary transaction code is 290 and Credit Interest date is significant, blocking series must be 320-399, 500-519, 540-589, 600-619, or 640-679. Bypass for MFT 55. (b)If primary transaction code is 291, or secondary transaction code is 294 or 298, Credit Interest date must be zero.
294	0 Reserved 1 TC 150 with DLN XX211XXX99XXXX containing computer condition code G and any of the following conditions: entity code other than 2 or 4, tax period prior to 7301, or not containing computer condition code 5 or 6.
295	0 Reserved 1 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 unpostable (4-bit setting of Corrected Unpostable Indicator).
297	0 Reserved for End of Year processing.
298	0 If the DLN Year Digit is 6 or later, then: (a)Unpost TC 015 and 030 containing an AO not equal to 11-15, 21-27 or 35. (b)Unpost TC 141, 142, 920 containing an AO not equal to 11-15, 21-27 or 35. (c)Unpost TC 520 containing a BLLC not equal to 00 or 21-27. If the DLN Year is less than 6, then allow 11-17 or 21-36 for a and b and c above.
299	0 Date received must be present on types of Form 1040. If this test or any of the following tests are not met, unpost. (a)Date received must not be earlier than normal RDD month and year. (Bypass the check for Form 1040ES). (b)If the input return is other than a current calendar year timely filed, then date received must not be subsequent to current (23C date) processing date. (c)Month digits must be 01 through 12. TC 430 will go UPC 290 RC 1 instead. (d)Day digit must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29. TC 430 will go UPC 290 RC 1 instead. (e)Day digits must be 01 through 30 when month is 04, 06, 09, 11. If greater than 31, TC 430 will go UPC 290 RC 1 instead. (f)Day digit must be 01 through 31 when month is 01, 03, 05, 07, 08, 10 or 12. TC 430 will go UPC 290 RC 1 instead. 1 TC 150 containing SPC P input to a tax period prior to 200712 or containing significance in tax or balance due/refund. Note that this UPC is done in Run 12. 2 TC 150 containing an EDA input to a tax period other than 199312-199411 or TC 150 containing Federal Phone Excise Tax Credit – Computer input to a tax period other than 200612-200711. 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 60 & 61 input to a Tax Period prior to 200712. TC 150 containing significance in any of the rebate fields in section 4 of the input return (these fields are at the end of section 4 and all have RRC in the field name) input to tax period other than 200812-200911. TC 150 containing significance in the Refundable Housing credit input to tax period other than 200812 through 201011.

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UPC RC Description

- 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 RRC on Qualifying Income for greater than \$600 for FSC 2 or greater than \$300 for all other FSCs. Unpost TC 150 containing Additional RRC for Eligible Children for greater than \$10,000. Use UPC 299 RC 5.

9 Unpostable Codes – BMF

IRM 3.12.179.99

All Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. Also EO unpostable conditions and resolutions can be found in IRM 3.12.278, EO Unpostable Resolution.

The following Unpostable Codes (UPC) are written onto the Unpostable Tape to identify transactions that fail to meet validity checks as described below. The Reason Code (RC) is defined for each UPC

UPC RC Description

- 301 1 An input (non-generated) transaction coded other than 000, 019, 141, 142, 650 (document code 97, 19 EFTP) for MFT 01/03/16, 990, 991, 992, 993, 996 or other than a TC 150 (with entity information addressing a F706/709 module) failed to match on TIN with an account on the BMF.
- 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 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:

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UPC RC Description

0	for MFT 68 - 199701; for MFT 08 – 200412; for MFT 17 - 200512; MFT 85/86 ⁹ 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	TC 650/660/670/760 [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.	
	(r) The input transaction is different in amount with a posted TC 706/736/756/796 by less than \$10 (+ or -).	
3	TC 650/670/760 directed [REDACTED] #	
	Exceptions:	
	(a)TC 670 with check digits in the name control field.	
	(b)A secondary transaction is present.	

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UPC RC Description

- (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.
- (n) The input transaction is [REDACTED] #
- 4 An input TC 150 [REDACTED] #
- 5 An input TC [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 = I 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 date plus 18 months.

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UPC RC Description

- 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.

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UPC RC Description

- 3 MFT 02 TC 150 (document code other than 16) input, F1120 FRC is 00/01/02 and
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.
- 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 TC 290 (B.S. 14X), document code 54 [REDACTED] #
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

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UPC RC Description

2	Any MFT 13 TC 290 with Civil Penalty Reference Number for positive amount attempting to post to an account with employment code "F" (6).	
3	[REDACTED]	#
4	[REDACTED]	#
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	[REDACTED]	#
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.	
316 1	<p>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).</p> <p>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.</p> <p>*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).</p> <p>a) Direct Deposit Cancellation TC 841 (B.S. 77777) unless there is an unreversed EFT TC 846 with matching effective amount*.</p> <p>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*.</p> <p>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.</p>	
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.	
	<p>*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)</p>	
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	TC 271 [REDACTED]	#
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.	

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- 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 TC 530 [REDACTED] #
- 3 TC 530 [REDACTED] #
- 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/72/74/76/81/83/85 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 (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. TC 076 attempts 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

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- 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 TC 240 [REDACTED] #
- 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.
- 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.

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		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 Form1041 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.	
328	1	TC 290/294/298 [REDACTED]	#
	2	TC 291/295/[REDACTED]	#
	3	TC 300 [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 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	

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- 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 Non-math error XXXXXXXXXX #
- 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.
- 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

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- 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 Any input transaction attempting to post [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 Any [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 Unpost TC 915 if STEX freeze is on
- 5 Unpost TC 915, if tax module balance is less than \$1.
- 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.
- 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.

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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: <ul style="list-style-type: none"> 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. <p>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 amount.</p> <p>Note: Also bypass UPC 336 RC 1 when an adjustment (TC29X) is input in blocking series 40.</p>
	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	<ul style="list-style-type: none"> 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 its 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 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.

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- 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:

<u>Employment Code is:</u>	If BMF	:	<u>Input FRC Must be</u>		
			<u>940</u>	<u>941</u>	<u>943</u>
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 ASED 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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- 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

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- not significant.
- 3 Form 1120X (TC 290/291 — DLN Blocking Series 200-299) attempts to post when the ASED (as 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, 30, 31, 33-36, 40, 41, 70-72, 99 |
| 06 | 01-03 (unless ***), 07, 10-12, 18, 19, 22-26, 28, 29, 30-36, 40, 41, 97-99 |
| 07, 10, 11 | 01-03 (unless ***), 06, 12, 18, 19, 22-26, 28, 29, 40, 41, 97-99 |
| 12 | 02-03 (unless ***), 06-07, 10-11, 18-19, 22-26, 28-29, 40-41, 97-99 |
| 18, 19 | 06, 07, 10, 11, 12, 28, 29, 40, 41, 70-72, 97-99 |
| 20 | 18, 19, 40, 41, 70-72, 97-99 |
| 21 | Anything except 99 |
| 22 | 06, 07, 10, 11, 18, 19, 30-36, 40, 41, 70-72, 97 |

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23, 24, 25	06, 07, 10-12, 18, 19, 28, 29, 30-36, 40, 41, 70-72, 98, 99
26	06, 07, 10-12, 18, 19, 22-25, 40, 41, 70-72, 97-99
28, 29	Anything except 01-03, 22, 28-29, 97-99
30	06, 12, 18, 19, 22-26, 28, 29, 31-36, 40, 41, 97, 99
31	06-07, 10-12, 18-19, 22-26, 28-29, 30, 32-35, 41, 99
32	06-07, 10-12, 18-19, 23-25, 28-29, 30-31, 33-36, 40-42, 70-72, 99
33	01-03*, 06-07, 10-12, 18-19, 22-26, 28-29, 30-32,34-36, 40-41, 97, 99
34	01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-33, 35-36,40-41, 70-72, 99
35	01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-34, 36, 40-41, 70-72, 97, 99
36	06-07, 10-12, 18-19, 20-25, 28-29, 30-35, 40, 99
40	01-03**, 18-20, 22-26, 28-29, 32, 97, 99
41	01-03**, 18-20, 22-26, 28-29, 30, 32-35, 40
42	01-03***, 18-26, 28-29, 32, 97-99
70	Anything except 01-03, 31, 36, 42, 70-72, 97-99
71	Anything except 01-03, 31, 36, 70-72, 97-99
72	Anything except 01-03, 31, 36, 42, 70-72, 97-99
97	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, 97
99	Anything except 01-03, 20, 70-72, 97

** input status is on TC 016 with zero subsection code

*** the input TC also has a non-zero subsection code

- 359 1 TC 020 attempts to post to the BMF and the entity has an Active EO Status (i.e., EO Status Code is 01-03, 06, 07, 10-12, 18, 19, 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.)

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UPC	RC	Description
6		TC 470 (CC 98) attempts to: (a)post to a tax module other than MFT 02/34, or (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.
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 the new GEN (other than 9999) is not on the GEN File.

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- 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,

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- b) Subsection Code on input is 00 and BMF Subsection Code is 03.
- 5 TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account 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 TC 150 [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.
- 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- Reserved
- 389
- 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.
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

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UPC RC Description

- 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) Revenue 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 A return [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)TC 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: <ul style="list-style-type: none"> a)Tax Period is not 200612 thru 200711 and b)Return TETR field is significant, and c)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 means 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: <ul style="list-style-type: none"> 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 3.13.222.105(3) 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.

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UPC RC Description

- 1 Generally, any input transaction attempting to post with an invalid field. For example:
- Undefined value such as an invalid MFT.
 - Value out of range such as a month of 13.
 - Wrong type such as a character in a numeric field.
 - Wrong sign for a money amount.
 - Incompatible value such as an SSN for MFTs not equal to 13/42/51/52/58/68/76/78.
 - 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.
- BOD Code other than SB/TE/LM
 - Sum of F720 debits not equal to Total Tax Settlement amount and difference is \$100 or more..
 - Sum of F720 credits (TC 766's) not equal to "Net Tax 766 Computer" and difference is \$100 or more.
 - 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.
 - Unpost MFT 76 Returns, if the applicable date field is not significant.
 - 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 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
- a) Secondary TC ≠ 170/171/180/181/234/270/280/340/360/460/472/570/590/770/771/772; or,
 - b) Secondary TC 770 not carried by TC 721/722/832/840; or,
 - c) Secondary TC 771 not carried by TC 842; or,
 - d) Secondary TC 772 not carried by TC 720.
- 2 MFT 03 TC 150 with Abstract Number 000 with significant amount or with Abstract Number 001 through 009.
- 3 Any transaction input for MFT 88 and:
- a) TC 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 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.

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UPC	RC	Description
	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.
	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 <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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.

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UPC	RC	Description
	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 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".

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- 7 TC 984 attempts to post and any accumulator (except Earned Income Credit) would equal a negative amount, or accumulator for Earned Income Credit would equal a positive amount.
- 8 TC 670
 - a)with a secondary TC 460 attempts to post to a module with an MFT other than 51, or the MFT 51 tax period is other than the 4th quarter; or,
 - b)with a secondary TC 340 attempts to post to a module with an MFT other than 05/52/58/60.
- 9 Non-EO TC 000/01X/030/04X with significant Date of Death (valid date or all nines (9s)) and
 - a)MFT is not 00 or 52; or,
 - b)Date of Death is not all 9s and is higher than current 23C date.
- 498 1 A TC 04X with an invalid TIN, specifically:
 - a)TC 040 without a valid SSN (TIN prefix 0); or
 - b)TC 041 without an invalid SSN (TIN prefix 1).
- 2 a)If MFT 74, Plan =000, and current cycle is 200626 or earlier, unpost transactions with 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, unpost 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 MFT [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,

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- e) A TC 370 Doc Code 51 for MFT 13 with a secondary TC 16X, 17X, or 18X penalty transaction code; or,
 - f) 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.

10 Reserved**11 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.
- 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.

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- 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
- 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 ìGî 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 ìGî 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.

12 *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).

13 *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.

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- 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 combination of TIN, TIN prefix, and name control.
- 8 Transaction sent to Reject Register or Error Resolution System. Valid on all Master Files except CAWR and PMF.
- A Automatic correction of name control. Valid on all master files for a limited number of UPC's.
- B Valid for IMF and BMF only. Special closure of opened assigned cases.
- C Valid on all Master Files. Places or updates a case in suspense status.
- D Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD will not create a control base on IDRS.
- S Places or updates a case in suspense status.

14 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.
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.

15 Resequence Codes (IMF Only)

Code	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.

- 07-09 Reserved for temporary resequencing of transactions.
- 10 TC971 AC 63 until cycle YYY25 or until account is created. UPC 151 in cycle YYYY25 if account is not created.
- 11 Resequenced by Run 460-08 for numerous conditions such as posting delay code.
- 12 Unreversed TC 576 posted (-Q Freeze) and transaction is debit
- 13 TC 150 input to a module and an unsettled TC 150 is posted
- 14 Multiple adjustments input in the same cycle
- 15 Reserved
- 17 Incomplete name line generation
- 18 TC 903 or 904 if no other transactions are input in the same cycle.
- 19 Account creating transaction on the invalid segment during the Pre-DM1 cycle or valid transaction during DM1 cycle.
- 20 TC 150 claiming more estimated tax credits than are posted in the module.
- 21 TC 670 or TC 680 input to a module with an -I freeze
- 22 TC 018 and TC 740 input in the same cycle
- 23 Short entity TC 140 or TC 141 or TC 142 and TC 140 input the same cycle
- 24 RPS TC 610 input prior to cycle 31 if no account posted
- 25 TC 920 status overflow
- 26 Merge imitating transaction input to an account containing a significant Entity TC 898 indicator. Will resequence 1 cycle to allow 460-12 housekeep the TC 898 indicator. May unpost UPC 134-3 if TC 898 indicator remains set.
- 27 TC 29X blocked 200-289 if no TC 150 posted
- 28 IMF/BMF offset in progress
- 29 Adjustment with reference number 897 attempting to post to an account with an unsettled spousal claim.
- 30 Doc Code 34 credit transaction or ES validation in progress
- 31 Entity change transaction input the same cycle as doc code 50 transaction
- 32 Unique End of Year processing
- 33 TC 295/299 with future interest computation date
- 34 TC 129 resequencing
- 35 TC 150 input the same cycle as account creation
- 36 Credit elect to surviving spouse
- 37 Spousal offset
- 38 TC 811 input to a module with an unsettled TC 811
- 39 TC 820, 824, 830 or 890 resequence prior to unposting UPC 175.
- 40 TC 131, Type 01 if 11 or more are attempting to post in the same cycle
- 41 TC 290 Reference Number 897 input in cycle YYYY04
- 42 TC 271 RC 62 greater than the Failure to Pay Penalty
- 43 TC 430 with a fiscal mismatch on tax period
- 44 TC 150 if the K-1 ES payment indicator is significant
- 45 Reserved
- 46 TC 992 for Treasury Employees

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- 47 G coded political check off if no TC 150 posted
- 48 ELF Balance Due will resequence until cycle YYYY20 unless payment is posted
- 49 Any transaction will resequence for 2 cycles prior to unposting
- 50 TC 500 52 or 53 if no account posted
- 51 Reserved
- 52 Revenue receipt transaction if name control mismatches
- 53 TC 840 if the module is on the retention register
- 54 ELF return with CCC 1
- 83-89 System-generated (for temporary use only)
- 90 Transaction sent back from CADE that have not posted in the Return to Legacy Entity/Tax Module.
- 97 Transactions that create IRA transactions based on analysis of IRA Condition Codes. This will be done in cycle IPW200448 till 200504 to eliminate potential problems with creating IRAF TC9s0 to merge into IMF.
- 98 Merge in progress
- 99 Transaction rejected at Master File

16 **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 21.6.7.4.2.) Valid codes are:

Source Literal Code

- 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:

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- "Freeze Release". Leave blank whenever TC 290 is for zero amount and no reference numbers are input. (Use to refile returns and release freezes)
- "Taxpayer Initiated". Use "1" when: The taxpayer initiates request for adjustment. Include unsolicited claims, CP36's other than CP36's listed below.
- "IRS Notice". Use "2" when: Any notice (either sent to the TP or internal) is generated on the same issue. The account could be in any status, with any module balance (zero, debit, or credit). Include CP36's where the TP files amended returns as the result of prior IRS notice, such as a math error notice.
- "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 RC (explained in next topic). The RC completes the explanation for an adjustment in a notice sent to the taxpayer. (See IRM 21.6.7.4.2.) Valid codes are:

Reason Description Code

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
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)

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Reason Code	Description
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. 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
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 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
 OTHER 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

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Reason Code	Description
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

CREDITS

035	Education Credit
036	Tax Credits
041*	Alternative Minimum Tax Foreign Tax Credit
063*	Virgin Island Credit On Form 8689
072	Health Insurance Credit

PAYMENTS

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

PENALTIES/FEES/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 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

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Reason Code	Description
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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
176	Home Grant Penalty and Interest Free Adjustment
177	Home Grant with Carryback Criteria Penalty and Interest Free Adjustment

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: Use RC 091 only with SC 7.

SPANISH REASON CODES

042**	Ingreso Por Cuenta Propia (Self-Employment Income)
044**	Contribucion Por Cuenta Propia (Self-Employment Tax)
062**	Penalidad Pagadera Por Causa Razonable (Penalty 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.

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Reason Code	Description
	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.
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." Economic Stimulus Act of 2008 Economic Stimulus Act H.R. 5140. For Tax Year 2007 Only. RC 093 is generated if the TC 290 .00 CRN 338/256/257 was systemically reversed (Cycle 200852). RC 093 can be manually input in certain situations; SC 0 generates. See IRM <u>21.6.3.6</u> . For Tax Year 2007, RC 093 reads: We are required by law to mail the Economic Stimulus Payment by December 31, 2008. We could not issue the check by this date so you will not get the payment based on your 2007 tax account. However, you may be able to claim a credit on your 2008 Federal return.
096	<u>Wording for 2001 Rate Reduction Credit:</u> tax relief credit Note: For tax year 2001, use RC 096 with the appropriate SC and any other appropriate RCs. <u>Wording for 2000 Immediate Tax Relief Credit:</u> 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. Note: For tax year 2000, RC 096 generates ONLY with the systemic posting of TC 290 .00 CRN 338 (DLN of NN254-999-05099-1). For Tax Year 2007: RC 096 is used when correcting account information. Use RC 096 with the appropriate SC and any other RC's. RC 096 reads: Economic Stimulus Payment. For Tax Year 2008: RC 096 is used when correcting account information. Use RC 096 with appropriate SC and any other RC's. RC 096 reads: Recovery Rebate Credit.
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

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Reason Code	Description
200	Economic Stimulus Payment - No Credit. (Never prints a CP <u>21/22</u> . RC 200 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
201	Economic Stimulus Payment - No Credit. (Never prints a CP <u>21/22</u> . RC 201 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
202	Economic Stimulus Payment - No Credit. (Never prints a CP <u>21/22</u> . RC 203 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
203	Economic Stimulus Payment - No Credit. (Never prints a CP <u>21/22</u> . RC 203 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
204	Economic Stimulus Payment - No Credit. (Never prints a CP <u>21/22</u> . RC 204 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
205	Economic Stimulus Payment - No Credit. (Never prints a CP <u>21/22</u> . RC 205 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
206	Economic Stimulus Payment - Reduced Credit if in third RC position and CRN 338. (Never prints a CP <u>21/22</u> . RC 206 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
207	Economic Stimulus Payment - Reduced Credit. CRN 338. (Never prints a CP <u>21/22</u> . RC 207 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
208	Economic Stimulus Payment - Minimum Credit. CRN 256. (Never prints a CP <u>21/22</u> . RC 208 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
209	Economic Stimulus Payment - Maximum Credit. CRN 338. (Never prints a CP <u>21/22</u> . RC 209 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
206	Economic Stimulus Payment - Child Credit if in second RC position and CRN 257. (Never prints a CP <u>21/22</u> . RC 206 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
210	Economic Stimulus Payment - Child Credit. CRN 257. (Never prints a CP <u>21/22</u> . RC 210 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
211	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP <u>21/22</u> . RC 211 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
212	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP <u>21/22</u> . RC 212 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
213	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP <u>21/22</u> . RC 213 used for tracking purposes). See IRM <u>21.6.3.6.4.1</u>
214	Economic Stimulus Payment - Child Credit. CRN 257. RC 214 verbiage used on CP <u>21/22</u> notice when the qualifying children portion of the Economic Stimulus Payment was systemically adjusted. RC 214 should not be used with any other RC or SC. RC 214 reads: "We changed your account to include the qualifying child portion of the Economic Stimulus Payment. We apologize for any inconvenience."
215	Economic Stimulus Payment — RC 215 is generated in the first RC position with the systemic Recovery to correct accounts based on the Heroes Earning Assistance and Relief Tax Act of 2008. RC 215 should not be used with any other RC or SC. RC 215 reads:" The Heroes Earning Assistance and Relief Tax Act of 2008 qualifies you for an Economic Stimulus Payment, or an additional Economic Stimulus Payment. We apologize for any inconvenience." See IRM 21.6.3.6.4.1.
216	Economic Stimulus Payment — RC 216 is generated in the first RC position with the systemic Recovery to correct accounts where the nontaxable combat pay was reported on Line 4b of Form 8812. RC 216 should not be used with any other RC or SC. RC 216 reads: "The nontaxable combat pay reported on Line 4b of the Form 8812 was not considered when we initially figured your Economic Stimulus Payment. We have corrected your account and you will receive an Economic Stimulus Payment, or an additional Economic Stimulus Payment. We apologize for any inconvenience". See IRM 21.6.3.6.4.1.
220	Economic Stimulus Act 2008 Economic Stimulus Payment - For tax year 2007, RC 220 verbiage used only on the CP <u>21/22</u> notice when the stimulus payment was applied to a balance due on the TY 2007 tax account. RC 220 should not be used with any other RC and no SC. RC 220 reads: "We applied a credit to your 2007 tax account due to new legislation. We used (offset) all or part of your economic stimulus payment to pay your federal tax as the law allows. We will send another notice to you if we make this offset to other amounts you owe."

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.

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(3) Penalty Reason Codes — IMF - BMF-EPMF

Must be used for penalty adjustments. These RCs are input to the fourth RC position.

Document Code 54 (TC29X) — enter the appropriate Penalty Reason Code (022, 024, 025, 026, 030 or 050/051) in RC position four of ADJ54 when Reason Code 062 is used in position one. Do not use RC 062 in combination with any of the other reason codes in RC position four.

Document Code 47 (AIMS Adjustment) — Penalty Reason Code is required entry for abatements of penalties, TC 161, 171, 181, 201, 235, 241, 271, 281, 311, 321, 351 and Penalty Reference Numbers (Negative amounts only). The reason code may be entered for input with TC 300, 304 and 308. Enter the appropriate Penalty Reason Code on Form 5344, Form 5581, 5599 and 5650 in item #02 of AMCLS.

PENALTY ABATEMENT/ASSERTION REASON CODE CHART

Origin 1st position	PENALTY REASON CODE 4TH position	DEFINITION
***MANUAL INPUT ***		
Reasonable Cause (RC 062)	022	Normal business care and prudence followed, but taxpayer was still unable to comply due to circumstances beyond their control.
	024	IMF - Death, serious illness or unavoidable absence of the taxpayer or the immediate family member (Individual taxes)
	025	Records inaccessible
	026	BMF - Death, serious illness or unavoidable absence in immediate family of the party responsible for filing and/or paying taxes (i.e., owner, corporate officer, partner, etc.) or their immediate family member.
	030	Other – Combination of mistakes. Normal business care and prudence not followed, but documentation shows non-compliance was due to circumstances beyond the taxpayer's control.
	046	Y2K related penalty relief
	050/051	User Fee reversals
	071	Limited to Form 990-PF (MFT 44) – allows a private foundation reasonable cause for FTF and 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 & Prudence.
	073	Membership organization (MFT 67) has no full-time employees responsible for administering finances & has no prior history of late filing and claims ignorance of the requirement.
Appeals (RC 065)	039	Appeals Partial/Full abatement - 3rd Party
	040	Appeals abatement
	041	Appeals sustains penalty
	042	Appeals partially sustains penalty

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PENALTY ABATEMENT/ASSERTION REASON CODE CHART

Origin 1st position	PENALTY REASON CODE 4TH position	DEFINITION		
General Penalty Relief	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.		
	017	Bank error caused Dishonored Check Penalty (TC 286)		
	018	First-time penalty relief. RCA not used.		
	019	Bulk/Batch Filer Used by PPRG Only		
	020	RCA usage - Good History of Compliance		
	021		#	
	023	Taxpayer relied on practitioner or third party advice		
	027	Timely mailed/timely filed waiver		
	028	Disaster Area		
	029	Undue economic hardship/inability to pay		
	044	Statutory Exception		
	066	Cascading penalty relief		
	067	Educational relief of FTD penalty		
	Administrative Waiver	043	Service provided relief for a valid penalty (i.e., RRA '98 Section 3304 (b) Change in FTD frequency for 1st quarter only starting in 1999)	
	Statutory Waiver	012	Decrease to FTD penalty per RRA '98 Section 3304(a) Rev. Proc. 99-10, Taxpayer designated FTD applications; based on a valid ROFTL.	
	044	Erroneous or Late Written Advice by IRS. Relief based on Revenue Procedures.		
*** COMPUTER GENERATED ***				
Systemic	001	Suppressed/Abated - due to LEM criteria		
	002	Penalty adjusted due to computational error		
	003	Master File Recovery		
	010	Corrected/Amended return, Original return taxpayer prepared		
	013	Corrected/Amended return, Original return prepared by the Service (SFR/6020B)		
	016	TP Computation error (Form 2210/2220)		
	068	Systemic FTD penalty abatement per the EFTPS/FTD Penalty Refund Program		
*** MANUAL INPUT ***				
Service	015	General IRS Error. Specific instruction for use of this code would be released in IRM updates or SERP Alerts.		
	031	Erroneous oral advice by 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 Masterfile. Taxpayer complied with law but IRS did not recognize compliance.		

(4) BMF Reason Codes/Penalty Computation Codes

Use with TC18X. This is a required field.

**Reason Literal
Code (R)**

003	Indicates the penalty was computed using the liability information (ROFT) provided by the taxpayer.
011	Denotes an "averaged" penalty because there was no ROFT provided or it was invalid. The total tax is divided equally throughout the liability periods for the particular tax return. See IRM 20.400
013	
024	Uncollected Employee Social Security and/or Medicare Tax – Spanish version available
041	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. No payments were made in the correct manner. The payment(s) was made incorrectly for one of three reasons: -- a direct payment to the IRS,

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Reason Code (R)	Literal	
	-- a deposit made through an authorized depository (TC 670), or -- a EFT required taxpayer did not deposit electronically (TC 650 without either an electronic payment indicator (1-1-1997 & subsequent) or the deposit does not carry the TAXLINK file location code (1-1-1995 to 12-31-1996)	
042	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. While there were some good deposits, one or more was made incorrectly.	
043	Indicates that not only was there no valid ROFT but also there were no deposits made in the correct manner.	
044	Indicates that not only was there no valid ROFT but also that the taxpayer avoided the FTD system. While there were some good deposits, one or more was made incorrectly.	
054	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, all deposits were made in the correct manner.	
055	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. In addition, there were no deposits made in the correct manner.	
056	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, while there were some good deposits, one or more was made.	
057	Used to [REDACTED]	#
058	Used [REDACTED]	#

Note: PCC 054, 055, 056 and 057 are valid for manual input with TC 180 for a significant amount via ADJ54 for the following periods. Form 941 for 9303 and subsequent, Form 943 for 9312 and subsequent, and Form CT-1 for 9312 and subsequent.

(5) Hold Codes

Use this code with TC 29X or TC 30X (Doc Code 54 or 47) when it is desired to prevent or delay the issuance of a refund and/or notice, such as when a particular adjustment action is cycled, or when a correction is being made to an account without the taxpayer's knowledge. Valid codes are:

Code	Action
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.

(6) Priority Codes

These codes must be used in order to post adjustments (Doc Code 47 or 54) to the Master File when certain module conditions exist. Failure to use the priority code when specified will cause the transactions to unpost, causing erroneous notices, refunding or billing especially in cases where multiple adjustments and/or credit transfers are being processed. If an adjustment needs a priority code it may indicate that Collection, Examination, or Statute should be consulted. It may also

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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, or TC 424 Examination Request is present. Failure to use the priority code will cause the adjustment to unpost (UPC 330 or 160). A TC 290 for zero amount without credit reference number 766 or 806. Changes will post without a priority code.
NOTE: TCs 290/298 without Credit Reference Number 766 or 806 will post without priority code 1 when an open TC 420 is present. Use also if both codes 1 and 8 are required to adjust an account.
- 2 Use when both priority codes 1 and 3 are required to adjust an account.
- 3 Use when inputting an adjustment which is IRS initiated when considering the 45 day interest-free period.
- 4 Use with manual release of the BMF offset-out Q freeze on transaction code 290 for zero amount. (No secondary transaction codes or reference numbers are valid with input). For IMF 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.
- 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

- | | | |
|---|--|------------------------------|
| | | UPC 160 RC 4
UPC 150 RC 3 |
| 1 | Bypass TC 97X freeze | |
| 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 day interest-free back off period. | |
| 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 20.2.4.7.2.5 45-Day Rule and IRS Initiated Adjustments. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period. | |
| 3 | Effective 1/1/2009 - IMF: bypasses the amended return freeze and computes FTP back to RDD for TC 30X adjustment | 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. | |

Code	Action — (Doc Code 47 — Exam; TC 30X)	Bypassed UPC
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 Refund Freeze. 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 158 RC 0
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.	UPC 189
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

17 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.

- 014 — Aviation Gasoline
- 016 — Environmental Taxes — Petroleum (Imported Products)
- 017 — Environmental Taxes — 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 chassis and bodies: tractors
- 035 — Kerosene
- 036 — Coal Underground mined \$1.10 per ton
- 037 — Coal Underground mined 4.4% of ton price
- 038 — Coal Surface mined 55+S5 per ton
- 039 — Coal Surface mined 4.4% of ton price
- 040 — Gas guzzler tax
- 041 — Sport fishing equipment (other than fishing rods and fishing poles)
- 042 — Electric outboard motors
- 044 — Bows, quivers, broadheads & points

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Valid Item Adjustment Codes

- 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 — Environmental Taxes — Chemicals
- 055 — Environmental Taxes — Hazardous wastes (Form 6627)
- 056 — Crude Oil Windfall Profit Taxes — Quarterly withholding (Form 6047)
- 058 — Gasoline sold for Gasohol production 10%
- 059 — Gasohol 10%
- 060 — Diesel Fuel
- 061 — Diesel Fuel and Special Motor Fuels (SMF)
- 062 — Gasoline
- 064 — Inland Waterways Fuel Use Tax
- 065 — Gasoline Floor Stock (valid for 8803, 9103 and 9309)
- 066 — Tires (highway type) 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)

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Valid Item Adjustment Codes

- 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)
- 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)

B. Forms 941, 942, 943

- 003 — Adjusted total of income tax withheld (AITW)
- 004 — Taxable social security wages
- 005 — Taxable Social Security Tips (Form 941 only) (FITP)
- 007 — Adjusted total of Social Security/Medical Taxes
- 072 — Tips deemed to be wages (Form 941 only) (TDW) -1994 and subsequent used only for Section 3121(q) adjustments
- 073 — (F941) Taxable Medicare Wages and Tips
- 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
- 184 — Adjustment of Withheld Income Tax (941 & 943 only) (ATWH)
- 185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only) (ATFI)
- 766 — Advance EIC (increase)
- 767 — Advance EIC (decrease)

Note: Item adjustment codes 104 - 113 will be used for all adjustments posting 01/01/2005 and later.

Note: All other codes are valid for adjustments posting *prior to* January 01, 2005.

C. Form 945

- 003 — Adjusted total of income tax withheld (AITW)
- 008 — Backup Withholding (BUWH)
- 184 — Adjustment of Withheld Income Tax (ATWH)

D. Form 990, 990PF and 8038 Series (8038, 8038-B, 8038-G, 8038-CP, 8038-T and 8038-TC), 689 - TE/GE Closing Agreement Penalty Assessment

- 151 — Failure to Distribute Income
- 152 — Excess Business Holdings
- 153 — Investments which Jeopardize Charitable Purpose
- 154 — Taxable Expenditures

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Valid Item Adjustment Codes

- 182 — Excess Grass Roots Contributions
- 183 — Excess Lobbying Contributions
- 213 — Tax on Political Expenditures
- 214 — Tax on Disqualifying Lobbying Expenditures
- 391 — Issue Price
- 409 — Interest Payment Date (F8038-CP only)
- 411 — Date of Issue
- 412 — Maturity Date

E. Form 5329

- 160 — Tax on Excess Contributions. The sum of the 160 and 162 amounts must balance to the TC 29X amount.
- 162 — Tax on Excess Accumulation
- 194 — Tax on Excess Regular Distributions (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

F. Form 940

- Use an Alpha Code of T for Taxes and W for Wages followed by the appropriate State abbreviation, i.e.:
 - WCA — wage increase/decrease
 - TCA — tax increase/decrease

G. Forms 1120, 1041, 990C 990T and 1040 -1040A

- 221 — Tax motivated transaction assessment amount
- 222 — Tax motivated transaction interest amount

H. 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
- 115 - Taxable Gifts Current Period Amount
- 116 - Taxable Gifts Prior Period Amount
- 117 - Total Gifts Current Period Amount

Valid credit reference numbers are as follows:

Valid Credit Reference Numbers**A. Form 1120, 990C, 990T, 8038, 8038-G, 8038-GC, 8038-T, 720, 8849.**

- 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

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Valid Credit Reference Numbers

- 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
- 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
- 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)

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Valid Credit Reference Numbers

- 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)
- 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
- 500-599 — IRP Civil Penalties (For MFT 55 only, except 549 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)
- 600-699 — Civil Penalties (See IRM 30.85.9) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)
- 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

Any line marked with # is for official use only

Valid Credit Reference Numbers

897 — Reversal of DMF Offset (F1120)

B. Form 1040, 1040A

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.

090 — Generated by Run 460-02 - Adjustment contains no change issue code.

221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)

222 — Interest on Tax Motivated Assessments

250 — Health Coverage Tax Credit

252 — Excess Social Security or Railroad Retirement taxes withheld

256 - TY 2007 Economic Stimulus Payment Part Two Basic minimum credit.

257 - TY 2007 Economic Stimulus Payment Part Three for Qualifying Child portion of the credit.

260 - Refundable Education Credit

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)

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 — Tax Withheld at Source - posts as TC 766/767

331 — Tax Withheld Section 1446 - posts as TC 766/767

332 — Adjustment to Form 8288A Withheld - posts as TC 766/767

333 — Adjustment to Form 1042S - 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 — 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

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Valid Credit Reference Numbers

- 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)
- 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)
- 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)

Any line marked with # is for official use only

Valid Credit Reference Numbers

- 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
- 873 — Adjustment to Primary Social Security Wages
- 874 — Adjustment to Secondary Social Security Wages
- 878 — Adjusts Primary Self-Employment Income
- 879 — Adjusts Secondary Self-Employment Income
- 881 — Total Positive Income
- 882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods 198112 thru 198412)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 885 — Advance EIC. (valid for tax periods 197912 and subsequent)
- 886 — Taxable Income (valid only 197712 and subsequent)
- 887 — Number of exemptions (valid only 197712 and subsequent)
- 888 — Adjusted Gross Income Adjustment (valid 197412-197511 and 197712 subsequent)
- 889 — Self-Employment Tax Adjustment (valid 197412 thru 197511 and 197712 subsequent)
- 890 — Used for Backup Withholding with TC 300 only (IMF Only — 198512 and subsequent)
- 891 — Adjust Primary TIP Income (199012 and subsequent)
- 892 — Adjust Secondary TIP Income (199012 and subsequent)
- 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 — Spousal Claim on DMF (IMF Only)
- 898 — Adjusts the Primary Medicare TIP Income for the tax period 199112 and subsequent.
- 899 — Adjusts the Secondary Medicare TIP Income for tax period 199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
- 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.
- 973 — Secondary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
- 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.

C. Form 1041

- 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)

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Valid Credit Reference Numbers

- 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)
- 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

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Valid Credit Reference Numbers

- 767 — Debits substantiated credits
- 806 — Withholding Tax
- 807 — Withholding Tax (decrease)
- 883 — FNS (Fuel from a Non-conventional Source)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 886 — Taxable Income

D. Form 990, 990EZ, 990PF

- 689 — EO Closing Agreement Penalty Assessment
- Note:** * after the number denotes the CRN is ONLY valid for MFT 03.

18 NMF Abstract Codes

Reference IRM 3.17.46

Assign number by type of tax as for original processing.

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
A. Withholding & FICA (True Tax Class 1)			
24	Credit Adjustments, 8288	001 208	
27	Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP 8288	001 208	
28	NMF TDA 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	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
28	NMF TDA Payments	004 005	
44	1041 \$50,000 (+M2), Pre-ADP, 1041		005
47	Audit Deficiency		*
62	Adv. Pay, NMF Indiv.	004 005	
72/73	1040-NR		004
74	Misc. Rev. NMF Indiv.	004 005	
76	Dep. Fund App., NMF Indiv.	004 005	
87	Dishonored Checks	004 005	
23	8697	211 212	
81	1041A		155
65	1065	004	
54	IRC 7803(c)		
C.	Corporation (True Tax Class 3)		
15	1120, 1120M		006
16	1120S		006
24	Credit Adjustments, 1066	006 007 008 207	
27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T,	006 007 008 009 191 207	
	1066	207	
28	NMF TDA Payments	006 007 008 009 191 207	
	1066	207	
69	1120 DISC Penalty 1066-U.S. Real Estate Mortgage Investment	006	
60	Conduit Income Tax Return	207	
62	Adv. Pay., NMF Corp.,	006 007 008 207	
	1066	207	
66	1120-F Non-Effectively Connected Income		006
67	1120-F Effectively Connected Income		006
74	Misc. Rev., NMF Corp	006 007 008 207	
	1066	207	
75	FTD NMF Corp.,	006 007 008 207	
	1066	207	
76	Dep. Fund Applied, NMF Corp.,	006 007 008 207	
	1066	207	
86	2438		006
87	Dishonored Checks,	006 007 008 207	
	1066	207	
69	8404	009	
23	8697	210	
17	1120S		006
20	1120, 1120OND		006
	958		006
26	959		006
47	Audit Deficiency		*

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

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Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
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 thousand		02
37	Cigars, large more than \$20 per 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	
	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	

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

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Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	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	*	
E.	True Tax Class 5 (Estate & Gift)		
05	706NA	141	
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	

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Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
59	706(GS)D	217	
59	706(GS)T	218	
85	706QDT with Remit	220	
85	706QDT no Remit	220	
F.	True Tax Class 7 (RRT)		
01	CT-1 Pre-ADP	144	
62	Assessed Advance 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.	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	
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

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

19 Underreporter Process Codes

Reference IRM 4.19.3

(1) Tax Year 1999 - 2000 - 2001

Underreporter Process Codes

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	
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	
----	--	--

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Code	Definition	
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	Reserved	
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	Case closed to [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)	

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Code Definition

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 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

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Code Definition

- 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
- 24 Payer Agent - closure
- 25 [REDACTED] #
- 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 Reserved
- 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 [REDACTED] #
- 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 Case closed to [REDACTED] #

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Code Definition

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)
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	[REDACTED]	#
03	AUR selected case	
06	[REDACTED]	#
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	Campus Examination	
14	[REDACTED]	#
15	[REDACTED]	#
16	Survey Excess Inventory	
17	HQ Identified Program Problem	

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Code	Definition	
18	[REDACTED]	#
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	[REDACTED]	#
24	Payer Agent	
25	[REDACTED]	#
26	Open TC 420 or TC 30X	
27	[REDACTED]	#
28	Other Closure	
29	Return cannot be secured	
CP 2501 Notice - Transfer/Referral/Closure		
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	Case Closed to Campus Exam (Acknowledgement Letter, CP2006)	
39	[REDACTED]	#
44	[REDACTED]	#
46	[REDACTED]	#
47	No change (closure letter, CP 2005)	
48	HQ Identified Program Problem (closure letter, CP 2005)	
49	AUR Soft Notice not generated - No TP contact	
51	[REDACTED]	#
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	Case closed [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	[REDACTED]	#
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	

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Code	Definition	
87	Fully Agreed (no closure letter)	
88	Adjustment to Prepayment Credits Only closures (no closure letter) and Employee Case Partially Agreed	
89		#
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		#
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)	

20 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 TC 424's.
09	06	NOMRG-520	Both accounts contain modules (for the same tax period) with unreversed TC 520'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	Both accounts contain modules (with the same tax period) in TDA/TDI 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 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.
04		NOMRG-91X	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.

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REASON CODES

IMF	BMF	Transcript	Description
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 TC 930 (without Form 3520 indicator) and TC424. TC930 module should not have a TC150.
16		NOMRG-TAXI	Both accounts contain TAXI/BUS in matching tax period modules and the merge of both these modules will cause more than 52 TC766 Doc Cod 54, blocking series 490-499 in the resulting module.
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.
92			MFT 55 Tax Mods both contain TC 608 - or resulting merged Tax Module will exceed the maximum allowed Module size.
20			ATS - both accounts have unreversed TC 810s for the same tax period
	22	NOMRG-SS	Both accounts have subsection codes that are not equal.
	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			TC 916 in only one Tax Mod (of a merging pair) or matching tax modules do not contain matching TC916s (DO code in both DLN's do not match)
15			TC 060 in both Entities, but they are not identical

21 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

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

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Code Definition

02	NOMRG-011 = Memo freeze already on or duplicate merge attempt
03	NOMRG-INA = Inactive Account
06	NOMRG-141 = TC 141 Freeze
07	NOMRG-EXC = Accounts too large to merge
08	NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
14	NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
42	NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI Location Code and those codes are not equal or only one has a TDI Location Code the code is not equal to the other's Primary Location Code or neither has a TDI Location Code and the Primary Location Codes are not equal.
46	NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same 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.

22 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 – also for TC 972 (reversal)
003	Re-input return from wrong TIN/tax period – also for TC 972 (reversal)
004	Amended return reprocessed to same module as original – also for TC 972 (reversal)
005-009	Reserved
010	Amended return/claim forwarded to adjustments.
011	Non-receipt of Refund Check

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Action Code	Definition
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	TC 154 posted erroneously (EPMF)
020	TC 150 posted to wrong plan number
021	TC 150 posted to wrong plan year ending
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 97X posted to wrong plan number
027	TC 97X posted to wrong plan year ending
028	TC 97X posted to wrong EIN
029	TC 97X posted to wrong plan number, plan year ending and EIN
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)
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 Notice 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*	BMF – used for recoveries
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
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*	Generated by QRP runs. Causes returns to resequence two cycles.
053*	Generated by QRP and causes direct deposit to flip to paper.
054	Reserved
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 FMS Continuous Levy Program
061	Used to inactivate a module previously sent to FMS – also for TC 972 (reversal)
062*	Generated by Federal Payment Levy Program (FPLP).

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Action Code	Definition
063	Identify module as containing an Installment Agreement – also for TC 972 (reversal)
064	Section 3305 Date Indicator (IMF) – also for TC 972 (reversal)
065	Innocent Spouse Form 8857 Indicator – also for TC 972 (IMF reversal)
066	Return receipt signed – also for TC 972 (reversal) 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.
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	Module consolidation
071	DMF-Injured Spouse Claims
072	Shareholder return inspected and accepted
073	SS-8-Indicator Code on IMF
074	SS-8-Indicator Code on BMF
075*	3rd Party Database
076	S & L Modular Refund Freeze MFT 02
077	Reversal of S & L Modular Refund Freeze MFT 02
078	FMS Check Forgery, Record of Settlement – also for TC 972 (reversal)
079	FMS Check Forgery, Record of Denial – also for TC 972 (reversal)
080	Identify Competent Authority Claim
081*	Used for the update of the Control DLN (generates CP 276)
082	New Installment Agreement – also for TC 972 (reversal)
083	Reinstatement of Installment Agreement User Fee Paid – also for TC 972 (reversal)
084	Financial Agent for Bank One (Chicago Bank EFTPS prior 2005)
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
097	100% Penalty BMF Cross-Reference Information.
098	TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module.
099	Received Application for Taxpayer Assistance Order
100	Bankruptcy case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
101	OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
102	Exam Tax Court – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
103	Appeals Tax Court Case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
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.
105	Exam Agreed/Unagreed Cases – also for TC 972 (reversal)
106	Used when account mirrored due to either spouse filing Form 911, Application for Taxpayer Assistance Order – also for TC 972 (reversal).
107	Indicates one spouse has requested an Installment Agreement – also for TC 972 (reversal)

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Action Code	Definition
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) – also for TC 972 (reversal)
110	Duplicate Assessment of ARDI accounts – also for TC 972 (reversal)
131	Establish a False Credit to clear a debit – also for TC 972 (reversal)
132	Used to write off a balance debt – also for TC 972 (reversal)
133	Identify a signed Justification Memo – also for TC 972 (reversal)
134	Indicates AM TAP or Criminal Investigation. -R Freeze and indication of Letter 4464C sent or CP 05
135	Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal)
136	Indicates AM TAP or Criminal Investigation referral to Exam function
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	Identify an account has been marked for possible participation in an illegal tax promotion (reversal)
141	An ASFR return was generated in error – TC 972 only (IMF)
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)
150*	Causes all TCs 150 (except 1040SS) to unpost
154	Reserved
155*	Generated to suppress CP 09.
156	Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal).
157	Prevents the module from leveling at Master File until all related modules are settled or a TC 972 AC 157 is input.
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
169	Indicates that SSA letter created but not sent TC 972 only
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*	IMF 2-year review of part pay installment agreement.
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.
99	Indicates AM TAP or Criminal Investigation. -R Freeze and indication of CP 05A sent.
*****	Action Codes 200-214 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)
209-214	Reserved for financial classification purposes – also for TC 972 (reversal)

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Action Code	Definition
215-250*	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 – also for TC 972 (reversal)
253	Lien CDP Notice Undelivered – also for TC 972 (reversal)
254	Lien CDP Notice Unclaimed – 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	Exam Area Office SNOD issued. New for 2008.
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	AKPFD Reminder Notice — CP78 generation – also for TC 972 (reversal)
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, FLP 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 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 ASSED.
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)
286	Reasonable cause for incomplete filing accepted – also for TC 972 (reversal)
287	Reasonable cause for late and incomplete filing accepted – also for TC 972 (reversal)
288	Return was signed – also for TC 972 (reversal)
289	Extension to file was approved – also for TC 972 (reversal)
290	Return was posted under a different EIN or Plan number – also for TC 972 (reversal)
291	Reasonable Cause statement denied - Generates assessment to BMF
292	No reply to CP 213 Notice - assess penalty – also for TC 972 (reversal)
293	Filer under the DFVC Program – also for TC 972 (reversal)
294	Destroy CP 213 Notice per research – also for TC 972 (reversal)
295	IRS requesting corrected return from filer – also for TC 972 (reversal)
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

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Action Code	Definition
	systemic or manual transfer to the Campus Accounting Function (XSF/URF) – also for TC 972 reversal.
297*	Reserved for 701/Accounts Maintenance
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.
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)
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)
324	EO Mandatory E-File Compliance check completed
325	EO Mandatory E-File Compliance review completed
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)
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
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)

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Action Code	Definition
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)
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 filine for Form 8921, Structured Transaction Information Return under Section 60509(v) – also for TC 972 (reversal)
375	Form 1120S has unposted at MF due to no TC 090 present in the entity – also for TC 972 (reversal)
376	F1120S is being converted to an F1120 and resent to MF – also for TC 972 (reversal)
377	Posted F1120 can now legally be viewed as an 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)
381	Identifies an employers 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 not paying any employment tax for employers the agent represents – also for TC 972 (reversal)
385	Indicates an agent is paying part of employment tax for employers the agent represents – also for TC 972 (reversal)
400-429	Reserved for IDS/Headquarters Official Use only
430-449	Reserved for IDS/Headquarters Official Use only
450-458	Reserved
458-499	Reserved for Collection
501	Identifies an ID Theft Case – also for TC 972 (reversal) New for 2008
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	ID Theft: IRS Identified, tax administration impact
510	Central Withholding Agreement Program Activity
560*	Reserved for Reconsideration
561*	Reserved for Reconsideration
562*	Reserved for Reconsideration
563*	Reserved for Reconsideration
564*	Reconsideration – No Response
565*	Reconsideration – No Response
566*	Reconsideration Disallowed in Full
567*	Reconsideration Disallowed in Part
568*	Reconsideration Allowed in Full
569*	Reserved for Reconsideration
597	Add a XREF-TIN to a doc code 51 assessment – also for TC 972 (reversal) New for 2008
600*	Used for SITLP
601	Alaska Permanent Fund Dividend - (AKPFD) Levy Program.
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 AM TAP -also for TC 972 reversal
618-629	Reserved for Third Party Contact Processing

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Action Code	Definition
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
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)
650	Establishes a fact of filing for Form 8288, Ad-hoc withholding tax return – also for TC 972 (reversal)
660	Identify form 843 (abatement) claims
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)
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)
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
690	Valid CP 213 – Generate CP213 Notice
691	Incorrect proposed penalty amount, adjustment needed
692	Identifies a taxpayer who has been placed on the Treasury Enforcement Communications System (TECS)
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
700	A protective claim, pending non-IRS litigation was filed for Form 706
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/for potential EITC freeze conditions. Causes CADE to R2CPE the account.
804*	Generated when a master file/CADE notice is generated.
850	Flip Direct Deposit to paper
898	Continuous Wage Levy Status 60 – also for TC 972 (reversal)
899	Extension to Pay Status 60 – also for TC 972 (reversal)
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.

* Generated by Master File – not input using REQ 77.

23 Master File, IDRS Location Codes

(1) Small Business/Self-Employed

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

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Section 9. Notices and Notice Codes

1 *Nature of Changes*

Description	Page No.
Updated IMF Notices Subsection 3	9-1
Updated BMF Notices Subsection 5	9-4
Updated Spanish Notices Subsection 8	9-11
Updated IMF TPNCs in Subsection 10	9-17
Added TPNC for Form 8038-CP	9-108

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*	Issued in early January 1995/March 1996 to remind a taxpayer that the second/third installment payment is due April 15, 1995/April 15, 1996. For the deferred additional taxes for 1993. Obra '93 *(Obsolete 1/1/1997)
02	Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (199212-199311).
04	Issued to inform taxpayer that the portion of ES penalty attributable to wages was waived (18712-198811).
05	Issued to taxpayers with Criminal Investigation or AM TAP - R, Z or P- freezes on their refunds. The notice informs the recipient their refund is being held pending additional review.
05A	Issued to taxpayers by AM TAP. This notice requests supporting documentation for the questionable amounts.
08	Additional Child Tax Credit
09	Issued to inform taxpayer with qualifying child(ren) of potential EIC.

CP No.	Explanation
10	Issued as a first notice to inform a taxpayer that there was an error in computation of his/her individual income tax return and there is an overpayment of \$1.00 or more. Also informs the taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayer requested amount and the credited amount differ by \$1.00 or more. (Combines CP 12 and CP 45)
11/12 13	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and: CP 11—Balance Due (Over \$5.00) CP 12—Overpayment of \$1.00 or more CP 13—Even Balance
11A, 12A & 13A	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and which was the result of EIC being disallowed due to SSN/TIN issues and: CP 11A—Balance Due (Over \$5.00) CP 12A—Overpayment of \$1.00 or more CP 13A—Even Balance (CP11A, 12A and 13A are set instead of CP11, 12 and 13, respectively, if at least one of the math errors present is for a taxpayer notice code in the “700 series”)
14	Issued as a first notice to inform a taxpayer of a balance due when there is no math error.
15	Issued to inform the taxpayer that a Civil Penalty has been assessed.
15B	Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which Trust Fund Recovery penalty is based.
16	Issued as a first notice to inform the taxpayer that: 1) There was an error in computation on his/her Individual Income Tax Return, and, 2) There is an overpayment of \$1 or more, and, 3) Part of that overpayment was used to offset another Individual Tax Liability.
17	Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit freeze.
18	Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.
19	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.
20	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and there is an overpayment of \$1.00 or more. (Follow up to CP 18)
21	These are all Examination and DP Tax Adjustment notices resulting in a balance due of less than \$5.00, an overpayment, even settlement condition, and those resulting in a balance due of \$5.00 or more when the account was in TDA status prior to the adjustment.
22	These are all Examination and DP Tax Adjustments resulting in a balance due of \$5 or more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.
23/24/ 25	Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference. CP 23—Balance due of \$5 or more CP 24—Overpayment of \$1 or more CP 25—Balance due or overpayment of less than \$5 or overpayment of less than \$1.
26	Hold on overpayment - Revenue Protection strategy.
27	Issued to inform low income taxpayer of potential EIC.
29	Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.
30	Issued to inform the taxpayer that part or all of his/her overpayment has been applied to an ES Penalty.
30A	Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is refunding.
31	Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
32A	Issued to inform the taxpayer that a new refund check was issued. The previous refund has not been cashed within one year of date issued.

CP No.	Explanation
35	Issued when a prompt assessment (Doc code 51) posts to a module with TC 150 already posted.
36	Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (Form 1040X) posts to a module with a return with transaction code 150, 976 or 977 already posted.
36A	Duplicate Filing Condition/SFR
36D	This notice is generated whenever TC 150, doc code 05, 07, 09, or 11, posts with blocking 920-929 indicating that Form 8379, Injured Spouse Claim and Allocation, was filed. Original return and claim are sent to IMF Adjustments Branch for processing.
37	This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN revalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
38	Campus Notice issued for the DATC/ASTA project.
39	Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
41	Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
42	Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.
43	This notice is issued to notify the 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	To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also used (rarely) to notify the Campus of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a refundable credit of \$10 or more in a tax module and a 130 transaction (account frozen from refunding pending application of overpayment) is present in the entity module.
45	Issued to inform a taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayers requested amount and the credited amount differ by \$1.00 or more.
45S	Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.
46	Issued to notify the 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.
47	Used on or before 12/11/1999 to notify the taxpayer that an overpayment was applied to a past due child support or Federal agency debt. The name, address, and phone number of the agency to contact were also provided.
	Note: Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the posting of a TC 898 on the master file.
48	Name and/or address change.
49	Issued to notify a taxpayer that an IMF overpayment has been applied to an unpaid IMF liability or liabilities.
51A,	Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-
51B &	computed Form 1040EZ, 1040 and 1040A.
51C	CP 51A - Balance Due (Over \$5.00) CP 51B - Overpayment of \$1.00 or more CP 51C - Even Balance
52	Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by \$100 or more, or whenever earnings are reduced below \$400 regardless of the amount of the reduction.
53	Issued to notify taxpayer that an electronic fund transfer is not honored.
54	Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.
55	Issued to inform the 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 taxpayers retained copy of a return. Also generated on Forms 1040X in blocking series 900-909 (TC294/295), 960-969 (TC290), 980-989 (TC290) and

CP No.	Explanation	
	MFT55 block 530-539 (TC290). Does not generate on civil penalty modules for blocking series 530-539, 960-969 and 980-989 if prior control DLN is 59X. For additional blocking series information refer to Chapter 4.	
56	Issued to remind the taxpayer that their invalid number is still present.	
57	Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds.	
59	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.	
60	Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)	
62	Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.	
63	Refund Hold notification is issued when the taxpayer filed a current refund tax return and has not filed prior tax return(s). Notifies the taxpayer the refund is being held until prior year tax returns are filed.	
64	Notice of Tentative Carryback Allowance.	
71	Issued to remind the taxpayer of a balance of tax due. [REDACTED]	#
	[REDACTED]	#
	[REDACTED]	#
	[REDACTED]	#
71A	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32, 39. [REDACTED]	#
	[REDACTED]	#
71C	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. [REDACTED]	#
	[REDACTED]	#
71D	[REDACTED]	#
	[REDACTED]	#
71S	Issued to all recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.	
75	Issued to inform taxpayers that their refund for EITC is being held while a decision is being made as to whether their return will be examined. Also is used to review Form 8862 on a recertification case.	
75A	Issued to inform taxpayers that their refund for EITC is being held while a decision is being made as to whether their return will be examined. Usually used when the prior year return has already been examined or is in the process of being examined.	
77	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).	
78	Reminder Notice (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).	
79	Issued to inform taxpayers of their obligation to re-certify for EITC with a Form 8862 on the next return in which they claim EITC.	
79A	Issued to inform taxpayer that they are banned from claiming the EITC for two years, and must re-certify to claim the EITC in the first year after the ban has been lifted.	
83	Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.	
85/87	Various versions of soft notices sent by Exam for information purposes only and to inform the taxpayer they may have claimed one of several tax benefits in error. Master File will contain a TC 971, Action Code (AC) 138 when one of the Exam soft notices listed below is generated.	
85A	Taxpayer claimed head of household filing status and may be married.	
85B	Taxpayer claimed a qualifying child for EITC that may not be correct.	
85C	Taxpayer filed a Schedule C with little or no expenses and may not have a business.	
87A	Taxpayer claimed an exemption and/or qualifying child for EITC that was duplicated on another return.	
87B	Taxpayer claimed an exemption for themselves and another taxpayer also claimed the exemption.	
87C	Taxpayer claimed an exemption that was claimed on another return. The exemption claimed is over the age of 23 and filed a tax return reporting more than the exemption amount in gross income.	
87D	Taxpayer claimed an exemption for themselves and was also claimed on a joint return	
86	Issued when revenue receipt is input to a module restricted from generating interest or FTP.	

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CP No.	Explanation
88	Refund held due to non receipt of previous year return with reason to believe taxes will be owed.
90	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
91	Final Notice Before Levy on Social Security Benefits
92A, 92B, 92C	Notice of Levy on Your State Tax Refund. Notice of Your Right to a Hearing.
93	Notice is generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.
96	Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC 400 posts to a tax module.
97	Campus notice issued when TC 841 posts to a module when TC971 AC 11.
98	Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
152	Tax Exempt Bond Acknowledgement Notice.
531	Backup Withholding Alert.
538	Backup Withholding Notification Balance Due.
539	Final Backup Withholding Notification Balance Due.
540	Backup Withholding Notification Return Delinquencies.
541	Final Backup Withholding Notification Return Delinquencies.
542	Notice to Payee Re: Stop Backup Withholding.
543	Notice to Payer to Start Backup Withholding.
544	Notice to Payer to Stop Backup Withholding.
545	Notice to Payer to Start Backup Withholding.
546	Special Backup Withholding Listing

CP Notices 538-545 have Spanish translations in the 6xx Series

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.
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.

5 BMF Notices

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

CP No.	Amt.	Explanation
101	Yes	Math error on Form 940 or 940EZ resulting in a net balance due.
102	Yes	Math error on Form 941, 942, 943, 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.
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.

CP No.	Amt.	Explanation
108	Yes	An FTD coupon received that was incomplete.
109	Yes	Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
110	Yes	Math Error - Balance due on Form 1066
111	Yes	Math Error on Form 940 or 940EZ resulting in a net overpayment.
112	Yes	Math Error on Form 941, 942 or 943 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	Yes	Math Error – Refund on Form 1066
123	Yes	Math error on Form CT-1 with the net result a zero or less than a \$1.00 balance
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, 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, 990-C or 990-T with the net result a balance due under \$5.00.
132	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
133	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
135	Yes	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.
138	No	Overpayment Adjustment-Offset (This notice does not cause extraction but is passed when a module is extracted. Offsets from IMF will not be passed)
140		Issued to organizations that are not required to file (Form 990 FRC or 2) because their gross receipts are \$25,000 or less and a return (TC 150) or TC 59X has not posted for three years. However, taxpayers may now have gross receipts in excess of \$25,000 or more and have not filed Form 990 for the last three years.
141C		Notification of tax, penalty and interest due on an Incomplete and Late Filed return without a math error.
141I		Notification of tax, penalty and interest due on an Incomplete filed return without a math error.
141L		Notification of tax, penalty and interest due on a late filed return without a math error.
142		Request for reason of Late Filing a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
143		Late Filing Accepted of a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
144		Issued to an organization that has a filing requirement of 990-1 and has not filed a return for three consecutive years. The organization does not meet the criteria for a Taxpayer Delinquency Investigation (TDI).
145	Yes	Credit Elect to Succeeding Year (This notice does not cause extraction but is passed when a module is extracted.
146	Yes	Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.
149	No	BMF Refund Offset to the DMF
150A	No	Invites current Form 941 filer to file Form 944 next year.
150B	No	Invites current Form 941SS filer to file Form 944SS next year.
153	No	Direct Deposit Notice of Refund
154	No	S.C. Notice of Refund Cancellation
156	Yes	No Math Error – Reminder of Installment Due Form 2290
157	Yes	Math Error – Reminder of Installment Due Form 2290

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CP No.	Amt.	Explanation	
159	Yes	Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.	
160	Yes	Annual notification to remind the taxpayer of a balance due on prior tax periods.	
		[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
161	Yes	Notification of the tax, penalty and interest due for a tax return without a math error.	
162	Yes	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.	
163	Yes	Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles with closing code 12 or 24-32. [REDACTED]	#
164	Yes	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 the repayment of the check plus the bad check penalty.	
166	Yes	Notification that the Direct Debit Installment Agreement (DDIA) payment could not be withdrawn due to insufficient funds and that the DDIA may be in default.	
167/1 67A		Issued to notify the taxpayer of a proposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.	
168/1 68A		Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.	
169	No	Notification that the return filed is missing and requesting that a copy be furnished.	
170	No	Notification to the Campus 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. [REDACTED]	#
173	No	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.	
174	No	Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.	
175	No	Request to substantiate the credits shown on Form 941, 942 or 943.	
177	No	Request to substantiate the credits shown on Form CT-1.	
179	No	Notification that a Final Form 941, 945 or 943 has been received.	
183	No	Request to furnish missing abstract numbers on the Form 720 filed.	
184	No	Request to substantiate the credits shown on the Form 720 filed.	
185	No	Notification to the Campus that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.	
186	No	Notification to the Campus of a potential manual interest or penalty adjustment.	
187	Yes	Reminder to the taxpayer of balance due	
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	Notification that an amended return was received but an original return was not received.	
191	No	Notification to SC Accounting to update the installment billing clerks file.	
192	No	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.	
193/1 93A	No	Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.	
194	No	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	Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.	
197A	No	FTD Alert Notice – Expiration of DA 87 (comes in as 597)	
202	No	TIN change – filing requirements mismatch (For CP 202 & 206 with the "from" side out of segment or if "from" side is not active, do not extract notice to "from" side account)	
206	No	Notice of no merge – TDA/Part-Pay Agreement module	
207	No	Proposed FTD Penalty	
207L		Proposed FTD Penalty — Request for Correct ROFT Information – Over \$100,000	

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CP No.	Amt.	Explanation
208	No	Notice of Potential Credit Transfer
210		Notification of Adjustment to tax return.
211		Notification of FTD Penalty.
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
215		Notification of a Civil Penalty assessment.
216F		Application for Extension of Time to File an Employee Plan Return - Approved
216G		Application for Extension of Time to File an Employee Plan Return - Denied/missing signature
216H		Application for Extension of Time to File an Employee Plan Return - Denied/not timely
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 of \$5 (\$1 on Form 11) or more and module not in TDA status (all returns). (CP 240 generated instead if TC 290 posts with Blocking Series 550-559)
221	No	Exempt under section 501(e), 501(f) or 501(k). Form 940 not required.
222	No	TIN change on a CAF account
223	No	S.C. Notice. Late Filed – F3520A
224	No	Personal Service Corporation Returns
225	Yes	IDRS Credit Transfer Notice
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. Master file generated.
231	No	Notification to SC Accounting that an undelivered refund check has posted for this account.
232A		Form 5558 extensions for Form 5330 - approved
232B		Form 5558 extensions for Form 5330 – Denied - not Timely
232C		Form 5558 extensions for Form 5330 - Denied - not signed
232D		Form 5558 extensions for Form 5330 - Denied – unacceptable reason
233	No	Notification to SC Examination that taxpayer has protested an assessed math error amount. The account has been adjusted and referred to Examination.
234	No	Notification to SC Adjustments of a potential ES Penalty on an account.
235	No	FTD Penalty Waiver
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 status. TC 290 (BS 550-559) posts to MFT 01, 04, 11 modules.
241	No	SC Transcript 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.
244		Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.
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.

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CP No.	Amt.	Explanation
251		<i>NOTICE OF Employment Tax Problem—Why Your 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). Generated as the result of Status Code 16 posting to CAP. The notice is generated from the CAP system, not BMF.
254		Reserved for CAWR
255		Reserved for CAWR
258	No	Notice of Non-Acceptance of F8716
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.
259B	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259C	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259D	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259E	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259F	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
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.
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 and 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 for resolution of the condition.
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.
270	No	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.
275	No	Foreign Sales Corporation notice of termination
277	No	Form 8832 Entity Classification Election acceptance
279	No	Acceptance of Form 8869, Qualified Subchapter S Subsidiary Election
280	No	Requesting the cross reference Social Security Number for the Form 720 filed with Abstract Number 52.
281	No	Revocation of Form 8869
282	No	Notification of Possible FR – F1065 & F1065B
283		Penalty Charged on your Form 5500
284	No	Issued to inform the Campus that follow up action should be performed before the ASED or CSED expires.
285	No	Rejects Accounting Period Change via F1128
286	No	Accepts Account Period Change via F8716
287	No	Rejects Account Period Change via F8716
288	No	Accepts Small Business Becoming QSST via F2553
290	No	Accepts Request To Become Small Business Trust via F2553
291	No	Rejects Request To Become Small Business Trust via F2553
292	No	Rejects Small Business Becoming QSST via F2553
293	No	Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	No	Notification to SC Adjustments of a potential 15% FTD penalty on an account.
295		Request for Payment – Form 5500
297	No	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing

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CP No.	Amt.	Explanation
298	No	Final Notice Before Levy on Social Security Benefits
331 (DAV)	Yes	TDA Information Record
332	No	IMF Cross-reference Information Notice (goes out as a 996)
355 (QDI)	No	TDI Research Transcript (Specific: entity and tax class for prior year)
369 (REF)	No	Refund Transcripts (issued to cause extraction to losing S.C. but does not itself cause extraction). #
370 (NML)	No	NMFL Transcript (Specific with Entity)
376 (REF)	No	High Risk Refund Transcripts (issued to cause extraction to losing S.C. but does not itself cause extraction). High risk refunds.
384 (REF)	No	Refund Transcripts (issued to cause extraction to losing Service Center but does not itself cause extraction).
801	Yes	Math Error – Balance Due \$5 or more on 940PR
802	Yes	Math Error – Balance Due \$5 or more on 940PR, 942PR or 943PR
811	Yes	Math Error – Overpayment \$1 or more on 940PR
812	Yes	Math Error – Overpayment \$1 or more on 940PR, 942PR or 943PR
861	Yes	No Math Error – Balance Due \$5 or more on 940PR, 941PR, 942PR or 943PR
865	Yes	Penalty for dishonored check (FTD) on 940PR, 941PR or 943PR
874	No	Request explanation of Schedule B exemptions (condition code C) on 940PR
875	No	Unexplained adjustment of \$10 or more (condition code C) on 941PR, 942PR or 943PR
910	Yes	Audit/DP adjustment-overpayment, even balance (within tolerance) or balance due of \$5 or more and module in TDA status. 940PR, 941PR, 942PR and 943PR. See CP 210 for return settlement conditions.
920	Yes	Audit/DP adjustment-balance due of \$5 or more and module not in TDA status. 940PR, 941PR, 942PR and 943PR.

6 EPMF Notices

CP No.	Explanation
212	Notification of EIN assigned in error
213(I) & (N)	Notification of Proposed Penalty for Late/Incomplete Return
213R	Reasonable Cause Approved
580	Notice of EIN assigned to sponsor from Form SS-4 to Tele-TIN
581	Notice of EIN assigned to sponsor from a 5500 series return
582	Notice of EIN assigned to the administrator from Form SS-4 or Tele-TIN
583	Notice of EIN assigned to a trust
584	Notice of EIN assigned to the administrator from a 5500 series return

The following CP notices are shown in the notice section on IDRS. (Ref. PRP 760, Section 4 and 45). They do not post to master file.

CP No.	Explanation
QDI	Master file TDI Research Transcript
NMF	NMF Liability Transcript.

7 Internal IRA Notices

CP No.	Explanation
14-I	Issued as a first notice to inform a taxpayer of a balance due where there is no math error.
21-I/22-I	Issued to notify Campus of Audit/DP Adjustment potential.
29	A CP 29 (formerly CP 329) generates and an E- freeze is set when an amended return posts to IRAF with no original return (TC 150) present.
36	A CP 36 (formerly CP 336) generates and an -A freeze is set when a duplicate or amended return posts to an IRAF module containing a TC 150.
332	Issued to notify the Campus of an IRA module which has a debit balance that has not been satisfied.
41	Notify Campus that an unreversed manual refund freeze has existed for over 7 weeks.
MFT29CRED	Notify Campus of a module which has a credit available for refund.
96	To be used to journalize the amount of a transfer-out, and to prepare the transfer Document, F 514B.

8 IDRS Notices and Forms (6xx Series – Spanish Notices)

Note: *First notice is generated by Master File. Subsequent notices are generated by IDRS. (See section 11 exhibits for normal cycling of IDRS notices.) 6XX series notices are in Spanish.*

Number	Name or Description
403	1st Notice—EPMF Return Delinquency
406	4th Notice—EPMF Return Delinquency
420	First Exempt Organization Delinquency Notice for Form 1120-POL
421	First Exempt Organization Delinquency Notice for Form 990PF.
422	First Exempt Organization Delinquency Notice for Presumptive Form 990PF.
423	First Exempt Organization Delinquency Notice for Form 990T.
424	First Exempt Organization Delinquency Notice for Form 5227.
425	Second Exempt Organization Delinquency Notice for Form 990.
426	Second Exempt Organization Delinquency Notice for Form 990PF.
427	Second Exempt Organization Delinquency Notice for Presumptive Form 990PF.
428	Second Exempt Organization Delinquency Notice for Form 990T.
429	Second Exempt Organization Delinquency Notice for Form 5227.
501/601	1st Notice—Balance
503/603	3rd Notice—Balance Due
504/604	4th Notice—Balance Due
505	TDA
512	Levy Source Listing
515/615	1 st Notice – Return Delinquency for BMF modules with a BOD of TEGE only. (New IMF CP59 & 759SP and new BMF CP. 259 & 959SP replaced the CP 515/615, effective January 2008.)
516	2 nd notice – Return Delinquency for IMF PC-B modules only.
518/618	4th Notice—Return Delinquency
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition
523/623	Installment Agreement Default Notice
525	DAIP
533	Combat Status Verification
534	Combat Suspension Term.
535	Military Suspension Term.
536	Collateral Suspension Term.
527	Trust Fund Recovery Penalty Assessment Statute Notice
529	Collection Statute about to Expire
528	Satisfied Module with Lien File Notice

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Number	Name or Description
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.
562A	ATIN Notice – Request for Additional Information
562B	ATIN Notice – Second Request for Additional Information
562C	ATIN Extension Request – Additional Information Needed
562D	ATIN Extension Request – Second Request for Additional Information Needed
563	ATIN Rejection Notice
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
565	ITIN Assignment Notice
566A	ITIN Suspension Notice
566B	ITIN Suspension Notice - Follow-up
567A	ITIN - Rejection Notice - Applicant has a SSN
567B	ITIN - Rejection Notice - Applicant has an ITIN
567C	ITIN - Rejection Notice - Applicant failed to respond to suspension notices
567D	ITIN - Rejection Notice - Applicant filed by an unauthorized Acceptance Agent
567E	ITIN - Rejection Notice - Applicant filed by a suspended Acceptance Agent
567F	ITIN - Rejection Notice - Applicant filed by a rejected Acceptance Agent
567G	ITIN - Rejection Notice - Duplicate application on file
567H	ITIN - Rejection Notice - Application ineligible for ITIN
567I	ITIN - Rejection Notice - Application with invalid US-NAME
567J	ITIN - Rejection Notice - Application missing US-NAME
567K	ITIN - Rejection Notice - Application for non-tax purpose
567L	ITIN - Rejection Notice - Application for deceased person
567M	ITIN - Rejection Notice - Walk-in office rejection
567N	ITIN - Rejection Notice - Supporting documentation expired
567Y	ITIN - Merge Notice
569	Penalty and Interest Explanation
570	PTIN Rejection Notice
571	PTIN Assignment Notice
572A	PTIN Suspension Notice
572B	PTIN Suspension Notice - Follow-up
587	Notice of Dishonored Check not paid by bank

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. To find the English counterpart of a Spanish notices subtract 700 from the computer paragraph number. These notices are printed at Philadelphia Campus for Virgin Islands and Puerto Rico filers only.

CP No.	Explanation
601	Reminder - 1 ST . Notice Balance Due
603	IMPORTANT – Immediate action is required
604 & B	URGENT

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604 CDP	Balance Due Notice – Final Notice – Intent to Levy & your right to a hearing
615	Request for your Tax Return – Is Overdue
615-B	File your return or respond by... Credit Information Table
615-FY	File your IRS Form 8752
616	Final Notice – File your Tax Return by... Account Summary
618	Return Delinquency Notice (IMF/BMF)
621	Installment Agreement Monthly Reminder Notice
621F	Your Installment Agreement will Terminate On...
622	Financial Statement
623	Notice of Intent to Levy
711	Balance Due on Form 1040PR Math Error
712	Overpayment Form 1040PR
713	Math Error Settlement on Form 1040PR Math Error
714	No Math Error Balance Due 1040PR (IMF/SP)
721/722	Audit/DP Tax Adjustment (IMF/SP)
723	ES Discrepancy, Balance Due of \$5 or More
749	Overpayment Adjustment, Offset (IMF/Spanish)
759	1 st notice IMF Nonfiler Return Delinquency
771	Reminder: You Owe Past Due Taxes
772	Balance Due Annual Reminder Notice
773	Balance Due Annual Reminder Notice
774	Balance Due Annual Reminder Notice
784-A	Complete this new form to claim the EIC credit
784-B	You meet the EIC residency test
784-C	Don't delay your EIC
784-D	Last Reminder, Don't Delay Your EIC
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, 942PR, 943PR (BMF/Spanish)
821	Math Error—Settlement on Forms 940PR (BMF/Spanish)
822	Math Error—Settlement on Forms 941PR, 942PR (BMF/Spanish)
834B	FTD/Estimated Payment Discrepancy Notice – Balance Due
834R	FTD/Estimated Payment Discrepancy Notice – Refund
838	We applied your overpayment to other Federal Taxes
850A	Invites current Form 941PR filer to file 944 PR next year. (BMF/Spanish)
861	No Math Error—First Notice of Balance Due—Forms 940PR, 941PR, 942PR, 943PR (BMF/Spanish)
865	Penalty for Dishonored Check—Form 940PR, 941PR or 943PR (Spanish)
874	Unexplained Exempt Remuneration Listed on Form 940PR (BMF/Spanish)
875	Unexplained Adjustment on Forms 941PR, or 943PR (BMF/Spanish)
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
959	1 st notice BMF Nonfiler Return Delinquency
2011	Payee TIN Perfection Notice (“Request for Verification of Name and Tax Identifying Number”)
2015	Payer Correction Letter (“Correction of Information Returns”)
3000	Request for Verification of Social Security Number on Form W-4

10 Taxpayer Notice Codes

(1) Math Error Notice Codes

Math Error Notice Codes are numerical codes entered on tax returns by Error Correction Tax Examiners and are input to the MF to identify specific error conditions. These codes generate error explanations which are computer printed on IMF Math Error Notices CP 10, 11, 12, 13, 11A, 11B, 11C, 23, 24, 25 and 83 and BMF Math Error Notices CP 101, 102, 103, 104, 105, 106, 107, 111, 112, 113, 114, 115, 116, 117, 121, 122, 123, 124, 125, 126, 127, 131, 132, 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 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 We didn't allow your IRA loss on Line 15b of your tax return. You should claim the IRA loss on Schedule A, *Itemized Deductions*, as a miscellaneous itemized deduction, subject to the 2% limitation.

If you filed a Schedule A, we changed it to include the loss.

If you didn't file a Schedule A and your IRA loss was:

- 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.

NOTE: If you have other itemized deductions in addition to IRA losses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.

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.

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TPNC Computer Prints

- 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 can not 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, *Credit for Federal Tax Paid on Fuels*, 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, *Qualified Vehicle Electric Credit*, 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.
- 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:
- Computation of the tax on Form 1116, *Foreign Tax Credit*, **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, *Notice to Shareholder of Undistributed Long-Term Capital Gains*. 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 e
- 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

TPNC Computer Prints

- 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, Tax Rules for Children and Dependents. You must then file Form 1040X, *Amended U.S. Individual Income Tax Return*, 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 VACANT
- 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, *Employer's Quarterly Tax Return for Household Employees*, and on Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*. 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, *Household Employment Tax*. 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, *Claim for Refund of Excise Taxes*, 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, *Household Employment Taxes*, 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
- 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, *Moving Expenses*, as a moving expense deduction on page 1 of your Form 1040.
- 054 We didn't allow your Deferral of Additional 1993 Taxes. In order to claim this deferral, you must have filed your 1993 tax return by April 15, 1994.
- 055 We didn't allow the amount claimed as foreign tax credit because Form 1116, *Foreign Tax Credit*, was incomplete or not attached to your tax return.

TPNC Computer Prints

- 056 VACANT
- 057 We didn't allow the credit you claimed for prior year minimum tax because Form 8801, *Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts*, 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, *Empowerment Zone and Renewal Community Employment Credit*, 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, *Qualified Zone Academy Bond Credit*, 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, *New York Liberty Zone Business Employee Credit*, 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, *Historic Preservation Certification Application*, 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, *Credit for Increasing Research Activities*, on your original 1999 or 2000 tax return. The credit may only be claimed on Form 1045, *Application for Tentative Refund*, or Form 1040X, *Amended U.S. Individual Income Tax Return*. For additional information, refer to instructions for preparing Form 6765, *Credit for Increasing Research Activities*.
- 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- VACANT
- 100

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

- Current Year 2003 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 (TY02 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.

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- 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.

The Document Library System (DLS) developer will use the following rules to process the TPNCs:

- TPNCs with Default Form Type will be suffixed with a letter “D”.
- TPNCs with Form Type 1040 will be suffixed with a letter “L”.
- TPNCs with Form Type 1040A will be suffixed with a letter “A”.
- TPNCs with Form Type 1040EZ will be suffixed with a letter “E”.
- TPNCs with Form Type 1040NR will be suffixed with a letter “N”.
- TPNCs with Form Type 1040NR-EZ will be suffixed with a letter “Z”.
- TPNCs with Form Type 1040PR will be suffixed with a letter “P”.
- TPNCs with Form Type 1040SS will be suffixed with a letter “S”.

Form 1040/1040A

TPNC	Form	DLS	Computer Prints
009	Default	009D	You claimed an incorrect amount as estimated tax payments and credits (see the statement of your estimated tax account at the end of this notice. Usted reclamó una cantidad incorrecta como los pagos del impuesto estimado y créditos (vea la informacion en su cuenta de impuesto estimado al final de este aviso)
100			Blank notice (10 blank lines in explanation area)
101	Default	101D	We changed your filing status. We refigured your tax using the Single filing status based on the information on your tax return.
102	Default	102D	We changed your filing status. We refigured your tax using the Married Filing Jointly filing status based on the information on your tax return.
103	Default	103D	We changed your filing status. We refigured your tax using the Married Filing Separately filing status based on the information on your tax return.
104	Default	104D	We changed your filing status. We refigured your tax using the Head of Household filing status based on the information on your tax return.
105	Default	105D	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
106	Default	106D	We changed your filing status. We refigured your tax using the Married Filing Jointly filing status. You may use this filing status for the year of your spouse's death. For the next two tax years after the death you may use the Qualifying Widow(er) filing status if you have a dependent child.
107	Default	107D	We changed your filing status. We refigured your tax using the Single or Head of Household filing status. You must have a dependent child to use the Qualifying Widow(er) filing status.
108	Default	108D	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.
109	Default	109D	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: You may file Form 1040X, <i>Amended US Individual Income Tax Return</i> , claiming the Married Filing Jointly filing status for a more favorable tax rate. Both you and your spouse must sign Form 1040X.
110	Default	110D	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.

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TPNC Form	DLS	Computer Prints
111	Default	111D 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.
112	NA	VACANT
113	Default	113D We lowered the total income on Page 1 of your tax return because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040	113L We lowered the total income on Line 22 of your Form 1040 because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040A	113A We lowered the total income on Line 15 of your Form 1040A because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040EZ	113E We lowered the adjusted gross income on Line 4 of your Form 1040EZ because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
114	Default	114D We changed the total income to include all the Forms W-2, W-2G, etc., that was/ attached to your tax return because there was an error in the total income reported.
	1040	114L We changed the total income on Line 22 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040 because there was an error in the total income reported.
	1040A	114A We changed the total income on Line 15 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040A because there was an error in the total income reported.
	1040EZ	114E We changed the adjusted gross income on Line 4 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040EZ because there was an error in the total income reported.
115	Default	115D We changed the total income on page 1 of your tax return to include the tips shown on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> . Tips must be included as wages on your tax return.
	1040	We changed the amount of wages on Line 7 of your Form 1040 to include the tips shown on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> . Tips must be included as wages on your tax return.
	1040A	115A NA
	1040EZ	115E NA
116	Default	116D We changed the amount of taxable income on page 1 of your tax return because there was an error on Schedule B <i>Interest and Ordinary Dividends</i> . The error was in the: - computation of the total taxable interest and/or - transfer of that amount to page 1 of your tax return.
	1040	116L We changed the amount of taxable interest on Line 8A of your Form 1040 because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: - computation of the total taxable interest on Line 4 of your Schedule B and/or - transfer of that amount to Line 8A of your Form 1040.
	1040A	116A We changed the amount of taxable interest on Line 8A of your Form 1040A because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: - computation of the total taxable interest of Line 4 of your Schedule 1 and/or - transfer of that amount to Line 8A of your Form 1040A.
	1040EZ	116E NA

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TPNC Form	DLS	Computer Prints
117	Default	117D We changed the amount of taxable interest on page 1 of your tax return. We didn't allow excludable savings bond interest on Schedule B, <i>Interest and Ordinary Dividends</i> , because your filing status is Married Filing Separately.
	1040	117L We changed the amount of taxable interest on Line 8A of your Form 1040. We didn't allow excludable savings bond interest on Schedule B, <i>Interest and Ordinary Dividends</i> , because your filing status is Married Filing Separately.
	1040A	117A We changed the amount of taxable interest income on Line 8A of your Form 1040A. We didn't allow excludable savings bond interest on Schedule 1, <i>Interest and Ordinary Dividends</i> , because your filing status is Married Filing Separately.
	1040EZ	117E NA
118	NA	VACANT
119	Default	119D We changed the amount of ordinary dividends on page 1 of your tax return because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: <ul style="list-style-type: none"> - computation of the total taxable dividend income and/or - transfer of that amount to page 1 of your tax return.
	1040	119L We changed the amount of ordinary dividends on Line 9A of your Form 1040 because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: <ul style="list-style-type: none"> - computation of the total taxable dividend income on Line 6 of your Schedule B and/or - transfer of that amount to Line 9A of your Form 1040.
	1040A	119A We changed the amount of ordinary dividends on Line 9A of your Form 1040A because there was an error on Schedule 1, <i>Interest and Ordinary Dividends</i> . The error was in the: <ul style="list-style-type: none"> - computation of the total taxable dividend income on Line 6 of your Schedule 1 and/or - transfer of that amount to Line 9A of your Form 1040A
	1040EZ	119E NA
120	Default	120D State income tax payments must be claimed as an itemized deduction on Line 5 of Schedule A, <i>Itemized Deductions</i> . These payments can't be subtracted on page 1 of the tax return. <p>If you filed a Schedule A, we changed it to include the state income tax payments.</p> <p>If you didn't itemize deductions on Schedule A and your state income tax payment was:</p> <ul style="list-style-type: none"> - 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. <p>NOTE: If you have other itemized deductions in addition to state income tax payments, 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>
121	Default	121D We changed the amount of business income or loss on page 1 of your tax return because there was an error on Schedule C/C-EZ, <i>Profit or Loss From Business</i> . The error was in the: <ul style="list-style-type: none"> - computation of the net profit or loss on Schedule C/C-EZ and/or - transfer of that amount to page 1 of your tax return.
	1040	121L We changed the amount of business income or loss on Line 12 of your Form 1040 because there was an error on Schedule C/C-EZ, <i>Profit or Loss From Business</i> . The error was in the: <ul style="list-style-type: none"> - computation of the net profit or loss on Line 31 of Schedule C or Line 3

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		of Schedule C-EZ and/or - transfer of that amount to Line 12 of your Form 1040.
1040A	121A	NA
1040EZ	121E	NA
122	Default	122D We changed the amount of capital gain or loss on page 1 of your tax return because there was an error on Schedule D, <i>Capital Gains and Losses</i> . The error was in the: - computation of the capital gain or loss and/or - transfer of that amount to page 1 of your tax return.
		Capital losses are limited to \$3,000 (\$1,500 for Married Filing Separately).
1040	122L	We changed the amount of capital gain or loss on Line 13 of your Form 1040 because there was an error on Schedule D, <i>Capital Gains and Losses</i> . The error was in the: - computation of the capital gain or loss from Part III of your Schedule D and/or - transfer of that amount to Line 13 of your Form 1040.
		Capital losses are limited to \$3,000 (\$1,500 for Married Filing Separately)
1040A	122A	NA
1040EZ	122E	NA
123	Default	123D We changed the amount of capital gain or loss on page 1 of your tax return. There was an error in the transfer of the amount from your Form 4797, <i>Sales of Business Property</i> , to page 1 of your tax return.
1040	123L	We changed the amount of capital gain or loss on Line 14 of your Form 1040. There was an error in the transfer of the amount from Line 18b(2) of your Form 4797, <i>Sales of Business Property</i> , to Line 14 of your Form 1040.
1040A		NA
1040EZ		NA
124	NA	VACANT
125	NA	VACANT
126	Default	126D We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on page 1 of your tax return because there was an error on Schedule E, <i>Supplemental Income and Loss</i> . The error was in the: - computation of the income or loss on Schedule E and/or - transfer of that amount to page 1 of your tax return.
1040	126L	We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on Line 17 of your Form 1040 because there was an error on Schedule E, <i>Supplemental Income and Loss</i> . The error was in the: - computation of the income or loss on Line 26 or Line 41 of your Schedule E and/or - transfer of that amount to Line 17 of your Form 1040.
1040A	126A	NA
1040EZ	126E	NA
127	Default	127D We changed the amount of farm income or loss on page 1 of your tax return because there was an error on Schedule F, <i>Profit or Loss From Farming</i> . The error was in the: - computation of the net profit or loss on Schedule F and/or - transfer of that amount to page 1 of your tax return.

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1040	127L	<p>We changed the amount of farm income or loss on Line 18 of your Form 1040 because there was an error on Schedule F, <i>Profit or Loss From Farming</i>. The error was in the:</p> <ul style="list-style-type: none"> - computation of the net profit or loss on Line 36 of your Schedule F <p style="text-align: center;">and/or</p> <ul style="list-style-type: none"> - transfer of that amount to Line 18 of your Form 1040.
1040A	127A	NA
1040EZ	127E	NA
128	Default	<p>128D We changed one or more of the following schedules based on information you provided on Forms(s) 6198, <i>At-Risk Limitations</i>, and/or Forms(s) 8582, <i>Passive Activity Loss Limitations</i>:</p> <p style="padding-left: 40px;">Schedule C, <i>Profit or Loss From Business</i> Schedule E, <i>Supplemental Income and Loss</i> Schedule F, <i>Profit or Loss From Farming</i></p> <p>The amount of loss you can deduct is limited based on the amount of investment at risk.</p>
129	Default	<p>129D We didn't allow the negative entry of unemployment compensation reported on page 1 of your tax return. You can only reduce your unemployment compensation by the amount received and repaid in the same year.</p> <p style="padding-left: 40px;">Note: If you have other itemized deductions in addition to repayments of unemployment compensation, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i>.</p>
1040	129L	<p>We didn't allow the negative entry of unemployment compensation reported on Line 19 of your Form 1040. You can only reduce your unemployment compensation by the amount received and repaid in the same year.</p> <p style="padding-left: 40px;">Note: If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i>.</p>
1040A	129A	<p>We didn't allow the negative entry of unemployment compensation reported on Line 13 of your Form 1040A. You can only reduce your unemployment compensation by the amount received and repaid in the same year.</p> <p style="padding-left: 40px;">Note: If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i>.</p>

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	1040EZ	129E	We didn't allow the negative entry of unemployment compensation reported on Line 3 of your Form 1040EZ. You can only reduce your unemployment compensation by the amount received and repaid in the same year.
			Note: If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i> .
130	NA		VACANT
131	Default	131D	We changed the amount of taxable social security benefits on page 1 of your tax return because there was an error in the computation of the taxable amount.
			Note: Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov .
	1040	131L	We changed the amount of taxable social security benefits on Line 20B of your Form 1040 because there was an error in the computation of the taxable amount.
			Note: Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov .
	1040A	131A	We changed the amount of taxable social security benefits on Line 14B of your Form 1040A because there was an error in the computation of the taxable amount.
			Note: Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov .
	1040EZ	131E	NA
132	Default	132D	We didn't allow the negative entry of Social Security benefits reported on page 1 of your tax return. You can only reduce your Social Security benefits by the amount received and repaid in the same year.
			Note: If you have other itemized deductions in addition to Social Security benefit repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , to reduce your tax. Repayments of Social Security benefits that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i> .
			Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov .

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1040	132L	<p>We didn't allow the negative entry of Social Security benefits reported on Line 20b of your Form 1040. You can only reduce your Social Security benefits by the amount received and repaid in the same year.</p> <p>Note: If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i>.</p> <p>Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i>, provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov.</p>
1040A	132A	<p>We didn't allow the negative entry of Social Security benefits reported on Line 14B of your Form 1040A. You can only reduce your Social Security benefits by the amount received and repaid in the same year.</p> <p>Note: If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, <i>Itemized Deductions</i>.</p> <p>Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i>, provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov.</p>
1040EZ	132E	NA
133	Default	<p>133D We didn't allow the amount claimed as gambling losses on page 1 of 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 page 1 of your tax return and claim losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, <i>Itemized Deductions</i>.</p> <p>If you filed a Schedule A, we changed it to include the losses.</p> <p>If you didn't file a Schedule A and your gambling losses were:</p> <ul style="list-style-type: none"> - less than the standard deduction; we did not allow them as a deduction from your income - greater than the standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income. <p>Note: If you have other itemized deductions in addition to these gambling 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>

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1040	133L	We didn't allow the amount claimed as gambling losses on page 1 of 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 Line 21 of Form 1040 and claim losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, <i>Itemized Deductions</i> .
		If you filed a Schedule A, we changed it to include the losses.
		If you didn't file a Schedule A and your gambling losses were:
		- less than the standard deduction; we did not allow them as a deduction from your income
		- greater than the standard deduction, we allowed them as your total itemized deductions on Line 27 of Schedule A because it lowered your taxable income.
		Note: If you have other itemized deductions in addition to these gambling 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.
1040A	133A	NA
1040EZ	133E	NA
134	Default	134D We removed your child's income from page 1 of your tax return and refigured your tax. Your child's investment income can't be reported on Form 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> , 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.
1040	134L	We removed your child's income from Line 21 of your Form 1040 and refigured your tax. Your child's investment income can't be reported on Form 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> , 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.
1040A	134A	NA
1040EZ	134E	NA
135	Default	135D We moved the amount of USDA settlement from page 1 of your tax return to page 1 of your Schedule F, <i>Profit or Loss from Farming</i> . Income received from the settlement must be included on your Schedule F and is subject to self-employment tax.
1040	135L	We moved the amount of USDA settlement from Line 21 of your Form 1040 to Line 10 of your Schedule F, <i>Profit or Loss from Farming</i> . Income received from the settlement must be included on your Schedule F and is subject to self-employment tax.
1040A	135A	NA
1040EZ	135E	NA
136	Default	136D We changed the amount of other gains or losses on page 1 of your tax return to include your overall business loss from your Form 4684, <i>Casualties and Thefts</i> . If you are not required to file Form 4797, <i>Sales of Business Property</i> , casualty or theft losses of business property should be reported on page 1 of your tax return.
1040	136L	We changed the amount of other gains or losses on Line 14 of your Form 1040 to include your overall business loss from Line 28 of your Form 4684, <i>Casualties and Thefts</i> . If you are not required to file Form 4797, <i>Sales of Business Property</i> , casualty or theft losses of business property should be reported on Line 14 of Form 1040.
1040A	136A	NA
1040EZ	136E	NA
137	NA	VACANT

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138	Default	138D We changed the total income on page 1 of 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.
	1040	138L We changed the total income on Line 22 of your Form 1040 to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses (the amount from Line 29 of your Form 2441, <i>Child and Dependent Care Benefits</i>) must be included as wages on Line 7 of your Form 1040.
	1040A	138A We changed the total income on Line 15 of your Form 1040A to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses (the amount from Line 29 of your Schedule 2Form 2441, <i>Child and Dependent Care Benefits</i>), must be included as wages on Line 7 of your Form 1040A.
	1040EZ	138E NA
139	Default	We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses claimed. We changed the adjustments to income on page 1 of your tax return. to exclude expenses from Form 3903, Moving Expenses. These You can not claim these expenses on your tax return and also claim the same expenses were included with our other Schedule A deductions. Moving expenses must be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return filed.
	1040	We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses claimed on line 26 of Form 1040. You can not claim these expenses on line 26 of Form 1040 and also claim the same expenses on line 28 of Schedule A, Itemized Deductions, for the tax year of the return filed.
	1040A	N/A
	1040EZ	N/A
140	Default	We didn't did not allow the amount of claimed as moving expenses from Form 3903/3903F, Moving Expenses, on page 1 of your tax return. Moving expenses must be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return you filed.
	1040	N/A
	1040A	N/A
	1040EZ	N/A
141	Default	141D We changed the amount of total income on page 1 of your tax return because there was an error in the computation.
	1040	141L We changed the amount of total income on Line 22 of your Form 1040 because there was an error in the computation.
	1040A	141A We changed the amount of total income on Line 15 of your Form 1040A because there was an error in the computation.
	1040EZ	141E We changed the amount of total income on Line 4 of your Form 1040EZ because there was an error in the computation.
142	Default	142D We changed the amount claimed as Educator Expenses Deduction on page 1 of 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).
	1040	142L We changed the amount claimed as Educator Expenses Deduction on Line 23 of your Form 1040. 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).
	1040A	142A We changed the amount claimed as Educator Expenses Deduction on Line 16 of your Form 1040A. 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).

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1040EZ	142E	NA
143	Default	We didn't allow the amount claimed for Tuition and Fees Deduction on page 1 of your return. You cannot claim both the Tuition and Fees Deduction credit and Education Credit for the same person.
	1040	We didn't allow the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. You can not claim both the Tuition and Fees Deduction Credit and the Education Credit for the same person.
	1040A	We didn't allow the amount claimed for Tuition and Fees Deduction on line 19 of your Form 1040A. You can not claim both Tuition and Fees Deduction Credit and Education Credit for the same person.
	1040EZ	N/A
144	Default	We changed the amount claimed for Tuition and Fees Deduction on page 1 of your Form 1040. The error was in the: <ul style="list-style-type: none"> • Computation of Form 8917, Tuition and Fees Deduction and/or Transferring of the total amount from Form 8917 to page 1 of your tax return.
	1040	We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. The error was in the: <ul style="list-style-type: none"> • Computation of the total amount on line 6 of Form 8917 and/or Transfer of that amount to line 26 of your Form 1040.
	1040A	We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040A. The error was in the: <ul style="list-style-type: none"> • Computation of the total amount on line 6 of Form 8917 and/or Transfer of that amount to line 19 of your Form 1040A.
	1040EZ	N/A
145	NA	VACANT
146	Default	146D We didn't allow your adjustment to income for alimony paid. The Social Security number for the person who received the alimony was not provided as required.
	1040	146L We didn't allow the amount claimed as alimony paid on Line 31A of your Form 1040. The Social Security number for the person who received the alimony was not provided on Line 31b of your Form 1040 as required.
	1040A	146A NA
	1040EZ	146E NA
147	Default	147D We changed the amount claimed as IRA deduction that was more than the maximum amount. You must file or amend Form 8606, <i>Nondeductible IRAs</i> , to reflect this change and refigure the basis of your IRA.
	1040	147L We changed the amount claimed as IRA deduction on Line 32 of your Form 1040 that was more than the maximum allowable amount. You must file or amend Form 8606, <i>Nondeductible IRAs</i> , to reflect this change and refigure the basis of your IRA.
	1040A	147A We changed the amount claimed as IRA deduction on Line 17 of your Form 1040A that was more than the maximum allowable amount. You must file or amend Form 8606, <i>Nondeductible IRAs</i> , to reflect this change and refigure the basis of your IRA.
	1040EZ	147E NA
148	Default	148D We didn't allow the amount claimed as IRA deduction. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.
	1040	148L We didn't allow the amount claimed as IRA deduction on Line 32 of your Form 1040. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.

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1040A	148A	We didn't allow the amount claimed as IRA deduction on Line 17 of your Form 1040A. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.
1040EZ	148E	NA
149	Default	149D 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. <ul style="list-style-type: none"> • 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. • 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.
1040	149L	We didn't allow the amount claimed as IRA deductions on Line 32 of your Form 1040. You can't claim an IRA deduction on Form 1040 unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. <ul style="list-style-type: none"> • 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. • 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.
1040A	149A	We didn't allow the amount claimed as IRA deductions on Line 17 of your Form 1040A. You can't claim an IRA deduction on Form 1040A unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. <ul style="list-style-type: none"> • 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. • 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.
1040EZ	149E	NA
150	Default	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.
1040		We changed the amount of other expenses claimed on line 23 of Schedule A, Itemized Deductions. Some or all of your other expenses claimed on line 23 of Schedule A, Itemized Deductions were not subject to the 2% limitation.
1040A		N/A
1040EZ		N/A
151	Default	151D We didn't allow the amount claimed as student loan interest deduction on page 1 of your tax return. This deduction is not allowed if: <ul style="list-style-type: none"> - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status.
1040	151L	We didn't allow the amount claimed as student loan interest deduction on Line 33 of your Form 1040. This deduction is not allowed if: <ul style="list-style-type: none"> - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status.
1040A	151A	We didn't allow the amount claimed as student loan interest deduction on Line 18 of your Form 1040A. This deduction is not allowed if: <ul style="list-style-type: none"> - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable

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amount for your filing status.

	1040EZ	151E	NA
152	Default	152D	We changed the amount of student loan interest deduction on page 1 of your tax return. There was an error in the computation of the Student Loan Interest deduction.
	1040	152L	We changed the amount of student loan interest deduction on Line 33 of your Form 1040. There was an error in the computation of the Student Loan Interest deduction.
	1040A	152A	We changed the amount of student loan interest deduction on line 18 of your Form 1040A. There was an error in the computation of the Student Loan Interest deduction.
	1040EZ	152E	NA
153	Default	153D	We changed the amount of health savings account deduction on page 1 of your tax return. There was an error on Form 8889, <i>Health Savings Accounts (HSAs)</i> . The error was in the : -computation of the health savings account deduction and/or -transfer of that amount to page 1 of your tax return.
	1040	153L	We changed the amount of health savings account deduction on Line 25 of your Form 1040. There was an error on Form 8889, <i>Health Savings Accounts (HSAs)</i> . The error was in the : -computation of the health savings account deduction and/or -transfer of that amount to Line 25 of your tax return.
	1040A	153A	NA
	1040EZ	153E	NA
154	Default	154D	We didn't allow the amount claimed as tuition and fees deduction on page 1 of your tax return. This deduction is not allowed if: - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status or - you are claimed as a dependent on another person's tax return.
	1040	154L	NA
	1040A	154A	NA
	1040EZ	154E	NA
155	Default	155D	We changed the amount claimed as tuition and fees deduction on page 1 of your tax return. The amount claimed was more than the maximum allowable amount based on your filing status.
	1040	155L	NA
	1040A	155A	NA
	1040EZ	155E	NA
156	NA		NA
157			We changed the amount claimed as Archer MSA deduction from Form 8853, <i>Archer MSAs and Long Term Care Insurance Contracts</i> , reported on page 1 of your tax return. You or your spouse claimed more than the maximum allowable amount.
	1040	157L	We changed the amount claimed as Archer MSA deduction on your Form 1040. You or your spouse claimed more than the maximum allowable amount on Line 7 of your Form 8853, <i>Archer MSAs and Long Term Care Insurance Contracts</i> .
	1040A	157A	NA
	1040EZ	157E	NA

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158		We changed the adjusted gross income section on page 1 of your tax return. The entry for one half of your self-employment tax was missing or incorrect.
1040	158L	We changed the adjusted gross income section of your Form 1040. The entry for one half of your self-employment tax on Line 27 was missing or incorrect.
1040A	158A	NA
1040EZ	158E	NA
159	Default	159D We didn't allow the amount claimed as a deduction for self-employment tax on page 1 of your tax return. Information on your Schedule SE, <i>Self-Employment Tax</i> , indicates that you should have used Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> .
	1040	159L We didn't allow the amount claimed as a deduction for one-half of self-employment tax on Line 27 of your Form 1040 that relates to tip income. We changed your return to reflect the correct self-employment, Social Security and Medicare taxes on Lines 58 56 and 59 57 of your Form 1040. Information on your tax return indicates that you should have used Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> , to report your tip income.
	1040A	159A NA
	1040EZ	159E NA
160	Default	160D We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return because no self-employment tax was reported on Schedule SE, <i>Self-Employment Tax</i> .
	1040	160L We didn't allow the amount claimed as a deduction for one-half of self-employment tax on Line 27 of your Form 1040 because no self-employment tax was reported on Schedule SE, <i>Self-Employment Tax</i> .
	1040A	160A NA
	1040EZ	160E NA
161	Default	161D We didn't allow the amount claimed as a deduction for self-employed SEP, SIMPLE, and qualified plans on page 1 of your tax return. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040	161L We didn't allow the amount claimed as a deduction for self-employed SEP, SIMPLE, and qualified plans on Line 28 of your Form 1040. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040A	160A NA
	1040EZ	160E NA
162	Default	We changed the amount of total tax on page 2 of your tax return. The error was in the: Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP and/or Transfer of that amount on to page 2 of Form 1040.
	1040	We changed the amount of total tax on page 2 of your tax return. The error was in the: Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP and/or Transfer of that amount on to page 2 of Form 1040.
	1040A	N/A
	1040EZ	N/A
163	NA	VACANT
164	Default	164D We didn't allow the amount claimed as alimony paid on page 1 of your tax return because the alimony was paid to the spouse that was claimed as an exemption on your tax return.
	1040	164L We didn't allow the amount claimed as alimony paid on Line 31A of your Form 1040 because the alimony was paid to the spouse that was claimed as an exemption on your tax return.

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	1040A	164A NA
	1040EZ	164E NA
165	Default	165D We didn't allow the amount claimed as combat pay on page 1 of your tax return. 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, please obtain a corrected Form W-2 (W-2C) from your employer and file a Form 1040X, <i>Amended US Individual Income Tax Return</i> .
	1040	165L We didn't allow the amount claimed as combat pay on Line 36 of your Form 1040. 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, please obtain a corrected Form W-2 (W-2C) from your employer and file a Form 1040X, <i>Amended US Individual Income Tax Return</i> .
	1040A	165A NA
	1040EZ	165E NA
166	Default	166D We didn't allow the amount claimed as employee business expenses on page 1 of your tax return. Expenses from Form 2106, <i>Employee Business Expenses</i> , must be claimed as an itemized deduction on Schedule A, <i>Itemized Deductions</i> .
<p>If you filed a Schedule A, we changed it to include these expenses.</p> <p>If you did not file a Schedule A and your employee business expenses were:</p> <ul style="list-style-type: none"> - less than the standard deduction, we did not allow them as a deduction from your income. - 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>Note: If you have other itemized deductions in addition to the business expenses, 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>		
	1040	166L We didn't allow the amount claimed as employee business expenses on Line 24 of your Form 1040. Expenses from Form 2106, <i>Employee Business Expenses</i> , must be claimed as an itemized deduction on Schedule A, <i>Itemized Deductions</i> .
<p>If you filed a Schedule A, we changed it to include these expenses.</p> <p>If you did not file a Schedule A and your employee business expenses were:</p> <ul style="list-style-type: none"> - less than the standard deduction, we did not allow them as a deduction from your income. - 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>Note: If you have other itemized deductions in addition to the business expenses, 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>		
	1040A	166A NA
	1040EZ	166E NA
167	Default	167D We didn't allow the amount claimed as qualified performing artists (QPA) expenses on page 1 of your tax return. Your adjusted gross income must be \$16,000 or less before you can claim these expenses as qualified performing artist deductions.

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If you filed a Schedule A, *Itemized Deductions*, we included your expenses in miscellaneous deductions.

If you didn't file a Schedule A and your QPA expense was:

- less than the standard deduction, we did not allow it as a deduction from your income.
- greater than your standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deductions on Schedule A because it lowered your taxable income.

Note: If you have other itemized deductions in addition to the QPA expenses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.

1040 167L We didn't allow the qualified performing artists (QPA) expenses claimed on Line 24 of your Form 1040. Your adjusted gross income must be \$16,000 or less before you can claim these expenses as qualified performing artist deductions.

If you filed a Schedule A, *Itemized Deductions*, we included your expenses in miscellaneous deductions.

If you didn't file a Schedule A and your QPA expense was:

- less than the standard deduction, we did not allow it as a deduction from your income.
- greater than your standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income.

Note: If you have other itemized deductions in addition to the QPA expenses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.

1040A 167A NA

1040EZ 167E NA

168 Default 168D We didn't allow the amount claimed as Worker's Compensation deduction due to a line of duty injury deduction on page 1 of your tax return. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.

1040 168L We didn't allow the amount claimed as Worker's Compensation deduction due to a line of duty injury on Line 36 of your Form 1040. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.

1040A 168A NA

1040EZ 168E NA

169 Default 169D We didn't allow the adjusted amount claimed as jury duty pay on page 1 of your tax return because it wasn't included in the income section of your tax return.

1040 169L We didn't allow the adjusted amount claimed as jury duty pay on your Form 1040 because it wasn't included in the income section of your tax return.

1040A 169A We didn't allow the adjusted amount claimed as jury duty pay on your Form 1040A because it wasn't included in the income section of your tax return.

1040EZ 169E NA

170 Default We changed the amount claimed as ordinary dividends on page 1 of your tax return. The amount of qualified dividends cannot exceed the amount of ordinary dividends.

1040 We changed the amount claimed as ordinary dividends on line 9a of Form 1040. The amount of qualified dividends on line 9b of Form 1040 cannot exceed the

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		amount of ordinary dividends on line 9a of Form 1040.
1040A		We changed the amount claimed as ordinary dividends on line 9a of Form 1040A. The amount of qualified dividends on line 9b of Form 1040A cannot exceed the amount of ordinary dividends on line 9a of Form 1040A.
1040EZ		N/A
171	Default	We didn't allow the amount claimed as Health Savings Account Deduction on page 1 of your tax return because Form 8889 was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as Health Savings Account Deduction on line 25 of Form 1040 because Form 8889 was incomplete or not attached to your tax return.
	1040A	N/A
	1040EZ	N/A
172	Default	We didn't allow the amount claimed as Archer MSA on page 1 of your return because Form 8853 was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as Archer MSA on the dotted line next to line 36 of Form 1040 because Form 8853 was incomplete or not attached to your tax return.
	1040A	N/A
	1040EZ	N/A
173	NA	VACANT
174	Default	174D We changed the total adjustment on page 1 of your tax return because it was figured incorrectly.
	1040	174L We changed the total adjustment entered on Line 36 of your Form 1040 because it was figured incorrectly.
	1040A	174A We changed the total adjustment entered on Line 20 of your Form 1040A because it was figured incorrectly.
	1040EZ	174E NA
175	Default	175D We changed the adjusted gross income on page 1 of your tax return because it was figured incorrectly.
	1040	175L We changed the adjusted gross income on Line 37 of your Form 1040 because it was figured incorrectly.
	1040A	175A We changed the adjusted gross income on Line 21 of your Form 1040A because it was figured incorrectly.
	1040EZ	175E We changed the adjusted gross income on Line 4 of your Form 1040EZ because it was figured incorrectly.
176	Default	176D 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 top of page 2 must be the same.
	1040	176L We changed the adjusted gross income on Line 38 of your Form 1040 to match the amount of adjusted gross income on Line 37. Line 37 and Line 38 must be the same.
	1040A	176A We changed the adjusted gross income on Line 22 of your Form 1040A to match the amount of adjusted gross income on Line 21. Line 21 and Line 22 must be the same.
	1040EZ	176E NA
177	Default	177D We changed the amount claimed as medical and dental expenses on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040	177L We changed the amount claimed as medical and dental expenses on Line 4 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040A	177A N/A
	1040EZ	177E N/A

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178	Default	178D We changed the amount claimed as taxes you paid on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040	178L We changed the amount claimed as taxes you paid on Line 9 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040A	178A N/A
	1040EZ	178E N/A
179	Default	179D We changed the amount claimed as total interest you paid on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040	179L We changed the amount claimed as total interest you paid on Line 15 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040A	179A N/A
	1040EZ	179E N/A
180	Default	180D We changed the amount claimed as total gifts to charity on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income.
	1040	180L We changed the amount claimed as total gifts to charity on Line 19 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income.
	1040A	180A N/A
	1040EZ	180E N/A
181	Default	181D We changed the amount claimed as a deduction for charitable contributions on your Schedule A because Form 8283, <i>Noncash Charitable Contribution</i> , was incomplete or not attached to your tax return.
	1040	181L We changed the amount claimed as a deduction for charitable contributions on Line 17 of your Schedule A because Form 8283, <i>Noncash Charitable Contribution</i> , was incomplete or not attached to your tax return.
	1040A	181A N/A
	1040EZ	181E N/A
182	Default	182D We changed the amount claimed as casualty and theft losses on your Schedule A, <i>Itemized Deductions</i> . There was an error on Form 4684, <i>Casualties and Thefts</i> . The error was in the: <ul style="list-style-type: none"> - computation of the loss on Form 4684 and/or - transfer of that amount to Schedule A.
	1040	182L We changed the amount claimed as casualty and theft losses on Line 20 of your Schedule A, <i>Itemized Deductions</i> . There was an error on Form 4684, <i>Casualties and Thefts</i> . The error was in the: <ul style="list-style-type: none"> • Computation of the loss on Line 18 22 of Form 4684 and/or • Transfer of that amount to Line 20 of Schedule A.
	1040A	182A N/A
	1040EZ	182E N/A
183	Default	183D We changed the amount claimed as total miscellaneous deductions on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040	183L We changed the amount claimed as total miscellaneous deductions on Line 27 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
	1040A	183A N/A
	1040EZ	183E N/A

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184	Default	184D We changed your gambling losses claimed on your Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> .
	1040	184L We changed your gambling losses claimed on Line 28 of your Schedule A, <i>Itemized Deductions</i> , to equal your gambling winnings. You must report the full amount of your winnings as income on Line 21 of Form 1040 and claim your losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, <i>Itemized Deductions</i> .
	1040A	184A N/A
	1040EZ	184E N/A
185	Default	185D We changed your Schedule A, <i>Itemized Deductions</i> . Some or all of your other miscellaneous deductions claimed on your Schedule A were subject to the 2% limitation.
	1040	185L We changed Line 24 of your Schedule A, <i>Itemized Deductions</i> . Some or all of your other miscellaneous deductions claimed on Line 28 of your Schedule A were subject to the 2% limitation.
	1040A	185A N/A
	1040EZ	185E N/A
186	Default	186D We limited your total itemized deductions on your Schedule A, <i>Itemized Deductions</i> , because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
	1040	186L We limited your total itemized deductions on Line 28 of your Schedule A, <i>Itemized Deductions</i> . Certain deductions on Schedule A are limited if your adjusted gross income is more than \$156,400 (\$78,200 for Married Filing Separately).
	1040A	186A N/A
	1040EZ	186E N/A
187	Default	187D We changed the amount claimed as total itemized deductions on page 2 of your Form 1040 because there was an error on Schedule A, <i>Itemized Deductions</i> . The error was in the: <ul style="list-style-type: none"> - computation of total itemized deductions on Line 28 of Schedule A and/or - transfer of that amount to page 2 of your Form 1040.
	1040	187L We changed the amount claimed as total itemized deductions on Line 40 40a of your Form 1040 because there was an error on Schedule A, <i>Itemized Deductions</i> . The error was in the: <ul style="list-style-type: none"> • Computation of total itemized deductions on Line 29 of Schedule A and/or • Transfer of that amount to Line 40 40a of your Form 1040.
	1040A	187A NA
	1040EZ	187E NA
188	Default	188D We changed the amount claimed as standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, <i>Itemized Deductions</i> , attached to your tax return rather than the standard deduction. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, you must also itemize.
	1040	188L We changed the amount claimed on Line 40a of your Form 1040. We used the total deductions reported on Schedule A, <i>Itemized Deductions</i> , attached to your tax return rather than the standard deduction. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A you must also itemize.

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	1040A	188A NA
	1040EZ	188E NA
189	Default	189D We changed the amount claimed as a standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, <i>Itemized Deductions</i> , attached to your tax return rather than the standard deduction. This resulted in a lower taxable income.
	1040	189L We changed the amount claimed as a standard deduction on Line 40a of your Form 1040. We used the total deductions reported on Line 29 of the Schedule A, <i>Itemized Deductions</i> , attached to your tax return rather than the standard deduction. This resulted in a lower taxable income.
	1040A	189A NA
	1040EZ	189E NA
190	Default	190D We refigured your taxable income on page 2 of your tax return using the standard deduction on Line 39. There was an error on Schedule A, <i>Itemized Deductions</i> , which lowered your total itemized deductions. The remaining total itemized deduction amount was less than the standard deduction.
	1040	190L We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction on Line 40a. There was an error on Schedule A, <i>Itemized Deductions</i> , which lowered your total itemized deductions. Your remaining total itemized deduction amount was less than the standard deduction.
	1040A	190A NA
	1040EZ	190E NA
191	Default	191D We changed the amount claimed as standard deduction on page 2 of 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.
	1040	191L We changed the amount claimed as standard deduction on Line 40 40a of your Form 1040. 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.
	1040A	191A We changed the amount claimed as standard deduction on Line 24 of your Form 1040A. 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.
	1040EZ	191E NA
192	Default	192D We changed the amount claimed as standard deduction on page 2 of 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.
	1040	192L We changed the amount claimed as standard deduction on Line 40a of your Form 1040. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older and/or blind.
	1040A	192A We changed the amount claimed as standard deduction on Line 24a of your Form 1040A. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older and/or blind.
	1040EZ	192E NA
193	Default	193D We didn't allow the amount claimed as standard deduction on page 2 of your tax return. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, <i>Itemized Deductions</i> , you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount.
	1040	193L We didn't allow the amount claimed as standard deduction on Line 40 40a of your

Note: If you have itemized deductions you may file Form 1040X, *Amended US individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.

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		Form 1040. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, <i>Itemized Deductions</i> , you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount.
		NOTE: If you have itemized deductions you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , to reduce your tax.
1040A	193A	NA
1040EZ	193E	NA
194	Default	194D We changed the amount claimed as standard deduction on page 2 of your tax return: - No amount was entered for the standard deduction, or - The amount entered for standard deduction was incorrect with the filing status claimed on your return.
1040	194L	We changed the amount claimed as standard deduction on Line 40a of your Form 1040: • No amount was entered for the standard deduction, or • The amount entered for the standard deduction was incorrect for the filing status claimed on your return.
1040A	194A	We changed the amount claimed as standard deduction on Line 24a of your Form 1040A: • No amount was entered for the standard deduction, or • The amount entered for the standard deduction was incorrect for the filing status claimed on your return.
1040EZ	194E	NA
195	Default	195D We changed your total exemption amount on page 2 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents
1040	195L	We changed your total exemption amount on Line 42 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents.
1040A	195A	We changed your total exemption amount on Line 26 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents.
1040EZ	195E	NA
196	Default	196D We changed the amount claimed as a deduction on page 2 of your tax return. 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.
1040	196L	We changed the amount claimed as a deduction on Line 40 40a of your Form 1040. 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.
1040A	196A	NA
1040EZ	196E	NA
197	Default	197D We changed the amount of your combined standard deduction and personal exemption amount claimed on your Form 1040EZtax return. Because you indicated you were claimed as a dependent on another person's tax return. Your combined standard deduction and personal /exemption is limited because you did not compute the limitation correctly. When you can be claimed as a dependent on another person's tax return.

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1040	197L	NA
1040A	197A	NA
1040EZ	197E	We changed the amount of combined standard deduction and personal exemption amount claimed on line 5 of your Form 1040EZ. Your combined standard deduction and personal exemption is limited when you can be claimed as a dependent on another person's tax return.NA
198	Default	198D We changed the amount of combined standard deduction and personal exemption claimed on your tax return because there was an error in figuring your combined standard deduction and personal exemption amount.
	1040	198L NA
	1040A	198A NA
	1040EZ	198E We changed the amount of combined standard deduction and personal exemption claimed on Line 5 of your Form 1040EZ because there was an error figuring your combined standard deduction and personal exemption amount. We changed the amount to: <ul style="list-style-type: none"> • \$9,350 for the Single filing status or \$18,700 for the Married Filing Jointly filing status
199	Default	199D We changed the amount claimed on page 2 of your tax return because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income.
	1040	199L We changed the amount claimed on Line 41 of your Form 1040 because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income.
	1040A	199A We changed the amount claimed on Line 25 of your Form 1040A because there was an error in the subtraction of your standard deduction from your adjusted gross income.
	1040EZ	199E NA
200	Default	200D We changed your total exemption amount on page 2 of your tax return because there was an error in the: <ul style="list-style-type: none"> - number of exemptions provided on Lines 6a - 6d and/or - computation of your total exemption amount.
	1040	200L We changed your total exemption amount on Line 42 of your Form 1040 because there was an error in the: <ul style="list-style-type: none"> - number of exemptions provided on Lines 6a - 6d and/or - computation of Line 42.
	1040A	200A We changed your total exemption amount on Line 26 of your Form 1040A because there was an error in the: <ul style="list-style-type: none"> - number of exemptions provided on Lines 6A - 6D and/or - computation of Line 26.
	1040EZ	200E NA
201	Default	201D We changed the exemption amount claimed on page 2 of your tax return because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status.
	1040	201L We changed the exemption amount claimed on Line 42 of your Form 1040 because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status.
	1040A	201A We changed the exemption amount claimed on Line 26 of your Form 1040A because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status.
	1040EZ	201E NA
202	Default	202D We didn't allow your personal exemption on page 2 of your tax return. Information on your tax return indicates that you are being claimed as a dependent on another

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		person's tax return; therefore, you can't claim an exemption for yourself.
1040	202L	We didn't allow your personal exemption on Line 42 of your Form 1040. Information on your tax return indicates that you are being claimed as a dependent on another person's tax return; therefore, you can't claim an exemption for yourself.
1040A	202A	We didn't allow your personal exemption on Line 26 of your Form 1040A. Information on your tax return indicates that you are being claimed as a dependent on another person's tax return; therefore, you can't claim an exemption for yourself.
1040EZ	202E	NA
203	Default	203D 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.
1040	203L	We increased the number of exemptions on Line 6d of your Form 1040 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.
1040A	203A	We increased the number of exemptions on Line 6D of your Form 1040A 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.
1040EZ	203E	We increased the number of exemptions on your Form 1040EZ 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.
204	Default	204D We didn't allow the exemption for your spouse on page 1 of your Form 1040. You can't use Single or Head of Household filing status and claim your spouse as an exemption.
1040	204L	We didn't allow the exemption for your spouse on Line 6c of your Form 1040. You can't use Single or Head of Household filing status and claim your spouse as an exemption.
1040A	204A	We didn't allow the exemption for your spouse on Line 6c of your Form 1040A. You can't use Single or Head of Household filing status and claim your spouse as an exemption.
1040EZ	204E	NA
205	Default	205D We didn't allow your personal exemption because your: <ul style="list-style-type: none"> - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing and/or - Last name doesn't match our records or the records provided by the Social Security Administration. Each exemption listed on your tax return must have a valid SSN or ITIN.
206	Default	206D We disallowed your spouse's personal exemption because your spouse's: <ul style="list-style-type: none"> - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing and/or - Last name doesn't match our records or the records provided by the Social Security Administration. Each exemption listed on your tax return must have a valid SSN or ITIN.
207	NA	VACANT
208	Default	208D We changed the amount of taxable income because there was an error in the subtraction of your exemption or combined standard deduction/exemption amount.

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1040	208L	We changed the amount of taxable income on Line 43 of your Form 1040 because the exemption amount on Line 42 was subtracted incorrectly from Line 41.
1040A	208A	We changed the amount of taxable income on Line 27 of your Form 1040A because the exemption amount on Line 26 was subtracted incorrectly from Line 25.
1040EZ	208E	We changed the amount of taxable income on Line 6 of your Form 1040EZ because the combined standard deduction/exemption amount on Line 5 was subtracted incorrectly from the adjusted gross income on Line 4.
209	Default	209D We changed the amount of tax shown on your return. The amount entered was incorrect based on your taxable income and filing status.
	1040	209L We changed the amount of tax on Line 44 of your Form 1040. The amount entered was incorrect based on your taxable income and filing status.
	1040A	209A We changed the amount of tax on Line 28 of your Form 1040A. The amount entered was incorrect based on your taxable income and filing status.
	1040EZ	209E We changed the amount of tax on Line 11 of your Form 1040EZ. The amount entered was incorrect based on your taxable income and filing status.
210	Default	210D We computed your tax using the tax table or tax rate schedule. You didn't qualify for the tax computation using maximum Capital Gains Rates from Part IV of Schedule D
	1040	210L We computed your tax on Line 44 of your Form 1040 using the tax table or tax rate schedule. You didn't qualify for the tax computation using maximum Capital Gains Rates from part IV of Schedule D.
211	Default	211D We changed the amount of tax shown on your return. The tax rates on Qualified Dividends and Capital Gains are generally lower than the standard rates. It appears your tax was not computed using one of these rates or the amount of tax was computed incorrectly.
	1040	211L We changed the amount of tax on Line 44 of your Form 1040. Entries on your return indicate that you should have used the Schedule D Tax Worksheet or Qualified Dividends and Capital Gains Tax Worksheet to compute your tax. It appears your tax was not computed using one of these worksheets or was computed incorrectly.
		<i>Note: The tax rates used on the Schedule D Tax Worksheet or the Qualified Dividends and Capital Gain Tax Worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your tax return, then an error was made in the original computation of your tax.</i>
	1040A	211A We changed the amount of tax on Line 28 of your Form 1040A. Entries on your return indicate that you should have used the Qualified Dividends and Capital Gain Tax Worksheet to compute your tax. It appears the worksheet was not used to compute your tax or was computed incorrectly.
		<i>Note: The tax rates used on the Qualified Dividends and Capital Gain tax worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your tax return, then an error was made in the original computation of your tax.</i>
	1040EZ	211E NA
212	Default	212D We changed the amount of tax on page 2 of your tax return because there was an error on Schedule J, <i>Farm Income Averaging</i> . The error was in the: - computation of the tax on your Schedule J and/or - transfer of that amount to page 2 of your tax return.
	1040	212L We changed the amount of tax on Line 44 of your Form 1040 because there was an error on Schedule J, <i>Income Averaging for Farmers and Fishermen</i> . The error was in the: <ul style="list-style-type: none">• Computation of the tax on Line 22 23 of your Schedule J and/or• Transfer of that amount to Line 44 of your Form 1040.

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TPNC Form	DLS	Computer Prints
	1040A	212A NA
	1040EZ	212E NA
213	Default	213D We refigured your tax on page 2 of 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, <i>Farm Income Averaging</i> , because of an error on another part of your tax return.
	1040	213L We refigured your tax on Line 44 of your Form 1040 using the tax table, tax rate schedules, or capital gains tax computation. We were unable to compute your tax on Schedule J, <i>Farm Income Averaging</i> , because of an error on another part of your tax return.
	1040A	213A NA
	1040EZ	213E NA
214	Default	214D We changed the tax on page 2 of your tax return because there was an error transferring the amount from your Form 8615, <i>Tax for Certain Children Who Have Investment Income</i> .
	1040	214L We changed the tax on Line 44 of your Form 1040. There was an error transferring the amount from Line 15 of your Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> .
	1040A	214A NA
	1040EZ	214E NA
215	Default	215D We changed the tax on page 2 of your tax return. Your child's investment income was less than the minimum amount; therefore, you are not required to file Form 8615, <i>Tax for Children Under Age 14 With Investment</i> .
	1040	215L We changed the tax on Line 44 of your Form 1040. Your child's investment income was less than the minimum amount; therefore, you are not required to file Form 8615, <i>Tax for Children Under Age 14 With Investment Income</i> .
	1040A	215A NA
	1040EZ	215E NA
216	Default	216D We changed the amount of income on page 1 of your tax return. There was an error on your Form(s) 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> . The error was in the: - computation of the amount in Part I of your Form 8814 and/or - transfer of that amount to page 1 of tax return.
	1040	216L We changed the amount of income on Line 21 of your Form 1040. There was an error on your Form(s) 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> . The error was in the: - computation of the amount on Line 12 in Part I of your Form 8814 and/or - transfer of that amount to Line 21 of Form 1040.
	1040A	216A NA
	1040EZ	216E NA
217	Default	217D Based on our computation of your taxable income, you don't owe any tax.
	1040	217L Based on our computation of your taxable income on Line 43 of your Form 1040, you don't owe any tax.
	1040A	217A Based on our computation of your taxable income on Line 27 of your Form 1040A, you don't owe any tax.
	1040EZ	217E Based on our computation of your taxable income on Line 6 of your Form 1040EZ, you don't owe any tax.
218	Default	218D We computed your tax for you.
	1040	218L We computed your tax on Line 44 of your Form 1040 for you.
	1040A	218A We computed your tax on Line 28 of your Form 1040A for you.

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	1040EZ	218E We computed your tax on Line 11 of your Form 1040EZ for you.
219	Default	219D We changed the amount of tax on page 2 of your tax return because there was an error in the addition of your tax.
	1040	219L We changed the amount of tax on Line 44 of your Form 1040 because there was an error in the addition of your tax.
	1040A	219A NA
	1040EZ	219E NA
220	Default	220D We refigured your tax on page 2 of 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, <i>Tax for Certain Children Who Have Investment Income</i> .
	1040	220L We refigured your tax on Line 44 of your Form 1040 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, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> .
	1040A	220A NA
	1040EZ	220E NA
221	Default	221D We refigured your tax on page 2 of your tax return without your child's investment income tax from Form 8615, <i>Tax for Certain Children Who Have Investment Income</i> . This form must be filed with your child's tax return. If you qualify to include your child's investment income on your tax return, you must report this income on Form 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> .
	1040	221L We refigured your tax on Line 44 of your Form 1040 without your child's investment income tax from Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> . This form must be filed with your child's tax return. If you qualify to include your child's investment income on your tax return, you must report this income on Form 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> .
	1040A	221A NA
	1040EZ	221E NA
222	Default	222D We changed the amount of tax on page 2 of your tax return because there was an error on Form 4972, <i>Tax on Lump-Sum Distributions</i> . The error was in the: - computation of the tax on Line 30 of Form 4972 and/or - transfer of that amount to page 2 of your tax return.
	1040	222L We changed the amount of tax on Line 44 of your Form 1040 because there was an error on Form 4972, <i>Tax on Lump-Sum Distributions</i> . The error was in the: - computation of the tax on Line 30 of Form 4972 and/or - transfer of that amount to Line 44 of your Form 1040.
	1040A	222A NA
	1040EZ	222E NA
223	NA	VACANT
224	NA	VACANT
225	Default	225D We changed the amount of Alternative Minimum Tax on Page 2 of your return because Schedule J, <i>Income Averaging for Farmers and Fishermen</i> , is not used in the computation of Alternative Minimum Tax
	1040	225L We changed the amount of Alternative Minimum Tax on Line 45 of your Form 1040 because Schedule J, <i>Farm Income Averaging</i> is not used in the computation of Alternative Minimum Tax.
226	Default	226D We changed the amount of alternative minimum tax on page 2 of your tax return

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TPNC Form	DLS	Computer Prints
		because there was an error on Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The error was in the computation of alternative minimum taxable income.
1040	226L	We changed the amount of alternative minimum tax on Line 45 of your Form 1040 because there was an error on Line 28 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The error was in the computation of alternative minimum taxable income.
1040A	226A	NA
1040EZ	226E	NA
227	Default	227D We changed the amount of alternative minimum tax on page 2 of your tax return because there was an error on Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The error was in the computation of Alternative Minimum Tax .
1040	227L	We changed the amount of alternative minimum tax on Line 45 of your Form 1040 because there was an error in the computation of Alternative Minimum Tax on Line 35 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> .
1040A	227A	NA
1040EZ	227E	NA
228	Default	228D We changed the alternative minimum tax on page 2 of your tax return because there was an error transferring the amount from Form 6251, <i>Alternative Minimum Tax-Individuals</i> , to page 2 of your Form 1040.
1040	228L	We changed the alternative minimum tax on Line 45, of your Form 1040 because there was an error transferring the amount from Line 36 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> .
1040A	228A	NA
1040EZ	228E	NA
229	Default	229D We changed the amount of alternative minimum tax on page 2 of your tax return. There was an error in the computation of Form 6251, <i>Alternative Minimum Tax-Individuals</i> , because of the attached Form 8844, <i>Empowerment Zone and Renewal Community Employment Credit</i> .
230	Default	230D We changed the amount on page 2 of your tax return because there was an error in the addition of your tax and alternative minimum tax.
1040	230L	We changed the amount on Line 46 of your Form 1040 because there was an error in the addition of your tax and alternative minimum tax.
1040A	230A	NA
1040EZ	230E	NA
231	Default	231D We didn't allow part or all, of the amount claimed as foreign tax credit on page 2 of your tax return. Foreign tax credit is limited to the total amount of your tentative minimum tax liability.
1040	231L	We didn't allow part or all, of the amount claimed as foreign tax credit on Line 50 of your Form 1040. Foreign tax credit is limited to the total amount of your tentative minimum tax liability.
1040A	231A	NA
1040EZ	231E	NA
232	Default	232D We changed the amount claimed as credit for Child and Dependent Care expenses on page 2 of your tax return. There was an error on Form 2441, <i>Child and Dependent Care Expenses</i> . The error was in the: - computation of the credit on Form 2441 and/or - transfer of that amount to page 2 of your tax return.
1040	232L	We changed the amount claimed as credit for Child and Dependent Care expenses on Line 48 of your Form 1040. There was an error on Form 2441, <i>Child and Dependent Care Expenses</i> . The error was in the: - computation of the credit on Form 2441 and/or - transfer of that amount to Line 47 of your Form 1040.

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1040A	232A	We changed the amount claimed as credit for Child and Dependent Care expenses on Line 29 of your Form 1040A. There was an error on <i>Child and Dependent Care Expenses</i> . The error was in the: <ul style="list-style-type: none"> - computation of the credit on Line 11 of Schedule 2 and/or - transfer of that amount to Line 29 of your Form 1040A.
1040EZ	232E	NA
233	Default	233D We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 and 5 if married filing jointly) of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040	233L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 and 5 if married filing jointly) of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040A	233A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 and 5 if married filing jointly) of <i>Child and Dependent Care Expenses</i> .
1040EZ	233E	NA
234	Default	234D We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 of Form 2441 <i>Child and Dependent Care Expenses</i> .
1040	234L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040A	234A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 <i>Child and Dependent Care Expenses</i> .
1040EZ	234E	NA
235	Default	235D We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on Line 2 of Form 2441 <i>Child and Dependent Care Expenses</i> .
1040	235L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on Line 2 of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040A	235A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on Line 2 of <i>Child and Dependent Care Expenses</i> .
1040EZ	235E	NA
236	Default	236D We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return for prior year expenses on Form 2441 <i>Child and Dependent Care Expenses</i> . One or more of the following was not present on or included with your tax return: <ul style="list-style-type: none"> - Dependent Name

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		<ul style="list-style-type: none"> - Dependent Social Security Number - Statement showing how you figured the credit
1040	236L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 for prior year expenses on Form 2441, <i>Child and Dependent Care Expenses</i> . One or more of the following was not present on or included with your tax return: <ul style="list-style-type: none"> - Dependent Name - Dependent Social Security Number - Statement showing how you figured the credit
1040A	236A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A for prior year expenses on Form 2441 <i>Child and Dependent Care Expenses</i> . One or more of the following was not present on or included with your tax return: <ul style="list-style-type: none"> - Dependent Name - Dependent Social Security Number - Statement showing how you figured the credit
1040EZ	236E	NA
237	Default	237D We changed the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. There was an error on Form 2441, <i>Child and Dependent Care Expenses</i> . The error was in the: <ul style="list-style-type: none"> - computation of the amount in Part III of Form 2441 and/or - transfer of that amount from Part III to Part II of Form 2441.
1040	237L	We changed the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. There was an error on Form 2441, <i>Child and Dependent Care Expenses</i> . The error was in the: <ul style="list-style-type: none"> - computation of the amount in Part III of Form 2441 and/or - transfer of that amount from Part III to Part II of Form 2441.
1040A	237A	We changed the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. There was an error Form 2442, <i>Child and Dependent Care Expenses</i> . The error was in the: <ul style="list-style-type: none"> - computation of the amount in Part III of Form 2441 and/or - transfer of that amount from Part III to Part II of FORM 2441.
1040EZ	237E	NA
238	Default	238D We didn't allow the amount claimed as child and dependent care expenses on page 2 of your tax return because your spouse or dependent cannot be your care provider.
1040	238L	We didn't allow the amount claimed as child and dependent care expenses on Line 47 of your Form 1040 because your spouse or dependent cannot be your care provider.
1040A	238A	We didn't allow the amount claimed as child and dependent care expenses on Line 29 of your Form 1040A because your spouse or dependent cannot be your care provider.
1040EZ	238E	NA
239	Default	We didn't allow the amount claimed as child and dependent care expenses on page 2 of your tax return. You're not eligible to claim child and dependent care expenses because your filing status is Married /Filing Separately. However, you may be eligible for the child and dependent care credit if your filing status is Single, Married Filing Jointly, Head of Household or Qualifying Widow (er) with a dependent child.
1040		We didn't allow the amount claimed as child and dependent care expenses on Line 48 of your Form 1040. You're not eligible to claim child and dependent care expenses because your filing status is Married /Filing Separately. However, you may be eligible for the child and dependent care credit if your filing status is Single, Married Filing Jointly, Head of Household or Qualifying Widow (er) with a dependent child.

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1040A		We didn't allow the amount claimed as child and dependent care expenses on Line 29 of your Form 1040A. You're not eligible to claim child and dependent care expenses because your filing status is Married /Filing Separately. However, you may be eligible for the child and dependent care credit if your filing status is Single, Married Filing Jointly, Head of Household or Qualifying Widow (er) with a dependent child.
1040EZ		NA
240	Default	240D We changed the amount claimed as credit for the elderly or the disabled on page 2 of your tax return because there was an error on Schedule R, <i>Credit for the Elderly or the Disabled</i> . The error was in the: - computation of the credit on Schedule R, and/or - transfer of that amount to page 2 of your tax return.
1040		240L We changed the amount claimed as credit for the elderly or the disabled on Line 48 of your Form 1040 because there was an error on Schedule R, <i>Credit for the Elderly or the Disabled</i> . The error was in the: - computation of the credit on Line 24 of Schedule R, and/or - transfer of that amount to Line 53 Schedule R of your Form 1040.
1040A		240A We changed the amount claimed as credit for the elderly or the disabled on Line 30 of your Form 1040A because there was an error on Schedule R <i>Credit for the Elderly or the Disabled</i> . The error was in the: - computation of the credit on Line 22 of Schedule R - transfer of that amount to Line 30 on your Form 1040A.
1040EZ		240E NA
241	Default	241D We computed the amount of credit on Schedule R, <i>Credit for the Elderly or the Disabled</i> , for you and changed page 2 of your tax return.
1040		241L We computed the amount of credit on Schedule R, <i>Credit for the Elderly or the Disabled</i> , for you and changed Line 53 of your Form 1040.
1040A		241A We computed the amount of credit on Schedule R, <i>Credit for the Elderly or the Disabled</i> , for you and changed Line 30 of your Form 1040A.
1040EZ		241E NA
242	Default	242D We didn't allow part or all of the amount claimed as education credits on page 2 of your tax return from Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , for one or more of the following reasons: - 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 - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
1040		242L We didn't allow part or all of the amount claimed as education credits on Line 49 of your Form 1040 from Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , for one or more of the following reasons: - 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 - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
1040A		242A We didn't allow part or all of the amount claimed as education credits on Line 31 of your Form 1040A from Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , for one or more of the following reasons: - the Social Security Number or Individual Taxpayer Identification Number for one

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		<p>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> <ul style="list-style-type: none"> - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
1040EZ	242E	NA
243	Default	<p>243D We changed the amount claimed as education credits on page 2 of your tax return because there was an error on Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i>. The error was in the:</p> <ul style="list-style-type: none"> - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to page 2 on your tax return.
1040	243L	<p>We changed the amount claimed as education credits on Line 49 of your Form 1040 because there was an error on Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i>. The error was in the:</p> <ul style="list-style-type: none"> - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to Line 49 on your Form 1040.
1040A	243A	<p>We changed the amount claimed as education credits on Line 31 of your Form 1040A because there was an error on Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i>. The error was in the:</p> <ul style="list-style-type: none"> - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to Line 31 on your Form 1040A.
1040EZ	243E	NA
244	Default	<p>244D We didn't allow the amount claimed as retirement savings contributions credit on page 2 of your tax return from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i>. Your adjusted gross income is more than the amount allowed.</p>
1040	244L	<p>We didn't allow the amount claimed as retirement savings contributions credit on Line 52 of your Form 1040 from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i>. Your adjusted gross income is more than the amount allowed.</p>
1040A	244A	<p>We didn't allow the amount claimed as retirement savings contributions credit on Line 33 of your Form 1040A from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i>. Your adjusted gross income is more than the amount allowed.</p>
1040EZ	244E	NA
245	Default	<p>245D We changed the amount claimed as retirement savings contributions credit on page 2 of your tax return from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i>. The maximum amount allowed is limited based on your filing status.</p>
1040	245L	<p>We changed the amount claimed as retirement savings contributions credit on Line 52 of your Form 1040 from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i>. The maximum amount allowed is limited based on your filing status.</p>
1040A	245A	<p>We changed the amount claimed as retirement savings contributions credit on Line 33 of your Form 1040A from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i>. The maximum amount allowed is limited based on your filing status.</p>
1040EZ	245E	NA
246	Default	<p>246D We didn't allow part or all, of the amount claimed as retirement savings contribution credit. The credit is not allowed if you are not at least 18 years of age at the end of the Tax Year. The amount claimed on page 2 of your tax return was adjusted because:</p> <ul style="list-style-type: none"> - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.

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1040	246L	We didn't allow part or all, of the amount claimed as retirement savings contribution credit. The credit is not allowed if you are not at least 18 years of age at the end of the Tax Year. The amount claimed on Line 52 of your Form 1040 was adjusted because: <ul style="list-style-type: none"> - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
1040A	246A	We didn't allow part or all, of the amount claimed as retirement savings contribution credit. The credit is not allowed if you are not at least 18 years of age at the end of the tax year. The amount claimed on Line 33 of your Form 1040A was adjusted because: <ul style="list-style-type: none"> - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
1040EZ	246E	NA
247	Default	247D We changed the amount claimed as retirement savings contribution credit on page 2 of your tax return because there was an error on Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The error was in the: <ul style="list-style-type: none"> - computation of the credit on Line 14 of Form 8880 and/or - transfer of that amount to page 2 of your tax return.
1040	247L	We changed the amount claimed as retirement savings contribution credit on Line 52 of your Form 1040 because there was an error on Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The error was in the: <ul style="list-style-type: none"> - computation of the credit on Line 14 of Form 8880 and/or - transfer of that amount to Line 52 of your Form 1040.
1040A	247A	We changed the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because there was an error on Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The error was in the: <ul style="list-style-type: none"> - computation of the credit on Line 14 of Form 8880 and/or - transfer of that amount to Line 33 of your Form 1040A.
1040EZ	247E	NA
248	Default	We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441/Schedule 2 doesn't match our records or the records provided by the Social Security Administration.
1040		We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses on line 48 of Form 1040. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration.
1040A		We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses on line 29 of Form 1040. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration.
1040EZ		N/A
249	NA	VACANT
250	NA	VACANT

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251	Default	251D We didn't allow part or all of your child tax credit and/or additional child tax credit on page 2 of your tax return. One or more of your children exceeds the age limitation.
	1040	251L We didn't allow part or all of your child tax credit on Line 51 and/or additional child tax credit on Line 65 of your Form 1040. One or more of your children exceeds the age limitation.
	1040A	251A We didn't allow part or all of your child tax credit on Line 33 and/or additional child tax credit on Line 42 of your Form 1040A. One or more of your children exceeds the age limitation.
	1040EZ	251E NA
252	Default	252D We changed the amount claimed as child tax credit on page 2 of your tax return because no amount was entered or the amount entered was incorrect based on the number of boxes checked on Line 6c and/or your adjusted gross income. If additional child tax credit is claimed on Line 67, it may also be affected.
	1040	252L We changed the amount claimed as child tax credit on Line 51 of your Form 1040 because no amount was entered or the amount entered was incorrect based on the number of boxes checked on Line 6c and/or your adjusted gross income. If additional child tax credit is claimed on Line 65, it may also be affected.
	1040A	252A We changed the amount claimed as child tax credit on Line 33 of your Form 1040A because no amount was entered or the amount entered was incorrect based on the number of boxes checked on Line 6c and/or your adjusted gross income. If additional child tax credit is claimed on Line 42, it may also be affected.
	1040EZ	252E NA
253	NA	VACANT
254	Default	254D We changed the amount claimed as adoption credit on page 2 of your tax return because there was an error on Form 8839, <i>Qualified Adoption Expenses</i> . The error was in the: - computation of the credit on Form 8839 and/or - transfer of that amount to page 2 of your tax return.
	1040	254L We changed the amount claimed as adoption credit on Line 52 of your Form 1040 because there was an error on Form 8839, <i>Qualified Adoption Expenses</i> . The error was in the: - computation of the credit on Line 18 of Form 8839 and/or - transfer of that amount on Line 52 of your Form 1040.
	1040A	254A NA
	1040EZ	254E NA
255	Default	255D We didn't allow the amount claimed as adoption credit on page 2 of your tax return because Form 8839, <i>Qualified Adoption Expenses</i> , was incomplete or not attached to your tax return.
	1040	255L We didn't allow the amount claimed as adoption credit on Line 53 of your Form 1040 because Form 8839, <i>Qualified Adoption Expenses</i> , was incomplete or not attached to your tax return.
	1040A	255A NA
	1040EZ	255E NA
256	Default	We changed the amount of exemption claimed on page 2 of your 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 return. This change may effect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> • Education Credit • Child Tax Credit or • Additional Child Tax Credit

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1040		We changed the amount of exemption claimed on line 42 of Form 1040 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 return. This change may effect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> • Education Credit • Child Tax Credit or Additional Child Tax Credit
1040A		We changed the amount of exemption claimed on line 26 of Form 1040A 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 return. This change may effect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> • Education Credit • Child Tax Credit or • Additional Child Tax Credit
1040EZ		N/A
257	Default	257D We didn't allow the amount claimed as mortgage interest credit on page 2 of your tax return because mortgage interest paid shown on Form 1098 must be reported on Line 10 of Schedule A, <i>Itemized Deductions</i> . Note: If you have other itemized deductions in addition to mortgage interest, or your mortgage interest is more than the standard deduction, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax.
1040		257L We didn't allow the amount claimed as mortgage interest credit on Line 53 of your Form 1040 because mortgage interest paid shown on Form 1098 must be reported on Line 10 of Schedule A, <i>Itemized Deductions</i> . If you have other itemized deductions in addition to mortgage interest, or your mortgage interest is more than the standard deduction, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax.
1040A	257A	NA
1040EZ	257E	NA
258	NA	VACANT
259	NA	VACANT
260	Default	260D We changed the amount claimed as other credits on page 2 of your tax return because there was an error on Form 3800, <i>General Business Credits</i> . The error was in the: - computation of the credit and/or - transfer of that amount to page 2 of your tax return.
1040		260L We changed the amount claimed as other credits on Line 54 53 of your Form 1040 because there was an error on Form 3800, <i>General Business Credits</i> . The error was in the: <ul style="list-style-type: none"> • Computation of the credit on Line 19 32 of Form 3800 and/or • Transfer of that amount to Line 54 53 of your Form 1040.
1040A	260A	NA
1040EZ	260E	NA
261	NA	VACANT

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262	NA	VACANT
263	NA	VACANT
264	Default	264D We changed the amount on page 2 of your tax return because there was an error in the addition of your credits.
	1040	264L We changed the amount on Line 54 of your Form 1040 because there was an error in the addition of your credits.
	1040A	264A We changed the total credits on Line 34 of your Form 1040A because there was an error in the addition of credits.
	1040EZ	264E NA
265	Default	265D We changed the amount on page 2 of your tax return because there was an error in the subtraction of your credits from your tax.
	1040	265L We changed the amount on Line 55 on your Form 1040 because there was an error in the subtraction of your credits from your tax.
	1040A	265A We changed the amount on Line 36 on your Form 1040A because there was an error in the subtraction of your credits from your tax.
	1040EZ	265E NA
266	Default	266D We changed the total credits on page 2 of your tax return. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The limitation to your credit was not applied or was applied incorrectly.
	1040	266L We changed the total credits on Line 54 of your Form 1040. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The limitation to your credit was not applied or was applied incorrectly.
	1040A	266A NA
	1040EZ	266E NA
267	Default	267D We changed the total credits on page 2 of your tax return. Some credits are limited to the difference between your tax before credits and Tentative Minimum Tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> . Although you were not liable for this additional tax, your credits were still subject to the limitation.
	1040	267L We changed the total credits on Line 54 of your Form 1040. Some credits are limited to the difference between your tax before credits and Tentative Minimum Tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> . Although you were not liable for this additional tax, your credits were still subject to the limitation.
	1040A	267A NA
	1040EZ	267E NA
268	Default	268D We changed the amount of self-employment tax on page 2 of your tax return because there was an error on Schedule SE, <i>Self-Employment Tax</i> . The error was in the: - computation of the self-employment tax on Schedule SE and/or - transfer of that amount to page 2 of your tax return.
	1040	268L We changed the amount of self-employment tax on Line 56 of your Form 1040 because there was an error on Schedule SE, <i>Self-Employment Tax</i> . The error was in the: - computation of the self-employment tax on Schedule SE and/or - transfer of that amount to Line 56 of your Form 1040.
	1040A	268A NA
	1040EZ	268E NA
269	Default	269D We changed the amount of self-employment tax on page 2 of your tax return. We refigured your Schedule SE, <i>Self-Employment Tax</i> , 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.
	1040	269L We changed the amount of self-employment tax on Line 56 of your Form 1040.

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TPNC Form	DLS	Computer Prints
		We refigured your Schedule SE, <i>Self-Employment Tax</i> , 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.
1040A	269A	NA
1040EZ	269E	NA
270	Default	270D We changed the amount of self-employment tax on page 2 of your tax return. There was an error in the transfer of net farm profit or loss from Line 36 of Schedule F, <i>Profit or Loss from Farming</i> , to Line 1a of Schedule SE, <i>Self-Employment Tax</i> .
1040	270L	We changed the self-employment tax on Line 56 of your Form 1040. There was an error in the transfer of net farm profit or loss from Line 36 of Schedule F, <i>Profit or Loss from Farming</i> , to Line 1a of Schedule SE, <i>Self-Employment Tax</i> .
1040A	270A	NA
1040EZ	270E	NA
271	Default	271D 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, <i>Profit or Loss from Business</i> , to Line 2 of Schedule SE, <i>Self-Employment Tax</i> .
1040	271L	We changed the amount of self-employment tax on Line 56 of your Form 1040. There was an error in the transfer of net profit or loss from Schedule C/C-EZ, <i>Profit or Loss from Business</i> , to Line 2 of Schedule SE, <i>Self-Employment Tax</i> .
1040A	271A	NA
1040EZ	271E	NA
272	Default	272D We changed the amount of self-employment tax on page 2 of 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, <i>Self-Employment Tax</i> .
1040	272L	We changed the amount of self-employment tax on Line 56 of your Form 1040. Based on the information you reported, you don't qualify to use the optional method of computing self-employment tax on Schedule SE, <i>Self-Employment Tax</i> .
1040A	272A	NA
1040EZ	272E	NA
273	Default	273D We removed the self-employment tax on page 2 of your tax return. Your net earnings were less than \$434; therefore, they are not subject to self-employment tax.
1040	273L	We removed the self-employment tax on Line 56 of your Form 1040. Your net earnings were less than \$434; therefore, they are not subject to self-employment tax.
1040A	273A	NA
1040EZ	273E	NA
274	Default	274D We changed the amount of social security and medicare tax on tip income not reported to employer on page 2 of your tax return. There was an error on Form 4137, <i>Social Security/Medicare Tax on Unreported Tip Income</i> . The error was in the: - computation of the tax on Form 4137 and/or - transfer of that amount to page 2 of your tax return.
1040	274L	We changed the amount of social security and medicare tax on tip income not reported to employer on Line 58 57 of your Form 1040. There was an error on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> . The error was in the: <ul style="list-style-type: none"> • Computation of the tax on Line 12 13 of Form 4137 and/or • Transfer of that amount to Line 58 57 of your Form 1040.
1040A	274A	NA

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	1040EZ	274E NA
275	Default	275D We changed the amount of tax on qualified plans, including IRAs, and other tax-favored accounts on page 2 of your tax return. There was an error transferring the tax from Form 5329, <i>Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts</i> .
	1040	275L We changed the amount of tax on qualified plans, including IRAs, and other tax-favored accounts on Line 58 of your Form 1040. There was an error transferring the tax from Form 5329, <i>Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts</i> .
	1040A	275A NA
	1040EZ	275E NA
276	Default	276D We changed the amount claimed as advance earned income credit payments on page 2 of your tax return. The advance earned income credit payments reported didn't match your Forms W-2 or other supporting documents.
	1040	276L We changed the amount claimed as advance earned income credit payments included in the total for Line 59 of your Form 1040. The advance earned income credit payments reported didn't match your Forms W-2 or other supporting documents.
	1040A	276A We changed the amount claimed as advance earned income credit payments on Line 36 of your Form 1040A. The advance earned income credit payments reported didn't match your Forms W-2 or other supporting documents.
	1040EZ	276E NA
277	Default	277D We changed the amount of household employment taxes on page 2 of your tax return. There was an error in the computation of federal unemployment tax on Schedule H, <i>Household Employment Taxes</i> .
	1040	277L We changed the amount of household employment taxes included in the total for on Line 60 59 of your Form 1040. There was an error in the computation of federal unemployment tax on Schedule H, <i>Household Employment Taxes</i> .
	1040A	277A NA
	1040EZ	277E NA
278	Default	278D We changed the amount of household employment taxes on page 2 of 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, <i>Household Employment Taxes</i> : Social Security Medicare Federal Income Taxes Net Taxes
	1040	278L We changed the amount of household employment taxes included in the total for on Line 60 59 of your Form 1040. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, <i>Household Employment Taxes</i> : <ul style="list-style-type: none"> • Social Security • Medicare • Federal Income Taxes • Net Taxes
	1040A	278A NA
	1040EZ	278E NA
279	Default	279D We changed the household employment taxes on page 2 of your tax return. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i> , 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, <i>Corrected</i>

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TPNC Form	DLS	Computer Prints
		<i>Wage and Tax Statement</i> , to correct the Social Security and Medicare Wages you reported.
1040	279L	We changed the household employment taxes on Line 62 of your Form 1040. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i> , 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, <i>Corrected Wage and Tax Statement</i> , to correct the Social Security and Medicare Wages you reported.
1040A	297A	NA
1040EZ	279E	NA
280	Default	280D We changed the amount of household employment taxes on page 2 of your tax return because there was an error on Schedule H, <i>Household Employment Taxes</i> . The error was in the: - computation of the total tax on Schedule H and/or - transfer of that amount to page 2 of your tax return.
1040	280L	We changed the amount of household employment taxes on Line 61 of your Form 1040 because there was an error on Schedule H, <i>Household Employment Taxes</i> . The error was in the: - computation of the total tax on Schedule H and/or - transfer of that amount to Line 61 of your Form 1040.
1040A	280A	NA
1040EZ	280E	NA
281	Default	281D We changed the amount of total tax on page 2 of your tax return to exclude the refundable interest from Form 8697, <i>Interest Under the Look-Back Method</i> . If you are entitled to a refund of this interest, Form 8697 should be filed separately from your tax return. We detached the form from your tax return and are processing it separately.
1040	281L	We changed the amount of total tax on Line 60 of your Form 1040 to exclude the refundable interest from Form 8697, <i>Interest Under the Look-Back Method</i> . If you are entitled to a refund of this interest, Form 8697 should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.
1040A	281A	NA
1040EZ	281E	NA
282	Default	282D We changed the amount of total tax on page 2 of your tax return because there was an addition error.
1040	282L	We changed the amount of total tax on Line 62 of your Form 1040 because there was an error adding Lines 56 through 61.
1040A	282A	We changed the amount of total tax on Line 37 of your Form 1040A because there was an error adding Lines 35 and 36.
1040EZ	282E	NA
283	Default	283D We changed the amount claimed as federal income tax withheld on your tax return to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
1040	283L	We changed the amount claimed as federal income tax withheld on Line 61 of your Form 1040 to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
1040A	283A	We changed the amount claimed as federal income tax withheld on Line 38 of your Form 1040A to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
1040EZ	283E	We changed the amount claimed as federal income tax withheld on Line 8 of your Form 1040EZ to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
284	Default	284D We computed your Earned Income Credit for you.

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1040	284L	We computed your Earned Income Credit on Line 65 of your Form 1040 for you.
1040A	284A	We computed your Earned Income Credit on Line 41a of your Form 1040A for you.
1040EZ	284E	We computed your Earned Income Credit on Line 9a of your Form 1040EZ for you.
285	Default	285D 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.
1040	285L	We changed the amount claimed as Earned Income Credit (EIC) on Line 65 of your Form 1040. The amount claimed as EIC was figured or entered incorrectly on your tax return.
1040A	285A	We changed the amount claimed as Earned Income Credit (EIC) on Line 41a of your Form 1040A. The amount claimed as EIC was figured or entered incorrectly on your tax return.
1040EZ	285E	We changed the amount claimed as Earned Income Credit (EIC) on Line 9a of your Form 1040EZ. The amount claimed as EIC was figured or entered incorrectly on your tax return.
286	Default	286D We didn't allow the amount claimed as Earned Income Credit (EIC) on page 2 of your tax return. You're not eligible to claim EIC because your filing status is Married Filing Separately.
1040	286L	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 65 of your Form 1040. You're not eligible to claim EIC because your filing status is Married Filing Separately.
1040A	286A	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 41a of your Form 1040A. You're not eligible to claim EIC because your filing status is Married Filing Separately.
1040EZ	286E	NA
287	Default	287D 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.
1040	287L	We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
1040A	287A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
1040EZ	287E	We didn't allow the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
288	Default	288D 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.
1040	288L	We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040. You must report earned income on your tax return to qualify for the credit.
1040A	288A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A. You must report earned income on your tax return to qualify for the credit.
1040EZ	288E	We didn't allow the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ. You must report earned income on your tax return to qualify for the credit.
289	Default	289D We didn't allow all or part of your Earned Income Credit on page 2 of your tax return. The information provided shows that one or more of the children on Schedule EIC, <i>Earned Income Credit</i> , did not meet the eligibility requirements for the credit.
1040	289L	We didn't allow all or part of your Earned Income Credit on Line 65 of your Form 1040. The information provided shows that one or more of the children on

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		Schedule EIC, <i>Earned Income Credit</i> , did not meet the eligibility requirements for the credit.
1040A	289A	We didn't allow part or all of your Earned Income Credit on Line 41a of your Form 1040A. The information provided shows that one or more of the children on Schedule EIC, <i>Earned Income Credit</i> , did not meet the eligibility requirements for the credit.
1040EZ	289E	NA
290	Default	290D 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.
	1040	290L We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040 because you indicated you were claimed as a dependent on another person's tax return.
	1040A	290A We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because you indicated you were claimed as a dependent on another person's tax return.
	1040EZ	290E We didn't allow the amount claimed as Earned Income Credit on Line 9 of your Form 1040EZ because you indicated you were claimed as a dependent on another person's tax return.
291	Default	291D We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because your investment income was more than the amount allowed for this credit.
	1040	291L We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040 because your investment income was more than the amount allowed for this credit.
	1040A	291A We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because your investment income was more than the amount allowed for this credit.
	1040EZ	291E NA
292	Default	292D We computed your Earned Income Credit on page 2 of your tax return. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, <i>Earned Income Credit</i> , and file it with a Form 1040X, <i>Amended US Individual Income Tax Return</i> .
	1040	292L We computed your Earned Income Credit on Line 65 of your Form 1040 for you. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, <i>Earned Income Credit</i> , and file it with a Form 1040X, <i>Amended US Individual Income Tax Return</i> .
	1040A	292A We computed your Earned Income Credit on Line 41a of your Form 1040A for you. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, <i>Earned Income Credit</i> , and file it with a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> .
	1040EZ	292E NA
293	Default	293D We didn't allow the amount claimed as Earned Income Credit on your tax return. You or your spouse must be at least 25, but less than 65 years old, on December 31st of the tax year for which the tax return is being filed.
	1040	293L We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040. You or your spouse must be at least 25, but less than 65 years old, on December 31, 2008.
	1040A	293A We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A. You or your spouse must be at least 25, but less than 65 years old, on December 31, 2008.
	1040EZ	293E We didn't allow the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ. You or your spouse must be at least 25, but less than 65 years old, on December 31, 2008.
294	Default	294D We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 2 of your tax return due to a computation error.

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1040	294L	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 69 of Form 1040 due to a computation error.
1040A	294A	NA
1040EZ	294E	NA
295 Default	295D	We changed the amount claimed as additional child tax credit on page 2 of your tax return because there was an error on Form 8812, <i>Additional Child Tax Credit</i> . The error was in the: - computation of the credit and/or - transfer of that amount to page 2 of your tax return.
1040	295L	We changed the amount claimed as additional child tax credit on Line 65 of Form 1040 because there was an error on Form 8812, <i>Additional Child Tax Credit</i> . The error was in the: - computation of the credit on Line 13 of Form 8812 and/or - transfer of that amount to Line 65 of your Form 1040.
1040A	295A	We changed the amount claimed as additional child tax credit on Line 42 of Form 1040A because there was an error on Form 8812, <i>Additional Child Tax Credit</i> . The error was in the: - computation of the credit on Line 13 of Form 8812 and/or - transfer of that amount to Line 42 of Form 1040A.
1040EZ	295E	NA
296 Default	296D	We changed the amount claimed as other payments on page 2 of your tax return because there was an error on Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> . The error was in the: - computation of the credit on Form 4136, and/or - transfer of that amount to page 2 of your tax return.
1040	296L	We changed the amount claimed as other payments on Line 70 of your Form 1040 because there was an error on Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> . The error was in the: - computation of the credit on Line 17 of your Form 4136, and/or - transfer of that amount to Line 70 of your Form 1040.
1040A	296A	NA
1040EZ	296E	NA
297 Default	297D	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section.
1040	297L	We changed the amount claimed as total payments on Line 73 of your Form 1040 because there was an error in the addition of the payments section on your tax return.
1040A	297A	We changed the amount claimed as total payments on Line 44 of your Form 1040A because there was an error in the addition of the payments section on your tax return.
1040EZ	297E	We changed the amount claimed as total payments on Line 11 of your Form 1040EZ because there was an error in the addition of the payments section on your tax return.
298 Default	298D	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.
299 Default	299D	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.
1040	299L	We changed the refund amount on Line 75 or the amount you owe on Line 77 of your Form 1040 because the amount entered on your tax return was computed incorrectly.
1040A	299A	We changed the refund amount on Line 45a 46a or the amount you owe on Line 47 48 of your Form 1040A because the amount entered on your tax return was computed incorrectly.

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1040EZ	299E	We changed the refund amount on Line 13 or the amount you owe on Line 14 of your Form 1040EZ because the amount entered on your tax return was computed incorrectly.
300-499		International only
500	Default	We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on page 2 of your tax return to reflect our records.
	1040	We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on Line 72 of your Form 1040 to reflect our records.
	1040A	N/A
	1040EZ	N.A
501	NA	Vacant
502	Default	We didn't allow the amount claimed as medical savings account deduction on page 1 of your tax return because this deduction may not be claimed before tax year 1997.
503	Default	We changed the adjustments to income on page 1 of your tax return to include expenses from Form 3903, <i>Moving Expenses</i> . Moving expenses can't be claimed as an itemized deduction on Schedule A, <i>Itemized Deductions</i> , for the tax year of the return you filed.
504	N/A	Vacant
505	Default	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return. This deduction may only be claimed on tax returns filed for tax years 1990 and later.
506	Default	We changed the amount claimed as Educator Expenses Deduction on Page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to \$250.00 (\$500.00 for married filing jointly).
507	N/A	Vacant
508	Default	We didn't allow the reimbursed business expenses claimed as an adjustment to income on page 1 of your tax return. Reimbursements to postal employees were not included in the wages box of Form W-2 for tax years 1990 and later.
509	Default	We changed the amount of total tax on your tax return because the Health Savings Account deduction cannot be claimed before tax year 2004.
510	Default	We limited your total itemized deductions on your Schedule A, <i>Itemized Deductions</i> , because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
511	N/A	Vacant
512	N/A	Vacant
513	N/A	Vacant
514	N/A	Vacant
515	Default	We combined your ordinary income amounts from Form 1099 distributions and refigured your tax on Form 4972, <i>Tax on Lump-Sum Distributions</i> , using the ten-year averaging method. You may choose only one method on Form 4972 to compute the tax on your total distributions.
516	N/A	Vacant
517	N/A	Vacant
518	N/A	Vacant
519	N/A	Vacant
520	Default	We changed the amount of tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> , because there was an error in the computation of your adjustments and tax preference items on Part I.

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TPNC Form	DLS	Computer Prints
521	N/A	VACANT
522	Default	We changed the amount of tax on Form 6251, <i>Alternative Minimum Tax-Individuals</i> , because there was an error in the computation of alternative minimum tax.
523	N/A	Vacant
524	N/A	Vacant
525	Default	We didn't allow the amount claimed as adoption credit on page 2 of your tax return. The adoption credit may not be claimed on tax returns before tax year 1997.
526	N/A	Vacant
527	N/A	Vacant
528	N/A	Vacant
529	N/A	Vacant
530	Default	We computed your rate reduction credit on your 2001 tax return. Our records indicate you didn't receive the full amount of advance payment of this credit.
531	Default	We didn't allow the amount claimed as rate reduction credit on your 2001 tax return. Our records show you: <ul style="list-style-type: none"> • Don't qualify for this credit because you reported no taxable income for tax year 2001, or • Already received the maximum credit.
532	Default	We changed the amount claimed as rate reduction credit on your tax return because there was an error in the computation.
533	Default	We didn't allow the amount claimed as rate reduction credit on your tax return because taxpayers who were claimed as a dependent on another person's tax return are not entitled to the credit.
534	Default	We changed the amount of tax on your tax return. All eligible taxpayers received a one-time special benefit for tax year 2001. Taxpayers who were claimed as a dependent on another person's tax return were entitled to use a 10% tax rate. We refigured your tax using the 10% tax rate.
535	Default	We didn't allow the amount claimed as rate reduction credit on your tax return because the credit can only be claimed for tax year 2001.
536	Default	We changed the exemption amount claimed on page 2 of your tax return because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> • The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
1040		We changed the exemption amount claimed on line 42 of Form 1040 because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> • The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
1040A		We changed the exemption amount claimed on line 26 of Form 1040A because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> • The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
1040EZ		
537	Default	We changed the exemption amount claimed on page 2 of your return. One or more of the Taxpayer Identification Numbers on Form 8914 was missing or does not match the records of the Social Security Administration.
539	Default	We changed the amount claimed as Prior Year Earned Income or Additional Child Tax Credit Prior Year Income on page 2 of your return. When you elect to use Prior Year Earned Income to compute either Earned Income Credit or Additional

TPNC Form	DLS	Computer Prints
		Child Tax Credit you must use that same amount for both credits.
540	Default	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.
541	Default	We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return because you didn't provide the source of your nontaxable earned income.
542	Default	We didn't allow part or all of the amount claimed as Earned Income Credit (EIC) on your tax return because the modified adjusted gross income was computed incorrectly when figuring the EIC. The mistake may be due to losses reported on your tax return, the amount of tax-exempt interest you reported, or the computation of the non-taxable part of a pension, annuity or IRA distribution.
543	Default	We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return. The amount of nontaxable earned income isn't considered earned income, based on the source, and can't be used in the computation of the credit.
544	Default	We changed the amount claimed as Earned Income Credit on your tax return because your total nontaxable earned income was not included from Form(s) W-2.
545	Default	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040A	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040EZ	N/A
546	Default	We didn't allow the amount claimed as additional child tax credit on your tax return. For tax years 1998 through 2000 you must have had 3 or more qualifying children in order to be eligible for additional child tax credit.
547	Default	We changed the amount claimed as child tax and/or additional child tax credit on page 2 of your 2003 tax return because: <ul style="list-style-type: none"> ▪ No amount was entered, and/or ▪ The amount entered was incorrect based on your adjusted gross income and the number of boxes checked on Line 6c, and/or ▪ The credit amount was not correctly reduced by an amount received as an advance payment. <p>Note: <i>The total amount of child tax credit for which you are eligible must be reduced by any amount received as an advanced payment when figuring the amount to be entered on page 2 of your 2003 tax return.</i></p>
548		We changed the amount of total tax on your tax return because the following cannot be claimed before 2002: <ul style="list-style-type: none"> • Educator Expense Deduction • Tuition and Fees Deduction
549		We changed the amount of total tax on your tax return because the following cannot be claimed for tax years before 1998: <ul style="list-style-type: none"> • Student Loan Interest Deduction • Child Tax Credit • Education Credits • Additional Child Tax Credit
550		We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, <i>At-Risk Limitations</i> , was not attached to your tax return.

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		<ul style="list-style-type: none"> • Schedule C, <i>Profit or Loss From Business</i> • Schedule E, <i>Supplemental Income and Loss</i> • Schedule F, <i>Profit or Loss From Farming</i>
		Form 6198 is required when you indicate on Schedule C, E, or F that some investment is not at risk.
	1040	NA
	1040A	NA
	1040EZ	NA
551	Default	We didn't allow the amount claimed as moving expenses on page 1 of your tax return because Form 3903/3903F was incomplete or not attached to your tax return.
	1040	NA
	1040A	NA
	1040EZ	NA
552	Default	We didn't allow the amount claimed as casualty or theft losses on Schedule A, <i>Itemized Deductions</i> , because Form 4684, <i>Casualties and Theft Losses</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as casualty or theft losses on Line 20 of your Schedule A, <i>Itemized Deductions</i> , because Form 4684, <i>Casualties and Theft Losses</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
553	Default	We didn't allow the amount claimed as Unreimbursed Employee Expenses on Schedule A, <i>Itemized Deductions</i> , because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as Unreimbursed Employee Expenses on Line 21 of your Schedule A, <i>Itemized Deductions</i> , because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
554	Default	We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
555	Default	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and used the standard deduction or the higher standard deduction for age or blindness on page 2 of your tax return. This resulted in a lower taxable income.
	1040	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and used the standard deduction or the higher standard deduction for age or blindness on Line 39a of your Form 1040. This resulted in a lower taxable income.
	1040A	NA
	1040EZ	NA
556	N/A	Vacant

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557	N/A	Vacant
558	Default	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	Default	We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, <i>Tax for Certain Children Who Have Investment Income</i> , did not include the parent's taxable income.
	1040	We refigured the tax on Line 44 of your Form 1040 using the maximum tax rate. Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> , did not include the parent's taxable income.
	1040A	NA
	1040EZ	NA
560		We changed the tax on page 2 of your tax return using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040	We changed the tax on Line 44 of your Form 1040 using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040A	NA
	1040EZ	NA
561	N/A	Vacant
562	Default	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040EZ	NA
563	Default	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 53 of your Form 1040. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 30 of your Form 1040A. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
564	N/A	Vacant
565	Default	We didn't allow the amount claimed as credit for the elderly or the disabled on page 2 of your tax return. Schedule R, <i>Credit for the Elderly or the Disabled</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as credit for the elderly or the disabled on Line 53 of your Form 1040. Schedule R, <i>Credit for the Elderly or the Disabled</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as credit for the elderly or the disabled on Line 30 of your Form 1040A. Schedule R, <i>Credit for the Elderly or the Disabled</i> , was incomplete or not attached to your tax return.
	1040EZ	NA

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TPNC Form	DLS	Computer Prints
566	N/A	Vacant
567	N/A	Vacant
568	Default	We didn't allow the amount claimed as education credits on page 2 of your tax return. Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as education credits on Line 49 of your Form 1040. Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as education credits on Line 31 of your Form 1040A. Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
569	Default	We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as retirement savings contribution credit on Line 50 of your Form 1040 because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
570	N/A	Vacant
571	Default	We didn't allow the amount claimed as Residential Energy Credit on page 2 of your tax return. You can't claim Residential Energy Credit for tax years before 2006.
	1040	We didn't allow the amount claimed as Residential Energy Credit on line 52 of your Form 1040. You can't claim Residential Energy Credit for tax years before 2006.
	1040A	N/A
	1040EZ	N/A
572	Default	We didn't allow all or part of the amount claimed as Residential Energy Credit on page 2 of your tax return. Residential Energy credit is limited to the total amount of your tentative tax liability.
	1040	We didn't allow all or part of the amount claimed as Residential Energy Credit on Line 52 of your form 1040 because Form 5695, Residential Energy Credit is limited to the total amount of your tentative tax liability.
	1040A	NA
	1040EZ	N/A
573	Default	We didn't allow the amount claimed as credit from Form 8859 on page 2 of your tax return because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as credit from Form 8859 on Line 54 of your Form 1040 because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
574	Default	Since the Negative State Income Tax Refund amount claimed on page 1 of your return is more than your standard deduction, we used this amount as an item deduction for State and Local Income Taxes on Schedule A, Itemized Deduction. If you have other itemized deductions in addition to the State Income Tax Refund, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax.

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TPNC Form	DLS	Computer Prints
	1040	Since the Negative State Income Tax Refund amount claimed on line 10 of Form 1040 is more than your standard deduction, we used this amount as an item deduction for State and Local Income Taxes on line 5 of Schedule A, Itemized Deduction. If you have other itemized deductions in addition to the State Income Tax Refund, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax.
	1040A	N/A
	1040EZ	N/A
575	Default	We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as general business credit on Line 53 of your Form 1040 because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
576	Default	We didn't allow the IRA loss claimed on page 1 of your form 1040. The loss is subject to a 2% limitation and should be claimed as other expenses on Schedule A, Itemized Deduction. If you have other itemized deductions in addition to the IRA loss, you should file a Form 1040X (Amended U.S. Individual Income Tax Return).
	1040	We didn't allow the IRA loss claimed on line 15b page 1 of your form 1040 is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. If you have other itemized deductions in addition to the IRA loss, you should file a Form 1040X (Amended U.S. Individual Income Tax Return).
	1040A	We didn't allow the IRA loss claimed on line 11b page 1 of your form 1040A is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. If you have other itemized deductions in addition to the IRA loss, you should file a Form 1040X (Amended U.S. Individual Income Tax Return).
	1040EZ	N/A
577	Default	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.
	1040	We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on line 19 of Form 1040. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We have adjusted your return accordingly.
	1040A	We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on line 13 of Form 1040A. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We have adjusted your return accordingly.
	1040EZ	N/A We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on line 3 of Form 1040EZ. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We have adjusted your return accordingly.
578	Default	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 Deduction.
	1040	The amount claimed as Repayment of Social Security benefits on line 20b of Form 1040 is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We adjusted line 23 of your

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		Schedule A, Itemized Deductions to include the amount of repaid Social Security Benefits in the computation of line 27.
	1040A	N/A
	1040EZ	N/A
579	Default	The amount of gambling loss claimed on page 1 of 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. If you have other itemized deductions in additions to the gambling loss, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax.
	1040	The amount of gambling loss claimed on line 21 of your tax return should be claimed as other miscellaneous deductions on line 28 of 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 on line 28. If you have other itemized deductions in additions to the gambling loss, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax.
	1040A	N/A
	1040EZ	N/A
580	Default	We computed self-employment tax on page 2 of 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 in order to receive EIC.
	1040	We computed self-employment tax on Line 56 of your Form 1040 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 in order to receive EIC.
	1040A	NA
	1040EZ	NA
581	N/A	Vacant
582	Default	We didn't allow the amount claimed as federal income tax withheld on page 2 of your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040	We didn't allow the amount claimed as federal income tax withheld on Line 61 of your Form 1040 because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040A	We didn't allow the amount claimed as federal income tax withheld on Line 38 of your Form 1040A because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040EZ	We didn't allow the amount claimed as federal income tax withheld on Line 7 of your Form 1040EZ because Form(s) W-2 or other supporting documents were not attached to your tax return.
583	N/A	Vacant
584	N/A	Vacant
585	Default	We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	NA

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586	Default	We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return because your Form(s) W-2 didn't match the entry for wages.
	1040	We didn't allow part or all of the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040A	We didn't allow part or all of the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040EZ	We didn't allow part or all of the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ because your Form(s) W-2 didn't match the wages claimed on Line 1.
587	N/A	Vacant
588	N/A	Vacant
589	N/A	Vacant
590	Default	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.
	1040	We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on Line 65 of your Form 1040 because Form(s) W-2 was not attached to your tax return.
	1040A	NA
	1040EZ	NA
591	N/A	Vacant
592	Default	We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as additional child tax credit on Line 65 of your Form 1040 because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as additional child tax credit on Line 42 of your Form 1040A because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	N/A
593		Vacant
594	Default	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) 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.
595	Default	We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains was not attached to your tax return.
	1040	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains was not attached to your tax return.
	1040A	NA
	1040EZ	NA
596	Default	We changed the amount claimed as other payments on page 2 of your tax return because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.

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TPNC Form	DLS	Computer Prints
1040		We changed the amount claimed as other payments on Line 70 of your Form 1040 because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
1040A		NA
1040EZ		NA
597	NA	Vacant
598	Default	<p>We changed the amount of exemption claimed on page 2 of 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 the 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> <ul style="list-style-type: none"> • Education Credit, • Child Tax Credit or • Additional Child Tax Credit.
1040		<p>We changed the amount of exemption claimed on line 42 of Form 1040 for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the 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> <ul style="list-style-type: none"> • Education Credit, • Child Tax Credit or • Additional Child Tax Credit.
1040A		<p>We changed the amount of exemption claimed on line 26 of Form 1040A for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the 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>
1040EZ		N/A
599	NA	Vacant
600	N/A	Vacant
601	NA	VACANT
602	NA	VACANT
603	NA	VACANT
604	Default	<p>604D 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.</p> <p>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> <ul style="list-style-type: none"> Credit for Child & Dependent Care Expenses Education Credits Child Tax Credit Additional Child Tax Credit.
605	Default	<p>605D 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 last name doesn't match our records or the records provided by the Social Security Administration.</p>

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As a result, we disallowed one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits:

Credit for Child & Dependent Care Expenses
Education Credits
Child Tax Credit
Additional Child Tax Credit

606	Default	<p>606D We didn't allow the exemption claimed for any dependent born after December 31 of the tax year of the return you filed. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> - credit for child & dependent care expenses - child tax credit - additional child tax credit
	1040	<p>606L We didn't allow the exemption claimed for a dependent born after December 31, 2007, listed on your tax return. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> - credit for child & dependent care expenses - child tax credit - additional child tax credit
	1040A	<p>606A We didn't allow the exemption claimed for any dependent born after December 31, 2007, listed on your tax return. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> - credit for child & dependent care expenses - child tax credit - additional child tax credit
	1040EZ	<p>606E NA</p>
607	Default	<p>607D 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 may wish to contact the Social Security Administration if this information is incorrect.</p> <p>This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> - credit for child & dependent care expenses - child tax credit - additional child tax credit - earned income credit
608	Default	<p>608D 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 may wish to contact the Social Security Administration if this information is incorrect.</p> <p>This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> - credit for child & dependent care expenses - child tax credit - additional child tax credit - earned income credit
609	Default	<p>609D We didn't allow the exemption for one or more 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</p>

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		Social Security Number that matches 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, or any of the following credits:
		- credit for child & dependent care expenses
		- child tax credit
		- additional child tax credit
		- earned income credit
		Note: This change may also affect the Credit for Child & Dependent Care Expenses and Earned Income Credit regardless of whether an exemption was claimed for that dependent.
610	Default	610D We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040	610L We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040A	610A We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040EZ	NA
611	Default	611D We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040	611L We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040A	611A We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040EZ	611E We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
612	Default	612D We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
	1040	612L We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
	1040A	612A We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate

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		letter explaining the claim disallowance.
1040EZ	612E	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
613	Default	613D We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040	613L We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040A	613A We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040EZ	613E We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
614	Default	We changed the amount of social security and medicare tax on wages not reported to employer on page 2 of your tax return. There was an error on Form 8919, <i>Unreported Social Security and Medicare Tax on Wages</i> . The error was in the: <ul style="list-style-type: none"> • Computation of the tax on Form 8919 and/or • Transfer of that amount to page 2 of your tax return.
	1040	We changed the amount of social security and medicare tax on wages not reported to employer on Line 57 of your Form 1040. There was an error on Form 8919, <i>Unreported Social Security and Medicare Tax on Wages</i> . The error was in the: <ul style="list-style-type: none"> • Computation of the tax on Line 13 of Form 8914 and/or • Transfer of that amount to Line 57 of your Form 1040.
	1040A	N/A
	1040EZ	N/A
615	Default	We didn't allow the recovery rebate credit claimed on your tax return. Your social security number (SSN) was either missing or incomplete.
	1040	We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your social security number (SSN) was either missing or incomplete.
	1040A	We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your social security number (SSN) was either missing or incomplete.
	1040EZ	We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your social security number (SSN) was either missing or incomplete.
616	Default	We didn't allow the recovery rebate credit claimed on your tax return. Your spouses social security number (SSN) was either missing or incomplete.
	1040	We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your spouses social security number (SSN) was either missing or incomplete.
	1040A	We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your spouses social security number (SSN) was either missing or incomplete.
	1040EZ	We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your spouses social security number (SSN) was either missing or incomplete.
617	Default	We changed the amount of the recovery rebate credit claimed on your tax return. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
	1040	We changed the amount of the recovery rebate credit claimed on line 70 of your Form 1040. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
	1040A	We changed the amount of the recovery rebate credit claimed on line 42 of your Form 1040A. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.

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	1040EZ	We changed the amount of the recovery rebate credit claimed on line 9 of your Form 1040EZ. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
618	Default	We didn't allow the recovery rebate credit claimed on your tax return. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
	1040	We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
	1040A	We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
	1040EZ	We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
619	Default	We changed the amount of the recovery rebate credit claimed on your tax return. There was an error on the worksheet used to compute the credit.
	1040	We changed the amount of the recovery rebate credit claimed on Line 70 of your Form 1040. There was an error on the worksheet used to compute the credit.
	1040A	We changed the amount of the recovery rebate credit claimed on Line 42 of your Form 1040A. There was an error on the worksheet used to compute the credit.
	1040EZ	We changed the amount of the recovery rebate credit claimed on Line 9 of your Form 1040EZ. There was an error on the worksheet used to compute the credit.
620	Default	We didn't allow the recovery rebate credit you claimed on your tax return. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
	1040	We didn't allow the recovery rebate credit you claimed on Line 70 of your Form 1040. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
	1040A	We didn't allow the recovery rebate credit you claimed on Line 42 of your Form 1040A. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
	1040EZ	We didn't allow the recovery rebate credit you claimed on Line 9 of your Form 1040EZ. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
621	Default	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.
	1040	We changed the amount of the recovery rebate credit you claimed on Line 70 of your Form 1040 because the amount entered was computed incorrectly.
	1040A	We changed the amount of the recovery rebate credit you claimed on Line 42 of your Form 1040A because the amount entered was computed incorrectly.
	1040EZ	We changed the amount of the recovery rebate credit you claimed on Line 9 of your Form 1040EZ because the amount entered was computed incorrectly.
622	Default	We changed the amount of the recovery rebate credit you claimed on your tax return because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
	1040	We changed the amount of the recovery rebate credit you claimed on Line 70 of your Form 1040 because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.

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1040A		We changed the amount of the recovery rebate credit you claimed on Line 42 of your Form 1040A because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
1040EZ		We changed the amount of the recovery rebate credit you claimed on Line 9 of your Form 1040EZ because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
623	Default	We didn't allow the recovery rebate credit you claimed on your tax return. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040	We didn't allow the recovery rebate credit you claimed on Line 70 of your Form 1040. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040A	We didn't allow the recovery rebate credit you claimed on Line 42 of your Form 1040A. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040EZ	We didn't allow the recovery rebate credit you claimed on Line 9 of your Form 1040EZ. You do not qualify for the credit since there was no qualifying income shown on your return.
624	Default	We computed your recovery rebate credit for you.
	1040	We computed your recovery rebate credit for you on Line 70 of Form 1040.
	1040A	We computed your recovery rebate credit for you on Line 42 of Form 1040A.
	1040EZ	We computed your recovery rebate credit for you on Line 9 of Form 1040EZ.
625		Vacant
626		Vacant
627		Vacant
628		Vacant
629		Vacant
630		Vacant
631		Vacant
632		Vacant
633		Vacant
634		Vacant
635		Vacant
636		Vacant
637		Vacant
638		Vacant
639		Vacant
640		Vacant
641		Vacant
642		Vacant
643		Vacant
644		Vacant
645		Vacant
646		Vacant
647	Default	We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on Schedule A, Itemized Deduction on your return. Your adjusted gross income is greater than \$54,000 for married filing separately or \$190,000 for single, head of

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		household or qualifying widow(er) with dependent child or married filing joint.
1040		We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on line 13, Schedule A. Your adjusted gross income is greater than \$54,000 for married filing separately or \$190,000 for single, head of household or qualifying widow(er) with dependent child or married filing joint.
1040A		N/A
1040EZ		N/A
648		Vacant
649	Default	We changed the amount of First-Time Homebuyer Credit Repayment included in the total for total tax on page 2 of your tax return. The error was in the computation of First-Time Homebuyer Credit Repayment and/or the addition of that amount to total tax page 2 of your tax return.
1040		We changed the amount of First-Time Homebuyer Credit Repayment included in total for total tax line 60 of Form 1040. The error was in the computation of First-Time Homebuyer Credit Repayment, Form 5405 and/or the addition of the amount to Line 60 of your Form 1040.
1040A		N/A
1040EZ		N/A
650	Default	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.
1040		We changed the amount of tax on your Form 1040. 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.
1040A		We changed the amount of tax on your Form 1040A. 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.
1040EZ		We changed the amount of tax on your Form 1040EZ. 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 listed.
651		Vacant
652		Vacant
653	Default	We can't allow the amount claimed as Earned Income Credit on page 2 of your tax return. We have no record of receiving Form 8862, Information to Claim Earned Income Credit after Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience.
		Note: The IRS may request additional verification in addition to the completed Form 8862.
1040		We can't allow the amount claimed as Earned Income Credit on Line 61a of your Form 1040. We have no record of receiving Form 8862, Information to Claim Earned Income Credit after Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience.
		Note: The IRS may request additional verification in addition to the completed Form 8862

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1040A		We can't allow the amount claimed as Earned Income Credit on Line 40a of your Form 1040A. We have no record of receiving Form 8862, Information to Claim Earned Income Credit after Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience. Note: The IRS may request additional verification in addition to the completed Form 8862
1040EZ		NA
654	Default	We didn't allow the amount of Making Work Pay and Government Retiree Credit claimed on your return. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040	We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 63 of your Form 1040. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040A	We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 40 of your Form 1040A. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040EZ	We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 8 of your Form 1040EZ. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
655	Default	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the credit. NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must have a Social Security Number issued to you by the Social Security Administration.
	1040	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the credit. NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must have a Social Security Number issued to you by the Social Security Administration.
	1040A	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the credit. NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must have a Social Security Number issued to you by the Social Security Administration.
	1040EZ	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the credit. NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you

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TPNC Form	DLS	Computer Prints
		must have a Social Security Number issued to you by the Social Security Administration.
656	Default	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must use the SSN issued to you by the Social Security Administration.</p>
	1040	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must use the SSN issued to you by the Social Security Administration.</p>
	1040A	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must use the SSN issued to you by the Social Security Administration.</p>
	1040EZ	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, you must use the SSN issued to you by the Social Security Administration.</p>
657	Default	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.</p>
	1040	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.</p>
	1040A	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both</p>

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TPNC Form	DLS	Computer Prints
		you and your must have a Social Security Number issued to you by the Social Security Administration.
1040EZ		<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.</p>
658	Default	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. The Social Security Number (SSN) or last name for yourself and your spouse doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by the Social Security Administration.</p>
1040		<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The Social Security Number (SSN) or last name for yourself and your spouse doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by the Social Security Administration.</p>
1040A		<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The Social Security Number (SSN) or last name for yourself and your spouse doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by the Social Security Administration.</p>
1040EZ		<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The Social Security Number (SSN) or last name for yourself and your spouse doesn't match our records or the records provided by the Social Security Administration.</p> <p>NOTE: To be eligible for Making Work Pay and Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by the Social Security Administration.</p>
659	Default	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. Information on your return indicates you can be claimed as a dependent on someone else's return.</p>
	1040	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. Information on your return indicates you can be claimed as a dependent on someone else's return.</p>
	1040A	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. Information on your return indicates you can be claimed as a dependent on someone else's return.</p>
	1040EZ	<p>We didn't allow the amount claimed as Making Work Pay and Government Retiree</p>

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		Credit on line 8, Form 1040EZ. Information on your return indicates you can be claimed as a dependent on someone else's return.
660	Default	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. Your adjusted gross income is equal to or greater than \$95,000 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$190,000 for married filing joint.
	1040	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. Your adjusted gross income is equal to or greater than \$95,000 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$190,000 for married filing joint.
	1040A	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. Your adjusted gross income is equal to or greater than \$95,000 for single, married filing separately, head of household or and qualifying widow(er) with dependent child or \$190,000 for married filing joint.
	1040EZ	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. Your adjusted gross income is equal to or greater than \$95,000 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$190,000 for married filing joint.
661	Default	Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit on your return and have computed the credit for you. If you elect to claim the Making Work Pay and Government Retiree Credit in future years a completed Schedule M, Making Work Pay and Government Retiree Credit needs to be completed and attached to your return when filed in order to allow the claim.
	1040	Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit on line 63, Form 1040 of your return and have computed the credit for you. If you elect to claim the Making Work Pay and Government Retiree Credit in future years a completed Schedule M, Making Work Pay and Government Retiree Credit needs to be completed and attached to your return when filed in order to allow the claim.
	1040A	Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit on line 40, Form 1040 of your return and have computed the credit for you. If you elect to claim the Making Work Pay and Government Retiree Credit in future years a completed Schedule M, Making Work Pay and Government Retiree Credit needs to be completed and attached to your return when filed in order to allow the claim.
	1040EZ	Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ of your return and have computed the credit for you.
662	Default	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent child or married filing separate.
	1040	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent child or married filing separate.
	1040A	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent child or married filing separate.
	1040EZ	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent child or married

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		filing separate.
663	Default	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. There is error in applying the 6.2 % limitation when your earned income is equal to or less than \$6,451 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$12.903 for married filing joint.
	1040	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. There is error in applying the 6.2 % limitation when your earned income is equal to or less than \$6,451 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$12.903 for married filing joint.
	1040A	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. There is error in applying the 6.2 % limitation when your earned income is equal to or less than \$6,451 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$12.903 for married filing joint.
	1040EZ	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. There is error in applying the 6.2 % limitation when your earned income is equal to or less than \$6,451 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$12.903 for married filing joint.
664	Default	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount received in 2008 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount for Making Work Pay and Government Retiree Credit on Schedule M.
	1040	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The amount received in 2008 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 14, Schedule M.
	1040A	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The amount received in 2008 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 14, Schedule M.
	1040EZ	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The amount received in 2008 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 11, Worksheet for line 8 – Making Work Pay Credit.
665	Default	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount used to compute the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The amount used on line 10, Schedule M when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040A	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The amount used on line 10, Schedule M when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040EZ	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The amount used on line 10, Worksheet for line 8 – Making Work Pay Credit when computing the total amount for Making Work

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TPNC Form	DLS	Computer Prints
		Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
666	Default	Vacant
667		We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The error is in the computation of the total amount for Making Work Pay and Government Retiree Credit on Schedule M and/or the transfer of the amount from Schedule M to page 2 of your return.
668	Default	We changed the amount claimed as health coverage tax credit on page 2 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 2 of your tax return.
	1040	We changed the amount claimed as health coverage tax credit on Line 70 of your Form 1040 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 Line 68 of your Form 1040.
	1040A	NA
	1040EZ	NA
669	Default	We didn't allow part or all of the amount claimed as health coverage tax credit on page 2 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.
	1040	We didn't allow part or all of the amount claimed as health coverage tax credit on line 70 of your Form 1040 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.
	1040A	NA
	1040EZ	NA
670	Default	We didn't allow part or all of the amount claimed as health coverage tax credit from Form 8885 on page 2 of 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.
	1040	We didn't allow part or all of the amount claimed as health coverage tax credit from Form 8885 on line 68 of your Form 1040. 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.
	1040A	NA
	1040EZ	NA
671	N/A	Vacant
672	N/A	Vacant
673	Default	We have changed or didn't allow the amount claimed as Refundable Hope Education Credit on page 2 of your return. The Social Security Number (SSN) for a qualifying student(s) claimed on Form 8863, Education Credits is missing.

TPNC Form	DLS	Computer Prints
	1040	We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 is missing.
	1040A	We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 66 on line 43, Form 1040A. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 is missing.
	1040EZ	N/A
674	Default	We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. The Social Security Number (SSN) for a qualifying student(s) claimed on Form 8863, Education Credits doesn't match our records or the records provided by the Social Security Administration.
	1040	We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 doesn't match our records or the records provided by the Social Security Administration.
	1040A	We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 doesn't match our records or the records provided by the Social Security Administration.
	1040EZ	N/A
675	Default	We didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. This credit is not allowed if your filing status is Married Filing Separately.
	1040	We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. This credit is not allowed if your filing status is Married Filing Separately.
	1040A	We didn't allow the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. This credit is not allowed if your filing status is Married Filing Separately.
	1040EZ	N/A
676	Default	We didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040	We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040A	We didn't allow the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040EZ	N/A
677	Default	We didn't allow the amount of Refundable Hope Education Credit claimed on your return. To claim the credit your adjusted gross income needs to be less than \$90,000 for status of single, head of household or qualifying widow(er) with dependent child or \$180,000 for married filing joint filing statuses.
	1040	We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. To claim the credit your adjusted gross income needs to be less than \$90,000 for single, head of household or qualifying widow(er) with dependent child or \$180,000 for married filing joint filing statuses.
	1040A	We didn't allow the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. To claim the credit your adjusted gross income needs to be less than \$90,000 for single, head of household or qualifying widow(er) with dependent child or \$180,000 for married filing joint filing statuses.
	1040EZ	N/A
678	Default	We changed the amount of Refundable Hope Education Credit claimed on page 2

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		of your return. The error is in the computation of the total amount for Refundable Hope Education Credit, Form 8863 and/or the transfer of the amount from Form 8863 to page 2 of your return.
1040		We changed the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The error is in the computation of the total amount on line 16, Form 8863 and/or the transfer of the amount to line 66 of your Form 1040.
1040A		We changed the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. The error is in the computation of the total amount on line 16, Form 8863 and/or the transfer of the amount to line 43 of your Form 1040.
1040EZ		N/A
679	N/A	Vacant
680	Default	We changed the amount claimed as first-time homebuyer credit on your return. There was an error in figuring and/or transferring the amount of credit from Form 5405, First Time Homebuyer Credit on page 2, Form 1040.
	1040	We changed the amount claimed as first-time homebuyer credit on line 67 of your Form 1040. There was an error in figuring and/or transferring the amount of credit from Form 5405, First-Time Homebuyer Credit on page 2, Form 1040.
	1040A	NA
	1040EZ	NA
681	Default	We changed the amount claimed as first-time homebuyer credit on your return. The amount claimed exceeds the limit of \$7,550 for married filing jointly or \$3,750 for single, head of household, qualified widower with dependent children or married filing separate.
	1040	We changed the amount claimed as first-time homebuyer credit on line 69, Form 1040. The amount claimed exceeds the limit of \$7,550 for married filing jointly or \$3,750 for single, head of household, qualified widower with dependent children or married filing separate.
	1040A	NA
	1040EZ	NA
682	Default	We changed the amount claimed as first-time homebuyer credit on your return. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent children or married filing separate.
	1040	We changed the amount claimed as first-time homebuyer credit on line 69, Form 1040. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent children or married filing separate.
	1040A	NA
	1040EZ	NA
683	Default	We didn't allow the amount claimed as first-time homebuyer credit on your tax return. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as first-time homebuyer credit on line 69, Form 1040. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
684	N/A	Vacant
685	N/A	Vacant
686	N/A	Vacant
687	N/A	Vacant

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688	N/A	Vacant
689	N/A	Vacant
690	N/A	Vacant
691	N/A	Vacant
692	N/A	Vacant
693	N/A	Vacant
694	N/A	Vacant
995	N/A	Vacant
696	N/A	Vacant
697	N/A	Vacant
698	N/A	Vacant
699	N/A	Vacant

701 Default 701D We didn't allow your spouse's exemption and earned income credit (EIC). 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.

1040L 701L We didn't allow your spouse's exemption on Line 6b and earned income credit (EIC) on Line 66a of your Form 1040. 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.

1040A 701A We didn't allow your spouse's exemption on Line 6b and Earned Income Credit (EIC) on Line 41A of your Form 1040A. 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.

1040EZ 701E We didn't allow your spouse's exemption and earned income credit (EIC) on Line 9A of your Form 1040EZ. 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.

702 Default 702D 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.

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Security Administration.

1040L 702L We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 66a of your Form 1040. 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.

1040A 702A We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 41A of your Form 1040A. 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.

1040EZ 702E We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 9A of your Form 1040EZ. 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.

741 Default 741D We didn't allow part or all of the earned income credit (EIC) claimed 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 don't meet the age requirement.

1040L 741L We didn't allow part or all of the earned income credit (EIC) claimed on Line 66a of your Form 1040. 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 don't meet the age requirement.

1040A 741A We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 41a of your Form 1040A. 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 don't meet the age requirement.

1040EZ 741E We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 9a of your Form 1040EZ. 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 don't meet the age requirement.

742 NA VACANT

743 Default 743D We didn't allow part or all, of the amount claimed as earned income credit (EIC) on page 2 of your tax return. For one or more of the children listed on your Schedule EIC, *Earned Income Credit*:

- The Social Security Number is missing or
- The last name doesn't match our records or the records of the Social Security Administration.

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1040L	743L	We didn't allow part or all, of the amount claimed as earned income credit (EIC) on Line 66a of your Form 1040. For one or more of the children listed on your Schedule EIC, Earned Income Credit:
		<ul style="list-style-type: none"> - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
1040A	743A	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 41a of your Form 1040A. For one or more of the children listed on your Schedule EIC, Earned Income Credit:
		<ul style="list-style-type: none"> - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
1040EZ	743E	NA
744	NA	VACANT
745	Default	745D We didn't allow part or all of the Earned Income Credit (EIC) claimed on page 2 of your tax return. The child or children listed on your Schedule EIC, <i>Earned Income Credit</i> , 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.
1040L	745L	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on Line 66a of your Form 1040. The child or children listed on your Schedule EIC, <i>Earned Income Credit</i> , 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.
1040A	745A	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on Line 41a of your Form 1040A. The child or children listed on your Schedule EIC, <i>Earned Income Credit</i> , 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.
1040EZ	745E	NA
748	Default	748D We didn't allow your personal exemption on Line 6A 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.

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1040L 748L We didn't allow your personal exemption on Line 6a and Earned Income Credit (EIC) on Line 66a of your Form 1040. 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.

1040A 748A We didn't allow your personal exemption on Line 6A and Earned Income Credit (EIC) on Line 41a of your Form 1040A. 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.

1040EZ 748E We didn't allow your personal exemption and Earned Income Credit (EIC) on Line 9A of your Form 1040EZ. 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 2555/2555EZ**TPNC Form DLS Computer Prints**

300	Default	300D	We can't allow your foreign earned income exclusion or deduction. The required Form 2555/2555EZ was either incomplete or not attached. We have changed your tax return accordingly.
301	Default	301D	We can't allow your foreign earned income exclusion, housing exclusion or housing deduction. The required Form 2555 was either incomplete or not attached. We have changed your tax return accordingly
302	Default	302D	We can't allow your foreign earned income exclusion. You and your spouse must each file separate Forms 2555/2555EZ to exclude your foreign earned income on your joint return. We have changed your tax return accordingly.
303	Default	303D	Your foreign earned income exclusion on Form 2555/2555EZ can't be more than your foreign earned income for the year. We have changed your tax return accordingly
304	Default	304D	You can't exclude more than \$87,600 of foreign earned income on Form 2555/2555EZ. We have changed your tax return accordingly
305	Default	305D	You figured the amount on Form 2555/2555-EZ, incorrectly. We have changed your tax return accordingly
307	Default	307D	You figured your foreign earned income exclusion, housing exclusion or housing deduction incorrectly on Form 2555. We have changed your tax return accordingly
308	Default	308D	You transferred your foreign earned income exclusion or deduction incorrectly from Form 2555/2555EZ to your Form 1040, Page 1. We have changed your tax return accordingly
309	Default	309D	Your Foreign Earned Income Exclusion, Form 2555/2555EZ was disallowed because you did not meet the Tax Home Test and either the Bona Fide residence or the Physical Presence Test. We have changed your tax return accordingly.

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TPNC Form	DLS	Computer Prints
310	Default	310D We cannot allow your exclusion of foreign earned income because you are resident of a U.S. Possession or Territory. We have changed your tax return accordingly.
311	Default	311D We cannot allow your exclusion of foreign earned income because you did not respond to our request for the number of days that you were present in the U.S. We have changed your tax return accordingly.
312	Default	312D You cannot compute foreign tax credit on income that is excluded on Form 2555/2555-EZ. We have changed your tax return accordingly.
313	Default	313D We cannot allow your exclusion of foreign earned income because the income was earned at Raytheon Christchurch, New Zealand, Antarctic Support Associates or Honeywell International Inc. We have changed your tax return accordingly.
314	1040	314D We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on page 1 of your Form 1040. Travel to Cuba is restricted. You cannot use the time spent in Cuba or any income earned in Cuba to qualify for the foreign earned income exclusion.
315	1040	We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on page 1 of your Form 1040. Travel to Iraq is restricted. You cannot use the time spent in Iraq or any income earned in Iraq to qualify for the foreign earned income exclusion.
316	1040	We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on page 1 of your Form 1040. Travel to Libya is restricted. You cannot use the time spent in Libya or any income earned in Libya to qualify for the foreign earned income exclusion.
317		VACANT
318		VACANT
319		VACANT

Dual Status

TPNC Form	DLS	Computer Prints
320	Default	320D We do not have a record of a valid Taxpayer Identification Number for your spouse and/or dependents. We have changed your tax return accordingly.
321	Default	321D Dual Status taxpayers cannot file a joint tax 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.
322	Default	322D Dual Status taxpayers cannot file Head of Household. Based on the information on your return, we recomputed your taxes using Single tax rates. We have changed your tax return accordingly.
323	Default	323D Dual Status taxpayers cannot file Head of Household. Based on the information on your return, we recomputed your taxes using Married Filing Separate tax rates. We have changed your tax return accordingly.
324	Default	324D As dual status taxpayer, you aren't entitled to the standard deduction. We have changed your tax return accordingly.
325	Default	325D You figured your taxable income incorrectly on your dual status return when you combined the effectively connected income from your statement with the income on the return. We have changed your tax return accordingly.
	1040/Dual Status	You did not combine your income from your Dual Status Statement to your Dual Status Return correctly. We have adjusted your return accordingly.

International Form 1040

TPNC Form	DLS	Computer Prints
326	Default	326D You transferred your tax due on income not effectively connected to a U.S. trade or business incorrectly from your Form 1040NR, page 4, to your Form 1040, page

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2. We have changed your tax return accordingly.

327	Default	327D	We can't allow your earned income credit. It appears you don't qualify. We have changed your tax return accordingly. If you believe you do qualify, you should file an amended return on Form 1040X and provide the U.S. address and length of time you lived in the U.S.
328	Default	328D	We didn't receive your answer to our request for the dates you were in the U.S. Therefore, we changed your dual status return using only Form 1040NR. We have changed your tax return accordingly.
329	Default	329D	We changed the amount of total tax on page 1 of your tax return because there was an addition error.
	1040-SS		We changed the amount of total tax on Line 5 of your Form 1040-SS because there was an error adding Lines 3 through 4.
330	Default	330D	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on <i>Self-Employment Tax</i> . The error was in the: <ul style="list-style-type: none"> ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 of your tax return.
	1040-SS		We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4, <i>Self-Employment Tax</i> . The error was in the: <ul style="list-style-type: none"> ▪ Computation of the self-employment tax on page 4 and/or ▪ Transfer of that amount to Line 3 of your Form 1040-SS.
331	Default	331D	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.
	1040-SS		We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 7 of your tax Form 1040-SS due to a computation error.
332	Default	332D	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.
	1040-SS		We didn't allow the amount claimed for additional child tax credit on Line 8 of your Form 1040-SS because Form(s) 499R-2, W-2PR or other supporting documents for page 2 Part II Line 2 were not attached to your tax return.
333	Default	333D	We computed your tax for you.
	1040-SS		We computed your tax on Line 5 of your Form 1040-SS for you.
334	Default	334D	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on page 4 of your tax return. The error was in the: <ul style="list-style-type: none"> ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return.
	1040-SS		We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4 of your Form 1040-SS. The error was in the: <ul style="list-style-type: none"> ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return.
335	Default	335D	We changed the amount of household employment taxes on page 1 of your tax return. There was an error in the computation of federal unemployment tax on Schedule H, Household Employment Taxes.
	1040-SS		We changed the amount of household employment taxes on Line 4 of your Form 1040-SS. There was an error in the computation of federal unemployment tax on Schedule H, <i>Household Employment Taxes</i> .

TPNC Form	DLS	Computer Prints
336	Default	<p>We changed the amount of household employment taxes on page 1 of 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, <i>Household Employment Taxes</i>:</p> <ul style="list-style-type: none"> ▪ Social Security ▪ Medicare ▪ Federal Income Taxes ▪ Net Taxes
	1040-SS	<p>We changed the amount of household employment taxes on Line 4 of your Form 1040-SS. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, <i>Household Employment Taxes</i>:</p> <ul style="list-style-type: none"> ▪ Social Security ▪ Medicare ▪ Federal Income Taxes ▪ Net Taxes
337	Default	337D We changed the household employment taxes on page 1 of your tax return. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i> , 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, <i>Corrected Wage and Tax Statement</i> , to correct the Social Security and Medicare wages you reported.
	1040-SS	<p>We changed the household employment taxes on Line 4 of your Form 1040-SS. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i>, 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, <i>Corrected Wage and Tax Statement</i>, to correct the Social Security and Medicare wages you reported.</p>
338	Default	338D We changed the amount of household employment taxes on page 1 of your tax return because there was an error on Schedule H, <i>Household Employment Taxes</i> . The error was in the:
	1040-SS	<ul style="list-style-type: none"> ▪ Computation of the total tax on Schedule H and/or ▪ Transfer of that amount to page 1 of your tax return. <p>We changed the amount of household employment taxes on line 4 of your Form 1040-SS because there was an error on Schedule H, <i>Household Employment Taxes</i>. The error was in the:</p> <ul style="list-style-type: none"> ▪ Computation of the total tax on Schedule H and/or ▪ Transfer of that amount to Line 4 of your Form 1040-SS.
339	Default	339D 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.
	1040-SS	We didn't allow part or all of your additional child tax credit on Line 8 of your Form 1040-SS. One or more of your children exceeds the age limitation.
340	Default	340D We can't allow a deduction for a U.S. Government Cost-of-Living allowance. We changed your return accordingly
341	Default	341D Your credit on Form 8689, "Allocation of Income Tax to the Virgin Islands", can't be more than the tax due on your Form 1040. We changed your return accordingly.
342	Default	342D We can't allow your Guam withholding since we've unable to determine your place of residence. We changed your return accordingly.
343	Default	343D 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.
344	1040-SS	We changed your tax based on the information you provided in response to our previous correspondence.

Any line marked with # is for official use only

TPNC	Form	DLS	Computer Prints
345	Default		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.
	1040-SS		We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on Line 7 of your Form 1040-SS because Form(s) W-2PR, 499R was not attached to your tax return.
346	Default		We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section.
	1040-SS		We changed the amount claimed as total payments on line 10 of our Form 1040-SS because there was an error in the addition of the payments section on your tax return.
347	1040-SS		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.
348	1040-SS		We changed the Telephone Excise Tax refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
349	1040-SS		We didn't allow all or part of the Telephone Excise Tax refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
350	1040-SS		We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
351	Default		We changed the amount claimed as health coverage tax credit on page 1 of your tax return because of an error on Form 8885, <i>Health Coverage Tax Credit</i> . The error was in the:
			<ul style="list-style-type: none"> ▪ Computation of the total credit amount and/or ▪ Transfer of that amount to page 1 of your tax return.
	1040-SS		We changed the amount claimed as health coverage tax credit on line 9 of your Form 1040-SS because of an error on Form 8885, <i>Health Coverage Tax Credit</i> . The error was in the:
			<ul style="list-style-type: none"> ▪ Computation of the total credit amount and/or ▪ Transfer of that amount to Line 9 of your Form 1040-SS.
352	Default		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:
			<ul style="list-style-type: none"> ▪ 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, <i>Health Coverage Tax Credit</i>, was not attached to your return.
	1040-SS		We didn't allow part or all of the amount claimed as health coverage tax credit on Line 9 of your Form 1040-SS for one of the following reasons:
			<ul style="list-style-type: none"> ▪ 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, <i>Health Coverage Tax Credit</i>, was not attached to your return.

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359	Default	359D	<p>We changed the amount of total tax on page 1 of your tax return because there was an addition error.</p> <p>Corregimos la cantidad total de la contribución en la página 1 de su planilla contributiva, porque hubo un error en la suma.</p>
	1040-PR		<p>We changed the amount of total tax on Line 5 of your Form 1040-PR because there was an error adding Line 3 through 4.</p> <p>Corregimos la cantidad total de la contribución en la Línea 5 de su Forma 1040-PR, porque sumando la Línea 3 hasta la 4 hubo un error.</p>
360	Default		<p>We changed the amount of self-employment tax on page 1 of your tax return because there was an error on <i>Self-Employment Tax</i>. The error was in the:</p> <ul style="list-style-type: none"> - Computation of the self-employment tax and/or - Transfer of that amount to page 1 of your tax return. <p>Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 1 de su planilla de contribución, porque hubo un error en la <i>Contribución Sobre el Trabajo por Cuenta Propia</i>. El error era en:</p> <ul style="list-style-type: none"> - El cómputo de la contribución sobre el trabajo por cuenta propia y/o - La transferencia de esa cantidad a la página 1 de su planilla de contribución.
	1040-PR		<p>We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4, <i>Self-Employment Tax</i>. The error was in the:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Computation of the self-employment tax on page 4 and/or <input type="checkbox"/> Transfer of that amount to Line 3 of your Form 1040-PR. <p>Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 3 de su Forma 1040-PR, porque hubo un error en la página 4, <i>Contribución Sobre el Trabajo por Cuenta Propia</i>. El error era en:</p> <ul style="list-style-type: none"> - El cómputo de la contribución sobre el trabajo por cuenta propia en la página 4, y/o - La transferencia de esa cantidad a la Línea 3 de su Forma 1040-PR.
361	Default		<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.</p>
	1040-PR		<p>We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 7 of your tax Form 1040-PR 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 Línea 7 de su Forma 1040-PR debido a un error del cómputo.</p>

TPNC	Form	DLS	Computer Prints
362	Default		<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 contributivo adicional por hijo porque la/las Forma(s) 499R-2, W-2PR u otros comprobantes no fueron incluidos en su planilla de contribución.</p>
	1040-PR		<p>We didn't allow the amount claimed for additional child tax credit on Line 8 of your Form 1040-PR because Form(s) 499R-2, W-2PR or other supporting documents for page 2 Part II Line 2 were not attached to your tax return.</p> <p>No le concedimos la cantidad reclamada como crédito contributivo adicional por hijo en la Línea 8 de su Forma 1040-PR, porque las Formas 499R-2, W-2PR u otros comprobantes no fueron incluidos para la página 2, Parte II, Línea 2 en su planilla contributiva.</p>
363	Default	363D	<p>We computed your tax for you.</p> <p>Computamos por usted su contribución.</p>
	1040-PR		<p>We computed your tax on Line 5 of your Form 1040-PR for you.</p> <p>Computamos por usted su contribución en la Línea 5 de su Forma 1040-PR.</p>
364	Default	364D	<p>We changed the amount of self-employment tax on page 1 of your tax return because there was an error on page 4 of your tax return. The error was in the:</p> <ul style="list-style-type: none"> ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return. <p>Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 1 de su planilla contributiva, porque hubo un error en la página 4 de su planilla de contribución. El error era en:</p> <ul style="list-style-type: none"> ▪ El cómputo de la contribución sobre el trabajo por cuenta propia y/o ▪ La transferencia de esa cantidad a la página 1 de su planilla de contribución.
	1040-PR		<p>We changed the amount of self-employment tax on Line 3 of your Form 1040-PR because there was an error on page 4 of your Form 1040-PR. The error was in the:</p> <ul style="list-style-type: none"> ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return. <p>Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 3 de su Forma 1040-PR, porque hubo un error en la página 4 de su Forma 1040-PR. El error era en:</p> <ul style="list-style-type: none"> ▪ El cómputo de la contribución sobre el trabajo por cuenta propia y/o ▪ La transferencia de esa cantidad a la página 1 de su planilla de contribución.
365	Default	365D	<p>Corregimos 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, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>.</p>

TPNC Form	DLS	Computer Prints
1040-PR		<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>Corregimos la cantidad sobre las contribuciones de los empleados domésticos en la Línea 4 de su Forma 1040-PR. Hubo un error en el cómputo de la contribución federal sobre el desempleo en el Anexo H-PR, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>.</p>
366	Default	<p>Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. Hubo un error en el cómputo de una o más de las siguientes contribuciones ó la suma total de estas cantidades en el Anexo H-PR, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>:</p> <ul style="list-style-type: none"> - Seguro Social - Medicare - Contribuciones Sobre el Ingreso Federal - Contribuciones Netas
1040-PR		<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 one or more of the following taxes or the totaling of these amounts on Schedule H, <i>Household Employment Taxes</i>:</p> <ul style="list-style-type: none"> - Social Security - Medicare - Federal Income Taxes - Net Taxes <p>Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR. Hubo un error en el cómputo de una o más de las siguientes contribuciones ó la suma total de estas cantidades en el Anexo H-PR, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>:</p> <ul style="list-style-type: none"> - Seguro Social - Medicare - Contribuciones Sobre el Ingreso Federal - Contribuciones Netas
367	Default	<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, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>, 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, "<i>Corrected Wage and Tax Statement</i>" (<i>Corregido el Sueldo y el Informe Contributivo</i>), para corregir el Seguro Social y Medicare que usted reportó.</p>

TPNC Form	DLS	Computer Prints
1040-PR		<p>We changed the household employment taxes on Line 4 of your Form 1040-PR. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i>, 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, <i>Corrected Wage and Tax Statement</i>, to correct the Social Security and Medicare wages you reported.</p> <p>Corregimos las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR. La cantidad de los sueldos del dinero en efectivo reportada en el Anexo H-PR, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>, para su empleado doméstico 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, "<i>Corrected Wage and Tax Statement</i>" (<i>Corregido el Sueldo y el Informe Contributivo</i>), para corregir el Seguro Social y Medicare que usted reportó.</p>
368	Default	<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, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>. El error estaba en:</p> <ul style="list-style-type: none"> - El cómputo del total de la contribución en el Anexo H-PR y/o - La transferencia de esa cantidad a su planilla contributiva.
1040-PR		<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, <i>Household Employment Taxes</i>. The error was in the:</p> <ul style="list-style-type: none"> - Computation of the total tax on Schedule H and/or - Transfer of that amount to Line 4 of your Form 1040-PR. <p>Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR, porque hubo un error en el Anexo H-PR, <i>Contribuciones Sobre el Empleo de Empleados Domésticos</i>. El error estaba en:</p> <ul style="list-style-type: none"> - El cómputo del total de la contribución en el Anexo H-PR y/o - La transferencia de esa cantidad a la Línea 4 de su Forma 1040-PR.
369	Default	<p>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.</p> <p>No le concedimos parte o todos sus créditos contributivos adicionales por hijo en la página 1 de su planilla de contribución. Uno o más de sus hijos excede la limitación de edad.</p>
1040-PR		<p>We didn't allow part or all of your additional child tax credit on Line 8 of your Form 1040-PR. One or more of your children exceeds the age limitation.</p> <p>No le concedimos parte o todos sus créditos contributivos adicionales por hijo en la Línea 8 de su Forma 1040-PR. Uno o más de sus hijos excede la limitación de edad.</p>
374	1040-PR	<p>We changed the refund or amount you owe based on the information you provided in response to our previous correspondence.</p> <p>Corregimos su contribución basado en la información que usted proveyó en la contestación a nuestra correspondencia anterior.</p>

TPNC	Form	DLS	Computer Prints
375	Default		<p>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.</p> <p>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 su planilla de contribución, porque la/las Formas W-2 no fueron incluidas a su planilla contributiva.</p>
	1040-PR		<p>We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on Line 7 of your Form 1040-PR because Form(s) W-2PR, 499R was not attached to your tax return.</p> <p>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 Formas W-2, 499R no fueron incluidas a su planilla contributiva.</p>
376	Default		<p>Corregimos la cantidad reclamada como pagos totales en su planilla contributiva porque hubo un error en la sección de la suma de los pagos.</p>
	1040-PR		<p>We changed the amount claimed as total payments on line 10 of your Form 1040-PR because there was an error in the addition of the payments section on your tax return.</p> <p>Corregimos la cantidad reclamada como pagos totales en la Línea 10 de su Forma 1040-PR, porque hubo un error en la sección de la suma de los pagos en su planilla contributiva.</p>
377	1040-PR		<p>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.</p> <p>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.</p> <p>La información proveída al IRS indica que usted no es elegible para reclamar el Crédito Contributivo de Cobertura de Salud. La elegibilidad se determina a través de su agencia estatal laboral, el Departamento del Trabajo (DOL), ó la Corporación de Garantía de Beneficios Jubilatorios (PBGC). Sólo estas organizaciones pueden determinar su potencial de elegibilidad.</p> <p>Para determinar la elegibilidad, la ayuda para los Ajustes Comerciales (TAA) y la Alternativa de Ayuda para los Ajustes Comerciales (ATAA), los recipientes pueden llamar al DOL al 1-877-US2JOBS (TTY 1-877-889-5627). Los recipientes de PBGC deben llamar al 1-800-400-7242.</p>
378	1040-PR		<p>We changed the Telephone Excise Tax refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.</p> <p>Corregimos el reintegro que usted solicitó de la Contribución de Arbitrios del Teléfono basado en la información que proveyó. Esto también cambió su reintegro ó la cantidad que usted adeuda.</p>

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379 1040-PR We didn't allow all or part of the Telephone Excise Tax refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.

No le concedimos todo ó parte del reintegro de la Contribución de Arbitrios del Teléfono que usted solicitó en su planilla contributiva, porque no proveyó la información que le solicitamos. Esto también cambió su reintegro ó la cantidad que usted adeuda. Le enviaremos una carta aparte explicando la desaprobación de la reclamación.

380 1040-PR We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.

Corregimos la cantidad total de los pagos en su planilla, porque usted no puede solicitar la Contribución Federal de Arbitrios del Teléfono para los años contributivos que no sean del 2006.

381 Default 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.

Corregimos la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la página 1 de su planilla contributiva por hubo un error en la Forma 8885, *Crédito Contributivo de Cobertura 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.

1040-PR We changed the amount claimed as health coverage tax credit on line 9 of your Form 1040-PR 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 Line 9 of your Form 1040-PR.

Corregimos la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la Línea 9 de su Forma 1040-PR, por hubo un error en la Forma 8885, *Crédito Contributivo de Cobertura de Salud*. El error fue en:

- La computación de la cantidad total del crédito **y/o**
- La transferencia de esa cantidad a la Línea 9 de su Forma 1040-PR.

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382 Default 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 Contributivo de Cobertura de Salud, en la página 1 de su planilla contributiva por una de las siguientes razones:

- La Forma 8885 estaba incompleta 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, Forma 8885, *Crédito Contributivo de Cobertura de Salud*, no se adjuntó a su planilla.

1040-PR We didn't allow part or all of the amount claimed as health coverage tax credit on Line 9 of your Form 1040-PR 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 Contributivo de Cobertura de Salud, en la Línea 9 de su Forma 1040-PR por una de las siguientes razones:

- La Forma 8885 estaba incompleta 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, Forma 8885, *Crédito Contributivo de Cobertura de Salud*, no se adjuntó a su planilla.

Form 1040NR

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400			VACANT
401	Default	401D	We cannot allow the exemption(s) for your other dependent(s). As a non-resident alien, you are only allowed an exemption for yourself. We have adjusted your return accordingly.
402	Default	402D	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.
403	Default	403D	U.S. bank interest income is not taxable. We have adjusted your return accordingly.
404	Default	404D	Based on the information your reported, it appears that you didn't include capital gains from Form 8288-A. We have adjusted your return accordingly.
405	Default	405D	We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.

TPNC Form	DLS	Computer Prints
406	Default	406D We disallowed your treaty exemption because you didn't reply to our request for more information. We have changed your tax return accordingly.
407	Default	407D We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR/NR-EZ as required to exclude income under a tax treaty. We have changed your tax return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.
408	Default	408D We disallowed your treaty exemption because you didn't answer question "M" page 5, Form 1040NR or Question "J" page 2, Form 1040NR-EZ. We have changed your tax return accordingly.
409	Default	409D We can't allow your tax treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.
410	Default	410D Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.
411	Default	411D We cannot allow you to exempt the income. You did not provide the information required to exempt income as employee of international organizations and foreign governments or under IRC 893. We have adjusted your return accordingly.
412	Default	412D Income earned by an employee of international organizations and foreign governments is not taxable under IRC 893. We have adjusted your return accordingly.
413	Default	413D You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4 to page 2, line 46.
414	Default	414D You can deduct half the self-employment tax figured on Schedule SE from your income on Form 1040NR, page 1. We have adjusted your return accordingly.
415	Default	415D We cannot allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We have adjusted your return accordingly.
416	Default	416D The amount of scholarship or fellowship exclusion cannot exceed the amount of scholarship or fellowship received. We have adjusted your return accordingly.
417	Default	417D You can't deduct state and local payments as a negative amount on page 1 of Form 1040NR. Since we're unable to determine from Form W-2 the amount of state/local tax paid, we disallowed the deduction. We have changed your tax return accordingly.
418	Default	418D You aren't entitled to the standard deduction when you file Form 1040NR/NR-EZ. We changed your return accordingly.
419	Default	419D We can't allow itemized deductions against income that is not effectively connected to a U.S. trade or business. We have changed your tax return accordingly.
421	Default	421D You failed to compute the additional tax owed as a result of the sale of real property. We have adjusted your return accordingly.
422	Default	422D From the information that you gave us, it appears that you are liable for self-employment tax.
423	Default	423D Because your country of residence does not allow you to take exemptions for dependents, we have disallowed your child tax credit.
424	Default	424D We cannot allow the amount you claimed for education credit. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly.
425	Default	425D Non-resident aliens aren't required to pay social security tax on self-employment income. We have changed your tax return accordingly.
426	Default	426D You figured your total tax incorrectly on income not effectively connected with a U.S. trade or business on Form 1040NR, page 4. We have changed your tax return accordingly.
427	Default	427D You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4 to page 2. We have adjusted your return accordingly.
428	Default	428D You figured your tax using an incorrect tax treaty rate. We have changed your tax return accordingly.
429	Default	429D You figured your tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your tax using the 30% (or lower treaty) rate from Form 1040NR, page 4. We have changed your tax return accordingly.
430	Default	430D We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042-S, 1099 or other supporting documents as required. We have

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TPNC Form	DLS	Computer Prints
		changed your tax return accordingly.
431	Default	431D The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042-S. We have changed your tax return accordingly.
432	Default	432D 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.
433	Default	433D 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.
434	Default	434D We have no record of the payment shown on Form 8288-A. We have adjusted your return accordingly.
435	Default	435D We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions of U.S. 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.
436	Default	436D Our records indicate that the amount of your Form 8288-A credit is less than you claimed. We have adjusted your return accordingly.
437	Default	437D We cannot allow the federal income tax withholding shown on Form 8288-A on your return because the income tax period is prior to the date of transfer reflected in box 1 of Form 8288-A. You must claim the 8288-A credit on your next year's income tax return.
438	Default	438D We can't allow the foreign withholding claimed on your return. We have changed your tax return accordingly.
439	Default	439D Based on information provided on Form 8885, <i>Health Coverage Tax Credit</i> , you are not eligible to claim the health insurance credit. We have adjusted your tax return accordingly.
440	Default	440D We have disallowed the amount claimed as Health Coverage Tax Credit on Form 8885 because you did not respond to our correspondence for missing information.
441	Default	441D 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.
442	Default	442D You did not reply to our request for a copy of your green card and signed declaration. We have adjusted your return accordingly.
443	Default	443D You are not entitled to a refund of tax withheld on U.S. social security benefits as shown on your Form 1040NR. As a non-resident alien, you are required to pay 30% or a reduced rate if you are a resident of a treaty country. We have adjusted your return accordingly.
444	Default	444D You aren't due the refund shown on your Form 1040NR. Our tax treaty with your country states that you aren't entitled to a refund of tax withheld on U.S. social security benefits. We have changed your tax return accordingly.
445	Default	445D You added your state and local income taxes incorrectly. We have adjusted your return accordingly.
446	Default	446D You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
447	Default	447D Your tax rate for gambling winnings paid to non-resident aliens is 30%. We have changed your tax return accordingly.
448	Default	448D Gambling winnings are exempt from tax due to a U.S. tax treaty with your country of residence. We have changed your tax return accordingly.
449	Default	We changed the amount of taxable income on your tax return because the exemption amount was subtracted incorrectly.
	1040NR	We changed the amount of taxable income on Line 40 of your Form 1040NR because the exemption amount on Line 39 was subtracted incorrectly from Line 38.
	1040NR-EZ	We changed the amount of taxable income on Line 14 of your Form 1040NR-EZ because the exemption amount on Line 13 was subtracted incorrectly from Line 12.
450	Default	450D 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

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TPNC Form	DLS	Computer Prints
		claimed on another person's return if you file Form 1040NR-EZ.
1040NR-EZ		We allowed your personal exemption amount on Line 13 of your Form 1040NR-EZ and changed your tax. You indicated that you were claimed on another person's tax return or failed to claim your personal exemption. You can't be claimed on another person's tax return if you file Form 1040NR-EZ.
451	Default	We changed the amount claimed as total miscellaneous deductions on your Schedule A, <i>Itemized Deductions</i> , on page 3 of your Form 1040NR because it was figured incorrectly.
1040NR		We changed the amount claimed as total miscellaneous deductions on Line 12 of your Schedule A, <i>Itemized Deductions</i> , on page 3 of your Form 1040NR because it was figured incorrectly.
452	Default	We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on page 2 of your tax return to reflect our records.
1040		We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on Line 72 of your Form 1040 to reflect our records.
1040NR	452	We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on Line 68a of your Form 1040NR to reflect our records.
453	Default	We changed the amount claimed as total payments on your tax return because one or more of the amounts you reported in the payment section of your tax return is not refundable by the Internal Revenue Service.
1040		We changed the amount claimed as total payments on Line 72 of your Form 1040 because one or more of the amounts you reported on Line(s) 64 – 72 is not refundable by the Internal Revenue Service.
1040A		We changed the amount claimed as total payments on Line 42 of your Form 1040A because one or more of the amounts you reported on Line(s) 38 – 41 is not refundable by the Internal Revenue Service.
1040EZ		We changed the amount claimed as total payments on Line 9 of your Form 1040EZ because one or more of the amounts you reported on Line(s) 7 – 8a is not refundable by the Internal Revenue Service.
1040NR		We changed the amount claimed as total payments on Line 70 of your Form 1040NR because one or more of the amounts you reported on Line(s) 59 – 69 is not refundable by the Internal Revenue Service.
1040NR-EZ		We changed the amount claimed as total payments on Line 21 of your Form 1040NR-EZ because one or more of the amounts you reported on Line(s) 18 – 20 is not refundable by the Internal Revenue Service.
456	1040-NR/EZ	456 We did not allow all of your treaty exemption. The amount you have claimed as a treaty exemption has exceeded the maximum number of years allowed for the treaty article you provided.
458	1040-NR/EZ	458 You did not claim the exemption amount for yourself. We allowed your personal exemption on your return.
Default	458D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.

Form 1040SS

TPNC Form	DLS	Computer Prints
470	Default	470D You don't qualify to use the optional method on Form 1040-SS. We changed your self-employment tax accordingly.
471	Default	471D You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-SS. We changed your self-employment tax accordingly.
472	Default	472D 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.

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473	Default	473D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. We changed your self-employment tax accordingly
474	Default	474D	You figured your refund or the amount you owe incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.
475	Default	475D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.
476	Default	476D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid.
477	Default	477D	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.
478	Default	478D	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.
479	1040-SS	479D	Itemized deductions for line 11 should only include state and local income tax paid. Your return has been adjusted accordingly. (only)

Form 1040PR

TPNC	Form	DLS	Computer Prints
480			VACANT
485	Default	485D	You don't qualify to use the optional method 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 contribución sobre el trabajo por cuenta propia.
486	Default	486D	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.
487	Default	487D	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 Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
488	Default	488D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-PR. We changed your self-employment tax accordingly. Usted calculó incorrectamente la contribución del seguro social sobre el trabajo por cuenta propia. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
489	Default	489D	You figured your refund or the amount you owe incorrectly on Form 1040-PR. We changed your self-employment tax accordingly. Usted calculó incorrectamente su reintegro o la cantidad que usted adueda en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
490	Default	490D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque faltaba el TIN de su hijo(a) dependiente.

TPNC Form DLS Computer Prints

491	Default	491D	<p>Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.</p> <p>Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque el TIN de su hijo(a) dependiente era inválido.</p>
492	Default	492D	<p>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.</p> <p>No podemos permitirle el crédito del impuesto por hijo(a) adicional que usted reclamó. Usted debe tener tres o más hijos calificativos para poder reclamar el crédito. Por lo tanto, le hemos ajustado su planilla de contribución.</p>
493	Default	493D	<p>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.</p> <p>Nosotros redujimos o le desaprobamos su crédito adicional de impuesto por hijo, porque uno o más de sus hijos que usted mencionó nació o nacieron después del periodo contributivo actual. Por eso, él o ella no son elegibles para este crédito. Por lo tanto, le hemos ajustado su planilla de contribución.</p>
494	1040-NR	494D	<p>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.</p>
495	Default	495D	<p>You don't qualify to use the optional method on Form 1040-PR.</p> <p>Usted no reúne los requisitos para el uso del método opcional en la Forma 1040-PR.</p>
496	Default	496D	<p>You didn't multiply your self-employment earnings by .9235 as shown on Form 1040PR, line 4a. We changed your self-employment tax accordingly.</p> <p>Usted no calculó en su contribución sobre el trabajo por cuenta propia, multiplicar su ingreso por .9235, como se muestra en la Forma 1040-PR, línea 4a. Por lo tanto, nosotros le ajustamos su contribución sobre el trabajo por cuenta propia.</p>
497	Default	497D	<p>You don't owe self-employment tax when your net earnings from self-employment are less than \$400 after multiplying by .9235, as shown on Form 1040-PR, line 4a.</p> <p>Usted no está sujeto a la contribución sobre el trabajo por cuenta propia, cuando su ingreso neto es menor de \$400 después de haberse multiplicado por .9235, como se muestra en la Forma 1040-PR, línea 4a.</p>
498	Default	498D	<p>You figured your social security self-employment tax incorrectly on Form 1040PR.</p> <p>Usted calculó su seguro incorrectamente en su planilla (Forma) 1040PR.</p>

1040 Prior Year Notice Codes

TPNC	Form	DLS	Computer Prints
500	NA		VACANT
501	NA		VACANT
502	Default	502D	<p>We didn't allow the amount claimed as medical savings account deduction on page 1 of your tax return because this deduction may not be claimed before tax year 1997.</p>
503	Default	503D	<p>We changed the adjustments to income on page 1 of your tax return to include expenses from Form 3903, Moving Expenses. Moving expenses can't be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return you filed.</p>
504	NA		VACANT
505	Default	505D	<p>We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return. This deduction may only be claimed on tax returns filed for tax year 1990 and later.</p>

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TPNC	Form	DLS	Computer Prints
506	Default	506D	We changed the amount claimed as Educator Expenses Deduction on Page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to \$250.00 (\$500.00 for married filing jointly).
507	NA		VACANT
508	Default	508D	We didn't allow the reimbursed business expenses claimed as an adjustment to income on page 1 of your tax return. Reimbursements to postal employees were not included in the wages box of Form W-2 for tax years 1990 and later.
509	Default	509D	We changed the amount of total tax on your tax return because the Health Savings Account deduction cannot be claimed before 2004.
510	Default	510D	We limited your total itemized deductions on your Schedule A, <i>Itemized Deductions</i> , because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
511	NA		VACANT
512	NA		VACANT
513	NA		VACANT
514	NA		VACANT
515	Default	515D	We combined your ordinary income amounts from Form 1099 distributions and recomputed your tax on Form 4972, <i>Tax on Lump-Sum Distributions</i> , using the ten-year averaging method. You may choose only one method on the Form 4972 to compute the tax on your total distributions.
516	NA		VACANT
517	NA		VACANT
518	NA		VACANT
519	NA		VACANT
520	Default	520D	We changed the amount of tax from Form 6251, <i>Alternative Minimum Tax - Individuals</i> , because there was an error in the computation of your adjustments and tax preference items on Part I.
521	NA		VACANT
522	Default	522D	We changed the amount of tax on Form 6251, <i>Alternative Minimum Tax - Individuals</i> , because there was an error in the computation of alternative minimum tax.
523	NA		VACANT
524	NA		VACANT
525	Default	525D	We didn't allow the amount claimed as adoption credit on page 2 of your tax return. The adoption credit may not be claimed on tax returns before tax year 1997.
526	NA		VACANT
527	NA		VACANT
528	NA		VACANT
529	NA		VACANT
530	Default	530D	We computed your rate reduction credit on your 2001 tax return. Our records showed you didn't receive the full amount of advance payment of this credit.
531	Default	531D	We didn't allow the amount claimed as rate reduction credit on your 2001 tax return. Our records show you: <ul style="list-style-type: none"> • Don't qualify for this credit because you reported no taxable income for tax year 2001, or • Already received the maximum credit.
532	Default	532D	We changed the amount claimed as rate reduction credit on your tax return because there was an error in the computation.
533	Default	533D	We didn't allow the amount claimed as rate reductions credit on your tax return because taxpayers who were claimed as a dependent on another person's tax return are not entitled to the credit.
534	Default	534D	We changed the amount of tax on your tax return. All eligible taxpayers received a one-time special benefit for tax year 2001. Taxpayers who were claimed on another person's tax return were entitled to use a 10% tax rate. We refigured your tax using the 10% tax rate.

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TPNC	Form	DLS	Computer Prints
535	Default	535D	We didn't allow the amount claimed as rate reduction credit on your tax return because the credit can only be claimed for tax year 2001.
536	Default	536D	We changed the exemption amount claimed on page 2 of your tax return because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> • The computation of the exemption amount on Form 8914 and/or • The transfer of that amount to page 2 of your tax return.
	1040	536L	We changed the exemption amount claimed on line 42 of your tax return because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> • The computation of the exemption amount on Form 8914 and/or • The transfer of that amount on line 42 of your tax return.
	1040A	536A	We changed the exemption amount claimed on line 26 of your tax return because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> • The computation of the exemption amount on Form 8914 and/or • The transfer of that amount on line 26 of your tax return.
	1040EZ	536E	NA
537	Default	537D	We changed the exemption amount claimed on page 2 of your return. One or more of the Taxpayer Identification Numbers on Form 8914 was missing or does not match the records of the Social Security Administration.
539	Default	539D	We changed the amount claimed as Prior Year Earned Income or Additional Child Tax Credit Prior Year Income on page 2 of your return. When you elect to use Prior Year Earned Income to compute either Earned Income Credit or Additional Child Tax Credit you must use that same amount for both credits.
540	Default	540D	We didn't allow the amount claimed as Earned Income Credit on your tax return indicates that you don't qualify for this credit.
541	Default	541D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return because you didn't provide the source of your non-taxable earned income.
	1040	541L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040A	541A	NA
	1040EZ	541E	NA
542	Default	542D	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on your tax return because the modified adjusted gross income was computed incorrectly when figuring the EIC. The mistake may be due to losses reported on your tax return, the amount of tax-exempt interest you reported or the computation of the non-taxable part of a pension, annuity or IRA distribution.
543	Default	543D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return. The amount of non-taxable earned income isn't considered earned income, based on the source, and can't be used in the computation of the credit.
544	Default	544D	We changed the amount claimed as Earned Income Credit on your tax return because your total non-taxable earned income was not included from Form(s) W-2.
545	Default	545D	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040	545L	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040A	545A	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040EZ	545E	NA
546	Default	546D	We didn't allow the amount claimed as additional child tax credit on your tax return. For tax years 1998 through 2000 you must have had 3 or more qualifying children in order to be eligible for additional child tax credit.
547	Default	547D	We changed the amount claimed as child tax and/or additional child tax credit on page 2 of your 2003 tax return because:

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TPNC	Form	DLS	Computer Prints	
			<ul style="list-style-type: none"> • No amount was entered, and/or • The amount entered was incorrect based on your adjusted gross income and the number of boxes checked on Line 6c, and/or • The credit amount was not correctly reduced by an amount received as an advance payment. <p>Note: The total amount of child tax credit for which you are eligible must be reduced by any amount received as an advanced payment when figuring the amount to be entered on page 2 of your 2003 tax return.</p>	
548	Default	548D	<p>We changed the amount of total tax on your tax return because the following cannot be claimed before 2002 and after 2005.</p> <ul style="list-style-type: none"> • Educator Expenses Deduction • Tuition and Fees Deduction 	
549	Default	549D	<p>We changed the amount of total tax on your tax return because the following cannot be claimed for tax years before 1998:</p> <ul style="list-style-type: none"> • Student Loan Interest Deduction • Child Tax Credit • Education Credits • Additional Child Tax Credit. 	
550	Default	550D	<p>We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, <i>At-Risk Limitations</i>, was not attached to your tax return.</p> <ul style="list-style-type: none"> • Schedule C, <i>Profit or Loss From Business</i> • Schedule E, <i>Supplement Income and Loss</i> • Schedule F, <i>Profit or Loss From Farming</i> <p>Form 6198 is required when you indicate on Schedule C, E or F that some investment is not at risk.</p>	
		1040	550L	NA
		1040A	550A	NA
		1040EZ	550E	NA
551	Default	551D	<p>We didn't allow the amount claimed as moving expenses on page 1 of your tax return because Form 3903/3903F was incomplete or not attached to your tax return.</p>	
		1040	551L	NA
		1040A	551A	NA
		1040EZ	551E	NA
552	Default	552D	<p>We didn't allow the amount claimed as casualty or theft losses on Schedule A, <i>Itemized Deductions</i>, because Form 4684, <i>Casualties and Theft Losses</i>, was incomplete or not attached to your tax return.</p>	
		1040	552L	<p>We didn't allow the amount claimed as casualty or theft losses on Line 20 of your Schedule A, <i>Itemized Deductions</i>, because Form 4684, <i>Casualties and Theft Losses</i>, was incomplete or not attached to your tax return.</p>
		1040A	552A	NA
		1040EZ	552E	NA
553	Default	553D	<p>We didn't allow the amount claimed as unreimbursed employee expenses on Schedule A, <i>Itemized Deductions</i>, because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i>, was incomplete or not attached to your tax return.</p>	
		1040	553L	<p>We didn't allow the amount claimed as unreimbursed employee expenses on Line 21 of your Schedule A, <i>Itemized Deductions</i>, because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i>, was incomplete or not attached to your tax return.</p>
		1040A	553A	NA
		1040EZ	553E	NA

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TPNC	Form	DLS	Computer Prints
554	Default	554D	We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040	554L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040A	554A	NA
	1040EZ	554E	NA
555	Default	555D	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and used the standard deduction or the higher standard deduction for age or blindness on page 2 of your tax return. This resulted in a lower taxable income.
	1040	555L	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and used the standard deduction or the higher standard deduction for age or blindness on Line 40 of your Form 1040. This resulted in a lower taxable income.
	1040A	555A	NA
	1040EZ	555E	NA
556	NA		VACANT
557	NA		VACANT
558	Default	558D	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	Default	559D	We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, <i>Tax for Children Under Age of 18 With Investment Income of More than \$1,700</i> , did not include the parent's taxable income.
	1040	559L	We refigured the tax on Line 44 of your Form 1040 using the maximum tax rate. Form 8615, <i>Tax for Children Under Age of 18 With Investment Income of More than \$1,700</i> , did not include the parent's taxable income.
	1040A	559A	NA
	1040EZ	559E	NA
560	Default	560D	We changed the tax on page 2 of your tax return using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040	560L	We changed the tax on Line 44 of your Form 1040 using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040A	560A	NA
	1040EZ	560E	NA
561	NA		VACANT
562	Default	562D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040	562L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040A	562A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040EZ	562E	NA
563	Default	563D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441/Schedule 2, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040	563L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.

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TPNC	Form	DLS	Computer Prints
	1040A	563A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. Schedule 2, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040EZ	563E	NA
564	NA		VACANT
565	Default	565D	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on page 2 of your tax return. Schedule R/Schedule 3, <i>Credit for the Elderly or The Disabled</i> , was incomplete or not attached to your tax return.
	1040	565L	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on Line 48 of your Form 1040. Schedule R, <i>Credit for the Elderly or The Disabled</i> , was incomplete or not attached to your tax return.
	1040A	565A	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on Line 30 of your Form 1040A. Schedule 3, <i>Credit for the Elderly or The Disabled</i> , was incomplete or not attached to your tax return.
	1040EZ	565E	NA
566	NA		VACANT
567	NA		VACANT
568	Default	568D	We didn't allow the amount claimed as education credits on page 2 of your tax return. The Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040	568L	We didn't allow the amount claimed as education credits on Line 49 of your Form 1040. The Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040A	568A	We didn't allow the amount claimed as education credits on Line 31 of your Form 1040A. The Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040EZ	568E	NA
569	Default	569D	We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040	569L	We didn't allow the amount claimed as retirement savings contribution credit on Line 53 of your Form 1040 because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040A	569A	We didn't allow the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040EZ	569E	NA
570	NA		VACANT
571	Default	571D	We didn't allow the amount you claimed as Residential Energy Credit on page 2 of your tax return. You cannot claim this credit for tax years before 2006.
	1040	571L	We didn't allow the amount you claimed as Residential Energy Credit on your tax return. You cannot claim Residential Energy Credit for tax years before 2006.
	1040A	571A	We didn't allow the amount you claimed as Residential Energy Credit on page 2 of your tax return. You cannot claim Residential Energy Credit for tax years before 2006.
	1040EZ	571E	NA
572	Default	572D	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 your tentative tax liability.
	1040	572L	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 your tentative tax liability.
	1040A	572A	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 your tentative tax liability.
	1040EZ	572E	NA
573	Default	573D	We didn't allow the amount claimed as credit from Form 8859 on page 2 of your tax return because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was

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TPNC	Form	DLS	Computer Prints
			incomplete or not attached to your tax return.
	1040	573L	We didn't allow the amount claimed as credit from Form 8859 on Line 54 of your Form 1040 because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040A	573A	NA
	1040EZ	573E	NA
574	NA		VACANT
575	Default	575D	We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040	575L	We didn't allow the amount claimed as other credits on Line 55 of your Form 1040 because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040A	575A	NA
	1040EZ	575E	NA
576	NA		VACANT
577	NA		VACANT
578	NA		VACANT
579	NA		VACANT
580	Default	580D	We computed self-employment tax on page 2 of 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 in order to receive EIC.
	1040	580L	We computed self-employment tax on Line 58 of your Form 1040 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 in order to receive EIC.
	1040A	580A	NA
	1040EZ	580E	NA
581	NA		VACANT
582	Default	582D	We didn't allow the amount claimed as federal income tax withheld on page 2 of your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040	582L	We didn't allow the amount claimed as federal income tax withheld on Line 64 of your Form 1040 because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040A	582A	We didn't allow the amount claimed as federal income tax withheld on Line 39 of your Form 1040A because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040EZ	582E	We didn't allow the amount claimed as federal income tax withheld on Line 7 of your Form 1040EZ because Form(s) W-2 or other supporting documents were not attached to your tax return.
583	NA		VACANT
584	NA		VACANT
585	Default	585D	We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040	585L	We didn't allow the amount claimed as Earned Income Credit on Line 66a of your Form 1040 because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040A	585A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	585E	NA
586	Default	586D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return because your Form(s) W-2 didn't match the entry for wages.

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TPNC	Form	DLS	Computer Prints
	1040	586L	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 66a of your Form 1040 because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040A	586A	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 40a of your Form 1040A because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040EZ	586E	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ because your Form(s) W-2 didn't match the wages claimed on Line 1.
587	NA		VACANT
588	NA		VACANT
589	NA		VACANT
590	Default	590D	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.
	1040	590L	We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on Line 67 of your Form 1040 because Form(s) W-2 was not attached to your tax return.
	1040A	590A	VACANT
	1040EZ	590E	VACANT
591	NA		VACANT
592	Default	592	We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040	592	We didn't allow the amount claimed as additional child tax credit on Line 68 of your Form 1040 because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040A	592	We didn't allow the amount claimed as additional child tax credit on Line 41 of your Form 1040A because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	592	NA
593	NA		VACANT
594	Default	594	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) 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-USAJOBS (TTY 1-877-889-5627). PGGC recipients should call 1-800-400-7242.
595	Default	595	We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> , was not attached to your tax return.
	1040	595	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> , was not attached to your tax return.
	1040A	595	NA
	1040EZ	595	NA
596	Default	596	We changed the amount claimed as other payments on page 2 of your tax return because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
	1040	596	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
	1040A	596	NA
	1040EZ	596	NA
597	NA		VACANT

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TPNC	Form	DLS	Computer Prints
598	NA		VACANT
599	NA		VACANT

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
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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.

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)

MF Code	Form
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		Computer Prints
		DLS
01		We found the computation of tax was not correct.
	0001	
02		The tax rate was not used correctly.
	0002	
03		The vehicles reported on a return for a later tax period were also taxable for the above tax period.
	0003	
04	2290	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.
	0004	
05		The tax amounts shown by category did not equal the total tax due.
	0005	
06		Only the additional vehicles acquired after the beginning of the fiscal year are to be reported on supplemental returns.
	0006	
07	730	We found the amount of wagers and laid-off wagers were not added correctly.
	0007	
08		The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.
	0008	
09		We found an error when your credits were subtracted from your tax.
	0009	

**MF
Code Form**
DLS Computer Prints

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	We found an error on Schedule A - Real Estate . We found an error on Schedule A - Gross Estate in the U.S.
		0920	
21	706 706NA	0021	We found an error on Schedule B - Stocks and Bonds . We found an error on Schedule B - Taxable Estate .
		0921	
22	706 706NA	0022	We found an error on Schedule C - Mortgages, Notes, and Cash . We found an error on Schedule B - Line 2, <i>Gross estate outside the U.S.</i>
		0922	
23	706 706NA	0023	We found an error on Schedule D - Insurance on the Decedent's Life . We found an error on Page 2, Part III, Schedule B - Line 3 - <i>Entire Gross estate wherever located.</i>
		0923	
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

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**MF
Code Form**

DLS Computer Prints

29	706 706NA	0029	We found an error on Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims. 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>
		0924	
30	706 706NA	0030	We found an error on Schedule K — Debts of Decedent and Mortgages and Liens. We found an error on Page 2, Part III, Schedule B, Line 5 — <i>Deductions for expenses, claims, etc.</i>
		0925	
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 706NA	0034	We found an error on Schedule P — Credits for Foreign Death Taxes. We found an error on Page 2, Part III, Schedule B, Line 7 - <i>Total deductions.</i>
		0926	
35	706 706NA	0035	We found an error on Schedule Q — Credit for Tax on Prior Transfers.
36	706 706NA	0036	We found an error in the computation of Net estate tax. We found an error in the computation of Net estate tax on Page 1, Part II, Line 14.
		0927	
37	706 706NA	0037	We found an error in the computation of the Credit for state death taxes. We found an error in the computation of the Credit for state death taxes on Page 1, Part II, Line 9.
		0928	
38	706 706NA	0038	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.
		0929	
39	706 706NA	0039	We found an error when the credit amounts were added on Page 1, Part 2. We found an error in the addition of the credit amounts on Page 1, Part II, Line 13.

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**MF
Code Form**

DLS Computer Prints

		0930	
40	706 706NA 709	0040	We found an error in the computation of the balance due.
41	706 709 706NA	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. We found an error on page 1, Part II, Line 7, in the computation of Unified Credit.
		0931	
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	0047	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 706NA	0052	We found an error on Page 2, Part III, Schedule B, Line 8, and/or Page 1, Part II, Line 1, Taxable Estate.
		0932	
54	706 709 706NA	0054	We found an error in the computation of the balance due or overpayment amount. We found an error in computing Page 1, Part II, Line 20, Balance Due.
		0939	
55	706GS (D)	0055	We found an error in the computation of the taxable amount on Line 5.
56	706GS (D) 706NA	0056	We found an error in the computation of gross GST tax on Line 7. We found an error in the computation on Page 1, Part II, Line 2, Total taxable gifts.

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**MF
Code Form****DLS Computer Prints**

		0933	
57	706GS (D)	0057	We found an error in the computation of the allowable credit on Line 10.
58	706NA	0058	We found an error in the computation of the amount on Page 1, Part II, Line 10 - Balance.
60	706NA	0060	We found an error in the computation of the amount on Page 1, Part II, Line 11 - Other credits.
62	706 706NA	0062	We found an error in the computation of the amount on Page 1, Part II, Line 17 - Earlier Payments.
		0936	
63	706GS (T)	0063	We found an error in the computation of the total net GST tax on Line 10.
64	706 706NA	0064	We found an error in the computation of Line 3, Taxable estate. 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.
		0937	
65	706GS (D)	0065	We found an error in the computation of Line 11, Net GST Tax.
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.

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**MF
Code Form**

Computer Prints

DLS

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 on Page 1, Part 2, Line 18 was incorrect.
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	0083	We found an error in the computation of your total tax amount.
	706GS (D) & (T) 709 706NA	0083	We found an error in the computation of your total tax amount.
		0938	

90		0090	Fill-in narrative. Note: This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.
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Form CT-1

**MF
Code Form**

DLS Computer Prints

01		0101	We found an error in the computation of the balance due or overpayment amount.
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MF Code	Form	DLS	Computer Prints
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.
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.
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

MF 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.
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

MF 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 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

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MF Code	Form	DLS	Computer Prints
			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

MF 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".
11		0411	We found an error in the adjustment amount for "Tips and Group Term Life Insurance".

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MF Code	Form	DLS	Computer Prints
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".
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 941PR, 942PR, 943PR, 944PR

MF 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.

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MF	Code	Form	DLS	Computer Prints
	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 sujetos 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".
	90		0590	Sírvase ver las razones que aparecen en la lista adjunta.

Forms 940PR

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MF 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.
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

MF 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

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MF Code	Form	DLS	Computer Prints
			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.
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: <ol style="list-style-type: none"> 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.

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MF Code	Form	DLS	Computer Prints
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.
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.
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

MF 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

MF 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

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MF
Code Form DLS Computer Prints
 with maximum of 10 lines, 70 characters per line.

Form 1066

MF
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 changed 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.

Form 1041

MF
Code Form DLS Computer Prints

50	0950	We found an error in the computation of the federal unemployment tax on Schedule H, Household Employment Taxes.
51	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	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.
55	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	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 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.

MF Code	Form	DLS	Computer Prints
58		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		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.

Form 5330

MF Code	Form	DLS	Computer Prints
01		1001	There was an error made on the amount reported as Total Tax on Line 13a of Part 1.
02		1002	There was an error made in your calculation for the tax reported in Part II, Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972).
03		1003	There was an error made in your calculation for the tax reported in Part IV, Tax on Prohibited Transactions (Section 4975).
04		1004	There was an error made in your calculation for the tax reported in Part VI, Tax on Failure to Meet Minimum Funding Standards (Section 4971a and 4971b).
05		1005	There was an error made in your calculation for the tax reported in Part VII, Tax on Excess Fringe Benefits (Section 4977).
06		1006	There was an error made in your calculation for the tax reported in Part VIII, Tax on Excess Contributions to Certain Plans (Section 4979).
07		1007	There was an error made in your calculation for the tax reported in Part IX, Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980).
08		1008	There was an error made in your calculation for the tax reported in Part X, Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F).
09		1009	There was a subtraction error made for the tax reported on Line 13c of Part I.
10		1010	The tax reported on Line 1 of Part I did not match the amount reported on Line 14l of Part II.
11		1011	The tax reported on Line 2 of Part I did not match the amount reported on Line 24 Part III.
16		1016	The tax reported on Line 6a of Part I did not match the amount reported on Line 25c of Part IV.
17		1017	The tax reported on Line 7a of Part I did not match the amount reported on Line 29 of Part VI.
18		1018	The tax reported on Line 8 of Part I did not match the amount reported on Line 30d of Part VII.
19		1019	The tax reported on Line 9 of Part I did not match the amount reported on Line 31b of Part VIII.
20		1020	The tax reported on Line 10 of Part I did not match the amount reported on Line 34 of Part IX.
21		1021	The tax reported on Line 11 of Part I did not match the amount reported on Line 41 of Part X.
22		1022	There was an error made in your calculation for the tax reported in Part XI, Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1)).
23		1023	The tax reported on Line 12a of Part I did not match the amount reported on Line 45 of Part XI.
24 - 99		1024- 1099	RESERVED

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Form 8038-CP

MF 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

MF 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

MF 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.

(2) Non-Math Error Notice Codes

Notice Codes utilized on printed Forms 3446, 4084, 4085, 4086 (IMF); Forms 4428, 3442, 4428PR, 3442PR (BMF); and Form 5329 (IRAF)

IMF Input Notice Codes.

IMF Input Code	Computer Prints
01	An error was made when your Total Income from Prohibitive Transactions was figured.
05	An error was made when your tax on Net Income from Prohibitive Transactions was figured.

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- 10 The Amount of Tax Due, or the Amount You Overpaid, was not correct.
 15 An error was made when your Tax on Excess Inclusions was figured.
 20 An error was made when your Tax on Net Income from Foreclosure Property was figured.
 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 Explanation of Penalty and Interest Charges

Input Code

- 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.

BMF Input Codes

BMF Explanation of Penalty and Interest Charges

Input Code

- 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.

BMF Explanation of Penalty and Interest Charges**Input Code**

- 02 Estimated Tax Penalty - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2220 (Underpayment of Estimated Tax by Corporations). These are the only exceptions that can be accepted.
- 03 Failure to Deposit - We 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:
 2% - deposits made 1 to 5 days late
 5% - deposits made 6 to 15 days late
 10% - deposits made 16 days or more late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe.
- 04 Dishonored Check - We charged a penalty because your bank 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 Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and equally distributed it throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate is as follows:
 2% - deposits made 1 to 5 days late,
 5% - deposits made 6 to 16 days late,
 10% - deposits made 16 or more days late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe. When you don't pay the amount 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.

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BMF **Explanation of Penalty and Interest Charges**
Input
Code

- 12 Incomplete Return Penalty - We charged you a penalty because, according to our records, you didn't file a complete return. The penalty is \$10 a day for each day the return was incomplete, but may not be more than \$5,000 or 5% of your gross receipts for the year, whichever is less.

IRA Input Codes

IRA **Explanation of Penalty and Interest Charges**
Input
Code

- 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)

(3) Adjustment Notice Codes

The following numerical codes and explanations appear on the reverse side of Adjustment Notices (BMF—CP 210, 220, 230, 240, 260, 910 and 920; IMF—CP 21 and 22; and IRAF—CP 321 and 322)

Input Codes	Explanation
1	Delinquent Late Filing Penalty
2	Underpayment of Estimated Tax Penalty
3	Failure to Comply with the Tax Deposit Requirements Penalty
4	Dishonored Check Penalty
5	Fraud Penalty

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Input Codes	Explanation
6	Negligence Penalty
7	Failure to Pay Penalty.
8	Missing SSN Penalty.
9	Interest.
10	Late filing penalty (\$10 per day).
12	Deducted penalty amount from account.
13	Adjustment to withholding tax credits.
14	Adjustment to ES credits.
15	Substantiated credit adjustment (including gas tax)
16	Please make your check or money order payable to "Department of the Treasury" and send it with this notice to the local IRS office handling your account. The duplicate copy is for your records.
17	Reserved.
18	The amount shown as balance due includes interest assessed on the prior balance.
19	The amount shown as balance due must be paid within 10 days from the date of this notice.
20	The amount shown as net adjustment charge should be paid within 10 days from the date of notice. Other amounts included in the balance due are past due.
21	Payment on this account is past due.
22	Balance due is less than \$1.00. No payment is required.
23	Overpayment amount is less than \$1.00, and will not be refunded unless you request it.
24	The overpayment amount will be refunded, with any allowable interest, if you owe no other amount.
25	This notice is not the result of an audit of your return. When any return is selected for audit, a separate notice is sent.
26	Penalty assessed for not furnishing requested taxpayer identifying number.
27	Penalty assessed for failure to report income from tips to your employer.
28	Miscellaneous tax adjustment (NOTE: See TC 240).
29	Misapplied credit.
30	Elimination of late payment penalty charge.
31	False W-4 Penalty

11 *Extension Notice Codes - Reserved*

12 *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

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Code	Explanation	Code	Explanation
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
52	Estimated Tax Payments	83	FTD Payments
53	Earned Income Credit	84	Misapplied Credit
54	Amt Paid with Form 4868	85	Correspondence with Taxpayer
55	Excess SS Tax or RRTA Tax	86	Assessment to Post
56	Tax on Special Fuels and Oils	87	Duplicate Filing
58	Total Payments	88	670 verification
75	Taxable Income	89	Transfer Payment to another Period
76	Schedule A	90	No Document
77	Credit Elect	99	All Other Reasons
78	Payment with Return		

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Section 10. Federal Tax Deposit System

1 *Nature of Changes*

Description	Page No.
None	

2 *General*

IRM 3.5.17.0, Federal Tax Deposit System, IRM 3.41.268.0, FTD Processing on SCRIPS and IRM 20.1.4.0 Failure to Deposit Penalty.

The Federal Tax Deposit (FTD) System allows the taxpayer to submit payments through the use of a depository bank that has a Paper Tax (PATAX) or Transaction Interface Package (TIP) account with the ST. Louis FRB.

In processing the FTD at the Submission Processing Center, the input data is processed through a series of daily batch runs that perform block balancing and document validity checks. Reports are generated showing all documents and revenue being processed through the batch runs. The reports are used to balance revenues received.

Federal Tax Deposit coupons, Form 8109, are available from the IRS in a coupon booklet format. Taxpayers would be subject to a failure to deposit (FTD) penalty for having deposited in an incorrect method (EFT/FTD Penalty). This is the same penalty received by taxpayers for not making a coupon deposit through an authorized depository (FTD avoidance penalty).

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.

Microfilm Serial Number

The first two digits of the Microfilm Serial Number (MSN) identify the Campus which processed the FTD (for Forms 8109 or 8109-B (paper forms)).

The third and fourth digits represent the OCR/SCRIPS cycle in which the FTD coupon was scanned (01-53 represent paper forms, such as Form 8109 and Forms 8109-B). As of July 2000, the Campuses have eliminated the magnetic tape process.

The remaining six digits (OCR) or eight digits (SCRIPS) are a sequential serial number assigned during the scanning operations or mainline operations. The Service expects to see a marked decrease in the number of paper or magnetically transmitted deposits. Deposits processed through the purpose (to tag individual deposits or payments for future research) remains the same.

3 **SCCF, BOBs, Error Register, Classification and Reversals of FTDs**

The FTD programs are currently in place at the following Submission Processing Centers: Austin, Cincinnati, Kansas City, and Ogden and Memphis.

- (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. Re-inputs are sent to SCRIPS for re-scanning, re-serializing and re-filing. Blocks that are on the FTD BOB Register are neither reported on the classified reports or TEP, however, they are controlled on the FTD SCCF.
- (3) **FTD Error Register** — FTD Error Register contains the elements of each FTD coupon that cannot pass validity checks within the FTD System. A record on the FTD Error Register will consist of two lines. The first line is the document identification information. The second line is the employer identification information. Money on FTD coupons on error register has already classified."
- (4) **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 the Paper Tax (PATAX) Account or Transaction Interface Package (TIP). The account is maintained at authorized Treasury Tax & Loan (TT&L) 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.
- (5) **Reversals** — Authorized TT&L depositories submit reversal requests to the St. Louis FRB to process reversals for incorrect amounts and ISRP honored checks. 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.

4 **FTD Deposit Requirements and Penalties**

Because of the increasing complexity of this program and the many dates and amounts involved, IRM 20.1.4., Failure to Deposit Penalty (FTD), should be referenced for details.

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 deposit by RDD.
1042	\$500.01 or more \$199.99 or less	End of any quarter	By the last day of the following month.
		End of any month other than December	Not required, but must be added to next month's liability.
		End of December	Not required. Either pay with return or make deposit by RDD.
	\$200.00 - \$1,999.99	End of any month	By the 15th day of the following month, unless a 3-banking-day deposit was required during that month. Refer to IRM 20.1.4.9.1.

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Deposit Requirements Form	Undeposited Tax	Period	Deposit Required
	\$2,000.00 or more	End of any quarter-monthly period	Within 3 banking days after the close of the quarter-monthly period. NOTE: Safe Haven (90% Rule) provisions apply. Refer to IRM 20.1.4.9.

Form	Deposit Required
720	Refer to IRM 20.1.4.8.4 for deposit rules.

If the TOTAL liability during the lookback period is . . .	And . . .	Then a deposit must be made:	Forms 941, 943, 944, 945 and CT-1 Deposit Requirement
\$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

Term	Definition or Example
Lookback Period - a period of historical return filing(s) used to determine which deposit schedule a taxpayer must follow when making current year payroll tax deposits	for quarterly returns: the total original employment tax liabilities from tax periods between July 1 and June 30
	for annual returns: the total original employment tax liability from the second previous tax return period.

Deposit Schedule - The schedule an employer follows to determine (a) the length of the deposit period over which liabilities are accumulated and (b) when the deposit is due. Since 1-1-1993, the deposit schedules have been called either Monthly or Semi-weekly. Refer to IRM 20.1.4.3.1

Accumulated Liability - the sum of tax liabilities from each individual payroll(s) within a deposit period. The amount that must be deposited. (Deposit Liability)

Deposit Period	for taxpayers following a monthly deposit schedule, the deposit period covers: a calendar month	for taxpayers following a semi-weekly deposit schedule, the deposit period is either: Sat., Sun., Mon. & Tues. *****OR***** Wed., Thur. and Friday
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Banking Day - Deposits are due only on banking days. Banking days are days other than Saturday, Sunday, Federal holidays or state banking holidays.

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.

DeMinimus Rule - Employers handling payroll taxes are required to deposit those monies. Failure to use the Federal Tax Deposit System or to deposit in the correct manner will subject the employer to a FTD penalty equal to 10% of the amount incorrectly submitted. However, if the total return liability is less than \$2,500, the employer is relieved of the burden of making small deposits and may submit a check (to the IRS) for the full amount of the tax liability with their return without incurring a FTD (failure to deposit in the correct manner) penalty.

Application of Payments—

Credits are ordered by the date received. Multiple credits of the same transaction code received the same date are combined into one credit amount. Valid credits include TC 610, 650, 670, 700, 760, 710 and 716.

Liabilities are ordered by the due dates. Multiple liabilities arising from the same deposit period are combined into one liability. Multiple liabilities, from various deposit periods, with the same due date are further ordered by their incurred date. 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 Chapter 7 of IRM 21.

5 Computer Codes

(1) Penalty Computation Codes (PCC)

- (a) Computation codes are used to show why Master File computed a penalty on the account. These codes also indicate what penalty explanation text is printed on balance due notices.
- (b) The following codes are associated with the FTD Penalty. The PCC is ISRP SCRIPS displayed with the literal "FTD PEN" below the TC 186. The FTD penalty PCCs are written so that only one PCC is needed to describe the reason(s) why the FTD penalty was assessed. See section 8(4) BMF Reason Codes for additional detail.

Transaction Code	Return with good ROFT Information	Return with invalid or no ROFT	Return with an Incorrect ROFT
		\$100,000+ account	-\$100,000+ account
All "good" TC 650	PCC 03	PCC 11	PCC 58
All TC 670 and/or "bad" TC 650	PCC 41	PCC 43	PCC 58
Mix of TC 610, "good" 650, "bad" 650 & 670	PCC 42	PCC 44	PCC 58
			PCC 54 PCC 57
			PCC 55 PCC 57
			PCC 56 PCC 57

- "good" TC 650 is a deposit made as required: by coupon through an authorized depository or in the case of a mandated taxpayer, a deposit made via EFT.
- "bad" TC 650 is a non-EFT deposit made by mandate (taxpayer required to deposit electronically.)

- (c) PCCs are required when manually computing or adjusting the penalty (TC 180 input with a significant dollar amount). Indicating the computation method used will continue the processing audit trail and reduce the need to request previous case files when responding to incoming correspondence or calculating subsequent adjustments.
- (d) When resolving a SIC 2 return, if the penalty abatement (due to reasonable cause) request that came in with the return is denied, remember to enter Reason Code 62 in the first reason code position (and the appropriate PCC) and issue the taxpayer's Letter of Appeal Rights, 854C. See IRM 20.1.1, for more details.

(2) Penalty Reason Codes (PRC)

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These codes are entered to indicate why a penalty was abated (penalty relief is granted). Notice that PRC 062 should be entered only if the penalty is being abated for one of the reasonable cause reasons. If the penalty is abated because of a reasonable cause criteria, enter RC 062 in the first position of the reason code field and the specific reasonable cause criteria code in the fourth position (ADJ 54). If penalty relief is being granted for any other reason (e.g., legislative, administrative provision) enter that specific reason code in the fourth position. The first position will be blank. IRM 20.1.1 and section 8 of this document are referenced for details.

(3) Schedule Indicator Codes (SIC)

When existing conditions would prevent the computer from being able to complete systemic processing, SICs are edited onto the return during initial return processing. Master File's recognition of these codes generally results in the creation of an internal transcript which requires manual intervention to complete the processing of the return.

The SIC Codes applicable to FTD Penalty processing are as follows:

Sic Code	199212 & prior	199312	199412	199512 & subsequent
0 computer generated	return processed with good information	return processed with good information	return processed with good information	return processed with good information
1	missing information, penalty computed by averaging available information	missing information, penalty computed by averaging available 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	reasonable cause claimed
3	Backup withholding (BWH)/Church Social Security issue	Schedule A attached (BWH)/Church Social Security issue	Church Social Security issue	Church Social Security issue
4	1st time occurrence of 3 banking day requirement	not applicable	not applicable	not applicable
5	Schedule B attached	not applicable	not applicable	not applicable
6	account	account	account	account
7 computer generated	not applicable	not applicable	not applicable	incomplete information, causing averaging on an account

(4) Manual

Codes are required with each TC 180 input with a dollar amount. This will indicate the computation method used and eliminate the need to request previous case files when responding to incoming correspondence or calculating subsequent adjustments. See IRM 102.4, IDRS Terminal Input, for input instructions of the PCC codes listed in (1) above.

Reason Code 62, the reasonable cause indicator, is not affected by the input of the above codes and still must be input whenever reasonable cause applies. It may be used alone (for abatements) or with any of the above codes when reasonable cause is being denied and a penalty is being manually assessed/asserted. RC 62 is entered in the first position, the applicable PCC must be entered in the fourth position.

6 FTD Credit Module

In January 1987 to address excess FTD payments received by the IRS, the FTD credit module was established. Payments placed in the credit module are systemically analyzed for proper application as subsequent tax returns are processed. Additionally, the credit module can be researched on IDRS or with master file transcripts, for possible manual application of the payment(s).

The transfer to the FTD credit module occurs automatically as a default procedure during the rollover analysis. If the excess credit amount equals (within \$1.00) the amount of one TC650/660 (Doc. Code 97) transaction with a transaction date equal or prior to the tax period ending (minus 5 days), the TC650/660 will automatically transfer into the next subsequent account or into/establish (if the first one) the FTD Credit Module.

The module can only be established through the rollover analysis.

The FTD Credit Module can be recognized by the presence of MFT-01 and the tax period-0000, and will always be the first tax module present on the account. The presence of MFT-01 has no other meaning than to allow this module to be placed first in the record.

The module is researchable on IDRS and through MRS request.

During Rollback analysis the FTD Credit Module will be analyzed for a single unreversed TC650/660 (Doc. Code 97) equal (within \$1.00) to the excess credit claimed in the tax module being addressed. If a satisfactory credit is found a TC652/662 (reversing transaction) will post to the FTD Credit Module with the following elements from the satisfying TC650/660 transaction:

- (1) Document Locator Number (DLN) with 99 in the 9th & 10th positions
- (2) Transaction Date
- (3) Amount
- (4) Microfilm Serial Number

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 3.5.17.

If there are any debit modules anywhere in the taxpayers account, criteria for unpostable 305 will apply.

Questions and Answers

Q. Is it possible to manually transfer out of the FTD Credit Module?

A. Yes

Q. Is there a tolerance on the amount of the deposit transferred manually out of the FTD Credit Module?

A. Yes, in that the exact amount of the deposit transaction must be transferred. Exception: A partial transfer can be made if the transaction is to a consolidated FTD.

Q. What will show as a history record if the credit is manually transferred to another account?

A. The reversal transaction will appear as a TC652/662 followed by the cross reference TC586 with TIN, MFT and Tax Period.

Q. Can a refund be generated or manually issued from the FTD Credit Module?

A. No. The amount must be transferred out and then refunded.

Q. Can a return ever post to this module?

A. No. A return cannot post to this tax module; it is a storage module.

Q. What will address this credit module?

A. The module will be created through the rollover analysis and can be transferred during rollback analysis or through a manual transfer.

Q. Will there ever be a time when the FTD credit module will be in zero balance?

A. Yes, this is possible if all the deposits in the FTD credit module are transferred out, either automatically or manually.

10-7

Q. Is the format of the FTD Credit Module different than the tax module?

A. No, the format is essentially the same.

Section 11. Collection

1 Nature of Changes

<u>Description</u>	<u>Page No.</u>
Updated Subsection 10(2) Penalty Provisions	<u>11-42</u>
<u>Updated Subsection 10(6), Penalty Reference Numbers used with TC 240, Miscellaneous Civil Penalties. Updates include: revised title, new introductions, new PRNs with related text, and reformatting of PRN table</u>	<u>11-46</u>

2 Collection Offices

The location codes identify the office which has Collection jurisdiction and are used primarily by campus' in routing output (TDAs, TDIs, DTRs, etc.) to the proper area offices. Area office location codes for all campus' servicing each area office are listed below.

Area office addresses can be found on the IRS intranet website:

<http://serp.enterprise.irs.gov/databases/who-where.dr/addresses.dr/collections.htm>

Technical Services-Advisory contact information can be found at:

http://serp.enterprise.irs.gov/databases/who-where.dr/technical_support.dr/tech_sup_index.htm

Insolvency contact information can be found at:

<http://serp.enterprise.irs.gov/databases/who-where.dr/inslvncy-bnkrptcy/index1.htm>

<u>SB Area Office</u>	<u>Service Center</u>	<u>State</u>	<u>W&I Area Office</u>	<u>Service Center</u>	<u>State</u>
<u>1/21</u>	<u>BSC</u>	<u>CT, ME, MA, NH, NY, RI, VT</u>	<u>1/11</u>	<u>ANSC</u>	<u>CT, ME, MA, NH, NJ, NY, PA, RI, VT</u>
<u>2/22</u>	<u>CSC</u>	<u>KY, MI, NJ, OH, PA, WV</u>	<u>2/12</u>	<u>KCSC</u>	<u>DE, DC, IL, IN, KY, MI, MD, OH, NC, SC, VA, WV, WI</u>
<u>3/23</u>	<u>PSC</u>	<u>DC, DE, FL, MD, NC, SC, VA</u>	<u>3/13</u>	<u>ATSC</u>	<u>AL, AR, FL, GA, IA, LA, MN, MS, MO, TN</u>
<u>4/24</u>	<u>CSC</u>	<u>KS, IA, IN, IL, MN, MO, ND, NE, SD, WI</u>	<u>4/14</u>	<u>AUSC</u>	<u>AZ, CO, ID, KS, MT, NE, ND, NM, OK, SD, TX, UT, WY</u>
<u>5/25</u>	<u>MSC</u>	<u>AL, AR, GA, LA, MS, OK, TN, TX</u>	<u>5/15</u>	<u>FSC</u>	<u>AK, CA, HI, NV, OR, WA</u>
<u>6/26</u>	<u>OSC</u>	<u>AK, AZ, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY</u>			
<u>7/27</u>	<u>OSC</u>	<u>CA</u>			
<u>15/35</u>	<u>PSC</u>	<u>PR, INT'L</u>			

Campus Collection Branch

Andover Campus

ANSC-08

Fresno Campus

FSC-89

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<u>Atlanta Campus</u>	<u>ATSC-07</u>	<u>Kansas City Campus</u>	<u>KCSC-09</u>
<u>Austin Compliance Center Collection Div.</u>	<u>AUSC-18</u>	<u>Memphis Campus</u>	<u>MSC-49</u>
<u>Brookhaven Campus</u>	<u>BSC-19</u>	<u>Ogden Campus</u>	<u>OSC-29</u>
<u>Cincinnati Campus</u>	<u>CSC-17</u>	<u>Philadelphia Campus</u>	<u>PSC-28</u>

NMF Unit Ledger Card Units

<u>Campus</u>	<u>Stop Number</u>	<u>Campus</u>	<u>Stop Number</u>
<u>Andover — ANSC</u>	<u>340</u>	<u>Fresno — FSC</u>	<u>4213</u>
<u>Atlanta — ATSC</u>	<u>51</u>	<u>Kansas City — KCSC</u>	<u>42</u>
<u>Austin — AUSC</u>	<u>6262</u>	<u>Memphis — MSC</u>	<u>21</u>
<u>Brookhaven — BSC</u>	<u>442</u>	<u>Ogden — OSC</u>	<u>6283</u>
<u>Cincinnati — CSC</u>	<u>42</u>	<u>Philadelphia — PSC</u>	<u>422C</u>

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.

<u>Call Site</u>	<u>Area Office</u>	<u>Campus</u>	<u>Call Site</u>	<u>Area Office</u>	<u>Campus</u>
<u>Cleveland</u>	<u>27</u>	<u>Philadelphia</u> <u>P.O. Box 24017</u> <u>Drop Point 813</u> <u>Bensalem, PA 19028</u>	<u>Jacksonville</u>	<u>12</u>	<u>Kansas City</u> <u>P.O. Box 219236</u> <u>Kansas City, MO 64121</u>
<u>Detroit</u>	<u>26</u>	<u>Philadelphia</u> <u>P.O. Box 24017</u> <u>Drop Point 813</u> <u>Bensalem, PA 19028</u>	<u>Buffalo</u>	<u>11</u>	<u>Fresno</u> <u>P.O. Box 24017</u> <u>Fresno, CA 93779</u>
<u>Brookhaven</u>	<u>22, 21, 25</u>	<u>Philadelphia</u> <u>P.O. Box 24017</u> <u>Drop Point 813</u> <u>Bensalem, PA 19028</u>	<u>Dallas</u>	<u>14</u>	<u>Kansas City</u> <u>P.O. Box 219236</u> <u>Kansas City, MO 64121</u>
<u>Philadelphia</u>	<u>23, 24, 35</u>	<u>Philadelphia</u> <u>P.O. Box 24017</u> <u>Drop Point 813</u> <u>Bensalem, PA 19028</u>	<u>Austin</u>	<u>15</u>	<u>Fresno</u> <u>P.O. Box 24017</u> <u>Fresno, CA 93779</u>
<u>Denver</u>	<u>31, 32</u>	<u>Cincinnati</u> <u>P.O. Box 145566</u> <u>Stop 813</u> <u>Cincinnati, OH 45214</u>	<u>Atlanta</u>	<u>13</u>	<u>Kansas City</u> <u>P.O. Box 219236</u> <u>Kansas City, MO 64121</u>
<u>Oakland</u>	<u>33, 34, 36</u>	<u>Cincinnati</u> <u>P.O. Box 145566</u> <u>Stop 813</u> <u>Cincinnati, OH 45214</u>	<u>Fresno</u>	<u>17</u>	<u>Fresno</u> <u>P.O. Box 24017</u> <u>Fresno, CA 93779</u>
<u>Nashville</u>	<u>28, 30</u>	<u>Cincinnati</u> <u>P.O. Box 145566</u> <u>Stop 813</u> <u>Cincinnati, OH 45214</u>	<u>Seattle</u>	<u>16</u>	<u>Fresno</u> <u>P.O. Box 24017</u> <u>Fresno, CA 93779</u>

TDA/TDI Assignment Codes (TSIGN Codes)

Any line marked with # is for official use only

This eight-digit code identifies the area office, territory, branch, group and employee or special action code to which TDAs and TDIs are assigned. The assignment number is used by all systems that process Collection work including IDRS (DIAL, DAIP, TDA, TDI, IDRS SUMRY, TXMOD), ICS, ACS, ENTITY and other listings/systems, which the TDA/TDI 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

Area Office (first and second digits)

<u>Code</u>	<u>Definition</u>
<u>21-27, 35</u>	<u>SB/SE Area. (35 also used by Centralized Case Processing)</u>
<u>11-15</u>	<u>W&I Area</u>
<u>01-10</u>	<u>In this case the "AO" refers to the SC number</u>
	<u>Used by ICS Only — Users do not carry TDA/TDI Inventory – no upload to IDRS</u>
<u>95</u>	<u>Misc – Read Only</u>
<u>95/99</u>	<u>ICS Only Inventory Users (PALS, CQMS, COIC, Independent Reviewers)</u>
<u>97</u>	<u>Appeals</u>
<u>98</u>	<u>Advocate</u>

Territory Office (third and fourth digits)

<u>Code</u>	<u>Definition</u>
<u>00</u>	<u>Used for initial issuances to ICS (for example: 6100, 64nn, 65nn)</u>
	<u>Used to designate Area Level employees on ICS (Group # must be 62)</u>
<u>01-94</u>	<u>Field ICS SB/SE and W&I Users (AO must be 21/27, 35 or 11-15)</u>
<u>70-89</u>	<u>Centralized Case Processing (CCP)</u>
<u>70-75</u>	<u>MMIA/IBTF-IA</u>
<u>76-78</u>	<u>53-Follow-ups</u>
<u>79</u>	<u>FORT</u>
<u>80-89</u>	<u>Reserved (CCP)</u>
<u>96-97</u>	<u>Technical Services</u>
<u>98-99</u>	<u>Insolvency</u>

Branch and Group Codes (fifth and sixth digits)

<u>Code</u>	<u>Definition</u>	<u>Code</u>	<u>Definition</u>
<u>00</u>	<u>ACS</u>	<u>7X</u>	<u>Queue or reserved</u>
<u>01</u>	<u>ACS TDA/TDI Suspense File</u>	<u>70</u>	<u>Case in Queue</u>
<u>02</u>	<u>SCCB Notice Case. ACS TDA/TDI</u>	<u>72-79</u>	<u>Reserved</u>
<u>03</u>	<u>ACS Early Intervention</u>	<u>8X</u>	<u>SCCB</u>
<u>04-05</u>	<u>Reserved</u>	<u>80</u>	<u>Automated Substitute for return program</u>
<u>06</u>	<u>Case returned to ACS from the Queue</u>	<u>81-84</u>	<u>Reserved</u>
<u>07-09</u>	<u>Reserved</u>	<u>85</u>	<u>OIC Monitoring</u>
<u>10-58</u>	<u>ICS (CFf)</u>	<u>86</u>	<u>Automated 6020B</u>

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<u>59</u>	<u>ICS – Territory Level Employees</u>	<u>87-89</u>	<u>Reserved</u>
<u>6X</u>	<u>Initial Issuance to ICS (CFf)</u>	<u>9X</u>	<u>Various Non-Collection</u>
<u>60</u>	<u>Reserved</u>	<u>90</u>	<u>Reserved</u>
<u>61</u>	<u>Systemically generated ICS initial issuance</u>	<u>91</u>	<u>Inspection</u>
<u>62</u>	<u>ICS – Upper Level Management Group for Area Level Employees</u>	<u>92-93</u>	<u>Reserved</u>
<u>63</u>	<u>Reserved</u>	<u>94-95</u>	<u>Employee Plans</u>
<u>64</u>	<u>Initial Issuance to ICS from a campus</u>	<u>96-97</u>	<u>Exempt Organizations</u>
<u>65</u>	<u>Initial Issuance to ICS from ACS</u>	<u>98-99</u>	<u>Reserved</u>
<u>66-69</u>	<u>Used for Centralized Case Processing, Technical Services and Insolvency</u>		

Employee/Action Codes:

- For CFf assignments (fifth digit 1-4), the seventh and eighth digits represent individual employees in a field group.

EXAMPLE: 23021253

<u>23</u>	<u>=</u>	<u>Area Office</u>
<u>02</u>	<u>=</u>	<u>Territory Office</u>
<u>12</u>	<u>=</u>	<u>Field Group</u>
<u>53</u>	<u>=</u>	<u>Employee Number</u>

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*

TDIs will be issued on a weekly basis. Routine cases will receive one or two notices before a TDI is issued.

unless the account history justifies the immediate issuance of the TDI.

- (1) Individual Master File Delinquency Checks—IMF delinquency and the Underreporter programs are produced semi-annually from the Reconciliation of the Request for Notice or TDI Information Returns Program (IRP).
- (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 issuance. No provision is made for issuance of status reports.

BMF TDI Explanation -- The following information is contained on a BMF TDI

- (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 is issued and printed in the Campus.
- (4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS Field or Queue) and is often the same as the IDRS cycle.
- (5) RSC—Region with jurisdiction over the DO the TDA-TDI assignment code and Campus where the TDI Notice data is maintained and the TDI printed.
- (6) TDA/TDI Assignment Code—the first four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.
- (7) TDA Code—if a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.
- (8) TDI Information—Furnishes information to assist in closing the TDI.
 - (a) PC—Primary Code (B, E, F, L, N, P, Q, S, T, U, V, W, X or Y) identifies a TDI that requires special handling.
 - (b) SC—Secondary Code (H, I, J, R or V) is printed to furnish additional information. A maximum of four additional codes may appear based upon information in the taxpayer's entity module.
 - (c) PLC—Primary Location Code is the present 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. This element of information is important in transferring a case to the area where the taxpayer resides.
 - (d) ED—Establishment date
 - (e) FYM—Fiscal Year Month is the month the fiscal year ends and it is used to determine the due date for filing the corporation income tax return.
 - (f) EC—Employment Code (BMF)

C—Church

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- 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 is reissued. An existing inventory TDI 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 is issued under the new TIN.

(9) Reserved

(10) [REDACTED] #

(11) Repeater Indicator—"RPT"—A tax module has been in TDI or notice status other than first notice within the past fifteen months (64 cycles).

(12) [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 Notice File as of the cycle printed on the TDI.

(18) Last Compliance Update Cycle (YYYYCC)—Indicates the year and week the last time a new delinquent module was added to the TIF as a result of a BMF delinquency check. BMF compliance data (LPS, Num-partners, etc.) reflects BMF at that time.

(19) Exempt organization return data will be printed if the taxpayer has a filing requirement for an EO return (MFT 33, 34, 37, 44, 67) with an identifier of "E".

<u>1st-5th Digit</u>	<u>RD</u>	<u>date (YYYYMM) the taxpayer was ruled to be an exempt organization</u>
<u>6th-8th Digit</u>	<u>SS</u>	<u>Subsection Code</u>
<u>9th-13th Digit</u>	<u>CC</u>	<u>Classification Code</u>
<u>14th 15th Digit</u>	<u>AC</u>	<u>Asset Code</u>
<u>16th 17th Digit</u>	<u>TO</u>	<u>Type of Organization Code (Entity)</u>
<u>18th-20th Digit</u>	<u>FC</u>	<u>Foundation Code</u>
<u>21st 22nd Digit</u>	<u>AC</u>	<u>Affiliation Code</u>
<u>23rd-26th Digit</u>	<u>GEN</u>	<u>Group Exemption Number—a four digit number that identifies the organization as a member of a group exemption ruling</u>

(20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.

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(21) Case code—a four character position code to identify the type of notice being issued.

<u>W-2</u>	<u>W-2 Inquiry</u>	<u>PTNR</u>	<u>1065/1120S Study</u>
<u>W-4</u>	<u>W-4 Referral</u>	<u>3921</u>	<u>Stock Option Program</u>
<u>CAWR</u>	<u>Combined Annual Wage Reporting</u>	<u>CRBL</u>	<u>Credit Balance Unresolved</u>
<u>3949</u>	<u>Criminal Investigation Division Request</u>	<u>REJC</u>	<u>Rejected TDI</u>
<u>NOTN</u>	<u>No TIN</u>	<u>UNPO</u>	<u>Unpostable Unresolved</u>
<u>3278</u>	<u>Interest on U.S. Savings Bonds</u>	<u>5346</u>	<u>Examination Request (Replaces 4298)</u>
<u>GAME</u>	<u>State Lottery and Gambling Casino Winners</u>	<u>RSCH</u>	<u>Research Case</u>
<u>DISC</u>	<u>1120-DISC</u>	<u>914</u>	<u>Criminal Investigation Freeze (Computer generated).</u>
<u>PDT</u>	<u>Potentially Dangerous Taxpayer Indicator</u>	<u>TEST</u>	<u>Collection Test Case</u>

(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".

(24) SEEPAGE_n — Will print when a TDI has more than 6 (BMF) LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n - 2-9)

(25) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n - 0-9)

(26) Grade Level Assignment—Code 9, 11, 12 or 13 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs.

(27) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer's account. A high score indicates a greater potential yield from the investigation.

(28) Master File History Section — Designed to give historical data on each MFT for the taxpayer entity and will only show information where the MFT has an open filing requirement or LPS information. Form TYD-14 provides space for six MFTs. If more than six are present, a second form will be printed showing the name, address, EIN cycle number, location code and the additional MFTs.

(a) FORM—is the tax form(s) the taxpayer is or was required to file - Will print the form number in MFT sequence.

(b) FR—Filing Requirement code indicates the current filing requirement of the taxpayer. This code is important in conducting a full compliance check with the taxpayer.

(c) LPS—Last Period Satisfied is the last tax period year (YYYY) and month (MM) satisfied whether posted prior or subsequent to the delinquent period printed on the TDI. NA (not available) will be printed if the taxpayer has a current filing requirement but the MF showed no prior period satisfied for the type of tax involved when the compliance data were extracted for IDRS. For purposes of a full compliance check, periods subsequent to the LPS or the latest delinquent period printed on the TDI, whichever is later, should be checked.

(d) TC—Transaction Code is the transaction that satisfied the period printed in the

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LPS. If NA is printed in the LPS, this element of information will be blank. This information will be useful in determining the action taken on the LPS for the respective MFT.

- (e) LRA—Last Return Amount is the total tax liability amount (dollars only) for the respective MFT. The maximum range is 999999 (no punctuation) and if greater, it will print 1 MIL. If TC 150 contains no tax or is being posted in the same cycle as the delinquency check, an 0 will be printed. If the LPS prints NA or the TC prints a code other than 150 for the MFT, this element of information will be blank.
- (f) CC—Condition Code may be printed on the LPS if satisfied by TC 150. Three return condition codes (F—Final Return Secured, 6020b-6020b assessment, T—Delinquent Return Secured by notice of TDI closure, Y—Accept Tax Return as Submitted) will be used; however, no more than two will be printed for one return. Condition codes are selected for printing in the sequence shown above. If the LPS prints NA or a CC is not present in the transaction section, this element of information will be blank if the TC is a 59X. The closing code will be printed.
- (29) Credit Balance—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the “Credit” column must be checked. Indicate the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.
- (30) CAF indicator will appear to left of credit balance N = 0 through 8

<u>CAF Indicator</u>	<u>Definition</u>
<u>0</u>	<u>TC 961 Deleted or Revoked module</u>
<u>1</u>	<u>One representative authorized to receive notices</u>
<u>2</u>	<u>Two representatives authorized to receive notices</u>
<u>3</u>	<u>One representative authorized to receive notices and refunds</u>
<u>4</u>	<u>Two representatives authorized to receive notices and refunds</u>
<u>5</u>	<u>No authorization to receive notices or refunds. No blind trust present. Other authorization present.</u>
<u>6</u>	<u>Reserved</u>
<u>7</u>	<u>One representative authorized to receive refunds</u>
<u>8</u>	<u>Blind trust in effect.</u>

- (31) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delinquency check, a second form will be printed showing the taxpayer's name, address, EIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date. For MFT 48(NMF), and 58(4638), 60 or 93(2290), 61 or 94(11), 62 or 95(11B) and 63 or 96(11C), the beginning period will be shown. For EPMF the plan number will be displayed instead of MFT.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

- (32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.
- (33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.

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- (34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).
- (35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.
- (36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is “NO MFT” or “NO TX PERIOD” and the period is printed on the TDI.
- (37) Credit—When TC 590, 591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.
- (38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.
- (39) Signature of Person Closing TDI—Complete this space when the TDI is closed.
- (40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.
- (41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.
- (42) Date—Complete this space when the TDI is closed.

IMF Taxpayer Delinquency Investigation -- the following information is found on an IMF TDI

IMF TDI EXPLANATION

- (1) Notice Dates — This will always be a Monday-three days after date printed on the notice
- (2) Notice Codes — (A, Ca, Dn, F, I, T, U, W and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.
- (3) IDRS Cycle — Indicates the year (ex. 1986) and week (ex. 39) the TDI is issued.
- (4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status, often the same as IDRS cycle.
- (5) RSC—Region with jurisdiction over the DO in the TDA-TDI assignment code and Campus where the TDI Notice data is maintained and the TDI printed.
- (6) TDA/TDI Assignment Code—First four digits indicate the Area Office or District Office where the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.
- (7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

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(8) The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TSIGN with Notice Code "T" is input. ACCTMERGE will print when a successful consolidation is made and a TDI is issued under a new TIN.

(9) TDI Information—This section shows information known about the taxpayer regarding the tax year being checked. If data for a specific code is unknown, the position will show zeros or remain blank.

SEL IRP Selection Code will be shown to reflect the type of cases selected by criteria methods.

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 Request

 C = CAWR

 N = IRP Case (Non-Filer)

 S = IMF Delinquency Check Case (stop Filer)

(12) ██████████ #

(13) Repeat Indicator—"RPT"—A tax module has been in TDI or notice status, other than first notice, within the past fifteen months (64 cycles).

(14) ██████████ #

(15) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. Indicator is reset each year.

(16) Last Compliance Update Cycle (YYYYCC)—Indicates the last time a new delinquent module, along with the corresponding IRP data, was added to the TIF.

(17) TDI Grade Level—Code 9, 11, 12 or 13 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs

(18) Name and Address of Taxpayers—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.

(19) Check Digit—Alphabetic (XX) character used in validating the TIN if name control is not present.

(20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.

(21) TDI Case Code—a four character position code to identify the type of notice being issued.

W-2 W-2 Inquiry

W-4 W-4 Referral

PTNR 1065/1120S Study

3921 Stock Option Program

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<u>CAWR</u>	<u>Combined Annual Wage Reporting</u>	<u>CRBL</u>	<u>Credit Balance Unresolved</u>
<u>SSA-CAWR</u>	<u>Combined Annual Wage Reporting cases referred by SSA</u>	<u>REJC</u>	<u>Rejected TDI</u>
<u>3949</u>	<u>Criminal Investigation Division Request</u>	<u>UNPO</u>	<u>Unpostable Unresolved</u>
<u>NOTN</u>	<u>No TIN</u>	<u>5346</u>	<u>Examination Request (Replaces 4298)</u>
<u>3278</u>	<u>Interest on U.S. Savings Bonds</u>	<u>RSCH</u>	<u>Research Case</u>
<u>GAME</u>	<u>State Lottery and Gambling Casino Winners</u>	<u>914</u>	<u>Criminal Investigation Freeze (Computer generated).</u>
<u>DISC</u>	<u>1120-DISC PDT-Potentially Dangerous Taxpayer</u>	<u>TEST</u>	<u>Collection Test Case</u>

(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 has more than 6 LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n- 2-9)

(24) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n- 0-9)

(25) BWI—Backup Withholding Indicator

(26) CAF indicator will appear to left of credit balance N=0 through 8

<u>CAF Indicator</u>	<u>Definition</u>
<u>0</u>	<u>TC 961 Deleted or Revoked module</u>
<u>1</u>	<u>One representative authorized to receive notices</u>
<u>2</u>	<u>Two representatives authorized to receive notices</u>
<u>3</u>	<u>One representative authorized to receive notices and refunds</u>
<u>4</u>	<u>Two representatives authorized to receive notices and refunds</u>
<u>5</u>	<u>No authorization to receive notices or refunds. No blind trust present. Other authorization present.</u>
<u>6</u>	<u>Reserved</u>
<u>7</u>	<u>One representative authorized to receive refunds</u>
<u>8</u>	<u>Blind trust in effect.</u>

(27) Module Balance Amount—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the “Credit” column must be checked. Indicates the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.

(28) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delinquency check, a second form will be printed showing the taxpayer’s name, address, TIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

(29) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer’s account. A high score indicates greater potential yield from the investigation.

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- (30) Master File History Section—Shows information extracted from the Master File. If the Master File history information is unknown, these positions will show zeros or remain blank.

AGI—Adjusted Gross Income.

NT—Balance Due as of status 21 or refund per prior year return. Balance Due will show a plus (+) symbol. Overpayment will show a minus (-) symbol.

TDA CD—The TDA will indicate a Code A, U or R if a TDA was issued for “last year’s” return. The space will be blank if a TDA was not issued.

A—TDA issued for “last year” which presently has an unpaid balance.

U—TDA issued for “last year” on which there has been a TC 530 (Currently Not Collectible Account) posted and which has an unpaid balance.

R—TDA issued for “last year” which has no unpaid balance.

DF—Data Filed is the month, day and year the “last year’s” tax return was filed.

LRF—Last Return Filed is the last tax year a return is shown on the IMF.

FS—Filing Status shown on “last year’s” return.

0=Single, filing an estimated tax declaration

1=Single

2=Married, filing jointly

3=Married, filing separate

4=Unmarried, head of household

5=Surviving widow or widower with dependent child

6=Married filing separately claiming spouse as exemption

7=Head of Household with an unmarried child’s name listed, but no exemption claimed

SSA—Social Security Administration Status Code shown as “D” or blank. “D” indicates deceased.

POD—Post of Duty Code found on Selection Code 92 cases only.

DY—Tax year of the delinquent period.

PYNCn—Prior Year Notice Code. See below. Reflects the results of matching a current year Collection case to one for the prior tax year and then determining the way IDRS will process the Collection case.

4—Processed as TDI potential for delinquent modules for both current and prior year.

5—Repeater; no record of closure of prior year case.

6—Repeater; prior year case resolved, or still open in TDI status: current year case would be worked to TDI regardless of repeater situation.

7—Processed as two notices only unless current year case is added to a still open TDI status account or accelerated TDI conditions are met.

8—Not Repeater; case worked to TDI on own merit.

9—Not Repeater; case not normally worked to TDI-on own merit.

ISC—IRP Collection case 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 should be shown. A closing code should be entered in the block.

- (33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.

- (34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).

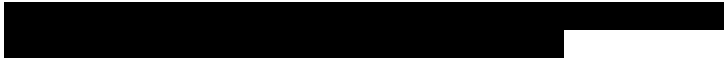
- (35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.

- (36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN)

having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

- (37) Credit—When TC 590,591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.
- (38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.
- (39) Signature of Person Closing TDI—Complete this space when the TDI is closed.
- (40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.
- (41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.
- (42) Date—Complete this space when the TDI is closed.

6 *Primary and Secondary TDI Codes*

<u>Code</u>	<u>Explanation</u>	<u>Comment</u>
<u>B</u>	<u>Indicates the delinquency met the criteria for the TDI Suppression Program.</u>	<u>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.</u>
<u>E</u>	<u>A TC 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.</u>	<u>The "E" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.</u>
<u>F</u>	<u>Reissued delinquency check on all suppressed delinquent return periods.</u>	<u>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.</u>
<u>H*</u>	<u>Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (with DC 77).</u>	<u>Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.</u>
<u>I*</u>	<u>Indicates that there is a TC 912 on the module in a Status 02 or 03.</u>	 #
<u>J*</u>	<u>There is a module in the account in status 22 with an unreversed TC 530 present.</u>	<u>The "J" code indicates there is at least one account reported as currently not collectible and Form 53 should be available for reference.</u>
<u>L</u>	<u>A TC 148 with Entity Indicator 9 has been input to identify a Letter 903 (DO) case.</u>	<u>The "L" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.</u>
<u>N</u>	<u>A TC 148 with Entity Indicator 7 has been input to identify false refund claim cases.</u>	<u>The "N" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.</u>
<u>Q</u>	<u>A TC 148 with Entity Indicator 1 has been input to immediately issue the TDI (primarily when a TP is involved in bankruptcy proceedings).</u>	<u>The "Q" coded TDI results when an employee inputs this request. Subsequently, a fourth notice will be issued three weeks after the first notice followed by a TDI six weeks later.</u>

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<u>Code</u>	<u>Explanation</u>	<u>Comment</u>
R*	<u>Indicates at least one TDI or TDA was closed during the past twelve months.</u>	<u>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.</u>
S	<u>A TC 148 with Entity Indicator 8 has been input to identify an erroneous refund case.</u>	<u>The "S" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.</u>
T	<u>A TC 148 with Entity Indicator 5 has been input to identify a narcotics case.</u>	<u>The "T" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.</u>
U	<u>A TC 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program case.</u>	<u>The "U" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.</u>
V	<u>Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than DC 77)**Can be Secondary Code**</u>	<u>Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.</u>
W	<u>A TC 148 with Entity Indicator 3 has been input to identify a Potentially Dangerous Taxpayer.</u>	<u>The "W" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.</u>
X	<u>Total liability shown on the latest return posted for the same type of tax (MFT 01, 03, 09 or 11) was 5,000 or more. This applies to the Last Period Satisfied for the same MFT as the delinquent tax period.</u>	<u>The "X" coded cases indicates a high priority TDI and will be issued five weeks after the first notice. These TDIs should be completed in the shortest possible time period. Often these accounts pertain to trust fund liabilities.</u>
Y	<u>Indicates that a prior closing transaction has been reversed by a TC 592.</u>	<u>The "Y" coded cases indicates that a prior TC was erroneously input or that TDI issuance was accelerated through the input of a TC 590 followed by a TC 592.</u>

** These Codes will appear as secondary codes only.
 Primary Codes A and D criteria are defined by BMF

7 IRP Selection Criteria Codes

Reference IRM 5.19

The filing requirement for an individual liable for Self-Employment Compensation Act Tax is \$400 or more of net income. Since the current income tax return filing requirement has increased, many individuals who are liable for the SE tax may be inclined to overlook the \$400 filing requirement and believe that they are exempt from the requirement to file. Therefore, the TDI Supplement may be referenced for indications of past payments of SE tax as a basis for interrogating the taxpayer about liability for SE Tax. Certain Selection codes may reflect self employment tax information from the preceding years tax returns.

The following is a list of the Collection Case Selection Criteria Codes. The return delinquency may include IRP documents in addition to those described in the "Criteria for Selection Code" column.

Tax Year 2007 Selection Codes - (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>
97	[REDACTED]	[REDACTED]

#

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Tax Year 2007 Selection Codes - (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
<u>92</u>	[REDACTED]	[REDACTED]	#
<u>54</u>	[REDACTED]	[REDACTED]	#
<u>+39</u>	[REDACTED]	[REDACTED]	#
<u>38</u>	[REDACTED]	[REDACTED]	#
<u>*28</u>	[REDACTED]	[REDACTED]	#
<u>50</u>	[REDACTED]	[REDACTED]	#
<u>+93</u>	[REDACTED]	[REDACTED]	#
<u>07</u>	[REDACTED]	[REDACTED]	#
<u>65</u>	[REDACTED]	[REDACTED]	#
<u>+13</u>	[REDACTED]	[REDACTED]	#
<u>+14</u>	[REDACTED]	[REDACTED]	#
<u>15</u>	[REDACTED]	[REDACTED]	#
<u>*02</u>	[REDACTED]	[REDACTED]	#
<u>*90</u>	[REDACTED]	[REDACTED]	#
<u>60</u>	[REDACTED]	[REDACTED]	#
<u>05</u>	[REDACTED]	[REDACTED]	#
<u>31</u>	[REDACTED]	[REDACTED]	#
<u>48</u>	[REDACTED]	[REDACTED]	#
<u>46</u>	[REDACTED]	[REDACTED]	#
<u>53</u>	[REDACTED]	[REDACTED]	#
<u>23</u>	[REDACTED]	[REDACTED]	#
<u>24</u>	[REDACTED]	[REDACTED]	#

+Cases processed by the Automated Substitute for Return (ASFR) program.

* Indicates a modified or new selection code.

NOTE: Selection Code 15 (Low ASFR Potential) is not eligible for ASFR processing at this time.

Small Business/Self-Employed Tax Year 2003 Selection Codes
(In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
<u>97</u>	[REDACTED]	[REDACTED]	#
<u>92</u>	[REDACTED]	[REDACTED]	#
<u>93</u>	[REDACTED]	[REDACTED]	#
<u>90</u>	[REDACTED]	[REDACTED]	#
<u>98</u>	[REDACTED]	[REDACTED]	#
<u>80</u>	[REDACTED]	[REDACTED]	#
<u>78</u>	[REDACTED]	[REDACTED]	#
<u>77</u>	[REDACTED]	[REDACTED]	#
<u>88</u>	[REDACTED]	[REDACTED]	#
<u>87</u>	[REDACTED]	[REDACTED]	#
<u>86</u>	[REDACTED]	[REDACTED] X	#
<u>85</u>	[REDACTED]	[REDACTED]	#
<u>76</u>	[REDACTED]	[REDACTED]	#
<u>75</u>	[REDACTED]	[REDACTED]	#

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Small Business/Self-Employed Tax Year 2003 Selection Codes
(In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
<u>74</u>	[REDACTED]	[REDACTED]	#
<u>73</u>	[REDACTED]	[REDACTED]	#
<u>72</u>	[REDACTED]	[REDACTED]	#
<u>71</u>	[REDACTED]	[REDACTED]	#
<u>64</u>	[REDACTED]	[REDACTED]	#
<u>62</u>	[REDACTED]	[REDACTED]	#
<u>61</u>	[REDACTED]	[REDACTED]	#
<u>60</u>	[REDACTED]	[REDACTED]	#
<u>58</u>	[REDACTED]	[REDACTED]	#
<u>56</u>	[REDACTED]	[REDACTED]	#
<u>53</u>	[REDACTED]	[REDACTED]	#
<u>52</u>	[REDACTED]	[REDACTED]	#
<u>50</u>	[REDACTED]	[REDACTED]	#

Wage & Investment Tax Year 2001 Selection Codes — (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	<u>#</u>
01	[REDACTED]	[REDACTED]	#
02	[REDACTED]	[REDACTED]	#
<u>03</u>	[REDACTED]	[REDACTED]	#
04	[REDACTED]	[REDACTED]	#
<u>39+</u>	[REDACTED]	[REDACTED]	#
09	[REDACTED]	[REDACTED]	#
<u>10</u>	[REDACTED]	[REDACTED]	#
<u>12+</u>	[REDACTED]	[REDACTED]	#
07	[REDACTED]	[REDACTED]	#

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Wage & Investment Tax Year 2001 Selection Codes — (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	#
48	[REDACTED]	[REDACTED]	#
49	[REDACTED]	[REDACTED]	#
13+	[REDACTED]	[REDACTED]	#
14+	[REDACTED]	[REDACTED]	#
15	[REDACTED]	[REDACTED]	#
16	[REDACTED]	[REDACTED]	#
05	[REDACTED]	[REDACTED]	#
31	[REDACTED]	[REDACTED]	#
46	[REDACTED]	[REDACTED]	#
35	[REDACTED]	[REDACTED]	#
23	[REDACTED]	[REDACTED]	#
24	[REDACTED]	[REDACTED]	#

Note1: Nearly all selection codes have been renumbered to differentiate them from SBSE selection codes.

+ Cases processed by the Automated Substitute for Return (ASFR) program.

_ Indicates a modified or new selection code.

Note2: Selection Code 15 (Low ASFR Potential) is not eligible for ASFR processing at this time.

Wage & Investment Tax Year 2003 Selection Codes — (In descending order of priority)

<u>Selection Codes</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	#
01	[REDACTED]	[REDACTED]	#
02	[REDACTED]	[REDACTED]	#
03	[REDACTED]	[REDACTED]	#
37	[REDACTED]	[REDACTED]	#
12	[REDACTED]	[REDACTED]	#
06	[REDACTED]	[REDACTED]	#
38	[REDACTED]	[REDACTED]	#
39	[REDACTED]	[REDACTED]	#
04	[REDACTED]	[REDACTED]	#

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Wage & Investment Tax Year 2003 Selection Codes — (In descending order of priority)

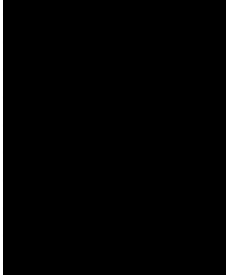
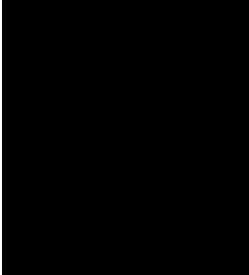
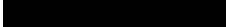
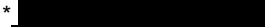
<u>Selection Codes</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
<u>07</u>	[REDACTED]	[REDACTED]	#
<u>09</u>	[REDACTED]	[REDACTED]	#
<u>18</u>	[REDACTED]	[REDACTED]	#
<u>13</u>	[REDACTED]	[REDACTED]	#
<u>10</u>	[REDACTED]	[REDACTED]	#
<u>17</u>	[REDACTED]	[REDACTED]	#
<u>14</u>	[REDACTED]	[REDACTED]	#
<u>16</u>	[REDACTED]	[REDACTED]	#
<u>46</u>	[REDACTED]	[REDACTED]	#
<u>49</u>	[REDACTED]	[REDACTED]	#
<u>23</u>	[REDACTED]	[REDACTED]	#
<u>24</u>	[REDACTED]	[REDACTED]	#
<u>25</u>	[REDACTED]	[REDACTED]	#

SB/SE and W & I Tax Year 2004 Selection Codes — (In descending order of priority)

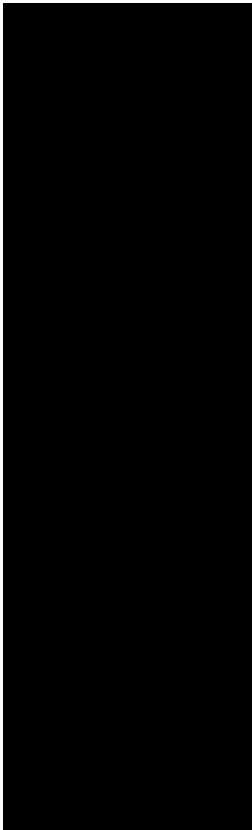
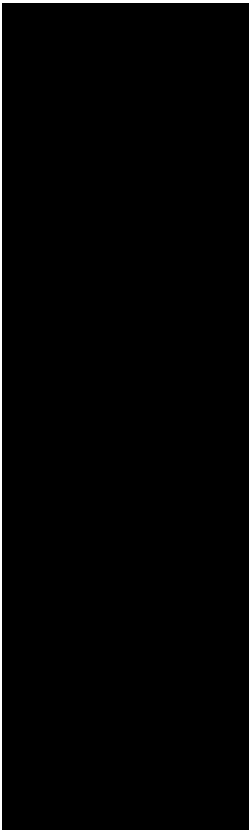
<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
<u>01</u>	[REDACTED]	[REDACTED]	#
<u>02</u>	[REDACTED]	[REDACTED]	#
<u>98</u>	[REDACTED]	[REDACTED]	#
<u>31</u>	[REDACTED]	[REDACTED]	#
<u>32</u>	[REDACTED]	[REDACTED]	#
<u>12</u>	[REDACTED]	[REDACTED]	#
<u>67</u>	[REDACTED]	[REDACTED]	#
<u>33</u>	[REDACTED]	[REDACTED]	#
<u>06</u>	[REDACTED]	[REDACTED]	#
<u>38</u>	[REDACTED]	[REDACTED]	#
<u>39</u>	[REDACTED]	[REDACTED]	#
<u>36</u>	[REDACTED]	[REDACTED]	#
<u>30</u>	[REDACTED]	[REDACTED]	#
<u>04</u>	[REDACTED]	[REDACTED]	#
<u>88</u>	[REDACTED]	[REDACTED]	#
<u>86</u>	[REDACTED]	[REDACTED]	#
<u>13</u>	[REDACTED]	[REDACTED]	#
<u>50</u>	[REDACTED]	[REDACTED]	#
<u>52</u>	[REDACTED]	[REDACTED]	#

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SB/SE and W & I Tax Year 2004 Selection Codes — (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>			
63			#		
64			#		
14			#		
09			#		
60			#		
17			#		
65			#		
62			#		
23			#		
25			#		
77				* 	#

SB/SE and W & I Tax Year 2005 Selection Codes — (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
01			#
02			#
98			#
35			#
30			#
31			#
32			#
12			#
67			#
33			#
06			#
38			#
39			#
36			#
04			#
88			#
86			#
13			#
50			#
52			#
63			#
14			#
09			#
60			#
64			#
17			#
65			#
62			#
23	#		
24	#		

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SB/SE and W & I Tax Year 2005 Selection Codes — (In descending order of priority)



<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
77	[REDACTED]	[REDACTED]	#
99	[REDACTED]	[REDACTED]	#

SB/SE and W & I Tax Year 2006 Selection Codes — (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
01	[REDACTED]	[REDACTED]	#
02	[REDACTED]	[REDACTED]	#
03	[REDACTED]	[REDACTED]	#
05	[REDACTED]	[REDACTED]	#
07	[REDACTED]	[REDACTED]	#
98	[REDACTED]	[REDACTED]	#
35	[REDACTED]	[REDACTED]	#
30	[REDACTED]	[REDACTED]	#
31	[REDACTED]	[REDACTED]	#
32	[REDACTED]	[REDACTED]	#
12	[REDACTED]	[REDACTED]	#
67	[REDACTED]	[REDACTED]	#
33	[REDACTED]	[REDACTED]	#
06	[REDACTED]	[REDACTED]	#
38	[REDACTED]	[REDACTED]	#
39	[REDACTED]	[REDACTED]	#
36	[REDACTED]	[REDACTED]	#
04	[REDACTED]	[REDACTED]	#
88	[REDACTED]	[REDACTED]	#
86	[REDACTED]	[REDACTED]	#
11	[REDACTED]	[REDACTED]	#
13	[REDACTED]	[REDACTED]	#
50	[REDACTED]	[REDACTED]	#
52	[REDACTED]	[REDACTED]	#
87	[REDACTED]	[REDACTED]	#
63	[REDACTED]	[REDACTED]	#
15	[REDACTED]	[REDACTED]	#
11	[REDACTED]	[REDACTED]	#
14	[REDACTED]	[REDACTED]	#
09	[REDACTED]	[REDACTED]	#

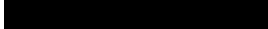
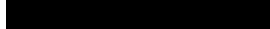
































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SB/SE and W & I Tax Year 2006 Selection Codes — (In descending order of priority)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
60			#
64			#
17			#
66			#
65			#
62			#
23			#
24			#
77			#
99			#

SB/SE and W & I Tax Year 2007 Selection Codes – (In descending order of priority)

)

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>Criteria for Selection Code</u>	
01			#
02			#
98			#
03			#
05			#
07			#
35			#
30			#
31			#
32			#
12			#
67			#
33			#
06			#
38			#
36			#
04			#

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88	[REDACTED]	[REDACTED]	#
86	[REDACTED]	[REDACTED]	#
13	[REDACTED]	[REDACTED]	#
50	[REDACTED]	[REDACTED]	#
52	[REDACTED]	[REDACTED]	#
87	[REDACTED]	[REDACTED]	#
63	[REDACTED]	[REDACTED]	#
15	[REDACTED]	[REDACTED]	#
11	[REDACTED]	[REDACTED]	#
09	[REDACTED]	[REDACTED]	#
60	[REDACTED]	[REDACTED]	#
66	[REDACTED]	[REDACTED]	#
65	[REDACTED]	[REDACTED]	#
62	[REDACTED]	[REDACTED]	#
23	[REDACTED]	[REDACTED]	#
25	[REDACTED]	[REDACTED]	#
77	[REDACTED]	[REDACTED]	#
99	[REDACTED]	[REDACTED]	#

SB/SE and W & I Tax Year 2008 Selection Codes – (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	[REDACTED]	[REDACTED]	#
02	[REDACTED]	[REDACTED]	#
98	[REDACTED]	[REDACTED]	#
03	[REDACTED]	[REDACTED]	#
05	[REDACTED]	[REDACTED]	#
07	[REDACTED]	[REDACTED]	#
35	[REDACTED]	[REDACTED]	#
30	[REDACTED]	[REDACTED]	#

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31	[REDACTED]	[REDACTED]	#
32	[REDACTED]	[REDACTED]	#
12	[REDACTED]	[REDACTED]	#
67	[REDACTED]	[REDACTED]	#
33	[REDACTED]	[REDACTED]	#
06	[REDACTED]	[REDACTED]	#
38	[REDACTED]	[REDACTED]	#
36	[REDACTED]	[REDACTED]	#
04	[REDACTED]	[REDACTED]	#
88	[REDACTED]	[REDACTED]	#
86	[REDACTED]	[REDACTED]	#
13	[REDACTED]	[REDACTED]	#
50	[REDACTED]	[REDACTED]	#
52	[REDACTED]	[REDACTED]	#
87	[REDACTED]	[REDACTED]	#
63	[REDACTED]	[REDACTED]	#
15	[REDACTED]	[REDACTED]	#
11	[REDACTED]	[REDACTED]	#
09	[REDACTED]	[REDACTED]	#
60	[REDACTED]	[REDACTED]	#
66	[REDACTED]	[REDACTED]	#
65	[REDACTED]	[REDACTED]	#
62	[REDACTED]	[REDACTED]	#
23	[REDACTED]	[REDACTED]	#
25	[REDACTED]	[REDACTED]	#
77	[REDACTED]	[REDACTED]	#
99	[REDACTED]	[REDACTED]	#
96	[REDACTED]	[REDACTED]	#

BMF Selection Codes (effective April 2008)

BMF CCNIP will identify and prioritize delinquent modules in Case Creation based on the assigned selection

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code(s). The select codes will create more productive BMF TDI modules. BMF CCNIP will utilize third party data, i.e. IRMF, PMF and CAWR along with account data to prioritize BMF and EPMF Return Delinquencies. Each Non-filer module will be assigned a Collection Selection Code (SC). Headquarter analysts will select prioritized inventory based on SC, MFT and campus assignment for Case Creation. The BMF selection codes will be identified on IDRS to assist users during return delinquency research.

BMF Selection Codes effective April 2008

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>MFTs</u>	<u>Criteria for Selection Code</u>	
00	Reserved	ALL	<u>Special cases that need to be put on hold until released to normal processing</u>	#
01	[REDACTED]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	[REDACTED]	#
02	[REDACTED]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	[REDACTED]	#
03	[REDACTED]	01-03, 05-12, 14-16, 36, 51-51, 60, 63, 64	[REDACTED]	#
04	[REDACTED]	01, 09-11, 14, 16	[REDACTED]	#
05	[REDACTED]	01, 09-11, 14, 16	[REDACTED]	#
06	[REDACTED]	01, 10, 11, 14	[REDACTED]	#
07	[REDACTED]	01, 10, 11, 14	[REDACTED]	#
08	[REDACTED]	01, 10, 11, 14	[REDACTED]	#
09	[REDACTED]	01, 10, 11, 14	[REDACTED]	#
10	[REDACTED]	02, 03, 06, 08, 12, 15, 60, 63, 64	[REDACTED]	#
11	[REDACTED]	02, 03, 06-08, 12, 15, 36, 60, 63, 64	[REDACTED]	#
12	[REDACTED]	01, 09-11, 14, 16	[REDACTED]	#
13	[REDACTED]	02-03, 05-06, 08, 12, 15, 60, 63, 64	[REDACTED]	#
14	[REDACTED]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	[REDACTED]	#
15	[REDACTED]	01, 09-11, 14, 16	[REDACTED]	#
16	[REDACTED]	02-03, 06-08, 12, 15, 36, 60, 63, 64	[REDACTED]	#
17	[REDACTED]	01, 09-11, 14, 16	[REDACTED]	#
18	[REDACTED]	02-03, 06-08, 12, 15, 36, 60, 63, 64	[REDACTED]	#
19	[REDACTED]	01-03, 06, 08-12, 14-16, 60, 63, 64	[REDACTED]	#
20	[REDACTED]	01-03, 06, 08-12, 14-16, 60, 63, 64	[REDACTED]	#
21	[REDACTED]	02-03, 06, 08, 12, 15, 60, 63, 64	[REDACTED]	#

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BMF Selection Codes effective April 2008

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>MFTs</u>	<u>Criteria for Selection Code</u>	
22	[REDACTED]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	[REDACTED]	#
23	[REDACTED]	01-03, 06, 09-11, 14, 16, 63, 64	[REDACTED]	#
24	[REDACTED]	52	[REDACTED]	#
25	[REDACTED]	51	[REDACTED]	#
26	[REDACTED]	05	[REDACTED]	#
27	[REDACTED]	36	[REDACTED]	#
28	[REDACTED]	12	[REDACTED]	#
29	[REDACTED]	06	[REDACTED]	#
30	[REDACTED]	07	[REDACTED]	#
31	[REDACTED]	60	[REDACTED]	#
32	[REDACTED]	60	[REDACTED]	#
33	[REDACTED]	15	[REDACTED]	#
34	[REDACTED]	08	[REDACTED]	#
35	[REDACTED]	33	[REDACTED]	#
36	[REDACTED]	14	[REDACTED]	#
60	[REDACTED]	44	[REDACTED]	#
61	[REDACTED]	34	[REDACTED]	#
62	[REDACTED]	67	[REDACTED]	#
63	[REDACTED]	67	[REDACTED]	#
64	[REDACTED]	67	[REDACTED]	#
65	[REDACTED]	67	[REDACTED]	#
66	[REDACTED]	67	[REDACTED]	#
67	[REDACTED]	67	[REDACTED]	#
68	[REDACTED]	44	[REDACTED]	#
69	[REDACTED]	37	[REDACTED]	#
75	[REDACTED]	74	[REDACTED]	#
76	[REDACTED]	74	[REDACTED]	#

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BMF Selection Codes effective April 2008

<u>Selection Code</u>	<u>Title of Selection Code</u>	<u>MFTs</u>	<u>Criteria for Selection Code</u>	
77	[REDACTED]	74	[REDACTED]	#
79	[REDACTED]	74	[REDACTED]	#
80	[REDACTED]	74	[REDACTED]	#
81	[REDACTED]	74	[REDACTED]	#
82	[REDACTED]	74	[REDACTED]	#
83	[REDACTED]	74	[REDACTED]	#
84	[REDACTED]	74	[REDACTED]	#
96	[REDACTED]	01-03, 06, 09-11, 16, 60, 63, 64	[REDACTED]	#
97	[REDACTED]	01, 09-11, 16	[REDACTED]	#
98	[REDACTED]	02-03, 06, 60, 63, 64	[REDACTED]	#
99	[REDACTED]	Any MFTs not listed above	[REDACTED]	#

Explanation of TDI Notice Codes

Notice Codes A, G, I, R, U, T D (IMF only) and can be input to the TIF with CC ASGNI/ASGNB to be analyzed during weekend TDI analysis. Notice Codes F, V, W and Z (and sometimes A) are generated by TDI analysis. Notice Code C is input with CC ASGNI/ASGNB to generate CASE CODES to the TIF.

TDI Notice Codes Input or Generated

<u>Code</u>	<u>Title</u>	<u>Source</u>	<u>Explanation</u>
A	<u>ACCELERATED</u>	<u>Input or Generated</u>	<u>Input to accelerate account to TDI. Also generated by TDI analysis for certain cases accelerated to TDI by analysis.</u>
I	<u>INSUFFICIENT INFORMATION</u>	<u>Input</u>	<u>Input to delay routine notice or TDI issuance for 4 weeks, then accelerate account to TDI.</u>
U	<u>UNDELIVERED</u>		<u>Input to accelerate account to TDI when a notice was returned undeliverable.</u>
T	<u>DUPLICATE TDI</u>	<u>Input</u>	<u>Input to force a duplicate TDI to be issued-only effective for accounts already in TDI status.</u>
Dnn	<u>DELAY</u>	<u>Input</u>	<u>Input to delay issuance of any notices or TDI for nn (00-15) cycle input with notice code. D00 input will cause immediate issuance of next notice or TDI due.</u>
Ca	<u>CASE CODE</u>	<u>Input</u>	<u>Input with an alpha code which will be converted to a 4 character Case Code on the TIF.</u>
Gnn	<u>DETERMINED GRADE LEVEL</u>	<u>Input</u>	<u>Input with numeric code to assign a grade level.</u>
F	<u>EXPIRED 474 DELAY</u>	<u>Generated</u>	<u>TDI issued because the number of cycles input with a TC 474 has expired.</u>
R	<u>REGENERATE</u>	<u>Input</u>	<u>Input to regenerate a TDI notice.</u>

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<u>Code</u>	<u>Title</u>	<u>Source</u>	<u>Explanation</u>
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI issuance by reopening a module closed on the TIF.
Z	REVERSAL	Generated	TDI issued because TC 912 or 917 reversed a TC 914 or 916 which had closed a delinquent module on the TIF.
W	"W" CODED TDI	Generated	New TDI issued because TDI modules on previous TDI were closed but account contains at least one delinquent module that no longer meets closure criteria-deleted closing transaction.
X	No longer undeliverable	Generated	Address change has been input.

8 Status Indicators – TDI (Edited Values Only)

The following TDI Status Indicators will, when appropriate, appear in the Status History Section of TXMOD. The indicators will appear in the MF Balance field of the Status History Section when the MF Status is 02 or 03.

<u>Indicator</u>	<u>File</u>	<u>Assoc. Status</u>	<u>Explanation</u>
1	I,B,E	02	IDRS has sent first delinquency notice (CP515).
2	I,B,E	02	Second notice sent (CP516).
3	I,B,E	02	Third notice sent (CP517).
4	I,B,E	02	Fourth notice sent (CP518)
5	I,B,E	03	IDRS in TDI status, TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL.
7	I,B,E	03	IDRS in TDI status—ACS TDI issued for this notice.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I,B,E	03	TDI Status to be issued 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 with no primary code.
B	B,I	02	Module on compliance coded for issuance of 1st and 2nd notice only. (Account met BMF suppression criteria or IMF notice only).
C	B,E,I	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595,596). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in "00" status, or when it will establish a module.
E	B	02	Module on compliance with Primary Code E (TC 148 in account with Entity Indicator 4).
F	B	02	Module on compliance with Primary Code F (Special extract to TDIs based on MFT or District Office).
L	B	02	Module on compliance with Primary Code L (TC 148 in account with Entity Indicator 9).
N	I,B	02	Module on compliance with Primary Code N (TC 148 in account with Entity indicator 7).
P	I,B	02	Module on compliance with primary Code P (TC 148 in account with Entity Indicator 2).
Q	I,B	02	Module on compliance with Primary Code Q (TC 148 in account with Entity Indicator 1).
S	I,B	02	Module on compliance with Primary Code S (TC 148 in account with Entity Indicator 8).
T	I,B	02	Module on compliance with Primary Code T (TC 148 in account with Entity Indicator 5).
U	I,B	02	Module on compliance with Primary Code U (TC 148 in account with Entity Indicator 6).
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).

(1)TDI Indicator Codes

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<u>Code</u>	<u>Definition</u>	<u>Code</u>	<u>Definition</u>	<u>Code</u>	<u>Definition</u>
0	Not TDI	5	TDI Notice 2	10	T = Transferred
1	Open TDI	6	TDI Notice 3	11	X = TDI Issuance Pending
2	Closed TDI	7	TDI Notice 4	12	Y = Resequencing Completed
3	Reserved	8	Closed Notice		
4	TDI Notice 1	9	Account Consolidation in Process		

(2)TDI Related Transaction Codes

Entity and tax module transactions are extracted for the Daily Transaction Register (DTR) only if the TDI Indicator is 1—open during the current cycle. There are three types of TDI related transactions which can appear on the DTR:

(1)Entity transactions that change the name or address of taxpayer

TC 013—Name Change
TC 014—Address Change

(2)Entity transactions that close the entire account:

TC 020—Deleted entity

(3)Transaction codes that close the module (Refer to Section 8 for detailed description)

<u>Code</u>	<u>Definition</u>	<u>Code</u>	<u>Definition</u>	
TC 003	Duplicate tax modules are not resequenced (posts to the entity)	TC 596	[REDACTED]	#
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 914	[REDACTED]	#
TC 593	Unable to locate taxpayer	TC 916	[REDACTED]	#
TC 594	Return previously filed	TC 918	[REDACTED]	#
TC 595	Referred to Examination	TC 940	Strike Force Control	

The following transactions will close not only the module to which they post, but also all subsequent modules for the same MFT. They are:

<u>TC003</u>	<u>TC011</u>
<u>TC026</u>	
<u>TC150 Coded F</u>	<u>TC591(Closing codes 35, 36, 91 BMF only)</u>
<u>TC593 (except closing codes 35, 36, 91 BMF only)</u>	
<u>TC595 (closing codes 32, 57, 82)</u>	
<u>TC596—(closing codes 32, 57, 82)</u>	

TC 592—Reverses any previously posted 59X

TDI Transaction Codes 590, 591, 593, 594, 595, 596, 597, 598 and 599 require a two digit closing code for IDRS input.

(3)TDI Closing Codes

The TC 599 and appropriate closing code must be written on the middle left margin of each tax

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return secured by Collections. On TDIs, 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.

**TRANS
CODES**

590
Not liable this tax period. Satisfies this module only.

591
No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent

CSCO

- 01 – Not liable for annual return-Short period return posted (system generated)
- 02 – Suppressed FOD delinquency (System Generated)
- 03 – Suppressed period prior to return due date (System Generated)
- 04 – Alternate return filing requirement-not liable this MFT and period. (System Generated)
- 08 – Indicating was closed by A6020(b) program
- 13 - Not Liable for this period
- 14 – Not liable this period-Subsidiary organization
- 19 – Suppressed in notice status
- 75 - Not Liable for this period
- 76 - Not liable for this period as income below filing requirement.
- 77 – No return secured this period. Little or no tax due.
- 78 - No return secured this period as TP due a refund.
- 79 (IDS via SIA),
- 88 - Indicating was closed by ASFR program
- 97 - Not Liable for this period
- 99 (Odyssey MF) – Not liable this period. Determination made after systemic exchange with state tax authorities
- 00 - 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.
- 01 – No longer liable for return-Final short period return posted. (system generated)
- 08 – Indicating was closed by A6020(b) program
- 10 (MF) – Filing requirement deleted-Suppressed module (system generated)

**CLOSING CODES & DEFINITIONS
(updated 06/26/2009)**

FA

- 20 – Not Liable for this period
- 21 – Not liable for this period as income below filing requirement.

- 20 – No Longer liable for return

ACS

- 25 - Not Liable for this period
- 26 - Not liable for this period as income below filing requirement.
- 27 – No return secured this period. Little or no tax due.
- 28 – No return secured this period as TP due a refund.
- 38 – Not liable this period determination made after 6020(b) or substitute for return (SFR) classification

- 25 - No Longer liable for return
- 38 – No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR)

Cff/AIQ

- 50 - Not Liable for this period
- 51 - Not liable for this period as income below filing requirement.
- 52 - No return secured this period. Little or no tax due.
- 53 - No return secured this period as TP due a refund.
- 54 - Not liable this period
- 63 - Not liable this period determination made after 6020(b) or substitute for return (SFR) classification
- 66 (ICS via SIA) – All TC 590s posted prior to the implementation of (CC) closing codes (system generated) Closing code 66 is reserved for ICS.

- 50 - No Longer liable for return
- 63 - No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR)
- 66 (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.

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**TRANS
CODES**

**CLOSING CODES & DEFINITIONS
(updated 06/26/2009)**

	CSCO	FA	ACS	CFI/AIQ
	11 – Form 11 filing requirement deleted after notice issuance (system generated)			
	14 - No Longer liable for return			
	75 - No Longer liable for return			
	79 (IDS via SIA),			
	88 - Indicating was closed by ASFR program			
	97 - No Longer liable for return			
	99 (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.	00 – 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 08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 80 (MF if TC 593) - IMF Unable to Contact. Note: IMF only 82 - Unable to locate 88 - Indicating was closed by ASFR program 97 - Unable to locate		30 – IMF Unable to Contact. Note: IMF only 32 – Unable to locate 38 – Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program	57 - Unable to locate 63 - Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program 66 (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)
594 Return previously filed. Satisfies this module only.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 83 – Return Previously filed 84 - Filed as spouse on previously filed joint return 88 - Indicating was closed by ASFR program 97 - Return Previously filed	22 – Return Previously filed 23 – Filed as spouse on joint return	33 – Return Previously filed 34 – Filed as spouse on previously filed joint return 38 – Return previously filed determination after case classified as 6020(b) or SFR case.	58 – Return Previously filed 59 - Filed as spouse on previously filed joint return 63 - Return previously filed determination after case classified as 6020(b) or SFR case. 64 – Return previously filed determination after case classified as 6020(b) or SFR case. 66 (ICS via SIA), 74 - Return Previously filed
595 Referred to Examination. Satisfies this module and all subsequent modules for same MFT Updates FRC to zero.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Referred to examination 88 - Indicating was closed by ASFR program 97 - Referred to examination		32 - Referred to examination 38 - Referred to examination	57 - Referred to examination 63 - Referred to examination 66 (ICS via SIA)
596 Referred to Criminal Investigation. Satisfies this module and all subsequent modules for same MFT. Updates FRC	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Referred to Intelligence 88 - Indicating was closed by ASFR program		32 - Referred to Intelligence 38 - Referred to Intelligence	57 - Referred to Intelligence 63 - Referred to Intelligence 66 (ICS via SIA)

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**TRANS
CODES****CLOSING CODES & DEFINITIONS**
(updated 06/26/2009)

TRANS CODES	CSCO	CLOSING CODES & DEFINITIONS (updated 06/26/2009)		
		FA	ACS	CFf/AIQ
to zero.	97 - Referred to Intelligence			
597 Surveyed. By National Office direction only. Satisfies this module only.	02 - Surveyed 08 - Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Surveyed 88 - Indicating was closed by ASFR program 97 - Surveyed 99 (SIA)	32 - Surveyed 38 - Surveyed 44 - Surveyed	57 - Surveyed 63 - Surveyed 66 (ICS via SIA)	
598 Shelved. By National Office direction only. Satisfies this module only.	08 - Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Shelved 88 - Indicating was closed by ASFR program 97 - Shelved 99 (SIA)	32 - Shelved 38 - Shelved	57 - Shelved 63 - Shelved 66 (ICS via SIA), 70 (CFF Combat zone)	

**TRANS
CODES**

599
Return secured.
Satisfies this module
only.

CSCO

- 06** - Return being processed (system generated).
- 08** - Indicating was closed by A6020(b) program unagreed (Default)
- 09** - Indicating was closed by A6020(b) program agreed
- 13** - Return secured
- 17** - Unprocessable return. Used by Submission Processing
- 18** - Return in progress on or after due date. Used by Submission Processing
- 79 (IDS via SIA)**
- 85 (for PDC)** - Taxable, used by PCA referral units only; GOOD ONLY UNTIL 10/2009
- 86 (for PDC)** - Nontaxable, used by PCA referral units only; GOOD ONLY UNTIL 10/2009
- 88** - Indicating was closed by ASFR program unagreed (through default or receipt of an unprocessable return)
- 89** - Indicating was closed by ASFR program agreed (via TP signed Return or waiver).
- 90** - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP).
- 92** - Return secured from taxpayer in bankruptcy
- 94** - Taxable return secured.
- 96** - Non-taxable return secured.
- 97** - Return secured
- 98** - Return secured
- 99 (SIA)** - Return secured.
Generated on blocks out of balance at the service centers after the delinquency check by Submission Processing

**CLOSING CODES & DEFINITIONS
(updated 06/26/2009)**

FA

- 21** - Return secured
- 24** - Return secured.

ACS

- 38** - 6020(b) or Substitute for Return processed for assessment due to inadequate or no response from taxpayer.
- 39** - 6020(b) or SFR program resulted in agreement by taxpayer or acceptable return from taxpayer.
- 40** - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP).
- 42** - Return secured from taxpayer in bankruptcy.
- 44** - Taxable return secured.
- 46** - Non-taxable return secured.
- 49** - Reserved

CFf/AIQ

- 50** - Return secured
- 63** - Filed under 6020(b) authority due to inadequate or no response from taxpayer
- 64** - 6020(b) resulted in agreement by taxpayer or acceptable return from taxpayer.
- 65 - Reserved** for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP).
- 66 (ICS via SIA)**,
- 67** - Return secured from taxpayer in bankruptcy
- 69** - Taxable return secured.
- 71** - Non-taxable return secured.
- 73** - Return secured
- 74** - Return secured used by Exempt Organizations for subsequent returns secured during an examination of an exempt organization.

(4) TDA Issuance Codes

The IDRS code is displayed in the notice section on the terminal and is printed on the TDA.

<u>IDRS Code</u>	<u>Primary TDA Code</u>	<u>Secondary TDA Code</u>	<u>Explanation</u>	<u>Comment</u>
DAY	914		Another module in the account contains a pending or posted TC 914 or 916	Routine Notice and TDA issuance

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<u>IDRS Code</u>	<u>Primary TDA Code</u>	<u>Secondary TDA Code</u>	<u>Explanation</u>	<u>Comment</u>
DAV	534	5	Multiple assessments present with earliest <u>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.</u>	<u>Routine notice and TDA issuance.</u>
DAX	Z	Z	There are no adjustments in the module and the <u>balance due consists of penalty and/or interest.</u>	<u>Routine notice and TDA issuance.</u>
DAR	TRSF		<u>Account transferred from another area office.</u>	<u>Immediate TDA issuance</u>
DAU	POTDUPL		<u>IDRS analysis indicates there may be another TDA outstanding for this module.</u>	<u>Immediate TDA issuance.</u>
DAQ	UNDEL		<u>Balance due notice was returned undelivered.</u>	<u>504/604 notice followed by TDA issuance six weeks later unless a 504/604 or 523/623 was issued on the module in the prior 17 weeks. Then the module will go directly to TDA.</u>
DAL	REACTIVE		<u>Account previously in suspended status being reactivated. Status 42, 46-49, 53 (except CC 90 and 93), 64, 71-73, 91 or 99.</u>	<u>Routine notice and TDA issuance.</u>
DAT	5		<u>Account issued because the total balance due for all open modules is above the deferral amount.</u>	<u>Routine notice and TDA issuance. These cases are issued annually for IMF taxpayers and quarterly for BMF taxpayers.</u>
DAA	TR		<u>Liability was manually assessed.</u>	<u>Immediate TDA issuance.</u>
DAB	RE-ISSUE		<u>Module previously in TDA status and was reissued because of a dishonored check, credit reversal or a TC 531, 532 609, or 781.</u>	<u>Immediate TDA issuance. 504/604 will be issued five weeks after the first notice or status 21 followed by a TDA six weeks later.</u>
DAD	FRIVRET		<u>Account identified as a frivolous return</u>	<u>Routine notice and TDA issuance.</u>
DAC	Q	Q	<u>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.</u>	<u>504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.</u>
DA4	E	E	<u>A Transaction Code 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.</u>	<u>504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.</u>
DA5	I	I	<u>A Transaction Code 148 with Entity Indicator 5 has been input to identify a Narcotics Case.</u>	<u>504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.</u>
DA6	U	U	<u>A Transaction code 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program Case.</u>	<u>504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.</u>
DA7	N	N	<u>A Transaction Code 148 with Entity Indicator 7 has been input to identify a False Refund Claim Case.</u>	<u>504/604 will be issued five weeks after the first notice followed by a TDA six weeks later</u>
DA8	S	S	<u>A Transaction Code 148 with Entity Indicator 8 has been input to identify and Erroneous Refund Case.</u>	<u>504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.</u>
DA9	L	L	<u>A Transaction Code 148 with Entity Indicator 9 has been input to identify a Letter 903(DO) case.</u>	<u>504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.</u>
DAM	INSTALMT		<u>A Master File installment type module (MFT 02, 05, 52, 58 OR 60) either did not qualify or defaulted.</u>	<u>Routine notice and TDA issuance.</u>
DAE	X		<u>Unpaid Trust Fund type taxes (MFT 01, 03, 09, 11) with a module balance of 5000 or more.</u>	<u>First and fourth notices will be issued before TDA is issued.</u>

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<u>IDRS Code</u>	<u>Primary TDA Code</u>	<u>Secondary TDA Code</u>	<u>Explanation</u>	<u>Comment</u>
DAF	D	D	<u>Dishonored check has posted to a module not previously in TDA status.</u>	<u>Fourth notice will be issued followed by TDA six weeks later unless fourth notice was previously issued on the module. Then TDA will be issued immediately.</u>
DAI	COA		<u>Module previously reported currently not collectible (unable to locate) and a change of address or tax return has posted to the account.</u>	<u>Routine notice and TDA issuance</u>
DAG	IR	H	<u>Module previously reported currently not collectible (unable to locate or unable to contact) and a new levy source appears on IRP.</u>	<u>Routine notice and TDA issuance.</u>
DAJ	TPI		<u>Module previously reported currently not collectible (hardship) and TPI of new return warrants renewed collection activity</u>	<u>Routine notice and TDA issuance.</u>
DAW	UTCON		<u>Module previously reported currently not collectible (unable to contact and TPI of new return warrants renewed collection activity.</u>	<u>Routine notice and TDA issuance.</u>
DAK	OTHER		<u>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.</u>	<u>Routine notice and TDA issuance</u>
DAP	R	R	<u>Taxpayer had one or more TDAs closed within the prior 12 months.</u>	<u>Routine notice and issuance.</u>
DAS	4		<u>Module does not qualify for any other type of code.</u>	<u>Routine notice and TDA issuance.</u>
		G	<u>Identifies entities that are political organizations (MFT 02 with filing requirement 9).</u>	<u>Routine notice and TDA issuance.</u>
		I	<u>Indicates another module in the account is in TDI status and the module did not qualify for Primary or Secondary Code Z.</u>	<u>Routine notice and TDA issuance.</u>
		A	<u>Indicates another module in the account is in TDA status and that module does not have a Primary or Secondary Code Z.</u>	<u>First and fourth notices will be issued before TDA is issued.</u>
DAN	PPIAR		<u>2-year review expiration and Part pay installment agreement should continue. Re-analyze in another 2 years.</u>	
DAO	PPIAN		<u>2-year review expiration and CP 522P generates.</u>	

(5)TDA Closing Codes

Indicate the condition under which a TDA which still has an outstanding balance was removed from the collection inventory. These codes identify the various categories of TDA disposition by Collection Division. Closing Codes 01-39 relate to TC 530; 70-89 to TC 520; and 90-99 to TC 470.

Code Condition

- 01 TDA reported currently not collectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.
- 02 Currently not collectible Narcotics Trafficker Assessment (restricted use).
- 03 Unable to locate. If address change posts, reissues TDA. TC 150, 976, or 014 showing address change will reissue TDA.
- 04 Statutory Collection period expired on portion of assessment, prior to issuance.
- 05 Statutory collection period expired or suit initiated to reduce tax claim to judgment—no follow-up.
- 06 Reserved for A/C International. Taxpayer residing outside of U.S.
- 07 Bankrupt (insolvent) corporation—Any corporation which has been adjudged bankrupt or any corporation dissolved under State receivership proceedings.

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Code Condition

- 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.
- 17-23 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.
- 35-38 Reserved
- 39 ACS cases with low RWMS score, use of this closing code must be authorized by NO
- 40-69 Reserved.

(6)TC 500 Closing Codes

50	<u>Military Deferment (prior to 1/2004) (obsolete)</u>	54-55	<u>Bosnia</u>
51	<u>Military Deferment (1/2004 to present)</u>	56-57	<u>Enduring Freedom</u>
52-53	<u>Desert Storm</u>		

(7)TC 470 Closing Code Chart

<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status at Input</u>	<u>Status Update</u>	<u>Alpha Freeze</u>	<u>MF Freeze Prevents offsets-in</u>	<u>IMF</u>	<u>BMF</u>	<u>TIF Freeze (bal due notice or TDA status)</u>	<u>Release/Reversal Criteria</u>	<u>Condition after Release</u>	<u>Notes</u>
No CC	<u>Claim Pending</u>	<u>19, 20, 21, 54, 56, 58</u>	47	W-	Yes	Yes	Yes		<u>Systemic (9 cycles if no open control, otherwise 15 cycles)</u>	D,G	1
									<u>TC 472 No CC</u>	D,G	2
									<u>TC 29X or TC 30X**</u>	F,G	=
									<u>Credit or zero balance</u>	<u>Status 12</u>	=
		<u>22, 24, 26</u>	<u>No Change</u>	W-	Yes	Yes	N/A		<u>No Systemic Reversal</u>	N/A	3
									<u>TC 472 No CC</u>	A	2
									<u>TC 29X or TC 30X**</u>	F	=

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<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status at Input</u>	<u>Status Update</u>	<u>Alpha Freeze</u>	<u>MF Freeze Prevents offsets-in</u>		<u>TIF Freeze (bal due notice or TDA status)</u>	<u>Release/Reversal Criteria</u>	<u>Condition after Release</u>	<u>Notes</u>
					<u>IMF</u>	<u>BMF</u>				
90	Pending Adjustment only: Will Full Pay Module Balance	19, 20, 21, 54, 56, 58	53*	W-	Yes	Yes	Yes	Credit or zero balance Systemic (26 cycles)	Status 12 A,E	==
								TC 472 No CC TC 29X or TC 30X**	D,G F,G	2 ==
								Credit or zero balance	Status 12	==
		22, 24, 26	53	W-	Yes	Yes	Yes	No Systemic Reversal	N/A	3
								TC 472 No CC TC 29X or TC 30X**	A,G F,G	2 ==
								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 TC 29X or TC 30X**	B, C, G F, G	2 ==
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 TC 29X or TC 30X**	D, G F, G	2 ==
								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 Credit or zero balance	B 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 balance	A	==

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<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status at Input</u>	<u>Status Update</u>	<u>Alpha Freeze</u>	<u>MF Freeze Prevents offsets-in</u>	<u>TIF Freeze (bal due notice or TDA status)</u>	<u>Release/Reversal Criteria</u>	<u>Condition after Release</u>	<u>Notes</u>
98	Pending Form 1138 Filed	Any Status	No Change	W-	N/A Yes Yes	IMF BMF Yes Yes	TC 295 Systemic (52 cycles) TC 472 CC 98 Credit or zero balance	A	=

* Freezes Master File offsets and refunds. No status change when released.

** Except with Priority Codes 6 or 7, or TC 29X with Blocking Series 130-149 (BMF only); 200-299 (IMF or BMF); 400-499 (BMF only); or 960-979 (BMF only).

*** 470 CC97 may be input on the entity module (oo-oooo) to freeze credit offset within the entire account. When input to the entity module, normal notice issuance from specific tax periods will not be frozen.

Notes

(1)Any TC 470 posted after July 6, 1990 will reverse at 15 cycles or 9 cycles with no control base.

(2)One TC 472 no closing code will reverse all prior unreversed TC 470s with no closing code, cc 90 or cc 93.

(3)Does not release IDRS balance due notice/TDA freeze.

(4)Suspends CSED. Applies only to IRC 6694(c)(3), IRC 6703(c)(3), or similar statutes.

Condition After Release

(a)Releases Master File offset and alpha (W- or D- or J) only.

(b)Releases IDRS balance due notice/TDA freeze, and updates to next notice/TDA 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 Freeze.

(e)No IDRS balance due notice/TDA issued. Remains in status 53-4.

(f)Status 12 if result will be zero balance. If balance will remain, and no hold code, Master File notice.

(g)Effective 1/1/90, resumes balance due routine at the point the module was frozen by updating to the next status and releasing the appropriate notice. Exception: If the last status was 58, 22, 24, or 25 and 18 cycles have passed since the 4th notice was issued, the 4th notice will be reissued. If less than 18 cycles, TDA will be issued.

(8)TC 520 Closing Code Chart

<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status</u>	<u>Alpha Freeze</u>	<u>MF Acct. or Module Freeze*</u>	<u>TIF Acct. or Module Freeze**</u>	<u>CSED Suspended</u>	<u>Need CC to Release</u>
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

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<u>Closing Code</u>	<u>Definition</u>	<u>IDRS Status</u>	<u>Alpha Freeze</u>	<u>MF Acct. or Module Freeze*</u>	<u>TIF Acct. or Module Freeze**</u>	<u>CSED Suspended</u>	<u>Need CC to Release</u>
65	Bankruptcy	72	-V	Account	Account	Yes	Yes
66	Bankruptcy	72	-V	Account	Account	Yes	Yes
67	Bankruptcy	72	-V	Account	Account	Yes	Yes
70	Litigation	72	-W	Account	Module	No	No
71	Refund Litigation	No	-W	Module	No	No	No
		Change					
72	Tax Court Case	No	-W	Module	No	No	No
		Change					
73	Refund Litigation	72	-W	Module	Module	No	No
74	Tax Court Case	72	-W	Module	Module	No	No
75	Litigation	No	-W	Account	No	No	No
		Change					
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	-W	Account	No	Yes	No
		Change					
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.

***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.

When TC 520 CC 83, 85, through 89 is input a three-digit indicator is also input signifying proceeding type, claim type and whether an installment plan is involved. Closing code used to input the three digit indicator should be the same as the current open closing code. The indicator codes are:

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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
- 8 for Other Insolvency

Second digit representing the type of claim—

- 1 for Secured
- 2 for Unsecured priority
- 3 for General unsecured
- 4 for Administrator
- 5 for Involuntary Gap

Third digit representing installment plan of arrangement—

- 0 if installment plan is not anticipated
- 1 if installment plan is probable.

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—

- 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

For questions about the impact of the TC 520 on the module you are working, contact the appropriate Insolvency Specialist or Technical Services Advisor. For the TC 520 or 521 Closing Codes 70-80, and 82, contact the Advisor in Technical Services-Advisory. For all other TC 520 closing codes, contact the Specialist in Insolvency.

Contact Listings for Technical Services-Advisory:

http://serp.enterprise.irc.gov/databases/who-where.dr/technical_support.dr/tech_sup_index.htm

Contact Listing for Insolvency:

<http://serp.enterprise.irs.gov/databases/who-where.dr/inslvncy-bnkrpty/index1.htm>

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 Interest and Penalty Provisions

(1) Interest Rates

Reference IRM 21.1, Ch. 24 Interest - Interest Rates, Tables, Calendar Year & Daily Factors.

<http://publish.no.irs.gov/getpdf.cgi?catnum=62278>

The Interest Rate Tables are located on the Servicewide Electronic Research Program (SERP) website. The SERP site contains all of the applicable interest rates to calculate interest on tax balances prior to July 1, 1975 through the current date.

(2) Penalty Provisions

In general, for every filing, paying, and reporting requirement imposed by the Internal Revenue Code, there is a penalty provision for failure to comply with the requirement. This section does not contain information on all penalty provisions. Emphasis has been given to those penalty provisions most frequently imposed. Reference IRM 20.1, Penalty Handbook.

<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>
<u>Failure to File</u>	<u>5% per month (4.5% if FTP applies for same month) or fraction of month but not exceeding 25%.</u>
<u>Failure to Pay</u>	<u>*One-half of 1% per month—limited to a maximum of 25%. Effective after 12/31/86, the failure to pay penalty will increase from 1/2 of 1 percent to 1 percent per month beginning with the month of accrual after more than 10 days have elapsed since issuance of a notice of intent to levy (status 58, or TC 971 with action code 035 or 069, or tax assessed with doc code 51 and blocking series 14X). Penalty is also computed at 1 percent per month in the case of a jeopardy assessment (tax assessed with doc code 51 and blocked 100 – 119). A penalty rate of one quarter of 1 percent applies while a qualified installment agreement is in effect for qualifying taxpayers. In all cases subject to both failure to file and failure to pay penalties, no taxpayer will be subject to more than 5% combined penalty per month.</u>

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<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>
<u>Failure to Deposit</u>	<p><u>*Subject to minimum failure to file penalty. If the return is over 60 days late, the minimum penalty is the lesser of \$100 or 100% of the amount due on the return</u></p> <p><u>For deposits required after December 31, 1989, there is a four-tiered penalty. The penalty is 2 percent for deposits 1-5 days late, 5 percent for deposits 6-15 days late, 10 percent 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 percent (actually, a 5 percent addition to the 10 percent) 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.</u></p> <p>12-21-2007 and subsequent (Form 1065): The penalty is calculated at a rate of \$89 for each partner for each month (or part month) the return is late or incomplete, not to exceed twelve months. A person is a partner for penalty calculation purposes if the person was a partner for any portion of the year (returns required to be filed after December 31, 2008). NOTE: The Hokie Act increases the penalty by \$1, for returns with a taxable year beginning in 2008.</p>
<u>Failure to Pay Estimated Tax</u>	<p><u>Since July 1, 1975, the rate of penalty is determined by the rate of interest in effect at the time.</u></p>
<u>1) Dishonored Paper Checks or Money Orders (IRC 6657)</u> <u>2) Insufficient Funds on Electronic Payments</u>	<p><u>1) For paper checks or money orders of \$1250 or more, the penalty is two percent (2%) of the amount of the check or money order. If the check or money order is less than \$1250, the penalty is the lesser of \$25 or the amount of the check or money.</u></p> <p><u>2) No penalty. IRC 6657 does NOT provide for a penalty for insufficient funds on any EFTPS payments (i.e. electronic, Direct Debit Installation Agreement, Credit/Debit Card Payment, etc.), or for any payment made other than by paper check or money order.</u></p>
<u>Failure to File or to include required information in a Partnership Return</u>	<p>The penalty is determined by multiplying the number of partners in the partnership by \$85 times the number of months each failure continues, not to exceed 12 months. (For returns due before December 20, 2007, the penalty was \$50 times the number of months late, not to exceed 5 months.) The penalties for failure to file and failure to include required information can both apply to the same return. The penalty increased to \$89 per month for up to 12 months for partnership returns due after 12/31/2008, except that it is \$90 per month for up to 12 months for taxable periods beginning in 2008.</p>
<u>Failure to File or to include required Information in an S-Corp return</u>	<p>For S-Corporation returns due after 12/20/2007, the penalty is determined by multiplying the number of corporate shareholders by \$85 times the number of months each failure continues, not to exceed 12 months. The penalties for failure to file and failure to include required information can both apply to the same return..</p>
<u>Failure to File an Exempt Organization Return</u>	<p><u>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 \$10,000 or 5% of the gross receipts unless gross receipts exceed 1,000,000, then penalty is \$100 per day not to exceed \$50,000.(Per IRC 6652(c)(1)(A))</u></p>
<u>Failure to provide Identifying Number</u>	<p><u>\$50 for each failure to furnish another person's number: \$5 for failure to furnish one's own number. Maximum \$50,000 per calendar year.</u></p>
<u>Return Preparer Penalties – IRC 6695(a), 6695(b), 6695(c)</u>	<p><u>\$50 for each failure to: provide T/P with copy of prepared return; - sign the prepared return or claim; - include an identifying number (EIN, PITN, or SSN) on the prepared return or claim. Maximum (per subsection) is \$25,000 per calendar year.</u></p>
<u>Frivolous Submissions (IRC 6702)</u>	<p><u>\$5,000 per frivolous tax return (6702(a) or submission (6702(b) (\$5000 each for MFJ returns).</u></p>

(3)Penalty and Interest Chart

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<u>Trans. Code</u>	<u>Definition</u>	<u>Must TC be addressed when adjusting tax</u>	<u>Conditions</u>	<u>Comments</u>	<u>IRM References</u>
<u>160</u>	<u>Manually computed delinquency penalty</u>	<u>Yes</u>	<u>All conditions except: TC 290 for a zero amt.</u>	<u>A TC160 for zero amount may be input if penalty should not be changed</u>	<u>IRM 20.1</u>
<u>161</u>	<u>Abatement of delinquency penalty</u>				
<u>170</u>	<u>Estimated Tax Penalty (Manually Computed)</u>	<u>Only under the following conditions</u>	<u>When there is a prev. posted TC 170/171 with Doc Code 17, 18, 24, 47, 51, 52 or 54 present and a TC29X or 30X Adj. with TC 806/807 is about to be input</u>	<u>If this condition does not exist, do not input TC17X. Use Priority Code 8 to bypass UPC158 check. NOTE A prev. posted TC 170/171 w/these Doc. Codes restricts the module from automatic recomputation.</u>	<u>IRM 20.1</u>
<u>171</u>	<u>Abatement of Estimated Tax Penalty</u>				
<u>180</u>	<u>FTD Penalty Assessment (Manual)</u>	<u>Yes</u>	<u>All conditions except: TC 290 for a zero amt.</u>	<u>Use the information in the new ROFT to determine the new penalty amount and input TC 18X (or a TC180 for zero amount if the penalty should not be changed) along with the TC 29X.</u>	<u>IRM 20.1.10</u>
<u>181</u>	<u>FTD Penalty Abatement (Manual)</u>	<u>Yes</u>	<u>All conditions except: TC 290 for a zero amt.</u>	<u>Use the information in the new ROFT 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.</u>	<u>IRM 20.1.10</u>
<u>186</u>	<u>FTD Penalty Assessment (Generated)</u>	<u>Yes</u>	<u>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).</u>	<u>Use the information in the new ROFT 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.</u>	<u>IRM 20.1.4</u>
<u>187</u>	<u>FTD Penalty Abatement (Generated)</u>	<u>Yes</u>	<u>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).</u>	<u>Use the information in the new ROFT 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.</u>	<u>IRM 20.1.4</u>
<u>190</u>	<u>Manually Assessed Interest or Transferred-in</u>	<u>No</u>	<u>If Master File is not prevented from computing interest, use TC 190 to post</u>	<u>A TC190 does not prevent Master File from recomputing interest on the module.</u>	<u>IRM 20.2.8</u>

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<u>Trans. Code</u>	<u>Definition</u>	<u>Must TC be addressed when adjusting tax</u>	<u>Conditions</u>	<u>Comments</u>	<u>IRM References</u>
191	<u>Interest Abatement</u>		interest on a quick or prompt assessment on a Form 2859. Usually seen on a Transferred-in account, TC 370	A TC 191 does not prevent Master File from recomputing interest on the module.	
234	<u>Manually Assessed Daily Delinquency Penalty</u>	No			<u>20.1</u>
235	<u>Daily Delinquency Penalty Abatement</u>	No			<u>20.1</u>
238	<u>Daily Delinquency Penalty</u>	No			<u>20.1</u>
270	<u>Failure to Pay Tax Penalty (Manually Computed)</u>	Yes	<u>All conditions except: TC 290 for a zero amt.</u>	<u>A TC270 for zero amount may be input if penalty should not be changed</u>	<u>IRM 20.1</u>
271	<u>FTP Penalty Abatement</u>				
280	Manually assessed Bad check penalty -	no			
281	Manually assessed Bad check penalty -	no			
340	<u>Restricted Interest (Manually Computed)</u>	Yes	<u>All conditions except: TC 290 for a zero amt.</u>	<u>TC340 for zero amount may be input if interest should not be changed</u>	<u>IRM 21.1</u>
341	<u>Restricted Interest Abatement</u>		—I freeze present on module	Not required unless interest is restricted. Use of TC 341 to abate interest will restrict interest on the rest of the module.	

(4)Tax Return Preparers Penalty

The Tax Reform Act of 1976 outlined certain requirements for tax return preparers such as: Manual signature on each return prepared; Identifying numbers of both the employer and employee preparers; and an address. Failure to comply with these regulations may result in penalties assessed for each violation.

Master File assessment of the penalty is made using TC 290, MFT 55(IMF) or 13(BMF) and the tax period of the return in violation. Reference numbers, as listed below, are assigned to the assessment.

<u>Abstract</u>	<u>Description</u>
173	<u>Negligent or intentional disregard of rules and regulations.</u>
174	<u>Willful understatement of liability.</u>
175	<u>Failure to furnish copy of return to taxpayer.</u>
176	<u>Failure to sign return.</u>
177	<u>Failure to furnish identifying number.</u>
178	<u>Failure to retain copy of list of returns prepared.</u>
179	<u>Failure to file information return.</u>
180	<u>Failure to include all items</u>
181	<u>Endorsement or negotiation of taxpayer's check.</u>

(5)Penalty Appeal Procedure

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With the implementation of the one level of appeal concept on October 1, 1978, the Appeals Division assumed the responsibility for processing appeals on previously denied penalty abatement requests. However, this procedure is not applicable to the following:

1. Trust Fund Recovery penalty
2. Fraud penalty
3. Negligence penalty
4. Jeopardy assessment

Field Collection personnel who deny a taxpayer's request for abatement should personally notify the taxpayer of the denial and the appeal procedure. If the taxpayer wishes to appeal, it may be done with a verbal statement, if the proposed penalty does not exceed \$2,500; with a brief written statement of disputed issues, if the proposed penalty exceeds \$2,500 but does not exceed \$10,000, or with a formal written protest, if the proposed penalty exceeds \$10,000. The statement or protest should be submitted within 15 days to the Collection Division employee who denied the abatement request. The employee will then prepare a Form 5580, Penalty Appeal Record, with supporting documentation, Form 2973 (items 1-5) and forward to the Special Procedures Function who will in turn forward to the Appeals Office. The employee should maintain the TDA in inventory and suspend collection action only on the penalty portion of the TDA. When the Appeals Officer has completed the review, adjustment action will be taken if appropriate and a copy of Form 6173, Part 3, will be submitted to the Collection Employee advising of the decision.

Campus Personnel who deny the abatement of a penalty should send the taxpayer an 854C letter (or 852C/853C letter if the Reasonable Cause Assistant (RCA) is used) which provides the reason for denial. They should also provide the name, address and phone number of the local Penalty Appeals Coordinator or appeals officer in the office of jurisdiction.

(6) Penalty Reference Numbers - Miscellaneous - Civil Penalties

Penalty Reference Numbers (PRN) are used to assess and abate Miscellaneous Civil Penalties. Form 8278, *Assessment and Abatement of Miscellaneous Civil Penalties*, should be used with the appropriate PRN to assess and/or abate most miscellaneous civil penalties. See Form 8278, *Assessment and Abatement of Miscellaneous Civil Penalties*, for the most current revision of PRNs with new and existing Internal Revenue Code (IRC) sections. Form 8278 is used to assess and/or abate civil penalties for MFT 13 (BMF) and MFT 55 (IMF) accounts. The Form 8278 is available on the following IRS website:

<http://publish.no.irs.gov/getpdf.cgi?catnum=62278>

Form 3645, *Computation of Penalty for Failure to File Information Returns or Furnish Statements*, should be used, in conjunction with Form 8278, for computing of penalties for failure to file information returns, failure to furnish statements, and failure to comply with other information reporting requirements. The Form 3645 is available on the following IRS website:

<http://core.publish.no.irs.gov/forms/internal/pdf/19810j09.pdf>

Miscellaneous civil penalties are assessed using the appropriate PRN with a positive dollar amount. The Transaction Code (TC) 240 is computer (systemically) generated on the tax module with the amount of the penalty assessment and the PRN as a reference item. Miscellaneous civil penalties are abated using the corresponding PRN with a negative dollar amount. The TC 241 is computer (systemically) generated on the tax module with the amount of the penalty abatement and the PRN as a reference item.

A Penalty Reason Code (PRC) should always be used when abating penalties (see IRM 20.1.1). The PRC identifies the reason for abatement.

Most return-related penalties are assigned specific Transaction Codes (TC), and are **not** assessed or abated using data from Form 8278. Penalties should always be assessed/abated using the appropriate PRN or TC. The TC 240 and TC 241 are generated transaction codes and should not be used to assess or abate a miscellaneous civil penalty that has a PRN.

Note: Civil PRNs 500-514 will be used for tax years 1998 and subsequent by the Information Returns Penalty (IRP) Program. They will apply to penalties assessed under IRC section 6721 for failure to file correct information returns. The narratives for PRNs 500-514 have been revised

for tax years 1998 and subsequent and are included in IRM 20.1, Penalty Handbook. PRNs 52X and 53X are reserved for IRP future use.

CAUTION : The following table reflects the most current penalties for the respective PRNs listed below. Archived PRN information and more information about PRNs and civil penalties are available through the Office of Servicewide Penalties at the following

Website: <http://sbseservicewide.web.irs.gov/penalty/default.aspx>.

Penalty Reference Numbers Table

Applies to Returns/Reports/Statements due BEFORE 01-01-90

<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
<u>500–506</u>	<u>IRP Civil Penalty</u> <u>Note: Not manually assessed on Form 8278</u>	\$50 per document Maximum: \$100,000 (TY 86-88)	<u>6721</u>
<u>510–516</u>	<u>IRP Civil Penalty</u> <u>Note: Not manually assessed on Form 8278</u>	\$50 per document No maximum (TY 86-88) See IRC section 6724(c) requirements	<u>6721</u>
<u>520–526</u>	<u>IRP Civil Penalty</u> <u>Note: Not manually assessed on Form 8278</u>	\$50 per document No maximum (TY 86-88)	<u>6693</u>
<u>530–536</u>	<u>IRP Civil Penalty</u> <u>Note: Not manually assessed on form 8278</u>	\$50 per document Maximum \$100,000 (TY 86-88)	<u>6721</u>
<u>547–548</u>	<u>Failure to file correct information</u> <u>Note: Not manually assessed on Form 8278</u>	\$5 or \$50 per form	<u>6721</u>
<u>607</u>	<u>Failure to Timely File Information Return. Note: Not manually assessed on Form 8278</u>	\$50 per failure Maximum: \$250,000	<u>6721</u>
<u>608</u>	<u>Failure to Timely File Information Return (Forms 1099INT, 1099DIV, 1099OID, and 1099PARA returns) or Failure to File on Magnetic Media</u> <u>Note: Not manually assessed on Form 8278</u>	\$50 per failure Maximum: \$250,000	<u>6721</u>
<u>610</u>	<u>Failure to Furnish Payee Statement or Required Information. Note: Not manually assessed on Form 8278</u>	\$50 per failure Maximum: \$100,000	<u>6722</u>
<u>617</u>	<u>Failure to include correct information</u> <u>Note: Not manually assessed on Form 8278</u>	\$5 per failure Maximum: \$20,000	<u>6723</u>
<u>647</u>	<u>Failure to provide correct information</u>	\$5 per failure	<u>6723</u>

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
	<u>Note: Not manually assessed on Form 8278</u>	Maximum: \$20,000	
Applies to Returns/Reports/Statements due <u>AFTER</u> 12-31-89			
<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
<u>527</u> <u>(IMF)</u>	Failure to Provide Public Inspection of Application	\$20 per day No maximum. See IRC section 6104(d) requirements	6652(c)(1)(D)
<u>528</u> <u>(IMF)</u>	Failure to Provide Public Inspection of Annual Return	\$20 per day Maximum: \$10,000 See IRC sections 527(j) and 6104(d) requirements	6652(c)(1)(C)
<u>543</u>	Penalty for Specified Frivolous Submissions	\$5,000 per submission	6702 (b)
549	Failure to File W-2s with intentional disregard (CAWR Penalty Program). <u>Note: NOT manually assessed using Form 8278</u>	The greater of \$100 per form or 10% of the aggregate amount of items required to be reported No maximum See IRC section 6051 requirement. See also IRM 4.19.4.7.2(1)	6721(e)
550	Failure to File Forms W-2 Timely (CAWR Penalty Program) <u>NOT manually assessed using Form 8278</u>	\$50 per failure See IRM 4.19.4.7.2(2)	6721(a)
551	Fraudulent Identification of Exempt Use Property under IRC section 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 required under IRC section 6047(d) – Forms 1096 or 1099	Maximum: \$15,000	6652(e)
553	Failure to File a Report relating to Archer MSAs required under IRC section 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 section 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 section 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 section 530(h)	\$50 per failure No maximum	6693(a)(2)(E)
557	Failure to Furnish Information relating to Nondeductible	\$100 per failure No maximum	6693(b)(1)

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
	Contribution required under IRC section 408(o)(4)		
558	Failure to File a Form relating to Nondeductible Contributions required under IRC section 408(o)(4)	\$50 per failure No maximum	6693(b)(2)
559	Failure of the Executor to make a Return required under IRC section 6018 relating to Large Transfers at Death and Gifts	\$10,000 per failure No maximum	6716(a)
560	Failure to Furnish Information required under section 6018(b)(2) relating to certain Transfers of Gifts received by Decedent within 3 years of death	\$500 per failure No maximum	6716(a)
561	Failure to Furnish Information required under IRC sections 6018(e) or 6019(b) relating to certain Transfers at Death and Gifts	\$50 per failure No maximum	6716(b)
562	Failure to Furnish Information required under IRC sections 6018(e) or 6019(b) relating to certain Transfers at Death and Gifts – Intentional Disregard	5% of the fair market value of the transferred property per failure No maximum	6716(d)
563	Penalty for failure to notify health plan of cessation of eligibility for COBRA premium assistance	110 percent of the premium reduction the taxpayer was ineligible to receive	6720C
564	Willful Failure to File a Return or Application required under IRC 6104(d)	\$5,000 per failure No maximum	6685
565	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	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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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
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 you 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
573	Failure to Furnish certain Information to Participant in SIMPLE IRA Plans required under IRC section 408(i) or 408(l)(2)	\$50 per failure No maximum	6693 (c)
574	Willful Failure to Pay, Evade or Defeat Stamp Tax	50% of the total amount of the underpayment of the tax	6653
575	Fraudulent Statement or Willful Failure to Furnish Statement to Employee – IRC section 6051 or 6053(b)	\$50 per failure 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 section 25(g)	\$200 for each failure Maximum: \$2,000	6709©
582	Penalty with Respect to Tax Liability of Regulated Investment Company	Penalty equals to the amount of interest attributable to a deemed increase in tax determined under IRC section 860(c)(1)(A) Not to exceed one-half of the deduction allowed under IRC section 860(a).	6697
583	Failure to File a Registration Statement by Pension Plan	\$1 per failure/participant Maximum: \$5,000	6652(d)(1)

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
584	Failure to File a Notification by Pension Plan	\$1 per failure/day Maximum: \$1,000	6652(d)(2)
585	Failure to give a Notice to Recipients required under IRC section 3405(e)(10)(B)	\$10 per failure Maximum: \$5,000	6652(h)
586	Failure to give a Written Explanation to Recipients required under IRC section 402(f)	\$100 per failure Maximum: \$50,000	6652(i)
587	Failure to File Certification with Respect to certain Residential Rental Projects required under IRC section 142(d)(7)	\$100 per failure No maximum	6652(j)
588	Failure to make Report required under IRC section 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	\$100 per failure/day Maximum \$50,000	6652(c)(2)(C)(ii)
590	Failure to File a Return for Payments of Dividends aggregating less than \$10 under IRC section 6942(a)(2) or 6652(a)(2) – Failure to File Returns for Payments of Dividends aggregating less than \$10 under IRC section 6044(a)(2)	\$1 per failure/statement Maximum: \$5,000	6652(a)
591	Failure to comply with Demand by Manger of any Organization	\$10 per failure/day Maximum: \$5,000	6652(c)(1)(B)(ii)
592	Failure to comply with Demand by Managers of exempt organization or trust	\$10 per failure/day Maximum: \$5,000	6652(c)(2)(B)

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
593	Failure to Pay Premium	\$100 per failure/day No maximum	9707
<u>600</u>	Failure to File Correct Information Returns.	\$50 per failure/Maximum \$250,000. \$15 per failure/Maximum \$75,000. If a failure is corrected within 30 days, after the due date of the information return, the penalty will be decreased to \$15 per failure. The maximum annual penalty per filer shall not exceed \$75,000. \$30 per failure/Maximum \$150,000. If the failure is corrected more than 30 days after the due date of the return, but on or before August 1st of the filing year, the penalty will be \$30 per failure. The maximum annual penalty per filer shall not exceed \$150,000. For other circumstances that may apply, see IRM 20.1.7.	6721
<u>603</u>	Failure of Foreign Corporation Engaged in a U.S. Business to Furnish Information or Maintain Records.	Initial penalty: \$10,000/year. After 90 days from notification: \$10,000 for each 30-day period (or fraction thereof). 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 section. 6011(c)(1): \$100 per failure, not to exceed \$25,000 for any calendar year. Under IRC section. 6011(c)(2): \$1,000 for each return.	6686
606	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals	The lesser of: The greater of 10 percent of the amount of the underpayment attributable to the misstatement, or \$1,000, or 125 percent of the gross income received from the preparation of the appraisal	6695A
611	Failure to File a Disclosure Required of Tax-Exempt Entity	\$100 per failure/day Not to exceed \$50,000 See IRC section 6033(a)(2) requirements	6652(c)(3)(A)
612	Failure to Furnish Correct Payee Statement.	Statements is not reduced if returns are corrected or filed after the due date. Only one penalty per statement, regardless the total penalty for all such failures during any calendar year shall not exceed \$100,000	6722
613	Failure to File Foreign Information Returns (Form 5471 Sch O/Form 8865 Sch P)	\$10,000 per failure, plus \$10,000 for each 30-day period for continuous failure after notification Maximum: \$50,000 See IRC sections 6046 and 6046A requirements	6679

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
616	False information with respect to withholding (W-4 Penalty)	\$500 per false statement	6682
618	Failure to Collect and Pay Over Tax, or an Attempt to Evade or Defeat Tax. (Trust Fund Recovery Program – Assessed against responsible corporate officers)	100 percent of the tax required to be collected, accounted for, and paid over. Assessed via Form 2749 (NOT Form 8278).	6672
619	Failure to File Returns 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	6038 6038A 6677 6679
620	Failure to Provide Reports on Individual Retirement Accounts.	\$50 per failure to file report; No Maximum	6693(a)
621	Failure to Comply with Other Reporting Requirements.	A penalty of \$50 per failure to comply timely with specified information reporting requirements, or to include correct information Maximum: \$100,000 per year	6723
623	Failure to Furnish Information with Respect to Certain Foreign Corporations and Partnerships (Forms 5471/8865)	\$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
624	Return Preparer Penalties	\$50 per failure Maximum \$25,000 per year	6695(a) thru (e)
625	Failure to file information on foreign owned (Form 5472)	\$10,000 per failure/year, plus \$10,000 for each 30-day period (or fraction thereof) for continuous failure after notification	6038A
626	Preparer Negotiating Taxpayer Refund Check	\$500 per violation	6695(f)
627	Preparer EIC due diligence	\$100 per failure	6695(g)
628	Promoting Abusive Tax Shelter	The lesser of \$1,000 or 100% of gross income derived (or to be derived) from the activity <u>after</u> 12/31/1989 50 percent of gross income derived (or to be derived) from such activity <u>after</u> 10/22/2004	6700
630	Acknowledgement Regarding Vehicle Donation	Multiple calculations. See IRC sections 6720(1) and 6720(2) for calculations.	6720

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
631	Aiding and Abetting Understatement of Tax Liability	\$1000 for individual \$10,000 for corporation	6701
632	Failure by a Broker to Provide Notice to a Payor	\$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 percent of the gross income derived relating to the listed transaction. In the case of an intentional failure or act, 75 percent of the gross income derived	6707
635	Fraudulent Failure to File (See IRM 20.1.2.7.1)	15 percent per month (14 1/2 percent per month for any month in which the Failure to Pay penalty also applies), up to 5 months. Maximum penalty is 75 percent (72 1/2 percent if Failure to Pay penalty also applies for all 5 months)	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 section 6112 requirements	6708
637	Failures for Returns Relating to Higher Education Tuition and Related Expenses	\$50 per failure to file return/maximum \$250,000 \$50 per failure to furnish correct payee statement/maximum \$100,000/year. See IRC section 6050S requirements	6721(a)(1) or 6722(a)
638	Failures Relating to Form 8027 (Employer's Annual Information Return of Tip Income and Allocated Tips)	\$50 per document /maximum \$250,000 Intentional disregard: The greater of \$100 per document or 10 percent of aggregate amount of items required to be reported See IRC section 6053 requirements	6721
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	For each income tax return prepared on or before May 25, 2007, \$250/No maximum For each tax return prepared after May 25, 2007, the greater of \$1000 or 50 percent of the income derived by the preparer/No maximum	6694(a)
648	Failure to Disclose Reportable Transaction with Return (Form	Reportable transaction: \$10,000/ natural person or	6707A

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
	8886)	\$50,000 /other taxpayer. Listed transaction: \$100,000/natural person or \$200,000/other taxpayer	
649	Failure to File Form 8806	\$500 per day/Maximum \$100,000 See IRC section 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/ No maximum Greater of \$5,000 or 50 percent of the income derived by the preparer for each return or claim prepared after May 25, 2007/No maximum	6694(b)
651	Failure to Comply with Certain Information Reporting Requirements (Form 8300)	\$50 per failure Maximum \$250,000 See IRC section 6050l requirements	6721(a)
652	Intentional Disregard: Failure to File Form 8300	The greater of \$25,000 or the amount of cash received in such transaction Maximum \$100,000 on a 6050l(d) transaction. The \$250,000 yearly limitation does not apply.	6721(e)(2)(c)
653	Failure to Furnish Correct Payee Statements (Form 8300)	\$50 per failure Maximum \$100,000	6722(a)
654	Failure to Provide Correct Payee Statement – Intentional Disregard (Form 8300)	The greater of \$100 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 \$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 section 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
658	Failure to File Information Return (Form 1041-A, etc.)	\$10 per day Maximum: \$5,000 See IRC sections 6034 and 6043(b) requirements	6652(c)(2)(A)
659	Failure to Report Transactions with Foreign Trusts or Receipt of Certain Foreign Gifts (Form 3520)	35 percent of gross reportable amount, plus \$10,000 for each 30-day period if failure continues after 90 days from notification See IRC section 6048 requirements	6677
660	Failure to Report Transaction of Foreign Trust with U.S. Owner (Form 3520A)	5 percent of gross reportable amount, plus \$10,000 for each 30-day period if failure continues after 90 days from notification.	6677

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
		See IRC section 6048(b) requirements	
661	Excessive Claims Relating to Fuels not Used for Tax Purposes	The greater of \$10 or two times the excessive amount See IRC section 6427 requirements	6675
662 (BMF)	Failure to File Required Disclosure of Expenditures and Contributions (Form 8872)	35 percent of amount relating to failure See IRC section 6652(c)(1)(C) requirements	527(j)(1)
663 (BMF)	Failure to File a Return – Exempt Organizations	Gross receipts \$1,000,000 and less: \$20 per day during which such failure continues/maximum is the lesser of \$10,000 or 5 percent of gross receipts Gross receipts more than \$1,000,000: \$100 per day during which such failure continues/ Maximum \$50,000 See IRC sections 6033 and 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 section 6114 requirements	6712
665	Mechanical Dye Injection Systems	For IRC section 6715A(a)(1) (Tampering), the penalty is the greater of: \$25,000, or \$10 for each gallon of fuel involved For IRC section 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 Submissions	\$5,000 per failure (after 3/16/07) \$500 per failure (before 3/17/07) CAUTION: Only PRN 666 assesses IRC section 6702(a) <u>after</u> 1/24/2005	6702(a)
667	Failure to Report a Vessel/Facility	\$10,000 per failure See IRC section 4101(d) requirements	6725
668	Failure to Report of Foreign Gifts (Form 3520)	5 percent of amount of gift per month Maximum: 25 percent of the amount of the gift	6039F(c)
669 (IMF)	Failure to File Report 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 section 4101 requirements	6719
671 (IMF)	Failure to File Expatriation (Form	\$10,000 per failure after 06-03-04	6039G

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<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
	8854)		
672 (BMF)	Failure to File Return Relating to Taxable Mergers/Acquisitions	\$50 per failure Maximum: \$250,000 \$100 per failure for intentional disregard See IRC section 6043A requirements	6721
673	Resale of Adulterated Diesel Fuels	\$10,000 for each transfer, sale, or holding out for resale	6720A
674	Failure to provide a notice of exchange of partnership interest	\$50 per failure Maximum: \$100,000 per year See IRC section 6050K requirements	6723
676	Failure to file information on transfers and distributions to foreign persons (Form 926/Form 8865/Sch O)	10 percent of the fair market value of property transferred at time of exchange Maximum: \$100,000	6038B
677	<p>A U.S. person files Form <u>3520</u> on trust activities and operations to report certain activities, operations, or transactions with foreign trusts such as:</p> <p>A creation of a foreign trust by a U.S. person</p> <p>A transfer of any money or property to a foreign trust by a U.S. person</p> <p>Reporting the death of a U.S. person, if such person was treated as an owner of a foreign trust, and reporting any portion of a foreign trust that was included in the decedent's estate</p> <p>A distribution from a foreign trust received by a U.S. person</p> <p>A U.S. person, who has no interest in a foreign trust, must use the Form <u>3520</u> to report the receipt of certain large gifts or bequests from certain foreign persons</p> <p>A U.S. person treated as an owner of a foreign trust, without regard to the year of creation or whether property was transferred in the current year</p> <p>This form is required of any U.S. person, directly or indirectly transferring property to a foreign trust, whether or not the trust has one or more U.S. beneficiaries. An Individual, Partnership, Corporation, Trust or Estate may be required to</p>	<p>Application of Penalties: The following general criteria are used: Failure to report or timely file the required information on Form <u>3520</u> is subject to a:</p> <p>35% penalty on the gross value of any property transferred to a foreign trust, for failure by a U.S. transferor to report the transfer. The penalty is assessed against the U.S. transferor (using transferor's TIN under MFT 13 (BMF account numbers) or MFT 55 (IMF account numbers)).</p> <p>35% penalty on the gross value of the distributions received from a foreign trust, for failure by a U.S. person to report receipt of the distribution. The penalty is assessed against the U.S. person (using such person's TIN under MFT 13 or MFT 55).</p>	

<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
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file this return.

NOTE: A separate Form 3520 must be filed for transactions with each foreign trust. The Form 3520 is processed at the Ogden Submission Processing Campus (OSPC) under MFT 68, to the Business Master File (BMF). Filing is done using the trust EIN or a social security number followed by a " V" (if valid) or "W" (if invalid) - like Form 706. The DLN used is 60383-XXX-XXXXX-X (98383-XXX-XXXXX-X for returns processed in Philadelphia prior to 2007). Prior to processing year 1999, the Form 3520 was not recorded on any automated system.

Due Date: In general, the due date is the same as for income tax returns (1040, 1041 Series, 1041, 1065 & 1120 Series). Most taxpayers are liable for some type of income tax return and the Form 3520 is due on the date that the income tax return is due, including extensions. Thus, the due date may vary. All required attachments must be submitted with Form 3520 for it to be considered a complete return.

Civil Penalties: A CP 215 and/or CP 15 generates after Examination reviews Form 3520, and they determine that it was filed late, or if the required information is incomplete or incorrect on the return. Because the Form 3520 due date is governed by the due date of the income tax return, it is not possible to have a computer-generated penalty. When the income tax return is under field or campus examination, the Form 3520 is reviewed for potential civil penalty and Examination may make assessments under MFT 13 (BMF account numbers) or MFT 55 (IMF account numbers), with civil penalty reference number 659. IDRS posts the assessment as a TC 240.

NOTE: Prior to 7-1-2004, civil penalty reference number 677 was used to assess this penalty

<u>PRN</u>	<u>Type of Penalty</u>	<u>Penalty Rate and Information</u>	<u>IRC</u>
678	Failure to Furnish Information (Form 8281-OID)	1 percent of the aggregate issue price of debt instrument amount Maximum: \$50,000	6706(b)
679 (IMF)	Failure to Provide Information on Residence Status	\$500 per failure	6039E
680	Accuracy-Related Penalties	20 percent of the applicable underpayment	6662(c),(d), (e),(f) & (g)
680	Accuracy-Related Penalty	40 percent of the applicable underpayment	6662(h)
681	Accuracy-Related Penalty on Reportable Transactions	20 percent or 30 percent of the reportable transaction underpayment	6662A
684	Required Payments for Entities Electing Not to Have Required Taxable Year	10 percent of the underpaid tax. Assessable on MFT 15 (IRC section 444 Elections)	7519(f)(4)
686	Increase in Penalty for Fraudulent Failure to File	15 percent per month for a maximum of 5 months, not to exceed 75 percent of the total tax.	6651(f)

11 **Designated Payment Codes (DPC)**

Designated Payment Codes (DPC) are two digit codes which serve a three-fold purpose. Use of a DPC on all posting vouchers is now mandatory with Transaction Codes 640, 670, 680, 694, 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 Levy on state income tax refund (prior to 07/22/1998).

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DPC Definition

- 05 Notice of levy.
- 06 Seizure and sale.
- 07 Federal tax lien.
- 08 Suit.
- 09 Offer in compromise (OIC).
- 10 Manually monitored installment agreement (MMIA).
- 11 Bankruptcy payment, designated to trust fund.
- 12 Cash bond credit (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 Payments received with Form 8519, taxpayer copy of Notice of Levy.
- 16 Federal EFT levy payment.
- 17 EFT payroll deduction installment agreement payment.
- 18 FPLP payment for the Primary TIN. Payments are received electronically from FMS.
- 19 FPLP payment for the Secondary TIN. Payments are received electronically from FMS.
- 20 State Income Tax Levy Program (SITLP) receipt (used exclusively for systemically applied payments).
- 21 State Income Tax Levy Program (SITLP) receipt (used exclusively for manually applied payments).
- 22 Alaska Permanent Fund Dividend Levy Program receipt (used for systemically applied payments).
- 23 Alaska Permanent Fund Dividend Levy Program receipt (used for manually applied payments).
- 24 Freezes payment received with an amended return.
- 31 Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return (MFT 31).
- 33 Offer in Compromise \$150.00 application fee
- 34 Offer in Compromise 20% lump sum/initial periodic payment
- 35 Offer in Compromise subsequent payments made during the offer investigation
- 50 Installment Agreement User Fee (initial origination fee).
- 51 Installment Agreement User Fee (reinstatement or restructure fee).
- 52 Reserved for Collection
- 53 Discharges
- 54 Private Debt Collection (aka CCS)
- 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)
- 99 Miscellaneous payment other than above

DPCs 03 through 14 and 99 are used to identify the event which was primarily responsible for the payment being made.

If a payment to a trust fund tax liability is not being designated or if the event which resulted in a payment does not fall into one of the categories represented by DPCs 03 through 11, DPC 99 must be indicated on the posting voucher to indicate that it is a miscellaneous payment.

12 Generated Reports**(1)Currently Not Collectible Accounts Register**

General Description—Daily Transaction Register (DTRs) will not be received on accounts reported currently not collectible. Semi-annually, in March and August, a Currently Not Collectible Accounts Register of Master File Accounts will be issued for each area office.

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(2)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 and TDI issuances and installment agreements including issuances, dispositions and inventories as well as Collection related payments. CAR utilizes the TIF as its source of information.

13 *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 and TDI inventories.

The DIAL is issued monthly for hardcopy assignments, i.e. TDAs and TDIs assigned to the Collection Field function (CFf), and for certain other non-ACS assignments. It provides information about cases in assigned inventory, such as the grade level of assignments, the date of initial assignment and the date of assignment to the current responsibility unit, which were previously provided on the DAIP and the Delinquent Investigation Inventory Profile (DIIP). It identifies assignments which meet established criteria for large dollar, overage, no activity, CSED and ASED analyses. A review of the DIAL will provide Collection Field function managers with a comprehensive profile of each case under their control.

The DAIP is a quarterly listing of TDA cases in statuses other than status 26 which meet either not activity or CSED criteria.

14 *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.

15 *Status & Closing Codes used for CAWR*

<u>Status/ Closing Code</u>	<u>Definition</u>	<u>Forwarded to BMF via 6222 Status Code</u>	<u>Used for IRS or SSA or both?</u>
08	<u>SSA identified SSA case for possible future referral to IRS</u>	None	Both

<u>Status/ Closing Code</u>	<u>Definition</u>	<u>Forwarded to BMF via 6222 Status Code</u>	<u>Used for IRS or SSA or both?</u>	
09	<u>WIRS Ordered</u>	09	Both	
10	<u>Suspense</u>	10	Both	
16	<u>CP 251 issued</u>	16	IRS	
21	<u>Federal Entity Correspondence</u>	21	Both	
24	<u>IRS Undeliverable</u>	24	IRS	
25	<u>Open Case Referral to Exam</u>	25	IRS	
26	<u>BMF St. Cd. To CAP St. 91 attempted to post, but NO SSA-IND = 2</u>	Reserved	IRS	
27	██████████	27	IRS	#
28	<u>99C Letter issued</u>	28	Both	
29	<u>Open Case Referral to Collection</u>	29	IRS	
38	<u>BMF Merge Case completed</u>	None	Both	
42	<u>2057C letter issued</u>	42	Both	
44	<u>Reply to CAWR Correspondence (No Gen Code S)</u>	44	IRS	
45	<u>Module reanalysis request</u>	45	Both	
55	<u>1534C letter issued</u>	55	Both	
67	<u>Correspondence issued other than that for Status 16, 21, 28, 42, 55, 69 or 90</u>	67	Both	
68	<u>Reply Received Interim Response issued to TP (Action 61)</u>	68	Both	
69	<u>98C issued</u>	69	CT 01 and 09 only	
87	<u>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)</u>	No	Both	
88	██████████	No	Both	#
90	<u>CP 253 Issued SSA IND = 2 only</u>	90	SSA	
92	<u>Reply Received - SSA IND = 2</u>	92	SSA	
93	<u>Undeliverable - SSA IND = 2</u>	93	Both	
<u>Closing Code</u>	<u>Definition</u>	<u>Forwarded to BMF via 6222 Status Code</u>	<u>Used for IRS or SSA or both</u>	
11	<u>BMF (MCC) Delete Case</u>	None	Both	
31	<u>Closed to Exam</u>	31	IRS	
33	██████████	33	IRS	#
34	<u>Closed CAWR (no SSA IND = 2) TC 290 zero with TP Reply Received</u>	34	IRS	
35	<u>Closed CAWR (no SSA IND = 2) TC 290 with money amount with TP Reply Received</u>	35	IRS	
36	<u>Closed CAWR (no SSA IND = 2) Research only</u>	36	IRS	
37	<u>Closed CAWR (no SSA IND = 2) No Reply Received</u>	37	IRS	
39	<u>Closed CAWR (no SSA IND = 2) Undeliverable</u>	39	IRS	
40	<u>Closed (SSA IND = 2), TC 290, RC 549 (any amount or zero) input to IDRS</u>	No	Both	
41	<u>SSA IND = 2, TC 290, RC 549 zero or with \$, entity is either Bankrupt or Defunct</u>	No	Both	
43	<u>Late reply received, worked and closed</u>	No	Both	
46	<u>SSA IND = 2 - Undeliverable closed/no new address/end of program (PCD) systemic input</u>	46	Both	

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<u>Status/ Closing Code</u>	<u>Definition</u>	<u>Forwarded to BMF via 6222 Status Code</u>	<u>Used for IRS or SSA or both?</u>
<u>47</u>	<u>Closed, Late reply received (to be worked)</u>	<u>No</u>	<u>Both</u>
<u>91</u>	<u>SSA IND = 2, Penalty Assessment from CAP to BMF. BMF posts Penalty</u>	<u>91</u>	<u>Both</u>
<u>94</u>	<u>SSA IND = 2, Closed under Tolerance at/by BMF (CAP sent as a CC 91, BMF to post 91 then 94. Delete to CAP)</u>	<u>94</u>	<u>Both</u>
<u>95</u>	<u>SSA IND = 2, TC 290, RC 549 zero, input to IDRS and posted to BMF (pyramid updates to CC 40 - not to BMF)</u>	<u>No</u>	<u>Both</u>
<u>96</u>	<u>TC 290 RC 549 with \$ input to IDRS and posted to IDRS and posted to BMF (Pyramid updates to CC 40 - not to BMF)</u>	<u>No</u>	<u>Both</u>
<u>97</u>	<u>Reserved</u>	<u>Reserved</u>	<u>Reserved</u>
<u>98</u>	<u>Closed Reconciled by direction of HQ</u>	<u>98</u>	<u>Both</u>
<u>99</u>	<u>Closed SSA IND = 2 Case - Research Reveals Money Match - case in balance but master file not updated.</u>	<u>99</u>	<u>Both</u>

These status and closing codes are valid for MFT 88, CAWR Reconciliation

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Section 12. Examination

1 *Nature of Changes*

Description	Page No.
Deleted Subsection 5, MACS	12-2
Subsequent Subsection 6 renumbered to 5	12-3
All Subjections and Paragraphs updated	12-4 to 12-22

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 *PCS – Partnership Control System*

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 nine 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

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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)
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 ERCS – Examination Return Control System

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 LMSB 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:

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.

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(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)

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 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://sbse.web.irs.gov/AIMS/docs/EGCbyPBC.xls>

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

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Employee Group Code	Explanation
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	LMSB - 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
1989	CDE - CIP - Revenue Agent
1990	CDE - RPP - Revenue Agent
1991-1992	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	Reserved.
1995*	LMSB 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-LMSB 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
2066	CF&S – TCP
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
2924	CDE – Training – Tax Compliance Officer
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)

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Employee Group Code	Explanation	
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-LMSB 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	
5014	Dependent Data Base	
5015-5032	Correspondence Examination	
5033	Correspondence Examination with 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	
5190-5288	Correspondence Examination	
5289	Reserved for CDE SB/SE Campus	
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)	
5500	████████████████████	#
5501-5530	████████████████████	#
5531-5539	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	
5600-5609	Pre-refund Program (Used by Kansas City Only)	
5607	Exam Certification with Bankruptcy Indicator (Used by Kansas City Only)	
5608-5699	Pre-refund Program (Used by Kansas City Only)	
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	
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)	

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Employee Group Code	Explanation
5900-5999	Locally defined (Do not use for Corr Exam Cases)
7000-7999	TE/GE

LMSB Industries and Management Structure

Industry Code	Industry Title
3 01	Financial Services Industry
3 02	Natural Resources & Construction Industry
3 03	Communications, Technology & Media Industry
3 04	Retailers, Food, Pharmaceuticals and Healthcare Industry
3 05	Heavy Manufacturing & Transportation Industry
3 06	Field Specialists
3 09	Only used when NAICS code does not align to an industry.
3 15	International

(4)Source Codes—Grouped by Category

This is a two digit entry to identify the source of the examination. All source codes are valid for area Examination Functions. Campus Examination Branches can only use the source codes marked by asterisk (*). See Exhibit 4.4.1-27 and <http://sbse.web.irs.gov/AIMS/docs/SourceCodeJobAid.xls> for more detailed information on source codes.

Computer Identified Returns (EGC 1XXX and 2XXX)

- 01 Automatics - Computer identified returns, automatics (BMF) and tax shelter automatics (IMF).
- 02 DIF (Discriminant Function) - Computer identified returns, DIF scored

Campus Initiated Examination Program (EGC 5XXX)

- 02 DIFF CORR — Computer Identified returns, DIF scored
- 03 Unallowable items — Returns identified for Unallowable Items Program initiated at campuses.
- 04 Multiple Filers — Returns identified for Multiple Filers Program initiated at campuses.
- 06 DIF CORR — Returns converted to DIF CORR Program from another program. This includes Source Codes 03, 08, 11, 14 and 15 that are converted to the DIF CORR Program because: (a) other issues were selected for examination during screening of high DIF scored returns, or (b) they were screening of high DIF scored returns, or (c) they were identified for more than one of the above programs. Also used by Examination Operations in the campus, to request returns related to a DIF return under examination at the campus.
- 08 Self-Employment Tax — Returns identified for the Self-Employment Tax Program initiated at campuses.
- 11 Studies, Tests and Research Projects initiated by Headquarters.
- 14 [REDACTED]
- #
- 17 Tax Shelter Program
- 20 Erroneous Refund
- 23 TEFRA Related
- 24 Substitute for Return
- 25 Non-Filer Strategic Initiative
- 26 Minimum Tax Program — Returns identified for Minimum Tax Program initiated at campuses.
- 30 Claims – Not Paid
- 31 Claims – Paid
- 32 Claims – Paid C/B

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- 35 Administrative Adjustment Request
- 39 Tax Shelter Program Related Pick-up
- 45 Reference and Information
- 46 Employee Returns
- 48 Related to Campus Unallowable — Used exclusively by Examination Operations in the Campus, to request returns related to an unallowable return under examination at the campuses.
- 64 NON-TEFRA Pickup Related to Forms 1065, 1041 and 1120S.
- 65 Collection Referrals
- 70 Ineligible (EITCRA), CI Referrals, Informants
- 73 Taxpayer Request
- 77 Federal/State Cooperative
- 80 NRP Current
- 85 Information Returns
- 91 NRP – Related Returns
- Non-filer (EGC 1XXX and 2XXX)**
- 24 Nonfiler Local Sourced Work
- 25 Non-Filer Strategic Initiative — High Income Non-Filer. Do not update from 25 to another source code or to 25 from another source code. If multiple tax periods are being opened, only one tax period will be SC 25.
- DIF Related Pickups (EGC 1XXX and 2XXX)**
- 05 Filed returns related to a primary DIF return (Source Code 02) or DIF equivalent return (Source Code 20 with Project Code 0158).
- 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).
- 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 — All pickups of a non-filed delinquent return, or substitute for return, whether multiple years or return related to the taxpayer under examination, including transactionally related returns.
- 50 Filed returns (except prior and subsequent year pickups that fall under SC 40) related to a taxpayer under examination where the primary return was Non-DIF selected.
- 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—Use for claims that are selected for examination after the IRS refunds the money to the taxpayer. If this source code is applicable, the Revenue Base Protection Section is not applicable – leave fields blank.
- 32 Carryback Refund— Carryback year returns with Forms 1045 or 1139 selected after perusal of the net operating loss or investment credit year. The tentative allowance can be paid or not paid.
- 35 Administrative Adjustment Requests (AAR's) — used to identify key case examinations of TEFRA flow-through entity returns that are caused by the filing of an amended return by the TEFRA entity.
- Tax Shelters (EGC 1XXX and 2XXX)**
- 17 Tax Shelter Program—All returns selected for examination of a tax shelter issue and included in the Tax Shelter Program. This does not include related returns held pending the completion of a Tax Shelter Program Case.
- 39 Tax Shelter Program - Related Pick-up— with a Different TIN or Different MFT filed or non-filed. This includes the pick-up of returns of partners, grantors, beneficiaries, and shareholders who are affected by the examination of partnership, fiduciary and S corporation returns included in the Tax Shelter Program. This includes returns located within the area or campus that are related to a return included in the Tax Shelter Program.
- 40 Tax Shelter Program – Related Pick-up — Pick up of a filed return with the same TIN and same MFT as the key return (SC 17).

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- 44 Tax Shelter Program – Related Pick-up — Pick up of a non-filed return with the same TIN and same MFT as the key return (SC 17).

Classification (EGC 1XXX and 2XXX)

- 20 Regular Classification—Returns selected under a Manual Classification Program. It also includes examinations initiated by reason of bankruptcy or receivership proceedings, and returns selected for the UIDIF Program. Examples are returns selected from an Excise Tax Return Listing or estate tax returns either centrally or locally classified. Must open in Status Code 06.

Source Code 20 with Project Code 0158 is categorized as DIF so returns related to SC 20 with Project Code 0158 should have a DIF related source code.

Source Code 20 for UIDIF cases are NOT categorized as DIF so returns related to SC 20 UIDIF should have a Non-DIF Related Source Code.

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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. See IRM 4.4.1, Exhibit 1 for more information on Reference Returns.
- 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.

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. Source Code 49 should be used on the Primary Return, appropriate related return source code on the related returns – use Aging Reason Code 49 on all returns to identify that they are part of a Return Preparer Project.
- 62 Compliance Initiative Program — Use for all compliance initiative projects of filed returns. Includes returns selected by MACS for CIP's. NOTE: Project Code required and use SC62 on one tax period even if the CIP's are different – use non-DIF related for the other returns.
- 73 Taxpayer Requests Includes: Code Section 6501(d)—Request for prompt assessment, IRM 4.1.4 - Examination initiated at the request of taxpayer. Audit Reconsiderations ONLY if the AIMS base for the initial audit has aged and a new AIMS base is created. Aging Reason Code 53 required for all Audit Reconsiderations. Offer in compromise – doubt as to liability which requires a project code 0264. Form 1040X or 1120X or informal claim selected after the refund is paid or scheduled to be paid.

Information Items (EGC 1XXX and 2XXX)

- 60 Information Report—Returns identified because of an Examination Information Report outside of or within the area. Inadequate record cases which are a follow-up to Letter 978 and Letter 979. NOTE: Form 5346 is used to requisition the AIMS/ERCS base – see form for additional instructions.

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 related source codes for any pick-ups.

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(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. For more information see Exhibit 4.4.1-30.

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	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. 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	LMSB – transfer within LMSB or transfer to LMSB (PBC 301-306) if the current status code is NOT 10-19.
		09	SB/SE – transfers to PBC 212-214 if the current status code is NOT 10-19. For PBC 201-207 = Local definition.
		10	Assigned—No Time Applied— Returns on hand at group (including integrated groups) 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: <ul style="list-style-type: none"> - 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. See IRM 4.10.8.1.12 for instructions.	
14		LMSB – 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	LMSB – 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 – Suspense code not set.		
16	Reserved - do not use on AIMS. ERCS only for Suspended Parallel Promoter Investigation (P6/P7)		

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Location	Status Code	Definition
	17	[REDACTED]
		#
	18	[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
	32	[REDACTED] #
	35	Reserved
	36	GRAND JURY: All cases being actively investigated by the Grand Jury.
	37	Reserved
	38	SUSPENSE 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	Local Definition
	54	Centralized Case Processing
	55	Centralized Case Processing

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Location	Status Code	Definition
	56	Centralized Case Processing
	57	Surveys – Held in Case Processing awaiting closure
	58	Centralized Case Processing
	59	Centralized Case Processing
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.

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.	
17		██████████ #	
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		

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Location	Status Code	Definition
	24	90-Day Letter – (Notice of Deficiency)-issued. All 90-day letter (or equivalent) 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	██████████ #
Processing Function	51	Manual Case to Close
	52	Manual 90-Day Letter Being Prepared
	53	Case Rejected from 90-Day Letter
	54	CRD DAY 1 THROUGH 70: 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 DAY 71 THROUGH 115: Correspondence Received Day 71 through 115 — Returns identified on the Status Workload Review List as being 71 through 115 days old.
	56	Suspense, Local Definition
	57	CRD DAY > 115: Correspondence Received Day 115> — Returns identified on the Status Workload Review List as being over 114 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

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 For adjustments input prior to 1/1/2009 see <http://sbse.web.irs.gov/AIMS/docs/BlockingSeries-Exam.xls>

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(Reference: IRM 4.4.1, Exhibit 4.4.1-11)

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments

(Reference: IRM 4.4.1, Exhibit 4.4.1-11)

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	Automated batch paperless examined – 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
20-22, 25, 31-32, 35, 42		%Paperless non-examined closures (DO NOT SEND TO FILES)	130-179	190-199
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 4.4.1 - Exhibit 16 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.

(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 Code on partials does not post to Master File.

(a) Examined Disposal Codes

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- 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).
- 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.
- 03 **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 and agreed claims partially allowed. 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.
- 04 **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

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report that agreement has been obtained from the owners.

- 07 **Appealed**— (07 is considered appealed on the AIMS tables) - Returns closed to Appeals before issuance of a 90-day letter, FPAA or FSAA.
- 08 : (08 is considered agreed on the AIMS tables) –
Other (08 is considered agreed on the AIMS tables). NOTE: Technical Services requests that the groups use DC 08 for cases forwarded to Technical Services for the issuance of a stat notice. This includes unagreed SFR cases forwarded to Technical Services. Technical Services will update the disposal to the correct code upon final closure. NOTE: Effective 3/2009 DC 08 is no longer used when closing SFR cases to Status Code 90. Use the applicable disposal code.
Taxable Income Tax Returns
- Unagreed claims partially allowed
- 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
Non-income Tax Returns (MFT 01, 03, 10, etc.)
-- Use when the taxpayer did not sign a report or request an Appeals conference.
Non-Taxable Returns (Form 1041, 1065, or 1120S
-- Use when the taxpayer did not sign a report or request an Appeals conference.
- 09+ **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.
- 10+ **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.
- 11+ **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.
- 12 **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 assessments which result in zero tax. Use when a return is forwarded to Technical Services for fraud suspense.
- 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

- 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 21 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 21 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot

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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.
- 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.
- 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.
- 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.
- 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.

+ 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.

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(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://sbse.web.irs.gov/AIMS/docs/PushCodes.xls>

010	Related Control	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 (LMSB 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. Can delete using AM424D 30 days after input.	Push
037	Potential CI Referral/Nonfiler	Push
038	Audit Issue Message 038	Push
039	Audit Issue Message 039	Push
040	Memo, rulings, etc., on specific case	Push
041	Current Return Pick-Up	Push
049	Joint Investigation	Special Handling
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 prior year activity codes see <http://sbse.web.irs.gov/AIMS/docs/ActivityCodes.xls>. This is a three-digit numeric code.

(a) Examination Activity Codes

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	TPI<\$200,000 and No Schedule C, E, F, or Form 2106

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273 TPI<\$200,000 and Schedule E or Form 2106 but no Schedule C or F
 274 Non-farm Business with Schedule C/F TGR<\$25,000 and TPI<\$200,000
 275 Non-farm Business with Schedule C/F TGR \$25,000 - \$99,999 and TPI<\$200,000
 276 Non-farm Business with Schedule C/F TGR \$100,000 - \$199,999 and TPI<\$200,000
 277 Non-farm Business with Schedule C/F TGR>\$199,999 and TPI<\$200,000
 278 Farm Business Not Classified Elsewhere and TPI<\$200,000
 279 No Schedule C or F and TPI>\$199,999 and <\$1,000,000.
 280 Schedule C or F present and TPI>4199,999 and <\$1,000,000
 281 TPI>\$999,999

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
 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
 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

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265 \$250,000,000 and Over

Form 1120S (Non-Taxable)

287 1120S Nontaxable prior to 1/1/91 Obsolete 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)

414 Under \$1,500,000 and TC 150 = zero

415 Under \$1,500,000 and TC 150 not equal to zero

416 \$1,500,000 to \$4,999,999 and TC 150 = zero

417 \$1,500,000 to \$4,999,999 and TC 150 not equal to zero

418 \$5,000,000 and Over and TC 150 = zero Obsolete 1/23/2010

419 \$5,000,000 and Over and TC 150 not equal to zero Obsolete 1/23/2010

420 Form 706, 706A, 706NA

421 Form 706GS(T)/706 GS(D)

422 \$5,000,000 to \$10,000,000 (TC 150 = zero)

423 \$5,000,000 to \$10,000,000 (TC 150 not equal to zero)

424 \$10,000,000 to \$20,000,000 (TC150 = zero)

425 \$10,000,000 to \$20,000,000 (and TC 150 not equal to zero)

426 \$20,000,000 and Over (TC150 = zero)

427 \$20,000,000 and Over (TC150 not = \$0)

428 Inventory in 418 that was not able to be converted

427 Inventory in 419 that was not able to be converted

Form 709 - Gift (Total Gifts) Tax (MFT 51 and 54)

For openings > 12/31/2007

If Total Gifts are:

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

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488	Form 8804 Taxable
489	REMIC (Non-taxable)
499	FIRPTA (Non-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 Preparers Endorsing or Negotiating Tax Refund Check - Sec 6695(f)
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
545*	FBAR (Foreign Bank and Financial Accounts and Compliance Activity)
546*	██████████
	#
547*	Form 720 TO/CS
548	Certified Professional Employer Organization
549	Failure to Register Tax Shelter Transactions
575*	Compliance Outreach
587**	Coordinator Activity
588*	Registry and Exemptions
589**	Offer in Compromise
590**	Abatement of Interest
591*	Title 31 Compliance Review
592*	Narcotics/Inf. Projects - No Return Examined
593*	TEFRA — Promoter Penalty
594*	TEFRA — Aiding and Abetting Penalty
595*	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

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- 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
- 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

A freeze can be placed on AIMS to prevent closing and/or updating a specific account.

Codes A - P, V, W, Y and 1-9 prevent closing.

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Codes Q-T, prevent closing and updating. Updating (Q will not block a docketed (DC 11) closure to Appeals – freeze will be removed systemically.

Code U prevents closing if TC 300 contains a positive dollar amount. Otherwise it will allow a closure.

Code X prevents closing if TC 300 is positive unless disposal code is agreed.

Codes H will prevent AMCLS unless item 16, Appeals Office Code, is present.

A-G, I-J, L, Q-S, V and W prevent transfers (AMSOC DC 30).

Definitions of freeze codes are found in IRM 4.4.1, Exhibit 5 and on the AIMS web site at:

<http://sbse.web.irs.gov/AIMS/docs/FreezeCodes.xls>

A-G	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
H	TEFRA key case
I-J	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
K	Reserved
L	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
M	EQMS — (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
N	Reserved
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-	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
W	
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
3	NRP
4	JCC
5	Global Settlement Initiative (CCP Freeze)
6	TEFRA/Non-Related Issues
7	Return Preparer Cases
8	TCO Correspondence Exam Pilot
9	Reserved — Not valid for local use.

(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
BB	Loss Carryback — IRC 6501(h)
CC	Joint Investigation
DD	Credit Carryback – IRC 6501(j)

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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
KK	Bankruptcy Suspension – IRC 6503(h)
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)
OO	██
	#
PP	Intentionally allowing the Statute to Expire
QQ	Docketed Cases
RR	Various Other 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 ASER Alpha Code (Not to be used/input unless receiving (gaining) unit approves).

(16)AIMS & SETTS Reporting Cycle Charts

FISCAL YEAR 2009					FISCAL YEAR 2010				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.	Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
200810	Oct 24, 2008	Oct 27, 2008	19	152	200910	Oct 23, 2009	Oct 26, 2009	19	152
200811	Nov 21, 2008	Nov 24, 2008	18	144	200911	Nov 20, 2009	Nov 23, 2009	18	144
200812	Dec 26, 2008	Dec 29, 2008	24	192	200912	Dec 25, 2009	Dec 28, 2009	24	192
200901	Jan 23, 2009	Jan 26, 2009	18	144	201001	Jan 22, 2010	Jan 25, 2010	18	144
200902	Feb 20, 2009	Feb 23, 2009	19	152	201002	Feb 19, 2010	Feb 22, 2010	19	152
200903	Mar 27, 2009	Mar 30, 2009	25	200	201003	Mar 26, 2010	Mar 29, 2010	25	200
200904	Apr 24, 2009	Apr 27, 2009	20	160	201004	Apr 23, 2010	Apr 26, 2010	20	160
200905	May 22, 2009	May 26, 2009	20	160	201005	May 21, 2010	May 24, 2010	20	160
200906	Jun 26, 2009	Jun 29, 2009	24	192	201006	Jun 25, 2010	Jun 28, 2010	24	192
200907	Jul 24, 2009	Jul 27, 2009	19	152	201007	Jul 23, 2010	Jul 26, 2010	19	152
200908	Aug 21, 2009	Aug 24, 2009	20	160	201008	Aug 20, 2010	Aug 23, 2010	20	160
200909	Sep 25, 2009	Sep 28, 2009	24	192	201009	Sep 24, 2010	Sep 27, 2010	24	192
		FY TOTALS	250	2000			FY TOTALS	250	2000

FISCAL YEAR 2011

FISCAL YEAR 2012

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Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.	Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total 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

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201210	Oct 26, 2012	Oct 29, 2012	19	152
201211	Nov 23, 2012	Nov 26, 2012	18	144
201212	Dec 28, 2012	Dec 31, 2012	24	192
201301	Jan 25, 2013	Jan 28, 2013	18	144
201302	Feb 22, 2013	Feb 25, 2013	19	152
201303	Mar 29, 2013	Apr 01, 2013	25	200
201304	Apr 26, 2013	Apr 29, 2013	20	160
201305	May 24, 2013	May 28, 2013	20	160
201306	Jun 28, 2013	Jul 01, 2013	24	192
201307	Jul 26, 2013	Jul 29, 2013	19	152
201308	Aug 23, 2013	Aug 26, 2013	20	160
201309	Sep 27, 2013	Sep 30, 2013	24	192
		FY TOTALS	250	2000

FISCAL YEAR 2014

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201310	Oct 25, 2013	Oct 28, 2013	19	152
201311	Nov 22, 2013	Nov 25, 2013	19	152
201312	Dec 27, 2013	Dec 30, 2013	23	184
201401	Jan 24, 2014	Jan 27, 2014	18	144
201402	Feb 21, 2014	Feb 24, 2014	19	152
201403	Mar 28, 2014	Mar 31, 2014	25	200
201404	Apr 25, 2014	Apr 28, 2014	20	160
201405	May 23, 2014	May 27, 2014	20	160
201406	Jun 27, 2014	June 30, 2014	24	192
201407	Jul 25, 2014	Jul 28, 2014	19	152
201408	Aug 22, 2014	Aug 25, 2014	20	160
201409	Sep 26, 2014	Sep 29, 2014	24	192
		FY TOTALS	250	2000

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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/	660	160/260	Los Angeles

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PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
		Miami			
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
644	144/244	Indianapolis	697	197/297	Memphis Campus
650	150/250	Dallas	698	198/298	Ogden Campus
651	151/251	Denver	699	199/299	Philadelphia Campus
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 Compliance's AIMS closing code).

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 Jurisdiction (Appeals issued Notices of Deficiency only)
13	Unagreed Nondocketed
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
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	Reference Return

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81	Not Assigned Appeals	87	Closing to Processing
82	Docketed Appeals	88	Tried – District Counsel
83	Local Definition	89	Local Definition
84	Local Definition	90	Closed
85	Local Definition		

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 to 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	Wethersfield CT (EP Area Manager) Brooklyn (EO Area Manager) Maine, New Hampshire, Vermont, Connecticut, Rhode Island, Massachusetts, New York, New Jersey, Pennsylvania, Virginia, West Virginia
	16	FSLG Area Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York, New Jersey, Pennsylvania, Rhode Island, Vermont
Mid-Atlantic	02, 16	Philadelphia (EP Area Manager) Baltimore (EO Area Manager) Pennsylvania, New Jersey, Maryland, Delaware, Ohio, Virginia, West Virginia, North Carolina, South Carolina, District of Columbia
Great Lakes	03	Waukesha WI (EP Area Manager) Chicago (EO Area Manager) Ohio, Indiana, West Virginia, Kentucky, Illinois, Michigan, Wisconsin, Iowa, Indiana, Minnesota, Nebraska, South Dakota
Gulf Coast	04	New Orleans (EP Area Manager) Dallas (EO Area Manager) Florida, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Missouri
	16	FSLG Area Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
Pacific Coast	06	Denver (EP Area Manager) Ogden (EO Area Manager) Washington, Oregon, Idaho, California, Alaska, Hawaii, Nevada, Arizona, Colorado, Utah, Wyoming, Montana, New Mexico, Pacific Territories
	16	FSLG Area Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
Southeast	16	Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, District of Columbia, Virginia, West Virginia and Atlantic Possessions
Midwest	16	Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota
Western U.S.	16	Arizona, Colorado, Idaho, Montana, New Mexico, Utah, Wyoming
	16	FSLG Area (Central Group) Illinois, Indiana, Iowa, Michigan, Ohio, Wisconsin
Eastern and Southern Plains	17	All States East of the Mississippi River (except Illinois, Michigan and Wisconsin), Oklahoma, Arkansas, Louisiana and Eastern Texas
North Central	17	Montana, Wyoming, North Dakota, South Dakota, Nebraska, Kansas, Iowa, Michigan, Missouri, Wisconsin, Illinois, Minnesota
Southwestern	17	New Mexico, Arizona, Utah, Colorado and Western Texas
Western Pacific Northwest	17	California, Nevada and Hawaii
	17	Alaska, Oregon, Idaho and Washington
	15	All States

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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's, generate transactions to record fact of notice/TDI issuance for each module, and monitor closures by TC 150, 59X or 977. EPMF delinquency investigations may be initiated with Form 4864 (Request for Delinquency Notice or TDI).

(3) 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 Technique	1 Defined Benefit
1 IMF Invalid SSN	2 Office Correspondence Technique	2 Defined Contribution
2 BMF with EIN	4 Field Examination	3 Other (not identified on return filed)
4 BMF with SSN or V		
5 NMF with EIN		
6 NMF with SSN		
P EPMF		

(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	30/20
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,	1120	02/31/32

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Activity Code	Description	MFT Code
267,288-290		
Non-return units	Any	99 (EPIC)
182,370,383,412	5500NRU	74NMF
501-505, 507	Form 8278	99

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
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)

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	(\$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/1/2008
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 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

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Form 5500-Non Return (NRU) (MFT 74NMF)

Activity Code	Explanation
182	Non-Bank Trustee Examination
370	IRC 403(b)/457 and SIMPLE/SIMPLE IRA Plans (Non-Return Units)
383	SEPs/Governmental (NRU)
412	412(i) Non-return Unit

Form 8278 (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

(5)Area Office Status Codes**EP AIMS**

Status	Definition	Status	Definition
07	Transferred in		
08	Selected, not assigned	54	Assigned by Area Office Terminal Function
10	████████████████████	# 55	Cases previously held in suspense
12	Assigned — Taxpayer contact	56	Form 10904
13	Returned From Review	58	ESS/ESP Suspense
17	██████	# 60	Department of Labor Notification/or Closed to PSP/Classification
18	██████████	# 80	Nondocketed
20	Review	81	Unassigned Case Forwarded to Appeals
21	Joint Committee	82	Docketed
22	30–Day letter	83	Locally Defined
24	90–Day letter	84	TE/GE–SP for Closure
25	Transferred to Counsel	85	Suspense
30	██████████	# 86	Reference Return
32	██████████	# 87	Closed to Appeals Processing Function
34	████████████████	# 88	Tried–District Counsel
38	██████████	# 89	Local Definition
51	TE/GE –ESP	90	Closed (computer generated with an AIMS Disposal Code)
52	Reserved		

(6) Lead Issue Codes

Lead	Lead Issue Code	Sub-Issue Code with Related Description	IRC Section
-------------	------------------------	--	--------------------

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Issue Code	Description	
01	Minimum Funding	(A) Minimum Funding - IRC 4971(a) excise tax secured with correction 4971 - 412
		(B) Minimum Funding - IRC 4971(a) excise tax secured (correction made prior to exam) 4971 - 412
		(C) Minimum Funding - Correction only involved (F5330 already filed and correct) 4971 - 412
		(D) Minimum Funding - IRC 4971(a)&(b) proposed assessment (unagreed exam) 4971 - 412
		(Z) Other 4971 - 412
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/Coverage	(A) Failure to satisfy minimum age and/or service requirements 401(a)(3) - 410(a)
		(B) Failure to satisfy IRC 410(b) coverage requirements 410(b)
		(C) Statutory requirements met, but eligibility failure due to failure to follow plan terms Reg. 1.401-1(a)(2)
		(D) Ineligible participant(s) in plan 401(a)(2)
		(Z) Other 410
04	Coverage - DB Special Rule	(Z) Failure by DB Plans to meet IRC 401(a)(26) minimum coverage requirements 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)
		(G) Failure to properly fully vest at plan termination 411(d)(3)
		(H) Statutory requirements met, but failure to follow plan terms operationally 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)
		(Z) Other 401(a)(4)
08	Required Distributions	(Z) Failure to make required distributions under IRC 401(a)(9) 401(a)(9)
		(Z) Failure to provide minimum contributions/benefits and/or accelerated vesting in Top Heavy plan 401(a)(10) - 416
09	Top Heavy Plans Joint and Survivor	(A) Failure to properly comply with Qualified Joint and Survivor (QJSA) requirements 401(a)(11) - 417
10	Annuity	

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		(B) Failure to comply with the Qualified Pre-Retirement Survivor Annuity (QPSA) requirements	401(a)(11) - 417
		(C) Failure to comply with the Qualified Optional Survivor Annuity (QOSA) requirements	401(a)(11) - 417
		(Z) Other	401(a)(11) - 417
	Merger/Consolidations - Transfer of Assets or Liabilities	(Z) Merger/Consolidations - Transfer Assets	401(a)(12)
11	Assignment and Alienation	(A) Improper assignment and/or alienation of plan benefits	401(a)(13)
12		(B) Failure to comply with QDRO requirements	401(a)(13)(B)
		(Z) Other	401(a)(13)
	Commencement of Benefits	(Z) Failure to commence benefits timely per IRC 401(a)(14)	401(a)(14)
13	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)
14		(B) Failure to comply with the permitted disparity formula of IRC 401(l)	1.401(a)(4)- 401(a)(5)
		(Z) Other	401(a)(16) - 415
15	IRC 415 Limitations	(Z) Exceeded IRC 415 Limits	401(a)(16) - 415
16	IRC 401(a)(17)	(Z) Exceeded IRC 401(a)(17) compensation limits	401(a)(17) - 415
17	PGBC Notification	(Z) Referral to PGBC required per Form 6533	Form 6533
	Employer Securities - Voting Rights	(Z) Failure to provide certain voting rights to non-PS DC plans for non-publicly traded stock per IRC 401(a)(22)	401(a)(22)
18	Non-Amender/Late Amender	(A) Failure to timely adopt a Required or Interim Amendment	401(a)/401(b)
19		(B) Failure to adopt a timely Discretionary Amendment	401(a)
		(C) Adoption of a Disqualifying Provision (not timely corrected)	401(a)/401(b)
		(Z) Other	401(a)/401(b)
	Contributions/Earnings allocations	(A) Error in allocation of Contributions and/or Forfeitures due to incorrect definition of Compensation used	1.401-1(b)
20		(B) Error in allocation of Contributions and/or Forfeitures due to reasons other than incorrect definition of Compensation used	1.401-1(b)
		(C) Error in allocation of trust earnings	1.401-1(b)
		(D) Failure to make all matching contributions per plan terms	1.401-1(b)
		(Z) Other	1.401-1(b)
21	Section 414 Violations	(Z) Section 414 Violations	414
22	Deductions	(A) Deduction error due to late payment of contribution	404(a)(6)
		(B) Deduction error due to contributions paid in excess of IRC 404 limits	404(a)
		(C) Deduction error due to exceeding IRC 415 limitations	404(a)/404(j)
		(D) Deduction error due to compensation taken into account in excess of IRC 401(a)(17)	404(a)/404(l)
		(E) Excess dividend deduction per IRC 404(k)	404(k)
		(Z) Other	404(a)
	Incorrect Testing- Passed, Fut Affect Inadequate or No Fidelity Bond	(Z) Incorrect Testing-Passed, Future Affect (e.g., 416, 401(a)(4), etc.) - Does not include errors in ADP/ACP testing	401(a)(4), 416, etc
23	Reversion	(Z) Inadequate or No Fidelity Bond	ERISA 412
24	Unrelated Business Income	(Z) Reversion	4980/401(a)(2)
25	Taxable Distributions	(Z) Unrelated Business Income	511
26		(A) Failure to include Taxable Distributions into income	72
27		(B) Loans treated as distributions (deemed distributions) per IRC 72(p)	72(p)

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		(Z) Other	
28	Insufficient Distributions	(Z) IRC 4974 excise tax assessed or proposed	4974
29	IRC 401(k) Specific Issues	(A) IRC 402(g) Excess Deferrals (exceeding dollar limit) not corrected timely (B) Failure to withhold proper amount of Elective Deferrals per plan terms (C) Impermissible distribution (Z) Other specific 401(k) issues (not covered by other issue code elsewhere)	402(g) Reg. 1.401-1(a)(2) 401(k)(2)(B) 401(k)
30	Excess Non-Deductible Contributions	(Z) IRC 4972 - Excess Non-Deductible Contributions made	4972
31	Delinquent Returns	(Z) Delinquent Returns	6058(a), et al
32	Excess Contributions-IRA	(Z) Excess Contributions-IRA	4973/219
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 Affect	(Z) Incorrect ADP/ACP-Passed, Future Affect Only	401(k)/401(m)
40	Failed ADP/ACP Test-Corrected	(A) Failed ADP Test Only - Corrected (B) Failed ACP Test Only - Corrected (C) Failed both ADP and ACP Tests - Both Corrected (Z) Other	401(k)/401(m) 401(k)/401(m) 401(k)/401(m) 401(k)/401(m)
41	Safe Harbor IRC 401(k)(12) and/or 401(m)(11) Plan	(A) Failure to provide timely notice to participants (B) Failure to provide the required SH contribution to all eligible participants (C) Failures to comply with other requirements for SH plan, such as vesting and withdrawal restrictions (D) Failure to comply with additional limitations on matching contributions per IRC 401(m)(11)(B) (Z) Other	401(k)(12) 401(k)(12) 401(k)(12) 401(m)(11)(B) 401(k)(12)
42	Distribution Issues (other than J&S)	(A) Failure to distribute per plan terms (either timing or form) (B) Failure to distribute the correct amount of benefit (error in calculation of benefit) (including IRC 401(a)(25)) (C) Failure to comply with eligible rollover distribution requirements (D) Failure to provide for mandatory distribution rollovers per IRC 401(a)(31)(B) (E) Failure to comply with plan terms related to hardship distributions (F) Failure to provide restriction on certain IRC 411(a)(11)/417(e) lump sum distributions (right to defer) (G) Orphan Plan - Failure to make timely distributions after dissolution of plan sponsor (H) Failure to File required Forms 1099-R (I) Error in distribution amount (error in calculation of plan benefit not related to error in actuarial calculations) (J) Error in distribution amount (error in calculation of plan benefit related to error in actuarial calculations) (Z) Other	411, 401(a) 411, Reg. 1.401-1 401(a)(31)(A) 401(a)(31)(B) 401(k) 411(a)(11) & 417(e) Reg. 1.401-1(a)(2) 6652(h) 401(a) 401(a)/411(b) 401(a)
43	ESOP Specific Issues	(A) Sub-S ESOP Prohibited Allocation - IRC 409(p)	409(p)

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		(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) Failure to properly value all assets at FMV (non IRC 412(i))	RR 80-155
		(B) Failure to properly reflect all plan assets in name of trust (i.e., real estate investments, etc.)	401(a)(1)&(2)
		(C) PPA requirement to allow diversification of ER stock in publicly traded company	401(a)(35)
		(Z) Other	
45	Benefit Accruals	(A) Failure to satisfy IRC 411(b) accrual rules	411(b)
		(B) Error in counting accrual service	411(b)
		(C) Error in applying the Suspension of Benefits Rule	DOL 2530.203-3
		(Z) Other	411(b)
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)
		(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)
		(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	Reserved for Future Use (SEP)	(Z) Other	408(k)
50	Reserved for Future Use (SARSEP)	(Z) Other	408(k)(6)
51	Reserved for Future Use (SIMPLE)	(Z) Other	408(p)
52	Reserved for Future Use (403(b))	(Z) Other	403(b)
53	Reserved for Future Use (457)	(Z) Other	457

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(7)EP AIMS Source Codes

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code	
06	Interest Abatement Claims	66	██████████	#
20	Regular Classification	67	Other TE/GE Area Referral (from another Area)	
21	RICS-Nationwide Samples	68	Congressional Referral (Member of Congress is actual source of referral)	
23	TEFRA - PCS	69	Customer Account Services Referral	
26	Non Return Units	70	W&I, SB/SE, LMSB Referral	
30	Claim For Refund	71	Classification Settlement Program (CSP)	
40	Multi-Year-Examination	72	██	#
41	Closing Agreement	73	Taxpayer Request (includes Walk-In CAP cases, which are worked as examinations)	
42	Future Year Return	74	Media Lead (News Media i.e., Newspapers, TV, News, Magazines)	
43	Substitute for Return (SFR)	75	██	#
44	Delinquent Returns	76	██	#
45	Reference and Information Return	77	██	#
47	EO TEP/LMSB CIP/EPTA Large Case	78	Referrals (other)	
49	Preparer of Returns	79	PBGC	
50	Related Return Pickup	80	Executive Branch Referral (described in IRC 7217).	
55	Incomplete Returns	81	RICS (Used for Nationwide Exam)	
60	Information Reports (Intra AO TE/GE Referral)	82	Employee Plans Compliance Unit (EPCU) Referrals	
61	Determinations	87	Local Definitions	
62	Washington POD Referral*	90	RICS - General (Used for Local/Multi-Area Samples, General Cases, Training Cases, Local Classified Issues, Converted Cases)	
63	Appeals Referral	91	RICS - Tested Condition Codes	
64	Area Office Referral			
65	Collection Referral			


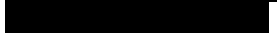

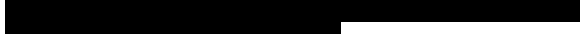
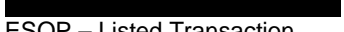
In determining which source code is applicable, select from the above codes the one that best describes the original source which identified to the TE/GE Division the taxpayer for examination. For example, if an EP employee reads a newspaper article and prepares an information report, the original source is Media Lead and not Information Reports, thus, source code 74 is applicable.

(8)EP AIMS Project Codes

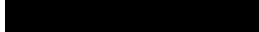

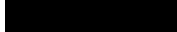
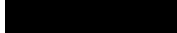
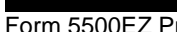

EP Project Codes are three four-digit codes, which identify the program to which a case belongs. The following project codes are valid for FY 2008:

CODE	DEFINITION
0000	General Casework
0080	Communications Tax
0090	Training Cases
5053	Section 4945
6039	EPTA-MAP

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6040	EPTA-403(b)	
6041	EPTA-457(b)	
6042	EP Team Audit (EPTA)	
6043	EPTA Emerging Issues	
6044	EPTA – 457(f)	
6045	Support to EO	
6046	EPTA - Governmental 401(a)	
6047	EPTA - International	
6048	EPTA - Reserved (6048)	
6049	EPTA - Reserved (6049)	
6050	EPTA - Reserved (6050)	
6051	EPTA - Reserved (6051)	
6052	EO/LMSB Support - International	
6053	EO/LMSB Support - Reserved (6053)	
6054	EO/LMSB Support - Reserved (6054)	
6055	EO/LMSB Support - Reserved (6055)	
6068	Referrals	
6069	Reported Funding Deficiencies	
6070	Claims	
6078	Support to LMSB	
6087	Issued Waivers	
6182	Non-bank Trustee Examination	
6183	General - Reserved (6183)	
6184	General - Reserved (6184)	
6185	General - Reserved (6185)	
6186	General - Reserved (6186)	
6213	IRC 403(b) Plans	
6214	IRC 457(b) Plans	
6215	IRC 457(f) Plans	
6216	Multiemployer Plans	
6217	SEP IRA Plans #2	
6218	Governmental IRC 401(a), Non-EPTA	
6219	Special Emphasis - Governmental	
6220	Special Emphasis - International	
6221	Special Emphasis - Reserved (6221)	
6222	Special Emphasis – Reserved (6222)	
6223	Special Emphasis – Reserved (6223)	
6224	Special Emphasis - Reserved (6224)	
6422		#
6423		#
6424		#
6425		#
6426		#
6427	ESOP – Listed Transaction	
6429	Reserved (6429)	
6430	EP Risk Model Project	
6431	LESE	
6432	Focused – One Issue	

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6433	SIMPLE Plans	
6434	Reserved – Risk Assessment (6434)	
6435	S Corp ESOPs	
6436	412(i) Plans	
6437		#
6438		#
6439		#
6440		#
6441		#
6442	Form 5500EZ Project	
6445	Risk Based Targeted	
6446	Excess Assets in DB Plan	
6447	IRC 409(p) Compliance	
6448	Rollovers as Business Startups	
6449		#
6451	CIP Support (404 Deduction Only)	
6452	Special Emphasis - Reserved (6452)	
6453	SARSEP IRA	
6454	SEP-IRA	
6458	PART Project	
6459	Reserved Risk Assessment (6459)	
6460	Risk Assessment 401(k)	
6461	Reserved Risk Assessment (6461)	
6462	Reserved Risk Assessment (6462)	
6463	Reserved Risk Assessment (6463)	
6464	Reserved Risk Assessment (6464)	
6465	Reserved Risk Assessment (6465)	
6502	EPCU - Reserved (6502)	
6503	<u>EPCU</u> Local Projects	
6504	EPCU Real Estate Holdings Project	
6505	EPCU - Reserved (6505)	
6506	EPCU 403(b) - UA	
6507	EPCU 1099-R - 72t	
6508	EPCU Local Projects	
6509	EPCU 5500-EZ	
6510	EPCU 5330's	
6512	EPCU – Form 5498 IRA	
6513	EPCU Terminations	
6515	EPCU - Funding Deficiencies	
6516	EPCU - Delinquent Form 5500	
6517	EPCU – Leased Employees	
6518	EPCU – Schedule A	
6519	EPCU- Prohibited Stock Allocation in ESOP	
6526	EPCU - Non Cash Contributions Projects	
6527	EPCU - Minimum Required Distributions Project	
6537	EPCU – Form 1120 Improper Deductions	
6538	EPCU – Qualifying ER Securities	
6539	EPCU - Reserved (6539)	

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6540	EPCU – 945/1099R Filings
6541	EPCU- ROBS
6542	EPCU- Uncollectible Loans
6543	EPCU- Excess DB Assets
6544	EPCU- 401(k) Questionnaire
6545	EPCU- 401(k) Project
6546	EPCU- International Project – Foreign Trust
6547	EPCU- International Project - Foreign Distribution
6548	EPCU – International - Other
6549	EPCU – Reserved (6549)
6550	EPCU – Reserved (6550)
6800	Determination Conversions

(9)EP Disposal Codes

Examined — Agreed Disposal Codes (Including Penalties)

Change in Tax Liability

- 03 Agreed Tax Change
- 34 Claims Allowed in Full (Survey)

Change in Organization Status

- 09 Revocation

Other Changes

- 01 Regulatory/Revenue Protection
- 04 Change to Related Return
- 05 Delinquent Related Return Secured
- 06 Delinquent Return Secured
- 12 Amendment Secured
- 13 Referrals to LMSB,SBSE,W&I,DOL or PBGC
- 14 SCP
- 15 Closing Agreement

Examined — Unagreed Disposal Codes

Change in Either Tax Liability or Organization Status

- 07 Unagreed — Protest to Appeals
- 10 Unagreed — Without Protest
- 11 Unagreed — Petition to Tax Court

Examined — No Change Disposal Codes

- 02 No Change

Examined — Impact on Future Plan Operations

- 08 Correction of Operational Practice - Future Impact

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 on Current Year
- 25 Excess Workload for AO or POD

Non-Examined — Survey Disposal Codes

Surveyed Before Assignment

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31	Surveyed Before Assignment
35	Surveyed - Excess Inventory
Surveyed After Assignment	
32	Surveyed After Assignment
34	Claims Allowed in Full (surveyed)
Non-Examined — Miscellaneous Disposal Codes	
29	Missing Returns
30	Transfer out of Area Office
33	Error Accounts with No Return
45	Reference and Information Return
99	Information Report and Miscellaneous

(10)EP Disposal Code Priority

If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09	Revocation
2	07,10 or 11	Unagreed
3	15	Closing Agreement
4	14	SCP
5	03	Agreed Tax Change
6	06	Delinquent Return Secured
7	05	Delinquent Related
8	04	Change Related Return
9	12	Amendment Secured
10	01	Regulatory/Revenue Protection
11	13	Referrals to LMSB, SBSE, W&I, DOL OR PBGC
12	08	Correction of Operation Practice – Future Impact
13	02	No Change

(11)EP AIMS Push Codes

020 — Delinquent Return 5330/940/941/945/1040/1041/1065
 021 — Substitute 5330
 025 — Inadequate Records Notice
 036 — Substitute for Return
 041 — Current Return Pick-up
 081 — Future Year Return

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.

(12)Fraud Condition Indicator Codes

Code	Fraud Condition
------	-----------------

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Code	Fraud Condition
00	No Fraud
01	Civil Fraud
02	Criminal Fraud
03	Both Civil and Criminal or Blank

(13)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

9 North American Industry Classification System (NAICS) Codes

(To be used by SBSE, LMSB & TEGE)

Agricultural Forestry, Fishing and Hunting**BOD Client Code**

SB/SE LMSB

Crop Production

111100	A	4	Oilseed & Grain Farming
111210	A	4	Vegetable 7 Melon Farming (Including potatoes and yams)
111300	A	4	Fruit & Tree Nut Farming
111400	A	4	Greenhouse, Nursery 7 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

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BOD Client Code**SB/SE LMSB****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
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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
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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
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

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BOD Client Code

	SB/SE	LMSB	
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
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Textile Product Mills

314000	E	4	Textile product mills
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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	LMSB	
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

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BOD Client Code			
	SB/SE	LMSB	
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
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

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BOD Client Code**SB/SE LMSB**

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
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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
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

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BOD Client Code**SB/SE LMSB****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 LMSB****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)

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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

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)

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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)
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

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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)
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Professional, Scientific and Technical Services

Professional, Scientific and Technical Services

541100	U	1	Legal Services
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

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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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Educational Services

Educational Services

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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

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713900	Q	3	Other Amusement & Recreational Industries (including Golf Courses, skiing facilities, marinas, fitness centers, bowling centers)
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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

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
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813930 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

EO ACTIVITY CODES Form 990/990-EZ (MFT 67)

318	501(f) Cooperative Service Organizations of Operating Educational Organizations
320	International Issues
321	501(c)(28) National Railroad Retirement Investment Trust
323	501 (c)(27) State Sponsored Workers Compensation Reinsurance (990)
324	Form 4720, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions
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
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 with a 990-T Filing Requirement
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

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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, 4956
507	Non-Filer

Form 926 (MFT 81)

992	Transfer of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership (Whistleblower/International Issues)
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Form 8804 (MFT 08)

488	Annual Return of Partnership Withholding Section 1446
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Form 8871 (MFT 47)

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
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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.
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
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 (Including TEFRA-PCS Referred from LMSB, SB/SE and W&I Divisions)
305	TEFRA-PCS Referred from LMSB, SB/SE and W&I Divisions

Employment Tax Returns (MFT 01, 04, 09, 10, 11, 12, 16, 17, 18, 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

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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 (MFT 50)

334 Form 4720, 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

**EO ACTIVITY
 CODES FOR
 DISCREPANCY
 ADJUSTMENTS**

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

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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
281	Form 1040 TPI 1,000,000 or more

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
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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
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Form 1120S Taxable (MFT 02 & 31)

202	Form 1120S (Taxable)
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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 then 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)

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	(\$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)
504	Section 6695(a)-(e)
505	Preparer, Promoter, Section 6707, 6707A, 4956
507	Non-Filer
	Form 926 (MFT 81)
992	Transfer of property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership (Whistleblower/International Issues)
	Form 8804 (MFT 08)
488	Annual Return of Partnership Withholding Section 1446
	Form 8871
325	Political Organization Notice of Section 527 Status
326	Political Organization Report of Contributions and Expenditures

(2)EO Disposal Codes**EO Disposal Codes No Change Disposal Code**

02	No Change
08	Written Advisory-Form 5666 Required.
52	Written Advisory – No Form 5666 Required
53	No Change to Related Return

Regulatory/Revenue Protection Change Disposal Code

01	Regulatory/Revenue Protection
18	Chapter 42 - Under Tolerance
19	Amendment Secured
54	Chapter 42 – Under Tolerance Non-PF

Tax or Status Change Disposal Codes

03	Agreed Tax or Penalty Change
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
07	Unagreed-Protest to Appeals
09	Revocation - Agreed
10	Unagreed-Without Protest
11	Unagreed-Petition to Tax Court
12	Closing Agreement
13	Referrals to Other Operating Divisions
14	Termination - Agreed
15	Church Examination-Unagreed

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- 16 Change in Subsection - Agreed
- 17 Change in Foundation Status - Agreed
- 34 Claims Allowed in Full (Surveyed)
- 50 Agreed Intermediate Sanction Payments

Non-Examined-Classification Disposal Codes**Accepted on Manual Classification *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 on Current Year and No Change on the Prior Year Examination
- 25 Excess Workload

Non-Examined—Survey Disposal Codes**Surveyed Before Assignment**

- 31 Surveyed Before Assignment
- 35 Surveyed Excess Inventory

Surveyed After Assignment

- 32 Surveyed After Assignment
- 36 Surveyed After Initial Contact

Non-Examined—Miscellaneous Disposal Codes

- 29 Missing Returns (Campus ONLY)
- 30 Transfer Out of Area
- 33 Error Accounts with No Return
- 40 Survey -Unable to Locate –No Return_
- 45 Reference and Information Return (Source Code must be 45)
- 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	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	Change in Subsection
6	34	Survey Claim
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
13	01	Regulatory/Revenue Protection
14	13	Referrals to Other Operating Divisions
15	08, 52	Written Advisory-Form 5666 required
16	02, 53	No Change/Written Advisory –No Form 5666 Required

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(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	Definition
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 990-T (but not on the master file as having been recognized as exempt)
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)
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
98	██████████ #

Inactive Status Codes	Definition
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	Application pending , no 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	Incomplete Application, No Exemption

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72	Refusal to Rule (organization unable to furnish detailed description of activities)	
97	Revocation due to failure to file Form 990N for 3 years	
99	Dump Code – No exemption (prior EO status codes 20, 22, 42 or 70-72)	
Unspec- ified Status Codes	Definition	
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	
32	Non Responders to CP 140/141 – applicable to tax periods 200612 & prior (Obsolete January 1, 2008)	
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)	
08	Selected, Not assigned	
10	[REDACTED]	#
12	Assigned, Taxpayer Contact	
13	30 - Day	
17	Fraud	
18	[REDACTED]	#
20	[REDACTED]	#
21	Transfer to Joint Committee	
22	30-Day Letter	
24	90-Day Letter (Statutory Notice Issued)	
25	Transferred to Counsel	
30	[REDACTED]	#
32	[REDACTED]	#
34	[REDACTED]	#
36	[REDACTED]	#
38	[REDACTED]	#
39	[REDACTED]	#
51	TE/GE-ESP – Awaiting closing	
52	TREES Suspense	
54	Locally Defined	
55	Cases previously held in suspense (Status Codes 30, 32, 34, 38) or returned from Appeals	
56	Form 10904	
57	Surveys Held	
58	ESS/ESP Suspense	
60	Classification Control	
80	Appeals - Non-docketed	
81	Appeals - Unassigned	
82	Appeals - Docketed	
83	Appeals - Locally Defined	
84	Appeals - TE/GE-SP for Closure	
85	Appeals - Suspense	
86	Appeals - Reference Returns	
87	Closed to Appeals Processing Function	

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- 88 Appeals - Tried - Area Counsel
- 89 Appeals - Locally Defined
- 90 Closed (Computer Generated)

(4) EO MFT Codes

MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File
01	941	BMF	21	1041	NMF	50	4720	BMF
						55	8278	IMF
02	1120 (All)	BMF	22	1040PR	NMF	56	990-BL	NMF
05	1041	BMF	30	1040	IMF	63	11-C	BMF
06	1065	BMF	31	1120S	NMF	64	730	BMF
08	8804/ 8805	BMF/NMF						
09	CT-1	BMF	32	1120	NMF	66	4720/4720A	NMF
10	940	BMF	34	990-T	BMF/NMF	67	990/990EZ	BMF/NMF
11	943	BMF	35	1065	NMF	71	CT-1	NMF
12	1042	BMF/NMF	36	1041-A	BMF/NMF	72	CT-2	NMF
13	8278	BMF						
14	944	BMF	37	5227	BMF/NMF			
16	945	BMF	39	944	NMF	76	5330	BMF/NMF
17	941	NMF	44	990PF	BMF/NMF	80	940	NMF
						81	926	NMF
19	943	NMF	47	8871 Notice	BMF/NMF	96	11C	NMF
20	1040	NMF	49	8872 Report	BMF/NMF	97	730	NMF
						99	8278	NMF

(5) EO Source Codes

Source Codes

Code	Definition		Code	Definition	
03	[REDACTED]	#	67	Other TE/GE Area Office Referral (another area office is actual source of referral)	
06	Claim for Abatement of Interest		68	[REDACTED]	#
07	Counsel Referral		69	W&I Referral	
08	Campus (Service Center) Referral		70	LMSB Referral	
09	8871/8872 Return/Notice		71	[REDACTED]	#
13	Delinquent Return		72	[REDACTED]	#
20	Regular Classification		73	Taxpayer's Request	
23	TEFRA — PCS		74	Media Lead (news media, i.e., Newspaper, TV, News Magazine — is actual source of lead)	
24	Non-filer/Refusal to File TDI		75	[REDACTED]	#
26	Non-Return Units		76	[REDACTED]	#
28	[REDACTED]	#	77	[REDACTED]	#
30	Claim for Refund				

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Source Codes

Code	Definition	Code	Definition	#
31	Paid Claims for Refund	78	Information Gathering Projects	
32	Carryback Refund	80	National Research Project "NRP"	
33	4962 Abate Req (Tax Assess/Paid)	81	RICS Market Segment Project	
34	4962 Abate Req (Not Assess/Not Paid)	82	Reserved - EPP	
35	Administrative Adjustment Request	83	Reserved - EPP	
40	Multi-Year Examination	84	Reserved - EPP	
41	Closing Agreement	85	Reserved - EPP	
42	Future Year Return			
44	Substitute for Return	86	Reserved - EPP	
45	Reference and Information Returns	87	Local Definition	
49	Preparer of Returns	90	RICS Compliance Project	
50	Related Pick-up	91	National Research Project Related Return	
60	Information Report (Intra-Area Office TE/GE Referral - Includes examinations, excludes determinations)	92	RICS — General (Use for General Cases, Training Cases, Local Classified Issues)	
61	Determinations (Intra-Area Office TE/GE Referral)	93	EOCU EO Compliance Analysis	
62	EO Rulings & Agreements Referral	94	RICS - Related Pick-up	
63	Appeals Referral	95	RICS - Multi-Year Examination	
64	Public Affairs Referral	96	ROO (Review of Operation)	
65	SB/SE Referral	97	RICS - Delinquent Return	
66		98		#

(6) Principal Issue Codes**Principal Issue Codes**

Code	Definition	Code	Definition
01	Advertising Income	49	Excise Tax - Other
02	Business with Non-Members	53	Chapter 42 Under Tolerance
03	Deductibility of Contributions/Dues	54	Revocations (this must be the first/primary code for unagreed revocations)
04	Donor Advised Funds	55	Gaming – Casino/Las Vegas Nights
05	Delinquent Filing of Return (other)	56	Gaming - Bingo
06	Discontinued Operations	57	Gaming – Pull Tabs
07	Discrimination	58	Gaming – Other (Raffles/Paddlewheels/Night at the Races/Lottery Fundraising etc.)
09	Excess Business Holdings	59	Investment Income Issues
10	Failure to Distribute	60	Failure to Properly Report Fundraising
11	Grassroots Lobbying	61	Foreign Charitable Activities
12	Inadequate Records	62	Captive Offshore Insurance Issues
13	Incomplete Returns	63	Foreign Grants
14	Inurement	64	120 Percent of Economic Life Maturity
15	Jeopardy Investments	65	Claim for Refund
16	IRC 4962 Abatements	67	Excess Benefit IRC 4958
17	Legislative Activities	68	Penalty for Failure to File Return
18	Non-Exempt Activities	69	Penalty for Failure to Fully Complete Return
19	Package Audit Procedures	70	Penalty for Failure to Make Annual Return Available for Public Inspection
20	Operating in a Commercial Manner	71	Penalty for Failure to Make Exemption

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Principal Issue Codes**Code Definition**

21	Operational Test
22	Organizational Test
23	Particular Services for Members
24	Not Operating for Exempt Purposes
25	Political Activities
26	Private Foundation Status
27	Private vs. Public Interests
28	Public Information Not Reported 501(c) (3)
29	Rental Income from Debit Financed Property
30	Self-Dealing
31	Taxable Expenditures
32	Tax on Investment Income
33	Unrelated Trade or Business (other)
34	Other
35	UBI – Expense Allocation Issues
36	UBI – NOL Adjustment Issues
37	UBI – Income from a Controlled Corp. under IRC 512(b) (13)
38	UBI – Other
39	Delinquent 990/990EZ return(s)
40	Delinquent 990-T return(s)
41	Delinquent 990-PF return(s)
42	Delinquent 940/941 return(s)
43	Delinquent 1120-POL return(s)
44	Delinquent 4720 return(s)
45	Excise Tax - Gaming
46	Excise Tax – Failure to Distribute
47	Excise Tax – Self-Dealing
48	Excise Tax - 4958




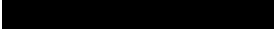
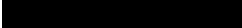
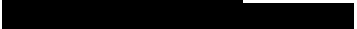
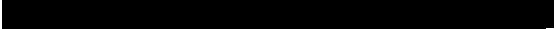
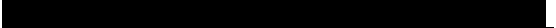
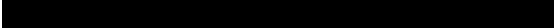
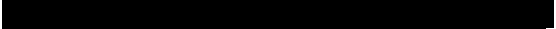
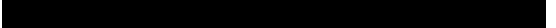
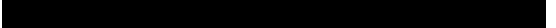
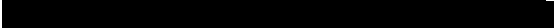
Code Definition

	Application Available for Public Inspection
72	Personal Benefits Contracts
73	Approved Church Examination
74	Non-Cash Donation Solicitation
75	Reserved
76	Car/Boat Donation Solicitations
77	Employment Tax – Student FICA Issues
78	Employment Tax – Worker Classification Issues
79	Employment Tax – 1099 Issues
80	Employment Tax – Backup Withholding Issues
81	Employment Tax – Nonresident Alien Issues
82	Employment Tax – Fringe Benefit Issues
83	Employment Tax – Other Issues
84	FICA Claims
85	Revocation – Inurement
86	Proxy Tax
87	Health Maintenance organization (HMO) – Insurance Tax
88	Adjustment to a Related Return
89	Accounting Method Errors
90	Change in Subsection
91	Rev. Proc. 75-50 (Record-keeping and Public Notice Requirements Issues)
92	Discrepancy Adjustment
93	Tax Shelter Issues
94	Private Benefit
95	Filing Requirement Issues
96	8871/8872 Reporting Requirements

(7) EO AIMS Project Codes and Definitions

CODE	DEFINITION
0000	General Casework
0080	Communications Tax
0079	Delinquent Forms 990-T
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

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5051	Section 6707	
5052	Section 6707A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	
8001		#
8002	GP Compliance Project - Reserved	
8003		#
8004	GP Compliance Project - Reserved	
8006	GP Compliance Project – Reserved	
8007	TEP Medical/FICA Claims	
8008	509(a)(3) Miscellaneous	
8009	CAWR – Credit Balances	
8011	Referral /Information Report	
8012	TEP Political Activities Compliance Project	
8013		#
8014		#
8015		#
8016		#
8019	JTTF – General Support	
8020-8021	JTTF - Reserved	
8022 - 8024	GP Compliance Project Reserved	
8026-8028	Compliance Project	
8029	990PFs Filing Form 990	
8030	990 Filing Form 990PFs	
8031	CAWR - Churches	
8032	CAWR – FUTA	
8033-8035	Compliance Project	
8036	ROO Generated Misc. Compliance Issues	
8037	ROO Generated Determination Follow-up	
8038	ROO Proj-Rev Exempt Ltr. 5-Yrs Prev to Curr Review Yr	
8039-8040	Compliance Project	
8043	Mandatory E-Filing	
8044	Mandatory E-Filing – Return Not Posted	
8045	ROO Generated TAG Cases	
8046	Questionable 501(h) Elections	
8047	Term Orgs – Assets not Distrib ST20 Sub-Contractors/Term	
8048	Form 8899 Intellectual Property	
8049	CAWR Discrepancies	
8051- 8052	GP Casework - Reserved	
8054	GP Casework - Reserved	
8055	Reserved - for VCAP	
8058		#
8060		#
8061		#
8062		#
8063		#
8064		#
8065		#
8066	GP Market Segment Study - Reserved	

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8067	Low Income Housing	
8068	TEP Claim Examination	
8069	TEP Entity (Non-Team Exam)	
8070	EOCA – Referrals received from Classification	
8071	Reserved	
8072	Private Foundations/Chapter 42 Taxes	
8073	GP Casework - Reserved	
8074	IRC Section 527 Political Organizations	
8075	GP Casework - Reserved	
8077	GP Casework – Reserved	
8078	TEP Primary Entity	
8080	[REDACTED]	#
8081	JTTF – Case Related Support (Non-EO)	
8082	JTTF- General Support	
8083	JTTF – Expert Witness Trial Support	
8084	CI Grand Jury Case Related Support	
8085	CI Grand Jury – Expert Witness Trial Support	
8086	Gaming Non-Filer Voluntary Compliance Program	
8088	Referrals – Estate and Gift	
8089	Claims (Non-TEP)	
8090	Other Casework as Identified	
8091	TEP Related Entity Return	
8092	[REDACTED]	#
8093	[REDACTED]	#
8094-8095	GP Casework - Reserved	
8096	Request for Cooperating Officer not Based on Examination Referral	
8097	EO Support of LMSB	
8098	[REDACTED]	#
8099	[REDACTED]	#
8100	Reserved	
8101	TEP Referrals	
8102	TEP Post VCAP	
8103	TEP Donor Advised Fd	
8106	Gaming – Reserved	
8107	Risk Modeling Gaming Sample	
8111	TEP Executive Compensation Project Case	
8112	Medical-Dental/FICA – Non Case Activities	
8113	GP Non-Comp Project Employment Tax Audits	
8115	GP Casework	
8116	Health Maintenance Organizations (HMO) – TEP	
8117	Medical/Dental FICA Claims	
8118	Potential Casework	
8119	State Charitable Gaming Referral	
8120	[REDACTED]	#
8121	[REDACTED]	#
8122	[REDACTED]	#
8123	501(c)(15) Project - TEP	
8124	TEP Consumer Credit	



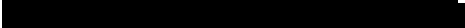
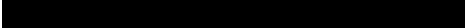
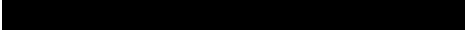
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8125	TEP Compliance Project - Reserved	
8126	[REDACTED]	#
8127	[REDACTED]	#
8128	TEP Compliance Project - Reserved	
8129	TEP Compliance Project - Reserved	
8130	TEP Compliance Project - Reserved	
8131	[REDACTED]	#
8132	[REDACTED]	#
8133-8135	EOCA - Reserved	
8136	ROO Generated Referral	
8137- 8140	EOCA – Reserved	
8141	\$25K or more EE Tax Pmt. No 990 Filed	
8142-8147	EOCA - Reserved	
8148	[REDACTED]	#
8149	[REDACTED]	#
8150	[REDACTED]	#
8151	TEP Private Foundation Market Segment Study	
8152	TEP Foreign Grants Compliance Project	
8153	TEP Community Foundation	
8154	TEP 4958/4941 Loans to/from Disqualified Persons Case	
8155	TEP Other Excess Benefit Transaction Case	
8156	[REDACTED]	#
8157	TEP Hospital 2 Compliance Project	
8158-8160	EOCA - Reserved	
8161	ROO Project Follow-up Denials	
8162	ROO Project Follow-ups Revocations	
8163-8166	EOCA - Reserved	
8167	ROO Project Follow-ups Withdrawal	
8168	[REDACTED]	#
8169	[REDACTED]	#
8170	[REDACTED]	#
8172	[REDACTED]	#
8173	[REDACTED]	#
8174	FIU Schedule B Initiative	
8175-8179	[REDACTED]	#
8180	International Support	
8190	GP Compliance Project - Reserved	
8191	NECT Non-Filers 1041	
8192	NECT Non-Filers 990	
8193	OMB Referrals – CFC Related	
8194	GP Materiality (ROO)	
8195	GP Compliance Project - Reserved	
8196	ROO Closing Agreement follow-up	
8197	National Research Project (NRP)	
8198	EO Non-Filer Project	
8199	GP Tuition/Contribution	
8200-8204	GP Casework - Reserved	
8205	Social Clubs	
8206	GP Market Segment Study – Reserved	
8207	IRC 501(c)(5) Labor Organizations	

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8208	GP Market Segment Study - Reserved
8209	GP Market Segment Study - Reserved
8210	GP Market Segment Study - Reserved
8211-8213	GP Market Segment - Reserved
8214	GP Market Segment Study - Reserved
8215	Private Foundations
8216	GP Market Segment Study – Reserved
8217	GP Market Segment Study – Reserved
8218	PF – Delinquent Returns from Non-filers
8219-8223	GP Compliance Project - Reserved
8225	TEP Team Examination
8226	TEP 509(a)(3) Miscellaneous
8227	TEP PACI Political Contributions
8228	TEP Mandatory Electronic Filing Initiative
8229	TEP Colleges and Universities
8230	TEP – Operational/Organizational Issues
8231	TEP Materiality (ROO)
8232	TEP Materiality (EOCU)
8233	TEP Compliance Project - Reserved
8234	TEP VEBA Project
8235	TEP (c)(4) HMO Arrangers
8236	TEP (c)(14) Credit Unions
8237	TEP International Activities of Charities
8238	TEP (c)(27) State Workers' Comp Fund
8239	TEP Exec. Comp Transparency
8240	TEP Gifts-In-Kind
8241-8243	Reserved – TEP
8244	TEP Training Cases
8245-8249	Reserved – TEP
8250	CAWR Officer Compensation Issues
8251	Non-Compliance Indicator Return
8252	GP (c)(4) HMO Arrangers
8253	Non-filers
8254	GP (c)(10) Domestic Fraternal Orgs
8255	TEP Private Foundations
8256	GP Executive Compensation Project Case
8257	GP (c)(14) Credit Unions
8258	GP (c)(25) Title Holding Co
8259	Donor Advised Funds
8260	GP(c)(27) Stats Workers' Comp Fund
8261	GP Caseworker - Reserved
8262	GP Market Segment - Reserved
8272	News Release
8275	Cincinnati Technical Issue Coordination
8284	Status 40/41

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8285	GP Compliance Project - Reserved	
8287	EOCU – 509(a)(3) Filing Requirements 02-Education	
8288	Amended Case Referrals – ROO Amendments	
8289	GP Colleges and Universities	
8290	IRC 501 (c)(12) Orgs	
8291	IRC 501 (c)(7) Social Clubs	
8292	IRC 501(c)(9) VEBAS	
8293	GEN Subordinate Issues	
8294	Reasonable Compensation	
8295	Deconstruction	
8297	GP Housing & Urban Development (HUD) – ATAT	
8298	GP Compliance Project - Reserved	
8299	Foreign Grants & Distributions	
8300	Pull Tab Non-filers	
8301	PORC Compliance Project	
8302	Political Intervention	
8303	Community Foundations	
8304	GP 4958/4941 Loans to/from Disqualified Persons Case	
8305	GP Other Excess Benefit Transaction Case	
8306		#
8307	GP Compliance Project	
8308	GP Hospital 2 Compliance Project	
8309	GP CAWR Employment Tax Case	
8310	GP PACI Political Contributions	
8311	Tax Shelter #1	
8312	TEP Spending Indicator Project	
8313	TEP Governance	
8314	TEP Student Loans	
8315	Reserved - TEP	
8316	Tax Shelter #6	
8317	Tax Shelter #7	
8318	Tax Shelter #8	
8319	Tax Shelter #9	
8320	Tax Shelter #10	
8321	Tax Shelter #11	
8322	Tax Shelter #12	
8323	Tax Shelter #13	
8324	Tax Shelter #14	
8325	Tax Shelter #15	
8326	Tax Shelter #16	
8327	Tax Shelter #17	
8328	Tax Shelter #18	
8329	Tax Shelter #19	
8330	Tax Shelter #20	
8331		#
8332		#
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8335		#
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8343		#
8344		#
8345		#
8346	GP Exec Comp Transparency	
8347	GP Gifts-In-Kind	
8348	GP SIP Officer Comp more than Org Receipts	
8349	GP Spending Indicator Project	
8350	GP Governance	
8351	GP (c)(3) (c)(4) and IRC 527	
8352	GP Student Loans	
8353	GP 501(c)(5) and (c)(6)	
8354	GP Day Care	
8355	International Activities of Charities	
8356	HG – Diseases, Disorders, and Medical Disciplines	
8357	HG – Medical Research	
8358	HG – Public Safety, Disaster Preparedness and Relief	
8359	HG – Youth Development	
8360	HG – International, Foreign Affairs, and National Security	
8361	EOCA Classification Settlement Program	
8362	GP Compliance Project - Reserved	
8363	GP Investment Income – IRC 501(c)(7)	
8364	GP 990+Scheds-Changes in Activities – Line 76	
8365	GP 990+Scheds – Organizational Change – Line 77	
8366	GP 990+Scheds – Public Inspection Req. – Line 83a	
8367	GP 990+Scheds – Quid Pro Quo Disclosures Req. – Line 83b	
8368	GP 990+Scheds – Lobbying Expenditures, Sch A – Line 43 or 44	
8369	Operational/Organizational Issues	
8370	GP Risk Modeling Test Audits	
8371	GP Materiality (EOCU)	
8372	GP Publicly Supported Charities	
8373	GP Katrina Follow-up	
8374	GP Franchises and/or Business Ventures	
8375	Compliance – Reserved	
8376	FIU – Form 926 Audit	
8377-8380		#
8381-8382	GP Compliance Project - Reserved	
8383	GP International Exam Time	
8384-8385	GP Compliance Project - Reserved	
8386	GP Form 990 Full/Fair Reporting	
8387	GP Foundation Follow-up	
8388	GP Investments Jeopardizing Charitable Goals	

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8389	GP Non-Exempt Entities
8390	GP Vehicle Donations
8391-8395	GP Compliance Project - Reserve
8406	3402-T, Educational
8407- 8420	EOCA - Reserved
8424-8428	EOCA Reserved
8440	8871/8872 filing Requirement
8441	8871/8872 Assessment
8442-8443	8871/8872 Reserved
8658	VCAP

(8) 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) Except for MFT 50, Form 4720 must use Push Code 021 until 12/31/2007. Effective 1/2008, Push code 036 will be used for Form 4720, MFT 50.	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)

(9) 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
TREES	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

(10) 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)

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Organization	Business Segment	States of Jurisdiction
		Director, Administrative Services Director, Government Entities – Washington D.C.
Tax Exempt Bonds	15	
Federal, State and Local Government	16	Southeast Group – Atlantic Possessions
	16	District of Columbia, Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Virginia, West Virginia
	16	Northeast Group - Connecticut, Maine, Massachusetts, New York, New Jersey, Rhode Island, Vermont,
	16	Gulf Coast Group - Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
	16	Central Group - Illinois, Indiana, Iowa, Michigan, Ohio, Wisconsin
	16	Pacific Coast Group - Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
	16	Midwest Group - Missouri, Kansas, North Dakota, South Dakota, Minnesota
	16	Western Group - Arizona, Wyoming, Colorado, Utah, Idaho, Arizona, New Mexico, Montana
	16	Mid-Atlantic Group - Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, West Virginia
Indian Tribal Governments	17	Compliance and Program Management Group - 7271 Nationwide
	17	Eastern and Southern Plains Group 7280 - All States East of the Mississippi River (except Illinois, Michigan and Wisconsin), Oklahoma, Arkansas, Louisiana and Eastern Texas
	17	North Central Group 7281 - Montana, Wyoming, North Dakota, South Dakota, Nebraska, Kansas, Iowa, Michigan, Missouri, Wisconsin, Illinois, Minnesota
	17	Southwestern Group 7282 - New Mexico, Arizona, Utah, Colorado and Western Texas
	17	Western Group 7283 – California, Nevada and Hawaii
	17	Pacific Northwest Group 7284 – Alaska, Oregon, Idaho and Washington
	17	ADAPT Group 7288 - Nationwide
	17	ADAPT Group 7289 - Nationwide

(2)GE Return Activity Codes**GE Return Activity Codes 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	EITC & TPI<\$200K & Sch C/F w/TGR<\$25K

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- 271 EITC & TPI<\$200K & Sch C/F w/TGR>\$25K
- 272 Form 1040TPI < \$200,000 No SCH C, E, F or 2106
- 273 Form 1040TPI < \$200,000 No SCH C or F, but SCH E or 2106 okay
- 274 Non-Farm Bus w/Sch C/F TGR<\$25K&TPI<\$200K
- 275 Non-Farm Bus w/Sch C/F TGR \$25K<\$100K &TPI<\$200K
- 276 Non-Farm Business w/Sch C/F TGR\$100K<\$200K & TPI<\$200K
- 277 Non-Farm Business w/Sch C/F TGR \$200K or > & TPI<\$200K
- 278 Farm Business Not Classified Elsewhere and TPI<\$200K
- 279 No Sch C/F & TPI<\$200K <\$1m
- 280 Sch C/F & TPI\$200K <\$1m
- 281 TPI 1M or more

Excise Tax Returns - Form 720 (Products and Commodities) (MFT 03, *45)

- 014 Aviation Fuel - Gasoline
- 059 Gasohol
- 060 Diesel
- 077 L.U.S.T Taxes-Aviation Fuel
- 078 Dyed Diesel Fuel - Buses Only

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)

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 - \$250,000 under \$1,000,000
- 215 Form 1120 - \$1,000,000 under \$5,000,000
- 217 Form 1120 - \$5,000,000 under \$10,000,000
- 219 Form 1120 - \$10,000,000 under \$50,000,000
- 221 Form 1120 - \$50,000,000 under \$100,000,000
- 223 Form 1120 - \$100,000,000 under \$250,000,000
- 226 Form 1120 - \$250M<\$500M
- 227 Form 1120 - \$500M<\$1B
- 228 Form 1120 - \$1B<\$5B
- 229 Form 1120 - \$5B<\$20B
- 230 Form 1120 - \$20B
- 231 Form 1120 - \$250M and OVER – Valid only for Inventory. Not valid for closures.
- 241 Form 1120F - 1120FSC
- 260 Form 1120F (Assets =0)
- 261 Form 1120F (\$0 under \$250 K Asset Class 2)
(\$250K under \$1Mil Asset Class 3)
(\$1Mil under \$5Mil Asset Class 4)
(\$5Mil under \$10Mil Asset Class 5)
- 262 Form 1120F (\$10Mil under \$50Mil Asset Class 9)
- 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 1/2008

Corporate Returns – Taxable (MFT 02, 31)

- 202 Form 1120S Corporate Assets

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Corporate Returns – Nontaxable (MFT 02, 31)

- 234 No Balance Sheet
- 288 Form 1120S - Assets under \$200,000 (Processed after 1/1/91)
- 289 Form 1120S - Assets \$200,000 under \$10,000,000 (Processed after 1/1/91)
- 290 Form 1120S - Assets \$10,000,000 and over (Processed after 1/1/91)

Form 990-T (MFT 34)

- 394 Form 990-T

Form 8278 (MFT 99)

- 501 Form 8278 Sec 6694(a)
- 502 Form 8278 Sec 6694(b)
- 503 Form 8278 Sec 6695(f)
- 504 Form 8278 Sec 6695(a) – (e)
- 505 Preparer, Promoter, Section 6707, 6707A, 4956
- 507 Form 8278 Non Filer

Employment Tax

- 462 Form 944 (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)

Partnership Form 1065 (MFT 06, *35)

- 473 Form 1065 - Taxable
- 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

TEB Forms

- 397 Form 8038 (MFT 46)
- 300 Form 8038-G (MFT 46)
- 302 Form 8038-GC (MFT 46)
- 303 Form 8329 (MFT 85)
- 304 Form 8330 (MFT 86)
- 306 Form 8379 (MFT 46)
- 309 Form 8038-T (MFT 46)
- 322 Form 8328 (MFT 46)

Forms 1041 (MFT 05, *21)

- 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, Bankruptcy Estates
- 498 Form 1041 – Non-Taxable Other

* Non Master File (NMF)

(3)Appeals Issue Codes**Specialist Recommended****Primary Issue Involved****Alternative Issue (Right-Most Digit)**

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Action (Left Most Digit)		(Middle 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 Code	Definition	TREES Code	Non Examined Code	Definition	TREES Code
01	No Change with Adjustments	303	20	Regular Classification	906
02	No Change	107			
03	Agreed Tax or Penalty Change	102	Screened		
04	Change To Related Return	205	21	Questionable Items Explained	905
05	Delinquent Related Return Secured	207	22	No Exam Potential	904
06	Delinquent Return Secured	208	25	Excess Workload	902
07	Appealed – Protest to Appeals	601	28	File Closings	
08	Written Advisory	213	29	Missing Returns	903
09	Bonds Taxable	215	Surveyed		
10	Unagreed – Without Protest	604	31	Surveyed Before Assignment	910
11	Unagreed – Petition to Tax Court	603	32	Surveyed After Assignment	908
12	Closing Agreement	104	33	Error Accounts With No Return	901
13	Referrals To Other Operating Divisions	501	35	Survey Excess Inventory (Non-SERFE Returns)	913
14	Referrals To Other Segments Of TE/GE Operating Division	502	36	Survey After Initial Contact	909
15	IRC 6700 Penalties on Related Parties	401	41	No Return	
16-19	Reserved		42	Return Filed	
30	Transfer Out of District	803	45	Reference And Information Return	802
34	Claims Allowed	103			
50	Reserved		99	Information Report And Miscellaneous	801
51	Global Settlement Case	209			
52	Survey Bond	911			

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53	Return – No Material Change Survey of Claims for Arbitrage – Allowed in Full	912
----	--	-----

(5)Informants Claim Indicator

0	No Information Report
1	Information Report on File
3	Allowed Closing to Appeals

(6)GE Principal Issue Codes

Code	Principal Issue	Code	Principal Issue
01-03	Reserved	54	Bonds Taxable (This Must Be The First/Primary Code For Revocations)
04	Delinquent Filing Of Return	55	Arbitrage Rebate
05	Delinquent Filing Of Return (Other)	56	Advance Refunding
		57	Yield Restriction
		58	Yield Burning
08	Employee Benefits	59	Private Use
		60	Change In Use
12	Inadequate Records	61	\$10 Million Limitation
13	Incomplete Returns	62	\$40 Million Limitation
		63	Issuance Costs
18	Non-Exempt Activities	64	120 Percent Of Economic Life Maturity
		65	Claim For Refund
25	Political Activities	66	Discrepancy
27	Private vs. Public Interest	68	Penalty For Failure To File Return
		69	Penalty For Failure To File Fully Complete Return
34	Other	70-72	Reserved

(7)GE AIMS Project Codes

Code	Definition	Group
0000	General Casework	ALL
0079	Delinquent Form 990-T	ALL
0080	Communication Tax	ALL
0087	NRP Employment Tax Compliance Study	FSLG
0090	Training Cases	ALL
0099	OCEP	ALL
0150	Non-Filer	ALL

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0999	N/A Other	FSLG & ITG
1014	Credit Rollover	TEG & ITG
4017	Forms 8038 Examinations	TEB
4018	Non EO Bond Compliance	TEB
4050	Bond Compliance Activity	TEB
4056	Tax Exempt Bond Related Returns	TEB
4076	Form 8038-G Examinations	TEB
4105	Continuing Nationwide Sample -Timely use of Bond Proceeds	TEB
4110	Small Issue Compliance Follow-up	TEB
4111	Claims For Refund Of Arbitrage	TEB
4112	Bond Financed Sport Facilities	TEB
4113	Solid Waste Disposal Facilities	TEB
4114	Gas Prepayment Bonds	TEB
4115	Zero Coupon Cases-Revenue Ruling 94-42 Cases	TEB
4116	Hospital Acquisitions And Mergers	TEB
4117	Yield Burning Cases	TEB
4118	Failure To Rollover Escrowed Securities To Zero Interest Rate State And Local Gov't Securities	TEB
4119	Loan Pools	TEB
4120	Sewage Facilities	TEB
4121	Tax And Revenue Anticipation Notes	TEB
4122	Cases Involving "Captive" 501(c) (3) Orgs.	TEB
4123	Use Of Proceeds - Government Bonds	TEB
4124	Single Family Housing	TEB
4125	Multi-Family Housing	TEB
4126	Securing Bond Holder Names - Pending In Appeals	TEB
4127	Securing Bond Holder Names - Not Pending In Appeals	TEB
4128	Developing IRC 6700 Issue	TEB
4129	Developing IRC 150(b) Issue	TEB
4130	Student Loan Bonds	TEB
4131	Tax Increment Financing	TEB
4132	Hospital Financing	TEB
4133	Non-Public School Financing	TEB
4134	Other Financing Under Section 145	TEB
4135	Indian Tribal Governments Bonds	TEB
4136	Penalty in Lieu of Rebate	TEB
4137	New Nationwide Samples – Tax Exempt Bonds	TEB
4138	New Nationwide Samples – Tax Exempt Bonds	TEB
4139	New Nationwide Samples – Tax Exempt Bonds	TEB
4140	ARRA	TEB
4141	International	ALL
4160	Title 31 Compliance Review	FSLG
4161	Title 31 Identification	FSLG
4162	Title 31 Outreach and Education	FSLG
4163	TIP Compliance Restaurant	FSLG
4164	Tip Compliance Gaming	FSLG
4165	Tip Compliance Other	FSLG
4166	Local Government	FSLG
4167	State Government	FSLG
4168	Federal Government	FSLG
4169	Quasi Government	FSLG
4170	Medical Resident	FSLG
4171	Medical Resident Resolution Project	FSLG
4186	ITG Nationwide Sample 1	ITG
4187	ITG Nationwide Sample 2	ITG
4188	ITG Nationwide Sample 3	ITG
4189	ITG Nationwide Sample 4	ITG
4190	ITG Nationwide Sample 5	ITG
4205	TEB Local Sample 1	TEB
4206	TEB Local Sample 2	TEB
4207	TEB Local Sample 3	TEB

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5054	6700 Investigations	ALL
5055	6701 Investigations	ALL

(8)GE Push Codes

Current or Prior Year Examination		Subsequent (Future) Year Examination	
020	Delinquent Return	022	Follow-up
021	Non-filer – to establish a skeletal record (SFR will not be generated)	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)		

(9)GE Source Codes

Source Code	Definition	Source Code	Definition
03	[REDACTED] # # # #	64	Pick-up Related To Other
04	Multiple Filers	65	SBSE Operating Div Specifically Collection Div Referral
05	Related Pick-Up	66	[REDACTED] #
06	Claims for Abatement of Interest	67	Other Referral (W & I, SB/SE, Or LMSB Division Referral)
11	Studies, Tests And Research Programs	68	Congressional Referral (Member Of Congress Is Actual Source Of Lead)
20	Regular Classification	69	Taxpayer Service Referral
23	TEFRA-PCS Case	70	W&I, SBSE, LMSB Referral
24	Non Filer/Refusal To File TDI	71	[REDACTED] #
25	Substitute For Return	72	[REDACTED] # #
30	Claim For Refund	73	Taxpayers Request
31	Paid Claims For Refund	74	Media Lead (News Media, I.e., Newspaper, TV, News Magazine - Is Actual Source Of Lead)
32	Carry-Back Refund	75	[REDACTED] #
35	Administrative Adjustment	76	[REDACTED] # # #
36	Survey After Initial Contact	77	[REDACTED] # State/Local Government Agency Referral
40	Multi-Year Examination	80	NRP
41	Closing Agreement		
42	Future Year Return		
44	Delinquent Return	87	Local Definition

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Source Code	Definition	Source Code	Definition	
45	Reference And Information Returns	90	RICS - New Project	
46	Employee Returns	91	NRP Related	
49	Preparer Of Returns	92	RICS - General (Use For General Cases, Training Cases Local Classified Issues)	
50	Pick-up Related To Other			
		94	RICS Multi Year Examination	
60	Information Report (Intra-TE/GE Referral)	95	RICS Related Pick-up	
62	Director/CPM Referral			
63	Appeals Referral	98	████████████████████	#

(10)GE AIMS Status Codes

Code	Definition		Code	Definition
07	Transferred In (Not Started)		51	EP/EO Support and Processing Branch, Awaiting Closing
08	Selected, Not Assigned		52	TREES Suspense
09	Correspondence		54	Local Definition
10	████████████████████	#	55	Cases previously held in suspense or returned from Appeals
12	████████████████████	#	56	Form 10904
13	30 Day		57	Surveys Held
17	██████	#	60	Classification Control
18	████████████████	#	80	Appeals - Nondocketed
20	Review		81	Appeals - Unassigned
21	Joint Committee		82	Appeals - Docketed
22	30-Day Letter		83	Appeals - Locally Defined
			84	Appeals – TEGE Support and Processing for Closure
24	90-Day Letter		85	Appeals - Suspense
25	Transferred to Counsel		86	Appeals - Reference Return
30	Suspense, Form 1254		87	Closed To Appeals Processing Function
32	████████████████	#	88	Appeals - Tried - District Counsel
34	Suspense, TEFRA-PCS		89	Appeals - Local Definition
36	██████████	#	90	Closed (Computer Generated)
38	Suspense, All Others (used for cases awaiting Technical Advice)			

(11)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

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Section 14. Integrated Data Retrieval System (IDRS)

1 Nature of Changes

Description	Page No.
Updated Subsection 9	14-6
Updated Subsection 13	14-19

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:

- (1) **AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)**—This file is a computer system designed to give Examination Division information about the returns open to Examination.
- (2) **ADOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN)** - This file contains W-7A application information regarding pending adoptions. A temporary number is assigned to the child so that adoptive parents can claim dependency exemption and child care credit. All update processing will take place at the Austin Campus. Command Code ATINQ is available for universal access inquiries at all Campuses. (IRM Handbook 2.3 Chapter 79)
- (3) **CENTRALIZED AUTHORIZATION FILE (CAF) RESEARCH**—The Centralized Authorization File contains information regarding the type of authorization that taxpayers have given representatives for various modules within their accounts. This information is used to direct refunds and/or copies of notices and correspondence to representatives when this has been authorized. It can also be used to determine whether an individual claiming to be a representative (Rep) of a taxpayer is, in fact, authorized to represent or act in the taxpayer's behalf, or to receive the information requested. The command codes available for research are: (a) CC 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. The Unisys CAF copies are synchronized nightly and maintained to support Unisys notice runs.
- (4) **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

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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

- (5) EXCESS COLLECTION FILE (XSF)**—This file contains two accounts, non-revenue receipt credits in Account 6800 (Excess Collections) and Account 9999 (Revenue Clearance Accountability). Each record within the file contains the control number, amount, source of the credit, IRS received date, status code, other available payment and follow up information. This file may be accessed with CC XSINQ. (IRM 2.3.49).
- (6) 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, and FINDE.
- (7) 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. Command Code ITDLN is available for universal access inquires at all Post of Duties.
- (8) 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.
- (9) 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.
- (10) 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.
- (11) 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.
- (12) 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

(1) Security Procedures

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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.

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.

(2) 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.

██ 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.

(3) 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 status, accounts in TDI status, modules containing any open pending transactions, and modules with open control bases. If a module no longer meets any retention criteria it is dropped from the file and a generated transaction is sent to MCC to inform the Master File that the module is no longer on that Campuses IDRS file. Specific retention criteria is included in IRM Handbook 2.9.

7 Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes

(1) Pending Transaction Identification Codes

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: <ol style="list-style-type: none"> 1. A transaction on the TIF other than a Unn or Nu did not match an incoming IDRS daily update on money amount. The transaction on the TIF changes to DN and the input transaction is separately appended. 2. An entity transaction on the TIF other than a Unnn or Nu failed to match an incoming IDRS daily update transaction on size (transaction length). The transaction on the TIF changes to DN and the incoming transaction is appended separately.
*DP	—A transaction deleted by CC DELET, or has been a TP on TIF for 4 cycles or an age-pending routine change or a TP transaction failed to match daily update on money amount.
*DQ	—A transaction deleted by Quality Review.
DR	—Retained for research.
*DU	—A deleted unpostable transaction.
*DW	—A transaction deleted via optional age routine in the weekend IDRS computer batch processing (weekly updates).
EP	—A pending entity module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.
ERS	—A RS transaction appended to the entity is identified as ERS when it is displayed with a tax module. Limited to TCs 903 and 904.
NU	—A nullified unpostable transaction.
PN	—A pending transaction that has passed all IDRS validity checks and has a complete DLN. All NMF transactions posted after establishment of module remain as PN.
RJ	—A reject transaction. RJ transactions are appended to the entity. They are displayed on the tax module if the MFT, Plan Number and Tax Period are for the displayed tax module.
Rnnn	—A transaction has been delayed beyond the scheduled cycle. It is extracted from the resequencing file at MCC. Includes all TC 904s and TC 903s (Refer to 8.14 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.

(2) 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
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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.

(3) Transaction Information Codes

BMF:

Code	Condition
A	FTD (Federal Tax Deposit) Credit computer transferred from a prior module
C	Consolidated FTD (TC 650) will consist of the number of payments consolidated.
F	Final Return
G	Amended Return
G	Amended Return
L	Rejected Forms 7004/2758
P	FTD (TC 650) credit computer transferred to a subsequent module
X	Return refiled under DLN indicated
T	Treasury - U.S. DLN (Doc Code 97)
W	Form 7004, changed Entity Fiscal Month
2	Form 7004, 990C filed
4	Form 7004, 990T Resident Corp.
5	Form 7004, 990T Non-resident Corp.
6	Form 7004, 1120F, Non-resident Corp.
7	1120F Resident Corp.
8	Form 1066 Filer

IMF:

Code	Condition
G	Amended (G Code) Return
X	Indicates DLN (location) or Administrative file or refile DLN
D	
M	
F	Final Return

8 Case History Status Codes

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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:			
-X01	Debit Balance – No Return			
-X02	Erroneous Credit Freeze			
-X03	Amended Return – No Original			
-X04	Duplicate Return			
-X05	Audit hold code			
-X06	Claim Pending			
-X07	ADP Credit to NMF Liability			
-X08	Manual Refund			
-X09	Additional Liability Pending			
-X10	Refund – Repayment, Canceled or Deleted			
-X11	Advance Payment			
-X12	Credit Balance – No Return			
-X13	Expired Installment			
-X14	Barred Refund (STEX)			
-X15	Erroneous Refund			
-X16	Excess ES Credits			
-X17	Reserved			
-X18	TC59X w/Credit Balance – No Return			
-X19	Offer in Compromise			
-X20	Subsequent Payment			
-X21	Account Reactivation			
-X22	Original – No Amended Return			
-X23	CSED TC470 (Claim Pending)			
-X24	Math Error Protest			
-X25	Additional Liability Pending			
-X26	Reserved for Future Use			
-X27	Reserved for Future Use			
-X28	Unreversed TC 480			
-XSF	Statute Cases - Credit Systemically Transferred to XSF			
100P	100-Percent Penalty Two Year Refund Hold			
191E	CP 191 Extension	75	11	Intergen
191I	CP 191 Installment	75	11	Intergen
1081	Reclamation credit received from FMS			
1184	Paper TFS 1184 sent to RFC			

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Category Codes	Definition	Age	Recap	Recap Category	
1664	Undelivered Refund Check-NMF				
2287	Dishonored Check Case				
3858	TFS 1133 and check photocopy sent to taxpayer				
3859	TFS 3859 Received from FMS Adjudication Division				
3864	TFS 3864 Follow up sent to FMS				
3911	Lost/Stolen Refunds				
3913	Refund Check Returned-TC841 to Post				
4115	██	45	36	█	#
4116	██	45	36	█	#
840-	IDRS Generated Refund (CC RFUND)				
841P	TC 841 Posted and P Freeze Set				
941C	Any Form 941C received at Ogden or Cincinnati worked in Accounts Management	45	29	AMADJUST	
941X	Any 941X received at Ogden or Cincinnati worked in Accts Management	45	02	AMADJUST	
943X	Any 943X received at Ogden or Cincinnati worked in Accts Management	45	02	AMADJUST	
944X	Any 944X received at Ogden or Cincinnati worked in Accts Management	45	02	AMADJUST	
945X	Any 945X received at Ogden or Cincinnati worked in Accts Management	45	02	AMADJUST	
ACEO	Adjustment Customer Experienced Improvement (all other)	45	5	CLAIM	
ACEX	Adjustment Customer Experienced Improvement (all other)	45	5	CLAIM	
ACKN	Claim or Photocopy Request Processed by RCF to CP&R				
ACTC	CC CHKCL input for ACTC	90	29	AMADJUST	
AM-X	Expired or Potentially Expired Assessment Statute				
AMnn	Accounts Maintenance Research, Further Descriptions are as follows:				
AM01	Debit Balance - No return				
AM02	Erroneous Credit Freeze				
AM03	Amended Return - No Original				
AM04	Duplicate return				
AM05	Audit Hold Codes				
AM06	Claim Pending				
AM07	AADP Credit to NMF Liability				
AM08	Manual Refund				
AM09	Additionally Liability Pending				
AM10	Refund - Repayments, Cancelled or Delayed				
AM11	Advanced Payment				
AM12	Credit Balance - No return				
AM13	Expired Installment				
AM14	Barred Refund (STEX)				
AM15	Erroneous Refund				
AM16	Excess ES Credits (IMF) or FTD Credit module (BMF)				
AM17	TDI Refund Freeze				
AM18	TC59X w/Credit Balance - No Return				
AM19	Offer in Compromise				
AM20	Subsequent Payment				
AM21	Account Reactivation				
AM22	Original -No amended return				
AM23	CSED TC 470 (Claim Pending)				
AM24	Math error protest				
AM25	Additional Liability Pending (URP)				

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Category Codes	Definition	Age	Recap	Recap Category	
AM26	TC 59X w/Credit Balance - No return				
AM27	URP - Zero Debit Balance				
AM28	Unreversed TC 480				
AMCZ	Accounts Maintenance Combat Zone				
AMRH	Accounts Maintenance Research				
APPZ	Appeals Case	5	33	APPEALS	
ARDI	Accounts Receivable Dollar Inventory				
ASFR	Automated Substitute for Return	45	2	COLL	
ASIA	Assessed Installment Agreement				
ASTA	Alternative Strategy for Tax Administration				
ATAO	911 Hardship (effective July 1990)				
ATFR	Automated Trust Fund Recovery				
ATLA	Additional Tax Liability Assessment				
AUDT	Special Audit				
B249	249C Installment Bill	45	08	Defaults	
BA14	Barred Refund (STEX)	99	23	Statute	
BARD	Barred Assessment				
BDUP	BMF Duplicate Files For (non-employment tax forms)				
BEIC	Non-Select BCSC EITC	45	24	TPI	
BMFO	BMF Other Correspondence (non-employment tax forms)				
BRRQ	BMF Other (non-employment tax forms) non-TPI issues				
BWH-	Backup Withholding				
C174	Unexplained exempt remuneration listed on Form 940				
C175	Unexplained adjustment on Forms 941,945,942,943				
C186	CP 186 Transcript				
C190	Amended Return Posted No Original on Record Within Four Cycles				
C194	CP 194 (Potential FTD Penalty)				
C234	CP 234 Potential ES Penalty Transcript Notice—BMF				
C294	Possible 15% FTD Penalty				
C36F	Domestic 36F	45	5	CLAIM	
C36P	Domestic CP36	45	01	Accounts	
C874	Unexplained exempt remuneration listed on Form 940PR				
C875	Unexplained adjustment on Forms 941PR and 943PR				
CAT1	████████████████████	120	36	█	#
CAWR	Combined Annual Wage Reporting—CAWR cases where correspondence has been issued and no previous CCA record has been generated.				
CCO1	Collection Contracted Out				
CDPF	Collection Due Process Front End Case				
CERT	Certified Transcript				
CFTE	Credit for the Elderly				
CISA	Assessed CIS	45	06	COLL	
CISP	Pre-Assessed CIS	45	06	COLL	
CLAM	Claim Cases				
COCZ	Collection Combat Zone				
COLL	Collection Related Questions				
COPY	Taxpayer Request for Copy of Return	60			
CP29	Amended Return Posted, No Original				
CP40	Potential ES Penalty Transcript Notice—IMF				
CP44	Notice of Available Credit				

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Category Codes	Definition	Age	Recap	Recap Category	
CP46	CP 46 Paper transcript (Notice of Manual Refund on L or W Coded Return)	120	03	Amresrch	
CP86	CP 86 Transcripts				
					#
CRTS	Correspondence Response Time Study				
CT1X	Any CT1X received at Ogden or Cincinnati workd in Accts Management	45	02	ADJSTMTS	
CZ01	Combat Zone				
DATC	Deferred Adverse Tax Consequence				
DAUD	Duplicate Filing Audit				
DDIA	Direct Debit Installment Agreement	60	30	CUSTSRVC	
DDIP	Direct Debit Installment Pre-Assessed (Agreement)	60	30	CUSTSRVC	
DFRL	1993 Deferral of Taxes Processing in 1995 and 1996				
DFRX	Deferral Cleanup				
DIAG	TDI DIAG-Q Transcripts	45	6	COLL	
DMFC	Debtor Master File Claim				
DMFE	Injured Spouse Claim – Efile	45	05	CLAIM	
DMFN	Injured Spouse Claim – No Debt	45	1	ACCTS	
DMFT	Injured Spouse Claim – Tax Debt	45	1	ACCTS	
DSTR	Disaster Case				
DUPA	Duplicate Assignment				
DUPE	Duplicate Return for State and Gift Tax	45	29	AMADJUST	
DUPF	Duplicate Filing (CP 36,193,436)				
DUPR	Duplicate Refunds				
DUPX	Duplicate Return for Excise Tax	45	29	AMADJUST	
E190	Amended Return Posted for Estate and Gift Tax	45	29	AMADJUST	
E910		120	8	Defaults	#
E911		120	8	Defaults	#
E912		120	8	Defaults	#
E913		120	8	Defaults	#
E914		120	8	Defaults	#
E915		120	8	Defaults	#
E916		120	8	Defaults	#
E917		120	8	Defaults	#
E918		120	8	Defaults	#
E919		120	8	Defaults	#
EARC	Electronic Account Resolution Control	45	7	CORRESP	
ECAT		120	8	Defaults	#
EDUP	Exempt Organization (EO) Duplicated Filed Returns	45	31	OAMC	
EICN	Earned Income Credit Notice (CP32)				
ENCC	Energy Credit Carryover Transcript				
ENTC	Entity Change Case				
EOAM	Exempt Organization(EO) Accounts Maintenance Transcripts	75	31	OAMC	
EOAR		10	8	Defaults	#
EOCP	EO CP Notices	45	31	OAMC	
EOCU	Miscellaneous EOCU Fallout	45	31	OAMC	
EOPC	EO Photo Copy	60	35	RAIVIS	
EPAM	Form 5330 AMRH Transcript	75	31	OAMC	
EPBS	Form 5330 – Reprocessing of Returns/Payment processed incorrectly by IRS	45	31	OAMC	
EPCD	Form 5330 – Credit/Debit Listing	30	31	OAMC	
EPDP	Form 5330 – Amended/Dup Returns & CP193	45	31	OAMC	

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Category Codes	Definition	Age	Recap	Recap Category	
ER51	Error—Doc Code 51				
ERAB	Erroneous Abatement				
ERAM		45	8	Defaults	#
EREX		30	8	Defaults	#
ERFQ		30	8	Defaults	#
ERRF	Erroneous Refund				
ESCN		30	8	Defaults	#
ESTA	Potential Expired Statute Case—Campus				
ESTB	Potential Expired Statute Case—Area Office				
ETAD	Employment Tax Adjustment-DCC Program.				
ETAP	Employment Tax Adjustment Program				
ETC-	Employee Tax Compliance Program				
EVFY		30	8	Defaults	#
EXES	EXEC-TC 840 transcript (J-/X Freeze)	120	03	Amresrch	
EXOR	Exempt Organization				
F709	F709XTNSN Transcripts				
FACO	Field Assistance Collection (used with E-4442 system and mirrors what is already established for CAS)	30	32	WIFA	
FAOT	Field Assistance Other (used with E-4442 system and mirrors what is already established for CAS)	30	32	WIFA	
FARE	Field Assistance Refund (used with E-4442 system and mirrors what is already established for CAS)	30	32	WIFA	
FTHB	First - Time Home Buyer Credit	45	2	ADJSTMTS	
FUTA	Federal Unemployment Tax Act				
GAIN	Gain on Sale of Residence				
GRVW	Identity Theft Global Review	189	02	ADJSTMTS	
HCTC	Health Coverage Tax Credit				
I174	Unexplained Exempt Remuneration Listed on Form 940—International				
I175	Unexplained Adjustment on Forms 941/E/SS/942/943—International				
I190	Amended Return Posted—BMF—No original—International				
I234	Potential ES Penalty Transcript Notice—BMF—International				
I36F	International 36F	45	5	CLAIM	
I36P	International CP36	45	01	Accounts	
I840	IDRS Generated Refund—International				
I874	Form 940—International				
I875	Unexplained Adjustment on Forms 941PR/942PR/943PR—International				
IATL	Additional Tax Liability Assessment—International				
IDI1	Reserved	15	11	ADJSTMTS	
IDI2	Reserved	15	11	ADJSTMTS	
IDI3	Reserved	15	11	ADJSTMTS	
IDI4	Reserved	15	11	ADJSTMTS	
IDI5	Reserved	15	11	ADJSTMTS	
IDI6	Reserved	15	11	ADJSTMTS	
IDI7	Reserved	15	11	ADJSTMTS	
IDI8	Reserved	15	11	ADJSTMTS	
IDI9	Reserved	15	11	ADJSTMTS	
IDII	Identity Theft International	365	02	ADJSTMTS	
IDPA	Duplicate Filing Audit CP93, 293—International				
IDPF	Duplicate Filing Audit CP36, 193—International				
IDST	Disaster Case—International				

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Category Codes	Definition	Age	Recap	Recap Category
IDS-	Inventory Dollar System			
IDT1	Reserved	180	02	ADJSTMTS
IDT2	Reserved	180	02	ADJSTMTS
IDT3	Reserved	45	02	ADJSTMTS
IDT4	Reserved	45	02	ADJSTMTS
IDT5	Reserved	45	02	ADJSTMTS
IDT6	Reserved	180	02	ADJSTMTS
IDT7	Reserved	180	02	ADJSTMTS
IDT8	Reserved	180	02	ADJSTMTS
IDT9	Reserved	180	02	ADJSTMTS
IDTX	Identity Theft	365	11	ADJSTMTS
IDUP	Unnumbered Intl Return	45	13	Intlclam
IEIN	Application for EIN	30	29	AMADJUST
IENC	Entity Control Case—International			
IERF	Erroneous Refund Case—International			
IETP	Employment Tax Adjustment—International			
IFUT	Federal Unemployment Tax—International			
IIAC	Interest Abatement Claim—International			
IIEQ	Internal Examination Question—International			
IIRQ	Internal Request for Adjustment—International			
IJCC	Joint Committee Case—International			
IN29	Amended Return Posted—IMF—No original—International			
IN32	Earned Income Credit Notice (CP32)—International			
IN40	Potential ES Penalty Transcripts Notice—IMF—International			
INEQ	Internal Examination Question (3870)			
INMF	NMF Return Adjustments—International			
INSP	Primary Taxpayer Filed a Request for Innocent Spouse Relief			
INSS	Secondary Taxpayer Filed a Request for Innocent Spouse Relief			
INTC	Claim for abatement of Interest			
INTT	Complex Interest Cases			
INUP	Nullified Unpostable—International			
IOTH	“Other Adjustment” (no Category)—International			
IOUR	Output Review—International			
IPRP	Problem Resolution Case—International			
IPYT	IMF and BMF Payment Tracer—International			
IRA-	Individual Retirement Annuity Cases			
IRAF	Individual Retirement Annuity Cases			
IRNT	Restricted Interest Carryback Claim—International			
IRP-	Information Reports Processing			
IRRQ	Internal Request, e.g. 3465			
IRTL	IRS Telephone Inquiry, or other (Taxpayer Assistance)			
ISPJ	Other Special Project Cases—International			
ISSA	SSA Adjustments, SSA-7000, OAO-10, SS-13 and other SSA Cases—International			
ITAR	Identity Theft	180	02	ADJSTMTS
ITCB	Tentative Carryback Application—International			
ITCC	International and Possession Technical Request or Correspondence			
ITIN	Individual Tax Identification Number	75	05	CLAIM
ITLR	Telephone Inquiry or other Taxpayer Assistance—International			
ITRQ	(TPRQ) Taxpayer Request—International 1040X or 1120X-International			

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Category Codes	Definition	Age	Recap	Recap Category	
IXRT	1040X or 1120X-international				
JCCC	Joint Committee Case				
KATX	Disaster – Hurricane Katrina	45	34	DSTR	
KITA	Killed in Terrorist Action				
L249	249C Reply	45	08	Defaults	
LBSR	Lockbox Special Research				
LEVY	Levy payment				
LGCP	Large Corp				
LGGE	Government Entity Large Case (01402)				
LGSB	Small Business Large Case (01401)				
LTXn	(n=1-9)—Lifetime Exclusion				
MDEF	Military Deferment	30	6	COLL	
MFCO	MF Clean-up Collection Cases				
MFRP	MF Clean-up Non-collection Cases				
MISC	Miscellaneous Correspondence				
MLBD	Multi-lingual Bal Due	30	06	COLL	
MLRD	Multi-lingual Return Delinquency	30	06	COLL	
MULT	Multiple Spouse				
		45	02	ADJSTMTS	#
N910		120	8	Defaults	#
N911		120	8	Defaults	#
N912		120	8	Defaults	#
N913		120	8	Defaults	#
N914		120	8	Defaults	#
N915		120	8	Defaults	#
N916		120	8	Defaults	#
N917		120	8	Defaults	#
N918		120	8	Defaults	#
N919		120	8	Defaults	#
NATF	Non-Atfr Transcript	45	11	INTERGEN	
NCAT		120	8	Defaults	#
NLUN	Nullified Unpostable				
NLWH	No Longer Works Here	60	6	COLL	
NMnn	(nn 01-29) No Merge				
NM01	ADJSTMTS Nomrg-400 type NMRG CONTROL-CATEGORY				
NM02	ADJSTMTS Nomrg-VEST type NMRG CONTROL-CATEGORY				
NM03	ADJSTMTS Nomrg-XXSSN type NMRG CONTROL-CATEGORY				
NM04	REFDELET Nomrg-914 type NMRG CONTROL-CATEGORY				
NM05	REFDELET Nomrg-916 type NMRG				
NM06	REFDELET Nomrg-918 type NMRG				
NM07	COLL Nomrg-TDA type NMRG				
NM08	ADJSTMTS Nomrg-DUP type NMRG				
NM09	ADJSTMTS Nomrg-576 type NMRG				
NM10	ADJSTMTS Nomrg-930 type NMRG				
NM11	DEFAULTS Nomrg-424 type NMRG				
NM12	DEFAULTS Nomrg-940 type NMRG				
NM13	COLL Nomrg-520 type NMRG				
NM14	ADJSTMTS Nomrg-RPS type NMRG				
NM15	CORRESP Nomrg-CAF type NMRG				
NM16	ADJSTMTS Nomrg-RECR type NMRG				
NM17	COLL Nomrg-PDT type NMRG				

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Category Codes	Definition	Age	Recap	Recap Category	
NM18	ADJSTMTS Nomrg-LTEX type NMRG				
NM19	ADJSTMTS Nomrg-TAXI type NMRG				
NM20	COLL Nomrg-CPNL type NMRG				
NM21	DEFAULTS Nomrg-ATS type NMRG				
NM22	ENTITY Nomrg-CONS type NMRG CATEGORY				
NM23	ENTITY Nomrg-STAT type NMRG CATEGORY				
NM24	ENTITY Nomrg-GEN type NMRG CATEGORY				
NM25	ENTITY Nomrg-AF type NMRG CATEGORY				
NM26	ENTITY Nomrg-FYM type NMRG CATEGORY				
NM27	ENTITY Nomrg-NOUS type NMRG CATEGORY				
NM28	ENTITY Nomrg-SS type NMRG CATEGORY				
NM29	ENTITY Nomrg-NC type NMRG CATEGORY				
NMRG	No Merge Transcripts				
NOAR	[REDACTED]	10	8	Defaults	#
NRAM	[REDACTED]	45	8	Defaults	#
NREX	[REDACTED]	30	8	Defaults	#
NRFQ	[REDACTED]	30	8	Defaults	#
NRPY	No Reply—CAWR cases (no SSA IND = 2 cases) are systemically closed as a No Reply on CAP.	45	7	CORRESP	
NSCN	[REDACTED]	30	8	Defaults	#
NVfy	[REDACTED]	30	8	Defaults	#
NYCX	New York City 1040X	45	05	CLAIM	
OECD	Form 1042/1042S OECD - Exchange of Information Project - International				
OICC	OIC Correspondence	30	6	COLL	
OIO-	Office of International Operations				
OOPS	Claim Processing Interrupted, Remedial Action Required				
OPA-	Online Payment Application	60	6	COLL	
OTHE	Other Adjustments (no category)				
OURV	Output Review				
P810	Form 1042/1042S, Correspondence Listing of Underwithheld Withholding Agents—International				
PAID	Check Negotiated, Claims Package or Check-Photocopy to follow				
PAYT	Payment Tracer				
PDIA	Payroll Deduction Installment Agreement	30	6	COLL	
PFRZ	[REDACTED]	70	8	Defaults	#
PHZ1	Taxpayer Correspondence Initial Scan	45	24	TPI	
PHZ2	Unresolved Taxpayer Correspondence from Initial Scan	45	29	TPI	
PMTE	Payment After Expired CSED				
PPCC	Practitioner Priority Case Collection				
PPCM	Practitioner Priority Case Messages				
PPCO	Practitioner Priority Case Other				
PPCP	Practitioner Priority Case Program Accounts				
PPCR	Practitioner Priority Refunds				
PPEI	Practitioner Priority Electronic Request				
PPPI	Practitioner Priority Phone Inquiry				
PPRQ	Practitioner Paper Request				
PREA	Pre-assessed Installment Agreements				
PRNQ	Privacy Act Inquiry				
PRPD	Problem Resolution Program—DO Initiated				
PRPS	Problem Resolution Program—SC Initiated				
PSUB	Parent/Subsidiary				

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Category Codes	Definition	Age	Recap	Recap Category
Q-FR	Notice Review of Q Freeze Cases			
RCTF	CHKCL Claim input			
REBV	Internal Transcript — REBATEREV			
RECL	Claim Denied or Reclamation			
RECN	Reconsideration Cases	30	5	CLAIM
REF-	Refund Hold For return delinquency cases			
REFM	Refund MFT 31			
RFCK	CHKCL photocopy or status request input			
RFDL	Refund Delete Case			
RFIQ	Refund Inquiry			
RINT	Restricted Interest			
RSED	Refund Statue Exp Date	99		
RTCK	Returned Check			
SC0E	Reserved	45	29	Amadjust
SC0P	Reserved	45	19	Amadjust
SC1E	Form 8849, Schedule 1 E-file	45	29	Amadjust
SC1P	Form 8849, Schedule 1 Paper	45	29	Amadjust
SC2E	Form 8849, Schedule 2 E-file	20	29	Amadjust
SC2P	Form 8849, Schedule 2 Paper	45	29	Amadjust
SC3E	Form 8849, Schedule 3 E-file	20	29	Amadjust
SC3P	Form 8849, Schedule 3 Paper	45	29	Amadjust
SC4E	Form 8849, Schedule 4 E-file	45	29	Amadjust
SC4P	Form 8849, Schedule 4 Paper	45	29	Amadjust
SC5E	Form 8849, Schedule 5 E-file	45	29	Amadjust
SC5P	Form 8849, Schedule 5 Paper	45	29	Amadjust
SC6E	Form 8849, Schedule 6 E-file	45	29	Amadjust
SC6P	Form 8849, Schedule 6 Paper	45	29	Amadjust
SC7E	Reserved	45	29	Amadjust
SC7P	Reserved	45	29	Amadjust
SC8E	Form 8849, Schedule 8 E-file	20	29	Amadjust
SC8P	Form 8849, Schedule 8 Paper	45	29	Amadjust
SC9E	Reserved	45	29	Amadjust
SC9P	Reserved	45	29	Amadjust
SCRM	Scrambled SSN Case			
SCTR	Substantiated Credit Transcripts			
SFAR	ASFR Reconsideration	45		
SFR-	Substitute for Returns			
SFRC	ASFR correspondence	30	6	COLL
SFRH	Refund Hold	3	6	COLL
SFRI	ASFR Refund Hold	7	06	COLL
SFRR	ASFR Returns	45	6	COLL
SFRT	ASFR telephone calls	30	6	COLL
SIXD	6020(b)-DCC			
SPAC	Spanish Adjustments Correspondence	45	24	TPI
SPC1	Reserved for special assignment			
SPC2	Reserved for special assignment			
SPC3	Reserved for special assignment			
SPC4	Reserved for special assignment			
SPC8	Advanced Child Tax Credit			
SRWC	Spanish Referral Written Collection	30	24	TPI
SRWO	Spanish Referral Written Other	30	24	TPI

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Category Codes	Definition	Age	Recap	Recap Category
SRWR	Spanish Referral Written Refund	30	24	TPI
SSA-	CAWR SSA IND = 2 cases where correspondence has been issued and no previous CCA record has been 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			
ST01	Debit Balance – No Return			
ST02	Erroneous Credit Freeze			
ST03	Amended Return – No Original			
ST04	Duplicate Return			
ST05	Audit Hold Codes			
ST06	Unreversed TC 470 (Claim Pending)			
ST07	ADP Credit to NMF Liability			
ST08	Manual Refund			
ST09	Additional Liability Pending			
ST10	Refund – Repayment, Cancelled or Deleted			
ST11	Advance Payment			
ST12	Credit Balance – No Return			
ST13	Expired Installment			
ST14	Barred Refund (STEX)			
ST15	Erroneous Refund			
ST16	Excess ES Credits			
ST17	Reserved			
ST18	TC 59X with Credit Balance – No Return			
ST19	Offer in Compromise			
ST20	Subsequent Payment			
ST21	Account Reactivation			
ST22	Original – No Amended Return			
ST23	CSED TC 470 (Claim Pending)			
ST24	Math Error Protest			
ST25	Additional Liability Pending			
ST26	Reserved for Future Use			
ST27	Reserved for Future Use			
ST28	Unreversed TC 480			
ST29	Refund Statute Expiration Date — Follow-up for Statutes Area			
ST30	Refund Statute Expiration — Follow-up for Exam Area Offices			
ST32	Status 32-Check outstanding			
STAT	Statute Cases			
STEX	Statute Case			
SWRC	Spanish Refund Written Collection			
SWRO	Spanish Refund Written Other			
SWRR	Spanish Refund Written Refund			
TBCD	TEB Credit/Debit Listing	75	31	OAMC
TBCL	Tax Exempt Bond Claim Processing	45	31	OAMC
TBCP	TEB CP 142/143 Notice Replies	30	31	OAMC
TBFR	TEB First Read	45	31	OAMC
TDI-	Campus TDI Cases			
TDIa	Campus TDI Cases (a=A-Z)			
TDUP	TEB DUP Files for Tax Exempt Bonds	45	31	OAMC
TECC	Technical Case, Congressional			

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Category Codes	Definition	Age	Recap	Recap Category	
TECL	Technical Case, Letter				
TECT	Technical Case, Telephone or other				
TEGE	TEGE CAS – Customer Account Services	31	6	COLL	
TENT	Tentative Carryback				
TETR	Telephone Excise Tax Rebate	45	05	CLAIM	
TFCR	Miscellaneous Trust Fund Credit Transcripts	99	06	COLL	
TFRP	Trust Fund Recovery Penalty				
TINP	No TIN Penalty				
TOAD	Completed TFS 1133 Sent to FMS Adjudication Dir.				
TPAR	Taxpayer Service, Impact on Accounts Receivable				
TPCI	Taxpayer Correspondence Inquiry				
TPLR	Late Reply—CAWR and SSA IND = 2 cases where a late reply is received (after closed on CAP system).	45	7	CORRESP	
TPPI	Taxpayer Personal or Phone Inquiry				
TR46	TRNS 46 automated transcript	120	03	Amresrch	
TPRQ	Taxpayer Request, e.g. 3870				
TPRR	CAWR taxpayer reply received and/or when case is reassigned (case is open on CAP).				
TROT	██	45	8	Defaults	#
TWRC	Telephone Written Referral (Collection Issue)				
TWRO	Telephone Written Referral (Other)				
TWRR	Telephone Written Referral (Refund Issue)				
U183	██	70	36	█	#
UDRF	Undelivered Refund Check—IMF and BMF				
UNDL	Undeliverables—CAWR and SSA IND = 2 cases that are updated for an undeliverable received for correspondence previously issued (for open cases only).	45	7	CORRESP	
UOTH	██	70	36	█	#
URP-	CP-2000 Notice of Proposed Change				
URP1	CP-2501 Inquiry Notice				
URPS	Statutory Notice of Deficiency				
VERF	Verified Payment Transcripts				
WHCC	WHC Correspondence	30	6	COLL	
WHCP	WHC Phone Calls	30	6	COLL	
WHCR	WHC Referrals	30	6	COLL	
WHCS	WHC Special Projects	60	6	COLL	
WHCT	WHC Transcripts	45	6	COLL	
WPT-	Windfall Profit Tax				
X190	Amended Return Posted for Excise Tax	45	29	AMADJUST	
XHRG	1040X – Hurricane Relief Grant	120	05	Claim	
XRET	1040X, 1120X				

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.

Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes

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specified in ADP Handbooks are listed below.

- 1 ADJUSTMENT—Accounts Maintenance case sent to Adjustments
- 2 AMFOLLUPn—Accounts Maintenance follow-up number n.
- 3 CASETOCn—Related case closed for association with Cn case.
- 4 CREDTRANS—Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established.
- 5 CRTOSPnnnn—Credit transferred to spouse's tax period.
- 6 CnERRCLSD—Control base number n was closed prematurely. Current control base is a continuation of Cn.
- 7 DOnn2990—Miscellaneous Investigation (Form 2990) initiated to 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 LETERVvvvv—Specified RSC, C, or other letter sent.
- 17 LEVYa—LEVYE, LEVYR, or LEVYD input establishes a history item on the entity module.
- 18 MULTIPLE—Case was identified as "multiple" or a "duplicate" before the 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 TORDDCC—Generated when check claim data input-etc.
- 33 IAaaa—An IAORG, IAREV, IADFL, input established or updated the Installment Agreement data in the accounts entity module.
- 34 UnnnCnnnn—Generated for nullified unpostable condition (where nnn equals the cycle)

11 (NAICS) North American Industry Classification System Codes

The North American Industry Classification System Code, formerly called Principal Industry Activity Code (PIA) will be self coded by the taxpayer on line B of Schedule C. The PBA identifies the nature of the taxpayers business and will appear on IDRS tax modules, IDRS module transcripts, and CC RTVUE. Additional references for these codes are included in Section 12, Subsection 25 of this book, or IRM 3.17.41 Exhibit 6.

12 **Microfilm**

All microfilm was not converted to Microfilm Replacement System. The unconverted microfilm will continue to be researched in the microfilm units.

Three types of microfilm information are available:

- (1) CURRENT MICROFILM+m**-These microfilms contain data which cannot be found by using MRS. They are updated periodically and include the following:
- (a) Partnership Name Directory-can be used to determine the EIN and Name Control of partnership entities. Once these have been determined, the DLN and return can be obtained through existing procedures.
 - (b) EPMF National Alpha Register-is produced annually and contains a nationwide listing (in alphabetical order) of all the active entities on the EPMF.
 - (c) Federal Tax Deposit Registers-The Federal Tax Deposit (FTD) transactions (Doc. Code 97) received at MCC are listed on microfilm FTD Registers. For each 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.
 - (d) CAWR Module Register and CAWR Microfilm Index are created from an extract of the CAWR modules on the BMF. The extract is performed at the end of the CAWR Reconciliation Program. (Albany Area Office only) 1042 Microfilm Name and Index Register (available for tax years prior to TY1988).
 - (e) 1042S Index Register
 - (f) CAWR W-2/W-2P Microfilms and Register (Albany Area Office only)
- (2) RETENTION REGISTER**—These microfilms contain modules which are no longer carried on the Individual and Business Master Files. The Retention Registers require index information to be accessed; this information is found on the Reference Registers for prior to cycle 198401 located in the Microfilm Unit or in the retention register data section of certain types of MRS transcripts.
- (a) Retention Register (IMF/BMF)-The first IMF Retention Register was produced in January 1969 during the 1968 year-end conversion computer processing. The first BMF Retention Register was produced one year later. The format is identical to the Accounts Register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are an assessed module balance of zero and the last transaction (including the return) has been posted 51 or more months, or the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months. When the last tax module is removed from the account, the entity module is also removed from the Master File to the Retention File. The Reference Register shows a "2222" as the period, and "R" in the Status Indicator position and the cycle of removal. Each tax module is also shown with the reference to the cycle of removal.
 - (b) IMF/BMF will be researched using the DO and year. Some of the BMF MFT's placed on retention in cycle 197901 or earlier will be found by researching the Residual Master File (RMF) Retention Register Microfilm. No transactions can post to the tax period once the module has been removed.

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Note: No new Retention Registers were produced for calendar years 1982 and 1983 due to the time period of inactivity extending to at least 52 months before dropping to the Retention Register. Production began again in 1984.

(3) **ARCHIVAL MICROFILM**—These microfilms contain information which predate MRS.

13 Universal Access

Universal Access is part of the TSM effort to provide users the most current taxpayer data by providing on-line updates of taxpayer data from CFOL, the ability to view other SC TIP accounts, and the creation of a National Account Index (NAI) to keep track of the location of IDRS accounts.

Simply defined, Universal Access is part of the TSM effort to provide the user of an IDRS research command code with the ability to access and review TIF data on a remote 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.

Universal Access Command Codes

The following command codes have Universal Access capability:

ACTON	CHKCL	ESTABS	IAPND	INTST	PIFTD	REINF	SUMDL	UPTIN	VRIAG
AISDL	DMSDL	FFINQ	IAGRE	LETER	PIFTF	REMFE	SUMRY	URINQ	VRIAR
AMDIS	DMSUL	FTDPN	IAORG	LPAGE	PIVAR	RFINK	TDINQ	USIGNR	VRSTA
ATINQ	ENMOD	FTPIN	IAREV	MESSG	PLINF	RFRTM	TXMOD	USIGNT	VRINT
KAFRM	ERINV	IADIS	ICOMP	PICRD	PLINQ	RPINK	UNLCE	VPARS	XSINQ
CFINK	ERSDL	IADFL	ITDLN	PIEST	PTINQ	SCFTR	UPCAS	VPMSG	

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, TDIAD, TSIGN, TELEA, TELEC, TELED and TELER.

NAI/IDRS Timing

Lag time will exist between the time that MF, CFOL and NAI are updated to the time that the TIF is updated.

There is also a lag between the time TIF retention drops an account locally and the time NAI is updated with this information.

This lag time could give the appearance that something exists on a SC TIF when in reality it doesn't.

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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 be input.

TC902's

Every time that an account is downloaded or reconciled using CC MFREQ or RECON a TC902 will be generated to MF. This TC902 will let MF know that the account is now resident on IDRS and where. It will also cause MF to reanalyze the module and send a current update back to IDRS.

A mini-weekend analysis will also be performed for each account downloaded or updated through CC MFREQ or RECON.

10 days to 10 seconds

This whole process should accomplish in ten seconds what current MFREQ TC902 processing does in ten days.

Profile Restrictions

The remote access command codes would be used prior to making taxpayer contact or after the 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.

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.

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.

Section 15. Current Customer Account Data Engine (CADE)

1 Nature of Changes

<i>Description</i>	<i>Page No.</i>
<i>New Section Title and Summary</i>	15-1

2 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>

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Section 16. Corporate File On-Line (CFOL)

1 *Nature of Changes*

Description	Page No.
None	

2 *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	DM1DT	EMFOL	FINDE	IRPOL	NAMEI	RPVOL	RTFTP	TPCOL
BRTVU	DTVUE	EOGEN	IMFOL	IRPTR	NAMES	RPVUE	SPARQ	TRDBV
DDBOL	DUPED	ERTVU	IMFOR	NAMEB	PMFOL	RPVCU	SUPOL	TRERS
DDPOL	DUPOL	FINDS	INOLE	NAMEE	RPPRT	RTVUE	TPCIN	TRPRT

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/databases/irm-sup.dr/job-aid.dr/command-code.dr/idrs_command_code_job_aid.htm

3 **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

ARDI IND — Accounts Receivable Dollar Inventory Indicator. If set when a module is established, the indicator is set based solely on assessments. When set on an existing module, both assessments and accruals are used in determining the value of the indicator. Once set to a value other than zero, the indicator will remain at that value without regard to the ending module balance. Values are:

- 0 Credit balance, zero balance, debit balance <\$25,000.00
- 1 Debit balance of \$25,000.00 to \$99,999.99
- 2 Debit balance of \$100,000.00 to \$999,999.99
- 3 Debit balance of \$1,000,000.00 to \$49,999,999.99
- 4 Debit balance of \$50,000,000.00 or greater

ASED — Assessment Statute Expiration Date — The last date an assessment may be made, usually 3 years from the due date of the return or the received date whichever is later. Other conditions may exist; see IRM 3.15.259.

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 (31%) 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.

CORRESPONDENCE CODE — A two position field which indicates the reply state of correspondence initiated by IRS. Values are:

Blank No correspondence was initiated by IRS
11 Reply received with all requested information
12 Reply received with some of requested information
13 Reply received with none of requested information
14 No reply received
21 Reply to second correspondence with all information
22 Reply to second correspondence with some information
23 Reply to second correspondence with none of requested information
24 No reply to second correspondence

CREDIT INT DT — CREDIT INTEREST DATE — Date which credit interest is computed. Shown in MMDDYYYY format.

CSED — COLLECTION STATUTE EXPIRATION DATE — The last date to collect delinquent tax without filing a suit for judgment. Usually ten years form the assessment date.

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:

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Code	Definition	Code	Definition
Blank	valid SSN or EIN	P	valid IRA SSN
*	invalid SSN on IMF	X	invalid IRA SSN
V	valid SSN on BMF	P	valid EPMF EIN
W	invalid SSN on BMF	X	invalid EPMF EIN
D	Temporary TIN		

FILING LOC CODE — FILING LOCATION CODE — 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

Code	Definition
0	Single, filing declaration of estimated income tax
1	Single taxpayer
2	Married taxpayer filing joint return
3	Married taxpayer filing a separate return, spouse required to file
4	Head of Household
5	Widow(er) with dependent child
6	Married filing a separate return and spouse is not required to file
7	Head of Household with an unmarried child's name listed on the return, but no exemption claimed.

Form 1040ES

Code	Definition
0	One name in nameline
7	Two names in nameline

FTD — FEDERAL TAX DEPOSIT — Withheld taxes submitted to an authorized depository via form 8109 or form 8109B.

FTP ASS'D — FTP ASSESSED — FAILURE TO PAY PENALTY ASSESSED — Amount of computed FTP due IRS against which collection action can be taken.

FTP START DT — **Failure to pay penalty computation start date.** This represents the first penalty month and its beginning date.

FUTA — Federal Unemployment Tax Act — Provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance.

FYM — Fiscal Year Month — Fiscal year ending date.

GROUP EXEMPTION NUMBER — A four digit number assigned to parent/central organization.

HIGH INC — HIGH INCOME INDICATOR — Used in the ES Tax processing at the master file.

Set when:

- a) Unreversed estimated tax payments and/or penalty are present on any of the past 3 year taxable periods; and
- (b) FSC is 3 and current year AGI is \$37,500 or greater and CY AGI is \$20,000 or more over prior year AGI; or
- (c) FSC is other than 3 and current year AGI is \$75,000 or greater and CY AGI is \$40,000 or more over prior year AGI.

Values are:

- 1. Taxpayer met all high income conditions
- 2 Taxpayer met at least one, but not all high income conditions

HISTORIC DO — Indicates entity primary location DO code at the time of posting a transaction. Once TC 150 posts and Historic DO has been updated, no further updates will occur.

HOLD CODE — Numeric code used with TC29X or TC 30X when it is desired to prevent or delay the issuance of a refund and/or notice. See Section 8 for a complete listing.

IDRS TECHNICIAN — Assistor in the IDRS control group or customer support section at each SC.

IMF — INDIVIDUAL MASTER FILE — a magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.

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)

<u>Item Missing</u>	<u>IRI Code Value</u>
Part II	92
Part IV	94
Part V	95

Form 990EZ (Doc Code 09)

<u>Item Missing</u>	<u>IRI Code Value</u>
Part I	61
Part II	62
Part IV	64

Schedule A (Doc Code 90 or 09)

<u>Item Missing</u>	<u>IRI Code Value</u>
Schedule A	30
Sch. A – Part I	31 (Doc Code 90 only)
Sch. A – Part I	41 (Doc Code 09 only)
Sch. A – Part II	32 (Doc Code 90 only)
Sch. A – Part II	42 (Doc Code 09 only)
Sch. A – Part III	33
Sch. A – Part IV	34
Sch. A – Part IV-A	38
Sch. A – Part V	35
Sch. A – Part VI-A	36
Sch. A – Part VII	37

Form 990PF (Doc Code 91)

<u>Item Missing</u>	<u>IRI Code Value</u>
Part I	01
Part II	02
Part VIII	08
Part X	10
Part XI	11
Part XIII	13
Part XIV	14
Part XV	15
Part XVII	17

Doc Code 90, 09 or 91

<u>Item Missing</u>	<u>IRI Code Value</u>	<u>Item Missing</u>	<u>IRI Code Value</u>
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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)

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.
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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
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

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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 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
1	Refund is \$1 million or more	#	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.

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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:

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" issuances due to the presence of an unreversed TC 148. Values are:

Blank	No unreversed TC 148 present;
01-99	Unreversed TC 148 present

TDA COPYS — TAXPAYER DELINQUENT ACCOUNT COLLECTION POTENTIAL YIELD SCORE — Represents potential benefit that may be achieved from pursuit of collection. The higher the score, the greater the potential benefit.

TDA/TDI LOC CD — 4 digit field indicating district and area office to which TDA/TDI was originally issued. See Section 11.

TDI STATUS INDICATORS — Indicator which tells specific activity on TDI module during each status. See Section 11.(7).

TOTAL INTEREST — Interest assessed and unassessed computed to the interest date on the TXMOD.

TRANS DT — TRANSACTION DATE — Date return was received.

UP-CYC — Martinsburg Computing Center (MCC) Update Cycle. Values are:

- 04-52 MCC cycle
- MRS Module is on line via MRS processing
- AUX Auxiliary. Created for disaster victims in Florida & Louisiana

VESTIGIAL SCREEN — Shows modules moved to the retention register and when, for a specific TIN.

4 **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

Address and Entity Information	INOLE, IRPOL, SUPOL, RPVUE, RPPRT, FINDE, FINDS, NAMEB, NAMEI
Age, Date of Birth (DOB), Date of Death (DOD)	INOLE, RTVUE, SUPOL, FINDS, NAMEI, NAMES
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
Trust Fund Recovery Penalty - IRC 6672	BMFOL, BRTVU
Withholding Taxes - FIT, Social Security	BMFOL, BRTVU, IMFOL, RTVUE, SUPOL

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Section 17. Service Center Recognition/Image Processing System (SCRIPS)

1 Nature of Changes

<i>Description</i>	<i>Page No.</i>
<i>None</i>	

2 Summary

SCRIPS is an Image Processing System that processes FTD, IRP, 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. The following forms are scanned and processed by SCRIPS at the centers indicated:

<i>FTD</i>	All four centers
<i>IRP</i>	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:

<i>FTD Processing on SCRIPS</i>	<i>3.41.268</i>
<i>IRP Processing on SCRIPS</i>	<i>3.41.269</i>
<i>General Processing via SCRIPS</i>	<i>3.41.274</i>
<i>Scanning Operations</i>	<i>3.41.275</i>
<i>K-1 Processing</i>	<i>3.0.101</i>
<i>941</i>	<i>3.41.276</i>
<i>940</i>	<i>3.41.277</i>

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Section 18. Julian Date, Cycle and Notice Calendars

1 *Nature of Changes*

Description	Page No.
2010 CADE Daily Processing Cycles Calendar updated	18-2
2010 GMF Campus Processing Cycles updated	18-3
2011 Enterprise Computing Center - MTB Posting Cycle Calendar updated	18-5
2010 IDRS On-Line Input calendars updated	18-6
2009 CADE Daily Processing Cycles Calendar updated	18-8
2009 GMF Campus Processing Cycles updated	18-9
2009 Enterprise Computing Center - MTB Posting Cycle Calendar	18-10
2009 IDRS On-Line Input calendars updated	18-11
2008 CADE Daily Processing Cycles Calendar updated	18-12
2008 GMF Campus Processing Cycles updated	18-13
2008 Enterprise Computing Center - MTB Posting Cycle Calendar	18-14
2008 IDRS On-Line Input calendars updated	18-15

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 realtime Monday morning.

ECC cycles are the posted cycles for the transaction that has been input to the system.

2010 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
12-31-2009	01-11-2010	01-18-2010	201001
01-07-2010	01-18-2010	01-25-2010	201002
01-14-2010	01-25-2010	02-01-2010	201003
01-21-2010	02-01-2010	02-08-2010	201004
01-28-2010	02-08-2010	02-15-2010	201005
02-04-2010	02-15-2010	02-22-2010	201006
02-11-2010	02-22-2010	03-01-2010	201007
02-18-2010	03-01-2010	03-08-2010	201008
02-25-2010	03-08-2010	03-15-2010	201009
03-04-2010	03-15-2010	03-22-2010	201010
03-11-2010	03-22-2010	03-29-2010	201011
03-18-2010	03-29-2010	04-05-2010	201012
03-25-2010	04-05-2010	04-12-2010	201013
04-01-2010	04-12-2010	04-19-2010	201014
04-08-2010	04-19-2010	04-26-2010	201015
04-15-2010	04-26-2010	05-03-2010	201016
04-22-2010	05-03-2010	05-10-2010	201017
04-29-2010	05-10-2010	05-17-2010	201018
05-06-2010	05-17-2010	05-24-2010	201019
05-13-2010	05-24-2010	05-31-2010	201020
05-20-2010	05-31-2010	06-07-2010	201021
05-27-2010	06-07-2010	06-14-2010	201022
06-03-2010	06-14-2010	06-21-2010	201023
06-10-2010	06-21-2010	06-28-2010	201024
06-17-2010	06-28-2010	07-05-2010	201025
06-24-2010	07-05-2010	07-12-2010	201026
07-01-2010	07-12-2010	07-19-2010	201027
07-08-2010	07-19-2010	07-26-2010	201028
07-15-2010	07-26-2010	08-02-2010	201029
07-22-2010	08-02-2010	08-09-2010	201030
07-29-2010	08-09-2010	08-16-2010	201031
08-05-2010	08-16-2010	08-23-2010	201032
08-12-2010	08-23-2010	08-30-2010	201033
08-19-2010	08-30-2010	09-06-2010	201034
08-26-2010	09-06-2010	09-13-2010	201035
09-02-2010	09-13-2010	09-20-2010	201036
09-09-2010	09-20-2010	09-27-2010	201037
09-16-2010	09-27-2010	10-04-2010	201038
09-23-2010	10-04-2010	10-11-2010	201039
09-30-2010	10-11-2010	10-18-2010	201040
10-07-2010	10-18-2010	10-25-2010	201041
10-14-2010	10-25-2010	11-01-2010	201042
10-21-2010	11-01-2010	11-08-2010	201043
10-28-2010	11-08-2010	11-15-2010	201044
11-04-2010	11-15-2010	11-22-2010	201045
11-11-2010	11-22-2010	11-29-2010	201046
11-18-2010	11-29-2010	12-06-2010	201047
11-25-2010	12-06-2010	12-13-2010	201048
12-02-2010	12-13-2010	12-20-2010	201049
12-09-2010	12-20-2010	12-27-2010	201050
12-16-2010	12-27-2010	01-03-2011	201051
12-23-2010	01-03-2011	01-10-2011	201052

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the

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individual campus procedures.

2011 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
12-30-2010	01-10-2011	01-17-2011	201101
01-06-2011	01-17-2011	01-24-2011	201102
01-13-2011	01-24-2011	01-31-2011	201103
01-20-2011	01-31-2011	02-07-2011	201104
01-27-2011	02-07-2011	02-14-2011	201105
02-03-2011	02-14-2011	02-21-2011	201106
02-10-2011	02-21-2011	02-28-2011	201107
02-17-2011	02-28-2011	03-07-2011	201108
02-24-2011	03-07-2011	03-14-2011	201109
03-03-2011	03-14-2011	03-21-2011	201110
03-10-2011	03-21-2011	03-28-2011	201111
03-17-2011	03-28-2011	04-04-2011	201112
03-24-2011	04-04-2011	04-11-2011	201113
03-31-2011	04-11-2011	04-18-2011	201114
04-07-2011	04-18-2011	04-25-2011	201115
04-14-2011	04-25-2011	05-02-2011	201116

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the individual campus procedures.

2009 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
01-01-2009	01-12-2009	01-19-2009	200901
01-08-2009	01-19-2009	01-26-2009	200902
01-15-2009	01-26-2009	02-02-2009	200903
01-22-2009	02-02-2009	02-09-2009	200904
01-29-2009	02-09-2009	02-16-2009	200905
02-05-2009	02-16-2009	02-23-2009	200906
02-12-2009	02-23-2009	03-02-2009	200907
02-19-2009	03-02-2009	03-09-2009	200908
02-26-2009	03-09-2009	03-16-2009	200909
03-05-2009	03-16-2009	03-23-2009	200910
03-12-2009	03-23-2009	03-30-2009	200911
03-19-2009	03-30-2009	04-06-2009	200912
03-26-2009	04-06-2009	04-13-2009	200913
04-02-2009	04-13-2009	04-20-2009	200914
04-09-2009	04-20-2009	04-27-2009	200915
04-16-2009	04-27-2009	05-04-2009	200916
04-23-2009	05-04-2009	05-11-2009	200917
04-30-2009	05-11-2009	05-18-2009	200918
05-07-2009	05-18-2009	05-25-2009	200919
05-14-2009	05-25-2009	06-01-2009	200920
05-21-2009	06-01-2009	06-08-2009	200921
05-28-2009	06-08-2009	06-15-2009	200922
06-04-2009	06-15-2009	06-22-2009	200923
06-11-2009	06-22-2009	06-29-2009	200924
06-18-2009	06-29-2009	07-06-2009	200925
06-25-2009	07-06-2009	07-13-2009	200926
07-02-2009	07-13-2009	07-20-2009	200927
07-09-2009	07-20-2009	07-27-2009	200928
07-16-2009	07-27-2009	08-03-2009	200929
07-23-2009	08-03-2009	08-10-2009	200930
07-30-2009	08-10-2009	08-17-2009	200931
08-06-2009	08-17-2009	08-24-2009	200932
08-13-2009	08-24-2009	08-31-2009	200933
08-20-2009	08-31-2009	09-07-2009	200934
08-27-2009	09-07-2009	09-14-2009	200935
09-03-2009	09-14-2009	09-21-2009	200936
09-10-2009	09-21-2009	09-28-2009	200937
09-17-2009	09-28-2009	10-05-2009	200938
09-24-2009	10-05-2009	10-12-2009	200939
10-01-2009	10-12-2009	10-19-2009	200940
10-08-2009	10-19-2009	10-26-2009	200941
10-15-2009	10-26-2009	11-02-2009	200942
10-22-2009	11-02-2009	11-09-2009	200943
10-29-2009	11-09-2009	11-16-2009	200944
11-05-2009	11-16-2009	11-23-2009	200945
11-12-2009	11-23-2009	11-30-2009	200946
11-19-2009	11-30-2009	12-07-2009	200947
11-26-2009	12-07-2009	12-14-2009	200948
12-03-2009	12-14-2009	12-21-2009	200949
12-10-2009	12-21-2009	12-28-2009	200950
12-17-2009	12-28-2009	01-04-2010	200951
12-24-2009	01-04-2010	01-11-2010	200952

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the individual campus procedures.

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2008 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
12-27-2008	01-07-2008	01-14-2008	200801
01-03-2008	01-14-2008	01-21-2008	200802
01-10-2008	01-21-2008	01-28-2008	200803
01-17-2008	01-28-2008	02-04-2008	200804
01-24-2008	02-04-2008	02-11-2008	200805
01-31-2008	02-11-2008	02-18-2008	200806
02-07-2008	02-18-2008	02-25-2008	200807
02-14-2008	02-25-2008	03-03-2008	200808
02-21-2008	03-03-2008	03-10-2008	200809
02-28-2008	03-10-2008	03-17-2008	200810
03-06-2008	03-17-2008	03-24-2008	200811
03-13-2008	03-24-2008	03-31-2008	200812
03-20-2008	03-31-2008	04-07-2008	200813
03-27-2008	04-07-2008	04-14-2008	200814
04-03-2008	04-14-2008	04-21-2008	200815
04-10-2008	04-21-2008	04-28-2008	200816
04-17-2008	04-28-2008	05-05-2008	200817
04-24-2008	05-05-2008	05-12-2008	200818
05-01-2008	05-12-2008	05-19-2008	200819
05-08-2008	05-19-2008	05-26-2008	200820
05-15-2008	05-26-2008	06-02-2008	200821
05-22-2008	06-02-2008	06-09-2008	200822
05-29-2008	06-09-2008	06-16-2008	200823
06-05-2008	06-16-2008	06-23-2008	200824
06-12-2008	06-23-2008	06-30-2008	200825
06-19-2008	06-30-2008	07-07-2008	200826
06-26-2008	07-07-2008	07-14-2008	200827
07-03-2008	07-14-2008	07-21-2008	200828
07-10-2008	07-21-2008	07-28-2008	200829
07-17-2008	07-28-2008	08-04-2008	200830
07-24-2008	08-04-2008	08-11-2008	200831
07-31-2008	08-11-2008	08-18-2008	200832
08-07-2008	08-18-2008	08-25-2008	200833
08-14-2008	08-25-2008	09-01-2008	200834
08-21-2008	09-01-2008	09-08-2008	200835
08-28-2008	09-08-2008	09-15-2008	200836
09-04-2008	09-15-2008	09-22-2008	200837
09-11-2008	09-22-2008	09-29-2008	200838
09-18-2008	09-29-2008	10-06-2008	200839
09-25-2008	10-06-2008	10-13-2008	200840
10-02-2008	10-13-2008	10-20-2008	200841
10-09-2008	10-20-2008	10-27-2008	200842
10-16-2008	10-27-2008	11-03-2008	200843
10-23-2008	11-03-2008	11-10-2008	200844
10-30-2008	11-10-2008	11-17-2008	200845
11-06-2008	11-17-2008	11-24-2008	200846
11-13-2008	11-24-2008	12-01-2008	200847
11-20-2008	12-01-2008	12-08-2008	200848
11-27-2008	12-08-2008	12-15-2008	200849
12-04-2008	12-15-2008	12-22-2008	200850
12-11-2008	12-22-2008	12-29-2008	200851
12-18-2008	12-29-2008	01-05-2009	200852
12-25-2008	01-05-2009	01-12-2009	200853

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the individual campus procedures.

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