IRM PROCEDURAL UPDATE

DATE: 01/15/2015

NUMBER: WI-03-0115-0122

SUBJECT: Start Up or IRM Update for Calendar Year 2015 for IRM 3.12.10, Error Resolution - Revenue Receipts

AFFECTED IRM(s)/SUBSECTION(s): 3.12.10

Change(s):

IRM 3.12.10.1.2 - Includes editorial changes to text, entitled, "Documents Processed As Revenue Receipts", to include Form 12857, Refund Transfer Posting Voucher, to the list of documents processed as Revenue Receipts. Form 12857 is included under those documents listed under Document Code 45.

1. The individual Revenue Receipt document processed as part of the Error Resolution System (ERS) can be identified by its specific document code. The following table lists those forms (by document code) which are transcribed directly through the ISRP (Integrated Submissions and Remittance Processing) system (see also **IRM 3.24.10, ISRP System - Revenue Receipts**, for additional information). Refer to **Exhibit 3.12.10-1, Valid Tax Class---MFT Code---Tax Period Table**, for a list of those Master File Tax (MFT) codes for other tax and related forms for which the appropriate transactions are posted to the Master File.
2. The specific documents codes and related forms are:

Document Code	Form	Description
17	1041–ES	Estimated Tax for Estates and Trusts—Payment Voucher
	2287(CG)	Notice of Check Not Accepted by Bank
	2758	Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns
	3244	Payment Posting Voucher
	3552	Prompt Assessment Billing Assembly
	4482	General Purpose CP Notice Form
	4840	Balance Due—NMF Fourth Notice (CP 504)
	4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
	8804, 8813	Annual Return for Partnership Withholding Tax (Section 1446)/Partnership Withholding

		Tax Payment Voucher (Section 1446)
18	809	Receipt for Payment of Taxes
	1040-C	U. S. Departing Alien Income Tax Return
	3244	Payment Posting Voucher
	4907	TDA/Taxpayer Delinquent Account Assembly
19	1041–ES	Estimated Income Tax for Estates and Trusts (Fiduciaries Payment Voucher)
	8804, 8813	Annual Return for Partnership Withholding Tax (Section 1446)/Partnership Withholding Tax Payment Voucher (Section 1446)
	4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Lockbox)
20	1040-ES	Estimated Tax for Individuals
24	2424	Account Adjustment Voucher
45	3245	Posting Voucher—Refund Cancellation or Repayment
	3753	Manual Refund Posting Voucher
	4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
	4694	Notice of Refund Repayment Check Not Accepted by Bank
	12857	Refund Transfer Posting Voucher
		Disbursing Center Refund Cancellation Lists
48	3809	Miscellaneous Adjustment Voucher (used for non-revenue receipt credits)
51	514–B	Tax Transfer Schedule
	3552	Prompt Assessment Billing Assembly
58	3809	Miscellaneous Adjustment Voucher (used for non-revenue receipt credits)
	8758	Excess Collections File Addition
61	1040-C	U.S. Departing Alien Income Tax Return
70 & 76	940–V	Federal Unemployment Tax Payment Voucher
	940V–EZ	Short Form Federal Unemployment Tax Payment Voucher (Historical Only)
	941–V	Employers Quarterly Tax Payment Voucher
	943–V	Employers Annual Payment Voucher for Agricultural Employees
	945–V	Withheld Federal Income Tax Payment Voucher
	1040–V	U. S. Individual Tax Payment Voucher
	2290–V	Heavy Highway Vehicle Use Tax Payment Voucher
87	2287(CG)	Notice of Check Not Accepted by Bank

IRM 3.12.10.2.1(1) - Includes editorial changes to text, entitled, "Name Control/TIN Mismatch", to include Command Code (CC) TPIIP to ERS procedures based on the recommendations in SERP Feedback Control #201405747, dated November 27, 2014, entitled "(CC)TPIIP". The initiator contends that this CC allows tax examiners to look up an SSN when the only information given is the taxpayer's name and the last four digits of their Social Security Number (SSN), which they see often when they work revenue receipts. The research results are brought up in alphabetical order, making it easier and faster to find a possible match.

1. If the IMF/BMF Name Control underprint is XXXX, research, using NAMES, NAMEI and/or TPIIP for IMF and NAMEE and NAMEB for BMF.

    NOTE: See IRM 3.8.45.12.1.1:(2)(e) for information regarding use of Command Code TPIIP.

IRM 3.12.10.3.5 - Includes revisions to text, entitled, "Field 01TXP---Tax Period", to include that, "for MFT 35, the Tax Period cannot be earlier than 201412, or later than the current year and month plus one year".

1. This is a six position field that must be present.
    a. Field 01TXP must be all numeric.
    b. The Tax Period must be in a YYYYMM format. The first four positions represent the year (YYYY). The last two positions represent the month (MM) in which the taxable year ended.
    c. The month in the Tax Period cannot be less than 01 or greater than 12.

        EXCEPTION: MFT 52 (Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return) is valid with a tax period of 000000.

    d. For BMF documents, the Tax Period cannot be earlier than 196112, or later than the current year and month plus one year. See the **exceptions** in the chart below.

For MFT	the Tax Period cannot be
04	later than 199412.
08	earlier than 200412.
13	earlier than 198012.
16	earlier than 199412.
40	earlier than 200401.
43	earlier than 201512
46	earlier than 198412.

49	earlier than 200602.
75	earlier than 201201.
84	earlier than 200712.
85	earlier than 200902.
86	earlier than 200812.

     e. For IMF documents (MFT 30), the Tax Period cannot be earlier than 196212 or later than the current year and month plus one year.

     EXCEPTION: For MFT 29, the Tax Period cannot be earlier than 197512, or later than the current year and month plus one year.

     EXCEPTION: For MFT 35, the Tax Period cannot be earlier than 201412, or later than the current year and month plus one year.

     EXCEPTION: For MFT 55, the Tax Period cannot be earlier than 197512 or later than the current month plus one year.

2. **Correct Field 01TXP** using the following procedures:
   a. Compare the Tax Period on the document or archive record with Field 01TXP. Verify and correct coding and transcription errors.
   b. If the Tax Period is more than one year in the future, research BMFOL/IMFOL looking for a valid Tax period. If none is found, post to the current tax period for the MFT you are working. If there is no tax liability, then you post to the current tax period you are working. Accept future tax periods; no early files.
   c. If you cannot resolve the tax period, then SSPND 351 for further research.
   d. Suspend the document as non-ADP using Action Code 620 if the Tax Period is prior to the earliest date acceptable for the MFT being processed. For further information on non-ADP tax returns, see IRM 3.12.10.1.11.
   e. If a different Tax Period is determined from the documents or IDRS, research to be sure it is for the same taxpayer as on the document. If it is determined to be the same taxpayer, overlay the Field 01TXP with the correct information.

        NOTE: Leave a note of the corrected Tax Period on the RTR system.

3. See also IRM 3.12.10.2.7 for procedures for using the Integrated Automation Technologies (IAT) Tool for Payment Perfection and IDRS research, including Command Code SUMRY.

IRM 3.12.10.3.6 - Includes editorial changes to text, entitled, "Field 01MFT---Master File Tax Account (MFT) Code", to include the new MFT 35 to the list of valid IMF MFTs, and, includes the new MFT 43 to the list of valid BMF MFTs.

1. This is a two position field that must be present.
    a. Field 01MFT must be numeric.
    b. Field 01MFT is preprinted or manually entered during the preparation of the document.
2. **Correct Field 01MFT** using the following procedures:
    a. Compare Field 01MFT with the document. Correct any coding or transcription errors.
    b. If the MFT Code is not present, determine the correct MFT code using Exhibit 3.12.10-1.
    c. If the type of form cannot be determined, research via IDRS for the filing requirements. **If IDRS is not available SSPND 351 or follow local procedures**.
    d. If the document is for IMF, the MFT Code must be 29, 30, 31, 35 or 55.
    e. If the document is for BMF, the MFT Code must be 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33*, 34, 36, 37, 40, 43, 44, 46, 49, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 84, 85, 86, or 99.

        EXCEPTION: As of January 1, 2011, ISRP will no longer enter MFT 33 (Form 990-C).

    f. When the correct MFT Code is found, enter the MFT Code in Field 01MFT.

IRM 3.12.10.3.23 - Includes revisions to text, entitled, Field 01DPC---Designated Payment Code (DPC).

1. This is a two position field that may be present.
    a. Field 01DPC must be numeric.
    b. The valid DPCs are 00 through 24, 26, 29, 31, 33 through 36, 43, 47 through 53, 55 through 59, and 99.
    c. If Field 01DPC is 12, Transaction Code must be 640.
    d. If Field 01DPC is 13, Field 01MFT must be 30 and Field 01TXP must not be earlier than 199312 or later than 199411.
    e. If Field 01DPC is 26, Field 01MFT must be 31, Transaction Date must be greater than August 16, 2010, and Transaction Code must be 670, 680 or 690.
    f. If Field 01DPC is 29, Field 01MFT must be 13 or 55, and Transaction Code must be 640 or 670.
    g. If Field 01DPC is 31, Field 01MFT must be 31.

h. If Field 01DPC is 36, Field 01MFT must be 35, and Transaction Code must be 640 or 670 or 680 or 690 or 694.

i. If Field 01DPC is 43, Field 01MFT must be 43, and Transaction Code must be 640 or 670 or 680 or 690 or 694.

2. **Correct Field 01DPC** using the following procedures:

a. Compare the data on the document to 01DPC on the screen. Correct any transcription errors.

b. For Form 3244 and Form 4907, the DPC is edited in the box to the right of or circled below the preprinted "670".

c. If the document is Form 3244 (Payment Posting Voucher) or 4907 (TDA/Taxpayer Delinquent Account) and Field 01DPC was transcribed correctly but is invalid, overlay Field 01DPC with "00". Otherwise, overlay with "05".

3. The following DPCs are valid for revenue receipt processing:

DPC	MEANING
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	Levied on state income tax refund (State Income Tax Levy Program (SITLP)) (prior to 07/22/1998).
05	Notice of levy. (Other Levy Proceeds) used only for levy proceeds received from a third party in response to a Notice of Levy and does not include payments from the taxpayer as a result of a levy.
06	Seizure and sale.
07	Payment received expressly for full or partial payoff of the Notice of Federal tax lien.
08	Suits (Non-Bankruptcy).
09	Offer in compromise.
10	Installment agreement (Manually Monitored Installment Agreements).
11	Bankruptcy, designated to trust fund.
12	Cash bond credit (allowed with TC 640 only)
13	Payment in response to reminder notice, OBRA 1993 (Revenue Reconciliation Act of 1993 (OBRA)) **NOTE:** "OBRA" is the acronym for "Omnibus Budget Reconciliation Act of 1993". (Valid only with MFT 30 for tax periods 199312 through 199411).
14	Authorization given by taxpayer to apply payment ("CSED expired, taxpayer authorized payment"). **NOTE:** "CSED" is "Collection Statute Expiration Date."
15	Payments caused by Form 8519.

16	Federal EFT (Electronic Funds Transfer) levy payment.
17	Federal EFT payroll deduction installment agreement payment.
18	Federal Payment Levy Program (FPLP) payment for the Primary TIN. Payments are received electronically from Financial Management Service (FMS). **NOTE:** The name, "Financial Management Service" (recently changed to "Bureau of Fiscal Services (BFS)"
19	Federal Payment Levy Program (FPLP) payment for the Secondary TIN. Payments are received electronically from FMS. **NOTE:** The name, "Financial Management Service" (recently changed to "Bureau of Fiscal Services (BFS)"
20	State Income Tax Levy Program (SITLP) receipt - *systemically* applied
21	State Income Tax Levy Program (SITLP) receipt (used exclusively for manually applied payments).
22	Alaska Permanent Fund Dividend Levy Program (AKPFD) receipt - *systemically* applied
23	Alaska Permanent Fund Dividend Levy Program (AKPFD) receipt (used exclusively for manually applied payments).
24	Payment received with an amended return.
26	Court Ordered Criminal Restitution Payments - Used to access and track restitution ordered payable to the IRS in a criminal case.
29	Return Preparer Penalties - Used as a mechanism for measuring the volume of payments received by the Return Preparer Office as opposed to subsequent collection and communication actions.
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return.
33	Offer in Compromise $186.00 application fee
34	Offer in Compromise 20% lump sum/initial periodic payment.
35	Offer in Compromise subsequent payments made during the offer investigation.
36	Individual Shared Responsibility (Affordable Care Act (ACT) - to be used with MFT 35 (Individual Shared Responsibility) Only)
43	Individual Shared Responsibility (Affordable Care Act (ACT) - to be used with MFT 43 (Employers Shared Responsibility) Only)
47	Installment Agreement Reduced Origination User Fee (Reduced for Low Income Taxpayer).
48	Direct Debit Reduced Origination User Fee (Reduced for Low Income Taxpayer).
49	Direct Debit Installment Agreement (DDIA) Origination User Fee.
50	Installment Agreement Origination User Fee (IAUF).
51	Installment Agreement Restructured User Fee (IAUF), reinstated.
52	Reserved for Collection

53	Discharges
55	Subordinations
56	Withdrawals
57	Judicial (JUD) Foreclosures and Non-Judicial (NONJUD) Foreclosures **NOTE:** Clarification provided at reviewer's request: "JUD" is "Judicial"; "NONJUD" is "Non-judicial".
58	Redemptions; Release of Right of Redemptions
59	706 Liens; Decedent Estate Proof of Claim (POC)
99	Miscellaneous payment other than above

IRM 3.12.10.3.30 - Includes revisions to text, entitled, "Field 01SRI, Split Refund Indicator", to include text reference describing the location of the Split Refund Indicator on the Form 12857 (Refund Transfer Posting Voucher) when a TC 841 (Cancelled Refund Check Deposited) is present.

1. This is a one-position field that may be present.
2. Taxpayers have the option to split their refunds in up to six separate accounts. The Split Refund Indicator (SRI) appears on revenue receipt transactions originating at the Regional Finance Centers. The information is based on information submitted by taxpayers on **Form 8888, Direct Deposit of Refund to More Than One Account**, which must be submitted with the taxpayer's Form 1040 series return.
3. The Split Refund Indicator must be present on either the **Form 3245 (Posting Voucher - Refund Cancellation or Repayment)**, the **Form 3809 (Miscellaneous Adjustment Voucher)** or, the **Form 12857 (Refund Transfer Posting Voucher)** when a TC 841 (Cancelled Refund Check Deposited) is present.

IRM 3.12.10.3.30.1 - Includes revisions to text, entitled, "Correction Procedures", for correcting the Split Refund Indicator on the Form 12857 (Refund Transfer Posting Voucher) when a TC 841 (Cancelled Refund Check Deposited) is present.

1. Correct any transcription errors.
2. Compare the document with Field 01SRI. The Split Refund Indicator should be edited from the right margin of the Primary Credit Amount of the **Form 3245 (Posting Voucher, Refund Cancellation or Repayment)**, or **Form 3809 (Miscellaneous Adjustment Voucher)** or Line 9, Part B (Credit Copy) of the **Form 12857 (Refund Transfer Posting Voucher)** when the Primary Transaction Code is 841 (Cancelled Refund Check Deposited).

NOTE: Depending upon the revision date of the form, the Split Refund Code may be located on the Form 3245, Form 3809, or the Form 12857, under the box marked, "**SPL REF**".

3. The valid codes for this field are 0, 1, 2, 3, 4, 5, and 6:

Indicator	Description
0	One refund, no split.
1	First refund of multiple split.
2	Second refund of multiple split.
3	Third refund of multiple split.
4	Fourth refund of multiple split.
5	Fifth refund of multiple split.
6	Sixth refund of multiple split.

4. If the Split Refund Indicator is not present, enter "0" (zero) in Field 01SRI.

IRM 3.12.10.4.4.2 - Includes editorial changes to text, entitled, "IMF Correction Procedures for Documents on an Invalid Segment" based on recommendations in SERP Feedback Control 201406082, entitled "Missing Instructions to Drop to the Bottom of Screen and Transmit".

1. Drop to the bottom of the screen and "Transmit".
2. Verify and correct coding and transcription errors.
3. If the Name Control in Field 01NC and on the document are the same, research via IDRS to determine the correct Name Control. **If IDRS is not available SSPND 351 or follow local procedures**.
4. If research shows the account is present at Master File with no name change, enter a "C" in the Clear Code Field.
5. If the account is on the invalid segment (TIN with an *) with the same name, enter "C" in the Clear Code Field.
   a. For Form 706 and Form 709 (MFTs 51 and 52), or Form 5330 (MFT 76) the SSN will be on BMF, TIN with a "V".

      NOTE: If given an SSN by adding the "V" to the end (i.e., XXX-SS-XXXXV) it will pull up the BMF account associated with that MFT.

   b. For an SSN posted to the invalid segment, TIN with a "W".
   c. For IMF with MFT 29 accounts posted prior to January 2005, TIN with an "X".
6. If the Name Control in Field 01NC and the Name Control on the document are the same, but differs from the Name Control Underprint, research, using either of the following command codes:
   a. **INOLE** for direct access to the National Accounts Profile (NAP) for On-Line Entity (OLE) information.

NOTE: Use CC INOLE with either of the following definers when researching the correct Name Control/TIN match: INOLE(S) for BMF entity; INOLE(T) for IMF entity; or INOLE(G) for IMF and BMF in cases where the type of entity cannot be determined from the TIN.

    b. **ENMOD** to access Master File to provide name, address, and other entity information through input of the Taxpayer Identification Number (TIN).

    c. **BMFOLT/IMFOLT** to access Master File for a record of payments (if similar amounts posted, accept).

    d. **NAMES/NAMEE** and/or

    e. **NAMEI/NAMEB** to access the National Search Facility (NSF) to query a national file of name and address data at the Martinsburg Computing Center (MCC). Use the name and address to locate the primary and/or secondary taxpayer's SSN or EIN and other entity information.

    NOTE: If the MFT is either 13, 17, 58, 63, 76 or 78, Field 01TTI (TIN Type Indicator) can be either "0" or "2". Consider taxpayer intent and change Field 01TTI accordingly.

7. If research shows the account is present at Master File with no significant name change, enter "C" in the Clear Code Field.
8. If the taxpayer has used an abbreviation of his/her name, enter the Master File Name Control in Field 01NC.
9. If there is a different TIN, including a X-Ref TIN, verify the TIN to ensure that the entity information on the document is the same as on Master File.
10. If the information is the same, overlay Field 01TIN with the correct information. Leave a note of the corrected TIN on the RTR system.

    NOTE: When Entity assigns the temporary TIN, they will leave a note on the Remittance Transaction Research (RTR) system.

11. If none of the above apply, search for a new TIN using NAMEE/NAMEB (BMF) or NAMES/NAMEI (IMF).
12. If a new TIN is located, research INOLE for account and then research, using BMFOLT/IMFOLT for payment history.
13. If correct TIN cannot be determined, SSPND 320 to Entity.
14. If a change is made to the TIN which caused the document to be numbered incorrectly (e.g., taxpayer used an EIN and should have used an SSN), SSPND 611 for renumbering.
15. The taxpayer on the invalid segment has changed his/her name (e.g., the names on the document and the invalid segment are different, but it is determined to be the same taxpayer), check ENMOD (using an SSN with an *) for a pending TC 013 (EP, PN, or CU 013).
    1. If there is a TC 013 pending, enter a "C" in the Clear Code Field.
    2. Check IDRS CC INOLE to see if a new name is pending under "New SSA N/C" or if the name is now "IRS Valid N/C."

3. If no new Name Control information is found, check if there is a TC 013 pending. If there is no TC 013 pending, input one to the invalid segment (using SSN with an *).
4. After the TC 013 is input, enter a "C" in the Clear Code Field.

   NOTE: When inputting a TC 013, follow local procedures to prevent unpostables. Leave a working trail by notating "TC 013." A TC 013 should not be held up for Quality Review at the end of a cycle.

IRM 3.12.10.4.4.3 - Includes revisions to text, entitled, "IMF Correction Procedures for Documents on a Valid Segment" based on recommendations in SERP Feedback Control 201406082, dated December 17, 2014, entitled "Missing Instructions to Drop to the Bottom of Screen and Transmit". Includes instructions to revalidate by dropping to the bottom of the screen and transmit, and to verify and correct coding and transcription errors. These instructions were not included previously in this text.

1. Drop to the bottom of the screen and "Transmit".
2. Verify and correct coding and transcription errors.
3. If the Name Control in Field 01NC and on the document are the same, research via IDRS to determine the correct Name Control. **If IDRS is not available SSPND 351 or follow local procedures**.
4. If research shows the account is present at Master File with no name change, enter a "C" in the Clear Code Field.
5. The taxpayer on the valid segment has changed his/her name (e.g., the name on the document and the valid segment are different but it is determined to be the same taxpayer), and the SSA Name Control matches the Name Control on the document.
   1. Check ENMOD for a pending TC 013 (EP, PN, or CU 013). If there is a TC 013 pending, enter a "C" in the Clear Code Field.
   2. Check IDRS CC INOLE to see if a new name is pending under "New SSA N/C" or if the name is now "IRS Valid N/C."
   3. If no new Name Control information is found, check if there is a TC 013 pending. If there is no TC 013 pending, input one. After the TC 013 is input, enter a "C" in the Clear Field.

      NOTE: When inputting a TC 013, follow local procedures to prevent unpostables. Leave a working trail by notating "TC 013." A TC 013 should not be held up for Quality Review at the end of a cycle.

      EXCEPTION: In cases involving prior-year payments, if it is determined that the taxpayer is using one of his/her previous SSA name controls (because it was the name used at the time the original payment was owed), and you are sure it is the correct taxpayer (i.e., address, supporting documentation, etc.), bring up the underprint.

6. The taxpayer on the valid segment has changed his/her name, the SSA Name Control does not match the Name Control on the document, and there is no account on the invalid segment. Input TC 000 to the invalid segment. After TC 000 is input, enter "C" in the Clear Code Field.
7. If the Name Control in Field 01NC and the Name Control on the document are the same, but differs from the Name Control Underprint, research, using either of the following command codes:
    a. **INOLE** for direct access to the National Accounts Profile (NAP) for On-Line Entity (OLE) information.

    NOTE: Use CC INOLE with either of the following definers when researching the correct Name Control/TIN match: INOLE(S) for BMF entity; INOLE(T) for IMF entity; or INOLE(G) for IMF and BMF in cases where the type of entity cannot be determined from the TIN.

    b. **ENMOD** to access Master File to provide name, address, and other entity information through input of the Taxpayer Identification Number (TIN).
    c. **BMFOLT/IMFOLT** to access Master File for a record of payments (if similar amounts posted, accept).
    d. **NAMES/NAMEE** and/or
    e. **NAMEI/NAMEB** to access the National Search Facility (NSF) to query a national file of name and address data at the Martinsburg Computing Center (MCC). Use the name and address to locate the primary and/or secondary taxpayer's SSN or EIN and other entity information.

    NOTE: **If the MFT is either 13, 17, 58, 63, 76 or 78, Field 01TTI (TIN Type Indicator) can be either "0"** or "2". Consider taxpayer intent and change Field 01TTI accordingly.

8. If research shows the account is present at Master File with no significant name change, enter "C" in the Clear Code Field.
9. If the taxpayer has used an abbreviation of his/her name, enter the Master File Name Control in Field 01NC.
10. If there is a different TIN, including a X-Ref TIN, verify the TIN to ensure that the entity information on the document is the same as on Master File. If the information is the same, overlay Field 01TIN with the correct information. Leave a note of the corrected TIN on the Remittance Transaction Research (RTR) system.
11. If none of the above apply, search for a new TIN using NAMEE/NAMEB (BMF) or NAMES/NAMEI (IMF).
12. If a new TIN is located, research INOLE for account and then research, using BMFOLT/IMFOLT for payment history. Overlay Field 01TIN with the correct information. Leave a note of the correct TIN on the RTR system.
13. If correct TIN cannot be determined, SSPND 320 to Entity.
14. **If IDRS is not available SSPND 351 or follow local procedures**.
15. The taxpayer on the valid segment changed his/her name, the SSA Name Control does not match the Name Control on the document, and there is an

account for a different taxpayer with the same TIN on the invalid segment, SSPND 320 for a temporary TIN. This is done because the Master File cannot contain more than one account with the same TIN.

NOTE: Before SSPND 320, check to see whether the address on the check or voucher matches the address on INOLET. If the address is the same, enter the underprint. **For Forms 4868, IRM 3.12.10.3.3 (4) c and d.**

16. The taxpayer on the valid segment is not the taxpayer on the document, and there is no account on the invalid segment.

    a. Input a TC 000 to the invalid segment, and enter "C" in the Clear Code Field.

        NOTE: If the Name Control on the document matches a previous Name Control on the valid side, input TC 013. Do not input TC 000 on the invalid side.

    b. If the taxpayer on the valid and invalid segment of the TIN is not the taxpayer on the document, SSPND 320.

17. If the Name Control on the document matches the SSA Name Control on the valid segment, and there is no account on the valid segment, input TC 000 to the valid segment. Enter "C" in the Clear Code Field.