# MANUAL TRANSMITTAL

**3.12.166**

Department of the Treasury
**Internal Revenue Service**

**NOVEMBER 20, 2023**

**EFFECTIVE DATE**

(01-01-2024)

**PURPOSE**

(1)     This transmits revised IRM 3.12.166, Submission Processing, Error Resolution, EPMF Unpostables.

**MATERIAL CHANGES**

(1)     Editorial changes made throughout the IRM for clarity. Reviewed and updated grammar, punctuation, dates, links, titles, website addresses and IRM references.

**EFFECT ON OTHER DOCUMENTS**

This supersedes IRM 3.12.166 dated January 01, 2023.

**AUDIENCE**

This IRM is intended for use by the Ogden Campus Employee Plans Master File Unpostables personnel.

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Tax Exempt and Government Entities

3.12.166
EPMF Unpostables

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3.12.166.1
(07-01-2021)
**Service Level
Agreements (SLA)**

(1) National Service Level Agreements (SLA) have been established between Operating Divisions. This section contains specifics regarding SLA that pertain to activities performed by use of this IRM.

3.12.166.1.1
(10-24-2022)
**Taxpayer Advocate
Service (TAS)**

(1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Wage and Investment (W&I) Division, to affect the resolution of the taxpayer's problem. Form more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.

(3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.

(4) The definition of **same day resolution** is within 24 hours. The following two situations meet the definition of **same day resolution**:

- The issue can be resolved within 24 hours.
- IRS takes steps within 24 hours to resolve the taxpayer's issue.

(5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.

(6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Criteria, for more information.

3.12.166.1.2
(10-24-2022)
**Taxpayer Advocate
Service Level Agreement**

(1) The National Taxpayer Advocate reached agreements with the Commissioners of the Wage and Investment (W&I) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE) Division, Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

(2) The SLAs are found at *https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx*.

3.12.166.1.3
(10-24-2022)
**Operations Assistance
Requests (OARS)**

(1) The Taxpayer Advocate Service uses the Operation Assistance Request (OAR) process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. The TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process.

(2) In cases requiring an OAR, TAS completes Form 12412 and forwards the case to the Operating Division Liaison via Form 3210, Document Transmittal. The Operating Division Liaison reviews the case, assigns it to the appropriate area, and monitors the case through its conclusion.

(3) When TAS requests expedite processing, Operating Division or Functions Liaisons acknowledge receipt via Form 3210, secure messaging e-mail, fax, or by phone within one workday of receipt of the OAR.

(4) For OARS that don't require expedite processing, the Operating Division or Functions Liaisons acknowledge receipt via Form 3210, secure messaging e-mail, fax, or by phone within three workdays of receipt of the OAR.

(5) Make every effort to expedite completion of OAR cases. Form 12412 indicates timeframes for the assigned area to complete the case.

    a. Manager/employee: Work with the Taxpayer Advocate contact listed on Form 12412 to arrive at agreed upon timeframes for follow-up based on the facts and circumstances of the particular case.

    b. Employee: If you can't resolve a taxpayer's case by the requested timeframe or by a negotiated extension date, immediately notify your manager.

    c. Manager/employee: Discuss the findings and recommendations on the final disposition of the case with the appropriate TAS contact. The TAS contact is responsible for communicating the final decision on the case to the taxpayer. However, you and your manager can also communicate the decision to the taxpayer.

    d. Upon case resolution, the TEGE employee assigned the OAR completes section VI of Form 12412 and returns it to the TAS Case Advocate assigned the case. Return the Form 12412 within three (3) workdays of completing all actions and posting all transactions.

    e. Manager/employee: If you and the TAS contact can't agree upon the resolution to the taxpayer's problem, the TAS employee elevates this disagreement to his/her manager who discusses it with the appropriate Operating Division manager. You and your manager are to also elevate any disagreement to his/her manager.

(6) For more detailed information, refer to: IRM 13.1.19, Taxpayer Advocate Case Procedures, Operations Assistance Request (OAR) Process, or the TAS SLA website at *https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx*.

**3.12.166.2**
(07-01-2021)
**Program Scope and Objectives**

(1) Purpose: This manual provides instructions for correcting EPMF unpostables in the Ogden Submission Campus unpostable function.

(2) Audience: Employee Plan Unpostable Tax Examining Technicians are the primary audience for this IRM.

(3) Policy Owner: Director, Tax Exempt/Government Entities, Business Systems Planning.

(4) Project Owner: Submission Processing Programs.

(5) Stakeholders: Employee Plans Headquarters who rely on review and perfection of employee plans returns.

(6) The Employee Retirement Income Security Act (ERISA) Filing Acceptance System (EFAST) 2 project moved processing to a vendor contracted by the Department of Labor (DOL). EFAST2 is a computerized processing system designed to simplify and expedite the receipt and processing of the Form 5500, Form 5500-SF and as of January 1, 2021, the Form 5500-EZ by electronic filing. More than one million pension, welfare and fringe benefit plans file Forms 5500/5500–EZ/5500-SF each year to satisfy reporting requirements under ERISA and the Internal Revenue Code. Unless otherwise specified in the specific unpostable instructions, use the procedures in this IRM when resolving all EFAST2 and campus unpostables. Report problems encountered the same business day as they're discovered to the TE/GE Headquarters Program Analyst overseeing the program.

(7) The Ogden Campus performs paper processing of Form 5500–EZ, Annual Return of One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. Unless otherwise specified in the specific unpostable instructions, use the procedures in this IRM when resolving all Form 5500–EZ unpostables. Report problems encountered the same business day as they're discovered to the TE/GE Headquarters Program Analysts overseeing the program.

(8) Ogden Campus processes all EPMF Unpostables, even if generated at another location. Use Command Code (CC) CMODE to access and close these unpostables.

(9) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *https://www. irs.gov/taxpayer-bill-of-rights*.

| 3.12.166.2.1<br>(07-01-2021)<br>**Overview** | (1) This section contains correction procedures for EFAST2 and campus unpostables created from the EPMF for employees working in the unpostable function in the campus. |

(2) **Responsibility and Authority**

    a. This section applies to the individual closing of specific unpostables. See IRM 3.12.32, General Unpostables, for the general unpostable instructions for the Generalized Unpostable Framework (GUF).

    b. This section also applies to the management of EPMF Unpostable processing.

(3) Use the instructions in IRM 3.12.32, General Unpostables, in conjunction with IRM 3.12.166, EPMF Unpostables, and IRM 3.13.36, EPMF Account Numbers.

3.12.166.2.2
(10-24-2022)
**Terms/Definitions/
Acronyms**

(1) **Amended Return** – A second return filed before or after the due date, which changes information submitted on the original return.

(2) **Area Office** - Office responsible for making plan determination.

(3) **Assess** – To impose or increase tax, penalty, and/or interest.

(4) **Audit Information Management System (AIMS)** – A computerized database that is a subsystem of IDRS. It provides a system to establish and requisition returns, as well as update, assess, and abate taxes, penalties, and credits on returns under examination jurisdiction.

(5) **Automated Non-Master File System (ANMF)** – A computer system that houses a collection of revenue accounting transactions on taxpayer accounts. Its purpose is to provide a means for the assessment and abatement of taxes, penalties and interest.

(6) **Automatic Data Processing (ADP)** – The handling and processing of data from electronic machines with a minimum of human intervention.

(7) **Batch** – A group of work of like documents within a program code.

(8) **Business Master File (BMF)** – A magnetic tape file maintained at Martinsburg Computer Center (MCC) containing information about taxpayers filing business returns and related accounts.

(9) **Calendar Year** – The 12-month period from January 1 through December 31.

(10) **Command Code (CC)** – Five-character code used to input data on the Integrated Data Retrieval System (IDRS).

(11) **Computer Condition Code (CCC)** - Identifies a special condition or computation for the computer, which posts to the Master File.

(12) **Computer Paragraph (CP)** – Computer-generated notices to request information or give information to the taxpayer regarding certain aspects of their tax return. Also, certain notices generated to inform the campus of postings to the Master File that require additional action.

(13) **Controlling DLN** – This Document Locator Number (DLN) controls the location of the 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 a refile DLN).

(14) **Corporation** – A business organization formed by a group of people joined together to act as a single entity.

(15) **Cross-reference (X-REF)** – Identifies related TINs and the sort name (DBA-Doing business as).

(16) **Cycle** – One week's processing at the campus and MCC. The cycle is expressed by a six-digit code. The first four digits represent the processing year and the last two digits represent the processing week in that year.

(17) **Delinquent Return** – A return filed and received after the due date.

(18) **Document** – A form, voucher, or written evidence of a transaction, which establishes or affects an account.

(19) **Document Locator Number (DLN)** – A 14-digit controlled number assigned to every return or document input through the ADP system. The fourteenth (last) digit is the year of processing, and is computer generated and appears on all records on the EP Error Register. The DLN is used to control, identify, and locate documents processed in the ADP system. The DLN identifies the type of document and/or return received including the date and year of input.

(20) **Due Date** – A prescribed date on which a calendar or fiscal year return must be filed.

(21) **Dummy Return** – An input return not prepared by the taxpayer or an input document treated as a return.

(22) **EACS** - EO/EP Application Control System.

(23) **EBSA** – Employee Benefits Security Administration.

(24) **Editing** – Examining and perfecting returns by correcting misplaced, incorrect, or illegible entries.

(25) **Edit Sheet** – A form coded and attached to a return for use in transcribing data from the return.

(26) **EFAST2** - ERISA Filing Acceptance System. A computerized processing system.

(27) **Employee Plans Master File (EPMF)** – A magnetic tape file maintained at MCC consisting of tax-sheltered pension/profit sharing plans.

(28) **Employee Retirement Income Security Act (ERISA)** – This act ensures that each participant in a pension or welfare plan has a plan operating according to the law.

(29) **Employer Identification Number (EIN)** – An assigned nine-digit number to identify a business tax account.

(30) **Entity** – The portion of the Master File record that identifies the taxpayer. It contains name, address, social security or employer identification number, employment code if applicable, name control (first four characters from the taxpayer's name), location codes, filing requirement codes, fiscal period, plan number, plan effective date and date of establishment.

(31) **ESOP** – Employee Stock Ownership Plan.

(32) **Fact of Filing (FOF)** - EFAST/IRS- processed returns that reflect limited data on the module. The return is usually a prior plan year or was filed on a non-standard form that couldn't be scanned by the vendor.

(33) **Federal Records Center (FRC)** – Used by file clerks to indicate when a requested return is no longer housed at the campus and has been shipped to the FRC building.

(34) **File Folder Number** – A nine-digit number assigned by the Area Office to the case file of a pre-approved plan application for internal control purposes. This number appears on all opinion letters issued.

(35) **File Location Code (FLC)** – Digits 1 and 2 of the DLN. Identifies the location where the return is filed.

(36) **Fiscal Year** – A 12-month period that ends on the last day of any month except December.

(37) **Fiscal Year Month (FYM)** – Any month a taxpayer elects as the ending month of an accounting year.

(38)  **Individual Master File (IMF)** – A magnetic tape file maintained at Martinsburg Computing Center (MCC) containing information about taxpayers filing Individual returns and related documents.

(39)  **Individual Retirement Account File (IRAF)** – A magnetic tape file maintained at Martinsburg Computing Center (MCC) containing information about taxpayers filing Individual Retirement returns and related documents.

(40)  **INOLE** – IDRS CC used to display current Master File entity information.

(41)  **Input Cycle (IC)** – Cycle date of IDRS input.

(42)  **Integrated Data Retrieval System (IDRS)** – A computer system with the capability to instantaneously retrieve or update stored information, which will work in harmony with the Master File or taxpayer accounts. This system is used for quick resolution of problems and inquiries concerning current and prior taxpayer returns.

(43)  **Interfile** – A document or block of documents that was absent when the related documents were retired to the FRC or sent to the microfiche contractor.

(44)  **Julian Date** – Digits 6, 7, and 8 of the DLN corresponding to the numeric day of the year.

(45)  **Keogh (self-employed plan)** – Plan of a sole proprietor or partnership with no common law employees or a plan with at least one owner employee and at least one common law employee.

(46)  **Martinsburg Computing Center (MCC)** – A computer center located in Martinsburg, West Virginia, where employee pension plans post to the Master File.

(47)  **Master File (MF)** – A magnetic tape record containing all information with respect to returns and related documents.

(48)  **Master File Tax Account Code (MFT)** – A two-digit number that identifies the type of tax.

(49)  **Microfilm Replacement System (MRS)** – An automated research system that replaces most of the microfilm research for tax data now being done in the campus. IDRS terminals are used for requests.

(50)  **Name Control (NC)** – For EFAST2 returns, the vendor sends the return information to the EPMF as received; therefore, the first four characters of the name line will be used regardless of whether it is a trust, estate, personal name or business. IRS will accept the name control as received. The name control is used to check the Master File and validate that the TIN corresponds with the proper taxpayer.

(51)  **Notices** – Computer-generated messages that result from an analysis of the taxpayer's account on the Master File.

(52)  **No Record (NR)** – Term used by file clerks to indicate a particular document or transaction, usually a tax return, for a given taxpayer doesn't exist.

(53)  **Not In File (NIF)** – Abbreviation used by files personnel to indicate to other files personnel that a document isn't in the files and isn't charged out.

(54)   **Plan Name** – A name used by the employer/sponsor for each of their plans. Once a plan name is established, it should continue to be used every year that a return is filed for that plan.

(55)   **Plan Number** – A three-digit number assigned by the employer/sponsor for each plan with 001–500 for non-welfare plans and 501–999 for welfare plans; selected by the taxpayer to identify retirement accounts.

(56)   **Plan Period** – Period of time for which a return is filed. The IRS uses a six-digit code to indicate the end of the plan period for a given return. The first four digits represent the year and the last two digits represent the month.

(57)   **Plan Year Ending** – The accounting period chosen by the employer/sponsor for a plan for which all returns for the plan will be filed.

(58)   **Power Of Attorney (POA)** – The authorization a taxpayer gives to a third party to receive specific tax information.

(59)   **Prior Year** – A prior year is a tax period that precedes the processing year.

(60)   **Public Inspection** – EPMF returns are open for public inspection with exception of Form 8955-SSA and Form 5330.

(61)   **Pull** – Remove a block of work or document from its storage location.

(62)   **Push Code** – A method of computer suspending requests, TC 930, for returns not posted. At return posting time, a notice is computer-generated to cause association and rerouting of the two documents for an appropriate action.

(63)   **Recharge** – Transfer custody and responsibility for a charged-out document directly from one user to another.

(64)   **Refile** – Sending the return/document back to Files to be filed in its original position in the block.

(65)   **Refile DLN** – DLN assigned to a return or a document after an examination or 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 a campus has processed the case.

(66)   **Reject** – A return or document that wasn't acceptable by the campus computer because of incorrect or incomplete information.

(67)   **Return** – A legal form or written evidence used by the taxpayer to record tax information.

(68)   **Return Processing Code (RPC)** - Identifies special EFAST processing conditions.

(69)   **Social Security Number (SSN)** – A permanently assigned nine-digit number to identify an individual income tax account.

(70)   **Status Codes** – These codes are generated as a result of the computer analysis after a specific time lapse or after a transaction has posted to a tax module.

(71) **Taxpayer Delinquency Investigation (TDI)** – A tax account that has a filing requirement for which a return hasn't been received and a CP 403, CP 406 or TYD-14 has been generated.

(72) **Taxpayer Identification Number (TIN)** – Either an EIN or SSN. Every taxpayer on Master File has a permanent number for identification on the tax account.

(73) **Tax Period** – The month and year in which the length of liability ends for a particular return.

(74) **Transaction Code (TC)** – A three-digit code used to identify a transaction being processed and to maintain a history of actions posted to taxpayers accounts on the Master File. A transaction code identifies the precise actions being taken to a taxpayer's account.

(75) **Transcript** – A copy of entity and tax data from the Master File concerning a taxpayer's account.

(76) **Unpostable** – An input transaction that attempted to post or update the Master File but couldn't because of inconsistencies with the posted transactions, filing requirements, or other input data. This matching occurs at MCC by comparing campus data and Master File information.

(77) **Unpostable Resolution Code (URC)** - The code used to close an unpostable.

(78) **Valid EIN** – A nine-digit number beginning with a campus prefix of two digits, followed by seven digits in a valid series (NN-NNNNNNN). A valid EPMF EIN adds the file source definer "P" that immediately follows the nine digits (NN-NNNNNNNP).

3.12.166.2.3
(07-01-2021)
**Unpostable Guidelines**

(1) General Procedures for Unpostables are as follows:

   a. Operations Branch loads and takes Unpostables into the Unpostable, Criminal Investigation, Exam, Statute and Entity inventories within 3 days after Campus receipt from MCC.

   b. Support Branch transmits the closed Unpostable to MCC by each Thursday or they will miss the MCC weekly update. Missing the update causes adverse effects.

     *Example:* Incorrect cycling.

(2) Keep inventories to a manageable level. The Headquarters and Campus measuring device are the weekly Control D reports. (Unpostable Inventories, Unpostable Receipts, etc.)

   a. Work total aged Unpostable cases as quickly as possible. **Don't** exceed **10 PERCENT (per Master File)** of the ending inventory.

   b. Unworkable and workable inventory levels (excluding Bankruptcies) and cycle closures shouldn't exceed a 14-workday processing cycle.

   c. Unpostables start aging from the date the document failed to post at Master File. Entity Unpostables (GUF category B4) will age in 10 cycles from the original unpostable cycle.

   d. Repeat Unpostables won't exceed 10 percent of the current week's receipts per Master File (i.e., BMF, IMF, EPMF, etc.). Repeat unpostables retain the original date the document failed to post at Master File.

e.    Issue correspondence for unpostable cases within 10 days of determining contact is needed.

(3)   If the campus ending inventory exceeds their receipts by 15 percent for three consecutive weeks, or their aged inventory exceeds 10 percent per week (per Master File) the inventory is unmanageable. Management takes stringent measures to bring percentages back to manageable levels. The following are for all functions working unpostables to help in maintaining these levels:

a.    Expedite the reinput of pending nullified unpostables. Don't shelve reinput returns.
b.    Review and completely resolve all unpostable conditions that can result in a repeat unpostable for the specific unpostable.
c.    Review the aged inventory. Work the high dollar amounts and the oldest cases first to keep their numbers to a minimum.
d.    Give refund and payments processing, including Federal Tax Deposits (FTD), a higher priority than other unpostables. Local management decides highest priority. After the return due date, refund returns receive the highest priority to meet the 45-day interest-free period.

   *Note:* Ensure manual refunds are issued on all applicable refunds (i.e., refunds of 1 million dollars or more). Refer to IRM 21.4.4, Manual Refunds, for refund transactions.

e.    Conduct a 100 percent review on all repeat unpostables for each Master File.
f.    Maintain adequate staffing and terminals at each Campus.

3.12.166.2.4
(07-01-2021)
**General Unpostable Instructions**

(1)   IRM 3.12.32, General Unpostables, provides general guidelines regarding processing of unpostable cases (i.e., filer correspondence, Taxpayer Delinquency Investigation (TDI), research and credit transfers). See IRM 3.12.32 for:

a.    Case assignment and reassignment guidelines and procedures.
b.    MASS closure (batch and RPS) and certain FILES closure guidelines.

*Exception:* If a case designated for MASS closure is reassigned (from the unit number) to an individual, close the case per this section.

c.    Information on Unpostable Categories, Form 4251 - Return Charge-out, Unpostable Listings, Command Codes (CC) and Terminal Screen formats.

(2)   IRM 3.12.166 provides the definition of the unpostable code and procedures for correcting EPMF case closures for INDIVIDUAL and FILE type unpostable conditions.

a.    GUF CCs UPDIS (display), UPRES (case closure) and INOLE (National Account Profile (NAP) Database) are used in this section for EPMF unpostable resolution.
b.    This section provides a general background of known procedures for resolving unpostables. Where possible, this section gives detailed procedures.
c.    When unable to follow the detailed procedures, use the general procedures as the primary guide.
d.    When using the general guidelines, follow the intent of the preparer to resolve each case.

3.12.166.3
(07-01-2021)
**General Concepts and
Correspondence
Guidelines**

(1) In resolving unpostable records, follow the intent of the preparer as far as possible within the provisions of the Internal Revenue Code and the appropriate Master File computer program constraints.

(2) If there is a conflict between the general and specific instructions, follow the specific instructions for that Master File and/or unpostable code.

3.12.166.3.1
(07-01-2021)
**Taxpayer
Correspondence**

(1) The Restructuring and Reform Act of 1998, section 3705(a), provides identification requirements for all IRS employees working tax-related matters. This section requires that any manually generated correspondence received by a taxpayer from the Internal Revenue Service (IRS) will include in a prominent manner the name, telephone number and unique identifying number of an IRS employee the taxpayer may contact with respect to the correspondence. We generally define "manually generated correspondence" as IDRS "C" letters used for requesting missing information, forms or schedules from returns received for processing.

(2) The term "manually generated correspondence" concerns correspondence to taxpayers that contain the following elements. The IRS employee issuing the correspondence is:

   a. Exercising judgment in working or resolving a specific case, responding to specific taxpayer correspondence, or asking the filer to provide additional case related information.
   b. In the best position to answer any questions the taxpayer may have about the correspondence. The Service must use sound business judgment to determine the provision's applicability. Don't apply the provision to general correspondence involving rejects and suspense functions where the question could be resolved by any IRS employee (e.g., missing schedule, signature, etc.).

(3) You may use the selective paragraph with Letter 1072C, Employee Plan EIN Missing/Requested/Assigned Information, if applicable. However, in most instances, you won't need to include a Tax Examiner (TE) name and phone number with Letter 1072C since you aren't suspending for a reply. The Letter 1072C simply notifies the filer of action you have taken to close the case.

(4) Always enter the letter sent on an account in the remarks field (line 8 of UPRES).

(5) Before initiating any correspondence (or telephone contact), check the Centralized Authorization File (CAF) to either:

   • Ensure that any authorized representative(s) will receive copies of the correspondence.
   • Verify you have the right to speak to the proper representative.

(6) Correspondence Handbook is the central authority for handling taxpayer correspondence. Refer to IRM 21.3.3, Incoming and Outgoing Correspondence/ Letters. This IRM takes precedence over all other handbooks addressing the Service's handling of taxpayer correspondence. Refer to IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates, for suspense days and maximum days to process correspondence replies.

(7) If a Letter 1072C sent from EP Entity Unpostables returns as Undeliverable, follow the instructions for Undeliverable Correspondence found in IRM 3.13.36.25, Correspondence.

3.12.166.4
(07-01-2021)
**Unpostable Category Codes and Names**

(1) Every unpostable record for IMF, BMF, EPMF, PMF and CAWR is assigned a two-digit alpha-numeric Category Code.

a. The unique two-digit alpha-numeric codes identify the area to work the unpostable case.
b. The codes determine when a Form 4251 automatically generates.
c. The codes determine if the case automatically sorts for an AUTO, MASS, or INDIVIDUAL type closure and if the case requires routing of unpostable document to the preparer or another function.
d. The codes determine if the case is an expedite and/or requires special handling, the sequence in which the cases are sorted in order according to the recipient.
e. The unpostable category codes, category names and Master Files that apply to EPMF are as follows:

| CATEGORY CODES | CATEGORY NAMES | MASTER FILE |
|---|---|---|
| B4 | Entity Control–EPMF Unpostables | EPMF |
| F3 | Files Unpostables | IMF, BMF, EPMF, PMF |
| L5 | All Others with Documents | IMF, BMF, EPMF |

(2) Refer to IRM 3.12.32.4, Category Code Identification and Criteria, for a complete list of Category Names and Codes.

3.12.166.4.1
(07-01-2021)
**Unpostable Resolution Code Explanations**

(1) Listed below are the Unpostable Resolution Code (URC) for CC UPRES. These codes are also valid on the EPMF Master File.

| URC | EXPLANATION OF URC |
|---|---|
| 0 | No change made to the un-postable transaction. The information on UPRES will match the Master File. |
| 2 | Transaction to be deleted (voided). This URC creates a control base to the employee who input the unpostable transaction. |
| 6 | Changes Name Control and/or TIN and/or Plan Number and/or Plan Period, and adds Computer Condition Codes. |
| 8 | Transactions sent to the Reject Register or Error Resolution System (ERS) Suspense Status. Remarks are required when inputting a URC 8. |
| A | Correction of Name Control, using Master File Name Control. Valid on EPMF for 803. A URC A will convert and equal URC 6 when the unpostable record is updated. |
| B | Special closure made by the Unpostable-GUF. |
| D | Transaction to be deleted (voided) with no further action. No IDRS control base will be created. |

(2) These Master File and URC combinations are subject to an additional validity check for each URC depending on the type of EPMF record and the un-postable category criteria.

(3) CC UPRES must meet all the validity checks for input of these URC actions as CC definers. See the general command code information for the CC UPRES validity criteria in IRM 3.12.32.

3.12.166.5
(10-24-2022)
**Protection of Taxpayer/Filer Accounts**

(1) The greatest potential for unauthorized disclosure of tax information occurs when employees handle telephone inquiries from filers.

(2) Exercise special precautions to identify the filer or their authorized representative when answering such inquiries.

(3) All items on Form 5500 series returns are disclosable to the public.

(4) Forms 5330 returns aren't disclosable to the public.

3.12.166.5.1
(10-24-2022)
**Third Party Disclosure and Request for Information**

(1) For issues regarding Disclosure, Third Party Request for Information, Freedom of Information Act requests, Privacy Act, etc. refer to IRM 11.3, Disclosure of Official Information.

(2) For specific questions regarding Disclosure and CAF, refer to your Campus Disclosure Office.

3.12.166.6
(07-01-2021)
**EPMF Forms and Schedules**

(1) Form 5500, Annual Return/Report of Employee Benefit Plan.

(2) Form 5500–EZ, Annual Return of One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan.

(3) Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

(4) Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan.

(5) Form 5558, Application for Extension of Time to File Certain Employee Plan Returns.

(6) *Schedule A* (Form 5500), Insurance Information.

(7) *Schedule C* (Form 5500), Service Provider Information.

(8) *Schedule D* (Form 5500), Direct Filing Entity (DFE)/Participating Plan Information.

(9) *Schedule G* (Form 5500), Financial Transaction Schedules.

(10) *Schedule H* (Form 5500), Financial Information (Large Plan).

(11) *Schedule I* (Form 5500), Financial Information (Small Plan).

(12) *Schedule MB* (Form 5500), Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information.

(13) *Schedule R* (Form 5500), Retirement Plan Information.

(14) *Schedule SB* (Form 5500), Single–Employer Defined Benefit Plan Actuarial Information.

3.12.166.7
(10-24-2022)
**Filing Requirements**

(1) Active plan modules have a plan filing requirement as follows:

    a.   T for Form 5500-SF filed as a short form for Form 5500.
    b.   X for Form 5500.
    c.   N for Form 5500-EZ filers or for filers of Form 5500-SF filed in lieu of Form 5500-EZ, with $250,000 or less in total plan assets and Box 8b isn't checked.

**Note:** In 2021, Form 5500-SF can no longer be used in lieu of Form 5500-EZ, except to amend prior filings.

(2) When the latest return module doesn't contain an unreversed TC 150 or 977, but does contain a TC 591, 593, 595, or 596, the plan filing requirement is blank.

(3) Other possible transactions and their results are:

a.   A TC 150 or 977 and one of the following transactions: TC 591, 593, 595, or 596 and assets haven't been distributed, the plan data module has a plan filing requirement and a plan status code.

b.   A TC 151, 591, 593, 595, or 596 and no TC 150 or 977, the plan filing requirements is blank and the plan status code is zero (0).

c.   A TC 150 or 977 and assets have been distributed, and no participants are present, the plan filing requirements is blank and the plan status code is zero (0).

d.   A TC 150 or 977 and one of the following transactions: TC 591, 593, 595, or 596 and assets have been distributed, the plan filing requirements is blank and the plan status code is zero (0).

e.   A TC 150 or 977 and the assets haven't been distributed, the plan data module has a plan filing requirement and a plan status code.

f.   Condition Code F, the plan filing requirement is blank and the plan status code is zero (0).

*Note:* The entity filing requirements (FR) contains a "1" for each type form present. If several plans have the same FR, the entity FR only reflects "1" for that type return. To post a TC 020 to the entity module, all plan filing requirements must be blank and the entity filing requirements must be zero (0) or (8).

**3.12.166.7.1**
**(07-01-2021)**
**Filing Requirements for Final Returns**

(1)   When the latest return module contains an unreversed TC 150 or 977 with Computer Condition Code (CCC) "F" (final return), the plan filing requirement is blank.

(2)   CCC "F" generates on current year Forms 5500/5500-EZ if Return Process Code (RPC) "T" is present.

*Note:* CCC "F" is input on "fact of filing" Forms 5500 if Part I, Line Item B (3) is checked "YES". CCC "F" is input on "fact of filing" Forms 5500-EZ if Part I, Line Item A (3) is checked "YES".

(3)   The RPC "T" generates when:

a.   Schedule H/I Line 5a is answered "YES", **and**
b.   Total end-of-year assets is zero, **and**
c.   Total participants end-of-year is zero.

*Note:* RPC "T" generates on pure fringe benefit plans if Form 5500 Part I, Line Item B (3) is checked, and Line 6 on the Schedule F is checked "YES".

**3.12.166.7.2**
**(07-01-2021)**
**Filing Requirements for Plan Changes Due to Takeover or Sale**

(1)   Use the following instructions to update the old sponsor's filing requirements when:

1.   A change in sponsorship occurs due to a takeover or sale, **and**
2.   A final return isn't filed or the plan's sponsor has changed, **but**
3.   No assets or liabilities were transferred to another plan, **and**
4.   The plan hasn't terminated or merged with another plan.

(2)   If Line 4 a, b or c is completed on Form 5500 (Line 5 a, b or c on Form 5500–EZ), or contact with the filer indicates a change in sponsorship has taken place, then:

a. Research to determine if the filing requirements for the EIN and plan number for the old sponsor (indicated on Line 4 b or by contact with the filer) were deleted.

b. If the filing requirements are blank or 8, take no action on the old sponsor's account.

c. If active filing requirements are present, input a TC 591 closing code (cc) 097 to the old sponsor's account using the tax period ending on the return.

> *Caution:* If a TC 150 is present on the module, a TC 591, 593, 595, or 596 posted to the same module won't turn off the filing requirement. You must enter the TC 59X to the next module to make the FRC blank.

(3) When a TC 020 (Doc Code 64) posts to the plan data module, the plan filing requirement is 8 if a TC 12X or return module is present for the plan.

a. If there is no TC 12X or return module present, the plan module will be erased.

b. No transactions post to a plan with a TC 020 (Doc Code 64) except a TC 012.

**3.12.166.8**
**(07-01-2021)**
**Sequence of Accounts on the EPMF**

(1) The accounts on the "EPMF" are maintained in EIN and Plan Number sequence (NNNNNNNNN–NNN).

**3.12.166.9**
**(07-01-2021)**
**Plan Number**

(1) A plan number is a three-digit number assigned by the plan sponsor to differentiate between plans which are, or may be, established or maintained by the same plan sponsor, as the table below shows:

| If the Plan is a: | Then the Plan Number starts with: |
|---|---|
| Pension Plan/Profit Sharing | 001–500 |
| Welfare Plan | 501–999 |
| Fringe Benefit Plan | 501–999 |
| Direct Filing Entity (DFE) | 001–500 |
| Group Insurance Arrangement (GIA) | 501–999 |
| Multiple-employer Plan (Other) plan | 333–339 (Pre EFAST Only) |

(2) Once assigned, use the same number consistently to identify the same plan.

(3) If a plan terminates, don't use the plan number for any new plan.

(4) The plan number along with the plan name identifies a plan from other plans for a given sponsor.

(5)   The plan name, plan number, the type of return filed, and the plan ending month make up the plan entity. As long as the plan is in effect, the plan name and plan number **must** stay the same.

*Exception:* If the sponsor initiates updates or changes to the plan name and as long as the characteristics (e.g. assets, plan beginning date, etc.) for the plan remain the same, a new plan number won't be assigned due to minor changes in the plan name.

3.12.166.9.1
(07-01-2021)
**Plan Data Module**

(1)   The plan data module contains information related to one plan number. Some of the information included is:

    a.   Plan name (research using CC EMFOL definer L)
    b.   Effective date (research using CC EMFOL definer L)
    c.   Type of plan (research using CC EMFOL definer L)
    d.   Administrator name, address, and EIN (research using CC EMFOL definer D)

3.12.166.9.2
(07-01-2021)
**Plan Data Module Transactions**

(1)   You can establish or update the plan data module by the following transactions input via CC EPLAN:

    a.   TC 000 – Establishes a plan
    b.   TC 011 – Changes the plan number/consolidates two plans
    c.   TC 012 – Reactivates a plan number
    d.   TC 013 – Changes the plan name
    e.   TC 016 – Changes plan filing requirements
    f.   TC 017 – Changes the file folder number (not used in campus processing)
    g.   TC 020 – Deletes a plan number
    h.   TC 053 – Changes plan year ending month
    i.   TC 127 – Changes or adds administrator data
    j.   TC 128 – Changes both the plan name and administrator data with one transaction **and** can change Effective Date

(2)   You can update the plan data module by the following transactions input via CC FRM77 (Doc. Code 77):

    a.   TC 122 – Reverses a plan application (TC 121/123)
    b.   TC 126 – Reverses a plan termination (TC 125)

(3)   You can establish or update the plan data module by the following transactions input via Cincinnati Area Office (AO) EACS:

    a.   TC 121 – Establishes a plan
    b.   TC 123 – Establishes or updates a plan
    c.   TC 125 Doc. Code 10 – Posts a plan termination.

      *Note:*   This transaction doesn't terminate plan filing requirements.

    d.   TC 125 Doc. Code 11 – Posts the date of a merge in MMDDYY format.

(4)   The plan data module may also be updated via vendor or IRS processing:

    a.   TC 150 – Return posted
    b.   TC 977 – Amended return posted

**3.12.166.9.3**
**(07-01-2021)**
**Input of EPLAN**
**Transactions**

(1)   CC EPLAN transactions validate the input EIN, name control and plan number against the NAP.

    a.   If the EIN on the input transaction isn't established on Master File, an error message generates. Establish the EIN using CC ENREQ/BNCHG before inputting the EPLAN transaction.

    b.   The name control used on the CC EPLAN transaction must match the name control on Master File.

    c.   If inputting a CC EPLAN transaction (other than a TC 000), establish the plan number on the Master File or an error message generates.

(2)   The input format for CC EPLAN is EPLAN with definer "R", the sponsor EIN with File source "P", the name control, and the plan number.

    a.   Enter an intent indicator (INTENT–IND) "Y" if the transaction is a TC 000.

    b.   INTENT–IND "N" automatically generates when a "Y" isn't used.

    c.   Don't access CC ENMOD before inputting a CC EPLAN transaction. If a TC 000 is input to a plan number that already has a pending TC 000 on the account, an error message ("TC 000 PENDING FOR THIS PLAN-NUMBER") generates on the EPLAN screen.

    d.   Deleted TC 000s (DU, DN, DQ, etc.) are also recognized by the program as pending transactions.

(3)   If receiving an error message on input of a TC 000, research CC ENMOD.

    1.   If the original transaction was deleted, and research indicates that a TC 000 is necessary for the plan, overlay the TC 000–ADD–INDICATOR "N" with a "Y".

    2.   Input the rest of the transaction as usual.

    3.   This overrides the error.

       ***Note:***  Master File usually generates TC 000 as a result of an EFAST processed return.

**3.12.166.9.4**
**(07-01-2021)**
**Plan Data Module**
**Administrator**
**Information**

(1)   When inputting a TC 000 via CC EPLAN, **enter** the administrator name, address, and Administrator's Identification Number (AIN) **or** the Administrator Same Indicator (ASI).

    a.   If the return indicates that the administrator name, address, and AIN are the same as the sponsor's, enter "1" in the ASI field. **Don't** use the literal word "SAME" for the administrator information.

    b.   If using the ASI, **don't** enter the administrator name, address, and AIN.

(2)   If no AIN is present, but administrator name is present on the unpostable document, research BMF and EPMF for a number.

    a.   The administrator's number may be established on the BMF only or both the BMF and EPMF. You don't need to establish the administrator's number on the EPMF.

    b.   If you find an AIN, input the TC 000 and close the unpostable.

***Exception:***  On Form 5500–EZ (Pre-EFAST), enter "1" in the ASI field unless Box 2a is checked "NO", and the filer wrote the administrator information on the back or in the margin of the form. Revised Form 5500-EZ provides space for the administrator's information. You can find administrator information for Form 5500 in Part II of the ERTVU record.

(3)   If the filer checked "NO" for Box 2a but did not furnish the address, research for an address. If the address is the same as one shown in Box 1a, enter a "1" in the ASI field. If different, input the administrator address on your EPLAN screen.

**3.12.166.9.5**
(07-01-2021)
**Plan Applications –**
**Forms 5300, etc.**

(1)   In some cases, sponsors of employee benefit plans file applications for determinations and terminations for their plans. These applications post to the EPMF as TC 121, 123, or 125, input by Cincinnati.

(2)   TC 12X transactions reflect the effective date of the plan, termination, or merge, plan name, plan number, and certain other characteristics of the plan.

(3)   You can update the plan data module by the following transactions input via CC FRM77 (Doc. Code 77):

    a.   TC 122 – Reverses a plan application (TC 121/123)
    b.   TC 126 – Reverses a plan termination (TC 125)

(4)   You can establish or update the plan data module by the following transactions input via Cincinnati Area Office (AO) EACS:

    a.   TC 121 – Establishes a plan
    b.   TC 123 – Establishes or updates a plan
    c.   TC 125 Doc. Code 10 – Posts a plan termination

       ***Note:*** This transaction doesn't terminate plan filing requirements.

    d.   TC 125 Doc. Code 11 – Posts the date of a merge in MMDDYY format

**3.12.166.10**
(07-01-2021)
**Transactions and**
**Document Codes**

(1)   Form 5500 series return posts with Transaction Codes 150, 156, and 977 (amended return) or TC 154 for Form 5330 fact of filing.

(2)   Forms 5330 process as a BMF return after January 1, 2001 (MFT 76, Tax Class 4). Before January 1, 2001, the assessments were made on ANMF.

(3)   The valid Document Codes (4th and 5th digits of DLN) are as follows:

| Document | Document Code | Transaction Codes |
|---|---|---|
| Form 8955–SSA and Schedule SSA without primary return | 36 | 977, 155, 156 |
| Form 5500 and Fact of Filings | 37 | 150, 977, 154, 155, 156, 976 and 446 |
| Form 5500–EZ and Fact of Filings | 31 | 150, 977, 154, 155, 156, 976 and 446 |
| Form 5500–SF | 32 | 150, 977, 154, 155, 156, 976 and 446 |
| Form 3177 (Notice of Action for entry on Master File) | 77 or 49 | 151, 420, 421, 424, 428, 474, 475, 930, 932 |
| Examination (AIMS) | 47 or 77 | 300, 301, 420, 421, 424, 560 for Form 5330 and 420, 424, 560 for Form 5500 |
| Form 5596, TEGE Non Examined Closing | 47 or 77 | 421 |
| Form 5597, TEGE IMF/BMF/EPMF Request | 47 or 77 | 424 |
| Form 5599, TE/GE Examined Closing Record | 47 or 77 | 160, 161, 270, 271, 300, 301, 340, 341 and 421 |
| Form 5650, EP Examined Closing Record | 47 or 77 | 421 and 560 |
| Delinquent Tax Period | 14 or 49 | 141, 142, 59X |
| CAF | 77 | 960, 961, 962 |
| Form 5330 | 35 or 76 | 150, 154, 460/620, 973 |
| Form 5558 for Form 5330 | 77 | 460/620 |
| Form 5558 for Form 5500 series | 55 | 460 |

(4)   Form 5558, Application for Extension of Time to File Certain Employee Plan Returns. Approved extensions will post to the EPMF for Form 5500 series returns. If a Form 5500 series return appears to be late, research the BMF using CC BMFOL and the IMF using CC IMFOL. Determine if a TC 460 posted

to an account that the plan sponsor reported the income tax for the business associated with the plan that has the same return year as the 5500 series return.

(5)   Forms 5558 for Forms 5330 post to the BMF with a TC 460/620.

**3.12.166.11**
**(07-01-2021)**
**Research Information,**
**Methods and Tools**

(1)   IDRS Command Codes that create posting transactions have their TIN and name control combinations validated before the "Request Completed" response. These transactions pass against the Taxpayer Identification File (TIF) and the National Account Profile (NAP) to ensure that the transaction posts properly to the Master File.

*Note:*  If an EIN is located on the BMF only, establish it on the EPMF to avoid unpostable code 801.

(2)   Ensure correct closure of EPMF unpostable cases using proper research. Perform research using several sources provided in the following sections.

**3.12.166.11.1**
**(07-01-2021)**
**Master File Research**

(1)   Research the EPMF using CC EMFOL and ERTVU.

(2)   Research Master File entity data for both BMF and EPMF using CC INOLE.

(3)   Research the EPMF Return Transaction File using CC ERTVU. See IRM 3.12.166.11.7, Command Code ERTVU.

**3.12.166.11.2**
**(07-01-2021)**
**CADE2**

(1)   The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal to implement a single, modernized programming solution which provides daily processing of taxpayer accounts.

(2)   The CADE 2 solution is comprised of several components to modernize the IRS to a daily processing environment with several Transition States.

(3)   With CADE 2 there were changes to campus cycles that began with cycle 201201.

(4)   The BMF, EO and EPMF campus cycles are:

    a.   Campus Cycle: Thursday – Wednesday
    b.   Master File Processing: Friday – Thursday
    c.   Notice Review Saturday: Monday (8+ days)
    d.   Unpostables: New available Tuesday; Closing Tuesday

(5)   BMF, EO and EPMF transaction posting time frames are as follows:

    a.   Transactions are viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.
    b.   Transactions are viewable as posted transactions using IDRS command codes on Monday following the weekly Master File processing run on Thursday.

*Note:*  With the acceleration of the IDRS weekly analysis being performed the weekend directly after the Master File processing on Thursday, transactions post instead of being in pending status on Monday.

(6)   Cycle posting dates reflect a format of YYYYCCDD. YYYY indicates the year. CC indicates the posting cycle. For IMF transactions, the following values for DD are defined:

   a.   01 = Friday
   b.   02 = Monday
   c.   03 = Tuesday
   d.   04 = Wednesday
   e.   05 = Thursday

*Note:*   BMF, EO and EPMF cycle posting dates on BMFOL continue to reflect YYYYCC. YYYY indicates the year. CC indicates the posting cycle. BMF cycle posting dates in TXMOD reflect a format of YYYYCCDD. The DD value is 08.

**3.12.166.11.3**
**(07-01-2021)**
**Integrated Data Retrieval**
**System (IDRS) Research**

(1)   IDRS is a computer system with the capability to retrieve and update stored taxpayer account information on the Master Files. Perform research of IDRS through the use of various command codes (CC).

(2)   IDRS research is necessary to see case control information and pending transactions that have yet to post to Master File.

(3)   IDRS research command codes are:

   a.   NAMEE/NAMEB: search for an EIN. You must know the filer's name to research for an EIN.

       *Note:*   When researching for an EIN for the filer, if the address is outside of the campus BMF jurisdiction, you must research using the Universal IDRS Access System.

   b.   EMFOL: research posted Employee Plan Master File information.
   c.   ENMOD: display limited entity data for a specific TIN.

       *Note:*  **EPLAN (Doc Code 64) transactions show as a history item on ENMOD.**

   d.   ERTVU: research the return transaction file.
   e.   FINDE: research the National Name Search Facility (NSF) for a business name and address using the EIN.
   f.   TXMOD: display return module data for a specific TIN.
   g.   UPTIN: display all open unpostable cases and cases that closed within the last 90 days for a specific TIN.

   See IRM 2.3, IDRS Terminal Responses, for further information on input and usage of these command codes.

(4)   IRM 2.3 explains the uses of ENMOD, INOLE, NAMEE/NAMEB, EMFOL, TXMOD and SUMRY.

(5)   IDRS input command codes are:

   a.   BNCHG: input entity information changes to the BMF.
   b.   ENREQ: generate the screen format for BNCHG.
   c.   LETER: input information and generate a C letter.
   d.   FRM49: input TC 59X transactions.
   e.   REQ77: generate the screen format for FRM77, used to input TC 151.

    f.    UPDIS: display a specific unpostable case and generate the screen format for UPRES.

    g.    UPRES: input closing action(s) on an unpostable case.

| | |
|---|---|
| **3.12.166.11.4**<br>(07-01-2021)<br>**National Account Profile (NAP) Research** | (1) Research the NAP using CC INOLE to display current Master File information. |

(2) Use CC INOLE with definer "T" when you want to know if the TIN is on more than one Master File.

(3) CC INOLE with definer "S" for EPMF accounts displays the sponsor name, mailing address, location address, name control, and prior name control. It also displays up to five plan numbers, with the plan name, administrator EIN, plan year ending month, effective date, filing requirement, and status code.

*Note:* To access an EPMF account, include a "P" after the EIN.

(4) Use CC INOLE with definer "P" when needing plan information for a filer with more than five plans.

    a.    If inputting INOLE definer "P" with no plan number, the first ten plans of the account display.

    b.    If the message "MORE-PLAN-DATA" displays, enter the highest plan number you have on the screen and the next ten plans display.

    c.    The sponsor name and address don't display with this definer.

    d.    The same plan data displayed with definer "S" displays for up to ten plans on a page, along with the sponsor EIN and name control.

(5) Use CC INOLE with definer "G" when the TIN type is unknown

| | |
|---|---|
| **3.12.166.11.5**<br>(07-01-2021)<br>**Generalized Unpostable Framework (GUF) Research** | (1) Perform GUF research by use of Unpostable command codes. |

(2) The Unpostable command codes are:

    a.    UPTIN: displays all open unpostables for a specific TIN and maintains the unpostable file for display purposes for 90 days after closing.

    b.    UPBAT: batch (mass) close non-RPS unpostable cases.

    c.    UPASG: assign or reassign an unpostable case or group of unpostable cases.

    d.    UPCAS/UPCASZ: suspend a case, request research, order missing documents and add history items to the screen display.

    e.    UPDIS/UPRES: valid for all Master Files, displays an unpostable record and closes (corrects) a case. See IRM 3.12.166.4.1 for unpostable resolution codes.

(3) If there is no activity on a tax module for ten years or more, the tax module drops from the Master File.

    a.    If there is no activity on a plan module for ten or more years, and there are no related tax modules, or all tax modules drop per IRM 3.12.166.11.5 (3) above, the plan module drops.

    b.    If there is no activity for ten years or more on an entity module and there are no related plans or all related plans dropped per (a) above, the entity drops.

    c.    You must reestablish these entities before any transactions will post.

d.   CC FINDE with definer code D may have information on these accounts.

3.12.166.11.6
(07-01-2021)
**Command Code EMFOL**

(1)   Use CC EMFOL to research posted EP Master File information. This file updates weekly as the Master File itself updates. See IRM 2.4, IDRS Terminal Input, for more information.

(2)   Input the sponsor EIN with a definer to access the command code. The type of information required determines the definer used for the request:

a.   Use definer "I" to view an index. The index displays all plan numbers, plan names and tax periods on the record for a particular sponsor EIN. This screen also indicates whether a TC 150 posted for a particular plan number and plan period and whether there is a record on CC ERTVU for the return. It also reflects the schedules attached to the posted return.

b.   Use definer "E" to view the Filer Entity Screen. This screen displays the sponsor name and address, name control, CAF indicator and all transactions (TC 000, 011, 012, etc.) associated with the sponsor's entity module. This screen also displays the prior primary name for name change transactions and XREF EIN for account consolidations.

c.   Use definer "L" with a plan number to view the Plan Data Screen. Use this screen to research all entity information associated with the plan itself: the plan name, effective date, type of plan, filing requirements, sponsor phone number, etc. Also use this screen to research data on the plan application and plan termination as well as all transactions associated with the plan entity module.

d.   Use definer "D" with a plan number to view the Plan Administrator Screen. Use this screen to research the administrator EIN, name, address, and telephone number associated with a particular plan.

e.   Use definer "T" with a plan number and plan period ending to view the Tax Module Screen. This screen displays the controlling DLN and all transactions associated with a particular tax module, including TC 151 and TC 154 information.

f.   Use definer "S" with a plan number and plan period ending to view the Status History Screen. This screen displays the historical status of the tax module.

g.   Use definer "H" to view a Help Screen with valid input entries and definer codes.

h.   Use definer "C" to view the EPMF Last Reported Data screen. This screen displays the cross reference information for any EIN that has been entered on Line 4b on Form 5500. The screen displays the DLN, EIN, plan number, tax period, and new plan number.

i.   See IRM 2.3.64, Command Code EMFOL, for further information on input and usage of this command code.

3.12.166.11.7
(07-01-2021)
**Command Code ERTVU**

(1)   Use CFOL command code ERTVU when researching EPMF accounts.

(2)   Use CC ERTVU to research the Return Transaction File. It updates weekly. Most of the information transcribed from the returns, including the Edit Sheet, as well as some generated data, display with this command code.

*Note:*   For plan years beginning in 1999 (EFAST returns), all schedules filed with the return display.

(3)   Plan Year Ending 199112 to the current year displays with this command code. Therefore, when using ERTVU to research an older plan period return, always research EMFOL first to determine the current information about the return posting. You may need to research the EFAST2 website to view the original return in some cases, if the most current return isn't available on ERTVU.

(4)   The line numbers from the return as well as an abbreviated literal display with the information.

(5)   Input this command code with an EIN, plan number, plan period, definer code, and EFAST Status Code.

a.   Use a blank definer for Forms 5500, 5500–SF and 5500–EZ.
b.   The first page of each return screen contains the information from the Edit Sheet, a line number index, and a list of what schedules are present for that return.
c.   Use definer "N" for an index or all returns and schedules for an account.
d.   Use definer "A" to view Schedule A (for 1993 and later returns).
e.   Use definer "B" to view Schedule B (until PY 2009/2011).
f.   Use definer "B" to view Schedules MB & SB (PY 2009 and later).
g.   Use definer "C" to view Schedule C.
h.   Use definer "D" to view Schedule D (PY 2000 and later).
i.   Use definer "E" to view Schedule E (until PY 2009/2011).
j.   Use definer "F" to view Schedule F (PY 1994 to PY 2002).
k.   Use definer "G" to view Schedule G (PY 2000 and later).
l.   Use definer "H" to view Schedule H (PY 2000 and later).
m.   Use definer "I" to view Schedule I (PY 2000 and later).
n.   Use definer "L" to view a Help Screen with valid input entries and return status codes.
o.   Use definer "R" to view Schedule R (PY 2000 and later).
p.   Use definer "X" to view Form 5330 (processed July 1996 and later).
q.   Use definer "V" to view Form 8955-SSA Summary.
r.   Use definer "W" to view Form 8955-SSA Return.
s.   Use definer "Z" to resurrect deleted EFAST returns.

(6)   Status codes for EFAST processing are:

•     C: Completed (return is the latest posted return)
•     D: Deleted returns
•     A: Amended (return is the latest posted amended return)
•     U: Unpostable (return is the latest return that unposted)
•     I: Interim (return is in process)
•     H: Historic (return is the original posted return)

(7)   Use CC ERTVU to provide the EFAST Filing Status Codes displayed after the EFAST IND which indicates the status of the return posted:

a.   C: Complete
b.   1: Suspended 1
c.   2: Suspended 2
d.   O: Orphaned Complete – No Parent
e.   E: Orphaned Complete – Bad Entity
f.   D: Discarded

(8)   If you determine an EFAST return was deleted erroneously, based on incomplete or missing information, you can resurrect it by using CC ERTVU definer

"Z". Input CC ERTVUZNN-NNNNNNNDPPPYYYYMM, the next screen will display the following message, "Data Accepted, Record will be updated in the next processing cycle". Once the data resurrects, make the necessary changes to correct the account and post the return.

| 3.12.166.11.8<br>(07-01-2021)<br>**Command Code UPCAS** | (1) Use CC UPCAS to place a case in suspense status while waiting for a filer's reply or other necessary research or to add or delete history information on the UPRES screen. |
|---|---|

(2) To access UPCAS:

    a.   Input UPDIS followed by the unpostable sequence number. UPRES displays.

    b.   Overlay UPRES with UPCAS. Enter a definer and a definer modifier in the spaces following UPCAS. Use definer Code S to suspend the case.

**Modifier A – Places or updates a case in suspense status for further research.**

Modifier B – Places or updates a case in suspense status when a related document has been requested.

Modifier C – Places or updates a case in suspense status because of correspondence with the taxpayer.

Modifier Z – Request to create, display, update, modify an unpostable history section.

| 3.12.166.11.9<br>(07-01-2021)<br>**Command Code UPDIS/UPRES** | (1) Use CC UPDIS to request a display of the unpostable record. The response screen displays CC UPRES, used to input the unpostable resolution. |
|---|---|

(2) Definition of the UPRES screen:

| Screen Position | Definition |
|---|---|
| 1 – Unpostable cycle sequence number | Unpostable cycle sequence number is a 12-digit number made up of the six-digit cycle number and the six-digit sequence number within the cycle. |

| Screen Position | Definition |
|---|---|
| 2 – ASG | The employee number of the person assigned the case. The first two digits identify the campus. The third, fourth, and fifth digits identify the unit. The last five digits identify a particular employee. If all the digits following the first two are zeros, the case is unassigned. If the last five digits are zeros, the case is assigned to the unit (unit assigned) |
| 3 – CAT | Unpostable category code |
| 4 – AREA | Area to which the unpostable case is assigned.<br>CI – Criminal Investigation<br>EC – Entity Control<br>EX – Examination<br>ST – Statutes<br>UP – Unpostable Unit (used when you assign an unpostable in your area) |
| 5 – Unpostable Resolution Code (URC) | The resolution code used to close the unpostable. Appears only on a CLOSED unpostable case. |
| 6 – Current Date | Current date – MM/DD/YYYY format |
| 7 – Current time of day | Current time of day – HH:MM:SS format |
| 8 – Primary unpostable code | Identifies the condition that caused the transaction to unpost. |
| 9 – Unpostable reason code | A one-digit code (the fourth digit of the unpostable code) that helps identify the error condition if present. |
| 10 – CYC | Original unpostable cycle.<br>a. First time unpostable cases – The cycle is the same as the cycle in the cycle sequence number.<br>b. Repeat unpostable cases – The cycle of the "First Time Unpostable Case" appears. |
| 11 – REP | Repeat indicator – "R" appears on repeat unpostable cases. |

| Screen Position | Definition |
| --- | --- |
| 12 – ST | Unpostable Status Code<br>Blank – Not assigned<br>A – Assigned, not corrected<br>C – Corrected, not removed from SCUPMF<br>H – Quality review hold<br>S – Suspense<br>Q – Accepted by Quality Assurance |
| 13 – Unpostable status date | Date of the last change in status |
| 14 – Document Locator Number (DLN) | Unique number assigned to every processed return used to control, identify and locate a document |
| 15 – MF-AO – Master File primary location code | Taxpayer's current area office location code |
| 16 – Taxpayer Identification Number (TIN) | Identifies the TIN that is currently unpostable |
| 17 – TIN TYPE | TIN TYPE<br>0 – Valid SSN<br>1 – Invalid SSN<br>2 – EIN<br>3 – Dummy TIN (default)<br>4 – Taxpayer representative TIN<br>5 – Document |
| 18 – TXPD | Tax period |
| 19 – MFT | Master File tax code |
| 20 – PN | Plan Number |
| 21 – TC | Transaction Code |
| 22 – Date | Transaction Date |
| 23 – NC | Name Control/check digit |
| 24 – STC | Secondary Transaction Code |
| 25 – IDRS EMP | Employee number of the originator of an unpostable IDRS input document |
| 26 – Literal XTIN or XSEQ | Literal XTIN or XSED |
| 27 – DOC CC | Document condition code — Computer codes from the document |
| 28 – UPCASZ | Correction information |
| 29 – Master File data | Master File data or miscellaneous data from the unpostable record |

| Screen Position | Definition |
|---|---|
| 30 – Message | The message "Other CASES WITH THE SAME TIN ON UPTIN" appears if UPTIN displays at least one other open or closed unpostable case. |
| *** REL CYC | Release cycle – corrections are delayed from 1–8 weeks when released with a future posting cycle in the REL CYC field. UPRES closed cases drop from IDRS after the weekly update run unless a release cycle was entered. |

(3)   Use CC UPRES to close single unpostable cases. In order to save keystrokes, UPRES automatically appears when requesting an UPDIS display. Close a case by entering the appropriate URC in the first space following CC UPRES. Enter items to be corrected on lines 5 and 7. Line 8 is designated for "Remarks". Cases closed using UPRES leave SCUPMF when the weekly tape runs. You may delay closures for 16 weeks by inputting a future posting cycle in the release cycle (REL CYC) field. The case remains on SCUPMF and you can correct any erroneous closures during that time. To assist the tax examiner, error messages display when he/she makes an invalid entry.

(4)    You can find the following fields on the UPRES record.

- 1 – Unpostable Resolution Code (URC) – Includes 0, 6, or D.
- 2 – Definer Modifier Code B – Allows GUF to bypass the NAP check on URC 0 and URC 6.
- 3 – Taxpayer Identification Number (TIN) – Corrected TIN is entered.
- 4 – Tax period ending – The corrected tax period ending in YYYYMM format is entered.
- 5 – Plan Number – The corrected plan number is entered in this field.
- 6 – Name Control – The corrected name control is entered in this field (never enter a check digit).
- 7 – CC – Computer condition code – Adds a computer condition code to the UP record.
- 8 – Remarks – Indicates the type of research or procedure used to resolve the case. For example, "Per NAMEB/INOLE" or "TC 013 Input".
- 9 – REL CYC – Releases an unpostable correction in a later cycle.
- 10 – DOC CC – Document computer condition code – shows the CCC condition codes input to the return or document (for example, CCC G for an amended return). This CC can't be removed or deleted from the UPRES screen.
- The resolution of your unpostable case may require you to update the Master File in order to correctly post the return and to avoid repeat un-postables. There are times when an input transaction or the unpostable must be cycled to be input at different times.

3.12.166.11.10
(07-01-2021)
**Command Code UPTIN**

(1) Use CC UPTIN to display all open unpostables for a specific TIN. The un-postable displays for 90 days after the case closes.

(2) The UPTIN record updates daily and shows the action taken to resolve the unpostable, the URC and the correction.

(3) You can find the following fields on the UPTIN record:

- 1 – Unpostable sequence number
- 2 – Functional area code
- 3 – Unpostable code and reason code
- 4 – Original unpostable code
- 5 – Unpostable resolution code
- 6 – Unpostable status code and date
- 7 – Employee number assigned/resolved
- 8 – Unpostable DLN
- 9 – Corrected name control
- 10 – Correct EIN
- 11 – Corrected plan ending
- 12 – Corrected plan number

3.12.166.12
(07-01-2021)
**Transaction Code 151**

(1) The IRS uses this transaction code to move a posted TC 150/976/977 to a different module when someone/the system determined that the return posted incorrectly. The IRS also uses this transaction code to reverse a posted TC 154/155/156 and by EFAST to reverse a posted EFAST 150/155/156/976/977. TC 151 has a filing location code (FLC) 29 – OSPC.

*Note:* Check for any IDRS open controls before taking any action. If an open control is present, contact the employee with the control.

(2) If both a TC 150 and a TC 977 posted to the same module, a TC 151 moves the return with a DLN that matches the TC 151 Reversal DLN. If both returns should move, you need to input two TC 151 transactions.

(3) Before inputting a TC 151, research to determine if the return module contains an unreversed TC 420 or 424 indicating that the return is under audit (being examined). If so, fax your request to (410) 962–0650:

AIMS Coordinator ESS
RM 1542
31 Hopkins Plaza
Baltimore, MD 21201

(4) Returns under audit can't be moved. An IRS TC 151 that attempts to move a return under audit unpost as an UPC 851.

(5) Before inputting a TC 151 to reverse a TC 150 or TC 977, research CC EMFOLT. Use the EMFOLT information and/or a copy of the filed return as documentation for the transaction.

*Note:* The IRS can input a TC 151 to move an EFAST return to a different module, using CC EMFOLT information.

| | | |
|---|---|---|
| 3.12.166.12.1<br>(07-01-2021)<br>**Mismatched Reversal DLN For TC 151 (Pre EFAST)** | (1) | When the Reversal DLN in the input TC 151 doesn't match the Control DLN in the tax fixed section, the transaction unposts UPC 851. |
| | (2) | CC FRM77 for REV–DLN must have a valid 14-position DLN for EPMF with the first five positions as follows:<br><br>1.   The first two digits must be a valid campus code.<br>2.   The third digit must be 0 (zero).<br>3.   The fourth and fifth digits must be 30, 31, 35, 37, 38 or 47. |

| | | |
|---|---|---|
| 3.12.166.12.2<br>(07-01-2021)<br>**Cross Reference Fields For TC 151 (Pre-EFAST)** | (1) | Cross reference fields PN, TIN, TXPD and 971/151 CD are valid with TC 151. Input the proper cross reference field as indicated by the 971/151 CD.<br><br>a.   Input the XREF–PN if the 971/151 CD is 20, 23, 24, 25, 26, 29, 30, 31, 32, 35, 36, or 37.<br>b.   Input the XREF–TIN if the 971/151 CD is 22, 24, 25, 28, 30, 34, 36, or 37.<br>c.   Input the XREF–TXPD if the 971/151 CD is 21, 23, 25, 27, 31, 35, or 37.<br>d.   Input the XREF–PN, TIN, and TXPD if the 971/151 CD is 19. |

| | | |
|---|---|---|
| 3.12.166.12.3<br>(07-01-2021)<br>**Descriptions of TC 151 Closing Codes** | (1) | The following is a listing of the description of 971/151 closing codes (cc) valid with TC 151.<br><br>a.   019 - TC 154 posted incorrectly<br>b.   020 - TC 150 posted to wrong plan number<br>c.   021 - TC 150 posted to wrong plan year ending<br>d.   022 - TC 150 posted to wrong EIN<br>e.   023 - TC 150 posted to wrong plan number and PYE<br>f.   024 - TC 150 posted to wrong plan number and EIN<br>g.   025 - TC 150 posted to wrong plan number, PYE and EIN<br>h.   026 - TC 977 posted to wrong plan number<br>i.   027 - TC 977 posted to wrong plan year ending<br>j.   028 - TC 977 posted to the wrong EIN<br>k.   029 - TC 977 posted to the wrong plan number, PYE and EIN<br>l.   030 - TC 977 posted to wrong plan and EIN<br>m.   031 - TC 977 posted to wrong plan number and plan year ending<br>n.   032 - TC 976 posted to wrong plan number<br>o.   033 - TC 976 posted to the wrong plan year ending<br>p.   034 - TC 976 posted to wrong EIN<br>q.   035 - TC 976 posted to the wrong plan number and plan year ending<br>r.   036 - TC 976 posted to wrong plan number and EIN<br>s.   037 - TC 976 posted to wrong plan number, plan year ending, and EIN |

| | | |
|---|---|---|
| 3.12.166.13<br>(07-01-2021)<br>**Alternatives to TC 151** | (1) | If an EFAST-processed return posts to an incorrect module, follow the instructions below: |

| IF | THEN |
|---|---|
| An unpostable is resolved with URC "D" because we are unable to post the return to the correct module | Input TC 590 cc 097 on the module where the return should have posted. |
| An unprocessed return or copy is received from the taxpayer | Forward the return to the Entity Department using local procedures. |

**3.12.166.14**
**(07-01-2021)**
**Filer Contact and**
**Correspondence**

(1) Filer contact is an important part of unpostable resolution. Unpostables can utilize phone calls and letters in order to expedite the resolution of an unpostable.

(2) Follow the instructions in this section on all unpostables when filer contact is required.

**3.12.166.14.1**
**(07-01-2021)**
**Telephone Contact**

(1) When at all possible, **make a phone call before writing a letter.** Use a correspondex letter when:

   a.  You can't find a telephone number.
   b.  If after at least two attempts, you can't reach the sponsor/administrator by phone.

(2) When your phone call is successful, follow-up your phone call(s) with a letter confirming your conversation, if necessary.

**3.12.166.14.2**
**(07-01-2021)**
**Written Correspondence**

(1) When a letter is necessary, use CC UPCASSC to suspend your case while awaiting the response.

(2) If we don't receive the IRS request within 40 days (30 days indicated in the letter to the filer and 10 days purge time), close the case according to available information.

*Exception:* Overseas filers have a 70-day purge time.

**3.12.166.14.3**
**(07-01-2021)**
**C–Letters**

(1)  The following letters are available for your use. Input them via IDRS (CC LETER).

   a.  1072C - Employee Plan EIN Missing/Requested/Assigned
   b.  3938C - Form 5330 Incomplete for Processing

**3.12.166.14.4**
**(07-01-2021)**
**Late Replies to**
**Correspondence**

(1) When you receive a reply from the filer after the unpostable case is closed and you determine the reply contains information that you can use to correct the filer's account, prevent subsequent unpostables, or request further action from the IRS, correct the filer's account and respond as appropriate.

(2) If you receive correspondence from the filer dealing with penalties, route the correspondence to EP Accounts, Mail Stop 6552. See IRM 3.13.36 for information on where to route additional attachments to correspondence.

(3)   If the taxpayer states they're in a hardship situation and you're unable to provide immediate relief, the case may meet TAS hardship criteria. Please refer to IRM 21.7.1.3.1, Taxpayer Advocate Service (TAS), or IRM 13.1.7.2, TAS Case Criteria.

**3.12.166.15**
**(07-01-2021)**
**Plan Name and Plan Number**

(1)   The plan number is a three-digit number assigned by the plan sponsor to differentiate between plans established and maintained by the same sponsor.

  a.   Pension plans are numbered consecutively from 001 to 500.
  b.   Welfare and fringe benefit plans are numbered consecutively from 501 to 999.
  c.   If the sponsor has more than 500 of either type of plan, a second EIN is assigned. On IDRS, "Second EIN for Plans" appears in the sponsor entity area.
  d.   Plan number 333–339 is a special number used to identify a Pension Benefit Plan of a Multiple-employer Plan (Other) plan. If Part II, Box 8a is checked and 333 (or higher number is a sequence beginning with 333) was previously assigned to the plan, the number may be entered on Line 1b. (Pre-EFAST only).

(2)   Once assigned, you must use the same plan number consistently to identify the same plan. If a plan terminates, don't use the plan number for any new plan. Instead, use the next available higher number for the new plan.

(3)   Each plan maintained by a plan sponsor has a plan name as well as a plan number. The name, plan number, effective date, plan assets, type of plan, and plan year ending all help identify a particular plan.

  a.   Unpostables must be able to correctly identify a plan before inputting any entity changes, or making any changes to plan data on the return.
  b.   The plan name, plan number, and plan effective date should be the same each year that a return is filed.

**3.12.166.15.1**
**(07-01-2021)**
**Plan Name Changes**

(1)   What may appear to be a new plan or a change in the plan name may not actually be a change. The filer may reverse the order of the name or use abbreviations or full names versus initials. For more information on Plan Names see IRM 3.13.36. The following are some examples:

  a.   JIM SNOW PROFIT SHARING PLAN/J. SNOW P–S PLAN.
  b.   RETIREMENT PLAN FOR A. TREE INC/A. TREE INC. RET. PLAN.
  c.   JOHN SEA SERP/SELF EMPLOYED RETIREMENT PLAN JOHN SEA.

(2)   A direction from EP Determinations instructs tax examiners to leave the words "The" and "DBA" in the primary name line. There is no filer impact and the account doesn't need to be changed.

(3)   Other plans with name differences may appear to be the same plan, but are not:

  a.   JIM SNOW PENSION PLAN "A"/JIM SNOW PENSION PLAN "B".
  b.   A. TREE P–S TRUST/A. TREE & SONS P–S TRUST.
  c.   PENSION PLAN FOR HOURLY EMPL/EMPLOYEES PENSION PLAN.

(4)   Compare plan assets and the type of plan as well as the plan name to determine if the plan on the document is the same as the plan on the Master File.

   a. The end-of-year assets from the previous plan period (from Master File research) should match the beginning-of-year assets on the document, for a pension or profit sharing plan.

   b. The type of pension plan on Master File may match the type of pension plan on the document. Welfare plans can change plan types from year to year.

(5) The plan effective date is also means of identifying the correct plan.

(6) Even if the plan names appear to be the same, if the type of plan or plan assets mismatch, research the account. If after thorough research you're still unable to correctly identify the plan, initiate contact with the filer.

(7) The following tables list the Entity and Fringe Benefit Plan Codes. For Plan Characteristic Codes used on Lines 8a and 8b, see the Instructions for the Form 5500 at *https://www.dol.gov/sites/dolgov/files/EBSA/employers-and-advisers/plan-administration-and-compliance/reporting-and-filing/form-5500/2020-instructions.pdf*. You can find these codes on CC EMFOL using definer code P. For more information on CC EMFOLP see IRM 2.3.64, Command Code EMFOL.

| ENTITY CODES | |
|---|---|
| **DEFINER** | **DEFINITION** |
| 1 | Multi-employer Plan |
| 2 | Single-Employer Plan |
| 3 | Multiple-employer plan |
| 4 | Direct Filing Entity (DFE) |

| FRINGE BENEFIT PLAN CODES | |
|---|---|
| **CODE** | **DEFINITION** |
| A | Code Section 125 – Cafeteria Plan |
| B | Code Section 127 – Education Assistance Program |
| C | Code Section 137 – Adoption Assistance |

**3.12.166.15.2**
**(07-01-2021)**
**Plan Number**
**Discrepancies**

(1) If a plan number was established erroneously on the EPMF and doesn't have any return modules posted, you can delete the plan. Input a TC 020 with CC EPLAN.

*Note:* **DON'T** input a TC 020 without the EP manager's approval.

(2) Don't attempt a change to the plan name or plan number unless it is the Service's error. Otherwise the filer should notify IRS when there is a change.

(3) Always process Forms 5500–EZ using a plan number in the 001–500 series. **Never** correct the plan number to a number greater than 500.

a.   If a welfare plan number was assigned to a pension plan, input a TC 011 using CC EPLAN to change the plan number to the next available number in the 001–500 series.

<table>
<tr><td>3.12.166.15.3<br>(07-01-2021)<br><b>Types of Employers or Sponsor</b></td><td>(1)</td><td colspan="2">The following section provides background information needed to determine if an employer/sponsor is or isn't required to file a return.</td></tr>
</table>

a.   Single-employer plan – This is the most common type where one employer adopts or establishes a plan for his/her employees. One return should be filed annually. Banks or trust companies often prepare these returns.

| IF | THEN |
|---|---|
| Research identifies a Bank or Trust company is using their EIN to file for Single/Individual Employer plans, research for the Single/Individual Employer's EIN, if found | a.  Input URC 6 with the correct EIN to post the return.<br>b.  Send a Letter 1072C to the bank, trust company or employer using the prepared paragraph, explaining they have filed the Form 5500 incorrectly.<br>c.  Correspond with the filer using Letter 1072C notifying them of their new EIN. |
| You don't find the EIN and the information provided belongs to the bank | a.  Research IDRS using CC IRPTR or CC NAMES to obtain the filer's information.<br>b.  ESIGN an EIN, establish the plan using plan number 001 and the information provided on CC IRPTR or CC NAMES.<br>c.  Suppress the notice.<br>d.  Correspond with the filer using Letter 1072C notifying them of their new EIN. |

b.   Multiemployer Plan – This is a plan in which more than one employer participates. It involves collectively bargained agreements between one or more employee organizations and more than one employer. Participating employers don't file individually for these plans.

| IF | THEN |
|---|---|
| The filer filed Forms 5500 as a multiemployer plan and through research you discover that the organization filed returns for each participating employer | a.  Send Letter 1072C using the multiemployer plan paragraph, asking the filer to correct their return. <br> b.  Suspense the unpostable for 45 days. <br> c.  When you receive the corrected return, verify the information provided on the return and that a Schedule T is attached for each partici-pating employer is attached. <br> d.  Input URC D to close the unpostable. <br> e.  Input a TC 591 cc 097 on each account to satisfy the module. <br> f.  Forward the return to the Entity Department to forward for processing. |
| No reply or insufficient response | Input URC D to close the unpostable. |

c.  Group Insurance Arrangements a Type of DFE – This is an arrangement whereby benefits are provided to the employees of two or more unrelated employers. The plan is fully insured and uses a trust to hold the assets. Only one annual return is required to be filed by the administrator. If a consolidated report isn't filed, then each participating employer must file.

| IF | THEN |
|---|---|
| Research indicates the administrator is filing multiple returns on the same EIN and plan number for different plan periods | a. Correspond using Letter 1072C asking the filer to correct the filing by consolidating the return or having each participating employer file.<br>b. Suspend the unpostable for 45 days.<br>c. When you receive the corrected return, verify the information as a consolidated return or returns filed for each employer.<br>d. Input URC D to close the unpostable.<br>e. Input a TC 591 cc 097 on each account to satisfy the module.<br>f. Forward the return to the Entity Department to forward for processing. |

3.12.166.16
(07-01-2021)
**Centralized Authorization File (CAF) Unpostables**

(1) The Centralized Authorization File (CAF) is operational on EPMF.

(2) The CAF transactions are:

    a.   TC 960 – Establish the CAF record on the Master File.
    b.   TC 961 – Reverse TC 960.
    c.   TC 962 – Update TC 960 data already posted.

(3) A CAF unpostable listing generates showing the action taken to resolve the unpostable. The listing routes to the CAF unit.

3.12.166.17
(07-01-2021)
**Posting Delay Code**

(1) When requiring multiple transactions to adjust an account and some must post in later cycles than others, you may use a Posting Delay Code (range 1–6) with the transactions to be cycled.

(2) The action to post these transactions to the Master File will defer until the indicated number of cycles passes. The tax examiner determines the required number of delay cycles with respect to the first transactions to post.

(3) The following IDRS transactions provide the posting delay capability:

    a.   ADJ54 (Doc. Code 54)
    b.   INCHG, BNCHG, BRCHG, EPLAN AND EOCHG (Doc. Codes 50, 53, 63, 64, 80, and 81)
    c.   DRT24, DRT48 (Doc. Codes 24 and 48)
    d.   FRM34 (Doc. Code 34)
    e.   FRM77 and FRM7A
    f.   Form 5599 and Form 5650 (Doc Code 47)

(4)   The Posting Delay Code isn't posted with the transaction or shown with the IDRS pending transaction. The pending Master File posting cycle on the IDRS "PN" status transaction extends to account for any Posting Delay Code impact on the transaction.

**3.12.166.18**
**(07-01-2021)**
**General EPMF Entity and EPMF EFAST/EFAST2 Unpostable Codes Information and Resolution**

(1)   This section contains procedures used to correct General EPMF Entity Unpostable Codes and ERISA Filing Acceptance System (EFAST/EFAST2) unpostables.

**3.12.166.18.1**
**(07-01-2021)**
**General EPMF Entity Unpostable Code Information and Resolution**

(1)   The EPMF unpostables uses numbers 801 through 899.

(2)   This section provides:

    a.   The number and title of the unpostable,
    b.   The unpostable condition (why the unpostable was created)
    c.   The procedures for resolving the unpostable
    d.   You can identify EPMF Entity records by File Location Code (FLC) 29.

(3)   **DON'T** make changes to plan name, sponsor name, or administrator from a prior-year return if a more current return posted for the plan.

(4)   Notify filer of changes made to the sponsor name, EIN, plan name and plan number, using Letter 1072C if applicable. If there are multiple unpostables you don't need to send a letter for each year. One letter for each EIN/plan number is sufficient.

(5)   If inputting transactions to change the Master File that must post before the unpostable return posts, cycle the unpostable as needed. If closing an unpostable for both a TC 150 and TC 460 for the same module, cycle delay the TC 150 2 cycles to ensure the extension posts first.

(6)   If CC UPRES displays the message "Other cases with the same TIN on CC UPTIN", research CC UPTIN for open unpostables cases to determine if the corrected TIN has more unpostables that you can close at the same time.

    1.   If CC UPTIN research reflects other open unpostables, contact the employee assigned the case.
    2.   If the case is assigned to another employee within the unit, request the case be reassigned, in order to close all cases involved.
    3.   The employee with the oldest case should process the case.
    4.   CC UPTIN updates daily, so GUF may reflect a case closed while IDRS indicates that it is still open.

(7)   A Form 4251 charge-out generates for Entity unpostables. The clerical function forwards the Form 4251 to Files for Form 5500-EZ and Form 5558 and requests the return. While CC ERTVU provides extensive return information captured from the return record, examine the return carefully to ensure correct transcription. The EFAST2 website can't be used to research return information for campus-processed unpostables.

(8) When working an unpostable case, always check for transcription errors first (compare the information on CC UPDIS with the information on the document). Correcting transcription errors may resolve the unpostable condition.

(9) If you identify a return as "Prepared by TE/GE", "Substitute Return", "SFR", or "Delinquent Return", it must have CCC "C". If missing, edit it in the top margin of the return and add with URC 8. If a Form 3198-A is attached to the "secured" return that has instructions to allow Reasonable Cause (or statement to waive penalties), CCC "R" should also be present. If missing, edit CCC "R" on the return and add CCC "R" with URC 6.

(10) Never correct the plan number on Forms 5500–EZ to any number greater than 500.

(11) When working unpostables, completely review the case and resolve conditions that may result in a repeat unpostable.

(12) Programming problems occasionally make short-term changes necessary. If an unpostable cannot be corrected and closed by normal methods, release the unpostable using a URC 8. Using Form 13071 instructs Rejects on the correction needed.

*Example:* CCC field can't have additional characters added to it, so URC 6 can't be used to correct it. Close using URC 8 and instruct Rejects how to correct it.

3.12.166.18.2
(07-01-2021)
**EPMF EFAST and EFAST2 Unpostables**

(1) This section contains procedures used to correct ERISA Filing Acceptance System (EFAST) and EFAST2 unpostables. You can identify The EFAST and EFAST2 records by the following file location codes:

- FLC 56 or 84 – Paper returns processed through EFAST
- FLC 62 or 86 – Electronic returns processed through EFAST
- FLC 72 or 91 – Consolidated hand-print amended returns processed through EFAST
- FLC 92 or 93 – Electronic Forms 5500, 5500-EZ or 5500–SF returns processed through EFAST2

*Note:* You can identify OSPC records by the file location code FLC 29, or FLC 60 or 78 for foreign entities. Verify that the DLN matches when resolving an UPC 851.

(2) The EP Master File sends to GUF any EFAST or EFAST2 transaction that can't post.

(3) The EP Master File maintains the original EFAST or EFAST2 transaction on a recirculating file and releases the transaction after correcting the unpostable.

(4) EFAST/EFAST2 postings updates the entity with the information provided by the filer. EFAST/EFAST2 doesn't alter the return information received.

(5) EFAST/EFAST2 returns **can't** be re-processed through GMF. They must be corrected in GUF and returned to Master File, through GMF15.

(6) There will be Form 4251 charge-outs generated for EFAST unpostables. The return won't be attached to the Form 4251, because the return isn't available at the campus. The use of CC ERTVU provides extensive return information

captured from the return record. You can also use the EFAST2 website to research, view and print Form 5500 filings.

(7)     EFAST/EFAST2 processed returns aren't available in hard copy. You must research IDRS CC ERTVU to view these returns. You can also use the EFAST2 website to research, view and print Form 5500 filings.

(8)     **Use extreme caution when using URC D to correct EFAST/EFAST2 TC 150 Unpostables**

1.      In the resolution of all EFAST/EFAST2 unpostable codes, there is an option to correct the case with URC D. However, use extreme **caution** when using URC D for resolving TC 150 unpostables; **"801", "808", "823", "869" and "877".**
2.      URC "D" deletes the transaction from processing with no further action and doesn't create an IDRS control base.
3.      The unpostable will go back to Master File and EPMF deletes the record from the recirculating file.

     *Note:* **If resolving an unpostable with a URC D erroneously, you can resurrect the deleted record by using CC ERTVU definer "Z". When correcting a TC 150 unpostable, use a URC D, only with management approval, as a last resort after every other possible effort has been made to correct the unpostable condition.**

(9)     EFAST2 allows multiple submissions of a return to correct erroneous data. If multiple submissions of the same return unpost on the same day, they all unpost under the same unpostable code e.g. 801, 803, 823. If there are multiple unpostable filings for the same EIN, plan number, and tax period all submitted on the same day (use the Julian date of the DLN to determine submission date), treat the first submission as the TC 150, and treat the other submissions as amended filings. Close the TC 150 first and close the duplicate submissions using URC 6 to add CCC "G". Cycle delay the posting of the duplicate submissions to post after the TC 150 posts.

**3.12.166.19**
**(07-01-2021)**
**Employer Identification Number (EIN) Corrections**

(1)     This section contains procedures to use when a corrected EIN is different from the EIN provided on the return.

(2)     Perform all necessary research to determine the correct EIN using CCs NAMEE and NAMEB.

(3)     If the corrected EIN is different from what the filer provided on the return, correspond using Letter 1072C to notify the filer of their correct EIN using the most current address on the filer's module.

(4)     You don't need to send a Letter 1072C for any of the following:

•      EIN is missing digits, transposed digits, or only one digit is incorrect excluding transposed digits.
•      EIN merged with another number.
•      EIN was recently established (TC 000) or Letter 1072C was previously issued.

**3.12.166.20**
**(07-01-2021)**
**Entity UPC 801 – EIN Not Established on Master File**

(1) **Unpostable Condition –** The EIN on a transaction code (TC) other than a TC 000 (Document Code 04 or 63) doesn't match an EIN on the EPMF.

(2) **Resolution:**

   a.  If IDRS research locates a different EIN for the filer, make sure to verify the change in sponsor before inputting (URC 6) to the found EIN. For information pertaining to change in sponsor, see IRM 3.12.166.7.2 or IRM 3.12.166.20.3 (2)"IF/THEN" chart. Notify the filer using the applicable letter.

      *Note:*  Research the reported EIN/plan number, Gov EIN/plan number and previous sponsor to determine the appropriate place to post the return.

   b.  If during resolution you **consolidate** the EIN's (TC 011), a notice CP 212 generates notifying the filer of the correct EIN to use.

   c.  When changing an EIN or plan number, check the new module for a posted TC 150. This helps avoid repeat unpostables (UPC 808).

   d.  If necessary to input a TC 000 to establish an account, don't establish the account using a trust EIN.

      *Exception:*  **The trust EIN may be used to file a Form 5500–EZ (or Form 5500-SF filed in lieu of a Form 5500–EZ) only if the employer has no other EIN on the BMF or EPMF. If after researching IDRS, you determine that the filer is filing using his trust EIN because he isn't required to have an EIN for his business, don't assign another EIN. Ensure that the EIN is truly the Plan's trust EIN and not the EIN of the bank or other entity.**

      *Note:* As of January 2021 the Form 5500-SF can no longer be filed in lieu of a Form 5500-EZ.

   e.  If doing a TC 000 to establish an account, a TC 000 may also be necessary to establish the plan number. Establish the EPMF first, then establish the plan using CC EPLANR and cycle delay 1.

**3.12.166.20.1**
**(07-01-2021)**
**Entity UPC 801 – EIN Mismatch**

(1) **Unpostable Condition –** A transaction other than a TC 000 (Document Code 04 or 63) attempts to post and fails to match an EIN of an account on the EPMF. TC 121, 122, 123 or 125 generates to Entity in all seven campuses that handle EACS/EDS transactions from the Ohio AO.

(2) **Resolution RC 1 –** Void the document with URC 2 back to the originator.

**3.12.166.20.2**
**(07-01-2021)**
**EFAST UPC 801 – EIN Mismatch**

(1) **Unpostable Condition –** An EFAST TC 150 with CCC "G" (amended return) attempts to post and the EIN on the transaction doesn't match an EIN on the EPMF.

(2) **Resolution for TC's other than 150 and 154:**

   a.  Input a URC D to resolve the unpostable.

      *Note:* **Never Delete a TC 150.**

(3) **Resolution for TC 150 –** Research the unpostable EIN using research instructions (e.g. CCs INOLE, ERTVU, NAMEE, EMFOL etc.). See IRM 3.12.166.11.

| IF | THEN |
|---|---|
| The EIN was established on the EPMF | Release the unpostable using URC 0 to post with no change. |
| Someone previously resolved the return using URC D erroneously | a.  Input a TC 590 to satisfy the module.<br>b.  Bring back the deleted record by using CC ERTVU definer "Z". Input a URC 0 to post the return as an amended.<br><br>*Note:* When correcting a TC 150 unpostable, use a URC D only with management approval, as a last resort after making every other possible effort to correct the unpostable condition. |
| You find the account for the transaction under another EIN, plan number and/or plan year ending | Release the unpostable using URC 6 to correct the EIN, plan number and/or plan year ending. |
| You don't find the account for the transaction and there is sufficient information available to ESIGN an EIN | ESIGN an EIN using CC ERTVU information and/or information found on the EFAST2 website. Close the unpostable using URC 6 to correct the EIN and establish plan. |
| You don't find the account for the transaction and there isn't sufficient information available to ESIGN an EIN | Release the unpostable using URC D to delete the transaction with no further action. This doesn't create an IDRS control base. The unpostable goes back to Master File so EPMF can delete it from the recirculating file. |

3.12.166.20.3
(07-01-2021)
**EFAST UPC 801 – EIN Not Established TC 150**

(1)  **Unpostable Condition –** The EIN on a transaction other than a TC000 doesn't match an EIN on the EPMF.

(2)  **Resolution –** Research the unpostable using CCs INOLE, INOLEG, NAMEE, EMFOL, ERTVU, and the EFAST2 website to determine the appropriate resolution.

*Note:* Research the reported EIN/plan number, Gov EIN/plan number and previous sponsor to determine the appropriate place to post the return.

| IF | THEN |
|---|---|
| The EIN is established on the BMF | Input URC 0 to establish the plan, using CC ERTVU information. |
| The EIN isn't established and research determines the TIN is an SSN | a.  Research CC NAMEE/ NAMEB for an EIN for the sponsor.<br>b.  If found, input URC 6 to correct the EIN and notify the filer they used their SSN and inform them of their correct EIN to use when filing using Letter 1072C.<br>c.  If not found, ESIGN an EIN using CC ERTVU information and/or information found on the EFAST2 website. |
| The EIN isn't established and research determines the TIN isn't an SSN | a.  Research CC NAMEE/ NAMEB for an EIN for the sponsor.<br>b.   If found, input URC 6 to correct the EIN and notify the filer of their correct EIN to use when filing using Letter 1072C.<br>c.  If not found, ESIGN an EIN using CC ERTVU information and/or information found on the EFAST2 website. Close the unpostable using URC 6 to correct the EIN and establish plan. |
| The EIN found is different | a.  Input URC 6 to correct the EIN.<br>b.  Notify the filer of the correct EIN to be used when filing a return using Letter 1072C. |
| The EIN reflects a business trust and no other EIN can be found | a.  ESIGN an EIN using CC ERTVU information and/or information found on the EFAST2 website.<br>b.  Input URC 6 to correct the EIN and establish plan. Let the notice generate notifying the filer of their EIN. |

| IF | THEN |
|---|---|
| The TC 150 is for a one participant plan, established as a trust | a. Research for another EIN.<br>b. If not found, input URC 0 to establish the plan.<br>c. If found, input URC 6 to correct the EIN, make sure the name controls match. Notify the filer of their correct EIN using Letter 1072C. |
| You find more than one EIN for the sponsor | a. Determine which EIN is correct.<br>b. Input URC 6 to the correct EIN.<br>c. Input a TC 011 from the incorrect EIN to the correct EIN. See IRM 3.13.36.22 for consolidating EIN's.<br>*Note:* Follow local routing procedures when merges or consolidations are needed. |
| You don't find the EIN | a. ESIGN an EIN using CC ERTVU information and/or information found on the EFAST2 website.<br>b. Input URC 6 to correct the EIN and establish plan. Let the notice generate notifying the filer of their EIN. |
| CC ERTVU information shows an incomplete address, | a. Don't correct or delete the incomplete address.<br>b. Input a URC 0 to post the return as filed. |
| A personal representative on a deceased filer's plan files the return | Contact the personal representative via correspondence using Letter 1072C instructing them to terminate the plan, amend and final the return and roll the assets over into a new plan. The filer will need to create a new plan with a new plan name. Input a URC 0 to post the return. |
| CC ERTVU is blank and shows no data | Input URC D to resolve the unpostable. |

| IF | THEN |
|---|---|
| The Filing Requirements for a Plan changes due to a Takeover or Sale | Input URC 0 to post the return and input a TC 591 cc 097 on the old sponsor when there is a change of this nature. See IRM 3.12.166.7.2. |

*Note:* The input of URC 0 and 6 establishes the plan information from CC ERTVU when correcting an unpostable with no plan established. You may need to input a TC 013, 014, or 016 to perfect the entity when there is filer impact.

**3.12.166.20.4**
**(07-01-2021)**
**EFAST UPC 801 –**
**EFAST Generated TC 151**

(1) **Unpostable Condition –** A TC 151 attempts to post and the EIN on the transaction doesn't match the EIN on the EPMF.

(2) **Resolution –** Research the unpostable using CC EMFOL and ERTVU to determine the appropriate resolution. If no TC 150 is present, URC D to delete the transaction and close the unpostable.

*Note:* Programming was implemented to drop any UPC 801 TC 151 from EFAST at Master File and **WON'T** unpost.

**3.12.166.20.5**
**(10-24-2022)**
**Entity UPC 801 – TC 460 Form 5558 Extension**

(1) **Unpostable Condition –** An input Transaction Code other than TC 000 (with Doc Code 01 or 63), 150, 99X or 90X which fails to match an EIN of an account on the EPMF.

(2) **Resolution –** Research IDRS and/or the EFAST2 website for a better EIN to determine the appropriate resolution. To view the Form 5558 attached to the Form 5500 or 5500-EZ, research the EFAST2 website or to obtain the Form 5558, order the document from Files using CC UPCASD.

| IF | THEN |
|---|---|
| Research finds a better EIN or plan number | Release the unpostable using URC 6 to correct the EIN or plan number. Make sure the name controls match. Edit the Form 5558 with the correct Name Control, EIN and/or plan number. |
| The EIN found should be consolidated with the unpostable EIN | Input a URC 0 to post the extension. Input a TC 011 to consolidate the accounts. See IRM 3.13.36. *Note:* Follow local routing procedures when needing merges or consolidations. |

| IF | THEN |
|---|---|
| You don't find a better EIN and plan number | Establish the EIN and plan number using the information provided on the Form 5558 received from Files or the EFAST2 website. If you can't obtain the Form 5558 from Files or the EFAST2 website, establish the EIN or Plan number using the information from the BMF record and the plan number recorded on the unpostable 4251 document. Release the unpostable using URC 0 to post the extension, route the Form 5558 to Files for re-filing if applicable.<br><br>***Note:*** Establish the EPMF first, then establish the plan using CC EPLANR and cycle delay 1. |
| The TIN is an SSN | Release the unpostable using a URC 8. Using Form 13271, instruct Rejects to reprocess the Form 5558 using the correct EIN/name control/plan number. |
| A TC 460 posts | Release the unpostable using URC 0, route the Form 5558 to Files for re-filing. |
| The Form 5558 isn't available from Files & research on the EFAST2 website doesn't provide filer information to establish EIN/ plan number | Release the unpostable using URC D. |
| Both a TC 150 and TC 460 unpost for the same module | Cycle delay the TC 150 2 cycles to ensure the extension posts first. |

(3)  When determining the correct EIN to post an extension, refer to IRM 3.13.36.18 and IRM 3.13.36.23.11.

(4)  If an Employee Plan Filer files a Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, research CC INOLE to determine if the filer is a Form 5500 series filer. If they're an Employee Plan that filed the wrong extension, correct the form number on the extension, write "cancel DLN" to the left of the DLN, release the unpostable with URC 8, attach Form 13271, and request Rejects cancel the DLN and change the MFT to 74.

| | |
|---|---|
| 3.12.166.20.6<br>(07-01-2021)<br>**Entity UPC 801 – EIN Not Established TC 971** | (1) **Unpostable Condition –** A TC 971 attempts to post a CP 213 assessment information and no account is present on Master File.<br><br>(2) **Resolution –** Re-assign the unpostable to EP Accounts Unit number 0437500001. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions on how to re-assign the unpostable. |
| 3.12.166.21<br>(07-01-2021)<br>**Entity UPC 802 – TC 000 Account Already Established** | (1) **Unpostable Condition –** A TC 000 (Doc Code 04 or 63) attempts to establish an EPMF account but the account is already on EPMF.<br><br>(2) **Resolution –** Void the unpostable with URC D. |
| 3.12.166.22<br>(07-01-2021)<br>**Entity UPC 803 – Name Control Mismatch** | (1) **Unpostable Condition –** An input transaction matches an EIN on the EPMF but doesn't match the name control or other proximal checks.<br><br>(2) **Resolution RC 1:**<br><br>a.   If the Master File name control is incorrect, and you determine the name control on the unpostable document is correct, input a name change using CC BNCHG.<br>b.   Input URC 0 to close the unpostable with a cycle delay to post after the TC 013. |
| 3.12.166.22.1<br>(07-01-2021)<br>**Resolution When The Wrong EIN Was Used** | (1) If you can't resolve a TC 150, TC 154 or TC 460/620 and the name control problem using the procedures in the previous section, or the wrong EIN appears to be used, follow procedures for UPC 801.<br><br>(2) If you receive the Form 4251 from Files showing a different EIN/Name Control, correct the unpostable with URC 6.<br><br>(3) If you receive a TC 121, 123 or 125, research CC PLINF definer E. If the entities on CC PLINF and CC ENMOD are the case, correct the unpostable with URC A.<br><br>*Note:* CC PLINF is the Employee Plan/Exempt Organization Application Control System (EACS). This system is used to control various application forms for Employee Plans and Exempt Organizations. The Plan Case Control File (PCCF) contains the complete information required to control the applications: plan characteristics, entity information such as name and address, controlling information such as status and specialist assignment, and final disposition of the application. |
| 3.12.166.22.2<br>(07-01-2021)<br>**Resolution When Another EIN is Found** | (1) If research locates another EIN, determine on which file the EIN is located.<br><br>(2) If the Master File indicator is for the EPMF, correct the unpostable with URC 6.<br><br>(3) If the Master File indicator is for the BMF, use CC ENMOD or INOLE to compare the BMF entity with the EPMF entity. If the entities are the same, input TC 000 (CC BNCHG) to establish the entity on the EPMF. Correct the unpostable with URC 6. |

(4)   If the Master File indicator isn't EPMF or BMF, use CC ENMOD and compare the entity on ENMOD with the entity on PLINF. If the entities are the same, input TC 000 to establish the entity on the EPMF. Correct the unpostable with URC 6.

**3.12.166.22.3**
**(07-01-2021)**
**Resolution for TC 125**

(1)   If the TC is a 125 and the entities aren't the same on CC ENMOD and PLINF:

   a.   Void the unpostable with URC 2.
   b.   Forward the unpostable document to the Ohio Area Office. Explain that the name on the document doesn't agree with the name on the EPMF for that EIN. Also notify them that the document hasn't posted to the EPMF.

(2)   If an entity change, Document Code 63 or 64, correct the name control if you can resolve it from the optional field displayed on UPDIS. Otherwise, void the unpostable with URC 2, back to originator.

**3.12.166.22.4**
**(07-01-2021)**
**Resolution for TC 59X,**
**560, 460/620, 474, 475 or**
**930**

(1)   If a TC 59X, 560, 460/620, 474, 475 or 930, correct the name control if you can resolve it from the optional field displayed on UPDIS.

(2)   Otherwise, void the unpostable with URC D.

(3)   If a TC 460 posted to the wrong EIN and/or plan number, follow instructions in IRM 3.12.166.46 and manually post the TC 460 to the correct EIN and/or plan number.

**3.12.166.22.5**
**(07-01-2021)**
**Resolution for TC 96X**

(1)   UPC 803 will auto-close all TC 96Xs with URC 2 back to the originator.

**3.12.166.22.6**
**(07-01-2021)**
**EFAST UPC 803 Name**
**Control Mismatch**

(1)   **Unpostable Condition –** When an EFAST/EFAST2 transaction failed to match either:

   •   Three out of four positions (using the proximal method) of the entity name control
   •   The old name control
   •   Three out of four of the left-most non-blank positions (proximal) of the entity sort name line
   •   The four left-most significant characters of the first three words of the entity primary name line and then the sort name line

(2)   **Resolution RC 2 –** If the transaction contains evidence of a name change or the established name line was misspelled:

*Note:* The vendor sends the return information to the EPMF as received. Therefore, use the first four characters of the name line regardless of whether it is a trust, estate, personal name or business. IRS accepts the name control as received.

*Note:* When resolving a name control issue, be sure to check the new module for a posted TC 150. This helps avoid repeat unpostables (UPC 808).

| If | Then |
|---|---|
| A TC 013 is pending | Release the unpostable using URC 0 and cycle to post after the TC 013, if necessary. |
| You find an EIN and the name control is different | a.  Ensure the name control is correct by inputting a TC 013 to correct the name.<br>b.  Release the unpostable using URC 6 to correct the name control and cycle delay 2 to post after the TC 013. |
| The name control on the un-postable document is incorrect because of filer error in submission (e.g., misspelling, ampersand missing or spelled out) | a.  Release the unpostable using URC 6 to correct the name control.<br>b.  Input a TC 013 to correct the name line and cycle delay 2 to post after the 150, as the posting of the return will update the name line to the incorrect filing. |
| You can't find an EIN | a.  ESIGN an EIN using the information provided by EFAST using CC ERTVU.<br>b.  Release the unpostable using URC 6 to correct the unpostable and establish the plan. |
| Research identifies a Bank or Trust Company is using their EIN to file for a Single Employer | Follow the instructions in IRM 3.12.166.15.3. |

**3.12.166.22.7**
**(07-01-2021)**
**EFAST UPC 803 – TC 151**

(1) **Unpostable Condition –** An EFAST/EFAST2 TC 151 attempts to move a return to an account with a name control that doesn't match the EPMF.

(2) **Resolution –** Research the unpostable using CC EMFOL and ERTVU to determine the appropriate resolution. If no TC 150 is present, URC D to delete the transaction and close the unpostable.

**3.12.166.23**
**(07-01-2021)**
**EFAST UPC 806**

(1) **Unpostable Condition –** A TC 151 attempts to post and the return module doesn't have an unreversed TC 150/154/976 or TC 977.

(2) **Resolution –** Research the unpostable using CC EMFOL and ERTVU to determine if the return to reverse posted to a different plan module for the plan period unposted. If so, URC 6 the TC 151 to reverse the return. Don't reverse a return if the return posted in the same cycle or later than the cycle in which the TC 151 unposted. If research reveals there are two (2) returns with the same DLN posted to the EPMF, determine which TC 150 is the most recent posting and URC 6 the TC 151 to reverse the first posting.

(3)   If no TC 150 is present, void the unpostable with URC D.

**3.12.166.24**
(07-01-2021)
**UPC 808**

(1)   **Unpostable Condition –** An EFAST/EFAST2 TC 150 or a campus-processed Form 5500-EZ TC 150 without CCC "G" attempts to post and an unreversed TC 150 posted to the same EIN/plan number/plan year ending.

(2)   **Resolution –** Research the unpostable using research instructions (e.g., CCs INOLE, ERTVU, NAMEE, TXMOD, EMFOL, etc.) to determine if the return is an amended return or duplicate return. See IRM 3.12.166.11. If through research you can't determine 100% that the return is a true duplicate, research the Form 5500 Lines 8 a and b with the Pension Codes listed in IRM 3.12.166.15.1 (6) for verification.

| IF | THEN |
|---|---|
| You determine the unposted TC 150 belongs in the module where it attempted to post, and an unreversed TC 150 is already on the EPMF, and the unposted TC 150 appears to be a duplicate | Release the unpostable using URC 0 to post with no change. The Master File converts the transaction to TC 976. |
| You determine the unposted TC 150 belongs in the module where it attempted to post, and an unreversed TC 150 is already on the EPMF, and the unposted TC 150 appears to be amending the posted filing | Add CCC "G" and release the unpostable using URC 6 to correct the CCC. If the return is a Form 5500-EZ, also edit the "G" code on the document. |
| The posted TC 150 is an EFAST/ EFAST2 processed return, and the posted return appears to be posted to the wrong EIN, plan number, and/or plan year ending | Input a TC 151 to move the posted return to the correct module, then release the unpostable using URC 0 to post the TC 150 with no change. If a TC 150 is present, the Master File converts the transaction to TC 976 duplicate return. |
| You find the correct account under another EIN, plan number and/or plan year ending | Release the unpostable using URC 6 to correct the EIN, plan number and/or plan year ending. If a TC 420 is present on EMFOLT on the incorrect EIN, contact the Baltimore Area Office Coordinator at 410–962–9403 to close the account on AIMS (TC 421) before correcting the unpostable. |
| The posted TC 150 is an IRS processed return, the unpostable TC 150 is an EFAST/EFAST2 document, and both TC 150s belong to the same tax module | Add CCC G to the EFAST/ EFAST2 TC 150 and release the unpostable using URC 6 to post as an amended return. |

| IF | THEN |
|---|---|
| The posted TC 150 is an IRS processed return, the unpostable TC 150 is an EFAST/EFAST2 document and the data on the returns are identical (duplicate) | Release the unpostable using URC 0 to force the EFAST/EFAST2 return to post as TC 976 (duplicate). |
| The TC 150 is for an unestablished plan number | Release the unpostable using URC 6 to the new plan number and Master File generates the TC 000 and post the return to the new plan number. |
| You determine the TC 150 is a new plan and not a duplicate through verification of Form 5500 Line 8 and the List of Plan Characteristics Codes for Lines 8a and 8b Pension Codes | Establish a new plan using the information on the EFAST2 website and CC ERTVU. Release the unpostable using URC 6 to post after the new plan establishes. |
| You can't determine where the TC 150 should post | Release the unpostable using URC D to delete the transaction with no further action. This doesn't create an IDRS control base and the unpostable goes back to Master File so EPMF can delete it from the recirculating file. |
| We receive an amended return without an original | Release the unpostable using URC 0 to post the return. |

3.12.166.25
(07-01-2021)
**Entity UPC 810 – Plan Filing Requirements**

(1)  **Unpostable Condition –** A transaction other than TC 012 Doc Code 64 attempts to post to a plan with a plan filing requirement of 8.

*Note:*  Unpostables receives cases on this code for certain non-return transactions not received in Entity Control.

(2)  **Resolution RC 1 –** If the plan name and number are on the unpostable document, research Master File to see if the document was input correctly.

1.  If the document was input to the wrong TIN or plan number, release using URC 6.
2.  If the document was input to the proper plan, research to see if you should reopen the plan. If yes, follow local procedures to input TC 012 via CC EPLAN, release unpostable with URC 0 and cycle as necessary. If not, void using URC D.
3.  If the plan name and number aren't on the unpostable document, void to originator using URC 2.
4.  If the transaction is a TC 121, 122, 123, 125, or 126, void the document with URC 2 back to the originator.

(3)  If the transaction is a TC 460 and the extension is for the correct filer, establish the plan with a filing requirement other than 8.

3.12.166.25.1
(07-01-2021)
**Entity UPC 810 –
Inactive Plan Entity**

(1) **Unpostable Condition –** A transaction other than TC 012 Doc Code 64 attempts to post and the EPMF plan filing requirement is "8".

(2) **Resolution:**

    a.   Determine if you should reopen the plan and input a TC 012 Doc Code 64 if applicable. Correct with URC 0.

    b.   Research for a valid plan number. If you find a valid plan number, correct the document and release using URC 6.

    c.   If you determine to not reopen the account and the transaction is other than a return, release with URC D.

3.12.166.26
(07-01-2021)
**Entity UPC 811 – Entity
Filing Requirements**

(1) **Unpostable Condition –** A transaction other than TC 012 Doc Code 63 attempts to post to an entity with Entity Filing Requirements of 8s.

*Note:* Unpostables receives cases on this code for certain non-return transaction codes not received in Entity Control.

(2) **Resolution –** Research TIN and if transaction was input to the wrong TIN, correct with URC 6.

(3) If input to the proper TIN, research to determine if you should reopen the account.

    a.   If yes, follow local procedures to input TC 012. Release with URC 0 and cycle as necessary.

    b.   If no, void with URC D. Dispose of documents according to campus procedures.

    c.   If unable to determine, void to originator with URC 2.

3.12.166.26.1
(07-01-2021)
**Entity UPC 811 –
Inactive Entity**

(1) **Unpostable Condition –** A transaction other than TC 012 (Doc Code 63) attempts to post and the EPMF filing requirements are all "8s". Unpostables requests to reassign the case to the Entity Control function.

(2) **Resolution:**

    1.   Determine if you should reopen the account and input TC 012 (Doc Code 63) if applicable. Close with URC 0.

    2.   Research for a valid EIN. If you find a valid EIN, correct the document and release using URC 6.

    3.   If you shouldn't reopen the account and the TC is other than a return, release with URC D.

3.12.166.27
(07-01-2021)
**Entity UPC 812 – Plan
Year Mismatch**

(1) **Unpostable Condition 3 –** TC 424, 592, 930 or 960 attempts to post and the plan year ending doesn't match the plan year ending month on the EPMF.

    a.   If the Plan Year Month of the transaction matches the 1st Prior Plan Year Month, or the 2nd Prior Plan Year Month, then the transaction won't unpost UPC 812.

    b.   When posted, the TC 424 & 592 updates the PYM. The TC 930 & 960 won't.

| 3.12.166.27.1<br>(07-01-2021)<br>**Entity UPC 812 –<br>General Information** | (1) | When resolving UPC 812, **remember** that: |
|---|---|---|
| | a. | If the filer follows the 52–53 Week Rule, these filers end their plan year on a day of the week instead of a date. Plan years reported under the 52–53 Week Rule may not end more than 6 days before and not more than 3 days after the end of the month. If the plan year ends on one of the last 6 days of the month, or on one of the first 3 days of the month, close with URC 6 and add CCC "Y". |

*Example:* A filer's return indicates that the plan period is from May 1, 2019 to May 1, 2020. In this case, the plan year month ending is "04".

| 3.12.166.27.2<br>(07-01-2021)<br>**Entity UPC 812 –<br>Resolution for other<br>TC's** | (1) | If the unpostable is a TC 930, it will auto-close with URC D. |
|---|---|---|
| | (2) | If the unpostable is a TC 960, it will auto-close with URC D. |
| | (3) | If the unpostable is a TC 424 or TC 592, release using URC 0. |

| 3.12.166.28<br>(07-01-2021)<br>**UPC 813 – TC 972 with<br>No Unreversed 971** | (1) | **Unpostable Condition -** A TC 972 AC 661 attempts to post to an account with an unreversed TC 971 AC 661. |
|---|---|---|
| | (2) | **Resolution -** All UPC 813s will auto-close. |

| 3.12.166.29<br>(07-01-2021)<br>**Entity UPC 815 – TC 020<br>With Active Plan** | (1) | **Unpostable Condition –** A TC 020 (Doc Code 63) attempts to delete the entity filing requirements but the plan module contains at least one active plan. Refer to IRM 3.13.36.8. |
|---|---|---|
| | (2) | **Resolution –** Void using URC D. |

| 3.12.166.30<br>(07-01-2021)<br>**Entity UPC 823 – No<br>Established Plan Data<br>Module** | (1) | **Unpostable Condition –** A TC 122, 126, 141, 420, 424, 474, 59X, 560, (except 592), 930, or 960 attempts to post and there is no plan data module present on the EPMF for the plan number on the input transaction. |
|---|---|---|
| | (2) | **Resolution if other than TC 150:** |
| | (3) | If TC 96X, release using URC 2. Route the document to the CAF Unit. |
| | (4) | If a TC 59X, input URC D to resolve the unpostable. |
| | (5) | If a TC 011, input a URC 2 to the originator. |
| | (6) | If TC 141 or 474, release using URC D. |
| | (7) | If TC 930, release using URC 2, back to originator. |
| | (8) | If TC 560, release using URC 6 to correct the plan number or establish the plan number. |
| | (9) | If unable to resolve TC 154: |
| | a. | Research for a valid EIN/plan number; if found input URC 6 to correct the unpostable. |
| | b. | If you don't find an EIN/plan number, input a URC D to delete the un-postable. |

(10)    If unable to resolve TC 122 or 126, release using URC 2, back to the origina-
tor.

(11)    If unable to resolve TC 971, release using URC 2, back to the originator.

3.12.166.30.1          (1)   **Unpostable Condition –** An EFAST/EFAST2 TC 150 and/or TC 150 with CCC
(07-01-2021)                 "G" (amended return) attempts to post and there is no plan data module on the
**EFAST UPC 823**           EPMF for the plan number on the input transaction.

(2)   **Resolution –** Research the unpostable using research instructions (e.g., CCs
INOLE, ERTVU, NAMEE, EMFOL, etc.).

*Note:*  Research the reported EIN/plan number, Gov EIN/plan number and previous
sponsor to determine the appropriate place to post the return.

See IRM 3.12.166.11.

| IF | THEN |
|----|------|
| The plan number is now on the EPMF | Release the unpostable using URC 0 to post with no change. Ensure the name control is correct. |
| The transaction should post under another EIN, plan number and/or plan year ending | Release the unpostable using URC 6 to correct the EIN, plan number and/or plan year ending. Ensure the name control is correct. |
| You determine that the TC 150 should post as an original return | Release the unpostable using URC 0 without removing the "G" code. Master File removes the "G" code and post the transaction as TC 150. |
| You can't determine where the TC 150 with CCC "G" should post | Release the unpostable using URC D to delete the transaction with no further action. This doesn't create an IDRS control base and the unpostable goes back to Master File so EPMF can delete it from the recirculating file. |
| The unpostable is a TC 141 or 142 | Release the unpostable using URC D to delete the transaction with no further action. |

3.12.166.30.2          (1)   **Unpostable Condition** – A TC 151 attempts to post and the return module
(07-01-2021)                 doesn't have an unreversed TC 150/154/976 or TC 977.
**EFAST2 UPC 823 –**
**EFAST/EFAST2 TC 151**  (2)   **Resolution** – Research the unpostable using CC EMFOL and ERTVU.
Determine if the return to reverse posted to a different plan module for the plan
period unposted. If found, URC 6 the TC 151 to reverse the return.

(3)   If ERTVU research shows no data for the TC 150, input URC D to resolve the unpostable. If a TC 151 is present to reverse the TC 150 with no data, input a URC D to resolve the unpostable.

*Caution:*   Don't reverse a return if the return posted is for the same cycle or later than the cycle in which the TC 151 unposted. If research reveals there are two (2) returns with the same DLN posted to the EPMF, determine which TC 150 is the most recent posting and URC 0 the TC 151 to reverse the first posting.

(4)   If no TC 150 is present, void the unpostable with URC D.

**3.12.166.30.3**
**(07-01-2021)**
**Entity UPC 823 – TC 460/620 Form 5558 Extension**

(1)   **Unpostable Condition** – If a Form 5558 request for an extension of time to file, plan number on a TC is other than a TC 000 attempts to post and fails to match a plan number of an account on the EPMF.

(2)   **Resolution** – Research IDRS and the EFAST2 website for a better plan number to determine the appropriate resolution. To view the Form 5558 attached to the Form 5500 or 5500-EZ, research the EFAST2 website or order the Form 5558 from Files using CC UPCASD.

| IF | THEN |
|---|---|
| Research shows an established plan | Release the unpostable using URC 6 to correct the plan number. |
| You don't find an established plan number | Establish the plan, release the unpostable using URC 0, cycle delay if necessary. This prevents an unpostable when the return is filed. |
| A TC 150 is present | Release the unpostable using URC 0, route the Form 5558 to Files for re filing. |

(3)   The DLN input codes for MFT 74 Form 5558 are as follows:

- 10 – Approved
- 80 – Disapproved

**3.12.166.31**
**(07-01-2021)**
**Entity UPC 824**

(1)   **Unpostable Condition -** A TC 151 attempts to post and there is no return module on the EPMF.

(2)   **Resolution** – Research the unpostable using research instructions (e.g., CCs INOLE, ERTVU, NAMEE, EMFOL, etc.). See IRM 3.12.166.11.

| IF | THEN |
|---|---|
| The TC 150 or TC 977 is now on the EPMF | Release the unpostable using URC 0 to post with no change. |

| IF | THEN |
|---|---|
| You find no unreversed TC 150 or TC 977 | Release the unpostable using URC D to delete the transaction with no further action. This doesn't create an IDRS control base and the unpostable goes back to Master File so EPMF can delete it from the recirculating file. |
| The TC 151 was input by the Service | Don't correct with URC 0. Void the transaction with URC D. You can identify these service input transactions by a FLC code other than **56, 62, 72, 84, 86, 91, 92 or 93** in the DLN. |

3.12.166.32
(07-01-2021)
**Entity UPC 832 –
Incompatible
Transaction and
Document Code**

(1) **Unpostable Condition –** A document attempts to post and document code in the DLN isn't compatible with the transaction code.

(2) **Resolution –** If you can determine the correct document code or transaction code, close the unpostable with URC D or 8, as appropriate.

    a.    If using URC D, input a new document with the correct information.
    b.    If using URC 8, request rejects to cancel DLN and renumber with correct DLN and re-input document.

(3) If you can't determine the correct information, correct the unpostable with URC D or 8, as appropriate.

3.12.166.33
(07-01-2021)
**Entity UPC 836 – No
Unreversed TC 59X**

(1) **Unpostable Condition –** An attempt to post a TC 592 when an unreversed TC 590, 591, 593, 594, 595, 596, 597, 598 or 599 isn't present.

(2) **Resolution –** Void the unpostable with URC D.

3.12.166.34
(07-01-2021)
**Entity UPC 838 – No
Unreversed TC 474**

(1) **Unpostable Condition –** An attempt to post a TC 475 when an unreversed TC 474 isn't present.

(2) **Resolution –** Void the unpostable with URC D.

3.12.166.35
(07-01-2021)
**Entity UPC 839 – Invalid
Plan Year Ending/Tax
Period Mismatch**

(1) **Unpostable Condition –** The year or month portion of a plan year ending is blank, zeros or the month of the plan year ending is less than 01 or greater than 12.

(2) **Resolution:**

    a.    Research CC ERTVU; if you can determine the correct year/month, correct the unpostable with URC 6 using the plan period date found on ERTVU.
    b.    If you can't determine the correct year/month and the document isn't a TC 150 or 154, void the unpostable with URC D.

c.   If the plan year ending is a future date, research the EFAST2 website and/or ERTVU to determine the correct tax period. Input URC 6 to correct the unpostable and post the return.

**3.12.166.36**
**(07-01-2021)**
**Entity UPC 840 – Plan Entity Already Established**

(1)   **Unpostable Condition –** A TC 000 Document Code 64 attempts to establish a plan and the plan is already present.

(2)   **Resolution –** Void the unpostable using URC D.

**3.12.166.37**
**(07-01-2021)**
**Entity UPC 842 – No Plan Data Module**

(1)   **Unpostable Condition –** A TC 053 attempts to post and there is no plan data module.

(2)   **Resolution:**

a.   If you can determine that the plan should be established and enough information is available, establish the plan using CC EPLAN. Release the corrected unpostable using URC 0.
b.   If no determination is possible, void the unpostable using URC 2.

**3.12.166.38**
**(07-01-2021)**
**Entity UPC 843 – Invalid CAF Code**

(1)   **Unpostable Condition –** A TC 96X with an invalid CAF Code of 3, 4, 7, or 9.

(2)   **Resolution –** Release using URC 2, Nullify code 14, and route to the CAF Unit.

**3.12.166.39**
**(07-01-2021)**
**Entity UPC 844 – Entity Not Inactive**

(1)   **Unpostable Condition –** A TC 012 Document Code 63 attempts to post and the filing requirement on the EPMF isn't "8".

(2)   **Resolution –** Release using URC D.

**3.12.166.40**
**(07-01-2021)**
**Entity UPC 845 – Plan Not Inactive**

(1)   **Unpostable Condition –** A TC 012 Document Code 64 attempts to post and the plan filing requirement isn't "8".

(2)   **Resolution –** Release using URC D.

**3.12.166.41**
**(07-01-2021)**
**Entity UPC 847 – No Unreversed TC 960 or 962**

(1)   **Unpostable Condition –** A TC 961 or 962 attempts to post and the return module doesn't have a posted unreversed TC 960 or 962.

(2)   **Resolution:**

a.   Correct any errors with URC 6.
b.   If no errors, release using URC 2. Forward the document to the CAF Unit.

**3.12.166.42**
**(07-01-2021)**
**Entity UPC 851 – Reversal DLN Different or Return Move Failure**

(1)   **Unpostable Condition –** An IRS TC 151 attempts to post and the reversal DLN doesn't match the DLN on the unreversed TC 150/155/156/976 (for TC 151–CD 20 through 25) or posted unreversed TC 977 (for TC 151–CD 26 through 29) or a posted unreversed TC 154 (for TC 151–CD 19).

(2)   An IRS TC 151 attempts to move a return to a new module but the move failed for one of the following reasons:

•   The module has an unreversed TC 420 or 424.
•   The TC 151 attempted to move a return to an entity that doesn't exist.

- • The TC 151 attempted to move a return to a plan that doesn't exist.
- • The TC 151 attempted to move a return to an account with a name control that didn't match the TC 151 name control.
- • The TC 151 attempted to move a return to an inactive plan (plan filing requirement = "8").
- • A successful move would create a module or section of a module greater than the limits established by programming.
- • The TC 151 attempted to move a return to a module already involved in an account, plan, or return merge.
- • The TC 151 closing code doesn't match the return type.

(3) **Resolution —** Research the unpostable using research instructions (e.g. CCs INOLE, ERTVU, NAMEE, EMFOL, TXMOD, etc.). See IRM 3.12.166.11.

| IF | THEN |
|---|---|
| The TC 151 reversal DLN doesn't match the DLN of any 150/154/ 155/156/976/977 posted on the EPMF | Release the unpostable using URC D to void the transaction. |
| You determine that the DLN can be corrected, | Input URC D and re-input the action with the correct information. |
| The module has an unreversed TC 420 or 424 | You can't move the return. Release the unpostable using URC D. Input a TC 590 cc 097 using the EIN, plan number, and tax period of the module the return should have been moved to. |
| The TC 151 attempted to move a return to an entity that doesn't exist | a. Input TC 000, Doc Code 63, to create the entity to move the return, and TC 000, doc code 64, to create the plan module to move return.<br>b. Release the unpostable using URC 0 to post the return.<br>c. Cycle delay. |
| The TC 151 attempted to move a return to a plan that doesn't exist | a. Input TC 000, Doc Code 64, to create the plan module to move the return.<br>b. Release the unpostable using URC 0 to post the return.<br>c. Cycle delay. |

| IF | THEN |
|----|------|
| The TC 151 attempted to move a return to an account with a name control that didn't match the TC 151 name control | a.  Verify that the return should be moved to the module with the name control that doesn't match.<br>b.  Input TC 013 to change the name on the module to move the return.<br>c.  Release the unpostable using URC 0 to post the return with a cycle delay of 2.<br>d.  If needed, input TC 013 to change the name after the return has been moved, with a cycle delay of 3. |
| The TC 151 attempted to move a return to an inactive plan (plan filing requirement ="8") | a.  Input a TC 012, Doc Code 63, to reactivate the entity to move the return.<br>b.  Input a TC 012, Doc Code 64, to reactive the plan module to move the return.<br>c.  Release the unpostable using URC 0 to post the return. |
| A successful move would create a module or section of a module greater than the limits established by programming | a.  You can't move the return.<br>b.  Release the unpostable using URC D to void the transaction.<br>c.  Input a TC 590 cc 097 using the EIN, plan number, and tax period of the module the return should have been moved to. |
| The TC 151 attempted to move a return to a module already involved in an account, plan, or return merge | Suspend the unpostable, wait until the action that caused the account to be frozen is complete. If you determine that the return should still be moved:<br>Release the unpostable using URC 0 to post the return.<br>If the return shouldn't be moved:<br>Release the unpostable using URC D to void the transaction. |
| The TC 151 closing code doesn't match the return type | a.  Delete the unpostable using URC D.<br>b.  Reinput the transaction using the correct closing code. |

3.12.166.43
(07-01-2021)
**Entity UPC 852 – No TC
121 or 123**

(1) **Optional Fields –** File Folder Number.

(2) **Unpostable Condition –** A TC 122 attempts to post and the plan module doesn't have an unreversed TC 121 or 123 posted.

(3) **Resolution –** Research using CC EMFOL definer L (when available) to determine if an unreversed TC 121/123 has posted since the unpostable cycle.

    a.    If an unreversed TC 121/123 posted, release using URC 0.
    b.    If an unreversed TC 121/123 hasn't posted, then release using URC 2. Forward the document to the Ohio Area Office.

3.12.166.44
(07-01-2021)
**Entity UPC 853 –
Resolution for
Transaction Codes**

(1) **Resolution procedures for TC 59X** - Void the unpostable using URC D.

(2) **Resolution procedures for entity changes or plan number changes other than TC 011** - Void the unpostable using URC D.

(3) **Resolution procedures for entity changes TC 011** - Void the unpostable using URC 2, back to the originator.

(4) **Resolution procedures for TC 96X** - Void the unpostable using URC 2, back to the CAF unit.

(5) **Resolution procedures for TC 47X** - Void the unpostable using URC D.

(6) **Resolution procedures for TC 460** - Research for a valid EIN/plan number using information from Form 5558. Input URC 6 to correct the EIN/plan number.

3.12.166.45
(07-01-2021)
**Entity UPC 854 – No
Unreversed TC 125**

(1) **Optional Fields –** File Folder Number.

(2) **Unpostable Condition –** A TC 126 attempts to post and a TC 125 isn't posted in the plan module.

(3) **Resolution –** Void the unpostable using URC 2, back to the originator.

3.12.166.46
(10-24-2022)
**Entity UPC 869 – TCs
460 & 462 Form 5558**

(1) **Unpostable Condition –** If a Form 5558 request for an extension of time to file is received after the due date, the extension is denied. Forms 5558 post to EPMF for approved extensions, denied extensions and the reconsideration of a denied extension. If a TC 460 attempts to post and a TC 460 is present, request the Form 5558 from Files.

(2) **Resolution –** Research the unpostable using research instructions (e.g. CCs INOLE, ERTVU, NAMEE, EMFOL, etc.). See IRM 3.12.166.11.

| IF | THEN |
|---|---|
| Multiple denied TC 460s attempt to post, research IDRS CC TXMOD and/or SUMRY to determine the correct extended due date. If the incorrect TC 460 extended due date posted | a.  Input a TC 462 to reverse the posted TC 460.<br>b.  Input a URC 0 to post the correct TC 460 and close the unpostable.<br>c.  Cycle delay the unpostable to post after the TC 462. |

| IF | THEN |
|---|---|
| The TC 462 was input erroneously or was input to the incorrect module, and attempts to post | a.   Input a URC D to delete the incorrect action.<br>b.   If needed, input a TC 460 to the correct module using CC REQ77/FRM77. See TC 460 input instructions below. |
| The correct TC 460 extended due date posted | Input a URC D to delete the incorrect TC 460 or duplicate TC 460. |
| A TC 460 needs to be input with the correct denied extended due date | Input a TC 460 using CC REQ77/FRM77. See TC 460 input instructions below. |
| The plan number isn't present, research IDRS for an established plan. If you don't find an established plan | a.   Input a TC 000 to establish the plan using the information provided by the filer on the Form 5558.<br>b.   URC 0 to post the TC 460 and close the unpostable.<br>c.   Cycle delay the unpostable to post after the plan establishes. |

**Note:**  The denied extended due date is the due date of the return. See IRM 3.13.36.7, Form 5500 Series Return Due Dates.

(3)   To input a TC 460:

1.   Access CC ENMOD with EIN
2.   Access CC REQ77 using EIN, MFT 00, Plan Period 000000 and Name Control
3.   From the CC FRM77 screen input
4.   TC>460
5.   Extension-DT>MMDDYYYY (See IRM 3.13.36.7 Return Due Date Chart)
6.   DLN-CD>(Use the DLN provided on the Form 4251)
7.   Remarks

(4)   The DLN input codes for MFT 74 Forms 5558 are as follows:

*      10 – Approved
*      70 – Missing Signature
*      80 – Disapproved

(5)   **Unpostable Condition -** A TC 462 attempts to post to Master File to reverse a TC 460 and no TC 460 is present.

(6)   **Resolution -** Research the unpostable using research instructions (e.g. CCs INOLE, ERTVU, NAMEE, EMFOL, etc.). If the TC 460 was reversed in error, input a URC D to resolve the unpostable.

| 3.12.166.47<br>(07-01-2021)<br>**UPC 869 – All other TCs** | (1) All other UPC 869 TCs will auto-close with URC D. |

| 3.12.166.48<br>(07-01-2021)<br>**UPC 877** | (1) **Unpostable Condition –** A TC 150 with CCC "G" attempts to post to a module with no unreversed TC 150 posted.<br><br>(2) **Resolution –** Research the unpostable using research instructions (e.g. CCs INOLE, ERTVU, NAMEE, EMFOL, etc.). See IRM 3.12.166.11. |

| IF | THEN |
|---|---|
| The return is amended and the TC 150 OR TC 977 is now on the EPMF | Release the unpostable using URC 0 to post with no change. |
| The unpostable should post under another EIN, plan number and/or plan year ending and you find the correct account | Release the unpostable using URC 6 to change the EIN, plan number and/or plan year ending without removing the "G" code. If the return is a campus processed Form 5500–EZ, circle out the "G" code edited on the return, if present. |
| The unpostable should post to the module and no unreversed TC 150 or TC 977 is found | Release the unpostable using URC 0 without removing the "G" code. Master File will remove the "G" code and post the transaction as TC 150. If the return is a campus processed Form 5500–EZ, circle out the "G" code edited on the return, if present. |
| The filer erroneously checked the amended box, or if system pro-cessing erroneously "G" coded the return | Release the unpostable using URC 0 to correct the EFAST/ EFAST2 case without removing the "G" code. Master File will remove the "G" code and post the transaction as TC 150. If the return is a campus processed Form 5500–EZ, circle out the "G" code edited on the return, if present. |

| IF | THEN |
|---|---|
| An EFAST/EFAST2 return errone-ously posted to the EIN/PN, | a.  Input a TC 151 to move the posted return to the correct module.<br>b.  Release the unpostable using URC 0 to post with no change.<br>c.  If the return can't be moved with TC 151, release the unpostable using URC 0 to post with no change. The Master File converts the transaction to TC 976.<br>d.  Input TC 590 cc 097 using the EIN, Plan Number, and tax period to post the return where it should have posted. |
| The TC 150 is for an unestab-lished plan number | Release the unpostable using URC 6 to the new plan number and Master File generates the TC 000 and post the return to the new plan number. |
| You can't determine where the TC 150 with the CCC "G" should post | Release the unpostable using URC D to delete the transaction with no further action. This doesn't create an IDRS control base and the unpostable goes back to Master File so EPMF can delete it from the recirculating file. |

3.12.166.49
(07-01-2021)
**UPC 890 – End Of Year Purge**

(1)  **Unpostable Condition -** End of Year purged unpostable.

(2)  **Resolution -** Do not process the unpostable until receiving the reformatted unpostable from Master File.

*Note:* Don't suspend unresolved end-of-year unpostables.

3.12.166.50
(07-01-2021)
**UPC 899 – Format Change**

(1)  **Unpostable Condition -** An attempt to post a transaction but the format of the transaction changed (End of Year).

(2)  **Resolution -** If this occurs, contact the TE/GE Submission Processing Programs Analyst for resolution.

3.12.166.51
(07-01-2021)
**BMF Unpostable Section Form 5330 Return of Excise Taxes Related to Employee Benefit Plans**

(1)  This section contains procedures used to correct the Business Master File (BMF) Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, unpostables. The Form 5330 is filed each year by employers liable for excise tax. It also covers Form 945, Annual Return of Withheld Federal Income Tax Section, filed by Employee Plan filers, and Forms 5558, Application for Extension of Time To File Certain Employee Plan Returns, filed for Form 5330.

Unless otherwise specified in the specific UPC instructions, use the procedures in IRM 3.12.166 and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution, when resolving Form 5330, Form 945 and Form 5558 unpostables.

**3.12.166.52**
**(07-01-2021)**
**Employer Identification Number (EIN) Corrections**

(1) This section contains correspondence procedures used when a corrected Employer Identification Number (EIN) is different from the EIN provided on the return.

(2) Perform all necessary research to determine if the EIN provided is correct using CC NAMEB or NAMEE.

(3) If the corrected EIN is different from what the filer provided on the return, correspond using Letter 147C, EIN Previously Assigned, to notify the filer of their correct EIN. Use the most current address on the filer's module.

(4) Letter 147C is not required for any of the following:

- Filer uses an SSN
- EIN misses digits, transposes digits, or only one digit is incorrect excluding transposed digits
- EIN merged with another number
- EIN recently established (TC 000)
- Letter 147C was previously issued

**3.12.166.53**
**(07-01-2021)**
**BMF Form 5330 Unpostable Codes and Resolutions**

(1) This section contains Form 5330 unpostable code information for UPC 301–498 and unpostable resolutions.

**3.12.166.53.1**
**(07-01-2021)**
**UPC 301 No Account Present**

(1) **Unpostable Condition –** This unpostable condition occurs when an account isn't present.

(2) **Resolution – RC1 MFT 76 (TC 150 and TC 610)** – Research IDRS to determine the establishment of an account. If both a TC 610 and TC 150 for the same EIN, plan number, and tax period unposted, release the TC 610 first and input cycle delay 2 when closing the TC 150 or the unpostable repeats as a UPC 363-6.

| IF | THEN |
|---|---|
| IDRS research shows the TIN was established since the unpostable generated | Release the unpostable using URC 0 to post the return. |
| Researching IDRS for a pending TC 000, there is a pending TC 000 | Release the unpostable using URC 0 to post the return. |
| No pending TC 000, research for a better EIN using CC NAMEB and CC NAMEE. If you find an established EIN | Release the unpostable using URC 6 to correct the EIN. |

| IF | THEN |
|---|---|
| You find an EIN with a suffix of "P", | Input TC 000 to establish the BMF. Release the unpostable using URC 0 to post the return. Cycle delay if necessary. |
| You don't find an EIN and the name on the form isn't an individual | a.   ESIGN an EIN using the information provided on the Form 5330 or CC BMFOLT.<br>b.   Release the unpostable using URC 6 to correct the EIN.<br>c.   Let the notice generate notifying the filer of their EIN. |
| The name on the form is an individual, research IDRS using the SSN with the suffix of "V". If the SSN is present with a "V", see note below before proceeding | Release the unpostable using URC 0 to post the return. Cycle delay if necessary. |
| The SSN isn't present and the document contains a complete name and address | Input a TC 000 using CC ENREQ/ BNCHG. The required fields for CC BNCHG TC 000 transactions are: TC 000, name control, primary name, street address, city, state, ZIP code and MFT 76. See note below before proceeding. Release the unpostable using URC 0 to post the return. Cycle delay if necessary. |
| The plan number in Block "G" is blank or not in the valid range, | a.   Research the EIN or SSN provided in Block "B" to determine the plan number.<br>b.   Search the form and attachments for a plan number. If found, and the plan number is established on the EPMF, enter the plan number in Block "G".<br>c.   If the account contains more than one active plan number, use the first active plan number in the series 999. |

**Note:** Before releasing the unpostable, verify that the TIN type is "0" for an SSN. If the TIN type is other than a "0", verify the plan number by researching IDRS. If the plan number is incorrect and you find the correct plan number, release the unpostable using URC 6 to correct the TIN type, plan number and post the return.

| TIN Type Definer | Definition |
|---|---|
| V | Valid SSN (0) |

| TIN Type Definer | Definition |
|---|---|
| W | Invalid SSN (1) |
| 2 | EIN |
| 3 | Dummy TIN |
| 4 | Taxpayer Representative Number |
| 5 | Integrated Test Facility Documents |

**3.12.166.53.1.1**
(07-01-2021)
**UPC 301 RC 1 MFT 76 (TC 460/620) Extensions**

(1) Research IDRS to determine the establishment of an account.

(2) If IDRS research indicated the TIN has been established since the unpostable generated, release the unpostable using URC 0 to post the extension.

(3) If the EIN box is checked, research IDRS for a pending TC 000; if there is a pending TC 000, release the unpostable using URC 0 to post the extension.

(4) If no pending TC 000, research for a better EIN using CC NAMEB and CC NAMEE. If a better EIN is found or the EIN is established with the suffix of "P", reassign the case to Entity to have the number reestablished on Master File.

(5) If the SSN Box is checked, research IDRS using the SSN with the suffix of "V or W". If the SSN has been established with a "V", release the unpostable using URC 0 to post the extension.

(6) If the SSN isn't established and the document contains a complete name and address, input a TC 000 using CC ENREQ/BNCHG. The required fields for CC BNCHG TC 000 transactions are: TC 000, name control, primary name, street address, city, state and ZIP code and MFT 76. Release the unpostable using URC 0 to post the extension. Cycle delay if necessary.

**3.12.166.53.1.2**
(07-01-2021)
**UPC 301 No Account Present (Form 945)**

(1) **Unpostable Condition –** This unpostable condition occurs when an account isn't present or the EIN on the transaction is other than TC 000 and doesn't match an EIN on the Master File or EPMF.

(2) **Resolution –** RC 1 MFT 16 (TC 150) – Research IDRS to determine the establishment of an account. Use CCs INOLE, INOLEG, NAMEE, EMFOL, and BMFOL to determine the appropriate resolution.

| IF | THEN |
|---|---|
| The EIN is established on the BMF, | a.   Input URC 6 to correct the EIN.<br>b.   Add 945 filing requirements.<br>***Note:*** See IRM 3.13.2.8.4 for more information about 945 filing requirements. |

| IF | THEN |
|---|---|
| The EIN found is different, | a. Input URC 6 to correct the EIN.<br>b. Add 945 filing requirements. Send a letter notifying the filer of the correct EIN to be used when filing a return. |
| The EIN isn't found, | a. ESIGN an EIN.<br>b. Establish 945 filing requirements.<br>c. Input URC 6 to correct the EIN. Let the notice generate notifying the filer of their EIN. |

**3.12.166.54**
(07-01-2021)
**UPC 303 RC 1 MFT 76 (TC 150/460/620) — Returns and Extensions**

(1) This unpostable condition occurs when an input transaction matches an EIN on the BMF but doesn't match the name control proximal checks.

(2) Compare the transcribed name control with the name shown on the Master File for discrepancies. If the error is a spelling or transcription error, release the unpostable using URC A to post the return to the Master File name control.

(3) If the Master File name control is incorrect, and the name control on the unpostable document is determined to be correct and is addressing the correct EIN or SSN, input a name change using CC BNCHG. Input URC 0 to close the unpostable with a cycle delay to post after the TC 013.

(4) If research indicates another EIN or SSN, input URC 6 to correct the EIN or SSN and close the unpostable.

**3.12.166.55**
(07-01-2021)
**UPC 305 RC 2 MFT 76 (TC 670)**

(1) This unpostable condition occurs when the plan number is incorrect.

(2) Research IDRS to verify the plan number.

(3) If the plan number is correct, input URC 0 to correct the unpostable.

(4) If the plan number is incorrect, input URC 6 to correct the plan number.

**3.12.166.56**
(07-01-2021)
**UPC 309 RC 1 MFT 76**

(1) This unpostable condition occurs when the plan number is incorrect.

(2) Research IDRS for the correct plan number.

(3) If the plan number is correct, input URC 0 to correct the unpostable.

(4) If the plan number is incorrect and the correct plan number is found, input URC 6 to correct the plan number.

**3.12.166.57**
(07-01-2021)
**UPC 313 RC 1 MFT 76 (TC 740/841)**

(1) This unpostable condition occurs when the plan number is incorrect. Research IDRS for the correct plan number, and release the unpostable using URC 6 to correct the plan number.

| 3.12.166.58<br>(07-01-2021)<br>**UPC 316 RC 1 MFT 76 (TC 672/740/841)** | (1) | This unpostable condition occurs when the plan number is incorrect. Research IDRS for the correct plan number, and release the unpostable using URC 6 to correct the plan number. |
|---|---|---|
| 3.12.166.59<br>(07-01-2021)<br>**UPC 316 RC 1 MFT 76 (TC 611/612)-Dishonored Checks** | (1) | This unpostable condition occurs when the money is showing as a green rockered money amount and the transaction code isn't a TC 610. Correct the date to match the return received date, and release the unpostable using URC 6. |
| 3.12.166.60<br>(07-01-2021)<br>**UPC 317 RC 1 MFT 76 (TC 460/620)** | (1) | This unpostable condition occurs when the plan number is incorrect. Research IDRS for the correct plan number, and release the unpostable using URC 6 to correct the plan number. |
| 3.12.166.61<br>(07-01-2021)<br>**UPC 325 RC 1 MFT 76 (TC 820)** | (1) | This unpostable condition occurs when reversing credit back to the originator. Research IDRS to verify the plan number before releasing the unpostable. If the plan number is incorrect, research IDRS for the correct plan number, and release the unpostable using URC 6 to correct the plan number. |
| 3.12.166.62<br>(07-01-2021)<br>**UPC 327 RC 1 MFT 76 (TC 680)** | (1) | This unpostable condition occurs when the TC 150 isn't located and the TC is 680. Release the unpostable using URC 6 or 8 to change the TC to 670. Verify the plan number before releasing the unpostable. |

3.12.166.63
(07-01-2021)
**UPC 341 RC 1 MFT 76
(TC 150)**

(1) This unpostable condition occurs when a TC 150 tries to post to an account and the filing requirements are all 8s.

   a.   Research for a better EIN. If one is found, release the unpostable using URC 6 to correct the EIN.

   b.   If the filing requirements are all 8s, input a TC 012 to reopen the account on Master File and release the unpostable using URC 0. Cycle delay to allow the TC 012 to post.

3.12.166.64
(07-01-2021)
**UPC 346 RC 6 MFT 76
(TC 370)**

(1) This unpostable condition occurs when a TC 370, Account Transfer Forms 3552, Prompt Assessment Billing Assembly, and 3413, Transcription List (Account Transfer-in), (document code 51) attempts to post.

   a.   Abstract number is 163/225/226 and incoming Sponsor's Plan Year Ending isn't significant.

   b.   Abstract number is 201 and Excess Fringe Benefit Year isn't significant,

   c.   Abstract number is 204 and Reversion Date isn't significant,

   d.   Abstract number is 228 and 4980F Amendment date isn't significant.

(2) Resolution – Handle expeditiously statute imminent.

   a.   Research CC TXMOD for the TC 370 and contact the originator indicated on the Form 3552 or 3413. **Never input a URC 8 or URC D without contacting the originator.**

   b.   With the approval of the originator input a URC 0 to post the transaction.

   c.   If the originator instructs the following and the credit on the account was previously transferred out of the unpostable module, release using URC 8

to cancel the DLN. Request Rejects forward the document to the originator indicated on the Form 3552 or 3413.

    d.    If the credit is still available, contact the originator for instructions, release using URC 8, and request processing according to the originator's instructions.

| | |
|---|---|
| 3.12.166.65<br>(07-01-2021)<br>**UPC 347 RC 1** | (1)  This unpostable condition occurs when a transaction attempts to post to a module that has been removed to the retention register.<br><br>(2)  Use CC BMFOLB to request the tax module be reestablished to the Master File. Release using URC 0 to post after the module is reestablished. |

3.12.166.66
(07-01-2021)
**UPC 363 RC 6**

(1)  This unpostable condition occurs when a TC 150 with MFT 76 with balance due attempts to post and the corresponding payment isn't posted to the account.

(2)  Resolution-

    a.    Research IDRS to determine if a payment (TC 610/670) has posted to the same tax module as the TC 150 in the same or a later cycle than the TC 150. If there is a payment posted, no further research needs to be done, and the document doesn't need to be ordered. Input URC 0 to correct the unpostable.

    b.    If a payment hasn't posted to the same tax module as the TC 150, research IDRS to verify the plan number before releasing the unpostable. If the plan number is incorrect, research IDRS for the correct plan number, and release the unpostable using URC 6 to correct the plan number.

    c.    If the plan number is correct, release the unpostable using URC 0.

3.12.166.67
(07-01-2021)
**UPC 490 RC 0 MFT 76**

(1)  This unpostable condition occurs when there are invalid field conditions for Form 5330, when a non "G" coded return has the same abstract number(s) and an amount has previously posted as a TC 150/973.

(2)  A true duplicate condition occurs when a taxpayer files two returns for the same tax period, abstract number, plan number, and tax with the same information on both returns and no tax change is required. Research using CCs BMFOLT, TRDBV and TXMOD to determine if the return is a true duplicate. Verify the money amount, IRC section and abstract on the Form 5330. The information on both returns **must** match exactly. See table below for Form 5330 IRC section descriptions and assigned abstract numbers.

| Internal Revenue Code Sections for Form 5330 | Abstract Number assigned to Sections |
|---|:---:|
| 4965 – Tax on prohibited tax shelter transactions for entity managers | 237 |
| 4972 – Tax on non-deductible contributions to qualified plans | 161 |
| 4971(a) – Tax on failure to meet minimum funding standards | 163 |

| Internal Revenue Code Sections for Form 5330 | Abstract Number assigned to Sections |
|---|---|
| 4971(b) – Tax for failure to correct minimum funding standards | 225 |
| 4971(f)(1) – Tax on failure to pay liquidity shortfall | 226 |
| 4971(f)(2) – Tax for failure to correct liquidity shortfall | 227 |
| 4971(g)(2) - Tax on failure to comply with a funding improve-ment or rehabilitation plan | 450 |
| 4971(g)(3) - Tax on failure to meet requirements for plans in endangered or critical status | 451 |
| 4971(g)(4) - Tax on failure to adopt rehabilitation plan | 452 |
| 4973(a)(3) – Tax on excess con-tributions to section 403(b)(7)(A) custodial accounts | 164 |
| 4975(a) – Tax on prohibited trans-actions | 159 |
| 4975(b) – Tax on failure to correct prohibited transactions | 224 |
| 4976 – Tax on disqualified benefits for funded welfare plans | 200 |
| 4977 – Tax on excess fringe benefits | 201 |
| 4978 – Tax on ESOP dispositions | 209 |
| 4979A – Tax on certain prohibited allocations of qualified ESOP se-curities or ownership of synthetic equity | 203 |
| 4979 – Tax on excess contribu-tions to certain plans | 205 |
| 4980 – Tax on reversion of qualified plan assets to an employer | 204 |
| 4980F – Tax on failure to provide notice of significant reduction in future accruals | 228 |

(3)   After research has been completed, use the following resolutions to close the unpostable:

| IF | THEN |
|---|---|
| Research indicates that the return is an exact duplicate, | Release the unpostable using URC 8, request Rejects cancel the DLN on the return and forward the return to Files to be attached to the original. |
| Research indicates that the return is for a different pan number, | Release the unpostable using URC 8 to correct the plan number. |
| Research indicates that the return is a duplicate with a payment and the payment is unable to post, | Release the unpostable using URC 8, request rejects delete the return and move the payment to the posted return. |
| Research indicates a different abstract number or money amount, | Release the unpostable using URC 0 to post the return. |

(4)   If the unpostable is a Doc Code 51 – URC 8, request Rejects to cancel DLN and route to Accounting.

3.12.166.68
(07-01-2021)
**UPC 490 RC 1 MFT 76**

(1)   This unpostable occurs when a TC 150 MFT 76 with abstract number 204 attempts to post without a date in the Reversion date field.

(2)   After research has been completed, use the following resolutions to close the unpostable

| IF | AND | THEN |
|---|---|---|
| There is a date present on Schedule I, Line 1, | There was a coding or transcription error, | Release using URC 8 and request Rejects enter the Section 4980 Reversion Date from Schedule I, Line 1 in YYYYMMDD format. |
| There is no date present on Schedule I, Line 1, or if there are multiple dates present, | It can't be determined from attachments | Contact the filer by phone and request the missing or correct date. |
| The correct date is received from the taxpayer, | | Input URC 8 and request Rejects enter the Section 4980 Reversion Date from Schedule I, Line 1 in YYYYMMDD format. |

| If the correct date isn't received from the taxpayer, or the tax on 4980 is less than $250.00, | An IRS received date is stamped or edited on the form, | Input URC 8 and request Rejects enter the beginning date of the month of the received date on the form. |
| --- | --- | --- |

**3.12.166.69**
**(07-01-2021)**
**UPC 492 RC 8 MFT 76 (TC 150) - Abstracts 224, 225, 227 and No Abstracts 159, 163 or 226**

(1) This unpostable occurs when a TC 150 with abstract numbers 224, 225 or 227 and no abstract 159, 163 or 226 respectively is already posted. Take the following actions:

| IF | AND | THEN |
| --- | --- | --- |
| Research indicates a better EIN | | Release using URC 6, correct the EIN and name control when necessary. |
| Research doesn't indicate a better EIN | | Review abstract number 224, release using URC 6, correct the EIN. |
| No TC 150 is present research IDRS, if no other plans exist | | Release using URC 0 to post the return. |
| 4975 (b) tax amount is present for abstract number 224, | If reviewing Form 5330 and CC BMFOLT, 4975 (a) tax amount is present for abstract number 159. If both 4975 (a) and 4975 (b) tax amounts are present for abstract 224 and 159 | Release using URC 0 to post the return. |
| 4975 (b) tax amount is present for abstract number 224 but abstract number 159 isn't present for 4975 (a) tax amount. | | Review Form 5330 and the tax module to determine the amount. Input URC 8 to request Rejects post the 4975 (b) tax amount to abstract number 159 as a 4975 (a) tax amount. |

| IF | AND | THEN |
|---|---|---|
| 4971 (a) tax amount is present for abstract number 163. | | Research to determine if duplicate. Release using URC 8 to cancel the DLN as a true duplicate; attach the return to the original return. |
| 4971 (b) tax amount is present for abstract number 225. | If reviewing Form 5330 and the tax module, 4971 (a) tax amount is present for abstract number 163. | Release using URC 0 to post the return. |
| 4971 (b) tax amount is present for abstract number 225 but abstract number 163 isn't present for 4971 (a) tax amount. | | Research Form 5330 and the tax module to determine the tax amount. Input URC 8 and request Rejects post the 4971 (b) tax amount to abstract number 163 as 4971 (a) tax amount. |
| There is a 4971 (f)(2) tax amount present for abstract number 227. | If a 4971(f)(1) tax amount is present for abstract number 226. If both 4971(f)(1) and 4971(f)(2) tax amounts are present for abstract number 227 and 226. | Review Form 5330, CCs BMFOLT and TXMOD to determine the correct amount. Release using URC 0 to post the return. |
| 4971(f)(2) tax amount is present for abstract number 227 but, abstract number 226 isn't present for a 4971(f)(1) tax amount. | | Research Form 5330, CCs BMFOLT and TXMOD to determine the correct amount. Input URC 8 to request Rejects post the 4971(f)(2) tax amount to abstract number 226 as a 4971 (f)(1) tax amount. |

3.12.166.70
(07-01-2021)
**UPC 498 RC 2 MFT 76 - Plan Number Validation for Form 5330**

(1) This unpostable condition occurs when a TC 150, 973, and 976 for MFT 76, Plan Number 000 with an EIN attempts to post. You must validate the plan number to eliminate the default postings to Plan Number 000. The Campus only posts a TC 150, 973, and 976 to a Plan Number 000 with an EIN if notified by TE/GE Submission Processing Programs Analyst, EP Headquarters. Posting of a Form 5330 with an EIN under Plan Number 000 only occurs under rare circumstances.

(2)   Research IDRS to determine the correct plan number.

| IF | THEN |
|---|---|
| The TE/GE Submission Processing Programs Analyst identifies the posting is a Plan Number 000 | Input URC 0 to post the return to Plan Number 000. |
| You find the correct plan number using the posted Form 5500 | Input URC 6 to post the return to the correct plan number 001-999. |
| You don't find a plan number | Input URC 6 to post the return to plan number 999. |

3.12.166.71
(07-01-2021)
**UPC 498 RC 2 MFT 76 (TC 960)**

(1)   If the unpostable is a TC 960, release using URC 2. Route the document to the CAF Unit.

3.12.166.72
(07-01-2021)
**UPC 498 RC 2 MFT 75 (TC 520 or TC 521)**

(1)   TC 520 and TC 521 cannot post to MFT 75. Release using URC D.

3.12.166.73
(07-01-2021)
**BMF Unpostable Section Form 5500 MFT 74**

(1)   The following sections provide procedures used to correct the Business Master File (BMF) for Form 5500.

3.12.166.74
(07-01-2021)
**UPC 301 No Account Present (TC 670)**

(1)   this unpostable condition occurs when an account isn't present.

(2)   Resolution – RC 1 MFT 74 (TC 670) – Research IDRS to determine the establishment of an account.

| IF | THEN |
|---|---|
| IDRS research show the TIN has been established since the unpostable generated, | Release the unpostable using URC 0 to post the transaction. |
| IDRS research shows there is a pending TC 000, | Release the unpostable using URC 0 to post the transaction. |
| No pending TC 000, research for a better EIN using CC NAMEB and NAMEE. If you find an established EIN, | Release the unpostable using URC 6 to post the transaction. |
| You find an EIN with the suffix of "P", | Input a TC 000 to establish the BMF. Release the unpostable using URC 0 to post the transaction. Cycle delay if necessary. |

| IF | THEN |
|---|---|
| You don't find an EIN, | ESIGN an EIN using the information provided on BMFOLT. Release the unpostable using URC 6 to correct the EIN. Suppress the notice. |

3.12.166.75
(07-01-2021)
**UPC 498 RC 2 MFT 74 – Plan Number Validation**

(1) This unpostable condition occurs when:

   a. The Form 5500 Plan Number is 000 and the current cycle is 200726 or earlier, the transaction is attempting to post with a significant transaction amount unless the Doc Code is 24 or 34.

   b. The Form 5500 Plan Number is 000 and the current cycle is 200727 or subsequent, all transactions attempting to post.

(2) Resolution – If the Form 5500 plan number is 000, research the EIN using CC EMFOLI for the first available plan number. See IRM 3.13.36.16.2.3, Command Code EMFOL, for CC EMFOLI information. Input URC 6 using the first available plan number to post the return.

*Note:* The valid range for plan numbers is 001–999. **Never** post a return to plan number 000.

| IF | THEN |
|---|---|
| TE/GE Submission Processing Programs Analyst identifies the posting is a Plan Number 000, | Input URC 0 to post the return to plan number 000. |
| You find the correct plan number using the posted Form 5500, | Input URC 6 to post the return to the correct plan number 001–999. |
| You don't find a plan number, | Input a URC 6 to post the return to plan number 999. |

3.12.166.75.1
(07-01-2021)
**UPC 498 RC 2 MFT 74**

(1) **Unpostable Condition -** A TC 670, 672 and 740 payments attached to correspondence or a notice attempts to post with an invalid Plan Number 000.

(2) **Resolution -** If the TCs plan number is 000, research CC UPTIN and follow the instructions below:

   a. Research the HISTORY display on CC UPTIN for EP Accounts comments. Input URC 6 to correct the plan number as notated by EP Accounts.

   b. If no comments display, provide an electronic screen shot of UPTIN to your Lead Tax Examiner (TE). Your Lead TE contacts the EP Accounts Lead TE via e-mail for case resolution. EP Accounts researches and provides the valid plan number to be associated with the payment or refund check to the Unpostable Lead TE. Input URC 6 to correct the plan number.

3.12.166.75.2
(07-01-2021)
**UPC 498 RC 2 MFT 74**

(1)  **Unpostable Condition -** A TC 960 attempts to post and there is no plan data module present on the EPMF for the plan number on the input transaction.

(2)  **Resolution -** If TC 960, release using URC 2.