IRS Processing Codes and Information

2011

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Note: This does not replace the standard means of reporting processing problems (i.e., 5391 or 5715).

Note to Users – **The following Sections have been consolidated:**

Section 15 - **Customer Account Data Engine (CADE) (CADE2)**
Section 16 - Corporate Files On-Line (CFOL)
Section 17 - Service Center Recognition/Image Processing System (SCRIPS)

The above consolidated Sections are now titled:

Section 15 – Systems Overview – CADE, CADE2, SCRIPS, CFOL

Note: Section 18- Julian Date, Cycle, Notice Calendars is now Section 16

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Section 5 - Debtor Master File (DMF)

1 Nature of Changes

Description	Page No.
New Top Offset Information in 3rd paragraph (Note)	5-1
New TOP Offset Bypass Indicators	5-2

2 Background

Reference IRM 21.4.6, Refund Offset

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

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

3 TOP Offsets

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

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

Therefore, the amount of a refund certified by IRS to FMS for payment (TC840/846 amount) may not be the amount that is issued by FMS to the taxpayer. The taxpayer may receive less of a refund or none at all if the whole amount is offset. FMS will issue a TOP offset notice when a refund is reduced. If the refund is offset in part, the notice is issued at the time the remainder of the refund is direct deposited or is sent as an attachment with the paper check. If the refund is offset in full, a separate notice is sent with in the same time frames. The notice will inform the TP of the amount of the offset, the agency(s) receiving the offset, and the agency's address and phone number. IRS CP47 and CP149 notices of offset are obsolete.

IRS will continue to process injured spouse claims, Forms 8379, filed against DMF offsets for 6 years from the date of offset. In addition, IRS will process these claims against offsets that occur under TOP within the same statute of limitations. However, unlike former DMF processing, claims filed with an original return will not freeze the overpayment, allowing a TOP offset to occur before it can be processed. **NOTE:** The original return which includes a Form 8379 is given a DLN blocked 92, which posts a TC 570 and sets a –R freeze, preventing a tax or TOP offset until the injured spouse claim can be worked. A TC898 TOP offset is reversed by IRS with a TC 766 with the same OTN. It is reversed by FMS with a TC 899 with the same OTN.

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

4 TOP Offset Bypass Indicators

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

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

BPI	Validity	Eligible for TOP Offset
0	IMF & BMF	Refund eligible for TOP Offset
1	IMF	Bypass TOP Offset for primary SSN debts. (used when injured spouse is secondary filer)
2	IMF	Bypass TOP Offset for secondary SSN debts. (Used when injured spouse is primary filer)
3	IMF & BMF	Refund **not** eligible for TOP Offset.
4	IMF	Bypass TOP Offset for all debts other than child support. Eligible for TOP Offset for child support only. (Used on all refunds other than injured spouse when combat zone (-C) freeze is set.
5	IMF	Bypass Top offset for all primary SSN debts. Bypass TOP offset for all secondary SSN debts except child support. (Used when injured spouse is primary and combat zone (-C) freeze is set)
6	IMF	Bypass Top offset for all secondary SSN debts. Bypass TOP offset for all secondary SSN debts except child support. (Used when injured spouse is primary and combat zone (-C) freeze is set)
7	IMF & BMF	TC 520 Refund not eligible for Top offset except child support.
8	IMF & BMF	TC 520 & Injured Spouse claim primary.
9	IMF & BMF	TC 520 & Injured Spouse claim secondary.

5 Debtor Master File Research

Effective 1/11/1999, CC DMFOL is no longer available to research DMF offsets. Information about a DMF offset can be obtained from various sources. Use Command Codes (CC) IMFOL, BMFOL, INOLEX and TXMOD to identify the DMF transactions.

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

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code	
		IMF	BMF
01	**Office of Child Support Enforcement—AFDC**		
	All 50 States abbreviations.	*	
	District of Columbia.	DC	
	Guam	GU	
	Puerto Rico	PR	
	Virgin Islands	VI	
02	**Office of Child Support Enforcement—Non-AFDC**		
	All 50 States Abbreviations	*	
	District of Columbia	DC	
	Guam	GU	
	Puerto Rico	PR	
	Virgin Islands	VI	
03	**Department of Health and Human Services**		

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	Subagency Code BMF
	Health Resources and Service	03	
	National Institute of Health	08	
	Alcohol, Drug Abuse and Mental Health Administration	13	
04	**Department of Veterans Affairs**		
	Loan Guaranteed Accounts	21-22	
	‘’	25-26	
	‘’	29	
	VA Compensation and Pension Accounts	30	
	‘’	32	
	Education Accounts	41-42	
	‘’	44-47	
	Chapter 32 Benefits	51	
	Chapter 32-903 Benefits	53	
	Chapter 106 Benefits	56	
	Chapter 30 Benefits	58	
	VA Chapter 30	59	
	Education Accounts	60	
	Representatives Benefits	66	
	Medical Debts	81	
05	**Department of Education**		
	All 50 State Abbreviations	*	
	American Samoa	AS	
	N. Marianas Islands	CM	
	District of Columbia	DC	
	District of Columbia, 711 Accounts	DS	
	Guam	GU	
	Higher Education Assistance	HE	
	Nebraska II	NB	
	Northstar	NS	
	Pacific Islands Education Loan	PI	
	Puerto Rico	PR	
	Student Loan Marketing	SM	
	Texas CB, 948 Accounts	TC	
	Trust Territories	TT	
	United Student Aid	UF	
	Virgin Islands	VI	
	Education Accounts:		
	FISL—Federal Insured Student Loan		
	NDSL—National Direct Student Loan		
	Atlanta Region—FISL	40-44	
	Atlanta Region—NDSL	45-49	
	Chicago Region—FISL	50-54	
	Chicago Region—NDSL	55-59	
	San Francisco Region—FISL	90-94	
	San Francisco Region—NDSL	95-99	
06	**Small Business Administration**		
	Field Offices:		
	Boston, MA	01	
	New York, NY	02	
	Bala Cynwyd, PA	03	
	Atlanta, GA	04	
	Chicago, IL	05	

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	Subagency Code BMF
	Dallas, TX	06	
	Kansas City, MO	07	
	Denver, CO	08	
	San Francisco, CA	09	
	Seattle, WA	10	
	Corporate Debts		BB
07	**Department of Housing and Urban Development**		
	Departmental Claims Collection	C1	DC
	Rehabilitation Loan Program	R1	
	Single Family Deficiency Judgments	S1, S2, S3	
	SF Mortgage Insurance Premiums Overpayments	P1, P2, P3	
	Single Family Unsecured Debt	SF	
	Restitutions	R6	RT
	Vacant Lots	V1	
	Post Audit Reviews (SF)		PR
	Reconveyances (SF)		RC
	Title I Notes	T1, T2, T3	
	Title I Repurchases		TR
	Single Family Delinquent Rents	D1, D2, D3	
08	**U. S. Department of Agriculture**		
	Commodity Credit Corporation	CC	AC
	National Finance Center	FC	CF
	FMHA Loans	FM	MF
	Insurance Corporation	IC	CI
09	**U. S. Department of Justice**		
	All Individual Accounts	OO	
	All Business Accounts		01
10	**Department of the Treasury**		
	Mint—Washington, DC	DC	
	Mint—San Francisco	SF	
	Public Debt—Division of Investor Accounts	IA	
	Public Debt—Savings Bonds	SB	
	Public Debt—Business Accounts		BA
	Public Debt—Administrative Business		AB
	Public Debt—Individual Fees	FE	
	Office of Administration	OA	
12	**United States Air Force**		
	Cleveland Center (DFAS-CL)	CL	
	Columbus, OH (DFAS-CO)	CO	
	Indianapolis Center (DFAS-IN)	IN	
	Kansas City, MO (DFAS-CO)	KC	
	U.S. Army Community and Family Support Center	AW	
	Office of Civilian Health and Medical Program of Uniformed Services	AY	
	U.S. Army Corps of Engineers	AZ	
	Defense Mapping Agency	AM	
	Washington Headquarters Services	AH	
	National Security Agency	AS	
	Defense Finance and Accounting Service—Columbus Center (Contract Debt)	AC	

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	Subagency Code BMF
	Uniformed Services University of Health Sciences	AR	
	All Other Accounts	OO	
13	**United States Army*** **		
	Non-Appropriated Funds—Europe	AV	
	Non-Appropriated Funds	AW	
	Department of Army	AX	
	Washington Headquarters Services	AY	
	Corp. of Engineers	AZ	
	***Merged with Agency 12 in PY93		
14	**Department of the Navy*** **		
	All Accounts	OO	
	***Merged with Agency 12 in PY93		
15	**Army and Air Force Exchange Service**		
	Miscellaneous Debt	E0	
	Deferred Payment Plan	E1	
	Uniform Deferred Payment Plan	E2	
	Dishonored checks	E3	
	Credit Card Employee Indebtedness	E4	
	Other	E5	
	Rejected Credit Cards	E6	
	Home Layaway Program	E7	
	Indebtedness Insurance Program	E8	
	Rental Agreement Indebtedness	E9	
	Vendor Claims	BO	
	Freight Claims		B1
	Concessionaire Claims		B2
	Receivable Claims		B3
16	**United States Marine Corps*** **		
	All Accounts	OO	
	***Merged With Agency 12 in PY1993.		
17	**Navy Resale and Services Support Office**		
	Marine Exchange Individual Debts	MX	
	Marine Exchange Corporate Debts		CD
	Navy Exchange Individual Debts	NX	
	Navy Exchange Corporate Debts		BD
18	**Office of Personnel Management**		
	All Accounts	AA	
19	**Peace Corps**		
	All Accounts	F2	
20	**Department of Energy**		
	Washington Headquarters Office	BB	
	Albuquerque Operations Office	B0	
	Idaho Operations Office	B1	
	Nevada Operations Office	B2	
	Oak Ridge Operations Office	B3	
	San Francisco Operations Office	B4	
	Western Area Power Administration	B5	
	Alaska Power Administration	AK	
	Bonneville Power Administration	BP	
	Chicago Operations Office	CH	
	Federal Energy Regulatory Commission	FC	
	Morgantown Energy Technology Center	MG	

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	Subagency Code BMF
	Strategic Petroleum Office	SP	
	Pittsburgh Energy Tech. PETC	PT	
	Pittsburgh Naval Reactors	PR	
	Richland Operations Office	RL	
	Southeastern Power Administration	SE	
	Savannah River Operations Office	SR	
	Schenectady Naval Reactors	ST	
	Southwestern Power Administration	SW	
	NPR Casper	CP	
	NPR Elk Hills	EH	
	Corporate Debts		EB
21	**Railroad Retirement Board**		
	Retirement Benefit Overpayments	C2	
	Unemployment Benefits Overpayments	CC	
	Sickness Benefits Overpayment	CS	
	Unemployment Benefits Overpayment	CU	
	Railroad Unemployment Contributions		CB
	Reimbursement of Personal Injury Settlements		CI
22	**Department of the Interior**		
	All Accounts Individual	DD	
	National Park Service—Individual Debts	PS	
	National Park Service—Corporate Debts		BD
	Office of Surface Mining Reclamation and Enforcement—Corporate Debts		SM
	Other Commercial Debts		OC
23	**Department of State**		
	All Accounts	11	
24	**Department Of Transportation**		
	Federal Aviation Administration Headquarters	E0	FV
	Office of the Secretary of Transportation	E1	EM
	U.S. Coast Guard MLC PAC	E2	GM
	Federal Highway Administration	E5	EN
	FAA Eastern Region	FA	FM
	FAA Southwest Region	FB	FN
	FAA Central Region	FC	FP
	FAA Western-Pacific Region	FD	FQ
	FAA Alaskan Region	FE	FR
	FAA Technical Center	FF	FS
	FAA Southern Region	FG	FT
	FAA Aeronautical Center	FH	FU
	USCG Headquarters	GA	
	USCG Finance Center	GD	GQ
	USCG Military Pay Center	GB	GN
	USCG National Pollution Funds Center	GC	GP
	Federal Railroad Administration	RR	RA
	National Highway Transportation Safety Administration	NH	NB
	Federal Transit Administration	TA	TB
	St. Lawrence Seaway Development Center	SL	SB
	Research & Special Programs Administration	RS	RB
	Volpe National Transportation System Center	TS	TC
	Maritime Administration	MA	MB
	Office of the Inspector General	IG	IB

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	Subagency Code BMF

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

		IMF	BMF
25	**Federal Emergency Management Agency**		
	National Preparedness Programs	HA	
	Federal Insurance Administration	HB	CB
	State and Local Programs and Support	HC	
	Office of NETC Operations	HD	
	Office of Financial Management	HF	CF
	FEMA Region I (Boston)	R1	C1
	FEMA Region II (New York)	R2	C2
	FEMA Region III (Philadelphia)	R3	C3
	FEMA Region IV (Atlanta)	R4	C4
	FEMA Region V (Chicago)	R5	C5
	FEMA Region VI (Dallas)	R6	C6
	FEMA Region VII (Kansas City)	R7	C7
	FEMA Region VIII (Denver)	R8	C8
	FEMA Region IX (San Francisco)	R9	C9
	FEMA Region X (Seattle)	R0	C0
	Response and Recovery Directorate U.S. Fire Administration		CC
	US Fire Administration		CD
26	**U.S. CUSTOMS SERVICE**		
	Duty Taxes	DT	
	Debit Vouchers	DV	
	Notes	NT	
	Fines and Penalties	FP	
	Payroll		PY
	Travel		TR
	Corporate Duty		BT
	Corporate Vouchers		BV
	Corporate Promissory Notes		BN
	Corporate Fines, Penalties and Forfeitures		BP
27	**Social Security Administration**		
	Northeastern Program Campus (OASI)	A1	
	Northeastern Program Campus (DI)	A2	
	Mid-Atlantic Program Campus (OASI)	B1	
	Mid-Atlantic Program Campus (DI)	B2	
	Southeastern Program Campus (OASI)	C1	
	Southeastern Program Campus (DI)	C2	
	Great Lakes Program Campus (OASI)	D1	
	Great Lakes Program Campus (DI)	D2	
	Western Program Campus (OASI)	E1	
	Western Program Campus (DI)	E2	
	Mid-American Program Campus (OASI)	F1	
	Mid-American Program Campus (DI)	F2	
	Office of Disability and International Operations (Disability) (OASI)	G1	
	Office of Disability and International Operations (Disability) (DI)	G2	
	Office of Disability and International Operations (International) (OASI)	H1	
	Office of Disability and International Operations (International) (DI)	H2	
28	**Food and Consumer Service**		
	All 50 state abbreviations		

Agency \ Subagency Codes

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

Agency \ Subagency Codes

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

6 TOP & DMF Source and Reason Codes

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

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

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

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

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

89 - the offset violated the automatic stay of bankruptcy.

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

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

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

Section 6 - Initiating and Monitoring Refund Check Tracing Action

1 Nature of Changes

Description	Page No.
Updates to Disposal Codes	6-1
Updates to Status Codes	6-2

2 Background

Taxpayers who claim an IRS refund check was stolen, not received, lost, or destroyed must complete Form 3911, Taxpayer Statement Regarding Refund Check. This form is processed by Campus refund inquiry function. IRM 21.4, Refund Transactions, provide specific instructions.

3 Command Code "CHKCL"

Reference IRM 21.4.2

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

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

4 Disposition Codes

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

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

Disposition Code	Definition
01	Claim processed by RFC (acknowledgment)
04	Previously processed. TC740 or 841 should post within 6 weeks.
06	Previous claim.
07	No payment issued or unprocessed claim.
10	Invalid "CHKCL" - Stop Reason Code.
2*	Invalid "CHKCL" - Amount Difference.
3*	Invalid "CHKCL" - Claim Submitted Too Early.

Disposition Code	Definition
4*	Duplicate claim submitted.
5*	Invalid direct deposit information submitted.
6*	Duplicate check issued.
7*	Photocopy request processed by RFC on date shown.
9*	Direct deposit trace input with Non-receipt code “P” no FMS 150.1 will generate.
12	Date of event subsequent to date of payemtn (STOP CODES “E”, “T”, and “U” only).
13	PAID – DCC reclamation no photocopy
22	Insufficient agency information.
70	TOP Offset - initial disposition code indicating that a TOP offset was associated with the particular refund. Subsequent disposition code to follow.
71	TOP Full Refund Offset - Indicates that the particular refund was offset in full.
72	TOP Partial Refund Offset - indicates that the particular refund was partially offset. The amount that was offset will appear in the secondary amount field. FMS will determine the status of the partial payment.

5 Status Codes

Status codes are generated by computer based on information from the Financial Management Service. Rarely they are input manually by refund inquiry employees using CC ACTON. This enables them to act on cases needing follow-up action by utilizing IDRS Aged Case Listings. Once the disposition code is available, the case is monitored for status update. The “action required”, shown below, is for refund inquiry purposes only. The timeframe for each is the average number of days which will elapse before the action is complete. These codes and explanations are not all-inclusive and are only briefly explained. Complete explanations are available in IRM 21.4.2-3.

Status Code	Explanation/Action Required	Days Timeframe
11	Check paid-photocopy and claim to follow/monitor for package.	30
14	Check paid-photocopy to follow/monitor for copy.	30
15	Check paid-certified photocopy to follow/monitor for copy.	30
16	Check paid-status only requested/deny claim.	—
17	Check paid-photocopy and claim to follow/monitor for package.	30
18	Check paid-claim submitted after limited payability cutoff date for check claim to follow/monitor for package.	
20	Payment declined - due to alteration of check-photocopy and claim to follow/monitor for package.	30
24	Rejected-RFC to correct/monitor-reinput after 30 days	30
25	Check paid-no further information available-modified claim form to taxpayer/deny claim.	—
26	Limited payability-mass cancellation (check negotiation attempted after 6 months of issue)/allow claim.	—
27	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the Regional Finance Center.	
31	Check outstanding. Regional Finance Center will issue recertified check.	
32	Check outstanding-cancelled credit will be returned to IRS via magnetic tape to MCC/monitor for TC841/740.	30
33	Check outstanding-third party photocopy request/allow claim.	—
34	Check outstanding-status only requested/allow claim.	—
51	Rejected-previous claim resulted in issuance of substitute check/reinput code “J”.	21
52	Rejected-unacceptable use of stop reason code/reinput or contact User Support function.	21
53	Rejected-duplicate stop/Prepare FMS 3864	—
56	Rejected-stop reason code “J” used and no substitute check was issued/contact FMS.	21
65	Replacement check issued as a result of non-receipt of claim and original check subsequently cashed. Non-receipt code other than “E/ See” IRM 21.4.	21
90	Payment referred to FMS department (DCC)/contact FMS.	—

6 Regional Finance Centers

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

7 Initiating and Monitoring Manual Refunds

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

Procedures for preparing manual refund posting documents appear in IRM 3.17.79, Refund Transactions.

8 Verify Account & Research Outstanding Liabilities

Research the records of accounts (outstanding balances for which a taxpayer (filing joint or single) may be liable if they filed a joint return in a prior year). Use CC INOLE to check for any cross-reference TIN's. Specific instructions for preparing manual refund documentation appears in IRM 21.4.4, Manual Refunds.

9 Exceptions

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

- Do not transfer money to accounts in installment status 14.
- Do not transfer money to a module containing a freeze condition which would prevent the computer from offsetting, unless you are transferring a misapplied payment (e.g. V-, -V, -Z, etc.).

10 Research Prior to Issuing Manual Refunds

Research CC IMFOL/BMFOL and TXMOD the day a manual refund is processed to verify that a duplicate refund (TC 846

or PV TC 840) will not be issued. CC IMFOL indicates the Campus where the account is being monitored. Universal IDRS can be researched to verify that a refund is not also being issued by another Campus.

11 Input Hold and Action Codes

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

12 Monitoring the Taxpayer's Account for Posted TC 840

The account must be monitored by the initiator until the TC 840 posts on Master File. Do this monitoring Monday-Wednesday of each week. If during monitoring a computer-generated (TC 846) or pending refund posts to the account, initiate necessary action to stop the refund (CC NOREF) or call Notice Review in the center (refer to IRM 21.4, Customer Service).

13 Closing the Control Base

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

Section 7 - Automated Non Master File

1 Nature of Changes

Description	Page No.
ANMF access	7-1
Large dollar account change	7-1
New IRM Reference for Account Specialist	7-2

2 Background

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

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

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

There are six basic conditions which require NMF processing:

(1) Large Dollar Accounts - Accounts which have balances too large for the Master File to process.
Note: Effective January 1, 2010, IMF will allow the $100 million accounts to post.

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

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

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

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

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

As of January 2010, there are approximately 19,000 open NMF accounts nationwide.

3 All NMF Notices now have Toll-Free Numbers

In keeping with our commitment to IRS' Mission statement, all NMF Notices include 1-888-829-7434 as a Toll Free Number for taxpayers to inquire about their notice. Upon dialing the Toll Free Number, the call is directed to the appropriate campus based on the taxpayer's area code.

4 Account Specialist

The NMF Account Specialist provides technical assistance on complex Non-Master File issues and individual accounts and performs similar work as that found in the majority of non-supervisory positions assigned to the unit. Complete details are available in IRM 3.17.46.

5 NMF Customer Service Representative (CSR)

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

6 User Friendly Transcript

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

7 Pocket Vest Guide

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

8 Business Operating Division (BOD) Codes and Client Codes

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

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

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

9 Child Support

The ANMF system provides a means for assessing, collecting and reporting of Full Collection Child Support payments. [redacted] HHS will certify and forward the case to IRS for # collection activity. (For more details see IRM 3.17.46.6).

10 Transaction Codes

NMF TC	MF TC Code	D/C	Remarks
	011		EIN, SSN Change
	013		Name Change
	014		Address Change
	015		Location and/or Zip Change
X-ref field only on ANMF			Spouse SSN Change
	030	D	Loc Code Change
	150		Tax Assessment Return
	150		Entity Created by TC 150
	160	D	Manually Computed Delinquency Penalty
	161	C	Abate Delinquency Penalty
	170	D	ES Tax Penalty
	171	C	Abate ES Tax Penalty
	180	D	Deposit Penalty (FTD)
	181	C	Abate Deposit Penalty (FTD)
340	190	D	Manually Assessed Interest - Transferred in (See TC 370)
341	191	C	Abate Assessed Interest - Transferred in
	200	D	Identification Number Penalty
	201	C	Abate TC 200
	234	D	Manual Daily Delinquency Penalty
	235	C	Abate TC 234/238
234	238*	D	Generated Daily Delinquency Penalty
235	239*	C	Abate Daily Delinquency Penalty
	240	D	Miscellaneous Penalty
	241	C	Abate Miscellaneous Penalty
	246*	D	Form 1065 – Missing Information
	270	D	Failure to Pay Tax Penalty (Manual)
	271	C	Abate FTP Tax Penalty (Manual)
	276*	D	FTP Tax Penalty
	277*	C	Abate FTP Tax Penalty
	280	D	Bad Check Penalty (manually assessed)
	281	C	Bad Check Penalty (Manually abated)
	286*	D	Bad Check Penalty (Systemically assessed)
	287*	C	Bad Check Penalty (Systemically abated)
	290	D	Additional Tax Assessment
	291	C	Abate Prior Tax Assessment
	294*	D	Adjusts TC 295 or 305
	295*	C	Tax Decrease with int. Date
	298*	D	Additional Assess with Int. Date
291	299*	C	Abate Prior Tax with Int. Date
	300	D	Examination Tax Assessment
	301	C	Abate Prior Tax Assessment
300	304*	D	Examination Adjust TC 305 or 295
301	305*	C	Exam tax decrease with Int. Date
300	308*	D	Additional Tax Assess with Int. Date
301	309*	C	Abate TC 308
	310	D	Penalty - Failure to Report Income from Tips
	311	C	Abate TC 310
	320	D	Fraud Penalty
	321	C	Abate Fraud Penalty
340	336*	D	Interest Assessment
341	337*	C	Abate Assessment Interest
	340	D	Restrict Interest Assessment
	341	C	Restricted Interest Abatement
	350	D	Negligence Penalty
	351	C	Abate Negligence Penalty
	360	D	Fees and Collection Costs
	361	C	Abate Fees and Collection Costs
N/A	370	D	Account Transfer-in (shows on MF only)
607	380*	D	Overpayment cleared manually under $1.00
	388*	C	Statue Expiration Clearance to Zero Balance and Removal

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

NMF TC	MF TC Code	D/C	Remarks
843	722*	D	TC 720 Error Correction
	730	C	Overpayment Credit Interest Applied
730	736*	C	Interest Overpayment Applied
	740	C	Undelivered Refund Check Deposited
	742	D	Correction of TC 740 Processed in Error
700	756*	C	Overpayment Interest from IMF
	760	C	Substantiated Payment
	762	D	Correction of TC 760 Processed in Error
	764	C	Earned Income Credit
	765	D	Earned Income Credit Reversal
	766	C	Refundable Credit Allowance
	767	D	Reverses TC 768
764	768*	C	Earned Income Credit
	770	C	Interest Due Taxpayer
	771	D	TC 770 or 776 Int. Reversal
	772	D	TC 770 or 776 Error Correction
770	776*	C	Interest Due on Overpayment
	777	D	Reversal Interest Due Taxpayer
	780		Master File Account Compromise
	781		Defaulted Account Compromise
	782		TC 780 Error Correction
700	790*	C	Manual Overpayment from IMF
820	792*	D	TC 790 or 796 Error Correction
700	796*	C	Overpayment Credit from IMF
	800	C	Credit for Withheld Taxes and Excess FICA
802	807	D	Withholding Credits Reversed
	820	D	Credit Transferred
822	821*	C	Reverses TC 826
	822	C	Reverses TC 820
820	824*	D	CR Transfer Releases 130 Frz
820	826*	D	Overpayment Transferred
	830	D	Credit Elect Transferred
	832	C	TC 830 or 836 Correction
830	836*	D	Credit Elect Transferred
	840	D	Refund Prior to Settlement
	841	C	Cancelled Refund Deposited
	842	C	Refund Deletion
840	843	D	Check Cancellation Reversal (TC 841) Returned Unpaid by Bank
	850	D	Overpayment Int. Transferred
	851	C	Reverse TC 856
	852	C	Correction of TC 850
850	856*	D	Overpayment Int. Transferred
	860*	D	Reverses An Erroneous Abatement after ASED has expired
	862	C	Reverses TC 860
850	876*	D	Overpayment Int. Transfer to BMF
820	890*	D	Overpayment Cr. Transfer to BMF
822	892*	C	TC 890 or 896 Error Correction
820	896*	D	Overpayment Credit Offset
822	897*	C	DMF Offset Reversal
	912		Reverses TC 914
	914		Active Intell. Investigation (a module)

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

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Section 8 - Master File Codes

1 Nature of Changes

Description	Page No.
Changes to Transaction Codes beginning on	8-1
Changes to Collection status codes beginning on	8-40
Freeze code changes beginning on	8-44
New Item Adjustment Codes	8-116
Updated Subsection 17 – Added CRN 258, 291	8-116
Updated Subsection 21	8-140
New TC 971 Codes	8-141

2 Transaction Codes

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

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

Refer to Handbook 2.24.1 for obsolete transaction codes.

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

Reversal Codes

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

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

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

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

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
001		B/E	Resequence an Account due to a TIN Change	Generated Transaction	Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when TC 011, 040, or 041 posts. Carries old TIN as reference.
001		E	Resequence due to Plan Number change	64	Resequences a plan data module due to a plan number change. Carries old plan number as reference.
001		I/A	Resequence an Account	Generated Transaction	Resequences an account because of an SSN change or a change in SSN validity.
001		B/E	TIN Change Failed to Resequence	Generated Transaction	Account did not meet merge criteria. Restores entity and tax modules to the MF that were processed as TC 001 under old TIN.
002		E	Resequence EPMF Merge-Fail	64	Resequences contents of a TC 001 or 005 transaction when there is a merge-fail between two plans of an EPMF entity.
003		B	Duplicate Tax Modules are not Re-sequenced	Generated Transaction	Resequences a discovered “duplicate” Tax Module (identical MFT and Tax Period) of a TC 001 back to the old EIN. Account Balance is adjusted. Changes all MFR Codes to 8. A CP 209 is issued in the cycle the TC 003 posts.
003		B	BMF Partial Merge		IDRS transaction. See Section 14.7. Appears at the old EIN.
004		B	BMF Partial Merge		IDRS transaction. See Section 14.7. Appears at the new EIN.
005		I/B	Resequenced Account for Merge	Generated Transaction	Account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as TC 006 if unsuccessful.
005		E	Resequenced Plan for Merge	64	Assigned to the To Plan Data Module and each of its return modules being resequenced during the merging of two plans for one EPMF entity.
006		I/B E	Account Resequenced to Master File Location	Generated Transaction	Indicates consolidation of accounts has been made (See TC 002 for BMF/IMF and EPMF: TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
006		E	Merge Plan Resequenced	64	Indicated successful merge of two plans of an EPMF entity. Carries old plan number as a reference.
007		I/B	Carrier Transaction	Generated Transaction	A carrier transaction for transactions from a dissolving account as a result of a successful merge. The TC 007 does not post to Master File. It causes generation of TC 446.
008		I/B	IMF/BMF Complete Merge		IDRS transaction. See Section 14.7. Appears at the new TIN. BMF: Generated transaction
011		I/B E	Change EIN or SSN.	63	Changes TIN of an Account on the Master File or consolidates two TINs. BMF: Prevents posting of TC other than 002, 003, 006 and 026.
011		E	Change Plan Number	64	Changes the number of an EPMF entity.
012		I/B E	Reopen Entity Account	IMF: 63 BMF: 63, 80 EPMF: 63	Updates FR Codes. Reopens an Account on the Master File; may include other Entity changes shown in TC 013, 014, 015 and 016 (TC 016 not EPMF). BMF/IMF; If City, State present and no street address, drops MF street address. Zeros zip code for foreign addresses.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
012		E	Reopen Plan	64	Reopens a plan of an EPMF entity. Changes FRC 8 to blank.
013		I/B E	Name Change	BMF: 63, 80 Others: 63	Changes a name of an Account on the MF. May include other Entity changes shown in TC 012, 014, 015, and 016, (TC 016 not EPMF). IMF/IRAF Replaces or establishes name line for tax year indicated by new name line. Deletes second name line if none is input. BMF Replaces all name lines. IMF: TC 013 with DLN block/serial overlay of 99999 is computer-generated from TC 150 with CCC'9' which causes establishment of new name line for primary taxpayer only. TC 013 with a Reference MFT Code of 55 present will only update the Civil Penalty name line. Normal name line processing will be by-passed.
013		E	Plan Name Change	64	Replaces the plan name for a plan of an EPMF entity.
014		I/B E	Address Change	BMF: 63, 80 Others: 63	Changes the address of an account on the MF. May include other Entity changes shown in TC 012, 013, 015, 016 (TC 016 not EPMF). Replaces Street Address, City, State and zip code. If street address blank, literal "local" is generated for street address. Updates "cycle of last address change" in the entity. Zeros zip code for foreign addresses. BMF: Generated when BMF address is changed, based on data input from IMF on TC 996. EPMF Changes mailing address.
015		I/B E	Location and/or Zip Code	50, 63	Changes the District or Area Office Location Code and/or Zip Code of an Account on the MF. If TDA is being transferred from one District or Area Office to another, use Doc. Code 50; otherwise, use Doc. Code 63. Other Entity changes described in TC 012, 013, 014 and 016 (TC 016 not EPMF) may be included with Doc. Code 63. An address change (TC 014) may be included with Doc. Code 50. EPMF: Out of SC changes are valid.
016		I/B E	Miscellaneous Change Entity Codes	BMF: 63, 80, 81 Others: 63, 64	Changes the following codes: Filing Requirement Codes, Railroad Board number, FYM, PMF indicator, Backup Withholding Indicator, F8123 indicator, Employment Code, Magnetic Tape Code (also updated by TC 960 and 961), Date of Death, Sole Proprietor/Spouse SSN, PDT indicator (blocking series 700-749 turns indicator on; B.S. 750-799 turns indicator off). TC 016 with special DLN xx96388888888X is generated to validate sole proprietor SSN in the entity. Updates no other entry data. May include other entity changes shown in TC 012, 013, 014, and 015. Doc Code 80/81 updates the EO Entity Section. FRC only. IMF: TC 016 also generated by CC IRCHG when validating an IRS name control.
017		I	Spouse SSN	63	Adds or changes the Spouse's SSN in the First Name Line of the taxpayer's Account.
017		E	Change File Folder Number	64	Replaces the File Folder Number.
018		I/B	Release Undelivered Refund Check Freeze	64	Updates address: releases all 740 freezes in the account. IMF-Unpostable 174 if no 740 freeze is present.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
019		I/B/ E	Zip Code/Area Office Change	50, 63	Generated whenever Zip Codes or Primary Location Code changed. Will post as a TC 015. Does not update the “cycle of last address change.” When Location Codes or zip code change; otherwise, will be dropped. Generated to IRAF from IMF.
020		I/B E	Closes Account Deactivates Account	63	Removes an account from Master File or inactivates the account so future tax modules can not be created. Any entity TC other than TC 012 will go unpostable 349. Changes all filing requirement codes to “8” if tax modules are present in the Account.
020		E	Delete a Plan	64	Delete a plan when it does not have a return module or an unreversed TC 121, 123 or 125 in the Plan Data Module; otherwise, the plan MFR is changed to an “8”
022		B	Delete EO Submodule	63	Delete EO Section that was erroneously added to an entity module.
023		B	Reverse the Election to Lobby	77	Reverses the TC-024 election.
024		B	Election to Lobby	77	The election by an organization to lobby for legislation from Form 5768.
025			No RSQ-SSN	Generated Transaction	Failure to merge two Master File accounts. Does not post to the Master File.
026		I/B E	Delete Changed TIN or Old Plan Data	Generated Transaction	Deletes the Entity data that remained on the MF under the old EIN or SSN. IMF: Creates a “memo” level locator record with the “TO” SSN.
026		I/B	IMF/BMF Complete Merge		IDRS transaction. See Section 14.7. Appears at the old TIN.
026		E	Delete Old Plan Data	64	Deletes plan data under Old Plan Number after resequencing of a plan.
030		I/B	Update Location Codes Out-of-Campus	50, 63	Updates Location Codes when a change in Campus Code is involved. If TDA is being transferred, use Doc. Code 50; otherwise, use Doc. Code 63. Entity changes described in TC 013, 014, 015 or 016 may be included with Doc. Code 63. Change of address (TC 014) may be included with Doc. Code 50.
040		I/B	Directs Change to Valid SSN	63	Changes SSN or name of an Account which is on the Valid Segment of the IMF or the valid portion of the BMF. May include changes to Filing Status Code, and spouse SSN: Generated from the IMF transaction.
041		I/B	Directs Change to Invalid SSN	63	Changes SSN or name of an Account which is on the Invalid Segment of the IMFor the invalid portion of the BMF. May include changes to FSC or spouse SSN.
052		B	Reversal of 053, 054, 055	63	Reverse all previously posted TC053, 054 or 055 transactions.
053		B/E	Plan Year Ending Month Change	63, 77, 64	Form 1128 processed to accept change of accounting period.
054		B	Retained FYM	63	Rev. Proc. 87-32.
055		B	Change or Adopt New FYM	63	Form 8716 - Election to have a tax year other than a required tax year. Rev. Proc 87-32.
057		B	Reversal of 054, 055	Generated Transaction	Reverses TC 054/055 when a CU UPC 307 F1120/1120S/1065 return is posted with CC “Y” and FYM 12 or TC 620 posted.
058		B	Rejection of Form 8716	63	Rejection of Election of Tax Year other than a required Tax Year. Form 8716 was denied.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
059		B	Rejection of Form 1128	63	Rejection of Application for change in Accounting Period. Form 1128 was denied.
060		B	Elect Foreign Sales Corporation (FSC)	63	FSC or Small FSC election, Form 8279.
061		B	Revoke Reverses TC 060, 063, 064 or 065	63	Revocation of FSC or small FSC election
062		B	Erroneous	63	Reversal of TC 060, 063, 064, 065
063		B	FSC Election received	63	Election as a FSC or small FSC has been received.
064		B	FSC election denied	63	Denial of election to be treated as a FSC or small FSC
065		B	FSC Revocation Received	63	Notification of revocation received for FSC or small FSC
066		B	Terminate FSC Received	63	Election to be treated as a FSC or small FSC has been terminated
070		B	Church Exemption From Social Security Taxes	63	Records the filing of Form 8274, Certification by Churches and Qualified Church-controlled Organizations Electing Exemption From Employer Social Security Taxes (FICA). Establishes an effective date, update Employment Code to “C,” From 941 Filing Requirement to “04” and the Form 940 File Requirement Code to “0”.
071		B	Revocation of Church Exemption From Social Security Taxes	63	IRS terminates or revokes the filing of Form 8274 (TC 070). Establishes a revocation/termination effective date and updates the 941 File Requirement to “01.” The Employment Code may also be changed to “W” or be deleted if necessary. If Employment Code deleted, Form 940 Filing Requirement is updated to “0”.
072		B	Deletion of TC 070 Input in Error	63	Records the correction of an erroneously posted TC 070. The Employment Code is deleted and the 941 FR is updated to “01.”
073		B	Correction of Erroneous Revocation/ Ter-mination	63	Used when 8274 election has been erroneously terminated by IRS with input of TC 071. Reverses all previously posted TC 071 transactions. The election must be re-established with input of another TC 070.
076					PSC inputs to indicate acceptance of Form 8832, Entity Classification Election.
077		B	Reversal of TC 076	53	Reverses the acceptance of an Entity Classification Election input in error.
078		B	Rejection of Form 8832, Entity Classification Election	53	Rejection/Denial of an Entity Classification Election.
079		B	Revocation of Form 8832, Entity Classification Election	53	Indicates the revocation of an Entity Classification Election beginning with the date specified in the transaction.
080		I	Validates Spouse’s SSN	63	Transaction validates spouse’s SSN. Does not post to the Master File.
082		B	Acceptance of Form 8869	53	Indicates the deemed liquidation of the subsidiary into the parent beginning with the date specified in the transaction. Following the deemed liquidation the

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					QSub is not treated as a separate corporation; all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.
083		B	Reversal of TC 082	53	Reverses the acceptance of a Qualified Subchapter S subsidiary (QSub) Election input in error.
084		B	Termination of Form 8869	53	Indicates the termination of a Qualified Subchapter S Subsidiary (QSub) Election beginning with the date specified in the transaction.
085		B	Reversal of TC 084	53	Reverses the Termination of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
086		B	Effective date of revocation	53	Revocation of a Qualified Subchapter S Subsidiary Election (QSub).
087		B	Reversal of TC 086	53	Reverses the Revocation of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
090		B	Small Business Election	53	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. Blocking Series 950-999 generate a TC 474 for MFT 02 period ending and month preceding the effective date.
091		B	Terminate Small Business	53	Indicates the termination or revocation of being taxed as a small business and updates the Form 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
092		B	Reverses 090, 093, 095, 097	53	Records the correction of an erroneously posted TC 090, 093, 095 or 097. Reverts Filing Requirements to "01".
093		B	Application for Small Business Election	53	Application for Sub-Chapter S election Form 2553
094		B	Application for Small Business Denied	53	Sub-Chapter S election denied
095		B	Application for Small Business Pending	53	Form 2553 requesting termination received. No determination made.
096		B	Small Business Election Terminated	53	Sub-Chapter S election terminated. Updates 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
097		B	Application for Small Business Pending National Office Approval	53	Form 2553 has been sent to National Office for determination.
098		B	Establish or Change in a Fiduciary Relationship	63	Indicates that Form 56, Notice Concerning Fiduciary Relationship, or correspondence was received establishing or indicating a change in fiduciary relationship when a 1 is entered in the FORM-56-CHG-IND.
099		B	Termination of Fiduciary Relationship	63	Indicates that Form 56, Notice Concerning Fiduciary Relationship, or correspondence was received, terminating a fiduciary relationship.
100		B	Acceptance of Qualified Subchapter S Trust (QSST)	53	Indicates acceptance of an election to be treated as a Qualified Subchapter S Trust (QSST) beginning with the date specified in the transaction.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
101		B	Revocation of Qualified Subchapter S Trust (QSST)	53	Indicates revocation of an election to be treated as a Qualified Subchapter S Trust (QSST) beginning with the date specified in the transaction.
102		B	Acceptance of Electing Small Business Trust (ESBT)	53	Indicates acceptance of an election to be treated as an Electing Small Business Trust (ESBT) beginning with the date specified in the transaction.
103		B	Revocation of Electing Small Business Trust (ESBT)	53	Indicates revocation of an election to be treated as an Electing Small Business Trust (ESBT) beginning with the date specified in the transaction.
110		B	—	Generated Transaction	Designates Windfall Profits Tax return to the GMF unpostable system.
120		I/B	Account Disclosure Code	77 or Generated	Indicates information extracted for external use. Is input with Doc. Code 77 or is generated for mass extracts from Master File. Posts to a separate disclosure file when TC 990, 991, 992, or 993 is processed with Doc. Code 56 or an agency code. IMF ONLY: Generated.
121		E	Employee Plan Characteristics	01, 03, 06, 07, 09, 53 60, 61, 62, 72, 73, 78	Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4578, 5300, 5301, 5303, 5306, 5306SEP, 5307 and 5309.
122		E	Reversal of Employee Plan Characteristics	77	Reverses TC 121.
123		E	Update of Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78	Updates Employee Plan Characteristics.
125		E	Termination	10,11	Form 5310 Posts a complete termination of an Employee Plan (Doc Code = 10). Form 5310-A posts a merger, consolidation or transfer of an Employee Plan (Doc Code = 11)
126		E	Reversal of Termination	77	Reverses TC 125.
127		E	Administrator Data Change	64	Changes the Name, Address or EIN of the Plan Administrator.
128		E	Administrator Data Change	64	Replaces the Plan Name and Administrator Data
129		I	HHS Request	57	Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).
130		I/B	Entire Account Frozen from Refunding	77	Entire account is frozen from refunding, overpayment is applied to NMF. Credits of $25.00 or more. Overpayments in excess of $24.99 will cause a CP44 to be generated. IMF: Freeze only if more than $24.99. TC 131 or TC 824 will reverse **all** previously posted TC 130s See note below (TC 824 may or may not have a money amount). Credits under $25.00 before interest will be refunded, but TC 130 Freeze will not be released. TC 130 with closing code 03, 12, or 24–32 should correspond to a BMF liability written off with TC 530 and will have similar TC 130 closing code.
131		I/B	Reversal of TC 130 Refund Freeze	77	Releases the TC 130 Account refund freeze if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present. DMF: agency refund of a prior offset of refund

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					reversal correcting a prior agency refund.
132		I	Reversed TC 130	Generated Transaction	A TC 130 which was reversed.
136		B	Suppress FTD Alert	77	Suppress issuance of Federal Tax Deposit FTD) Alert.
137		B	Reverse Suppress	77	Reverses TC 136.
140		I	IRP Delinquency Inquiry	Generated Transaction	Establishes Entity and/or Tax Module and Status Code 02 (Delinquency Inquiry) within the affected tax module.
141		I/B/E	Delinquency Inquiry	Generated Transaction	Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module, posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 23C date for Compliance or Notice issuance cycle and is posted as the 02 status date. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is taken from IDRS issuance cycle in the transaction.
142		I/B/E	Delinquency Investigation	Generated Transaction	Records the issuing of a Taxpayer Delinquency Investigation (TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.
148		I/B	Issuance of TDA or TDI Assembly	77	Causes the accelerated issuance of a TDI (BMF Only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules within the Account. TC976, 977, 291 AND 150 (Except SFR return) will Unpost UPC 191. Requires two digit code for IDRS input. Refer to IRM for code titles and definitions.
149		I/B	Reversal of TC 148	77	Reverses TC 148 and permits the normal issuance of TDI and TDA.
150	Debit* (NPJ)	I/B E/A P	Return Filed & Tax Liability Assessed	IMF: 05 thru 12, 21, 22, 26, 27, 51, 72, 73, BMF: 03, 05–11, 13, 16, 20, 21 (AUSC Only), 23, 29, 35, 36, 38, 40-44, 46, 51, 59, 60, 65, 66 (PSC only) 67, 68, 71, 78 (OSC Only), 81, 83, 90-93, 95 EPMF: 30, 31, 32, 37 PMF: 69	A tax liability assessed from the original return establishes a tax module. *BMF: Assessment may be Credit for Form CT-1, 720 and 941. See TC 976-977 for amended return.
150		I	Entity Created by TC 150	Generated Transaction	This TC 150 when posted to the Entity Transaction Section indicates the Master File Entity was created from the posting of the return.
151		E	Reversal of TC 150 or 154	77	EPMF: Reverses return data (TC 150, 154, 155, 156, 976, 977) or moves a return to a different module.

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152		I/A	Entity Updated by TC 150	Generated Transaction	Designates a return which updated entity data and is posted to the Entity Transaction Section.
154		E	Posting F5330 Data	35	Form 5330. Effective January 2001, the 5330 will post to the BMF as a TC 150. The EPMF TC 154 is an information transaction indicating that the 5330 posted to the BMF.
155		E	1st Correspondence Letter sent	30, 37, 38	EPMF First Correspondence letter. Posts to EPMF to Bypass delinquency
156		E	Subsequent Correspondence sent	30, 37, 38	EPMF Second Correspondence letter. Posts to EPMF to Bypass delinquency.
157		E	Schedule A	30, 37, 38	Received by EPMF through S.C. GPP for forwarding to Dept. of Labor, not posted to EPMF.
157		B	Form 5578 Non-Discrimination Certification	84	Posted to indicate input of Form 5578
159		I	Settlement Data	Generated Transaction	Designates data as a Settlement Section of Return. Such data is dropped as soon as the return is settled. Does not appear on outputs.
160	Debit (NPJ)	B	Manually Computed Delin-quency Penalty	47, 54	A Delinquency Penalty Assessment manually computed by Audit or Collection. Penalty is not recomputed by computer.
161	Credit (NPJ)	I/B	Abatement of Delinquency Penalty	47, 54	Abates previously posted 160, 166 Delinquency Penalty liability assessment in whole or in part. Penalty is not recomputed by computer.
162		I/B	Failure to File Penalty Restriction Deletion	47, 54	Removes restriction on computation of FTF Penalty on previously posted TC 160 or 161. Causes recomputation and allows normal computation of FTF Penalty.
166	Debit (NPJ)	I/B	Delinquency Penalty	Generated Transaction	Computer generated assessment of Delinquency Penalty on returns posted after the due date without reasonable cause and for returns containing penalty-interest codes 1 (if Condition Code R not present) or 2; penalty is computed on the assessment tax less pre-payments. IMF only: Penalty may also be generated from amounts recorded on returns.
167	Credit (NPJ)	I/B	Abate Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 166 when change occurs in return due date or tax due at due date.
170	Debit (NPJ)	I/B	Estimated Tax Penalty	IMF: 11, 12, 21, 22, BMF: 10-14 Both: 17, 18, 24, 47, 51, 54	Computer generated self-assessment from TC 150 or manually assessed. ES penalty for failure to make adequate ES payments. Applicable to Form 990C, 1040, 1041, 990T, 990PF and 1120, except on Adjustment or Revenue Receipt input.
171	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	24, 47, 48, 54	Abates previously posted 170 or 176 Estimated Tax Penalty in whole or in part.
176	Debit (NPJ)	I/B	Estimated Tax Penalty	Generated Transaction	Computer-generated assessment of 990C, 1040, 1041, 990T, 990PF and 1120 Estimated Tax Penalty for failure to make adequate ES payments.
177	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	Generated Transaction	Abates a previously assessed TC 176. Issues Adjustment Notice.
180	Debit (NPJ)	B	Deposit Penalty	11, 17, 18, 20, 24, 25, 38, 40, 41, 43, 47, 48, 51, 54, 58	A manually assessed or generated from TC 150 input penalty for insufficient and/or untimely deposit of taxes (FTD) (720, 940, 941, and 943, 945 and 1042, CT-1).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
181	Credit (NPJ)	B	Deposit Penalty Abatement	47, 54	Abates a previously assessed 180, 186 Deposit Penalty in whole or in part.
186	Debit (NPJ)	B	FTD (Deposit) Penalty Assessment	Generated Transaction	Computer generated FTD Penalty if taxpayer fails to make timely and sufficient payments as required by regulations on Forms CT-1, 720, 940, 940EZ, 941, 943, 945 and 1042.
187	Credit (NPJ)	B	Abatement of FTD Penalty Assessment	Generated Transaction	Abates a previously assessed TC 186. Issues Adjustment Notice.
190	Debit (PJ)	I/B	Manually Assessed Interest Transferred In	51	Manually computed interest assessed prior to transfer in. Is input only as part of an account transferred in. See TC 370.
191	Credit (NPJ)	I/B	Interest Abatement	51, 52	Abates TC 190 interest; input only as a part of an account transferred in. See TC 370.
196	Debit (NPJ)	I/B	Interest Assessed	Generated Transaction	Computer generated interest that is due: at First Notice time; upon issuance of an Account Adjustment Notice resulting from posting of TC 290/300; posting of TC 680 (Designated Payment of Interest), or if a credit condition exists in the module: at TDA time; and upon issuance of Credit Reversal Notice (CP 60).
197	Credit (NPJ)	I/B	Abatement of Interest Assessed	Generated Transaction	Abates previously posted 190 or 196 interest assessments. TC 197 is generated when postings cause the interest assessed to exceed interest due (example: Abatement of tax liability). In addition, TC 197 is generated (as necessary) when a TC 682 is posted.
200	Debit (NPJ)	I	Taxpayer Identification Number Penalty Assessment	IMF: 11, 12, 21, 22 Both: 17, 18, 24, 47, 54, 58	Assess penalty against taxpayer for failure to furnish requested identifying numbers.
201	Credit (NPJ)	I	Taxpayer Identification Number Penalty Abatement	47, 54	Abates a previously assessed TC 200 penalty in whole or in part.
234	Debit (NPJ)	B	Assessed Daily Delinquency Penalty	47, 54 BMF: 81, 90, 91	Manual assessment or generated from TC 150 input of $20 Daily Delinquency Penalty to maximum of $10,000.
235	Credit (NPJ)	B	Abates Daily Delinquency Penalty	47, 54	Abates previously assessed TC 234/238 penalty in whole or in part.
238	Debit	B	Daily Delinquency Penalty	Generated Transaction	Computer generated assessment of $20 Daily Delinquency Penalty to a maximum of $10,000 from return.
239	Credit (NPJ)	B	Abatement of Daily Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 238. Also if module contains a TC 234 amount for less than a previously posted TC 238, TC 239 is generated in amount of difference and TC 234 is dropped; if greater, TC 239 is generated for TC 238 amount and TC 239 and TC 234 are posted.
240	Debit (NPJ)	I/B A	Assessment of Miscellaneous Civil Penalty	47, 54, 51	Computer generated TC 240 post to a tax module when a miscellaneous type penalty is assessed (i.e., other than those penalties which are identified with their own TC or reference no.). See Section 11.10(6) for appropriate Penalty Reference Numbers.
241	Credit (NPJ)	I/B	Abatement of Miscellaneous Civil Penalty	47, 54	Computer generated TC 241 post to a tax module when a previously assessed

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					miscellaneous type penalty is being partially or completely abated. Also abates TC 246 for MFT 06 (Form 1065, BMF only).
246	Debit	B	8752 or 1065 Penalty	Generated Transaction	Failure to provide information penalty on 1065 or 8752, generated when a Form 1065 or 8752 is incomplete. Also, failure by large partnerships to file electronically - identified by Reference No. 688.
247	Credit	B	Abatement of 1065 Penalty	Generated Transaction	Abates a previously assessed TC 246 when a timely credit posts to a BMF module.
270	Debit (NPJ)	I/B	Manual Assessment Failure to Pay Tax Penalty	17, 18, 24, 47, 48, 54	Manual computed Failure to Pay Tax Penalty assessed if return liability and/or Examination/DP tax adjustment is not paid on or before date prescribed for payments. BMF/IMF: Restricts penalty computation for this module. Condition code "Z" input with TC 150 generates a TC 270 for zero amount (IMF only).
271	Credit (NPJ)	I/B	Manual Abatement of Failure to Pay Tax Penalty	47, 54	Manual abatement of previously "net assessed" FTP Penalty (TC 270/276) in whole or in part. Restricts penalty computation for the module unless input with Reason Code 62.
272	I/B/A		Failure to Pay Penalty Restriction Dele-tion	47, 54	Removes restriction on computation of FTP Penalty on previously posted TC 270 or 271. Causes recomputation and allows normal computation of Failure to Pay Penalty.
276	Debit (NPJ)	I/B	Failure to Pay Tax Penalty	Generated Transaction	Computer-generated FTP Penalty assessed if return liability and/or Examination/DP Adjustment is not paid on or before date prescribed for payment.
277	Credit (NPJ)	I/B	Abatement of Failure to Pay Tax Penalty	Generated Transaction	Computer-generated abatement of "net assessed" FTP Penalty (TC 276) in whole or part.
280	Debit (NPJ)	I/B	Bad Check Penalty	18, 24, 45, 54, 58, 87	Manually computed bad check penalty assessment (may be with a zero amount). The penalty is two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment is less than $1,250, then the penalty is the ***lesser*** of $25 or amount of the payment. Effective July 2, 2010, the penalty now includes all "instruments" (forms) of payment For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was **only applicable** to paper checks and money orders. The penalty was two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment was less than $1,250, then the penalty was the ***lesser*** of $25 or the amount of the payment. No penalty was assessed on checks less than $5.00. See IRM 20.1.10 *Miscellaneous Penalties*.
281	Credit (NPJ)	I/B	Abatement of Bad Check Penalty	47, 54	Abates previously posted 280 or 286 transaction in whole or in part. Will post prior to return (Account with no TC 150) if it is the only transaction with the TC 290 and there is an unreversed TC 280 or TC 286 of equal or greater amount in the module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
286	Debit (NPJ)	I/B	Bad Check Penalty	Systemically Generated Transaction	Systemically generated bad check penalty assessment initiated by the posting of any of the following TC reversals: 611, 621, 641, 651, 661, 671, 681, 691, or 721. The penalty is two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment is less than $1,250, then the penalty is the ***lesser*** of $25 or the amount of the payment. Effective July 2, 2010, the penalty now includes all "instruments" (forms) of payment. For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was **only applicable** to paper checks and money orders. The penalty was two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment was less than $1,250, then the penalty was the ***lesser*** of $25 or the amount of the payment. No penalty was assessed on checks less than $5.00. See IRM 20.1.10 *Miscellaneous Penalties*.
287	Credit	B	Reversal of Bad Check Penalty	Systemically Generated Transaction	Systemically reversed any posted, unreversed TC 280/286 when the module status is: "06" with a debit balance and the net TC 28X amount equals the module balance.
290	Debit (NPJ)	I/B	Additional Tax Assessment	54	Additional tax as a result of an adjustment to a module which contains a TC 150 transaction. TC 290 with zero amount or TC 29X with a Priority Code 1 will post to a —L freeze module. Generates assessment of interest if applicable (TC 196). Releases the following freezes: O—Reactivated Account, —A Duplicate Return, —K Refund Hold, W—470 hold, —R 570 hold, —F Advanced Payment, —X Manual Refund, P—841/720, —G Math Error, —J Math Error/TDA, R— RPS, B— Subsequent Payment, —Q WPT, 680 Hold (See Freeze Code Section for specific conditions). TC 290 with zero amount blocked 96X indicates a taxpayer penalty abatement request was considered and rejected. Reversal is TC 290 blocked 97X. Can be used for Civil Penalty assessments on MFT 30, 55, and 13. IMF: Additionally releases 680 hold and freezes for Invalid SSN or Account Reactivation. Needs reason and source codes. May need priority and/or hold codes.
290	Debit (NPJ)	I/B	Additional Tax Assessment	54	BMF: Releases freezes for 842. TC 290's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF: If a TC 888 is input without a TC 886, and the Taxable Income (TXI) on the tax module is greater than .00, then the TXI is automatically adjusted by the TC 888 amount. The TXI on the module will not be adjusted below zero. TC 290 blocked 180-198, 780-789, 960-969 or 980-989 (MFT 55: Blocking Series 530-539, 960-969, and 980-989. Exception: prior control is doc code 54

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					blocked 59X), will generate a CP55 Notice to Re-file Return. Re: Form 1042, 290-to increase tax liability no reference number is used, 291-to decrease tax liability no reference number is used, 150-reference number “011” to update the gross income paid See section 8 for credit reference adj. codes.
291	Credit (NPJ)	I/B	Abatement Prior Tax Assessment	54	Abates a previously posted 150 and/or 290 or 300 in whole or in part. Generates abatements (TC 197) of computer-generated interest where applicable. Releases same freezes and holds as TC 290. TC291’s, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code “T” or “W” along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF needs reason and source codes.
294	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to adjust a previously posted tentative allowance (e.g. TC 295 or 305), contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. To post, a TC 295 or 305 must be present in the module and the TC 294 amount cannot exceed the TC 295 or 305 amount. Otherwise, same as TC 290. Blocking Series 900-909 will generate a CP 55.
295	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment with Interest Computation Date	54	Used to input a tentative allowance, contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. Otherwise same as TC 291. Will post to module even if AIMS Indicator (TC 420) is on. IMF: Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC date later than current 23C date. Valid with tax class 2 or 3 only. Form 1045, Application for Tentative Refund, is used by taxpayers. Form 1139, Corporation Application for Tentative Refund, is used by corporations. Claims refund from carryback of a net operating loss, unused general business credit, unused research credit, net capital loss or overpayment of tax due to a claim or right adjustment under section 1341(b)(1) or 6411; Regs. Sec. 1.6411-1. Blocking Series 900-909 will generate a CP 55.
298	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to input an additional assessment of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) i.e., TC 290 or 291, but is not acceptable with TC 294 or 295. Can also be used with penalty codes and interest codes. Otherwise same as TC 290. IMF: Cannot be used with other tax and interest transaction codes, but may be used with penalty codes. Otherwise same as TC 290.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
299	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment Interest Computation Date	54	Used to input an abatement of tax to a module which contains a TC 150. Generates abatement of interest and FTP penalty from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) but is not acceptable with TC 294 or 295. Can be used with penalty codes and interest transaction codes. Otherwise same as TC 291. IMF: Same as TC 291. Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC data later than current 23C date.
300	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division or Collection Division	47	Assesses additional tax as a result of an Examination or Collection Adjustment to a tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 12, 13, 34 and TC 420 or 424 present. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (only if Appellate Code is 000 or if TC 300 blocked 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55. BMF: Releases freezes for Joint Committee or TC 842.
301	Credit (NPJ)	I/B	Abatement of Tax by Examination or Collection Division	47	Abates a previously posted TC 150, 290 and/or 300 in whole or in part. Generates abatements of computer generated interest where applicable. (TC 197 or 337) Releases same freezes and holds as TC 300. Blocking series 790-799 or 900-999 will generate a CP 55.
304	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division with Interest Computation Date	47	Adjusts a previously posted tentative allowance (e.g., TC 305 or 295), contains a beginning interest computation date. To post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.
305	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Division with Interest Computation Date	47	Inputs a tentative allowance, contains a beginning interest computation date. Otherwise, same as TC 301. Valid with Tax Class 2 and 3 only.
308	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date as a Result of CB/CF.	47	Inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF—Can be used with another tax adjustment code, except TC 304, 305 or 309. Can be used with penalty and interest transactions. Otherwise same as TC 300. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
308	Debit	B	Additional Tax or Deficiency	47	Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Assessment by Examination or Collection Division with Interest Computation Date		Section 6205.
309	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47	Used to input an Examination Overassessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. Cannot be used if the amount of tax in the module is smaller than the amount on the Form 2285 that could be input with TC 309. BMF—Can be used with another tax adjustment code, except TC 304 or 305 on same document i.e. TC 300 or 301. Can be used with penalty and interest transactions. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
310	Debit (NPJ)	I	Penalty for Failure to Report Income from Tips	47, 54	Assesses penalty for taxpayer's failure to report Tips Income.
311	Credit (NPJ)	I	Tip Penalty Abatement	47, 54	Abates previously posted unreversed TC 310, in whole or in part.
320	Debit (NPJ)	I/B	Fraud Penalty	47, 54	Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty on Fraud Penalties assessed under IRC 6653(b) for returns due before 1/1/1989.
321	Credit (NPJ)	I/B	Abatement of Fraud Penalty	47, 54	Abates a previously posted 320 transaction in whole or in part. BMF/IMF: Releases restriction on FTP Penalty.
336	Debit (NPJ)	I/B	Interest Assessment on Additional Tax or Deficiency	Generated Transaction	Assess computer-generated interest on additional tax or deficiency assessed upon posting of an Examination Adjustment (TC 300 with Doc. Code 47) and issuance of the adjustment notice.
337	Credit (NPJ)	I/B	Abatement of Interest Assessed on Additional Tax or Deficiency	Generated Transaction	Abates previously posted 190, 196 or 336 interest assessment in whole or in part. Computer-generated when an Examination Adjustment TC 301 posts.
340	Debit (NPJ)	I/B	Restricted Interest Assessment	IMF: 11, 12, 21, 22, 47 51, 54 IRAF/BMF: 47, 54	Restricted interest which must be manually computed. IMF/BMF. CAUTION: After posting, interest is not computed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turns on debit restricted interest indicator and restricted FTP penalty indicator. TC 500 generates TC 340.
341	Credit (NPJ)	I/B	Restricted Interest	47, 54	Abates a previously posted TC 190, 196, 340 or 336 in whole or in part.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Abatement		CAUTION: After posting, interest cannot be assessed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 01011995 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action.
342		I/B	Interest Restriction Deletion	47, 54	Removes restriction on the computer computation of interest set by a previously posted TC 340 or 341, and allows the computer to recompute normal interest. TC 342 may not be input without first securing the source document for the TC 340/341 and making the determination that the TC 340/341 was unnecessary. Can only be input for 0 amount. CAUTION: TC should not be used without first determining interest should not be restricted.
350	Debit (NPJ)	I/B	Negligence Penalty	I/B: 11, 12, 21, 22 All: 47, 54	Assesses all types of negligence penalties.
351	Credit (NPJ)	I/B	Negligence Penalty Abatement	47, 54	Abates a previously posted TC 350 in whole or in part.
360	Debit (NPJ)	I/B	Fees and Collection Costs	17, 18, 24, 48, 54, 58	Assesses legal fees, security and sale cost, lien fees and other expenses incurred while enforcing collection of delinquent balance due for the Tax Module.
361	Credit (NPJ)	I/B	Abatement of Fees and Collection Costs	54	Abates a previously posted 360 transaction in whole or in part.
370	Debit (PJ)	I/B	Account Transfer-in	I/B: 52 All: 51	Transfers a tax module from Retention Register to Master File. Posts all accompanying transactions input as a part of the transaction. This transaction inputs assessments, abatements, credits and debits which are being transferred to an account on the MF. The list of valid transactions are listed in IRM 3.17.21. Doc. Code 51 includes all prompt, quick and jeopardy assessment transactions. If transaction goes unpostable with UPC 171, Master File will not show TC 370.
380	Debit (PJ)	I/B	Overpayment Cleared Manually (Under $1)	51	Manual Clearance of overpayment for less than $1.00. Input only as a part of an Account transferred in; see TC 370.
386	Debit (NPJ)	I/B	Clearance of Overpayment	Generated Transaction	Computer generated debit which equals a credit net balance of less than $1.00. Clears Module Balance so refunds, offsets, or freezes cannot be made in amounts less than $1.00.
388	Debit (NPJ)	I/B	Statute Expiration Clearance to Zero Balance and Removal	Generated Transaction	Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific module retention holds. Contains the credit balance of the module. Writes off interest amounts present.
389	Credit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Reverses TC 388. Generated when TC 370 with Doc. Code 52 is processed. IMF only: Generated from automatic re-established on Tax Modules.
400	Credit (NPJ)	I/B	Account Transfer-Out	51 or Generated Transaction	Transfer accounting control out of the Master File. Can be reversed by input of TC 370 with secondary

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					TC 402. After posting, all subsequent transactions (except TC 370 with secondary TC 402) are unpostable. Also generated when an attempt is made to post to a tax module with maximum transactions. IMF: Can be computer generated if tax module transaction section has exceeded maximum posting size. BMF: Will generate TC 400 if tax module transaction section has an overflow condition after normal and/or special consolidation analysis has been performed. Identified by blocking series 999. Generates CP296.
402	Debit (PJ)	I/B	Account Re-Transferred-In	51	Valid only as the first secondary transaction to TC 370. Reestablishes an Account Transferred-Out by debiting the Tax Module. Transaction date and amount are determined from the last posted TC 400.
420		I/B/E	Examination Indicator	29, 77	Computer generated at SC when opening record is posted. Can be input on Form 3177. Indicates that return has been referred to the Examination or Appeals Division. Generally, if TC 420 is unreversed, TC 290, 291, 298 and 299 will unpost unless Priority Codes 1, 5, 6, 7, or 8 present. (See UPC 160, 330) Module will not be removed from MF. TC 290 with zero amount, 294 or 295 will post. (TC 294, 295, 298, 299-BMF/IMF only.) The return has been assigned in the Examination or Appeals Division.
421		I/B E	Reverse Examination Indicator	47, 77 or Generated Transaction	Generated at MCC when TC 300 posts with a Disposal Code of 1-5, 8-10, 12, or 34 to module and an unreversed TC 420, or 424 is present. Can be input directly with Doc. 47 or on Form 3177. Reverses TC 420 or 424.
424		I/B/E	Examination Request Indicator	77	Return referred to Examination or Appeals Division. Generates Examination opening inventory information. Deletes record, if present, from DIF file. This transaction can also be generated for IMF when an IRP Underreported Case is referred to Exam. Generated as a result of input through PCS
425		I	Reversed TC 424	Generated Transaction	A TC 424 which was reversed.
427		B	Requests Returns from SERFE file	77	Requests blocks or return from the SERFE file
428		I/B/E	Examination or Appeals Case Transfer	Generated Transaction	Updates the AIMS Control Number D.O. or SC Code on unreversed TC 420 or 424. Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the DO or SC code to which the case is being transferred. CC 89 allows refund & credit elect but prevents offset.
429		I/B	Request AIMS Update from MF	77	Request that an update record reflecting current MF information be sent to the AIMS data base. Does not post to MF. Also used to release tax shelter freeze (–E).
430	Credit (PJ)	I	Estimated Tax Declaration	20, 61	Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.
430		I	Entity Created by TC 430	Generated Transaction	Indicates that the Master File Entity was created from the posting of the ES payment. Posts to the Entity.
431			Obsolete		

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
432		I	Entity Updated by TC 430	Generated Transaction	Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section.
446		I/B E	Merged Transaction Indicator	Generated Transaction	Posts to the MF module which receives the merged transactions from the module which is dissolved. Contains current cycle and a list of the transactions merged in the cycle the TC 446 posts. The transactions contain a cycle prior to that of the TC 446.
450	Debit (PJ)	I/B	Transferee Liability Assessment		May be posted as part of 370 transaction only.
451	Credit (PJ)	I/B	Reversal of TC 450		Abates previously posted TC 450 in whole or in part. Posted as part of 370 transaction only.
459		B	Prior Quarter Liability, Forms 941 and 720	Generated Transaction	Records the liability of the immediately prior quarter for use in assessing FTD penalty. MCC generates the transaction when the 150 return attempts to post.
460		I/B P	Extension of Time for Filing	All: 77 I/B 17, 19 B: 04, Generated Transaction P:64 B/19 E: 77	Doc. Code 77: IMF-Form 4868 extension for other than automatic 6 months and Form 2350. Form 4868 with international FLC (20, 21,66 and 98) in DLN maximum extension to 12/15/YYYY (U.S. citizens who live and work or serve in the military abroad). International DLN with Blocking range 400-499 indicates Form 2350. Form 2350 maximum extension to RDD plus 11 1/2 months. BMF-Forms 7004/8868/5558/8892. Establishes a Tax Module, updates Status to 04, and updates related filing requirements except for Forms 706 and 709. Applies to 706-GS(D), 706-GS(T), 1041, 1041-N, 1041-QFT, 1042, 1065, 1065-B, 1120 series, 3520-A, 8612, 8804, 5330, 990, 990-EZ, 990-BL, 990-PF, 990-T series, 1041-A, 4720, 5227 and 709. Doc. Code 17, 19 AUTOMATIC EXTENSION FORM 4868 IMF ONLY. TC 460 as a secondary transaction with TC 670 indicates approved automatic extension. TY 2006 and subsequent, generates Extended Due Date to October 15 (i.e. RDD plus six months). BMF: Generated when TC 670 with Secondary TC 460 is input to MFT 51 module. Extended due date on generated TC 460 is October 15 of the following year (i.e. RDD plus six months). Also generated when qualifying Doc Code 04: Generated when approved extension TC 620 posts to MFT 02/05/06/07/08/12/33/34/36/37/42/66/67/76/77/78, **Exception: MFT 05 (Form 1041 only**), MFT 06 (Form 1065 only) and MFT 08, Generated Extended Due Date to RDD plus 5 months for Tax Period 200809 and later. For MFT 36/37/44/67, first approved extension generated Extended Due Date to RDD plus 3 months; second approved extension generates Extended Due Date to RDD plus six months. EPMF: Doc Code 77 Form 5558 MFT 74 posts to EPMF.
462		I/B/E	Correction of a TC 460 Transaction Processed In Error	77	Corrects erroneous posting of TC 460 by re-establishing the due date and restoring prior status. Zero the FRC for any MFT where: a) a TC462 reversed an erroneous TC 460 which established the tax module; and, b) the TCs 460/462 are the only TCs posted to the module; and, c) after posting the

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					TC 462, the Status updates to “00”.
463		B	Waiver to file on mag. tape	77	Taxpayer claims hardship to file information documents on magnetic tape. TC 463 provides a waiver for allowing submission of paper documents.
464		B	Reversal of TC 463	77	Reverses TC 463 to allow submission of paper documents.
468		B	Extension of Time to Pay Estate Tax	77	Allows IDRS to recognize an extended payment date and may post before or after the TC 150 posts. This extension (Form 4768) give the taxpayer relief from the failure to pay penalty (but NOT from interest) from the return due date until the approved extended payment date. It is only applicable for Form 706 (MFT 52 and 53). Approved Forms 4768 will reflect an extended due date for payment of tax. Disapproved Forms 4768 will reflect last due date for payment of tax. CSED will be updated based on approved extension dates (see IRC 6503(d)). IDRS will allow more than one TC 468 and will recognize the last one input to the module. Closing codes will reflect the following: ▪ CC01 = denied extension on TC 150 assessment ▪ CC02 = extension on TC 300 assessment ▪ CC03 = denied extension on TC 300 assessment ▪ CC04 = Appeals case
469		B	Reversal of TC 468	77	Corrects erroneous posting of TC 468 by re-establishing the payment due date and restoring prior status. TC 469 will reverse only the last TC 468 input.
470		I/B	Taxpayer Claim Pending	77	See TC 470 Closing Code Chart (Chapter 11) for Closing Code Activity. Prevents notices from going out. TC 470, CC 97 post to entity also.
471		I/B	Reversal of Taxpayer Claim Pending	51, 52	When posted, no reversing action is taken. It is treated as a TC 472 when analysis of the account is made.
472		I/B	Reversal of Taxpayer Claim Pending	24, 48, 77	Records that a TC 470 was processed in error. Reverses TC 470. Input of Collection Closing Code 99 is required to reverse a TC 470 with Closing Code 99. IMF: Permits normal issuance of TDA whenever no adjustment is to be input. Closing Code 94, 95 or 96, 98, 99 required to reverse TC 470 CC 94, 95 or 96, 99 respectively. Closing Code 98 required to reverse TC 470 CC 98. Next notice or TDA issued is dependent on the status when TC 470 was input to module.
474		I/B/E	Interrupts Normal Delinquency Processing	49, 77	Creates unscheduled delinquent return period on ECC Master File or to prevent IDRS Delinquency notice or TDI issuance for specific Delinquent Return notice status period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator “C” to module when established or if module has status less than 02. BMF or EPMF delinquency check will issue Compliance for 02 “C” Status Period on first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles)

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					or reversal of TC 474 will cause the module to revert to the prior TDI notice status and continue TDI processing. Use TC590 & reverse with TC592 to force account into TDI status.
475		I/B/E	Permits TDI Issuance	49, 77	Reverses TC 474.
480		I/B	Offer-in-Compromise Pending	77	Module Notice Transcript "OIC". A change in module balance during a posting cycle will cause a Module Notice Transcript "OIC". Posting of TC 788, generates an "OIC". Notice Transcript and then discontinues further issuance of an "OIC" Notice Transcript. Tax Modules are frozen from offsetting out (IMF only) and refunding. Suspends Assessment and Collection Statute Expiration Dates. Jurisdictional Codes: 1=DO Collection; 2=Examination; 3=Appeals; 9=SC Collection
481		I/B	Offer-in-Compromise Rejected, Returned (Processable)	77	Records date of rejection and return of termination of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates "OIC" transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7, Special Case Processing, for additional guidance. Releases TC 480 freeze.
482		I/B	Offer-in-Compromise Withdrawn, Terminated	77	Records date of withdrawal or termination of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7, Special Case Processing for additional guidance. Releases TC 480 freeze.
483		I/B	Correction of Erroneous Posting of TC 480, Returned (Not Processable)	77	Records information that TC 480 OIC was posted in error, or returned because OIC was not processable. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.
488		B	Installment and/or Manual Billing	77	Updates Module status to "14", deletes any TDA deferred actions pertaining to the module, and (on non cc "S" Form 1041) establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706).
489		B	Installment Defaulted	77	Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.
490		P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.
494		B/I	Notice of Deficiency	77	Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
495		B/I	Closure of TC 494 or correction of TC 494 processed in	77	Closure of Notice of Deficiency or Notice of Deficiency processed in error. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			error		
500		I	Military Deferment	77	Suspends Collections Statute Expiration Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 50 or 51. See Section 11 Collection, for appropriate closing codes.
502		I	Correction of TC 500 Processed in Error	77	Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases Hold established by TC 500. TC 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.
503				77	TC 500 changed to 503 when posting TC 502
510		I	Releases Invalid SSN Freeze on Refunds	77	Releases invalid SSN freeze indefinitely, as long as SSN/Name Control remain unchanged.
520		I/B	IRS Litigation Instituted	77 or Generated Transaction	Freeze is released by TC 521 or 522. Some CCs suspend CSED. See Section 11.08(6). For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary or (B) Both can be used to identify which taxpayer the extension applies to. (See Section 11 for appropriate closing codes)
521		I/B	Reversal of 520	77	Records reversal of a previously posted TC 520. If TC 520 posted prior to cycle 8624, TC 550 must be input to extend the CSED. Refer to section 11 for specific CC reversal activity.
522		I/B	Correction of 520 Processed in Error	77	Indicates and reverses previously posted 520's as an error, and causes Closing Codes, if 70-89, to be updated to zeros.
524			Collateral Agreement Pending		Indicates that a Collateral Agreement is pending. Suspends Collection action (IDRS only—Does not post to master file)
525			Collateral Agreement No Longer Pending		Reverses TC 524.
528		I/B	Terminate Stay of Collection Status		Terminates the stay of collection status 41 or 42. When a TC 528 pends to a module, it comes out of status 41/42. New status is determined by status prior to 41/42. (IDRS only—Does not post to master file).
530		I/B	Currently not Collectible Account	77	A balance due account is considered currently not collectible. Closing Code is 01-39. (see Section 11 TDA Closing Codes for appropriate closing codes) TC 530 CC 08 generates TC 540 and set the MFR to 8.
531		I/B	Reversal of a Currently not Collectible Account	77	Indicates that the Account is now considered collectible.
532		I/B	Correction of 530 Processed In Error	77	Indicates the previously posted 530 is in error.
534	Credit (PJ)	I/B	Expired Balance Write-off, accrued or assessed	54	May be input for zero or with an amount. If input with an amount, it credits the tax module for the portion of assessed module balance on which the CSED has expired and restricts the computer from interest and Failure to Pay Penalty computations.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
535	Debit (PJ)	I/B	Reversal of Expired Balance Write-off	54	Reverses a TC 534 in whole or in part by debiting the tax module for the amount of the module balance which was written off incorrectly. If it completely reverses the TC 534 amount, the restrictions on computer computation of interest and FTP Penalty are removed.
537		I/B	Reversal of Currently not Collectible Account Status	Generated Transaction	Reversal of TC 530. Is generated when a TDA is reissued as a result of the TPI (Total Positive Income) reported on a subsequent return, or the posting of a change of address or TC 150, TC977 to account in Currently not Collectible status with Closing Code 03.
538		B	Trust Fund Recovery Penalty Cases	54	When input with an amount equal to or less than module balance, to reduce the outstanding balance of the module without reducing the tax liability. 1) if TC 538 attempts to post to other than a MFT 01/03/09/11/12 tax module or, 2) if TC 538 attempts to post to a module where a TC 971 AC 93 is not present, or, 3) when TC 538 or multiple TCs 538 exceed the module balance it will unpost.
539		B	Trust Fund Recovery Penalty Cases	54	Reverses TC 538 in whole or in part, multiple TCs 538 may be reversed with a TC 539 with the same date. ▪ If TC 539 attempts to post to a module where a previously posted TC 538 is not present, or ▪ If TC 539 attempts to post to a module and does not have the same date as the previously posted TC 538 or the TC 539 amount exceeds the amount of TCs 538 with the same date, it will unpost.
540		I	Deceased Taxpayer	IMF: 61, 09, 10, 26, 27, 72, 73 Both: 11, 12, 21, 22, 77	Records death of taxpayer. Changes FR Code to “8” so blank returns are not mailed. Also may be generated as the result of a return (TC 150) posted with Condition Code “A” or “F” or by TC 530 CC 08. IMF: released by TC 542.
542		I	Correction of 540 Processed in Error	77	Indicates the previously posted 540 was in error. FR is changed to “4” (IMF).
550		I/B	Waiver Extension of Date Collection Statute Expires	77	Extends the Collection Statute Expiration Date to the data input with this transaction. For IMF only, an optional CSED TIN indicator (P) Primary, (S) Secondary, or (B) Both can be used to identify which taxpayer the extension applies to. TC550-Definer-CD required with TC 550 input. See 2.4.19-5(Cont 24) item 31 for values and meanings.
560		I/B/E	Waiver Extension of Date Assessment Statute Expires	77 B/E Generated Transaction	Extends the Assessment Statute Expiration Date to the date input. BMF: Generated when TC 300/301 posts with a Statute Extended Date that is equal to ASED on latest dated unreversed TC 560/564 already posted to the module. EPMF: Can be computer generated when a TC 421 posts with an EP Statute Date that is later than the module’s current ASED.
570		I/B	Additional Liability Pending and/or Credit Hold	I/BA/A; 17, 18, 24, 48, 58, 77 I/B; 09, 10, 11, 12, 21, 22, 26, 27 I: 61	Indicates additional liability pending. Freezes (—R freeze) module from refunding or offsetting credit out. TC 570 can be generated to establish frozen status by the following: IMF/BMF: ▪ A return (TC 150) posted with CCC “3” (IMF) or CCC “X” (BMF).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					▪ Document code 34 credit transaction input with credit freeze code. ▪ TC 670 posts creating a credit balance and an unreversed TC 420 or 424 is posted to module. ▪ A document Code 54 with TC 291 and Priority Code 7 in blocking series 740-769. ▪ TC 150 blocking series 920-929. ▪ TC 24X with reference number 699. ▪ TC 680 if results in credit balance of $5 or more. ▪ TDI Refund Hold (Julian Date 999) BMF: When Form 706 module, in installment status 14, goes to credit balance. BMF: Generated when form 706 (MFT 52) in status 14 (installment) goes to credit balance, except when a prior TC 460 is posted. Use module control DLN. Frozen status released by the following: ▪ TC 571 or 572. ▪ Module goes to zero or debit balance (except when module contains any TC with Doc Code 33 in the DLN. ▪ Posting of TC 30X (except with disposal code 7 or 11). ▪ Posting of TC 29X (except with priority code 6 or 7 or blocked 200-299) ▪ TC 150 ▪ TC 840 blocked 920-929. ▪ TC 29X with TC 180 with zero amount if there is no unreversed TC 180 or 186 posted. ▪ Zero balance, TC 290 or 300 PC 8, TC 571 or TC 572
571		I/B	Reversal of TC 570	77	Releases the 570/576 freeze status.
572		I/B	Correction of 570 Processed in Error	77	Used to remove TC570/576 Input in error.
576	Debit (PJ)	I	Unallowable Tax Hold	Generated Transaction	Generated by TC 150 with a Credit Balance and Unallowable Tax. Holds the Unallowable Tax to the extent of the Credit Balance in suspense. Freezes the amount of the TC 576 from refund and offset out. Resequence all Debit transactions including generated Doc. Code 34 debits and transfer in (TC 370) except TC 667 & 896. (This amount has not been assessed).
577	Credit (PJ)	I	Reversal of TC 576	Generated Transaction	Generated by TC 300, 571, 572 or TC 421 with Doc. Code 47 and Disposal Code 20-25, 27, 29, 31-33, 35 or 36. Restores TC 576 Unallowable Tax into the tax module and releases 576 hold.
582		I/B	Lien Indicator	77	Federal Tax Lien has been filed for this tax period. This transaction can represent two different types of liens; “Self-releasing” and “Re-filed”. Each will have a unique indicator setting. On IMF this transaction is also used as a “2032A Indicator” and a Carry-over Basis Indicator. On BMF, used to post “2032A Election” (F706) or “2032A Heir” data (F1120, 1041, or 1065) or to post cross-reference SSN data (F720, Abstract no. 52). ▪ Generated to post to the entity when an MFT 01/11 TC 150 is input with a significant “parent EIN” field. Use the DLN for the TC 582 being

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					generated and include the “parent EIN” in the TC 582. ▪ Generated to post the entity when a F1120/1120A/1120S/1041/1065 TC 582 posts to a tax module. Use the DLN of input TC 582 as the DLN for the TC 582 being generated.
583		I/B	Reverse Lien Indicator	77 or Generated Transaction	Reverses TC 582. Deletes Cross-Reference SSN (BMF only). TC 583s will be generated in the conversion run for those modules where the last CSED has expired and the first “lien only” TC 582 posted after cycle 198301 (BMF), or 198313 (IMF) (i.e. “Self-releasing” liens). Posts a cross reference TIN from a transfer on a revenue receipt transaction. Effective 1/2007, TC 583 must be used with one of the following definer codes: DC 1 – released DC 2 – withdrawal due to administrative error DC 3 – withdrawal due to collection due process appeal rights. DC 4 – reversal DC 5 – self-released (statute expiration)
586		B	Transfer/revenue receipt cross-ref TIN	24, 48	Posts a cross reference TIN from a transfer on a revenue receipt transaction.
590		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	Not liable this tax period. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
591		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
592		B/I/E	Reverse 59X Trans	14, 49	Reverse any previously posted TC 59x (regardless of the TC 59x cc) present in the module. Updates FRC from 0 to 1.
593		B/I/E	Satisfying Trans	14, 49 or Generated Transaction	Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.
594		B/I/E	Satisfying Trans	14, 49	Return previously filed. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
595		B/I/E	Satisfying Trans	14, 49	Referred to Examination. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
596		B/I/E	Satisfying Trans	14, 49	Referred to Criminal Investigation. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
597		B/I/E	Satisfying Trans	14, 49	Surveyed. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
598		B/I/E	Satisfying Trans	14, 49	Shelved. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
599		B/I/E	Satisfying Trans	14, 49	Return secured. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
600	Credit (PJ)	I/B/E	Underpayment Cleared Manually (Under $5)		Manual Clearance of underpayment for less than $5.00. Input only as a part of an account transferred in: see TC 370.
604		B/I	Assessed Debit Cleared	Generated transaction	Generated when a TC 971 AC 31/32 posts and the module balance is debit. Post TC 604 to the module for the amount of the assessed balance. Accrued Interest and Accrued Penalty fields will be posted. Update Status as appropriate. A TC 604 indicator (restricting penalty and interest) will be displayed in the tax module balance section. The Julian date of the generated TC 604 should be modified to be 999 for AC 31 and 998 for AC 32. When TC 608 posts, extract to IDRS if the module is under IDRS control.
605		B/I	Generated Reversal of TC 604	Generated transaction	Generated TC 605 for the full amount of the previously posted unreversed TC 604 when a TC 972 AC 31/32 posts.
606	Credit (NPJ)	I/B	Underpayment Cleared (Under $5)	Generated Transaction	Clears any debit (plus) net balance less than $5.00. For MFT 61 debit balance must be under $1.00.
607	Debit (NPJ)	I/B	Reversal of Underpayment Cleared	Generated Transaction	Reverses a previous write-off under certain conditions if a dishonored check is posted to a module or a remittance is received which equals or is less than the amount of a previous small balance write off.
608	Credit (NPJ)	I/B	Statute Expiration Clearance to Zero Balance and Remove	Generated Transaction	Generated weekly when Collection Statute Expiration Date expired and module assessed balance is debit. Post TC 608 to the module for the amount of the assessed balance. Accrued interest and accrued penalty fields will be posted. Update status as appropriate. The TC 608 will carry a zero amount when the assessed balance is already zero and there are only accruals of FTP and/or interest when the last module CSED expired.
609	Debit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Generate TC 609 for the full amount of previously posted unreversed TC 608 when: 1) a subsequent transaction carrying a money amount posts, or 2) CSED is extended or suspended. For partial reversals, subsequent to the generation of the TC 609 generate TC 608 for the remaining balance. Prior to 1993: Generated with transaction code 370 (Doc Code 52). Issue a new TDA Information Record when current

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					module status is TDA status or Status 12 preceded by TDA status, the total module balance is $25.00 or more, and a TC 609 posted in the current cycle but there is no TC 29X or TC 30X posting in the current cycle.
610	Credit (PJ)	I/B	Remittance with Return	IMF: 11, 12, 17, 18, 19, 21, 22, 24, 26, 33, 34, 58, 70,76 BMF: 03, 05, 06, 08-14, 16-20, 24, 25, 34, 38, 40-44, 46, 58, 65, 70, 71,76, 81, 83, 90, 91, 95	Credits the tax module with a payment received with the return, including payment with voucher.
611	Debit (PJ)	I/B	Dishonored Remittance with Return	19, 24, 58, 87	Reverses a dishonored payment submitted with return. Reduces TC 610 credit in whole or in part. BMF/IMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
612	Debit (PJ)	I/B	Correction of 610 Processed in Error	19, 24, 34	Reverses a 610 transaction in whole or in part that is posted in error by debiting the Tax Module for the amount of the remittance with return. NOTE: Form MFT 04, only valid for tax periods subsequent to 199412 (not valid with 34 doc code).
620	Credit (PJ)	B	Initial installment payment: Form 7004, MFT 02, 05, 06, 07, 08, 12, 33, 42, 77, 78; Form 8868 (TY 2005 and subsequent), MFT 34, 36, 37, 44, 50, 67; Form 5558 (TY 2007 and subsequent), MFT 76.	04, 17, 19	Credits the module with the remittance received with the Form 7004. Form 7004 TC 620 Doc Code 04 generates TC 460 to extend the due date (if Condition Code “L” not present) for filing return and generates Status Code 04 for 1120 series,706-GS(D), 706-GS(T), 1041, 1041-N, 1041-QFT, 1042, 1065, 1065-B, 3520-A, 8804 or Status Code 14 for Form 8868. Form 8868 – TC 620 Doc Code 04 generates TC 460 to extend the due date and generates Status Code 04 if Notice Code 1 (approved first extension) or 2 (approved second extension) is present. Form 5558 – TC 620 Doc Code 04 generates TC 460 and Status Code 04 and extends the due date for filing return if Notice Code 1 (approved extension) is present.
621	Debit (PJ)	B	Dishonored Installment Payment	19, 24, 58, 87	Reverses a dishonored payment submitted with a tentative Form 1120 return or Forms 7004/2758/8736. Reduces TC 620 credit in whole or in part. BMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
622	Debit (PJ)	B	Correction of 620 Processed in Error	19, 24, 34	Reverses TC 620 by debiting the Tax Module for the amount of the 622 transaction. Releases credits only to the amount of the input TC 622.
630	Credit (PJ)	I/B	Manual Application of Appropriation Money	51, 52	Manually computed credit for amount falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
632	Debit (PJ)	I/B	Reverse of Manual Application of Appropriation Money	51, 52	Reversal of TC 630. Identification number 03 indicates reversal of credit for solar or wind energy investment.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
636	Credit (NPJ)	I/B	Separate Appropriations Refundable Credit	Generated Transaction	Master File generated credit for amounts falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
637	Debit (NPJ)	I/B	Reversal of Separate Appropriations Refundable Credit	Generated Transaction	Reversal of TC 636. Identification number 03 indicates reversal of credit for solar or wind energy investment.
640	Credit (PJ)	I/B	Advance Payment of Determined Deficiency or Underreporter Proposal	All: 17, 18, 19, 24, 58, I/B: 34	Credits the tax module with an advance payment of a determined deficiency. BMF/IMF: Overpayment interest is never allowed on TC 640 (blocked 990-999) “Cash Bonds” which are in excess of the audit deficiency to which it is applied. Overpayment interest is not allowed even if the deficiency is subsequently abated in whole or in part. Also refer to Revenue Procedure 2005-18 for more information. Tax module frozen from refunding, offsetting out or credit elect when TC 640 posted and no TC 300 present or TC 300 has disposal code 7 or 11 or the 23C date of TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640. Freeze is released when TC 640s are reversed, posting of TC 300 (not disposal code 7 or 11), TC 29X blocking series 500-519, 540-589, 600-619 or 640-679, or module balance becomes zero or debit. (MFT 55 640 freeze released when TC 640s are reversed or total module balance becomes zero or debit). Module is frozen from offsetting in when TC 640 posts and there is not a TC 300 with a 23C date prior to the transaction date of the TC 640. Freeze is released when TC 640s are reversed, posting of TC 29X (except PC 6 or 7 or B.S. 500-519/600-619) or 30X for an amount, module becomes zero or debit balance, TC 846/706/826/896/736/340/341/780 or 856 posts. Also used to post URP CP-2000/Stat. Notice Payments, etc.
641	Debit (PJ)	I/B	Dishonored Advanced Payment	19, 24, 58, 87	Reverses a dishonored payment submitted as a designated advanced payment. Reduces TC 640 credit in whole or in part. BMF/IMF: Releases TC 640 freeze, if net of 64X transactions reach zero. If not accompanied by secondary a TC 280, a TC 286 is systemically generated.
642	Debit (PJ)	I/B	Correction of 640 Processed In Error	All: 19, 24 I/B: 34	Reverses a 640 transaction in whole or in part by debiting the Tax Module for the amount of the remittance. BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero.
650	Credit (PJ)	B	Federal Tax Deposit	19, 24, 34, 97	(FTD) Credits Tax Module for Federal Tax Deposit payment when MFT 01, 03, 09, 10, 11, 12 or 16. (Tax Module is frozen from refunding or offsetting until TC 150 posts.) NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in ‘12’. Not valid with doc code 34.
651	Debit (PJ)	B	Dishonored Federal Tax Deposit (FTD)	19, 24, 87, 97	Reverses a dishonored payment submitted as a Federal Tax Deposit . If not accompanied by a secondary a TC 280, a TC 286 systemically

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					generates. Valid MFTs are 01, 03, 09, 10, 11, 12, 14, and 16.
652	Debit (PJ)	B	Correction of FTD Posted In Error	19, 24, 34, 97	Reverses TC 650 in whole or part by debiting the module. Debits Tax Module for Federal Tax Deposit posted in error when MFT is 01, 03, 09, 10, 11 or 34. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.
660	Credit (PJ)	I/B	Estimated Tax	17, 24, 34, 58	Credits tax module for amount of Estimated Tax paid. Credit is frozen from refunding or offsetting until a TC 590/591(BMF only) or a TC 150 posts. Applicable to Forms 990C, 990T, 990PF, 1040, 1041, 1041ES, and 1120 only. IMF: See UPC 198 and UPC 305.
660	Credit (PJ)	B	Federal Tax Deposit	19, 97	The transaction code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this TC are 02, 05, 33, 34 and 44.
661	Debit (PJ)	I/B	Dishonored ES Payment or FTD	I/B: 19, 24, 58, 87 B: 97	Reverses a dishonored payment submitted as an estimated tax payment or a Federal Tax Deposit. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
662	Debit (PJ)	I/B	Correction of 660 Processed In Error	I/B: 19, 24, 34, 58, 87 B: 97	Reverses a TC 660 or TC 666 in whole or in part by debiting the module. IMF/BMF may reverse TC 430 remittance amount. BMF: Debits tax module for Federal Tax Deposit posted in error when MFT 02, 05, 33, 34 or 44. IMF: Records the transfer of underclaimed ES Credits which are frozen. Doc. Code 24 or 34 indicates the credits have been transferred to another account: the amount of the transaction is debited to the Tax Module and any balance is unfrozen. Reverses the TC 430 remittance amount: TC 662 in zero amount releases frozen excess ES credits.
666	Credit (NPJ)	I	Estimated Tax Credit Transfer In	Generated Transaction	When taxpayer claims more ES credits than are posted in tax module, settlement is frozen and a TC 667 is generated and resequenced to search the spouse's tax module. TC 666 represents the amount of ES credits transferred-in from the spouse's module (may be zero if none available or spouse's account is not found) and freeze is released. Also, credits to a deceased taxpayer's spouse's account. (Julian 999) Initialized when a CCC "F" return posts requesting credit elect.
667	Debit (NPJ)	I	Estimated Tax Debit Transfer Out	Generated Transaction	Debit transaction representing amount of ES Credits transferred to a spouse's account. Release Excess ES Credit Freeze.
670	Credit (PJ)	I/B	Subsequent Payment	All: 17, 18, 19, 24, 58 I/B: 34	If return has posted, credits the Tax Module with payment on account. If return has not posted, credits the Tax Module with prepayment on account. See UPC 198, and UPC 305. May carry a Designated Payment Code (DPC) (See section 11.12) Processing of TC 670 with secondary TC 460 use doc code 19.
671	Debit (PJ)	I/B	Dishonored Subsequent Payment	19, 24, 58, 87	Reverses a dishonored check submitted as a subsequent payment. IMF/BMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated, except for blocking series 800-899 (EFT Payments).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Note: Not valid with doc code 34.
672	Debit (PJ)	I/B	Correction of 670 Processed In Error	All: 24 I/B: 34	Reverses a 670 in whole or in part by debiting the module. Note: For MFT 04, only valid for tax periods subsequent to 199412, tax period must end in '12', not valid with doc code 34.
673					Input of a TC 672 Changes an existing TC 670 to TC 673.
678	Credit (PJ)	B	Credits for Treasury Bonds	17, 24, 58	Credits Tax Module for amount of estimated tax paid by Treasury Bonds. Applies only to Estate Tax.
679	Debit (PJ)	B	Reversal of Credits for Treasury Bonds	24, 58	Reverses TC 678 in whole or in part by debiting the module.
680	Credit (PJ)	I/B	Designated Payment of Interest	17, 18, 19, 24	Input to pay assessed and/or unassessed interest due without tolerance application. If unrestricted, updates interest paid field by the TC 680 amount. If the interest paid field exceeds the interest assessed field, generates TC 196 to the extent of paid unassessed interest due. Any portion that exceeds TOTAL interest due is applied to tax and penalty. The TC 680 amount which pays assessed interest is excluded when recomputing interest.
681	Debit (PJ)	I/B	Dishonored Designated Payment	19, 24, 58, 87	Reverses a dishonored check submitted as a designated payment of interest.. Reduces the TC 680 transaction in whole or in part. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
682	Debit (PJ)	I/B	Correction of 680 Processed In Error	All: 19, 24, 58, 87 I,B: 34	Reverses 680 credit in whole or in part by debiting the Tax Module. IMF: When posted, computer automatically generates a TC 197 interest reversal (of TC 196) generated from the posting of TC 680 if interest has not been abated previously. TC 197 will not generate if interests restricted with TC 340/341.
690	Credit (PJ)	I/B	Designated Payment of Penalty	17, 18, 19, 24, 34, 58	Credits the Tax Module for a designated payment of a penalty assessment.
691	Debit (PJ)	I/B	Dishonored Designated Payment	19, 24, 58, 87	Reverses dishonored payment submitted as a designated payment of penalty. Reduces the TC 690 transaction in whole or in part. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
692	Debit (PJ)	I/B	Correction of 690 Processed In Error	19, 24, 34	Reverses a 690 credit in whole or in part by debiting the Tax Module.
694	Credit (PJ)	I/B	Designated Payment of Fees and Collection Costs	All: 17, 18, 19, 24, 58 I/B: 34	Designated Payment of Fees and collection costs. The money amount must be equal to or less than the net amount of unreversed TC 360's excluding amount of previously applied TC 694's. Will also go unpostable if there is no TC 360 present.
695	Debit (PJ)	I/B	Reverse Designated Payment of Fees and Collection Costs	All: 19, 24 I/B: 34	Reverses TC 694 in whole or part.
700	Credit (PJ)	I/B	Credit Applied	24, 58	Credits Tax Module for a manually transferred amount. Will have corresponding debit TC 820 if

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					amount is from a MF Account. Accounting credit posts in erroneous refund cases to prevent bill from generating. Credit will be reversed once refund repaid. For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in “12”. Not valid with doc code 34.
701	Debit (PJ)	I/B	Reverse Generated Overpayment Credit Applied	24	Reverses the generated 706 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 706 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be processed either in the order the TC 706s occur or decreasing money amounts. The corresponding credit is TC 821.
702	Debit (PJ)	I/B	Correction of Erroneously Applied Credit	24, 58	Reverses TC 700 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 700 date. The corresponding credit is TC 822. For MFT 04, only valid for tax periods subsequent to 199412, not valid with Doc Code 34.
706	Credit (NPJ)	I/B	Generated Overpayment Applied from Another Tax Module	Generated Transaction	An ECC computer generated transaction in the amount of a credit offset into a Tax Module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all Tax Modules in the account and offsets the credit to any Tax Module with a balance past due.
710	Credit (PJ)	I/B	Overpayment Credit Applied from Prior Tax Period	48, 58	Credits Tax Module for amount of overpayment from prior year’s return which taxpayer elects to apply to the succeeding year’s estimated tax. If Document Code 48, it is transferred from one tax period to another within the ADP system and therefore must be accompanied by TC 830. Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper Tax Module on the Master File.
712	Debit (PJ)	I/B	Correction of 710 or 716 Processed In Error	48	Reverses a TC 710 or 716 credit in whole or in part by debiting the Tax Module. Generally requires a counter entry of TC 710 to credit the correct Module. Releases excess ES Credit Freeze. Transaction date must match TC 710 or 716 date.
716	Credit (NPJ)	I/B	Generated Overpayment Credit Applied from Prior Tax Period	Generated Transaction	An ECC computer generated credit which applies the amount of credit elected and available from the preceding year’s Tax Module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms CT-1, 720, 940, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042 and 1120.
720	Credit (PJ)	I/B	Refund Repayment	45, 48	BMF/IMF Tax Module is frozen from offsetting and refunding unless TC290/291 is posted with Priority Code 8 or tax balance becomes zero or debit. Companion TC is 772 for interest amount.
721	Debit (PJ)	I/B	Dishonored Refund Repayment	45	Dishonored check: may be equal to or less than the TC 720. Companion TC is 770 for interest amount. If not accompanied by a secondary TC 280, TC 286 is systemically generated.
722	Debit (PJ)	I/B	Correction of 720 Processed In Error	48	Taxpayer’s correction or adjustment made to refund repayment. Companion TC is 770 for interest amount.
730	Credit (PJ)	I/B	Overpayment Interest Applied	24, 58	Credits Tax Module for a manual transfer of an overpayment of interest. Document Code 24 records a transfer with the ADP system and generally requires a corresponding TC 850 debit. Doc. Code 58 transfers such overpayment to the MF from a non-

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					ADP return. Reversed by a TC 732.
731	Debit (PJ)	I/B	Reverse Generated Overpayment Interest Applied	24	Reverses the generated TC 736 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 736 date. Reverses erroneously posted TC 756. The TC 731 must match the date of the TC 756 and is used in the same manner as TC 731 when reversing a TC 736.
732	Debit (PJ)	I/B/A	Correction of 730 Processed in Error	24, 58	Reverses TC 730 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 730 date.
736	Credit (NPJ)	I/B	Generated Interest Overpayment Applied	Generated Transaction	Records the computer generated transfer of an interest refund to a Tax Module in debit (underpaid) status. Credits the module for the amount of interest, whichever is less. The corresponding debit is a TC 856. Reversed by a TC 731.
740	Credit (PJ)	I/B	Undelivered Refund Check Redeposited	45	BMF/IMF: Freezes module from refunding and causes issuance of CP 31 for IMF or CP 231 for BMF (undelivered refund check notice). If any module in the account is in 740 Freeze condition, IMF-Freeze condition is released by the posting of TC 018, or BMF-Freeze condition is released by TC 018 or an address change posting, the frozen credit is released for subsequent reissuance of the refund.
742	Debit (PJ)	I/B	Correction of 740 Processed In Error	45	Must match an unreversed TC 740 on date and amount to post. After posting, if the amount of the TC 740 transaction is zero, the 740 Module Freeze is released.
756	Credit (NPJ)	B	Interest on Overpayment Transferred from IMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF Tax Module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.
760	Credit (PJ)	I/B	Substantiated Credit Payment Allowance	48	Credits the Tax Module for a payment which was substantiated as having been paid, but not posted to the MF.
762	Debit (PJ)	I/B	Correction of TC 760 Processed In Error	48	Reverses TC 760 in whole or in part by debiting the module.
764	Credit (NPJ)	I	Earned Income Credit	47, 54	Posts Earned Income Credit generated from line items from Adjustments. The Credit is for full years except decedents for tax periods ending 12/31/1975 through 11/30/1977. The Credit is available for offset, refund or credit elect.
765	Debit (NPJ)	I	Earned Income Credit Reversal	47, 54	Reverses TC 764 or 768.
766	Credit (NPJ)	I/B	Generated Refundable Credit Allowance	47, 54	ECC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, (abstract 11 amount) 941, 942, 943, 945 (Advanced Earned Income Credit) 990C, 990PF, 990T, 1040, 1040C, 1041, 1120 or 1120S return but not previously posted to the Tax Module, or from the appropriate line item adjustment of an Examination or DP Tax Adjustment. Includes credit allowed for gasoline tax paid, credit from Regulated Investment Co., or Covenant Bonds with item reference 334 (199312-199411 only) for installments of 1993 additional taxes.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
766 w/OTN	Credit	I/B	IRS TOP Offset Reversal	47, 54	Reverses a prior posted TC 898, TOP Offset, when input with the same offset trace number (OTN). See Section 8.17 for the explanation of the credit references.
767	Debit (NPJ)	I/B	Generated Reversal of Refundable Credit Allowance	47, 54	A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or DP Tax Adjustment with item reference 334 (199312-199411 only) for installment of 1993 additional taxes.
767 w/OTN	Debit	I/B	Rejected TOP Offset Reversal	47, 54	Reverses a prior posted TC 766, TOP offset reversal, when input with the same offset trace number (OTN). Caution: This transaction must not be input except to correct a TC 766 on the FMS Reject Listing.
768	Credit (NPJ)	I	Earned Income Credit	Generated Transaction	Posts Earned Income Credit which is generated from information received from Code and Edit.
770	Credit (NPJ)	I/B	Credit Interest Due Taxpayer	45, 47, 48, 54	Credits the Tax Module to allow credit on overpayment. Includes restricted interest on overpayment or offsetting interest adjustment to TC 721, 722 or 840. Overpayment interest is not computer generated until module balance reaches zero. Manual reversal of netted interest.
771	Debit (NPJ)	B	Interest Reversal Prior to Refund Issuance	48	Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.
772	Debit (NPJ)	I/B	Correction of 770 Processed In Error or interest netting	45, 47, 48, 51, 54	Reverses a 770 or 776 transaction in whole or in part by debiting the Tax Module. When secondary to TC 720, it represents an offset to the original TC 776 allowance. Manually calculated debit interest that is charged at credit interest rates when “netting” is applicable.
776	Credit (NPJ)	I/B	Generated Interest Due on Overpayment	Generated Transaction	BMF/IMF: Credits the Tax Module for the amount of computer generated interest due when a Tax Module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the Tax Module, interest must be manually computed.
777	Debit (NPJ)	I/B	Reverse Generated Interest Due Taxpayer or interest netting	Generated Transaction	Generated from the posting of TC 740 or 841 to reverse the generated interest amount allowed on latest dated refund (TC 840 or 846) when a TC 740 (undeliverable refund check) or a TC 841 (Cancelled Refund Deposit) posts. Also generated debit interest that is changed at credit interest rates when “netting” is applicable. An interest netting TC 777 is generated with “999” in the Julian Date of the DLN to identify the transaction as “netted interest”.
780		I/B	Master File Account Compromised	77	To post, a return (TC 150) and an unreversed TC 480 must be posted. Issuance of OIC transcripts is continued. (1) Unreversed TC 780 generates OIC Transcript whenever module net balance changes. BMF: Releases TC 480 freeze, but does not stop issuance of transcripts. Freezes module from offset in. Prevents computer calculation of interest and FTP. IMF: Prevents computer generation of credit or debit interest. Credits are frozen from refunding in all tax modules of the account for 8 weeks; also, credits in the affected tax module are frozen from offsetting in or out. 78 Hold released by TC 781, 782 or 788.
781		I/B	Defaulted Account Compromise	77	Reverses all previously posted TC 780 transactions in the module. OIC Transcript is issued in cycle of posting and discontinues further OIC Transcripts. IMF: Releases Credit/Debit Interest, FTP Restrictions

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					and 780/480 Indicators. BMF: Releases interest and FTPP computation restrictions.
782		I/B	Correction of 780 Processed In Error	77	Records the correction of 780 posted in error. Reverses all previously posted TC 780 transactions in the module. BMF/IMF: Does not stop transcripts. Tax Module reverts to status under TC 480. IMF: Re-freezes the Tax Module against offsetting out and refunding. IMF: Releases debit/credit interest restriction. BMF: Releases interest and FTPP computation restrictions.
788		I/B	All Collateral Conditions of the Offer Completed	77	To post, an unreversed TC 780 must be posted. Records the closing of an accepted Offer-in-Compromise. Issuance of future OIC transcripts is discontinued. BMF/IMF: Account and Tax Module is released for offsetting and refunding insofar as pertains to OIC freeze. Credit/Debit interest restriction (and FTP on BMF) established from the posting of TC 780 are retained.
790	Credit (PJ)	B/I	Manual Overpayment Applied from IMF	A/B/I: 24 B: 34	Manually applied overpayment credits transferred from the IMF to the BMF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement Corresponding debit is TC 890. Will unpost unless TC130 present.
792	Debit (PJ)	B/I	Correction of 790 Processed In Error	B/A/I: 24 B: 34	Reverse TC 790 or 796 in whole or in part by debiting the tax module. Transaction date must match TC 790 or 796 date. The corresponding credit is TC 892.
796	Credit (NPJ)	B	Overpayment Credit from IMF	All: Generated Transaction A: 29	# Credits the tax module for an amount of IMF overpayment transferred to the BMF or IRAF. The credit is for the lesser of the amount of the IMF overpayment or the BMF underpayment. BMF: [redacted] Not applicable if this account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement or tax module. Reversed by a TC 792.
800	Credit (PJ)	I/B	Credit for Withheld Taxes	48, 51	Identifies a manually prepared transaction for the input of Claimed Withholding and Excess FICA Taxes collected at source.
802	Debit (PJ)	I/B	Correction of an 800 Processed In Error	48, 51	Reverses an 800 in whole or in part; debits the tax module for amount of transaction.
806	Credit (NPJ)	I/B	Credit for Withheld Taxes and Excess FICA	Generated Transaction or 54	Credits the tax module for the amount of withholding taxes and excess FICA claimed on a Form 1040 or 1041 (198712 & later) return. May also be generated by appropriate line adjustment on an Examination or DP Tax Adjustment.
807	Debit (NPJ)	I/B	Reversed Credit for Withheld Taxes	Generated Transaction or 54, 51	Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. MCC computer generated from the appropriate line adjustment of an Examination or DP Tax Adjustment. MFT 05: only reverses TC 806.
810		I	Refund Freeze	77	To freeze the module from refunds, offsets and credit elect. TC 810 with Code 1 indicates prefiling notification. Code 2 indicates ATSDT (Abusive Tax Shelter Detection Teams). Code 3 earned Income Credit Check Freezes YR input. Contact Examination Branch if this transaction needs to be input.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
811		I	Reverse Refund Freeze	77	Reverses TC 810 in whole or in part. TC 811 with zero will reverse the TC 810 and allow release of all credit (providing no other freezes are in effect).
820	Debit (PJ)	I/B	Credit Transferred	24, 58	Manually transfers previously posted credit amount to another tax module, another account, excess collections, or other destination as required. BMF/IMF Releases Assessment Statute Expiration Freeze for Doc. Code 24 only. **CAUTION:** CREDIT MUST BE AVAILABLE ON MASTER FILE AT TIME OF POSTING OR WILL UNPOST. IMF: SEE UPC 175. BMF: SEE UPC 325. The corresponding credit is TC 700. NOTE: Form MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with 34 Doc code.
821	Credit (PJ)	I/B	Reverse Generated Overpayment Credit Transferred	24	Reverses the generated TC 826 overpayment credit transferred in whole or in part by crediting the tax module. Transaction date must match TC 826 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be input in the order that the TC 826's occur. The corresponding debit is TC 701.
822	Credit	I/B	Correction of an Overpayment Transferred In Error	24, 58	Reverses TC 820 and 824 in whole or in part by crediting the Tax Module. The corresponding debit is TC 702. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Not valid with 34 doc code.
824	Debit (PJ)	I/B	Overpayment Credits Transferred to Another or to Non-MF Accounts	24, 58	Transfers overpayment credits frozen by TC 130 Account Refund Freeze. Releases TC 130 Account Refund Freeze. IMF: See UPC 168 and 175. BMF: See UPC 325.
826	Debit (NPJ)	I/B	Overpayment Transferred	Generated Transaction	An ECC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.
830	Debit (PJ)	I/B	Overpayment Credit Elect (Transferred) to Next Periods Tax	48	Debits the tax module for the amount of credit elected to be transferred to the following period with same type of tax. A manual transfer. The corresponding credit is 710. Release Hold Refund Freeze. CAUTION: Credit must be available on Master File at time of posting or it will be unpostable. IMF: See UPC 175. BMF: See UPC 325.
832	Credit (PJ)	I/B	Correction of Credit Elect Transfer	48	Corrects an 830 or 836 transaction posted in error. Transaction date must match TC 830 or 836 date.
836	Debit (NPJ)	I/B	Overpayment Credit Elect Transferred to Next Periods Tax	Generated Transaction	A debit for the amount of overpayment elected to be applied to the following tax period. ECC computer generated upon posting a Form CT-1, 720, 940, 940EZ, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042, 1120 if a credit amount exists.
840	Debit (PJ)	I/B	Manual Refund	45	Designates a manual refund was issued prior to or after a return (TC 150) has posted. If return has not posted, freeze module from refunding or offsetting out. Refer to Freeze Code -X in Section 8.
841	Credit (PJ)	I/B	Cancelled Refund Check Deposited	45, 48	Credits the tax module for the amount of the transaction from a refund check (TC 840 or BMF/IMF 846) which was cancelled. BMF/IMF: Module is frozen from offsetting or refunding. (Exception:

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Refunds that have been recertified are not frozen. Block and serial no. 88888.) is released by: BMF—An Examination or DP tax adjustment Doc. Code 24 or 34; TC 820, 830 or 843; when tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. It is used on Non-Master File to assess the amount that has been erroneously abated.
842	Credit (PJ)	B	Refund Deletion	48	The transaction will delete the scheduled refund prior to its release to the Treasury Disbursing Center. The transaction is posted to the BMF tax module as a credit. Companion TC is 771 for interest amount. Tax module is frozen from offsetting or refunding unless TC 290/291 is posted with Priority Code 8. It is released by: Examination or DP Tax Adjustment; Doc. Code 24 or 34; TC 820 or 830; or tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. Item is not journalized but is fully controlled.
843	Debit (PJ)	I/B	Check Cancellation Reversal	45	Reversal of erroneous TC 841. Date and amount must match those of the TC 841 being reversed.
844		I/B	Erroneous Refund	77	Zero amount transaction which identifies tax module containing an erroneous refund. Must find an unreversed TC 840 or 846 to post. Freezes entire account from refunding. Freezes any modules with a TC 844 present from offsetting in or out. Refer to -U Freeze in Section 8. Generates “TRANS-844” Transcript for any module that the net module balance has been changed and is credit.
845		I/B	Reverse Erroneous Refund	77	Zero amount transaction. Reverses TC 844. Must find an unreversed TC 844 to post.
846	Debit (NPJ)	I/B	Refund of Overpayment	Generated Transaction	Debits the tax module for the amount of overpaid tax (plus applicable interest) to be refunded to the taxpayer.
850	Debit (PJ)	I/B	Overpayment Interest Transfer	24, 58	Manually transfers interest on overpayment to another tax module and generally requires a corresponding 730 credit.
851	Credit (PJ)	I/B	Reverse Generated Overpayment Interest Transfer	24	Reverses TC 856 in whole or in part by crediting the tax module.
852	Credit (PJ)	I/B	Correction of 850 Processed In Error	24, 58	Corrects 850 transaction by posting a credit to the tax module.
856	Debit (NPJ)	I/B	Overpayment Interest Transfer by Computer	Generated Transaction	Debits the tax module for the amount of interest which can be transferred and applied to a tax module in debit (balance due) status. The corresponding credit is TC 736.
860		I/B	Reverses Erroneous Abatement	51	Reverses erroneous abatement after statute of limitations has expired. (Does not post to Master File.)
876	Debit (NPJ)	I	Interest on Overpayment Transferred to BMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Corresponding credit is TC 756.
890	Debit (PJ)	I	Manual Transfer of Overpayment Credits to BMF	24	Manual transfer of overpayment credits from the IMF for application to the BMF or IRAF. (BMF credits cannot be applied to taxpayers filing Form 990, 990C,

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227.) The corresponding credit is TC 790. Will unpost unless TC 130 is present.
892	Credit (PJ)	I	Correction of TC 890 Processed In Error	24	Reverses TC 890 or 896 in whole or in part by crediting the tax module. Transaction date must match TC 890 or 896 date. Corresponding debit is TC 792.
896	Debit (NPJ)	I/B	Overpayment Credit Offset	Generated Transaction or 29	TC896 with AG/SA code represents a previously posted DMF offset. A DMF TC 896 will no longer occur after 1/11/1999 because CC DMFOL no longer exists after that date. Instead, information about DMF offsets (TC 896) can be obtained from CCs IMFOL, BMFOL, INOLEX and TXMOD.
897	Credit (NPJ)	I/B	DMF Offset Reversal	47, 54	Credits the tax module with the amount of DMF offset reversal requested. Reverse in whole or in part an associated TC 896 with a matching agency and sub-agency. BMF: Valid on Form 1120.
898		I/B	FMS TOP Offset	Generated Transaction	Treasury Offset Program (TOP) offset initiated by FMS. Posts with the trans date and DLN of the refund from which it originated. It has a memo amount, an Offset Trace Number (OTN), and an XREF SSN. TC 898 reduces the amount of the refund with which it is associated. Reversed by a TC 766 with the same OTN or TC899 with same OTN.
899		I/B	FMS TOP Offset reversal or Agency Refund/Reversal	Generated Transaction	TOP offset reversal initiated by FMS. Posts with a type code, memo amount, and OTN. Reverses a prior posted TC 898 with the same OTN. Type 1 - FMS TOP offset reversal. Type 2 - Agency refund of TOP offset. Type 3 - FMS refund of TOP offset. Type 4 - Agency refund reversal.
901		I/B/E	Delete IDRS Indicator	79	Campus request to delete a specific entity or tax module from the TIF (IDRS) based upon the FLC. Does not post to Master File.
902		I/B/E	Campus IDRS Indicator	79	Campus request to put a specific entity or tax module on the TIF (IDRS). The requested module data will be displayed on IDRS in approximately 2 weeks and will remain on IDRS for 3 weeks unless other action established a longer retention. If no account or modules exists a Master File, a TC 904 is generated. Does not post to Master File.
903		I/B	Master File IDRS Entity Delete	Generated Transaction	MCC computer generated to indicate that an entity was deleted by TC 020. Does not post to Master File.
904		I/B/E	Notify IDRS Entity or Module not Present	Generated Transaction	Generated by ECC to notify IDRS that the entity or tax module requested by TC 902 is not present on the IMF/BMF. TC 904 will identify the Retention Register D.O. if the module has been removed. Doc Code 99 (4th & 5th digit of the 904 DLN) indicates TIN is present but module requested is not. With Doc Code 79, TIN is not present/Name Control incorrect.
910		I/B	[redacted]	77	# [redacted]
911		I/B	[redacted]	77	# [redacted]
912		I/B	[redacted]	77	# [redacted]

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			[redacted]		
914		I/B	[redacted]	77	# [redacted] Establishes modular freeze which causes all transactions except the following to be unpostable: IMF only—Corr. UPC 183; IMF/BMF—TC 428, 910, 912, 920 and 99X; BMF only—Corr. UPC 333, TC 019, 424 (Push Code 049), BMF/IMF: Prevents entity or tax modules from being removed from the MF as an expired account.
915		IB	[redacted]	77	# [redacted]
916		IB	[redacted]	77	# [redacted]
917		IB	[redacted]	77	# [redacted]
918		I/B	[redacted]	77	# [redacted]
919		I/B	[redacted]	77	# [redacted]
920		I/B	IDRS Notice Status	79	Records notice Records in the Status History Section of the tax module, the status, date and amount of taxpayer balance due notices generated by IDRS. Does not post to Master File.
922		I	IRP Underreporter	Generated Transaction or 77	IRP Underreporter status transaction. Posts to tax module balance section. The transaction date and process codes are updated by subsequent TC 922. Will not affect status history section. See "Underreporter Process Codes", Section 8.
924		I	IRP COMM, IRP Communication	77,99 or Generated Transaction	# IRP communication transaction. Posts to IMF. Posted # TC 924 is updated by all other 924s. [redacted]
930		I/B/E	Return Required Suspense	I/B 78, E 77	Generates Campus Notice CP 98/198/498 when TC 150 posts to a module containing TC 930. EPMF: Posts to a Plan Return Module when an unreversed return is not present in the module. A transcript is produced when an unreversed TC 150 posts.
932		I/B	Reverse Return Required Suspense	78	Reverses a TC 930.
940		I/B	Strike Force Control	77	TC 940—No longer valid after cycle 199052.
942		I/B	Reversal of Strike Force	77	TC 942—No longer valid after cycle 199052.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
960		I/B/E	Add/Update Centralized Authorization File Indicator Reporting Agents File	77	Adds/updates CAF indicator to the module. Causes notices and/or refunds to be sent to authorized representative. Also can be generated when a TC 150 or 620 (BMF) with a significant CAF code posts and an unreversed TC 960 is not already posted. Also posts to the entity and sets the RAF-Filing and EFTPS Indicators.
961		I/B/E	Reverse Centralized Authorization File Indicator	77	Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity, and zeros the RAF-Filing and EFTPS Indicators.
970		B	F720 Additional Schedules; or	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.
			F945 liability amounts from F945-A and related dates		Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A.
			F941 liability amounts from Schedule B and related dates		Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971		B/I/A	Miscellaneous Transaction	77	Performs different actions based on the Action Code which are listed separately.
972		B/I	Reverses Amended/Duplicate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973		B	Application for Tentative Refund F1139 Processed Return Filed-8038 Series Return and Additional Filing of Form 5330	84	Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/1993). Tax liability assessed from additional original filing of Form 5330 and the posting of Form 8038 Series Return.
976	Credit	B	Posted Duplicate Return	Generated Transaction	Identifies the input return (TC 150) which caused a duplicate posting condition. Also identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 posted; in that case, CP 293 will be issued. Except for Forms 1065, with PIA Codes of 6212 or 6218, tax module is frozen from offset/refund until an Examination (TC 30X) or DP adjustment (TC 29X) is posted subsequent to TC 976 posting.
976	Credit	I	Posted Duplicate Return	Generated Transaction	Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 Indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP Tax (TC 29X) Adjustment.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
976		E	Posted Duplicate Return	Generated Transaction	Generated by a corrected unpostable 808 TC 150 to identify a duplicate return.
977	Credit	I/E	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL Referral	Generated Transaction	Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and does not reflect adjustment in liability. Any subsequent adjustment will be input via TC 29X or 30X. IMF: If an original return is not posted, CP 29 or 729 notice of amended return is issued 19 cycles after the due date of the return. Tax module is frozen from offset out and refund until released by the original return (except 1040X).
980		B	W-3/1096 Transaction	69, 98, 32, 88	Information from Forms W-3 and 1096 post to the CAWR module. MFT 88.
982		B	CAWR Control DLN Transaction	35, 37, 40, 41, 43, 44, 47, 51, 54, 97	Transaction posted to the CAWR module (MFT 88) whenever the Control DLN of a 941/943/945/Schedule H (MFT 30 or 05) tax module is that of a DP adjustment or Doc. Code 51 assess-ment transaction. Generated with special DLN to MFT 88 tax module to indicate related MFT 01/11/16/30/05.
984		B	CAWR Adjustment Transaction	Any	Campus transactions which will post to the CAWR module (MFT 88) and make adjustments to the module accumulators.
986		B	CAWR Status Transaction	Any	Campus transactions which will post to establish various status or closing codes on the CAWR module (MFT 88). They will be entered to generate notices from CAP, reanalyze modules, close cases, etc. A TC986 with Status 87 denotes a case sent from SSA to IRS. Status 87 and some Status 88 are the result of SSA IND = 2 CAWR cases referred by SSA to IRS to be worked by CAWR.
990		I/B/E/P	Specific Transcript	99(PMF), 56(IMF), 92(IRP), or Generated Transaction	Generates a SPECIFIC transcript for the particular Tax Module designated by the MFT Code and Tax Period. This TC with Doc Codes 56 and 99 is input via CC PATRA.
991		I/B	Open Module Transcript	Generated Transaction	Generates OPEN MODULE transcript of all open tax modules (debit or credit). Transcript will also indicate the current FR Codes of the account.
992		I/B/E/P	Complete or Tax Class transcript	56 (IMF), 99 (PMF) or Generated Transaction	BMF: MFT 00 generates a complete transcript of all tax modules within the account regardless of the balance. Other than MFT 00 generates a transcript of every module within the specified MFT. With Doc. Code 99, generates Tax Class Transcript. IMF: Generates a complete transcript. This TC with Doc Codes 56 and 99 is input via CC PATRA.
993		I/B/P	Entity Transcript	99(PMF), 56(IMF) or Generated Transaction	Generates an ENTITY transcript listing name line(s) and all transactions posted to the Entity module of an account. This TC with Doc Codes 56 and 99 is input via CC PATRA.
994		I	—	Generated Transaction	Indicates that two accounts failed to merge; causes a complete account transcript to be generated. Does not post to Master File.
995		I/B	—	Generated Transaction	IMF: Indicates difference in validity status; causes a complete account transcript to be generated. Does not post to Master File.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					BMF: identifies UPC 305 transcript.
996		B/I	Follow-up on Uncollectible	Generated Transaction	Transmits information on IMF accounts containing TC 130 with closing codes 03, 12 and 24-32 to the BMF cross-reference which has been 53'd to reactivate the BMF account if the closing code condition has been met on the IMF. Updates entity.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.

3 MF and IDRS Collection Status Codes

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

Code	File	Abbreviation	Explanation
00	I/B	RT NOT FIL	Module is established but return is not filed.
02**	I/B/E	DEL STATUS	Return not posted; letter of inquiry mailed.
03**	I/B/E	TDI STATUS	IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11 for a definition of these indicators)
04	I/B	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 1041, 990C, 990T and 1120.
05	B	7004 UNDER	7004 filed, underpaid installment notice sent. (990C, 990T, 1120 modules only.)
06	I/B/E	NO DEL RET	Delinquent return not filed. Collection activity suspended while examination or criminal investigation review, or until another tax period posts to the Master File.
08	B		CAWR-SSA IND = 1 cases. SSA working case, but not yet referred to IRS for followup. MFT 88.
09	B		CAWR and SSA IND = 2 cases. WIRS ordered and case is awaiting documents from WIRS. MFT 88.
10	I/E	RT NT EVEN	Status Code 10 converted to status code 12, effective January 2002.
	B		CAWR case in suspense, awaiting receipt of research for next action. MFT 88.
11	B	MOD BAL	CAWR module in balance. MFT 88.
12	I/B	R OP OR PD	Return is filed or assessed or, if MFT 13, TC 240 posted, overpaid or subsequently collected.
*12	N		Full Paid-generated in response to Command Code STAUP or when TC 291 appends to a module in IDRS Status 89 and the IDRS module balance is less than tolerance.
13	B	R INSF REM	Return filed and assessed; inquiry letter sent regarding insufficient installment remittance—Form 990C, 990T, 1120, 2290 and 4638 only. Credit cannot be offset into the module.

Code	File	Abbreviation	Explanation	
14	B	INSTAL MBL	Form 1041 (without CC 5), or Form 706, 706NA, 4638,* 990C, 990T, 1120 and 2290 return is filed and assessed; or returns with Condition Code 5 (1120, 1041, 990C, 990T) filed and assessed. Balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C and 990T must have CC 5.	
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.	
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.	
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.	
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.	
19	I/B	R BAL NDUE	Status code 19 converted to status code 21, effective January 2002.	
20	B	RET INSTAL	Return filed and assessed—installment basis and current—Forms 990C, 990T, 2290, 4638 and 1120 only. Credits cannot be offset into the module.	
20	I	IDRS CP 501 NOTICE ISSUED	Return filed and assessed; First Notice issued. No longer being input but can be present on file.	
21	I/	IMF SETTLEMENT NOTICE	Return is filed and assessed or, if MFT 13, TC 240 posted—First Notice issued. Also update to Status 21 in the cycle the duplicate freeze is present and TC 606 criteria are met.	
	B		CAWR Federal Entity. Correspondence issued. MFT 88.	
22	I/B	TDA REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA issued, ACS. If module overpaid in Status 22, the status will not be updated to status 12 until the assessed module balance has been reduced to zero.	
22	B	TDA REG	Return is filed and assessed; TDA issued, ACS, Queue, ICS, or paper.	
*22	N		TDA—Generated when one or more modules balance due meets the established TDA tolerance, or in response to CC STAUP.	
23	I/B	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA tolerance.	
24	B		CAWR Undeliverable (no SSA IND = 2 cases). MFT 88.	
*24	I/B	TDA REG	Return filed and assessed; TDA issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.	
25	B		Open CAWR and SSA IND = 2 cases. Case referral to Exam. MFT 88.	
26	B		CAWR - SSA IND = 2 cases. BMF Status to CAP when TC 986 ST CD 91 attempts to post. MFT 88.	
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.	
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.	
27	B		Open CAWR and SSA IND = 2 cases. [redacted] MFT 88.	#
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.	
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.	
29	I/B	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).	
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.	
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.	
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.	

Code	File	Abbreviation	Explanation
29	I/B	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.
31	B	CLOS EXAM	CAWR and SSA IND = 2 Closed to Examination. MFT 88.
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.
35	B		Closed CAWR (no SSA IND = 2 cases) TC 290 with money amount and TP reply received. MFT 88.
36	B		Closed CAWR (no SSA IND = 2) through research only. MFT 88.
37	B	CAWR	CAWR closed No reply (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
40	B		CAWR - Closed SSA IND = 2; TC 290, RC 549 (for any amount or zero) input to IDRS, BMF update. MFT 88.
41	B		CAWR - SSA IND = 2 cases with TC 290, RC 549 for zero or with $, entity is either bankrupt or defunct (CC 07 or 10 only) sent from BMF to CAP. MFT 88.
*41	I/B		Stay of Collection (Negotiable Collateral)—Generated when TC 524 with Closing Code (CC) 41 pends to a module. This status suspends all notices except those called for in Collateral Agreements.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
43	B		CAWR or SSA IND = 2 case closed. Late reply received, worked, and closed. MFT 88.
*43	I/B		Stay of Collection (Combat)—Generated when there is a combat freeze on the account and the module is in an active notice or TDA status. TC 500 with CC 50 pends to module. This status suspends all notices except those called for in Combat Deferments.
44	B		Reply to CAWR Correspondence (no SSA IND = 2 cases). MFT 88.
*44	I/B		Stay of Collection (Military)—Generated when TC 500 with CC 51 pends to a module. This status suspends all notices except those called or in Military Deferments.
45	B		CAWR and SSA IND = 2 cases, module re-analysis request. MFT 88.
46	B		CAWR - SSA IND = 2 cases only, undeliverable closed/no new address/end of program (PCD). MFT 88.
*46	I/B		Expired Stay of Collection (Military/Combat)—Generated when a TC 550 pends to a module in IDRS status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.
47	B		CAWR - Closed, Late reply received (needs to be worked). MFT 88.

Code	File	Abbreviation	Explanation
*47	I/B		Temporary Freeze—Generated when a TC 470 with no CC pends to a module in IDRS notice status. This status suppresses all IDRS balance due notices up to a maximum of 15 cycles, unless reversed by TC 472 or released by 29X, 30X.
*48	I/B		Generated by Command Code STAUP when status 20, 22, 24, 26, 54, 56 or 58 is requested with a significant (non-zero) number of cycles to delay. Suppresses the IDRS balance due notice for up to 15 cycles, depending on control base information.
*49	I/B		Deleted transaction—Generated when certain transactions which altered the IDRS Status, are deleted. Initiates analysis to recover prior IDRS status.
*50	I/B		Revise IDRS Status—Generated by CC STAUP when status 20, 22, 24, 26, 54, 56, 58 is requested and number of cycles requested is 00. Causes module to be accelerated to the requested notice/TDA status.
*51	I/B		Undelivered Notices—Generated by input CC STAUP 5100 if master file status 19 or 21 is present. Accelerates final notice.
*53	I/B		Currently not Collectible Account—Generated when TC 530 with CC 01-08 or 10-39 pends or posts to a module or when TC 470 with 90 or 93 pends or posts to a module. This status suppresses all IDRS balance due notices.
53	N		Currently not Collectible—Generated when TC 530 pends to a module with CC 01-08 or 10-39.
54	I	2nd Notice	IDRS CP 502 Notice Issued.
55	B		CAWR and SSA IND = 2 cases. 1534 C letter issued. MFT 88.
56	I/B	3rd Notice	IDRS CP 503 Notice Issued.
*57	I		Telephone Call Notice (Indefinitely suspended cycle 197927).
58	I/B	4th Notice	IDRS CP 504 Notice Issued.
*60	I/B		Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
*61	I/B		Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.
*63	I/B		Deferred Installment Agreement—Generated when CC IADFR is input to an account. Defers Installment Agreements. This status suppresses all notices except those called for in Installment Agreements.
*64	I/B		Defaulted Installment Agreement—Generated when CC IADFL is input to an account, or whenever an Installment Agreement is defaulted. This status initiates a Notice of Default during weekly update and a TDA eight cycles later.
67	B		CAWR and SSA IND = 2 cases, correspondence other than ST CD 16/21/28/42/55/69/90 issued. MFT 88.
68	B		CAWR and SSA IND = 2 cases, reply received on Interim letter issued. (Action 61 Interim) MFT 88
69	B		CAWR - 98C issued. Case Types 01 and 09 only. MFT 88.
*71	I/B		OIC Pending/Suspend TDA—Generated when an unreversed TC 480 is present in a module, or an unreversed TC 780 is present, or CC STAUP is input with IDRS Status Code 71. This status suppresses all balance due notices except first notices.
*72	I/B		Litigation/Suspend TDA—Generated when a TC 520 with CC 70-89; (except ccs 71, 72, 75 and 84) is input and posts to a module. This status suppresses all IDRS balance due notices.
*73	I/B		Obsolete as of January 1991, but may still be present on IDRS.
*76	I/B		Immediate TDA Pending—Generated when the First Notice and Immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.
87	B		CAWR SSA IND = 2 cases where IRS indicates case in balance but SSA indicates case is out of balance. MFT 88.

Code	File	Abbreviation	Explanation
88	B	MOD OUT BL	CAWR and SSA IND = 2 Module out of balance; or, Case returned from CI (ST CD 27), Exam (ST CD 25), or Collection (ST CD 29). MFT 88.
*89	N		Collection Suspended—Generated in response to Command Code STAUP, or when TC 524, 520, 500 or 470 with CC 90 or 93 pends to the module.
90	B		CAWR SSA IND = 2 Case CP-253 issued. MFT 88.
91	B		CAWR SSA IND = 2 Case closed. Could be as a result of systemic penalty assessment from CAWR Automated Program (CAP) or input by TE when a response was received. MFT 88.
92	B		CAWR SSA IND = 2 cases. Response received to CP253 — No automatic penalty assessment made. MFT 88.
93	B		CAWR SSA IND = 2 cases. Undeliverable CP 253. No automatic penalty assessment made. MFT 88.
94	B		CAWR SSA IND = 2 cases. Closed as under tolerance at/by BMF (CAP sent ST CD 91 to BMF). BMF returns ST CD 94 to CAP and posts 94 on master file. MFT 88.
95	B		CAWR - SSA IND = 2 cases. TC 290, RC 549 for zero, input to IDRS and posted to BMF. BMF sends ST CD 40 to CAP. MFT 88.
96	B		CAWR - SSA IND = 2 cases, TC 290, RC 549 with $ input and posted to IDRS and to BMF. BMF sends ST CD 40 to CAP. MFT 88.
97	B		CAWR reserved
98	B		CAWR and SSA IND = 2 cases. Closed unreconciled, by direction of H.Q. MFT 88.
*99	I/B		Transferred Out/SC Location—Generated when the location codes of a module is transferred out of the SC.
*99	N		Transferred Out/SC Location—Generated when a module in TDA or Suspended Status is transferred out of the Campus, but the account is still within the Campus.
99	B		CAWR - SSA IND = 2 cases. Closed resolved through research (money match). The case is in balance but master file not updated. MFT 88.

4 Master File Freeze Codes and IDRS status 48

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

Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
—A	I/B/A	Duplicate Return Freeze—Initiated by TC 976 return (with or without “G” code) or generated (IMF & BMF) from the posting of TC 971 with action code 10 or 12-15. IMF only—TC 150 if amended return freeze (E—) is present, TC 977 if TC 150 is present (except if the DLNs are equal or the TC 977 DLN has a doc code 11 with B.S. 99X), TC 290 (B.S. 200-289) posts to a module with amended/duplicate freeze or unreversed TC 576 is present.	IMF: TC29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked 740-769); TC 30X with priority code 1 or 3 (except with 51 doc code). BMF: Audit/DP Adjustment posting in a subsequent cycle. IMF: TC29X or 30X.	
A—	I/B	Offset In/Expired Module—[redacted]	Module - TC 534 posting Account - All DA 41’s (8 weeks) have been removed.	# # # # #

Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
—B	I/B	[redacted]	[redacted]	# #
B—	B	[redacted]	Posting of TC 679 to reverse all TC 678 in the module with significant amount.	# # #
B—	I	Potential manual interest/penalty adjustment. Freezes Refunds or offsets out of module.	Module goes to zero or debit balance or TC 29X (except Priority Code 6, or 7 or blocked 200-299) or TC 30X.	
—C	I	Combat Zone Indicator (ECZ). Set by TC 150 CCC K or TC 500 CC 52, 54 or 56 input to any module in the account. Prevents offsets, suspends the ASED and CSED, and restricts interest, FTP, delinquency and estimated tax penalty on all modules in the account containing a normal RDD prior to the Combat Departure Date plus grace period.	Released when all modular TC 500 transactions with CC 52, 54 or 56 have been reversed by TC 502 or when the ECZ is set to a 2.	
—C	B	Consolidation—Computer generated when the posting of transactions would cause the module to exceed the maximum size allowable.	Upon consolidation of excess transactions. Computer generated	
C—	I/B	Offset overflow—The offset storage area is not large enough to hold all generated transactions, transactions are resequenced because of Entity freeze, DLN of posting TC 150 with a credit balance is same as posted TC 977 DLN. A credit balance has been completely offset and 2 or more debit modules still exist. The 57 hold is released due to the credit module balance being equal to or less than the sum of the TC 197 posted in the module.	Computer released after all resequencing transactions are posted and/or account becomes active or at least 1 debit module which is either completely or partially satisfied contains Accrued Late Payment Penalty. Transactions with money present being resequenced. Current year return with un-honored credit elect attempting to refund.	
—D	I,B	RSED—(Refund Statute Expiration Date). Tax module freeze prevents refund, offset out and credit elect processing. Set the freeze when TC 29X or 30X (doc code 47 or 54) posts and creates a credit balance that is comprised of pre-paid credits (credits posted by the due date of the return), and the Refund Statute Expiration Date (RSED) has expired. Exclude from the selection criteria 29X with blocking series 900-909, 910-919 and 920-929 all with 54 doc code only.	RSED freeze is released by posting of the 29X with priority code 4, or when module balance becomes zero or debit.	
D—	I	(1)ES validation freeze is initiated by a TC 150 claiming more ES credits than are available resulting in a TC 667 resequencing to spouse's account. Module freeze.	Computer released by TC 666 (except with Julian date 999).	
		(2) Used to offset an overpayment to a joint balance due account.	Released by spousal TC 826 (normally in 3 cycles).	
D—	I,B	Large Corporation Offset Freeze. Created when TC 470 CC 97 posts; freezes entire account (all modules) from offset in/out.	Released by the TC 472 CC 97 expiration of DA57, or when module balance becomes zero or debit.	
—E	I	Tax shelter freeze is set by posting TC 810 to any module in the account.	TC 811 (for each TC 810) with a credit release field of zero or with an amount in the credit release field will allow an equal amount of credit in that module to settle provided no other freeze is in effect.	
—E	B	Rollback freeze is set Whenever rollback analysis has been performed and a discrepancy still exists. It is also set on	Computer released in 10 cycles, discrepancy is resolved by a subsequent posting of TC 650/660 or module balance becomes zero or credit or module	

Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
		debit modules that do not qualify for Rollover/Rollback analysis if the account has no modules that are or have been in status 22 or 23 in the past 12 months. This freeze prevents offsets (generated) into the module.	reaches status 22/23/24/26.	
E—	I/B	Amended return freeze is set by TC 977 (IMF) or TC 976 (BMF) posting to a module and a posted TC 150 is not present. The freeze is also set when a TC 976 is generated from the posting of a TC 971 with action code 10 or 12-15. The module is frozen from refunding or offset (in or out). Generates CP 29 unless initiated by TC 971, action codes 10 or 12-15.	TC 150 (sets duplicate return freeze on IMF when DLNs are not identical). TC 971, action code 2.	
F—	I	[redacted] TC 971-089 freezes module from generated refund or offsets to other tax modules. Adjustments attempting to post to an account with an F- will unpost	[redacted]	#
—F	I/B	Advance Payment freeze—TC 640. Freezes module from generated refund or offset to other tax modules. Module freeze if no TC 290 blocked 500-519, 540-589, 600-619 or 640-679 or if no TC 300 present or, if TC 300 present containing disposal code 7 or 11 or, if 23C date of TC 290 blocked per above or TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640.	TC 30X (without Disposal Code 7 or 11) posting if the 23C date is equal to or later than the TC 640 trans date; TC 641/642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance and module status is other than 14, 18 or 20 or when TC 29X blocking series 500-519, 550-589, 600-619, or 650-679 (for underreporter); or blocking series 540-549 or 640-649 (for substitute for return) posts. TC 641/642 or module balance becomes zero or debit (MFT 13/55). TC 24X transaction with a date equal to or later than TC 640 transaction. Do not release Freeze if an unreversed TC 420 is posted.	
G—	I	The restricted failure to pay penalty freeze is set by: (1) TC 270 generated by posting of TC 150 with condition code “Z” or computer condition code (CCC) K. (2) TC 270/271 (except with RC 62), 320 (with significant amount), 500 or 780. (3) Doc Code 51 (except B.S. 100-159 or Doc Code 52. 800-949 input to MFT31.	(2) TC 272, 321, 502, 781 or 782. (1)(3) Permanent restrictions. (4) TC 272, 781 or 782.	
G—	B	The restricted failure to pay penalty freeze is set by: (1) TC 270/271 (except with RC 62), TC 320 (RDD is prior to 1-1-87), 534 (for significant amount) or 780. (2)Doc Code 51 (except B.S. 100-199) or Doc Code 52.	(1)TC 272 (zero amount) 321, 535 (if TC 534 amount is completely reversed), 781 or 782. (2) Permanent restrictions.	
—G	I/B	(1) Posting of an original return which contains a math error code. (2) Posting of an adjustment in the 770-789 block. (3) TC 150 (IMF) posting which contains CC “X” or “Y”.	TC 470 cc 94, TC 290 with priority code 6 or computer release in 12 cycles.	
H—	I	IMF—BMF offset freeze set by resequencing a module TC 796.	TC 896	

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
H—	B	TC 690 and unreversed penalty assessment not present for an equal or greater amount.	TC 691/692 (posting for same amount), TC 29X/30X (with penalty assessment, including document code 51) or computer released in 8 cycles.
—H	B	Module is frozen for offset or refund whenever a transaction posts that creates a credit balance and the status code is 06 with a TC 59X present.	Module balance becomes zero or debit, or status updated from 06.
I—	I/B	Credit interest is restricted under the following conditions: (1) TC 770, 780 or 534 (BMF—for significant amount). (2) TC 150 with CCC "U" (IMF). (3) TC 150 posting to invalid segment (except if Accretion Indicator is set) or the doc code of the TC 150 is 72/73 with a temporary SSN (1st digit is 9). (4) TC 150 with CCC "Z" generates a TC 770 for zero amount.	(1) TC 771 (BMF), 772, 535 (must completely reverse TC 534 amount), 781 or 782. (2)(3) IMF only—reversal by TC 29X which contains a Returns Processable Date. (1)(4) Net Module balance becomes zero or debit.
—I	I/B	Debit interest is restricted by posting of TC 340/341, TC 500/780 (IMF); including DC 52, TC 150 on IMF (with CCC 'Z'). TC 370 doc code 52 posting cycle and subsequent TC 534 or status 14. Module freeze.	TC 342, including DC 52, (must completely abate TC 534), 781 or 782 including DC 52.
J—	I	Excess Estimated Tax Credit freeze—taxpayer claims less credit than available on IMF. Module freeze.	TC 662 (may be for zero amount), 667 or 712. TC29X with Priority Code 8.
J—	B	Subsequent payment freeze is set by posting of TC 640, 650, 660, 670, 680, 690, 700, 706, 716 or 760 which creates a credit balance and interest or FTP penalty computation is restricted.	[redacted] # # # # #
—J	I/B	Math error unsubstantiated protest, set when TC 470 CC 94 is input to a module containing math error freeze (-G). Freezes TDA	TC 472 CC 94, or posting of ADJ54 with PC 7.
—K	I/B	Credit module balances are frozen from refund or offset when the following conditions are present: (1) IMF—TC 29X/30X is posted with a hold code 1, 2 or 4. (2) BMF—TC 29X/30X is posted with a hold code 1, 2, 4 (3) Form 1120 with a CCC "N" (Joint Committee Case) is posted.	(1)(2) TC 150, 29X (IMF—except with priority code 6, 7 or B.S. 2XX). TC 30X (IMF—except if the doc code is 51 and the hold code is 2 on a C—UPC transaction or an unreversed TC 576 is present), TC 820 (BMF—except Doc code 58), TC 830, Doc code 24 or 34 transaction, net module balance becomes zero or debit. (3) TC 29X/30X posts with doc code 51. (4) CCC "N" released by posting of 29X/30X. NOTE: Posting of TC 29X/30X with hold code 2/4 will withhold issuance of adjustment notice.
K—	I/B	Erroneous Credits freeze is set when credit balance module with other than refundable cash credits, (i.e., TC 606 write-off). The total module balance plus accrued FTP penalty less credit interest is greater than the net of transactions cited above (IMF). Module freeze.	Module balance is made up of only refundable cash credits, becomes zero or debit.
—L	I/B	AIMS Indicator—Account selected for audit freeze is set by posting TC 420/424. Module freeze.	Certain TC 30X or 42X transactions or TC 914, 916 or 918 if TC 424 is present and TC 150 is not posted.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
L—	I/B	Freeze from return and offset [redacted] On setting the freeze, generate a record with fields that include credit balance and L- Freeze = 'ON', to be subsequently used for F2290 Credit Report. During the time this freeze is set, such a record should be generated whenever the module credit balance changes (but does not become zero). Also set on IMF when a TC 971 AC 065 is posted, this means the TP has filed an Innocent Spouse claim.	Release freeze when: 1. Doc code 34/24 credit transfers posts; or 2. A TC 370 Doc Code 51 posts; or 3. A TC 290 posts; or 4. Module balance becomes zero or debit. On releasing the freeze, generate a record with fields that include credit balance, if any, and L-Freeze = 'OFF', to be subsequently used for F2290 Credit Report. Release this freeze set by TC 971 AC 065 with a TC 972 AC 065.	#
M—	I/B	Account transfer out freeze is set by posting of TC 400. Module freeze (except DC 52).	TC 402 (input only by Accounting Branch).	
—M	B	Maritime Industry Filer	Deletion of Employment Code "M" or module balance becomes zero or debit.	
N—	I/B	Notice status account. Module indicator only.	Module balance becomes zero or TDA issuance.	
—N	I/B	Appeals abatement refusal indicator is set when a TC 290 (Blocking Series 960-969) is posted. Subsequent abatement actions TC 161, 181, 235, 241, 271 and 281 unpost (UPC 321).	TC 290, blocking series 970-979.	
O—	I/B	The re-establishment or account reactivated freeze is set by TC 370 (doc code 52) when a module is transferred from the Retention Register to the master file. Offset out, refunding and Balance Due TDA issuance (BMF) is restricted. Module freeze.	TC 150, 29X, 30X, 421, 550 or Doc. code 51 record.	
—O	I/B	Disaster freeze, set by TC971 AC 86 or 87. Causes unique penalty and interest processing, suppresses notices, TDA, TDI.	Released when current date is beyond the disaster end date in the TC 971.	
P—	I/B	The refund cancelled/deletion/repayment freeze is set under the following conditions: (1) TC 720 or 841 (IMF/BMF) (except TC 841 with block and serial of 77777 or 88888 or if the module contains TC 29X with hold code 8 posted prior to cycle 8714.) (2) TC 842 with TC 150 present (BMF).	(1)(2) TC 29X/30X (IMF—except with priority code 6/7 or B.S. 200-299), TC 721 (BMF), 722, 820, 830, doc code 24, doc code 34 (BMF and IMF (except with TC 720 or 841) TC 843 (IMF) or net module balance becomes zero or debit.	
—P	B	Beneficiary offset freeze. Prevents F1041 (MFT 05) module from offset/refund/credit elect if credit beneficiaries field is significant on return and 820 not posted.	Released by TC 820 or if module becomes zero or debit balance. Note: if debit balance is zero or credit is still holding check module for credit elect.	
Q—	B	Identifies taxpayer who filed a return to claim a telephone excise tax refund. Rollover Freeze—Excess credits not declared upon return. [redacted]	Computer released after 15 cycles, when TC 652/662 posts and falls within $10 of the credits claimed by the taxpayer and the credits posted or by input of TC 290 00 HC 3 priority code 4.	# # # # # # #
—Q	I	Unallowable tax hold or partial refund hold (TC 576). Freezes the tax module from refund and offset out. Module freeze.	TC 30X, 571 or 572. TC 421 when Disposal Code is 20-25, 27, 29, 31-33, 35 or 36.	

Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
—R	I	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on IMF under the following conditions: (1) TC 150 posts with a CCC "3" (except if a unreversed TC 424 or 940 is posted or an audit code "L"/TCMP is on the return). (2) [redacted] (3) Adjustment record (doc code 54) B.S. 740-769. (4) Julian date 999 TDI refund hold. (5) Posting of TC 150 B.S. 92 (injured spouse)	The 150 (non SFR), 571, 29X (except with priority codes 6 or 7, B.S. 200-299 if the net of the TC 760 and 762 is not zero or TC 294/295 if TC 570 was set with doc code 4), 30X (except disposal code 7 or 11), net module balance becomes zero or debit or a debit transaction is posted that causes the credit module to be equal to or less than the sum of a TC 197 posted subsequent to the latest TC 196. If situation meets (5) due to TDI refund hold, the refund must be released with a TC 290 and priority code 8. The injured spouse freeze (5) can also be released by TC 840 B.S. 9XX.	# # # # # # # # # # # # # # # # #
—R	B	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on BMF under the following conditions 1. TC 150 with CCC "X". 2. TC 291 with priority code 7..	TC 571, 572, 29X (except with priority codes 5, 6 or 7 or TC 180 for zero posts to module with no unreversed TC 186 (BMF), 30X (except disposal code 7 or 11) or net module balance becomes zero or debit. TC 291 with priority code 7 and TC 570 can only be reversed by TC 300 (except disposal code 7 or 11 or when the net module balance is zero. TC 24X posts to the Civil Penalty Module (MFT 13).	
R—	I/B	RPS Multiple 610 freeze Multiple TC 610s were present on the module when the TC 150 posted or RPS TC 610 does not match DLN of posted TC 150. Module freeze.	TC 29X (excluding priority code 6, 7 or blocking series 2XX (IMF) or TC 30X. BMF: TC 612 to reverse TC 610 (except doc codes 17, 18, 58 or 34) not matching on return DLN when TC 976 posts, or when module goes to zero or debit balance.	
S—	I/B	Undelivered Refund Check. TC 740 (I/B/A) or a refund attempting to generate from an IMF account with a Campus Zip Code. NOTE: CP 231 will be suppressed if TC 740 posts with bulk series "66666".	TC 018 (IMF/BMF), 150 (IMF), 742 (net of all TC 74X is zero or debit), net module balance is zero or TC 014 (IMF/BMF).	
—S	I/B	Disaster Indicator for all taxpayers in a minor disaster area.	Removed when the 23C date is later than the Disaster End Date of the -S freeze. Penalty and interest relief is given at masterfile on all BMF MFTs (except MFTs 12 and 88) for all -S type disasters. Compliance is not waived by IDRS for the -S freeze.	
T—	I/B	TDA status: 22-ACS, 24—Queue or 26-paper (D.O.) This is a non-freeze alpha condition. Module indicator.	Module balance becomes zero or credit. Status 22	
—T	I/B	TC 910 entity freeze. Intel-910 transcript issued in the cycle TC 910 posts. Account freeze.	TC 911 posting	
—U	I/B	Erroneous Refund Freeze (TC 844) Freezes entire account.	TC 845 Account freeze released when all TC 844's in entire account are reversed.	
U—	I/B	Installment status 60. Module freeze.	Status updated to other than 60.	
V—	I/B	Indicates taxpayer has an outstanding liability on another account. Freezes entire account.	TC 131 or TC 824	
—V	I/B	Bankruptcy freeze is set by TC 520 with the appropriate closing code as follows: CC 83/85/88 (freezes assessment actions), CC 87 (freezes refunds), 83/85/88/89 (freezes offsets), CC 89 (allows credit elect transfer), CC 86/87/89 (allows assessment actions), CC 86/89 (allows refunds), CC 86/87 (allows offsets), CC—ALL (suppresses balance due notices and	TC 521/522 with CC 83/85-89. Any TC 521 (IMF/BMF) containing a Statistical indicator.	

Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
		suspends CSED). See Section 11 for additional information.		
W—	I/B	The claim pending freeze is set when a TC 470 is posted to a balance due module. The freeze is also set on IMF with TC 840 (if TC 150 without CCC "O" is present and no 29X/30X is present) or TC 976/977. No closing code or CC 90 prevents offset in. Module freeze. BMF MFT 02 only: releases in 52 weeks or TC 472 CC 98, or TC 295, or when total module balance is zero or credit.	See 470 Closing Code Chart in Chapter 11. BMF: MFT 02 only TC 470 CC 98 carry back claim received. Prohibits offsets.	
—W	I/B	The litigation pending freeze is set by TC 520 with the appropriate closing code. TC 520 with CC 70, 84, 75-81, suspends running of the CSED unless a TC 550, TC 552 or TC 522 is posted with a later transaction date. Refunds/offsets and credit elects are frozen except under certain conditions (See Section 11.08(6)).	TC 521/522 with the appropriate closing code. Also, reestablish CSED on Chapter XI cases, after plan confirmation by inputting confirmation date with appropriate TC.	
—X	I/B	(1)TC 150 coded '0' without a TC 840 already posted. (2)TC 840 (except B.S. 9XX with Julian date less than 400) if no TC 150 present. (3)TC 840 (except B.S. 9XX with Julian date less than 400) if TC 150 without CCC "O" provided module balance is debit. (4)Module contains overpayment but contains CCC "L' or "W' without second name line in the entity. [redacted] (6)TC 840 posts to MFT 13 module creating a debit balance. Module freeze.	(1)(4)(5) TC 840. (1)(5) TC 29X with priority code 8. (2) TC 150 or 841 equal to TC 840. (3) TC 29X with priority code 8 (except B.S. 2XX IMF); TC 30X with priority code 8; status 22, 24, 26 or 60; module balance becomes zero or credit; 20 cycles (IMF) or 20 cycles (BMF) have elapsed. (6) a) module balance becomes zero or credit, or b) subsequent posting of TC 29X/30X (TC 241) with priority code 8	# # # # # # # # # # # # #
X—	A	The manual assessment freeze is set when a module is in credit status and a CCC "X" is present.	When net module balance becomes zero or debit.	
X—	I/B	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.	
—Y	I/B	Offer in Compromise—TC 480/780/782.	TC 481, 482, 483, 781, 782, or 788.	
Y—	A	The DP/Audit Adjustment freeze is set by TC 29X/30X that contains a hold code 1, 2 or 4.	TC29X/30X, 820, TC 300 (doc code 51), doc code 24 or net module balance becomes zero or debit.	
—Z	I/B	[redacted]	[redacted]	#
Z—	I/B	[redacted]	[redacted]	#
None	I	Entity freeze initiated by generated TC 667, 666 with a Julian date of 999 (credit elect), spousal TC 706 or BMF 796 resequencing from this account. All input transactions are resequenced until the freeze is released.	TC 666, 667 with a Julian date of 999 (credit elect), spousal TC 826, or BMF within the account.	
None	I	Memo freeze is set when an account is removed from IMF to resequence to another SSN or to merge with another account. Causes all input transactions to be resequenced.	TC 026(entity will be deleted) or TC 006 (successful or unsuccessful merge).	

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

5 Restrictive Conditions

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

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

1 Unreversed TC 470
2 Pending TC 470 (no cc, cc 94, or cc 98)
3 Left hand freeze O (O–)
4 Right hand freeze A, J, V, or X
5 Pending unpostable transaction code (UN or NU)
6 Current cycle is earlier than cycle of return due date
7 FTP penalty or interest accrual amount is negative
8 Master file balance due notice issued within the past 5 weeks

9	Unreversed TC 914, TC 916, TC 918 present
10	Pinex notice 569T or 569R issued within the past 5 weeks
11	PN TC 150 - 400, 411, 412, 488, 520 (except CC 71, 72, 75, or 84), 530, 534, 535, 611-692 (except TC 6x0), 701-772 (except TC 7x0), 792, 802, 806, 807, 820-843, 850, 890, 971, 976, 977
12	If next notice is 505 (TDA) and —G freeze present
13	Module within 6 months of the latest CSED
14	Unreversed TC 608 present

6 Filing Requirement Codes (FR Codes)

FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are not to be confused with Mail Filing Requirement Codes (MFR) which are used to identify the types of forms the IRS must mail to the taxpayer. The MFR codes follow the Quick Reference chart below.

Reference IRM 2.4 Chapter 9

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

FR	BMF Form No.
00	941, 944, 944PR, 944-SS, 1120, 990, 8804 (Return not required to be mailed or filed)
0	All (Return not required)
01	941, 944, 944PR, 944-SS, 1120/1120A, 990, 990-EZ, 8804
1	942*,720,CT-1, 706's (D), 706G-S(T) 1066
1	990C, 990T, 5227, 990PF
1	990, 4720
1	1065*, 1041*
1	943,940,940EZ,11C,730,2290,1042,1120PC,1066, 945 required to be mailed if filed
02	941, 944. 944PR, 944-SS (Return required to be mailed and filed annually - Employment Code F)
02	1120S, 990, 1065-B, 8804
2	CT-1 990C, 5227, 990, 990T (401(a)), 940EZ
03	990 Group Return
03	941 no longer liable—Final Return Current Calendar Year
03	1120L, 8804
3	940, 990PF
04	941E,1120M,1120PC
4	940, 990 BL, 1120M
4	720 Casual Filer
06	941SS
06	1120F
06	944, 944PR, 944-SS
06	990 Church
6	720 with abstract #50 or 56
7	720 (Windfall Profits Tax abstract #52)
7	942PR (Location code 86601)
07	941PR (Location code 86601), 944, 944PR, 944-SS
7	940PR (Location code 86601)
07	1120 (6 mos. extended)
7	943PR (Location code 86601)

FR	IMF Form No.
00	1040ES only—no 1040
01	1040 not required
02	1040A, 1040EZ (Schedules A,B)
03	1040 (Schedules A & B)
04	1040 full non-business (Sch. A,B,D,E)
05	1040 Business (Sch A,B,D,E,C,F)
06	1040SS
07	1040PR
08	INACTIVE
09	1040NR
10	Schedule F Business with farm package
11	IMF Child Care Credit Present
12	Schedule R/RP present
13	IMF 1040 EZ
14	IMF 1040A (Sch. R/RD present)
15	IMF 1040T
16	Unnecessary filing
17	Pension Withholding
0	Not Required to File
8	INACTIVE

FR	EPMF Form No.
X	5500
T	5500-C/R
N	5500-EZ NOT LIABLE
Z	5500-EZ
T	5500-SF

FR	BMF Form No.	FR	IMF Form No.
07	990 501(c)(1) filer		
8	INACTIVE (except 940, 940 EZ, 941 and 1120)		
09	941M (Criminal Filer)		
9	720M		
09	1120POL		
10	941M (Civil Filer)		
10	1120H		
11	1120ND		
11	941, 944		
13	941SS, 944-SS		
14	941PR, 944PR		
14	1120 (Subsidiary-TC 590 CC14 posted)		
14	990 not required to file...instrumentalities of states or political subdivisions		
16	1120 SF		
17	1120 RIC		
18	1120 REIT		
19	1120 personal service corp.		
20	1120C		
51	941 No longer liable—Final Return Last Calendar Year		
88	Inactive (941, 1120)		

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

(1) BMF MAIL FILING REQUIREMENTS

Note: For BNCHG input formats, see IRM 2.4.9.

Code	Definition
(1&2) Form 941—Employers Quarterly Federal Tax Return (Withholding and FICA Taxes)	
00	Return not required to be mailed or filed.
01	Return required to be mailed and filed quarterly.
02	Return required to be mailed and filed quarterly (Employment Code F Employer)
03	Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Pub. 393, FR is set to 51 (Generated)
06	Virgin Islands (DO 21, 66, 78), Guam and American Samoa (DO 20, 60, 98) Filer—Form 941SS otherwise same as FR 1
07	Puerto Rico (DO 21, 66, 78) Filer—Form 941PR in Spanish. Otherwise same as FR 1.
09	Payment of Form 941M (Criminal Filers) required monthly. Mailing functions are not performed by Martinsburg Computing Center.
10	941M (Civil Filer) required monthly.
11	941 Seasonal or Intermittent Filer
13	941SS Seasonal or Intermittent Filer
14	941PR Seasonal or Intermittent Filer
51	Final Form 941 was filed in previous calendar year
55	Reserved for programming use
88	Account currently inactive. Return not required to be mailed or filed
(3&4) Form 1120—U.S. Corporation Income Tax Return	
00	Return not required to be mailed or filed
01	Form 1120/1120A required to be filed. Form 1120 or 1120A required to be mailed in the month in which the corporations fiscal year ends.
02	Form 1120S required

Code	Definition
03	Form 1120L required
04	1120PC required
06	Form 1120F required
07	Form 1120 required to be filed
09	Form 1120POL required. Return not required to be mailed. No FTD mail-out
10	1120H required
11	Form 1120ND required
13	Use when a corporation becomes a Qsub of a parent corp. Input the Qsub information under the parent filer.
14	Subsidiary Organization. Return not required to be mailed or filed
15	F1120 FSC required
16	1120DF required
17	1120RIC required
18	1120 REIT required
19	1120 Personal Service Corp. required
55	Reserved for programming use
88	Account currently inactive. Return not required to be mailed or filed.

(5) Form 720—Quarterly Federal Excise Tax Return

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

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

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

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

0	Not required to file Form 1065.
1	Required to file Form 1065.
5	Reserved for programming use.
8	Account currently inactive. Return not required to be mailed or filed.

(8) Form 1065B—U.S. Return of Income for Electing Large Partnerships

0	Not required to file Form 1065-B
2	Required to file Form 1065-B
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed.

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

0	Return not required to be mailed or filed.
1	Return required to be mailed and filed.
2	940 EZ
3	Indian Tribal Government-Fed/State Compliant - Not Required To File
4	Indian Tribal Government-Fed/State Non-Compliant - Required to File
5	Reserved for programming use.
7	Puerto Rico (DO 20, 60, 66) filer. Form 940 in Spanish, otherwise same as FR 1
8	Account currently inactive. Return not required to be mailed or filed.

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

0	Return not required to be mailed or filed.
1	Return required to be mailed and filed.
5	Reserved for programming use.

Code	Definition
7	Puerto Rico (DO 20, 60, 66) filer. Form 943PR in Spanish, otherwise same as FR1
8	Account currently inactive. Return not required to be mailed or filed.
(11) Form 1042 U.S. Annual Return of Income Tax to be Paid at Source	
0	Not required to file.
1	Required to file for Form 1042.
5	Reserved for programming use.
8	Account currently inactive. Return not required to be mailed or filed.
(12) Form 990-C Exempt Cooperative Income Tax Return	
0	not required to file
1	required to file Form 990-C
2	not required to file if Form 1120 filed instead
5	Reserved for programming use.
8	account currently inactive, return not required to be mailed or filed
(13) Form 990-T Exempt Organization Business Income Tax Return	
0	not required to file
1	required to file Form 990-T
2	not required to file annually (Pension Trust 401 (a))
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed
(14) Form 5227 Split-Interest Trust Information Return	
0	not required to file
1	required to file Form 5227
2	required to file Form 5227 and may also file Form 1041
5	reserved for programming use
8	account currently inactive. Return not required to be mailed or filed.
(15) Form 990 PF Private Foundation Exempt From Income Tax	
0	not required to file
1	required to file Form 990 PF
2	revoked, required to file Form 990 PF and 1120.
3	Presume to be private foundation, required to file Form 990PF
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed
(16) Form 2290 Heavy Vehicle Use Tax Return	
0	not required to file
1	required to file Form 2290
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed
(17) Form 11C Special Tax and Application for Registry	
0	not required to file
1	required to file Form 11C
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed
(18) Form 730 Tax on Wagering	
0	not required to file
1	required to file Form 730
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed
(19 & 20) Form 990 and 990EZ Organization Exempt from Income Tax	
00	not required to file.
01	required to file Form 990 Gross receipts over $25,000
02	not required to file Form 990 Gross receipts of $25,000 or less
03	Dummy Entity—group return filed
04	not required to file—filing Form 990BL
05	reserved for programming use

Code	Definition
06	not required to file—Church
07	not required to file—exempt under 501 (c)(1)
13	Not required to file—religious organization
14	Instrumentalities of States or Political Subdivisions not required to file
55	reserved for programming use
88	account currently inactive, return not required to be mailed or filed

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

- 0 Not required to file (Calendar-Year Filers)
- 1 Required to file (Fiscal-Year Filers)
- 2 Grandfather Filers – Not required to file
- 3 Natural Business Year/Law – Required to file. This FR represents those fiscal-year filers with an acceptable business-year purpose to file on a fiscal-year basis.
- 8 Account currently inactive, return not required to be mailed or filed

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

- 0 Not required to file
- 1 Required to file

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

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

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

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

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

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

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

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

(27) Form 8804 – Annual Return for Partnership Withholding Tax

- 00 Not required to file Form 8804
- 01 Form 8813 payment posts. TP required to file Form 8804. The Return Due Date (RDD) is the 15th day of the 4th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mailout of Form 8804 & 8805.
- 02 The Return Due Date (RDD) for Form 8804 is the 15th day of the 4th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mailout of Form 8804 & 8805.
- 03 The extended Return Due Date (RDD) for Form 8804 is the 15th day of the 6th month (5 ½ months) from the end of the partnership's tax year. Generate automatic mailout of Form 8804 & 8805.

(28, 29 & 30) Forms 944, 944SS & 944PR -

- 00 Return not required to be mailed or filed
- 01 Return required to mailed and filed annually
- 02 Return required to be mailed and filed annually (Employment Code F)
- 06 Virgin Islands (DO 60), Guam and American Samoa (DO 78)
- 07 Puerto Rico (DO 60) filer – Form 944PR in Spanish; Otherwise, same as FRC 01
- 11 944 Seasonal or intermittent filer

Code	Definition
13	944-SS Seasonal or intermittent filer
14	944PR Seasonal or intermittent filer

(2) IMF Mail Filing Requirement Codes

Form 1040—U.S. Individual Income Tax Return

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

(3) EPMF Filing Requirement Codes

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

7 Unpostable Codes - GUF

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

8 Unpostable Codes - IMF

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

UPC	RC	Description

UPC	RC	Description
127	0	TC 150/430 (entity code 1 or 3) or 01x containing an address that has a zero or invalid ULC in the location code field.
128	0	TC 920 input to a module not containing at least one of the following statuses: 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.
129	0	Political Check-off. TC 150 with DLNXX211XXX99XXXX containing computer condition code G without an original return already posted. Resequence current year records for up to 16 cycles prior to sending unpostable.
130	0	Reserved
131	0	[redacted] #
132	0	TC 011, TC 040 or TC 041 with an SSN equal to the account SSN.
133	0	TC 424 (except with block and serial of 88888) input to an account containing the Entity Combat Zone indicator set to 1.
	1	Unpost TC 500 CCs 53 or 55 for any of the following conditions. References to TC 500 CC 53 relate to TC 500 CC 52. References to TC 500 CC 55 relate to TC 500 CC 54. ▪ Unpost UPC 133 a TC 500 CC 53 unless a prior posted TC 500 CC 52 containing a matching CSED indicator is posted in the module. ▪ Unpost UPC 133 a TC 500 CC 55 unless the module contains a prior posted TC 500 CC 54 with a matching CSED indicator. ▪ Unpost UPC 133 a TC 500 CC 57 unless the module contains a prior posted TC 500 CC 56 with matching CSED indicator. ▪ Also unpost UPC 133 if the transaction date is prior to the transaction date of the applicable TC 500 CC 52/54.
134	0	Reserved
	1	Reserved
	2	TC 131 type 01 with a negative state repayment amount that would cause the net state repayment amount of all type 01 TC 131's with matching agency, sub-agency, and year of original offset to be less than zero.
	3	Unpost any TC 011, 013 (with reverse validity), 040, or 041 attempting to post to an account containing an unreversed TC 898 with a transaction date that is within 6 years of the current 23C date. Note that a TC 898 is considered reversed if the net of TC 898/899/76X all with matching OTN net to 0. Include memo money in the netting. Also note that these transactions will resequence 1 week prior to unposting. Bypass this unpostable if the Scrambled SSN indicator is set to 10 or 12.
	4	Unpost TC 290 containing reference number 897 attempting to post to a module containing a DMF offset (TC 896) with a transaction date greater than 6 years from the current date.
	5	Unpost TC 290 containing a TC 766 and OTN if the module contains a TC 898 with a transaction date greater than 6 years from the current date.
135	0	Unpost a TC 29X blocked 290-299 for a debit or zero amount, input to a module that does not contain a TC 150.
136	0	TC 150 containing Computer Condition Code A, F or 9, FSC 2, and the DECD literal is not present in the name line.
	1	TC 150 with Primary SSN starting with 9 containing EIC Computer from section 6 of the input return or containing a 1 in position 1 of the exemption code field. Bypass these checks if the SSN is in the ITIN range (middle 2 digits are 70-80). Also bypass the exemption portion of the unpostable if the Exemption Positions Verified field contains a 0 in position 1 or if the return contains RPC O.
137	1	TC 898 with doc code 45 if after resequencing for 10 cycles, the module does not contain a TC 840 with matching DLN.
	2	▪ When matching against a refund posted by CPE (has DD portion of posting cycle = 08), if the doc code of the TC 898 is 77, the transaction date must be within 12 days of a prior posted EFT TC 846 or within 6 days of a paper refund. Do not perform a date check for a TC 898 with other than doc code 77. When analyzing for this condition, only consider TC 846s that are date the same date or later than the TC 898. ▪ When matching against a refund posted by CADE (has DD portion of posting cycle not = 08), if the doc code of the TC 898 is 77, and if the original refund is EFT, the transaction date of the 898 must be ≤ to the TC 846 minus 2 days and ≥ to the TC 846 minus 8 days. If the original refund is a paper refund, the TC 898 must be dated ≤ the date of the TC 846 and ≥ the TC 846 minus 8 days.
	3	The memo amount of TC898 is greater than the money amount of the matched TC 840/846. If the module contains multiple TC 898/899 transactions with the same date, these must be netted when performing this check. Also unpost the TC 898 if the Split Refund Indicator is not the same as the Split Refund Indicator on the matched TC 846.
	4	TC 899 containing an OTN that does not match the OTN of a prior posted TC 898. Also unpost the TC

UPC	RC	Description
		899 if the Split Refund Indicator does not match the Split Refund Indicator of a prior posted TC 898.
	5	▪ TC899 with Record Type 1-3 containing a memo amount that exceeds the net amount of a prior posted TC 898/899 with the same OTN minus the net of TC 76X with the same OTN. ▪ TC 899 Record Type 4 if the module does not contain a TC 899 Record Type 2 with matching OTN. If found, unpost unless the net memo amount of the TC 899 Record Type 2 minus posted TC 899 with Record Type 4 (all with matching OTNs) is equal or greater than the input TC 899 Record Type 4.
	6	TC899 containing a Spouse's SSN that does not match the Spouse's SSN of a prior posted TC 89X with the same OTN.
138	0	▪ TC 720, 740, or 841 greater than the net amount of the posted 72X or 84X transactions. ▪ TC 841 b/s 77777 if the module does not contain an EFT TC 846. ▪ Allow TC 740 or TC 841 to be less than TC 840/846 if the module contains TC 898 with a transaction date that is equal to the TC 840/846 as follows: Unpost TC 138 if the input transaction does not match an amount of a prior posted TC 840 or TC 846. Also unpost if the TC 841 contains block and serial 77777 if the module does not contain a prior posted EFT refund. TC 740 will UPC 194 if the amount is less than a prior posted TC 840 or TC 846. Effective 1/1999 and subsequent, due to the FMS takeover of DMF processing, TC 841/740 may be less than the money amount of the TC 840/846 providing the module contains a TC 898. In this situation, the TC 740/841 must be greater than or equal to the TC 840/846 minus TC 898 minus TC 899 with Record Type 1, 2 and 3 minus TC 76X, plus TC 899 Record Type 4. In all cases, the OTN must match the OTN of the TC 898. Be careful if the module has 2 refunds in the same cycle. Need to associate all the transactions correctly. If any of the conditions below are not met unpost TC 841. ▪ TC 841 does not have a Split Refund Indicator that matches a prior posted TC 846.
	1	Reserved.
	2	TC 740 or 841 containing a check number input to a module containing a prior posted unreversed TC 740 or 841 with matching check number.
	3	TC 740 or 841 not containing a check or blocked 77777 number if the transaction date does not match the transaction date of a prior posted TC 840 or 846; or, TC 740 or 841 containing a check number with a transaction date not within 12 days of a prior posted TC 840 or 846.
139	0	Unpost TC 481, 482 or 483 if the module contains an unreversed TC 780.
	1	TC 780 input and module does not have a TC 480 posted.
140	0	Unpost an RPS TC 150 input to a module not containing a RPS TC 61X (or TC61X with doc code 19, 70 or 76) unless an RPS TC 61X with matching DLN is input the same cycle.
	1	Unpost an RPS TC 150 input to a module not containing a TC 610 with matching DLN or with doc code 19, 70, or 76.
	2	Unpost a non-RPS TC 150 input to a module containing an unreversed RPS TC 610 or unreversed TC 610 with doc code 19, 70, or 76. Bypass for ELF returns (identified by their unique FLC) or if payment is doc code 19 with a 6 in the 4th position of the EFT Trace Number. The 4 identifies the payment as a credit card payment.
	3	Unpost an RPS TC 150 if the posted RPS TC 610 (or TC 610 with doc code 19, 70, or 76) has been reversed by a TC 612.
	4	Reserved
	5	Unpost an RPS TC 150 containing a transaction date dated prior to the transaction date of an unreversed RPS TC 610 or unreversed TC 610 with doc code 19, 70, or 76 which is dated subsequent to RDD plus grace period.
	6	[redacted] # # # Bypass this condition for a return containing TPNC 218, the return is non-compute or for a prior year return containing a Preparer Code. [redacted] # # # # # #
141	0	Unpost TC 150 (except with doc code 26) input to a module containing an unreversed TC 971 AC 150.
142	0	TC 29X with credit reference number 897 when the state repayment indicator is significant in the module being addressed. Bypass on reinput TC 29X.
143	0	When the input transaction contains a primary TC 30X and the DLN blocking series is 790-799 or 900-999, compare the "History transaction amount" in the input transaction with the TC 150 liability amount plus

UPC	RC	Description
		any subsequent adjustment transactions (TC 29X and 30X) that have posted to the module after the TC 150 is posted. [redacted] # [redacted] Do not perform this check for MFT 29. #
145	0	SFR (Substitute for Return) TC 150 attempting to post to a module containing a previously posted TC 150.
146	0	A revenue receipt transaction if, after return settlement, an unreversed TC 760 is posted and the revenue receipt credit amount equals the TC 760 amount. (Bypass on corrected unpostable UPC 146 and 198).
147	0	If the return contains SPC P, unpost (UPC 147) the return, if the module has any prior posted unreversed money transactions or if the status is o4. Bypass for corrected unpostable
	1	Unpost any input return input to an account containing an unreversed TC 971 AC 501 or AC 506 unless any of the following bypass conditions are met. See the appropriate IRM for additional information.
148	0	TC 150 with Schedule SE for spouse and transaction does not contain secondary SSN and no secondary SSN is present in controlling name line for that input period.
	1	TC 150 with SE SSN in Section 24 not matching the S-SSN for the controlling name line of the input return contained in the entity or not matching the S-SSN from the input return.
	2	TC 150 with a TIP income schedule (Form 4137) for the spouse and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period.
	3	TC 150 with a TIP Income schedule (Form 4137) for the spouse containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period.
	4	TC 150 containing section 61 (Form 8919) and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period.
	5	TC 150 containing section 61 (Form 8919) containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period.
150	0	The first return attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date. Include dummy IRA TC 150 (Type Code 1, 2 or 3) with significant IRA tax addressing MFT 30 in this routine. Exclude MFT 29.
	1	An amended or duplicate (TC 977 or 976) return with ASED or extended RDD less than 60 days after the current 23C date or already expired. (Bypass for corrected UPC 150).
	2	Transaction (Form 1040X) is doc code 54, blocking series 200-299, and ASED or extended RDD is less than 60 days after the current 23C date or has expired. (Bypass for corrected UPC 150 or TC 291 with priority code 9). If TC 291, priority code 9, attempts to resequence, unpost 150 instead. Exclude MFT 29.
		The following transactions will unpost if the 23C date of the current cycle is later than ASED as extended, including input transaction. Effective July 1, 1985 allow TC 290 to post when the 23C date of the TC 290 is within 60 days of a non document code 54 TC 977 posted prior to the ASED date.
	3	TC 29X or 30X with debit amount unless a secondary TC 320 or 321 is present. Also bypass for TC 29X/30X for debit amount that contain priority code 1 if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993-998 providing no other reference numbers (outside this range) are included on the adjustment.
	4	TC 298 with blocking series other than 950-959.
	5	TC 160 or 350 (doc code 54 or 47) with debit amount.
	6	TC 170, 200 or 310 with debit amount unless TC 320 is posting or has posted.
	7	TC 290 input to MFT 55 containing a Credit Interest Date earlier than the 23C date plus 60 days.
	8	TC 290 with TC 897 attempting to post to a module containing a TC 896 that contains a transaction date greater than 6 years from the current date.
	9	TC 290 with TC 766 and an OTN if the transaction date of the matched TC 898 is greater than 6 years from the current date.
151	0	Transactions which do not create entities and no entity is present, except: drop TC 019, 901, 902 and 920. Bypass for TC 666 with Julian Date 999 or TC 500 CC 52-55 containing a block and serial number of either 88888 or 99999. Transactions with doc code 17, 18, 19, 20, 70 and 76 will resequence for 2 cycles prior to unposting. Also unpost DMF TC 130 with Cross Reference (CREF) Indicator and DMF TC 130 previously posted with non-matching CREF Indicator. (Consider 00 to be a significant CREF indicator). See RC 1 for TC 610.
	1	If the account is not present, TC 670 input to MFT 29 input to the valid segment or current year RPS TC 610's and TC 610s with doc code 19, 70 or 76 input to the valid segment prior to cycle 27 and input with MFT 30 will resequence until cycle 29, then unpost. If input in cycle 27 or later, they will resequence for 3 cycles and then unpost. Refer to RC 0 for TC 610 not meeting this condition.
	2	Unpost TC 611 input into an account containing a RPS TC 610 or TC 610's with document code 70 or 76, matching the tax period of the TC 610, that is resequencing per RC 1 above. The TC 610 should be removed from the resequence file and also be sent UPC 151 RC 2
152		Name Control mismatch
	0	Other than long entity TC 150, 430 or 140 addressing the invalid segment.

UPC	RC	Description
	1	Transactions that are not covered by UPC 153 or 156. These transactions need to match only on the first 3 characters of the input transaction with the first 3 characters of the posted name control. Bypass for TC 500 CC 52 or 53 with a block and serial number of either 88888 or 99999 containing a significant CREF Indicator. TC 971 AC 157, and TC 971 ACs 100-108 generated by master file and sent to MFT 31. Also bypass for TC 013 and 014 with block and serial of 88888, TC 594 CC 84 with block and serial 99999, TC 290 Julian Date 997 directed to MFT 31, and TC 370 with Julian Date 997 or 999, and TC 130 with Julian Date 999. Transactions with doc codes 17-20, 70 and 76 will resequence for 2 cycles prior to unposting.
	2	MFT 55 TC 013 must match on 1st four characters of first and last names.
153	0	Name control mismatch—long entity TC 150, 140 or 430 addressing the invalid segment.
154		The following checks apply to math error processing:
	0	TC 290 with Priority Code 6 if the math error freeze is not significant or there is an unreversed TC 470, CC94 present.
	1	TC 29X with Priority Code 7 if no TC 470, CC94, present.
	2	TC 470, CC94, if the math error freeze is not significant or no TC 29X blocking series 770-789 is present.
	3	TC 472, CC94, if there is no TC 470, CC94, posted.
	4	TC 29X (except TC 294/295 blocking series 900-929 or with Julian Date 999) attempting to post to a module containing an unreversed TC 570 generated as a result of adjustment processing. MFT 30 only
	5	TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC94, present.
	6	TC 470, CC94, if there is an unreversed TC 470, CC94 already posted.
155	0	TC 29X or 30X attempting to post to a module that is restricted from generating interest or if the module contains a non-restricting TC 340. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present or if the adjustment record contains TC 34X or 77X. Also bypass for TC 291, 295, 299, 301, 305, or 309 if the sum of TC 34X is zero. Also bypass for a non-restricting TC 340 if the module contains a secondary transaction of TC 270 or 271 only. Note that if interest is restricted due to TC 604 or TC 608, do not bypass the unpostable unless the adjustment contains a TC 340 or 341 or the TC 290/300 is for zero amount with no secondary transactions.
	1	TC 29X or 30X input to a module containing a prior posted TC 971 AC 64 and either a TC 29X or 30X. Bypass if the input adjustment contains TC 340 or TC 341. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present. Bypass for TC 291, 295, 299, 301, 305, or 309. Also bypass for Corrected UPC 155
156	0	Name control mismatch—TC 150 or 430 (Entity Code 2 or 3) or TC 140 (Entity Code 1) mismatches name control on the valid segment.
157	0	TC 150 with FSC 5 attempting to post and the controlling name line for the 2 most current preceding tax periods prior to the year of the input transaction contains FSC 5 (bypass for corrected UPC 157).
	1	Generated name control does not match primary name control.
	2	TC 000, TC 01X containing name information, 140, 150, or 430 with a joint name line that contains an & not followed by a minimum of alpha blank alpha. Example: John & Mary Doe is fine, but John & is not fine. Nor is John & A. Also unpost if the & is followed or preceded by blank blank (like John & Mary Doe). Also unpost if the & is part of the last name. Unpost any entity change with FSC other than 2 or 7 if the & is included in the name line or if the To Last Name Line points to a blank.
158	0	TC 30X OR 29X blocked other than 200-299 or 930-949 carrying credit reference no. 806, 807 or 252 not containing a secondary TC 17X if the module contains a prior posted TC 170 or 171 with doc code 17, 18, 24, 47, 51, 52 or 54. Bypass this check if the 290 contains priority code 1 or 8, or the TC 300 contains priority code 8.
	1	▪ [redacted] # # # ▪ [redacted] # # # ▪ [redacted] # ▪ [redacted] # # ▪ TC 29X input to MFT 29 to a module with a TC 150 with Type Code 1, 2 or 3 if the TC 29X amount matches the TC 150 amount. Bypass RC1 for corrected UPC 158 or if the TC 29X contains priority code 1 or 8 or the TC 30X contains priority code 8. Bypass condition for TC 29X PC 8 only.

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

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

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

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

TC 290 b/s 050-198, 520-529, 590-599, 960-969 or 980-999 providing a reference number (other than 697 or 699) for a significant amount is present.

TC 520 CC 6X, 81, 83, 85-89	TC 914	TC 370 containing CVPN
TC 640		TC 971 AC 82, 83, 97, 682 or 683
TC 670		

MFT 31 cannot be created by any transaction other than the generated TC 370 or TC 971 AC 102 or 103. MFT 31 can also be created by TC 370 blocked 900-999.

160	0	TC 291/299 not containing Priority Code 1, 2, 6, 7 or 8 attempting to post to a module containing an unreversed TC 420 or TC 424.
	1	TC 29X, except blocking series 200-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6 or 7 in the adjustment transaction.
	2	TC 290, blocking series 200-299, when the module has an unreversed TC 30X present.
	3	TC 420 when the module contains an unreversed TC 420.
	4	TC 30X, attempting to post when the module has the amended/duplicate return freeze set unless Priority Code 1, 3, 4, or 7 is present. Effective 1/1/2010 bypass this UPC check for a TC 421 (Doc Code 47) attempting to post when the module has the amended/duplicate return freeze set.
	5	TC 424 attempting to post (except TC 424 with Push Code 010 or 036, or with DLN with block and serial of 88888 or 88889) and an unreversed TC 420 or TC 424 is already posted. Also send TC 424 (except if the Push Code is 049) or TC 420 unless the module already has a TC 424 posted (note a second TC 420 will go UPC 160 RC 3) UPC 160 RC 5 if the module contains TC 916 or if the entity contains 918. Bypass for C-UPC.
	6	TC 421 doc code 47 attempting to post when the 640 Freeze is in effect.
	7	Reserved
	8	TC 424 input to a module containing a TC 494
161	0	Check digit mismatch/SSN mismatch.
162	0	Module creating transactions addressing an existing entity will unpost 162 if the month of the taxpayers year ending in the entity is different from the month of the tax period of the input transaction. Bypass for a TC 150 with CCC Y, TC 140, TC 430, TC 370 Julian Date 997 input to MFT 29, and MFT 55 transactions.
		Note: TC 430 will resequence 1 cycle if the input month mismatches the entity month. If the FYM still mismatches after resequencing one cycle, send it UPC 162.
163	0	TC 000 attempting to establish an account already on the IMF. Drop TC 000 containing a DLN with a block and serial number of 88887, 88888 or 99999.
164	0	Input TC 150 containing a significant withholding amount equal to the sum of ES Credits posted (within a $1 tolerance). See Section 18 for a definition of prepayment credits. Perform the following prior to unposting: If ES Tax Credits or 4868 Credit fields in section 6 of the input return are not significant, move the Withholding Amount to the input ES Credits field in lieu of unposting. If either of these fields are significant, send the return UPC 164. Bypass for C-UPC 164.

UPC	RC	Description
	1	▪ Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer input to any module in the account if the EIC Recertification Indicator in the entity is set to the normal setting or self only setting. Bypass if the TC 150 contains Audit Code U. Also bypass if the normal setting only (1 setting) and not the income related setting (8 setting) is significant providing the input return does not contain a Schedule EIC and the tax period is 200212 or subsequent. ▪ Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer if the 2 or 10 year settings of the EIC Recertification Indicator are significant. Bypass if the return contains Audit Code U. Also bypass if the input tax period is prior to the EITC Eligible Tax Period. ▪ Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer if the EIC Recertification Indicator is set to 30. Bypass if the input tax period is equal or later than the EITC Eligible Tax Period or if the return contains Audit Code U.
	2	Unpost TC 150, 290, 300 input to an account containing the KITA or Hostage indicator. Bypass for C-UPC 164, TC 290/300 for zero, or if the TC 150 contains CCC O.
	3	Unpost TC 150 not containing F8913 if the Federal Phone Excise Tax Credit Computer is $100 or greater.
	5	Unpost TC 150 claiming the F8885 Health Coverage Credit unless the module contains an unreversed TC 971 AC 172. Also unpost TC 29X/30X containing reference number 250 for a positive amount unless the module contains an unreversed TC 971 AC 172. Bypass for corrected-UPC.
165	0	If the tax period is 198812 and prior, [redacted] # #
	1	If the tax period is 198901, and subsequent, [redacted] # # #
166	0	Filing status mismatch (TC 150, Entity Code 2 or 3), exclude dummy IRA and SFR returns.
167	0	If the tax period is 198611 and prior, unpost TC 290, 291, 300 or 301 containing a TC 320 and the module contains a significant net of TC 160, 166, 270, 276 or 350. Include doc code 51 in this routine.
	1	If the tax period is 198611 and prior, unpost TC 290, 291, 300 or 301 containing a TC 160, 270 or 350 if a significant TC 320 is posted to the module. Include doc code 51 in this routine.
	2	If the tax period is 198611 and prior, unpost TC 270 secondary to a Revenue Receipt if the module contains an unreversed TC 320.
	3	For MFT 30, unpost a TC 290 or 30X with a secondary TC 161, 201, 241, 271, 281 or 311 and the Abatement Refusal Indicator is significant. For MFT 55, unpost a TC 290 containing a reference number for an abatement if the reference number matches a prior posted TC 24X with matching reference number blocked 96X unless a subsequent TC 240 blocked 97X with matching reference number is posted.
	4	TC 290 for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant.
168	0	An input transaction from Column A attempted to post and a transaction from Column B had not previously posted (i.e., TC824 or 890 attempted to post but no unreversed TC 130 is present, or a TC 480 attempted to post but no TC 150 is present).. NOTES: ▪ If matching to TC 896 reflecting MFT 29 must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719. ▪ If the corresponding 57 Hold is no longer in effect, the input transaction will be unpostable. ▪ TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (i.e., 02 or 03). ▪ TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with a latest process code 7X for 198611 and prior, 3X for 198612-198811, 75, 76, or 77 for 8812 and subsequent; or TC 420 or TC 424 are present. TC 495 must match an organization source code TC 494. ▪ TC 131, non-DMF must match non-DMF TC 130. ▪ TC 897 must match DMF TC 896 and match on agency and sub agency codes. ▪ TC 766 that contain an OTN must match the OTN of TC 898. ▪ TC 521/2 with CC 6X if there is not an unreversed TC 520 with matching 6X closing code. ▪ TC 521/2 with CC 73 if there is not an unreversed TC 520 CC 73 posted cycle 200201 or subsequent. ▪ TC 521/2 with CC 76 or 77 if there is not an unreversed TC 520 CC 76/77. ▪ TC 521/2 CC81 if there is not an unreversed TC 520 CC81. ▪ TC 521/2 CC83 if there is not an unreversed TC 520 CC83 posted cycle 199201 or later. ▪ TC 521/2 CC85 if there is not an unreversed TC 520 CC85. ▪ TC 521/2 CC86 if there is not an unreversed TC 520 CC86. ▪ TC 521/2 CC87 if there is not an unreversed TC 520 CC87.

UPC RC Description

- TC 521/2 CC88 if there is not an unreversed TC 520 CC88.
- TC 521/2 CC 89 if there is not an unreversed TC 520 CC 89.
- TC 521/2 not carrying closing code if there is not an unreversed TC 520 with closing code other than 76, 77, 81, 83 or 85-89.
- TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC81, 83, or 85-89.
- TC 922 update (process code other than 00) and no TC 922 previously posted. Bypass for corrected UPC 168.
- The 148 indicator in the TC 149 must match the 148 indicator in the posted TC 148. Unpost if they do not match.
- Unpost TC 810 if an unreversed TC 810 is present.
- Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module.
- Doc Code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is present.
- DMF TC 131 type 00, 02, 10, or 12 input to an account without a current calendar year DMF TC 130.
- DMF TC 131 type 01 with the year of original offset not equal to the year of the TC 130 or 132.
- Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.
- If a document code 51 or 52 blocked other than 100-159 transaction is posted, unpost a TC 271 or TC 272 even if an unreversed TC 270 or 276 is posted.
- TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or 276 is posted.
- Unpost a Pre-offset DMF TC 130 (contains FLC 66) input to an account containing a service center zip code. These are 39901, 05501, 64999, 45999, 73301, 00501, 19255, 84201, 37501, 93888.
- Unpost TC 972 AC 84/85 if applicable value of the Enrollment Code field in Entity is not significant
- TC 971 AC 56 will unpost unless the EIC Eligibility Indicator is set.
- TC 766 with an OTN must match the OTN of a TC 898. Also unpost a TC 29x containing Reason Code 86, 87, 89, 90 or 91 unless the record contains an OTN. Also note the amount can't exceed the net of TC 898/899 with matching OTN.
- TC 29X/30X input to MFT 31 that contain Priority Code 9 will bypass UPC 168 for reference number 807, 765 and 767. Also bypass for TC 370 blocking series 900-94 input to MFT 31 that contain TC 802, 765 or 767. Continue to unpost if other reference numbers or transactions are input if a matching original transaction is not present. TC 767 input with doc code 51 will never contain a reference number. Bypass the check that forces the reference number to match.
- The XREF TIN in TC 971 AC 100-108 & 144 input to MFT 30 must match the Primary or Secondary SSN for the controlling name line. In addition, the matched SSN must be valid. Otherwise, send UPC 168. Also unpost if the XREF information matches a prior posted unreversed TC 971 with matching AC. Also unpost a TC 971 AC 100-108 input to a module containing an unreversed TC 971 AC 100-108 with non-matching action codes.
- Adjustment containing reference number 808, 809, 810 or 811 if the TC 29X/TC 30X credit reference number 80X or 81X indicator is set.
- TC 971 AC 50 with input value WI if the entity contains a ULC of 66 or 98.
- Unpost TC 971 AC 276 or 277 unless the module contains an unreversed TC 971 AC 275.
- If the input TC 972 AC 69 contains an XREF SSN, the XREF SSN must match the XREF SSN in an unreversed TC 971 AC 69. If none found, send UPC 168.
- TC 290 Julian Date 999 input to a tax module with TC 971 AC 151 followed by a TC 291 with amount equal to the Acceptable Total tax amount in the TC 150.
- MFT 55 TC 695 if there is not a TC 361 with matching MFT, Tax Period and Amount input with it. MFT 55 TC 361 if no TC 695 with matching MFT, Tax Period and Amount input with it.

1 If Lifetime Exclusion had been previously claimed and input transaction value is different from the Master File value and year's digits of input transaction are not equal to Master File year's digits; or if Lifetime Exclusion had not been previously claimed and input transaction has a value of "8".

2 TC 016 from IDRS for PDT with blocking series 700-749 or 750-799 and the indicator value is the same as the current Master File value.

3 It the Federal Employee Indicator is set, unpost (UPC 168) a TC 530 CC 3, TC 530 CC 12 (if the current status is other than 26), [redacted] # #

4 Reserved

5 Reserved

6 TC 290/300 with reference number 500-696 and 700-759 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number. Note: Reference

UPC	RC	Description
		numbers 697 and 699 for a negative amount require an unreversed TC 240 with reference number 618.
	7	▪ TC 016 with KITA value of 1 and entity contains a value of 1; or ▪ TC 016 with KITA value of 2 and the entity contains a value of 2; or ▪ TC 016 with KITA value of 9 with significant value not present. ▪ TC 016 with a minister value of 9 when a significant value is not already present in the entity.
	8	TC 290 containing CRN 698 with an amount (note: for CRN 698, the amount is actually a XREF EIN) not equal to XREF EIN contained in an unreversed TC 971 AC 97 posted in the same or prior cycle.
	9	TC 015/030 with doc code 50 input to an account that does not contain a module in status 03, with indicator other than 8, 22, 26, or 60. Bypass this check if the BOD Code is WI and the input AO value (which is really a CLC) is 21-36.
169	0	TC 290/300 containing reference number 003, 004, 007, 073, 997 and 998 should unpost unless a Schedule H TC 150 is present with an EIN for the Primary Taxpayer or an adjustment is present with reference number 993. TC 290/300 containing reference number 903, 904, 973, 995 and 996 should unpost unless a Schedule H TC 150 is present with an EIN for the Secondary Taxpayer or an adjustment is present with reference number 994. Bypass if the input record contains a reference number 993 or 994 as appropriate. Do not bypass for this condition if input to MFT 31 unless the module contains a TC 150.
	1	No name line exists for the entity in the years prior to and including that of the tax period of the input transaction (Entity Change transaction containing an FSC or S-SSN only).
	2	Filing status mismatch (Entity Change transactions)
	3	Reserved
	4	An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
	5	An adjustment carrying reference number 892 input to a module that is not controlled by a joint name line or does not contain a spousal SSN.
	6	An adjustment carrying reference number 896 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
	7	An adjustment carrying reference number 899 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
	8	An adjustment carrying Schedule H reference numbers for the spouse input to a module that is not controlled by a joint name line or not containing a S-SSN.
	9	TC 150 input to MFT 30 with FSC 2 (including dummy IRA) containing an IRA 5329 (section 26 or 27) with significance in the Total Tax Retirement Contribution Sec 26/Sec 27 Computer field and any of the following conditions are met: ▪ Not containing a Spouse Indicator. Containing a Spouse indicator greater than 02, or containing a section 26 and 27 with spouse indicators of equal value. ▪ Spouse Indicator of 2 and S-SSN in controlling name line is missing or invalid. Bypass if RPC E is present providing taxpayers are both using the same last name.
170	0	Unpost TC 290 with blocking series 290-299 when an amended return is already posted; duplicate return freeze is on; the original return contained any math error codes (bypass for this condition if the adjustment contains priority code 8); or if an unreversed TC 576 is present in the module.
171	0	When a TC 520 CC 83, 85, or 88 is in effect, all debit TC 29X (including civil penalty assessments) or debit TC 30X and balance due returns input to a tax period ending prior to the Post petition Date in the entity. Bypass for corrected UPC 171. Also bypass if the Post Petition Date in the entity is 10/22/1994 or later. **Note:** TC 150, 29X, 30X and 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171. Bypass for all MFT 29 transactions and TC 370 doc code 52 with Julian Date 999.
	1	TC 470 CC 90 input to a Module containing an unreversed TC 520 CC 6X, 81, 83 or 85-89.
	2	▪ Unpost TC 971 AC 31 input to an account not containing significance in the entity CC 83, 2 bit of 52 Hold (used for CC 81), 85 or 86-89 indicators. ▪ Unpost TC 971 AC 32 input to an account not containing significance in the entity OIC DO field. Bypass for corrected UPC 171. ▪ Unpost TC 971 AC 131 input to a module not containing an unreversed TC 971 AC 65. ▪ Unpost TC 971 AC 132 input to a module not containing a TC 971 AC 100-106 followed by a TC 402.
	3	If the module contains an unreversed TC 604, unpost any TC 29X or TC30X for a credit amount. Also unpost if any of the secondary transactions or reference numbers cause the net adjustment amount to be credit. If the module contains an unreversed TC 604 with Julian Date 996, unpost any payment dated earlier than the transaction date of the TC 604.

UPC	RC	Description
	4	Unpost 171 a TC 520 CC 6X containing a transaction date that does not match the CC 6X Transaction Date element maintained in the entity balance section. Bypass for C-UPC 171 and TC 520 blocked 990-999.
172	0	Reserved.
173	0	TC 29X blocked 200-289 if TC 150 is not posted. Current year TC 29X blocked 200-289 will resequence for 16 cycles prior to unposting if TC 150 does not post.
	1	TC 29X blocking series 290-299 with line reference 403 and no TC 150 posted.
	2	TC 290 blocking series 490-499 with secondary TC 766 attempting to post to a module containing 52 TC 766 doc code 54 blocking series 490-499.
	3	TC 290 blocking series 400-439 or 450-499 with secondary TC 766 attempting to post to a module with a TC 150 posted.
	4	TC 424 with Push Code 036 attempting to post to a module with a TC 150 already posted.
	5	If no TC 150 is settled in the module, unpost the following transactions: 160, 170, 270, 290, (except blocked 290-299 or 980-989, or 400-499 carrying reference number 766) 291, 300, 301, 320, 340, 350, 360, 420, 424 (with Push Code other than 010, or 019-041, or 049. [Note: A second TC 424 Push Code 010 will UPC 173 RC 5 if no TC 150 is posted]), 429, 680, 770, 811 (with significant credit release amount), 830, 915, 922, 971 AC 01-09. These TCs will resequence for up to 2 cycles prior to unposting. Do not perform this unpostable check for MFT 31 and 55 transactions.
	6	TC 421 attempting to post and TC 150 is not present, unless the module contains an unreversed TC 424.
	7	Unpost a TC 29X/30X containing reference number 878 or 879 input to a module that does not contain a TC 150 posted cycle 198601 or subsequent. Also unpost TC 29X/30X input to MFT 31 containing reference numbers 314,415,316, 317, 402, 403, 878, 879, 882, 885-889, 891, 892, 895, 896, 898, 899 or 999 unless TC 150 is posted in the module. Additionally, unpost TC 29X/30X input to MFT 31 containing significance in the Data Reference Number fields unless TC 150 is present.
174	0	TC 018 attempting to post and none of the modules have the 740 freeze on.
175	0	TC 820, 824, 830 or 890 after resequencing 1 cycle if the amount still exceeds the credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830).
176	0	TC 150 or 430 which would create an entity on the invalid segment. Bypass for corrected unpostable 176, TC 150 or 430 with high order digit of 9 (temporary SSN), Form 1040C TC 430 (Doc Code 61), TC 150 with CCC X, and TC 150 or 430 with the Accretion Indicator.
177	0	Module creating transactions attempting to post to an account on the valid segment with the Scrambled SSN Indicator set to 01, 10, 12, or 20 if the MFR is set to 08. In addition, unpost all transactions except TC 01X with a significant Scrambled SSN value of 20 if the Scrambled SSN Indicator is set to 13 or 23. Bypass this check if the TC 370 is for the recoverable retention register (TC 370 contains Doc Code 52 with Julian Date 999 or doc code 51 with Julian date 999 or 997).
178	0	TC 460 with an extension date prior to RDD or extended RDD.
	1	CSED ▪ If the transaction date of the TC 500 is later than the latest CSED. Bypass for CC 52, 54 or CC 56. ▪ The CSED from the TC 550 is not greater than 10 years from 23C date of the latest assessment in module. Bypass for TC 550 blocking series 990-999. ▪ The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520. ▪ The transaction date of the TC 550 is later than the latest CSED as extended by previous postings. ▪ The TC 550 has an earlier transaction date than a previously posted unreversed TC 550. ▪ Transaction date of TC 550 matches a previously posted TC 550 but the CSED on the input TC 550 is earlier. ▪ Transaction date of the TC 550 is prior to the 23C date of the earliest assessment in the module.
	2	ASED TC 560 (TC 560 blocking series 700, 775, and 990-999 bypass checks a, c, and d below. ▪ The ASED of the input transaction is not equal to or greater than regular ASED. ▪ An unreversed TC 480. ▪ The transaction date of the TC 560 is later than the previous ASED as extended. ▪ The transaction date of the TC 560 is earlier than the transaction date of a previously posted TC 560. ▪ The transaction date of the TC 560 is prior to the later of RDD or transaction date of the TC 150.
179	0	TC 290/291 for significant amount without secondary TC 160/161/162 and the module contains a TC 160/161, without a subsequent TC 162.
	1	TC 300/301 for significant amount without TC 160/161 and the delinquent return switch is set. **Note:** Do not make these checks if the input adjustment or the module contains a TC 320, if the tax period is 8611 and prior, if the posted return contains computer condition code “R”, or if the input

UPC	RC	Description
		transaction is an abatement in tax and the net of the TC 16X is Zero. Do not perform RC1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.
180	0	Reserved
	1	Reserved
	2	The adjustment contains credit reference no. 764 and there is a TC 29X in the module except with a previously posted TC 290 containing Priority Code 6 or TC 290 with Julian Date 999. Bypass for corrected UPC 180 or if the adjustment contains priority code 1, 7 or 8.
181	0	TC 530 with closing code 09 (except if DLN Julian Date is 401-766 with block and serial no. 99999) is attempting to post [redacted] # # #
182	0	Module creating transaction except TC 140, TC 500 CC 52, 54 or 56, or TC 971 AC 100-106 input to MFT 31, attempting to post to an account with MFR 8. This check is made after UPC 177. Bypass this check if the TC 370 contains doc code 52 with Julian Date 999 or with doc code 51 with Julian Date 997 or 999. Also bypass this unpostable for a 1040EZ-T.
183	0	▪ When there is an unreversed TC 914 or 916 in the module or a TC 918 in the account, unpost any transactions except 141, 142, 420 (if the module contains TC 424), 424 with Push Code 049, 428, 429, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 667, 671, 740, 841, 898, 899, 960, 961, 910, 911, 912, 915, 917, 919, 920, 971 AC 86/87/688, 972 AC 54, 60-62, 97X AC 200-214, TC 370 with Julian Date 999 carrying a tax module to MFT 31, 99X, corrected UPC 183's, and computer generated transactions. In addition to the above bypass conditions, if the unpostable is due to TC 918 or 916, bypass for TC 016 changing the MFR only, TC 30X for 0 or debit, TC 424, 430, 610, 640, 660, 670 or TC 810 with Action Code 3. Also, allow TC 914, 916 or 918 to bypass the UPC if the input transaction matches the posted transaction. Example: Allow a TC 914 to post if the module contains a prior posted TC 914, but do not allow the 914 to post if the module contains an unreversed 916 or 918. Don't allow a TC 916 to post if the module contains a TC 914, etc.
		▪ [redacted] # # #
	1	[redacted] #
	4	Reserved
184	0	When TC 370 blocked 699 is posted, unpost all subsequent transactions addressing the module except 430, 5XX, 6XX or 7XX. Bypass for Corrected UPC 184.
185	0	TC 930/932 input to a Module containing a TC 424 with Push Codes 010, or 019-041.
	1	TC 424 containing Push Code 010, 019-041 input to a module containing an unreversed TC 930 and not containing a TC 150.
186	0	Transaction other than TC 370 with a secondary TC 402 or TC 972 AC 145 if the TC 400 contains a DLN with a Julian Date of 998 attempting to post to a module with a 40 Hold in effect (Status 29-account transferred out of Master File).
	1	If the module balance is credit, unpost any transaction (except TC 400), attempting to post to a tax module with a transaction section exceeding maximum programming size. Also allow a TC 820 if after posting the TC 820, the module balance becomes zero or debit.
	2	TC 971 AC 45, TC 971 AC 145, or TC 400 input to a module containing an unreversed TC 420 or 424.
187	0	▪ The module where the adjustment is attempting to post contains an unreversed TC 780 and the TC 29X transaction is not in the 800-899 blocking series. Bypass for TC 29X Julian Date 997. ▪ The module where the adjustment is attempting to post contains an unreversed TC 780 and a TC 30X. Bypass for TC 30X with a money amount of zero.
188	0	Module creating transactions not containing name information input to a tax module earlier than the earliest name line on the Master File (except TC 140, Entity Code 2). This check is bypassed for TC 971 AC 010, RPS 610's or TC 610 with doc code 19, 70 or 76 that are input to a tax module 1 year prior to the earliest tax module on the Master File. Bypass this check for all DOD TC 500's regardless of the name line comparison. Also bypass UPC 188 for any transaction input to MFT 29, 31 or 55. TC 971 AC 141 and TC 424 Push Code 036 will resequence in lieu of unposting.
	1	TC 370 document code 52 Julian Date 999 if the account does not contain a TC 013 containing a name line year that matches the tax period of the module that was dropped to retention. The TC 013 must have posted in the current calendar year. Bypass if TC 013 has a name line year equal to or prior to the tax period of the TC 370. Also bypass for TC 370 doc code 51 with Julian Date 997 or 999.
189	0	See IRM 3.12.179 for Column A and B. An input transaction from Column A attempted to post to a module but was greater than the net amount (including prior reversals) of the transactions from Column B. [redacted] # #

UPC	RC	Description
		[redacted] #
		If matching to TC 896 with MFT 29, input TC 892 must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.
		The TC 632 and 637 Refundable Credit Identification field must match the TC 63X transactions in the same Refundable Credit Identification number series (i.e., 02 and 03) and must be compared to the sum of the money amounts.
		When matching any of the transactions from column A with column B allow a tolerance of $0.99. No tolerance for Doc Code 51 transactions.
		TC 767 generated from reference numbers 250, 251, 252 or 330-339 must match a prior posted TC 766 containing reference numbers 250, 251, 252 or 330-339 and cannot exceed the amount. TC 767 input with Doc Code 51 will never contain a reference number. Bypass the check that forces the match on reference number but continue the check that ensures the amount does not exceed the 766.
		TC 29X/30X input to MFT 31 that contain Priority Code 9 will bypass UPC 189 for reference numbers 807, 765 and 767. Also bypass for TC 370 blocked 900-949 input to MFT 31 that contain TC 802, 765, or 767. Continue to unpost if other reference numbers or transactions are input that exceed the original amount.
		Note 1 – Unpost TC 29X/30X containing reference number 808, 809, 810 or 811 if the reference number amount exceeds the credit module balance. There is an input check that prevents both of these reference numbers from being input on the same record.
		[redacted] #
		Note 3 — Unpost TC 29X/30X containing an IRA Reference Number attempting to decrease the net penalty amount below zero. Include the amounts posted in prior adjustments as well as retained in the TC 150. These reference numbers are 160, 162, 194, 195, 233, 235, 236 and 237.
	1	[redacted] #
	2	[redacted] #
	3	TC 29X with RC 62 containing a secondary TC 271 that is greater (by $1.00 or more) than the total amount of the accrued FTP (Late Payment Total) in the module.
		Unpost TC 29X containing a reference number 339 signed positive if the reference number amount exceeds the interest total field. Note that the TC 29X will resequence for 1 cycle prior to unposting.
	4	Unpost credit reversal with doc codes 24, 48 and 58 containing the Excess Collection Write-Off Indicator that contains a money amount in excess of the credit module balance. Bypass this condition if the module contains an unreversed TC 608.
	5	Unpost TC 971 AC 31, 32, 131 or 132 input to a module with a Total Module Balance that is zero or credit.
	6	TC 29X with OTN and a TC 766 greater than the amount of the TC89X minus the net of prior posted TC 76X all with matching OTNs.
190		Reserved
191	0	When the 148 switch in the entity is 10-99, unpost transactions 976, 977, 29X and 150 (except 150s with unallowable code 91 or SFR TC 150s). Bypass for corrected UPC 191 and TC 29X input to MFT 55.
192	0	TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible.
	1	[redacted] #
	2	TC 47X (except TC 47X CC94, 95, 96, or 99) input to a module containing an unreversed TC 470 CC 95.
	3	TC 530 CC 24-32 input to any module in the account if the OIC acceptance year is significant.
193	0	TC 290, 294, 298, 300, 304 or 308 with a significant amount attempting to post to a module that has a debit net module balance and the earliest CSED as extended is within 6 months of expiring or has expired and no unreversed TC 534 is posted.

UPC	RC	Description
		EXCEPTION: Allow TC 29X/30X containing a fraud penalty TC 320/321 to post.
	1	Unpost TC 534 for any of the following conditions: ▪ The earliest CSED as extended (TC 550) has not expired or is not within 6 months of expiring. ▪ The TC 534 amount is greater than the net module balance. ▪ The module is not in debit balance. ▪ Bypass (a) above for a corrected UPC 193 if the original CSED has expired and a subsequent significant assessment (TC 29X/30X) has posted.
	2	TC 291 or TC 301 for a significant amount attempting to post to a module containing an unreversed TC 534.
194	0	An input transaction from column A attempting to post to a module and does not match on date. UPC 194 RC 0. If it is greater in amount when matched to the specific transaction from Column B, UPC 194 RC 1.
	1	An input transaction from column A is greater in amount when matched to the specific transaction from Column B. * Exclude IRA 892's. ▪ If the "memo" amount is significant UPC 194 unless a TC 840 or TC 846 with a transaction date that does not match the transaction date of the TC 844. If found UPC 194 RC 1 if the "memo" amount is greater than the amount of the TC 840 or TC 846. ▪ Unpost 194 RC 1 if the input TC 701 is greater than the sum of the unreversed TC 706's with matching transaction date. ▪ Unpost 194 a TC 290 containing a Returns Process Date and reference number 618 for a negative amount not matching the date or exceeding the amount of a prior posted TC 240 with reference number 618. ▪ TC 843 with blocking series 55111 will post if within 12 days of a prior posted TC 841. ▪ TC 972 AC 69/169 containing an XREF SSN must match the date of a prior posted TC 971 AC 69 that also contains an XREF SSN. ▪ TC 972 AC 31, 32, 35, 63, 69, 131, 132, 163, 169, 273 or 274 not matching the transaction date of a prior posted unreversed TC 971 with matching closing code will go UPC 194. ▪ TC 972 AC 501 and 504-506 not matching on AC, transaction date and secondary transaction date with TC 971 AC 501.
	2	TC 521 containing a transaction date prior to the transaction date of the TC 520 being reversed. TC 972 AC 54 if the transaction date is prior to the transaction date of the latest unreversed TC 971 AC 54.
195	0	
196	0	TC 971 AC 62 containing a DLN with nnnnnnnnnnn5nn or nnnnnnnnnnnn2n. Note that these are generated based on a file from FMS. This unpostable is not sent to GUF for correction. The transaction is placed on a separate output file.
	1	TC 712 input to a module containing a TC 667 with Julian Date 999 with a matching transaction date and money amount. Bypass for Corrected UPC 196.
197	0	The input transaction is for a module which was placed on microfilm retention register. Resequence TC 840 for up to 10 cycles prior to unposting.
	1	TC 370 Doc code 52 blocking series 000-899 attempting to create a module and no vestigial record for the module was present.
	2	If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series.
	3	TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period.
	4	If a TC 150 has previously posted to the module and the doc code 52 TC 370 contains a TC 150 or the TC 370 doc code 52 contains more than one TC 150.
	5	TC 400 or TC 971 AC 45 or 145 input to a credit balance module or a module not containing a TC 150. Bypass for MFT 31 or 55.
	6	TC 370 with a secondary TC 402 input to a module not containing an unreversed TC 400 with the same date and amount as the TC 402.
	7	Account transfer, TC 370 (Doc Code 51), does not carry TC 150 and there is no settled TC 150, except when input TC 370 (Doc Code 51) CONTAINS A SECONDARY TC 402 OR THE TC 370 IS INPUT TO MFT 31 or 55.
	8	TC 370 containing a reference number amount but not containing a reference number.
198	0	TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty TC 160/161. **Note:** TC 670 with secondary TC 460 is subject to RC0 check only.
	1	Reserved

UPC	RC	Description
	2	TC 430, 610 doc code 19, 70 or 76, 660, 670, or 760 attempting to post to a settled module, except:

- 57 Hold is on (Additional Liability Pending) or TC 570 is secondary to the TC 660 or TC 670 or the credit freeze indicator is set.
- Transaction is a corrected UPC 146 or 198.
- Input is a TC 670 with Doc Code 18.
- [redacted] #
- Total module balance is debit.
- [redacted] # #
- TC 670 is input within 8 cycles of a previously posted TC 706.
- TC 670 is a corrected UPC 183.
- Bypass for TC 670 if the module contains a status 60 within the previous 8 cycles and the DLN or transaction date of the input TC 670 is not identical to the DLN or transaction date of a TC 670 with matching money amount that posted within 8 cycles. If this condition is not met, the TC 670 should be resequenced for up to 6 cycles. Send UPC 198 if the module balance is not debit after resequencing 6 cycles.
- TC 670 is not greater than the credit elect per taxpayer field in the posted TC 150.
- The unpostable bypass indicator is significant unless the same transaction code with matching date and amount is already posted.
- The TC 670 contains check digits in lieu of the name control.
- TC 670 if the module contains a duplicate returns freeze, 640 hold, or CC 6X, 83, 85 or 86-89.
- The TC contains DPC 13.
- TC 670 when another module in the account is debit
- TC 670 contains DPC 05, 15, 16, 17, 18, 20, 21 or 23.

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

	3	[redacted] # # #
	4	Unpost a revenue receipt transaction which causes the module balance to be debit of $100,000,000 or greater. Unpost any subsequent transaction addressing this module. Bypass for all credit transactions, 840 and non-money transactions.

UPC 29X Descriptions

Bypass UPC 29X analysis for any of the following:

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

290	0	Reserved
	1	Bad Transaction Date

- TC greater than 139 with transaction date year prior to 1962.
- TC greater than 139 (except 150) with:

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

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

(c) Transaction date later than current MCC assigned 23C date (except 141, 142, 290, 300, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 820, 821, 822, 830, 832, 97X, transaction with doc code 87).

(d) TC 141, 142, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 820, 821, 822, 830, 832, 97X, transaction with doc code 87 containing a transaction date later than current MCC assigned 23C date plus one year.

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

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

(g) TC 500 CC 56 or 57 with transaction date prior to 20010919.

2 Bad Transaction Code.

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

UPC RC Description

- 060, 95X, 05X, 07X, 080 (Service Center generated), 081, 473, 41X, 422, 423, 564, 940, 942, 962. Note TC 79X will be valid on IMF MFT 29 only.
- Revenue Receipt transaction with reversal digit not 0/1/2/4.

3 Invalid MFT or Incompatible Transaction Code / MFT Combination.

(a)MFT must be 00, 29, 30, 31 or 55 except TC 026 must have 99. See RC 3 (b) or (c) for valid MFT 55 and 31 transactions.

- TC greater than 139 with MFT 00 except TC 148,149, 901-904,910,911,918,919,971 or 972. #
- TC 910/911/918/919 with an MFT other than 00.
- TC 915/916/917 with an MFT other than 29, 30 or 31.
- TC 912/914 with an MFT other than 29, 30, 31 or 55.
- TC 000 with an MFT other than 00.

(b)Unpost any of the following transactions input to MFT 55; including transactions that are secondary to TC 290 or TC 370. .

140	150	20X	31X	42X	46X	494	59X	66X	81X
141	16X	27X	32X	43X	474	495	61X	71X	83X
142	17X	30X	35X	45X	475	560	63X	80X	93X

94X 97X (except TC 971, AC 10 or greater)

(c) Unpost any of the following transactions input to MFT 31.

140-142	430	922
150 (except if doc code 51/52)	474/5	
420/421/424/428/429	59X	

(d) Unpost any of the following transaction input to MFT 29:

140 -142 420-421, 424, 428-430 474-475, 59X, 71X, 83X, 922, 960

4 Invalid Tax Period

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

(b)TC greater than 139 (except 148/149) with a tax period prior to 196212.

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

(d)TC greater than 139 (except 148/149/150/290/300/910/911/918/919) with a tax period more than one year later than the 23C date year month (CCYYMM). Bypass for TC 424 Push Code 039 source code 60 with Employee Group Code 1000 or 2000 or TC 421.

(e)TC 290, 300, 901-904, 971, and 972, with a tax period more than 2 years later than the 23C date month and year.

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

1. 403 — No longer valid on any TC 29X/30X.
2. 885 — Tax Period must be 197912 or later.
3. 886 — Tax Period must be 197712 or later.
4. 887 — Tax Period must be 197712 or later.
5. 888/889 — Tax Period must be 197412-197511 or 197712 and subsequent.
6. 764/765 — Tax Period must be 197512 or later.
7. 882 — Tax Period must be 198112-198412.
8. 221/222 — Tax Period must be prior to 198912.
9. 891/892 - Tax Period must be 199012 and subsequent
10. 895/896 — Tax Period must be 199112 and subsequent.
11. 898/899 — Tax Period must be 199112 and subsequent.
12. 334 — Tax Period must be 199312-199411.
13. 336 — Tax Period must be 199812 and subsequent.
14. 338 — Tax Period must be 200012 – 200111, 200212 – 200311, or 200712-200911.
15. 250 - Tax Period must be 200212 and subsequent.
16. Domestic Services reference numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997 and 998— Tax Period must be 199512 and subsequent.
17. IRAF Reference Numbers 194 and 195 tax period must be 199612 and prior.
18. IRAF Reference Numbers 237 tax period must be 200412 and subsequent.
19. 253/254 – Tax period must be 200612-200711.
20. 255 — Tax Period must be 200712 and subsequent.
21. 256/257 — Tax Period must be 200712 – 200911.
22. 893/894, 873/874 — Tax Period must be 200712 and subsequent.
23. 258 — Tax Period must be 200812 – 201011.

UPC	RC	Description
		(g)Unpost MFT 29 or 55 transactions input with tax period prior to 197512.
		(h)Unpost MFT 55 transactions containing reference numbers 510-518, 601-603, 606 or 611 with tax period other than 12.
		(i)TC 740/841 containing an invalid tax period.
		(j)TC 150 containing Schedule H input to a tax period prior to 199512.
	5	Undelivered or Refund Cancellation Reasons. (bypass these if the first position of the check number is blank)
		(a)TC 740 or TC 841 with a zero Undelivered Refund amount.
		(b)TC 740 coming from RFC without cancellation code of 1, 2, 3, 8, 9, 40, 60-63, 71, 72.
	6	RPS Unpostable Reasons
		(a)Form 1040 with Computer Condition Code “S” and a remittance with returns.
		(b)[redacted] # # #
		(c)TC 610 with return doc. code in DLN and control date is other than 401-766.
	7	Tax Class
		(a)Tax Class must be 2 except TC 896.
		(b)Validity digit must be 0 or 1.
		(c)Tax class for MFT 29 must be 0 or 2.
		(d)If tax class is 0, MFT must be 00 or 29.
	8	Invalid FLC Code
		(a)TC 420/424 with FLC in DLN not equal to a Service Center Code.
		(b)TC 424 with Push Code 010 not containing a 918-PBC.
	9	Invalid User Fee Data
		(a) Any Revenue Receipt (except TC 694 or 695) containing Designated Payment Code (DPC) 47-51.
		(b) TC 694 DPC 47-51 not containing secondary TC 360.
		(c) TC 694 DPC 47-51 containing a secondary TC 360 but the amounts (TC 694/360) do not match. Disregard the sign.
		(d) TC 694 or 695 with DPC 47-51 not addressed to MFT 55.
		(e) TC 694 input to MFT 55 tax period YYYY01 not containing DPC 47-51.
291	0	Reserved
	1	Transaction Amount not Compatible with Transaction Code
		(a)Transaction amount is not zero and the transaction code is 140/141/142/582/583/59X/474/475.
		(b)TC 370 doc code 51 for a credit amount.
		(c)TC 61X-69X with a reversal code other than zero and a doc code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694).
		(d)TC 150 with negative liability.
		(e)TC 610 with return doc code must be credit.
		(f)TC 430 with a zero amount field (Doc Code 61).
		(g)Any money transaction between 60-799. If NN0, sign must be credit. If NN1 or NN2, must be debit. If 694, must be credit. If 695, must be debit. Bypass check if amount is zero.
	2	Invalid Secondary Transaction
		(a)TC 370 with any of the following conditions:
		1. If secondary TC 63X is present:
		a. ID number must be 02 for 630, 636.
		b. ID number must be 03 for 632, 637.
		c. Doc Code 52 cannot have a status indicator of 1.
		d. Tax period must be 197810-198011.
		e. TC 636/637 must have doc code 52.
		2. Contains an 870 Date with no secondary TC 300 present.
		(b)TC 29X with any of the following conditions:
		1. Blocking series 200-299 and a secondary transaction is present.
		2. Blocking series 400-499 and a secondary transaction is present.
		3. Duplicate penalty transactions present.

UPC RC Description

(c)TC 30X containing:
1. A secondary TC 280 or 36X.
2. Duplicate penalty transactions.
3. TCs 272 or 342 for significant amount.

(d)Revenue Receipt Transactions containing a secondary transaction that does not meet the following checks:
1. Secondary other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770 or 772.
2. Secondary 280 only valid for TC 611, 641, 661, 671, 681, 691 or 721.
3. Secondary 460 only valid for 670.
4. Secondary 570 must have zero amount.
5. Secondary 200 or 360; must have significant amount.
6. Secondary 770 only valid on TC 721, 722, 832, 84X.
7. Secondary 772 only valid on TC 720.

3 TC 29X or TC 30X Reference Numbers:

1. Reference number criteria for MFT 30.
   a. Valid reference numbers are: 003, 004, 007, 073, 221, 222, 250-258, 330-336, 338, 339, 680-696, 764-767, 806-809, 810-811, 873-874, 881, 882, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 893-894, 895, 896, 897 (TC 29X only), 898, 899,903, 904, 907, 973, 993, 994, 995, 996, 997, 998, 999, 090 (TC 30X only). All reference numbers must be for a significant amount except reference number 090, 334, 680-696, 886, 889, 890, and 999.
   b. [redacted] #
   c. TC 29X blocked 400-499 can only contain reference number of 766 or 767.
   d. [redacted] #
2. MFT 55 Adjustment Transactions:
   a. TC 290 doc code 54 input to MFT 55 must be blocked 050-199, 520-539, 590-599, 800-899 or 960-999 and cannot contain secondary tax transactions (TC 294, 295, 298, 299).
      1) The primary transaction must be TC 290 with no significant money amount or TC 534/535.
      (a)If the blocking series is 590-599, the record must be input with a reference number 500-599. The reference number must be for a significant amount.
      (b)If the blocking series is other than 590-599, a reference number may be input. Valid numbers are 339, 500-679, or 697-759. If reference number 698 is input, reference number 618 must also be input in the first reference number field. Also allow reference number 766/767 if an OTN is input.
   b. The following checks apply to TC 370 carrying 290 doc code 51/52 input to MFT 55. Reference Numbers must be present for TC 370 unless the primary transaction code is TC 402. Valid numbers are 500-679. The reference number must be for a significant amount.
3. MFT 31 Adjustment Transactions - Allow all like MFT 30 (except no 338, 808-811) plus allow for reference number 337.
4. MFT 29 — Allow for reference numbers 160, 162, 194, 195, 233, 235, 236, 237, 680.

4 Invalid Closing Codes:

(a)TC 530 with a closing code of zero or greater than 39 or equal to 33 or 34.
(b)TC 520 with closing code other than 60-89.
(c)TC 521/2 with closing code other than 00, 6X, 73, 76, 77, 81 or 83, or 85-89.
(d)TC 59X (except 592) with a closing code of 00.

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

6 Blank or Invalid Name Control

(a)First character of Name Control not A-Z except:
1. TC 141, 142, 901, 920.
2. Transaction with 2 character A-Z check digit and 2 leading blanks.
3. TC 902 with temporary SSN or 4 identical characters.
4. Transaction with reversal code of 6 or greater except TC 016, 017, 148, 149, 428, 429, 596-599, 788, 916-918.

(b)Transactions with a temporary SSN (other that with middle two digits of 70-80 (ITIN)) and containing check digits in the name control (except TC 902).

7 Adjustment Transaction and Interest Date Not Compatible

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

UPC	RC	Description
		(b)If the interest computation date is significant, one of the following transaction codes must be present: 294, 295, 298, 299, 304, 305, 308, 309, 535.
	8	Invalid Extension Date
		(a)TC 550/560 with new expiration date equal to zero.
		(b)TC 460 with extension date equal to zero.
	9	Transaction with Invalid Information
		(a)TC 424 with any of the following:
		1. 19 words long and sort code other than 06, 21, 22, 77.
		2. If Push Code is other than 010, 918-A PBC must be zero.
		(b)TC 920 with status code other than 20, 22, 23, 24, 26, 48, 50, 54, 56, 58 or 60.
		(c)TC 011 without a new SSN.
		(d)TC 140 with source code other than 01, 05, 10 or 20 (entity code 1 only).
		(e)TC 018 with DLN Julian date not 401-766.
		(f)TC 000 with significance in New SSN field.
		(g)TC 960 with a CAF Indicator other than 1-8.
		(h)TC 290 containing:
		1. Reference Number 897 with Amount of 0.
		2. Agency Code equal to 0 if reference number 897 is input.
		(i)TC 924 with backup withholding reference number other than 140, 150, 160, 180, 190, 200.
		(j)TC 016 blocked 7XX with Julian Date not 401-766.
		(k)TC 400 for a significant amount.
292	0	EIC Exceeding Allowable Maximum:
		(a)[redacted] #
		(b)[redacted] #
	1	TC 150 Section Word Count
		(a)If section word count is present corresponding section must be on input return.
		(b)Total of section word counts must equal transaction word count.
	2	Invalid Doc. Code — Transaction Code Combination
		(a)TC 30X and Doc. code is other than 47.
		(b)TC 29X and doc. code is other than 54.
		(c)TC 370 and doc. code is other than 51 or 52.
		(d)Doc. code 34 and transaction code is other than 610-690, 692, 694, 695 or 896.
		(e)TC 150 with doc. code other than 05-12, 21-22, 26-28, 72-73.
	3	TC 150 Math Error/Non Math Error. (Bypass for MFT 29).
		(a)Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer.
		(b)Math error return with both IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Overpayment Computer.
	4	Invalid Entity Code/Address Information
		(a)TC 000,01X, 030, 040, 041, 140, 150, 430 with a City Character Count + 3, greater than City/State word count X 5, and non-zero city character count.
		(b)TC 140 with any of the following:
		1. Entity code 2 and word count not equal to 52.

UPC	RC	Description
		2. Entity code 1 and word count not equal to 78.
		3. Entity code 1 and zero City/State word count.
		(c)If the city character count or Major City Code is less than 2 characters or the Major City Code is invalid for the input Campus. (APO/FPO address use AE, AP and AA.)
		(d)TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count or zero Street Address Word Count.
		(e)Transaction with address data and;
		1. An invalid state code or major possession.
		2. Blank City/State field.
		3. Zero City character count.
		(f)TC 000 (non DM-1) with zero first name line word count.
		(g)Unpost TC 015/030 with doc code 63 not containing address information.
		(h)TC 150 Entity Code 1 with CCC G.
		(i)TC 150 with entity code other than 1-5.
	5	Invalid TC 150 Schedule Information
		(a)SE Schedule (Section 24), -if entity code 1/4/5 then section 24 SSN must match the secondary SSN (if significant).
	6	TC 844 with Date of Demand greater than the current 23C date.
	7	Invalid Document Code 34 Conditions
		The primary and secondary transaction codes are not within the same transaction range, example: TC 672 with secondary TC 640, or the primary and secondary money amounts are not identical.
	8	Reserved
	9	Reserved
293	0	TC29X/30X containing an RFSCDT later than the current 23C date.
	1	TC 290 carrying TC 29X in any of the 5 interest and penalty fields.
	2	SFR TC 150, doc code 10, blocking series 000-299, tax period 8112 and later, and containing sections other than 1-6 or significant tax information in section 4-6 other than exemption amount-computer, standard deduction computer, Qualifying EIC Dep NUM, Gross Exemption Amount Computer.
	3	TC 370 with Transaction Amount not equal to the net money amount of all secondary transactions plus the civil penalty reference number amount.
	4	TC 150 containing IMF Total Tax Computer, Withholding Amount, or Excess Social Security Tax greater than 10 positions.
	5	Reserved
	6	Invalid SSN. SSN of zeros or all nines.
	7	TC 29X/30X with an Interest Computation Date later than the 23C Date plus 1 year.
		Bypass if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993, 994, 995, 996, 997, or 998.
	8	Invalid Character Count Information.
		(a)TC 140 entity code 1, or TC 150/430 with entity code 1, 4, or 5 and:
		1. To Last Name character count is zero.
		2. Of Last Name character count is zero.
		3. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).
		4. 1st Name Line Word Count of zero.
		(b)Entity change transactions with word count greater than 20 and significant in the first name line field.
		1. To Last Name character count is zero, or
		2. Of Last Name character count is zero, or
		3. Tax Year (year of first name), is zero (except TC 013 with a Civil Penalty name line), or
		4. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).
	9	(a)If primary transaction code is 290 and Credit Interest date is significant, blocking series must be 320-399, 500-519, 540-589, 600-619, or 640-679. Bypass for MFT 55.
		(b)If primary transaction code is 291, or secondary transaction code is 294 or 298, Credit Interest date must be zero.
294	0	Reserved
	1	TC 150 with DLN XX211XXX99XXXX containing computer condition code G and any of the following conditions: entity code other than 2 or 4, tax period prior to 7301, or not containing computer condition

UPC	RC	Description
		code 5 or 6.
295	0	Reserved
	1	Reserved
	2	Name control must equal the first four significant characters of the last name (except doc code 63 transactions).
	3	TC 000 with a fiscal month of 00 or greater than 12.
296	0	Beginning of Year Processing — Prior year purged unpostable (4-bit setting of Corrected Unpostable Indicator).
297	0	Reserved for End of Year processing.
298	0	If the DLN Year Digit is 6 or later, then: (a)Unpost TC 015 and 030 containing an AO not equal to 11-15, 21-27 or 35. (b)Unpost TC 141, 142, 920 containing an AO not equal to 11-15, 21-27 or 35. (c)Unpost TC 520 containing a BLLC not equal to 00 or 21-27. If the DLN Year is less than 6, then allow 11-17 or 21-36 for a and b and c above.
299	0	Date received must be present on types of Form 1040. If this test or any of the following tests are not met, unpost. (a)Date received must not be earlier than normal RDD month and year. (Bypass the check for Form 1040ES). (b)If the input return is other than a current calendar year timely filed, then date received must not be subsequent to current (23C date) processing date. (c)Month digits must be 01 through 12. TC 430 will go UPC 290 RC 1 instead. (d)Day digit must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29. TC 430 will go UPC 290 RC 1 instead. (e)Day digits must be 01 through 30 when month is 04, 06, 09, 11. If greater than 31, TC 430 will go UPC 290 RC 1 instead. (f)Day digit must be 01 through 31 when month is 01, 03, 05, 07, 08, 10 or 12. TC 430 will go UPC 290 RC 1 instead.
	1	TC 150 containing SPC P input to a tax period prior to 200712 or containing significance in tax or balance due/refund. Note that this UPC is done in Run 12.
	2	TC 150 containing an EDA input to a tax period other than 199312-199411 or TC 150 containing Federal Phone Excise Tax Credit – Computer input to a tax period other than 200612-200711. or TC 150 containing significance in the Refundable Credit PY Minimum Tax Amount if the tax period is prior to 200712 or TC 150 containing section 60 & 61 input to a Tax Period prior to 200712. TC 150 containing significance in any of the rebate fields in section 4 of the input return (these fields are at the end of section 4 and all have RRC in the field name) input to tax period other than 200812-200911. TC 150 containing significance in the Refundable Housing credit input to tax period other than 200812 through 201011.
	3	TC 150 with a credit amount in the Unallowable Total Field.
	4	TC 150 with Primary SSN = to the Secondary SSN.
	5	TC 150 containing Basic RRC on Tax Liability greater than $1,200 for FSC 2 or greater than $600 for all other FSCs. Unpost TC 150 containing Basic RRC on Qualifying Income for greater than $600 for FSC 2 or greater than $300 for all other FSCs. Unpost TC 150 containing Additional RRC for Eligible Children for greater than $10,000. Use UPC 299 RC 5.

9 Unpostable Codes – BMF

IRM 3.12.179.99

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

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

UPC	RC	Description

UPC	RC	Description
301	1	An input (non-generated) transaction coded other than 000, 019, 141, 142, 650 (document code 97, 19 EFTP) for MFT 01/03/16, 990, 991, 992, 993, 996 or other than a TC 150 (with entity information addressing a F706/709 module) failed to match on TIN with an account on the BMF.
	2	TC 150 for Forms 706 (MFT 52) or 709 (MFT 51) attempts to establish an account and the input TC 150 does not contain significant Name Line/Mailing Address data.
	3	TC 650 (document code 97/19 EFTP) for MFT 01/03/16 not matching on TIN which has resequenced 4 cycles or the 23C Date is equal to or later than the end of the tax period.
	4	TC 150 for MFT 52 with entity information attempts to post and a) the date of death is zeros or b) the date of death is greater than the current 23C date. Note 1: Input revenue receipts (TC 6XX-8XX) with doc. Codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 301. Note 2: TC 971 AC 350/351/352/353 for Forms 8871/8872 (PAC) should be resequenced 4 cycles before unposting 301 RC 1. Note 3: TC 971 AC 360 for Form 8875 (REIT), should be resequenced 4 cycles, then unpost 301 RC 1 if still no account.
302	1	A TC 000 matched a TIN on the BMF.
303	1	A transaction with document code not equal to 80/81 (except TC 150 for MFT 36) /50/53/63 other than TC 001, 019, 14X, 650 (document code 97/19 (EFTP) for MFT 01/03/14/16, 796, 90X, 99X but coded greater than 000 failed to match on three out of four positions (using the Proximal Method) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name Line, or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line.
	2	TC 650 (document code 97, 19 (EFTP)) for MFT 01/03/14/16 failed to match on three out of four positions (using the Proximal Method — see 5.02(2)(b)) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name Line, or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line which has resequenced 4 cycles or the 23C date is equal to or later than the end of the tax period.
	3	A transaction (except TC 150 for MFT 36) with document code 80/81/50/53/63 other than TC 001/019/14X/796/90X/99X but coded greater than 000 failed to match on all four positions of the Entity Name Control, Old Name Control, the four left-most non-blank positions of the Sort Name Line, or the four left most characters of the first three words of the entity Primary Name Line and then the Sort Name Line. Note: Input revenue receipts (TC 6XX-8XX) with doc codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 303.
304		An input transaction attempts to establish a tax module with a tax period prior to those shown below:
	0	for MFT 68 - 199701; for MFT 08 – 200412; for MFT 17 - 200512; MFT 85/86 200812.
	1	for MFTs 61/62/63/64- 196107.
	2	for MFT 51- 196112; for MFTs 47 & 49 - 200007.
	3	for MFTs 01/03/04/09 - 196203.
	4	for MFTs 02/05/06/10/11/33/34 - 196112.
	5	for MFTs 37/44/50 - 197001.
	6	for MFTs 36/67 – 197012; for MFT 14 200612.
	7	for MFT 42 - 200012; for MFT 58 - 197007.
	8	for MFT 60 - 195607; for MFT 40 - 200401.
	9	for MFT 12 - 198512; for MFT 76 - 198412.
	9	for MFT 12 - 198512; for MFT 76 - 198412.
305	1	An input TC 150 or 620 which meet certain specified conditions.
	2	[redacted] # # Exceptions: (a) TC 670 with check digits in the name control field.

UPC RC Description

(b) Transaction is a corrected UPC 305/333/360.

(c) A secondary transaction is present.

(d) TC 650 if directed to MFT 01 module in 06 status.

(e) Assessed module balance is debit even though module status is 10 or 12.

(f) Module status is 06 and TC 594/599 is posted subject to criteria listed.

(g) Total module balance including the input transaction amount is less than or equal to a posted unreversed TC 71X.

(h) TC 670 with document code 18.

(i) TC 670 with an amount equal to or less than an unreversed TC 606 previously posted to the module.

(j) TC 670 with an unreversed TC 420/424 posted to the module.

(k) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.

(l) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.

(m) TC 670 with Designated Payment Codes 05/15/16/17/18

(n) TC 650/660 (document code 19 (EFTP)) or TC 650/660 (document code 97) with Taxpayer Information Code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(z)3.

(o) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.

(p) The input TC has a significant TC 570 Indicator.

(q) The tax module being addressed has in effect any of the following freezes: — A, — F, R — , — R, — U, V — , — V.

(r) [redacted] #
#
3 [redacted] #
#

Exceptions:

(a) TC 670 with check digits in the name control field.

(b) A secondary transaction is present.

(c) Transaction is a corrected UPC 305/333/360.

(d) TC 670 if unreversed TC 420/424 is posted to the module.

(e) TC 670 if document code 18.

(f) Total Module Balance including the input transaction amount is less than or equal to a posted unreversed TC 71X.

(g) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.

(h) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.

(i) TC 650 (document code 19 (EFTP)) or TC 650 (document code 97) with Taxpayer Information Code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(z)3.

(j) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.

(k) The input TC has significant TC 570 Indicator.

(l) The tax module being addressed has in effect any of the following freezes: — A, — F, R — , — R, — U, V — , — V.

(m) TC 670 with Designated Payment Codes 05/15/16/17/18.

(n) [redacted] #
#
4 [redacted] #
5 [redacted] #
#

UPC	RC	Description
	6	Any transaction with significant transaction amount (including TC 150 with significant Total Tax Settlement and adjustments that have 2ndry transactions or reference numbers that carry significant amounts - excepting Ref. No 391) that are attempting to post to an MFT 85/86 tax module.
306	1	TC 30X (blocking series of 79X/9XX), with priority code other than 2 or 3 and the settlement amount field on the TC 30X does not equal (within $10) the net of posted TC 150/29X/30X.
	2	TC 290/291 attempting to post to a credit balance module frozen by TC 570 with document code 54. Exception: Do not unpost TC 29X (B.S. 9XX) with secondary TC 294 or 295, if no other TC 29X transactions for significant amount are posted. The transaction record will post without releasing the related TC 570 freeze.
	3	TC 290 with Priority Code 6 with significant amount attempts to post to a module where the posted return (TC 150) has a Math Status Code of other than “3” and TC 29X blocking series 770-789 is not posted.
	4	TC 290 with Priority Code 6 attempts to post to a module with an unreversed TC 470 Closing Code 94 posted.
	5	TC 291 (Blocking Series other than 150-199) with Priority Code 7 attempts to post to a module without an unreversed TC 470 Closing Code 94 posted.
	6	TC 470 with CC 94 attempting to post to a module which is not under the Math Error (-G) freeze.
	7	TC 29X (B.S. 770-789) with an unreversed TC 470 CC 94 posted.
	8	TC 290 for zero with Priority Code 4 attempts to post with a secondary transaction.
307	1	The fiscal month of F1120/1041/1065/990C/990T/990/990PF/1041A/5227/3520/3520A/8804 input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a transaction coded 150/290 (blocking series 4XX)/460 (MFT = 05/06/08/37/44/67)/(ISRP/Lockbox)610/620/650/660 (MFT =I 02/05/33/34)/670(MFT = 08) nor a TC 424 Push Code 036 with Entity FYM =0 trying to establish the first 1120/1041/1065/990/990C/990T/990PF/5227/1041A/3520/3520A/8804 tax module, was not a TC 150 containing Condition Code F or Y, or was not a TC 620 with Condition Code W. Exception for RPS/ISRP/Lockbox TC 610: allow to resequence up to two cycles prior to unposting. Bypass for MFT 02/05/06/07/34 Tax Year 2006 or 2007 Return if the return contains Alpha Condition Code ‘Q’ (TETR-only return). Also, for the same MFTs and tax years, bypass for a TETR-related TC 424 (DLN contains Blocking Series & Serial No. 8885). Bypass for TC 971 AC 370/371/372.
	2	Any transaction except TC 421 and 424 with SPC 039, Source Code 60 and Employee Group Code 1000/2000 attempting to open a module whose period ending is greater than machine 23C date plus 18 months.
	3	TC 660 for MFT 05 not establishing the first MFT 05 tax module attempts to establish a tax module, has a tax period month of other than 12, and does not match the Entity Fiscal Month.
	4	TC 150 (document code 16) for MFT 02 attempting to establish the first MFT 02 tax module and the tax period month does not match the entity Fiscal Year Month.
	5	TC 150 for MFT 06 or TC 150 (document 16) for MFT 02 with tax period month other than 12 matching on entity Fiscal Year Month and a TC 054/055 is not posted. Bypass on corrected UPC 3075.
	6	a)All TC 150s for MFT 02 excluding doc code 16 (Form 1120S) with tax period month other than 12 not matching on entity Fiscal Year Month, F1120 FRC = 19, and TC 054/055 is posted. Bypass on corrected UPC 3076. b)TC 150 for MFT 02 with document code 09/11 and ABLM 400 (Form 1120 PSC only) with a tax period month other than 12 and F1120 FRC other than 19. Bypass on corrected UPC 3076.
	7	TC 150 with Condition Code Y or TC 620 with Condition Code W not matching on entity Fiscal Year Month with input FYM not equal to 12 attempting to post with TC 054/055 posted. Bypass on corrected UPC 3077.
	8	The input fiscal month of TC 150 for MFT 02, doc code 07 (F1120FSC) did not match entity FYM, TC 060 is posted but its effective date is greater than the tax period on input.
	9	The input fiscal month of TC 150 for MFT 68 does not match the entity Fiscal Year Month and TIN is an EIN (not SSN). Bypass on corrected UPC 3079. Bypass UPC 307 RC 3-9 for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code ‘Q’ (TETR-only return).
308	1	Reserved
	2	Reserved

UPC	RC	Description
	3	MFT 49 TC 150 with FLC 29 (paper return) and: 1) F8872 Filer type Indicator = 05 (odd year) and F8872 tax period is other than YYYY06 or YYYY12; or 2) F8872 File Type Indicator is other than 06 (monthly) and tax period month = 01, 02, 04, 05, 07, 08, 10 or 11. Exception: tax period month is 01 and Filer Type Indicator = 01 or 05. Note: Bypass this UPC on a corrected unpostable.
	4	Any return (TC 150 - non-document code 51) input to Form 940 tax module (MFT 10) and the entity Employment Code equals "G". Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement.
	5	Any transaction except TC 370 (doc code 51) and TC 650 (doc code 97/19 (EFTP)) input to establish a MFT 10 tax module and the Entity Employment Code (EC) is "T", "W", "F", "G", or "C". Bypass this check on a corrected UPC 3085 with EC "W". Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement.
	6	MFT 10, TC 150, if the net of previously posted DP Adjustments B.S. 400-439 is not zero.
	7	Reserved
	8	Any MFT 01 TC 150, with Computer Condition Code T if the entity Employment Code is "F". (Note: There is no CCC of T for MFT 14)
	9	Any transaction input to establish an MFT 10 tax module except TC 650 (doc code 97/ 19 (EFTP)). If the Entity Employment Code is blank, the entity EO Status is 01 through 19, and the entity EO Subsection is 03/50/60/70. Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement.
309		CAWR — TC 984 or TC 986 doesn't match on MFT or period.
	1	An input transaction attempts to establish a tax module (after resequencing 10 cycles in the case of a TC 898 with Doc Code 45)
	2	A non-module creating transaction (except TC 912/917) attempts to post to a module where TC 914/916 is the only transaction posted.
310	1	TC 090 input or MFT 02 TC 150 (Doc Code 16) return carries a significant S-Corp Effective Date and F1120 FR code is 03 or 04.
	2	MFT 02 TC 150 (document code 16) input and F1120 FRC is 00/01/02 and a)the latest TC 091/096 is posted with an effective date (year/month) earlier than the latest TC 150 period ending-unless a TC 090 is posted subsequent to the latest TC 091/096; or b)the TC 150 carries a significant S-Corp Effective Date that is earlier than the Effective Date of a posted TC 091/096.
	3	MFT 02 TC 150 (document code other than 16) input, F1120 FRC is 00/01/02 and a)an unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending; or b)the TC 150 carries a significant S-Corp Effective Date.
	4	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01 and: a)no unreversed TC 090 is posted-unless a TC 091 is posted with an effective date later than TC 150 period ending. b)TC 150 carries S-Corp Effective Date and F1120 (not Doc Code 16) already posted for this tax period.
	5	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01/02 and: a)an unreversed TC 090 is posted with an effective date (year/month) later than the input return period ending; or, b)the input TC 150 carries an S-Corp Effective Date (Year/Month) later than its tax period ending.
	6	MFT 02 TC 150 (document code 16) input, F1120 FRC greater than 02 and NO TC 091/096 is posted.
	7	TC 150 for MFT 02 with document code 09/11 with ABLM Codes 001 (Personal Holding Company), 010 (Consolidated Return) or 400 (Personal Service Corporation) with F1120 FRC 02. Bypass UPC 310 RC 2-7 if the input return contains Computer Condition Code 'Q' (TETR-only return) and the tax year is 2006/2007.
311	1	An input transaction coded other than TC 370 (document code 51) with secondary TC 402 attempts to post to a tax module whose status is 29 (Account Transferred Out of MF).
	2	An input TC 400 (document code 51) attempts to post to a tax module whose status is 29.
	3	TC 400 if the AIMS Indicator (—L Freeze) is on.
312	1	An input TC 530 (Closing Code 08) attempts to post to an account with open F1120 or F1065 filing

UPC	RC	Description
		requirements.
	2	A TC 986 with CAWR Status/Closing Code 31, 32, 33, 34, 94, 95 or 96 attempts to post to an account where entity 52 switch is significant or the 2 or 4 bit (TC 530 CCs 07/10) of the entity CC53 Indicator is significant.
	3	A TC 986 with CAWR Status/Closing Code of 91 if there is a Status/Closing Code of 40, 41 or 91 anywhere in the Status History Section (duplicate posting).
313	1	An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period.
	2	A non-"G"-coded TC 150 with no remittance and there is a posted TC 611 without a posted TC 150 and 610 (effective cycle 8807 – TC 611 cannot post without TC 150 or 610 being posted).
	3	TC 538 input to a module and no unreversed TC 971 AC 93 is present.
	4	TC 481/482/483 input and the TC 780 freeze is in effect.
	5	TC 150 ADEPT F. 1041 (MFT 05/FLC 16) input and TC 610 with FLC 16 and Doc Code 17 not present, and module balance if return were to post is debit and 23C date is greater than or equal to RDD plus 28 days.
	6	TC 480 input and an unreserved TC 480 is already posted.
	7	[redacted] # #
	8	Any MFT 37, 44, 46 & 67 TC 290 Civil Penalty Reference Number 689 unless there is a previously posted TC 690 for an amount equal amount (and opposite sign)
	9	TC 290 (B.S. 4XX) with Item Reference Number 766 for MFT 02/05/33/34 attempts to post and: ▪ TC 150 is posted or, ▪ For B.S. 480-489, three TCs 766 (B.S. 450-489) are posted and there is a FRC established for the input MFT, or four TCs 766 (B.S. 450-489) are posted; or, ▪ For DLN blocking series 49X, fifty-one TCs 766 (blocking series 49X) are posted and there is a FRC established for the input MFT, or fifty-two TCs 766 (blocking series 49X) are posted.
314	1	TC 424 with Push Code 036 attempting to post to any MFT other than 01/02/03/04/05/06/07/09/10/11/12/16/33/34/36/37/40/44/46/49/50/51/52/58/60/63/64/67/77/78.
	2	TC 424 Push Code 036 attempting to post to a tax module if TC 150 already posted.
	3	TC 424 (Push Code - 010, 019-041, 121) is input to a module with no return posted (TC 150) and an unreversed TC 930 is posted to the tax module.
315	1	Reserved
	2	Any MFT 13 TC 290 with Civil Penalty Reference Number for positive amount attempting to post to an account with employment code "F' (6).
	3	[redacted] # # #
	4	[redacted] # # #
	5	Any (non-MFT-13) adjustment (doc code 47 or 54) or Document Code 51 Accounts Transfer with Civil Penalty Reference number 686 attempting to post to a tax module if the normal RDD is prior to 01/01/1990.
	6	[redacted] # #
	7	CAWR — TC 984 attempts to adjust one or more accumulators to below zero. Any MFT 13 TC 290 with Civil Penalty Reference Number 549 for a positive amount attempting to post if there is unexpired DA 37 present for the related tax module.
316	1	An input transaction attempting to reverse its posted related transaction failed to match on date and/or the money amount from the transaction was greater than the related transaction or sum of the transactions* (for the same date if date check is applicable). Before cycle 198807, a TC 611 was allowed to post in the absence of TC 150/976 and 610. Unpost (UPC 316) a TC 150/976 with remittance if there is a posted TC 611 without a reversed TC 610 and the TC 611 would have met the criteria had the TC 150/976 been posted; or a TC 610 if a TC 611, without reversed TC 610, is posted for an amount greater than the input TC 610. *For MFT 76 tax modules only, when making the comparison between money amount from the input transaction and the sum of the money amounts of the related transactions in the module, include in that sum any TC 973 assessments (as well as the TC 150 assessment). a)Direct Deposit Cancellation TC 841 (B.S. 77777) unless there is an unreversed EFT TC 846 with

UPC	RC	Description
		matching effective amount*.
		b)TC 740/841 without check number and B.S. not 77777 unless there is an unreversed TC 840/846 with matching date and effective amount*.
		c)TC 740/841 with check number unless there is an unreversed TC 840/846 with matching effective amount* and that is dated within 7 days of the TC 740/841.
	2	TC 740/841 input from RFC (contains a significant check number) which matches on check number with posted TC 740/841.
	3	TC 740/841 matching on effective amount* with TC 840/846, but not on date.
		*TC 840/846 effective amount is the transaction amount less any unreversed related TC 898 memo amount plus any unreversed TC 766 amount where TC 766 matches TC 898 on OTN. A related TC 898 matches the TC 840/846 on DLN and transaction date (TC 840 DLN must match on all 14 digits, TC 846 must match on all digits except Doc. Code)
	4	A minus reference number 003, 004, 005, 007 or 008 is input with an amount $50.00 or greater than the posted related amount on the TC 150.
	5	Item Reference Number 311 input and b. For MFT 06 Reference number 311 is debit and is greater than the net amount of the posted TC 76X in the module.
	6	A minus reference number 011 is input to a Form 1042 (MFT 12) and the reference number amount is greater than the posted related amount on the return.
	7	[redacted] # #
	8	TC 971 with Action Code 01 with date which mismatches the return received date; or TC 971 with Action Code 02 with date which mismatches posted TC 976 date.
	9	TC 538 is directed to a module where posting of the transaction would cause assessed module balance to become credit.
		TC 521 attempts to post with a transaction date earlier than the transaction date of a prior posted TC 520 of a similar type.
317	1	TC 460 attempts to post a tax module and the extension date of the TC 460 is not equal to or greater than the due date of the return as extended.
	2	Reserved
	3	Reserved
	4	TC 460 attempts to post to a Form 2290/4638 module where TC 150 has already posted.
	5	TC 29X attempts to post with Return Processable Date prior to RDD or original Correspondence Received Date. Bypass if TC 29X contains reference number 339.
	6	TC 29X/30X attempts to post to an MFT 52 module in Status 18.
	7	TC 295/299 attempts to post to an MFT 02 module, the entity contains an unreversed TC 054/055 and the 1120 FRC is 19. Bypass this check on a corrected UPC 3177.
	8	TC 290 with reference number 897 attempts to post to a tax module that contains an unreversed TC 896 with transaction date that is more than six years earlier than current 23C date.
	9	Either a TC 150 with CCC=4 and a significant tax assessment (i.e. a 6020B) or a TC 599 CC 08/38 attempting to post to a module with a posted TC 591 CC 99.
318	1	TC 790 input to an account liable for Forms 1120, 1041, 990C, 990T, 990, 990PF, 990EZ, 1041A, 1041PF/5227, 4720, 709, 706, 1065 and 8804 returns.
319	1	Check Digit or Major City Code mismatch.
320	1	TC 530 attempts to post to a module in other than Status 12, 19, 21, 22, 23, 56, 58, or 60. Also, if TC 530 CC 24-32 attempts to post to an account with a significant Entity 48 Indicator.
	2	[redacted] # #
	3	[redacted] #
	4	TC 520 with Closing Code 71/73/82 and module contains an unreversed TC 520 with Closing Code other than 6x/71/73/81/82/83/85-89.
	5	TC 520 with Closing Code 72/74 and module contains an unreversed TC 520 with Closing Code other than 6x/72/74/81/83/85-89.
	6	TC 520 with Closing Code other than 6x/72/74/76/81/83/85 and module contains an unreversed TC 520 with Closing Code 72/74.
	7	TC 520 with Closing Code 6x/83/85 and module contains an unreversed TC 520 with Closing Code 6x/83/85 other than the one input. Bypass check when input TC 520 DLN has 99X blocking series.
	8	TC 520 with Closing Code other than 6x/71/73/81/82/83/85 and module contains an unreversed TC 520 with Closing Code 71/73/82.
	9	TC 520 with Closing Code other than 6x/71-74/81/83/85 and module contains an unreversed TC 520 with Closing Code 81.
321	1	Reserved

UPC	RC	Description
	2	TC 29X or 30X (Document Code 47/54) input with any TCs 161, 181, 235, 241 (MFT not equal to 13), 271 or 281 that attempts to post to a module and the Abatement Refusal Indicator is significant for the tax module. MFT 13 TC 290 (Document Code 54) input to abate a Civil Penalty, the Abatement Refusal Indicator is significant for the module, the input TC 290 matches on Civil Penalty Reference Number with a posted unreversed TC 240 (with blocking series 96X), and no unreversed TC 240 (with blocking series 97X) is posted with the same Civil Penalty Reference Number.
322	1	One of the following transactions (other than corrected UPC 322) attempts to post to a tax module when the TC 520 (Closing Code 83/85/88) indicator was significant in the entity: a)Computer generated TC 240 Ref No. 549 (CAWR Civil Penalty Assessment) if entity 52 Hold (IRS Litigation) or the 2 or 4 bit (TC 530 CCs 07/10) of the entity CC53 Indicator (Uncollectible) is significant. b)Non-zero amount TC 29X/30X or TC 240 Reference Number 5XX – 6XX with the tax period beginning (ending for MFT 02/05/33/34) before the 'Petition Date' in the entity. Exceptions: TCs 291/295/299/301/305/309.
	2	TC 150 (doc code not equal to 52, Total Tax Settlement is not equal to 0) with the tax period beginning (ending for MFT 02/05/33/34) before the "Petition Date" in the entity. a)with Total Tax Settlement greater than the sum of credits posted as of the Return Due Date (plus grace period), plus remittance with return and TC 766 credits reflected on the return. b)with ES/FTD credits claimed exceeding the total of TCs 65X/66X/71X plus TCs 67X/700/702/760/762/820/822 dated by Return Due Date or prior.
	3	TC 520 with Closing Code 6X if the Entity TC 520 CC6X Date is not zero and does not equal Transaction Date of the incoming TC 520 CC 6X. Bypass on a Corrected Unpostable or input TC 520 DLN has 99X BS.
323	1	An input TC 290 with CVPRN 549 attempts to post to a module containing an unreversed TC 240 with Reference Number 549. TC 076 attempts to post with a zero effective date and an unreversed TC 076 with an effective date is already present.
	2	TC 090, 093, 094, 095, 097 or 024/054/055/058/059 or TC 060/063/064/065 or TC 074/078/080 or TC 971 AC 281/360 attempts to post to an entity that contains an unreversed TC 090, 093, 094, 095, 097, or 024/054/055/058/059 or TC 060/063/064/065, TC 074/078/080 or TC 971 AC 281/360 with matching XREF Date respectively. TC 082 attempts to post and there is a previous TC 082 where input effective date is less than 60 months from the effective date of the last election (TC 082) unless a TC 083, 086, or 087 is present. TC 971 AC 86/87 input with: a)a Disaster Ending Date of zero; or b)TC 971 AC 86/87 input to an account containing an unreversed TC 971 with matching AC/FEMA and the new TC 971 AC 86/87 disaster ending date is earlier, or the disaster beginning date (transaction date) is later; or, c)TC 971 AC 86/87 input to an account containing an unreversed TC 971 with matching AC/FEMA and both disaster begin and end dates match exactly the original disaster begin and end dates. A TC 971 AC 382/383/384/385 if there is an unreversed TC 971 AC 382/383/384/385 posted to the Entity (e.g. unpost AC 383 is AC 385 posted).
	3	TC 070 attempts to post to an entity and an unreversed TC 070 is already posted or a TC 071 is posted cycle 198440 or subsequent. TC 074 attempts to post to an entity and an unreversed TC 078 is already posted. TC 076/078 attempts to post to an entity and an unreversed TC 074 is already posted.
	4	[redacted] # #
	5	TC 082 attempts to post and an unreversed TC 100 or 102 is present. TC 100 attempts to post and an unreversed TC 082 or 102 is present. TC 102 attempts to post and an unreversed TC 082 or 100 is present.
324	1	An input transaction which attempts to set F941/944 indicator of the RAF Filing Code and the Entity Form 941/944 FRC is 06, 07, 09, 10, 13 or 14.
	2	An input transaction which attempts to set the F940 indicator of the RAF Filing Code and any of the of the following: a)entity employment code = "T" (1), "W"(3), "F"(6), "G"(7), or "C"(8); b)the entity EO status = 1-19 and the current Subsection Code = 03/50/60/70; or c)the Form 940 FRC = 7.
325	1	TC 820 (MFT not equal to 05), 820 (MFT 05 for tax period prior to 198712), 820 (MFT 05 and TC 150 posted for tax period 198712 or subsequent), 824, 850 or 830 attempts to post to a tax module whose credit balance was less than the amount from the input transaction, and the input

UPC	RC	Description
		transaction has already resequenced for one cycle.
	2	A TC 820 attempts to post to an MFT 05 module for tax periods 198712 and subsequent without a TC 150 posted whose sum of posted TC 66X and 71X credits is less than the TC 820 amount.
	3	A credit reversal (TC XX2) with a doc code 24/48/58 attempts to post and a significant Excess Collections Indicator and the input debit amount exceeds the module credit balance.
326	1	TC 29X/30X record (document code 47/54) for MFT 61 that contains an IRS No. with a minus amount that fails to match with an IRS No. in the tax module. Bypass if module was transferred in.
	2	TC 29X/30X record (document code 47/54) for MFT 61 that contains an IRS No. with a minus amount larger than the plus amount (algebraic total) for the IRS No. in the tax module and any previous TC 29X/30X adjustment. Bypass if module was transferred in.
	3	Reserved
	4	Any input transaction attempting to establish a tax module in an account where the Collection Location Code is zero and the Universal Location Code does not translate to a valid Area Office.
327	1	A TC 160, 170, 180, 234, 240, 270, 290, 300, 320, 340, 350, 360, 420, 421, 424 (unless Push Code is 010, 019-041, 121), 429, 470, (CC is not equal to 95, 97 or 98), 534, or 680 that attempts to post to a tax module which did not contain a posted TC 150.

Exceptions:

a)Allow TC 290 containing only a TC 281.

b)TC 680 can post to Form 941 (MFT 01) with a FR code of 9 or 10, and Form 720 (MFT 03) modules with a FR code of 9.

c)Allow TC 290 in Blocking Series 400-439 and 480-499 to post if Reference Number 76X is present.

d)Allow TC 290 with Blocking Series 440-449 if TC 290 amount is zero and there is no secondary transaction and no reference number present.

e)TC 421 can post if module already contains an unreversed TC 424.

f)Allow TC 290/340/360/470/534/680 addressing MFT 13.

g)Resequence for two cycles prior to unposting:

1) TC 670 with significant amount and secondary TC 180.

2) TC 670 with zero amount and secondary TC 360.

h)TC 290 MFT 37, 44, 46 & 67 for zero amount and no secondaries other than Civil Penalty Number 689 and no other Reference Numbers.

i)TC 290, B.S. 400-439, MFT 10, for tax period 199512 as well as all subsequent tax periods ending in 12, and Form1041 FR code of 02.

j)TC 29X, B.S. 400-439, for MFT 04, for tax period between 199503 and 199712.

k)TC 29X, B.S. 400-499, MFT 40.

l)Allow TC 240/241 IRN 165/167/169 for MFT 74.

m)Allow TC 424 Push Code 049.

328	1	[redacted]	# # # #
	2	[redacted]	# # # #
	3	[redacted]	# #
329	1	An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements.	

Exceptions:

a)A TC 290 for MFT 02 with blocking series 400-499, and a current filing requirement is not established for MFT 02, 05, 06, 33 or 04.

b)A TC 290 for a MFT not equal to 02 with blocking series 440-449 and the input MFT does not have a current filing requirement equal to the input MFT.

c)A TC 150 for MFT 10 when F940 FRC is 3 or 4

d)Transaction that creates a tax module for MFT 34/44/67 when EO Status is 99.

UPC	RC	Description
		e)Bypass for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). Also bypass for same MFTs & Tax Years, a TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885).
	2	An input transaction meeting any UPC 329-1 criteria and the entity contains an EO subsection with a current EO status of 22, 41, 70-72.
	3	TC 971 AC 40/41 attempts to establish or post to other than MFT 01/16 module.
	4	TC 150 for MFT 10 attempting to establish or post to a module when the following two conditions exist: a)No FR is set for F940/F941/F943/F944 or b)Entity Nanny Tax Indicator is significant. Allow corrected UPC 329(4).
	5	MFT 14 FRC on and MFT 01 FRC off: unpost a)MFT 01 TC 610/640/650/670 attempting to establish or post to a module if it's Tax Year is equal to or greater than F944 Establishment Year. Exceptions: 1)Tax year of TC 610/640/650/670 is equal to the F944 Establishment Year and tax period month is 03 (e.g. post TC 6XX for MFT 01 if its tax period is 200603 and F944 ESTAB Year = 2006); 2)TC 610/640/650/670 is Doc Code 24/34/48; or MFT 01 FRC on and MFT 14 FRC off: unpost b)MFT 14 TC 610/640/650/670 attempting to establish or post to a module when: 1) Entity F944 Establishment Year field is not significant; or 2) Module's Tax Year is later than significant Entity F944 Final Year field. Exception: TC 610/640/650/670 is Doc Code 24/34/48.
	6	a)Unpost MFT 01 TC 150 attempting to establish or post to a module when: 1)The tax year is equal to or later than a significant 'F944 Establishment Year' and the 'F944 Final Year' is not significant; or 2)The tax year is equal to or later than a significant 'F944 Establishment Year' and equal to or earlier than a significant 'F944 Final Year'. b)Unpost MFT 14 TC 150 attempting to establish or post to a module when: 1)The 'F944 Establishment Year' is not significant; or 2)The tax year is earlier than a significant 'F944 Establishment Year'; or 3)The tax year is later than a significant 'F944 Final Year'.
	7	Unpost a TC 424 Push Code 036 if its attempting to establish or post to: a) an MFT 14 tax module and its tax year is not equal to a significant F944 Cache Year, or b) an MFT 01 module and its tax year is equal to a significant F944 Cache Year.
	8	Unpost TC 610/640/650/670 (except Doc Code 24/34/48) attempting to post to MFT 33 modules with tax period 200612 or later.
	9	a)Unpost F1120C (Doc Code 03) return if F1120 FRC value is not 20 and the 'Last Filed a F1120' field is zero. b)Unpost F1120C (Doc. Code 03) return if tax period is 200611 or prior. c)Unpost F1120 (Doc. Code not 03) return if F1120 FRC value is 20 or F990C FRC value is 01.
330	1	TC 290/291/299 without Priority Code 1/2/6/7/8 or a TC 494 attempts to post to a module with an unreversed TC 420 or 424. Allow TC 290 to post if for debit or zero amount with no other non-zero TC 299 transaction and record does not contain a Credit Reference Number 766.
	2	TC 30X with Priority Code other than 1/3/4 and tax module contains the Dup/Amended Return freeze.
	3	An input TC 421 (document code 47) if the Dup/Amended freeze is on.
	4	TC 420 and an unreversed TC 420 is already in the module.
	5	A TC 424 is input to a module with no TC 150 posted and an unreversed TC 424 is already posted. (Exception: posting TC 424 has Push Code 036)
	6	TC 424 (except Push Code 010) is input to a module with TC 150 posted and an unreversed TC 420 or TC 424 is already posted.
	7	TC 421 (Document Code 47) is input to a module with an unreversed TC 640 posted and no related TC 30X is posted.

UPC	RC	Description
	8	Reserved
	9	TC 494 is input to a module with an organizational source different from the organizational source of the latest posted unreversed TC 494.
331	0	Returns (TC 150 without Condition Code G) that meet one or more of the following invalid conditions:
	1	Math error return and no math error notice code.
	2	Non-math error zero liability return containing a remittance (not applicable to Form 990, 990PF, 1041A, or 1065 for Tax Period 197912 and later).
	3	[redacted] # #
		a)Forms 941/944 — The sum of Social Security and Medicare Taxes, Total Income Tax Withheld, and Total Adjustments.
		b)Form 943 — The sum of Social Security Tax, Medicare Tax, Withholding Tax, and Adjustment to Tax.
	4	Forms 940, 941, 943, 944 and 720 with alpha Condition Codes “E” and “F” present.
	5	Form 1120 (excluding 1120S) or 990C with an alpha Condition Code of “F” and a significant Credit Elect field.
	6	Duplicate MFT 05/06 return (no CCC of G present).
332	1	Any Form 1120 TC 150 (Doc. Code not 51) with a document code that is not compatible with the Return Code of the latest dated unreversed TC 620 posted in the tax module.
		a)Bypass if an entity transaction has changed the FRC after the posting of the latest dated unreversed TC 620.
		b)Bypass if TC 150 document code 66/67 and specified criteria are met.
	2	Any non-1120F/1120FSC (TC 150) if current F1120 Filing Requirement Code is 6.
	3	Form 7004 (TC 620, document code 04) with:
		(a) Return Code of zero and F1120 Filing Requirement Code of 6; or
		(b) posted return (TC 150) that has a document code (other than 51 or 52) which is not compatible with input Return Code.
	4	TC 150/29X/30X/370 for MFT 17 if year and month of Date of Transfer doesn’t match the year and month of the Tax Period.
	5	TC 29X (Doc Codes 51/54)/30X if:
		a)Date of Transfer on the adjustment doesn’t match the Date of Transfer on the posted return, and
		b)No secondary TC 340 is present
333	1	[redacted] #
	2	[redacted] # #
		Exceptions: allow posting of-
		a)TC 428, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 671, 740, 841, 912, 914-917, 920, 96X or 99X.
		b)Corrected UPC 333 transactions (Note: if corrected UPC 333 is a TC 914, the UPC 333 check still applies).
		c)TC 424 with Push Code 049.
		d)TC 420, if tax module contains an unreversed TC 424 with Push Code 049.
		e)All TC 971s with ACs 200-214 (Financial Reporting ACs).
	3	[redacted] # # #
		Exceptions: Allow posting of -
		a)TC 428, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 671, 740, 841, 912, 914-917, 920, 96X or 99X.
		b)Corrected UPC 333 transactions.
		c)TC 424 Push Code 049.
		d)TC 420, if tax module contains an unreversed TC 424 with Push Code 049.
	4	Unpost TC 915 if STEX freeze is on

UPC	RC	Description
	5	Unpost TC 915, if tax module balance is less than $1.
334	1	Reserved.
	2	TC 488 input to MFT 02/05 (CC other than “5”), 52, 58, 60, 61, module or modules with return Condition Code “5” (F1120, 1041, 990C, 990T), and current Status is not 19, 21, 22, 23, 56, 58, or 60; or (MFT 05, CC other than “5”) the 23C date is greater than 11 months from period ending; or, (MFT 58/60) the 23C date is greater than Tax Period ending.
	3	TC 488 input to MFT 33/34 module that does not contain return Condition Code “5”; or, a TC 488 input to MFT 05 module when return is not coded as an Estate (Fiduciary Code of 1) and does not contain Condition Code “5”; or, TC 489 input to a module not in Status 14.
	4	A TC 920 (except input Status 50) attempts to post to a module that does not contain a current Status 10, 12,19, 21, 22, 23, 56, 58, or 60; or, the Status History Section would overflow.
	5	TC 300/301/308/309 for a significant additional assessment without TC 16X attempts to post to a delinquent filed return, and the total tax liability (including the TC 30X) for the tax module exceeds the sum of timely credits posted in the tax module; or, TC 300/301/308/309 for a significant abatement without TC 16X attempts to post to a delinquent filed return, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude input TC 300/301/308/309 with a secondary TC 320 or if a TC 320 is already posted. Exclude if return has Condition Code “R”, or return contains document code 51 or 52.
	6	TC 290/291 for a significant amount, without TC 16X attempts to post to a delinquent filed return with a previously posted TC 160/161; or, TC 290/291 for a significant abatement without TC 16X attempts to post to a delinquent filed return with TC 160/161 posted in the module, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude TC 290/291 with a secondary TC 320 or if a TC 320 is posted. Exclude if return contains Condition Code “R”. Exception: MFT 15 only: for TC 290/291 or TC 370 with a TC 290/291 as a secondary transaction, do not unpost if the total of all posted TC 16X is zero.
335	1	Any TC 29X (DLN blocked other than 800 series) or TC 30X (with significant amount) attempting to post to a module with an unreversed TC 780 present.
	2	Duplicate TC 29X/30X attempted to post. (Duplicate refers to the same TC, DLN, and Amount).
336	1	TC 29X/30X with other than zero amount, or TC 290 with Credit Reference Number 766/767, and without secondary TC 34X or 77X attempts to post to a module and: a)the module has an unreversed TC 534 for significant amount posted; or, b)a Status 14 is present in the Status History Section; or, c)the interest TC 34X or 77X restriction is “on” in the module. Exception to c) above: allow TC 291, 295, 299, 301, 305, and 309 for significant amount to post if: no unreversed TC 770 is posted to the module and the net TC 34X posted to the module is for zero amount. **Note:** Also bypass UPC 336 RC 1 when an adjustment (TC29X) is input in blocking series 40.
	2	TC 291/301 without a secondary TC 18X attempts to post that would reduce the net tax to zero and a significant net FTD penalty (TC18X) is present that restricts computer generated FTD penalty.
	3	TC 29X containing a Reference Number 339 signed positive if the Reference Number amount exceeds the interest total Field.
337	1	TC 290, 294, 298, 300, 304, or 308 for significant amount attempts to post to a debit balance module where the TC 150 CSED is about to expire or has expired and no unreversed TC 534 is posted. TC 300 with a secondary TC 320 is an exception to this check.
	2	TC 534 is directed to a module where the return CSED, or for MFT 13, the Civil Penalty CSED is not imminent or expired, or the transaction amount exceeds assessed module balance.
338	1	TC 060/063/064/065 attempting to post with F1120 FRC other than 06/15.
	2	MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and TC 060 is posted in the entity with Effective Date later than the tax period ending.
	3	MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post and TC 060 is not already posted in the entity unless TC 061/066 is posted with Effective Date later than the tax period ending.
	4	MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and tax period ending is later than posted TC 061/066 Effective Date unless subsequent TC 060 is posted.
	5	MFT 02 TC 150 (document code not = 07) attempting to post with F1120 FRC 15; or, F1120 FRC = 00/01 and an unreversed TC 060 is posted with Effective Date earlier than tax period ending.

UPC	RC	Description
		Note: Bypass UPC 338 RC 2-5 for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return).
339	1	a)A TC 061/066/090/091/096 (other than a corrected UPC 339) attempts to post to an entity module and did not meet the effective date check. b)An MFT 02 TC 150 (Doc Code 16) with significant S-Corp Effective Date that is less than 5 years after the Effective Date of a posted TC 091/096. c)A TC 070 attempts to post to an entity module that has an unreversed TC 080 posted. d)A TC 074 if its Effective Date is prior to the Effective Date of a posted TC 076 e)A TC 076 if it's Effective Date is within 5 years of the Effective Date of the last posted (and unreversed) TC 076. f)A TC 078 if its transaction date is within 5 years of the Effective Date of the last posted (and unreversed) TC 076. g)A TC 080 attempts to post to an entity module that has an unreversed TC 070 posted. h)A TC 082 with effective date more than 366 days after current date. i)A TC 100 with effective date within 5 years of posted TC 100. j)A TC 101 with effective date earlier than TC 100 effective date. k)A TC 102 with effective date within 5 years of posted TC 102. l)A TC 103 with effective date earlier than TC 102 effective date m)A TC 082 with effective date more than 366 days after current date.
	2	A TC 093/094 attempts to post to an entity module which has an unreversed TC 090 posted or, A TC 063/064 attempts to post to an entity module which has an unreversed 060 posted.
340	1	Any transaction (except TC150/01X with significant DOD, TC 61X, TC 67X and TC 290 for zero with TC 281 as the only secondary transaction) that attempts to post to or create an MFT 52 tax module whose entity module does not contain a Date of Death.
	2	Input Date of Death is all nines, and there is an MFT 52 module without an unreversed TC 400.
	3	TC 468/469 attempting to post to a non-MFT-52 tax module.
	4	TC 468 with payment-extension date prior to RDD or with payment-extension date prior to or equal to the payment-extension date of a prior-posted TC 468.
341	1	An input transaction attempted to establish a tax module in an account in which all FR codes are "8". Bypass for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). Also bypass for same MFTs & tax years, a TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885).
	2	TC 474 or TC 960 attempts to post with no related Filing Requirement Code. a)Bypass the TC 474 check for MFT 01/10/14 (F941/940/944) if TC 474 document code is 77 and Blocking Series 5XX. b)Bypass this check for TC 960 with MFT 17.
342	1	An input TC 320 attempts to post to a tax module in which RDD is prior to 1/1/1987 and an unreversed TC 160/270 with significant amount, 166, 234, 238, 276, or 350 was present;
	2	A TC 160, 234, 270, or 350 (if RDD is prior to 1/1/1987) attempts to post to a tax module in which an unreversed TC 320 was present. (Note: in this situation, do not generate a TC 166, 238, or 276).
	3	An input Audit/DP adjustment containing reference numbers 221/222 attempts to post to a tax module with a normal RDD later than 12/31/1989.
	4	a)An input AUDIT/DP Adjustment or Account Transfer (Doc. code 47, 54 or 51) containing "Interest-To Date' (TC 340/341 present) and date is greater than the cycle 23C date + 60 days of the posting cycle. b)An input AUDIT/DP Adjustment (Doc Code 47, 54) containing a credit interest "To' Date (TC 770 present) and date is greater than the cycle 23C date.
	5	An input DP adjustment containing reference number 766/767 attempts to post with OTN that does not match OTN on posted TC 898.
	6	An input DP adjustment attempts to post with reference number 766 amount greater than sum of net TC 89X memo amounts minus sum of net TC 76X in module (all with matching OTNs).
	7	An input DP adjustment attempts to post with reference number 767 amount greater than sum of net TC 76X in module (with matching OTNs).
	8	An input DP adjustment containing reference number 766/767 attempts to post and transaction date of posted TC 898 is more than six years earlier than current 23C date.
343	1	Reserved
	2	TC 01X attempts to post with a change other than zero to a F940, 941, 943 or 944 FRC (SCTT FRC is not 5) and Employment Code blank, and the following consistency check is not met:

UPC RC Description

If BMF Employment Code is:		:	Input FRC Must be 940	941	943
1	(T)			01, 07, 11, 14	
2	(S)		1, 2 or	01, 11 or	01
3	(W)			01, 07, 11, 14 or	01, 07
4	(M)			01, 11	
7	(G)*			01, 11	

* – original input value

3 TC 01X attempts to post with no change to the 941 or 944 FRC (SCTT FRC is 5) and Employment Code of “9” and BMF 941 or 944 FRC is “02”.

4 TC 01X/030 attempts to update the Employment Code when the Employment Code is “C”.

344 1 The transaction date of TC 550/560 is later than the Statute of Limitations Expiration Date as extended.

2 The Assessment Statute Expiration Date as extended by the TC 560 is not equal to or greater than the present ASED for the module. Bypass for TC 560 with DLN Blocking Series 70X, 775 or 99X.

3 Transaction date of TC 550/560 is earlier than the transaction date of the latest unreversed TC 550/560/564.

4 The Collection Statute Expiration Date (CSED) as extended by the TC 550 is not equal to or greater than the latest CSED in the module. Bypass for TC 550 with DLN blocking series 99X.

5 TC 550/560 attempts to post to a module which contains an unreversed TC 480.

6 TC 550 with a transaction date not later than the transaction date from a posted TC 520 or TC 470/CC 95.

7 TC 550/560 if TC 150 is not posted to module (except MFT 13 for TC 550).

8 TC 550 if the module contains one or more TCs 520 and no TC 520 has a Closing Code of 6X, 73, 76-89.

9 TC 550 attempts to post to an MFT 52 module currently in status 14.

Note: checks 3441, 3442 and 3443 above are bypassed for TC 560 input with Blocking Series 700/775.

345 Reserved

346 1 TC 370 (doc code 51/52) which contains more than one TC 150. An input TC 370 (doc. code 52) which contains a return (TC 150) and a TC 150 is already posted (duplicate filing condition).

2 Reserved

3 An input TC 370 with secondary TC 402 (Transfer-Out Correction) attempts to post to a tax module which did not contain a unreversed TC 400 or did not match on amount and date.

4 TC 370 (document code 51) with secondary TC 402 attempts to post to a module which is not in Status 29.

5 An input TC 400 with document Code 51 attempts to post with TC amount other than zero. Note: A TC 400 generated for overflow conditions will contain blocking series 999.

6 TC 370 (document code 51) for MFT 76 where on the TC 150:
a)Abstract number is 163/226/205 and incoming Sponsor’s Plan Year Ending is not significant;
b)Abstract number is 201 and Excess Fringe Benefit Year is not significant;
c)Abstract number is 204 and Reversion Date is not significant.
d)Abstract number is 228 and 4980F Amendment Date is not significant.

7 Any TC 370 (document code 51) input transaction not containing a TC 150 which does not find a TC 150 on the BMF. This check does not apply to TC 370, document code 51 with a secondary TC 402.

347 1 An input transaction (other than TC 370, document code 52, or TC 998, or TC 583 with SVC code of “1” for MFTs 02/05/06 only, or TC 008) attempts to post to a module which was removed to the Retention Register. Exception: TCs 840, which will resequence for up to 10 cycles before being considered unpostable.

2 An input TC 370, doc code 52, blocking series does not equal 9XX, attempts to create a tax module and there is no indication of the expired module on the Retention Register. To correct request MFTRA type Z.

3 An input TC 370, doc code 52, (all blocking series) attempts to post and there is a tax module already present. Exception: input TC 370 blocked 9XX finds tax module present with only TC 998 posted.

UPC	RC	Description
	4	An input TC 370, document code 52, blocking series equals 9XX, attempts to post and there is a record present for that module.
348	1	Transaction Code 020 cannot post in the same cycle that an account entity was created.
	2	TC 022 input in the same cycle the EO section was created.
349	1	An entity input transaction (except TC 041 with significant NEW TIN containing a Temporary SSN [e.g. 9XX-XX-XXXX], TC 012, and TC 019) did not update all Filing Requirement Codes in an account entity which contained 8s in all Filing Requirement Codes.
350	1	A return (TC 150) with a tax liability and a transaction date more than 3 years before the current 23C date attempted to post. The input is an amended or duplicate return, the assessment statute expiration date (as extended) of the affected tax module, is less than 60 days after the current 23C date and the tax module contains a posted return (TC 150) or the tax module contains no posted return (TC 150) but the input is a non-remittance amended return (G- coded). NOTE: Excluded from the UPC 350 checks: a)Form 1065 for tax periods 197911 and prior, b)Any return with document code 51 or 52, c)A return when a TC 560 has previously posted, if the return transaction date is earlier than TC 560 ASED. d)MFT 46, 85, 86, (Tax-Exempt Bonds) Doc Cds 61/62/72/74/75/85/86 e)MFTs 47 and 49 (PACs) f)MFT 17.
	2	TC 160, 170, 180, 234, 300, 308 or 350 with debit amount attempts to post when machine 23C date is greater than ASED or new ASED if input on TC 300 is later that ASED and “6020B” Indicator is not significant.
	3	Form 1120X (TC 290/291 — DLN Blocking Series 200-299) attempts to post when the ASED (as extended) is less then 60 days after the current 23C date. Bypass this check for TC 291 (B.S. 200-299) with Priority Code 9 (see Note below) or if TC 29X is a corrected UPC 350. Note: If TC 291 (B.S. 200-299) with Priority Code 9 is in a resequential situation, do not resequence, but unpost UPC 350.
	4	An adjustment record attempts to post that contains a TC 298 with a blocking series other than 950-959, and the current 23C Date is greater than the ASED (as extended); bypass this check for TC 298 corrected UPC 350.
	5	TC 290 (B.S. other than 200-299) with significant amount attempts to post and: a)23C date is greater than or equal to ASED, and b)TC 976 (“G”-coded) is not posted or, if TC 976 (“G”-coded) is posted, the 23C date is greater than the TC 976 Received Date plus 60 days.
	6	TC 290 for MFT 13 with valid Civil Penalty Reference Number containing an input ASED which is prior to current 23C date plus 60 days.
351	1	A TC 024 attempts to post to an entity with Subsection Code other than 03.
	2	A TC 024 attempting to post to an entity with an Subsection Code 03 and Foundation Code 02, 03, 04 or 10.
352	1	Reserved
353	1	Reserved
354	1	A TC 971 AC 31 attempted to post and an unreversed TC 971 AC 32 was present or a TC 971 AC 32 attempted to post and an unreversed TC 971 AC 31 was present.
	2	A TC 971 AC 31 or 32 attempts to post to a tax module and the total module balance is zero or credit.
	3	A TC 971 AC 31 attempts to post to a module in an account where no module in the account has an unreversed TC 520 with CC 60-67, 81, 83, 85 or 86-89, OR a TC 971 AC 32 attempts to post and the Entity 48 Indicator is zero.
	4	A TC 971 AC 163 and there is no unreversed previously posted TC 971 AC 63 present with an earlier date.
	5	A TC 971 AC 263 and Third Party/Paid Preparer checkbox indicator not significant.
	6	TC 971 AC 650 posting to MFT other than MFT 02, 08 or 34.
355	1	TC 150 for MFT 44 (990PF) attempts to post with an operating Foundation Test Score Code of zero and the Current Foundation Code in the entity EO section is 03.
	2	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8501-8611, and the EO entity status is not 01-03, the subsection code is not 3, or the current Foundation Code is not 03/04. Do not bypass on corrected UPC 355.
	3	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8612 or subsequent, and the current Foundation Code in the EO entity section is not 02. Do not bypass on corrected UPC 355.

UPC	RC	Description
	4	TC 150 for MFT 44 (990PF) attempts to post with an Operating Foundation Test Score of zero and the current Foundation Code in the EO entity section is 02. Do not bypass on corrected UPC 355.
356	1	A Form 5578 (TC 157, Doc Code 84) attempts to post and a TC 157 for the same Tax Period has already posted to the tax module.
357	1	Reserved
	2	TC 424 without Source Code 80 is input to an EO account and the entity TCMP Sample Code indicates this tax period is covered by TCMP.
358	1	Any transaction which attempts to update the Entity EO Status as follows:

From (EO Entity Status)	To (Input Status/Subsection)
01-03	06-07, 10-11, 30, 31, 33-36, 40, 41, 70-72, 99
06	01-03 (unless ***), 07, 10-12, 18, 19, 22-26, 28, 29, 30-36, 40, 41, 97-99
07, 10, 11	01-03 (unless ***), 06, 12, 18, 19, 22-26, 28, 29, 40, 41, 97-99
12	02-03 (unless ***), 06-07, 10-11, 18-19, 22-26, 28-29, 40-41, 97-99
18, 19	06, 07, 10, 11, 12, 28, 29, 40, 41, 70-72, 97-99
20	18, 19, 40, 41, 70-72, 97-99
21	Anything except 99
22	06, 07, 10, 11, 18, 19, 30-36, 40, 41, 70-72, 97
23, 24, 25	06, 07, 10-12, 18, 19, 28, 29, 30-36, 40, 41, 70-72, 98, 99
26	06, 07, 10-12, 18, 19, 22-25, 40, 41, 70-72, 97-99
28, 29	Anything except 01-03, 22, 28-29, 97-99
30	06, 12, 18, 19, 22-26, 28, 29, 31-36, 40, 41, 97, 99
31	06-07, 10-12, 18-19, 22-26, 28-29, 30, 32-35, 41, 99
32	06-07, 10-12, 18-19, 23-25, 28-29, 30-31, 33-36, 40-42, 70-72, 99
33	01-03*, 06-07, 10-12, 18-19, 22-26, 28-29, 30-32,34-36, 40-41, 97, 99
34	01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-33, 35-36,40-41, 70-72, 99
35	01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-34, 36, 40-41, 70-72, 97, 99
36	06-07, 10-12, 18-19, 20-25, 28-29, 30-35, 40, 99
40	01-03**, 18-20, 22-26, 28-29, 32, 97, 99
41	01-03**, 18-20, 22-26, 28-29, 30, 32-35, 40
42	01-03***, 18-26, 28-29, 32, 97-99
70	Anything except 01-03, 31, 36, 42, 70-72, 97-99
71	Anything except 01-03, 31, 36, 70-72, 97-99
72	Anything except 01-03, 31, 36, 42, 70-72, 97-99
97	06-12, 18-22, 26, 28-30, 33, 35, 40-42, 70-72, 98-99
98	Anything except 01, 02, 20-22, 26, 31, 32, 36, 40-42, 70-72, 97
99	Anything except 01-03, 20, 70-72, 97

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

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

359	1	TC 020 attempts to post to the BMF and the entity has an Active EO Status (i.e., EO Status Code is 01-03, 06, 07, 10-12, 18, 19, 23-25, 30, 31, 33-36).
	2	TC 022 attempts to post and the entity is the “Parent” of a Group (i.e., Affiliation Code 6 or 8).
	3	TC 022 attempts to post and a tax module for MFT 33/34/37/44/50/67 has an unreversed TC 420/424 present.
	4	a)TC 022 attempts to post and there is a —T freeze on the account. b)TC 022 attempts to post and any MFT 33/34/37/44/50/67 tax module in the account contains one or more of the following freezes: –A E– –F J– –J N– O– P– –R —S T– (unless EO Status is 28 & Affiliation Code is 7/9) –U –V W– –W X– –X –Y –Z
	5	TC 420/424 addressing MFT 33/34/37/44/50/67 attempts to post and there is a TC 022 Previously Posted (i.e., no Entity EO section).

UPC	RC	Description
		Exceptions: a)Bypass the check if the MFT is 34 and the Form 990T FRC is 02 b)A TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885) with tax period year 2006 or 2007 and its subsequent TC 420.
	6	TC 022 input to delete EO Subsection from entity and account does not contain an EO Subsection.
360	1	Reserved
361	1	TC 470 (CC 95) or TC 520 (CC 82) input to a tax module without unreversed TC 240 with Reference Numbers 622, 624, 626, 628, 630, 631 or 665-673 posted or input to a tax module with TC 470 (CC 95) or TC 520 (CC 82) already posted.
	2	Reserved
	3	TC 470 CC 97 input to a tax module and neither the entity SC of Jurisdiction Code nor the Large Corporation Freeze is significant.
	4	TC 470 (CC 97) input to a tax module where an unreversed TC 470 with a closing code not equal to 97 is present; or when a TC 470 with a closing code not equal to 97 is input to a tax module where an unreversed TC 470 (CC 97) is present.
	5	TC 470 CC 97 attempts to post to the entity/a tax module and the entity has a significant account-wide " – V" (Bankruptcy) and/or " – W" (Litigation) freeze. (Do NOT allow posting as a corrected UPC 3615.)
	6	TC 470 (CC 98) attempts to: (a)post to a tax module other than MFT 02/34, or (b)MFT is 02, but Entity F1120 FRC is other than "01" or "07", or (c)MFT is 34, but Entity F990T FRC is other than "01".
	7	TC 470 CC 90 input to a tax module where an unreversed TC 520 CC 60-67/81/83/85-89 is present.
362	1	Reserved
363	1	A TC 150 for MFT 67 attempts to post with an Asset Code 1-9, Type of Organization other than 9, the F990 FRC is other than 3, the Audit Code is blank, the Non-PF Reason Code is 00 and the Correspondence Code is zero; send the return unpostable if: a)Entity Subsection Code is 50, 60, 70, 71, or 91; or b)the Entity Subsection Code is 03 and the Foundation Code is 09-18.
	2	TC 150 for F990 (MFT 67), F990T (MFT 34), F944 (MFT 14) and F941 (MFT 01) attempting to post with a change of address on an account with GEN and Affiliation Code of 6 or 8. Allow to post as a corrected unpostable.
	3	TC 150 for F4720 (MFT 50) with Abstract Number 237 attempting to post and neither of the following two conditions is true: a) Entity EO Section carries Subsection Code 02-27, 40, 50, 60, 70-71 or 90-92; b) no Entity EO Section is present and Entity Employment Code = A, G, I or T.
	4	TC 150 for MFT 47/49 if EO Subsection is other than 82 and EO Status Code is other than 34.
	5	TC 150, MFT 67 attemps to post with an Asset Code 1-9, a type of organization other than 9, Form 990 FRC is not 03, the non-PF Code is 10 and all of the supporting boxes are blank or more than one box is checked.
364	1	Reserved
365	1	TC 591/593 for MFT 67 attempts to post and the Affiliation Code in the EO Section is a 6 or 8.
366	1	An input transaction attempts to establish a tax module for MFTs 33, 34, 37, 44, 47, 49, 50, or 67 and there is no Exempt Organization subsection present in the entity. Exception: TC 150 for MFT 34 if input return has a Type Organization Code of "3" and/or any module establishing TC input for MFT 34 and 990T FR Code is 2. Bypass for a TC 620 with a Return Code of 4
367	1	TC 844 with significant memo amount attempting to post and the date of demand is greater than the current 23C date, or less than or equal to the TC 844 date.
369		TC 01X with Employment Code 3 (W) addressing an account with EO Section where:
	1	The Subsection Code is not 00/03/50/60/70/71
	2	The Subsection Code is 00/03/50/60/70/71 and the current EO Status is other than 01/02/03/07/10/11
370	1	TC 000 or TC 016, document code 80, with an Affiliation Code-6 or 8 attempts to create a Parent record on the GEN File, and the input (new) GEN is already on the GEN File.
	2	TC 000, document code 81, with an Affiliation Code-7 or 9 attempts to create a Subordinate record on the GEN File and the input (Parent) GEN is not on the GEN File; or, the input GEN matches a GEN already on the GEN File, and the input (Subordinate) TIN is already present on the GEN File; or, the new GEN is 0000.
	3	TC 000, document code 80, with an Affiliation Code-7 or 9 is input to establish a subordinate

UPC	RC	Description
		account on the GEN File and the input (Parent) GEN is not already on the GEN File.
	4	TC 000 (document code 80) input with a “new” GEN and no Affiliation Code; or, TC 016 (document code 80) input with an Affiliation Code other than 6, 7, 8, or 9 and a “new” GEN other than 9999; or, TC 016 (document code 80) input with “new” GEN equal to 9999 and the Affiliation Code is not equal to 1/2/3.
	5	TC 016, document code 81 (Group Change), is input to change the GEN File, and: a)Parent TIN of TC 016 do not match TIN on the GEN File; or, b)TC 016 GEN is not on the GEN File; or, c)TC 016 GEN is on the GEN File and the TIN match that of the Parent; but, 1) TC 016 input without Definer Code “D” and the “new” GEN on TC 016 matches a GEN already on the GEN File; or, 2) TC 016 input with Definer Code “D” and there are no subordinates on the GEN file with the New Subordinate Indicator on; or, 3) TC 016 input with Definer Code “E” and the “new” GEN input on TC 016 is not on the GEN File; or, 4) TC 016 input with Definer Code “E” and there are no subordinates on the GEN File. d)“From” GEN is 0000.
	6	TC 016, document code 80, with an Affiliation Code 7 or 9 is input with a “New” GEN present and the new GEN (other than 9999) is not on the GEN File.
	7	TC 016, document code 80, with Definer Code F is input to change the GEN file and: a)TC 016 GEN is on the GEN file with the TIN matching the parent but: 1) the change is for an Affiliation Code of other than 6 or 8; or, 2) the change is for an Affiliation Code of 7 or 9 and another TC 016 for that GEN with a different TIN with an Affiliation Code of 6 or 8 did not post the same cycle or the next 3 cycles. b)TC 016 GEN is on the GEN file with the TIN matching a subordinate but the change is for an Affiliation Code of 6 or 8 and another TC 016 for that GEN with a TIN matching the parent did not post the same cycle or the next 3 cycles. c)there is an indication on the GEN file that a TC 016 with Definer Code F is awaiting update from the BMF.
	8	TC 016 document code 80 with a Definer Code C and Affiliation Code 6 or 8 with TIN not matching the parent TIN for that GEN.
	9	TC 016, Doc Code 80, Definer Code G, if the Affiliation Code is 1, 2, or 3, the New GEN is 9999 and the “From GEN” already exists on the GEN File.
371	0	TC 000/016 Doc Code 80 with New GEN and affiliation code is 6 or 8 and the entity Memo Freeze is significant.
	1	A TC 016 Doc Code 81 “from GEN” does not match BMF Account GEN.
	2	A TC 016 Doc Code 80 with a significant NEW GEN and the “from GEN” does not match the Entity GEN. A TC 016 Doc Code 80 when from GEN does not match the BMF GEN and Definer code is F, C or B and Affiliation Code is significant.
	3	A TC 016 Doc Code 80 or 81 has affiliation code 1, 2, or 3 and a)New GEN is other than 0000 or 9999 OR b)New GEN is 0000 and the Entity GEN is not 0000.
	4	A TC 016 Doc Code 80 without Definer Code F attempts to update Affiliation Code from parent (AF 6 or 8) to subordinate (AF 7 or 9) or vice versa.
	5	TC 016 Doc Code 80 attempts to post and input Affiliation Code is not 0, 6, or 8 and BMF Affiliation Code is 6 or 8 and Definer Code is not C and F.
	6	TC 020 attempts to post and the BMF Affiliation Code is 6 or 8.
	7	TC 016 Doc Code 80 attempts to post and input Subsection Code or Status Code is significant and different from BMF Subsection Code or Status Code respectively and BMF Affiliation Code is 6 or 8 and the From GEN is zero, or the From GEN does not equal the BMF GEN.
	8	TC 016 Doc Code 80/81 attempts to post and the New GEN is significant and BMF Affiliation Code is 6 or 8 and the Definer Code is not E.
	9	TC 016 Doc Code 80 attempts to update EO status to 20, 24, 25, or 26 and the BMF Affiliation Code is 6 or 8.
372	1	TC 590 fails to match a GEN on the GEN File or the TC 590 EIN fails to match that of a parent record (with subordinate records) or a subordinate record on the GEN File.
373	1	TC 016 (document code 80) with Status Code 28 unless input GEN matches BMF GEN and BMF Affiliation Code is 7/9 and EO Status is 01-03, 20, or 21.
	2	TC 016 (document code 81) with Status Code 29 unless input GEN matches BMF GEN and BMF Affiliation Code is 6/7/8/9 and EO Status is 01-03, 20, or 21.

UPC	RC	Description
374-378		(Reserved for EO GEN Processing.)
379	1	Any transaction with document code 80/81 attempts to post to an account without an EO section unless either of the following conditions are true: a)TC 000 with DC 80/81 b)TC 016 with DC 80 c)TC 013 with DC 80 which was a previously or original UPC 302.
	2	TC 016 with document code 80 attempts to post to an account; a)without an EO Section and the TC 016 does not have a status code. b)with an EO Section that does not have a status code and the TC 016 does not have a status code.
	3	TC 016 with document code 81 attempts to post to an account: a)without an EO Section. b)with an EO Section that does not have a status code and the TC 016 does not have a status code.
	4	TC 016 with document code 80/81 with Foundation Code 99 attempts to post to an account and either of the following conditions is true: a)Subsection Code on input is 03; or, b)Subsection Code on input is 00 and BMF Subsection Code is 03.
	5	TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account and either of the following conditions is true: a)Current EO Status on input does not equal 00/06/07/10/11/40/41; or, b)Current EO Status on input is 00 and BMF EO Status does not equal 06/07/10/11/40/41.
	6	TC 016 (document code 80) attempts to post with significant EO FRC on input and EO Status is zero or 20-22, 26, 28-33, 35, 40-42, or 70-72 and the BMF EO Entity Status is 20-22, 26, 28-33, 35, 40-42, or 70-72.
	7	TC 016 (document code 80) attempts to post with significant EO FRC on input and Subsection Code is significant on input and input EO Status is not 01-03 and BMF EO Entity Status is 06/07/10/11.
	8	TC 016 (document code 80) attempts to post and FRC on input is significant for F990PF, 990C, or 5227 and input New GEN is not 9999 and BMF GEN is significant.
	9	TC 016 (document code 80) attempts to post and input EO Status 01-19, 23-25, 34 or and input has no significant EO FRCs and BMF does not have a significant EO or F1065 FRC.
380	1	TC 290 attempts to post and the tax module Tax Shelter Indicator is “1”. Bypass check if corrected UPC 380.
381	1	Reserved
	2	[redacted] # # # # # #
382	1	Any document code 80 transaction input with Subsection Code 03 and Foundation Code 02 unless BMF Subsection Code is 03, Foundation Code is 03/04, and current EO Status is 01-03.
383	1	Any transaction for MFT not equal to 67 attempting to post with BMF F990 FRC = 3
	2	A MFT 67 TC 150 with Group Code not equal to 7/8 and the F990 FRC =3.
	3	A MFT 67 TC 150 with Group Code = 7/8 and the F990 FRC not equal to 3.
384	1	TC 150 for MFT 03 or 15 with Abstract Number 11 without TC 055 posted. TC 150 for MFT 03 without Abstract Number 11 and TC 055 is posted. Bypass on corrected UPC 3841 or if F8752 TC 150 has CC ‘F’.
	2	TC XX2 (credit reversal) attempting to post to MFT 03 or 15 tax module (with Abstract Number 11 posted) which, if posted, would reduce net posted credits to below the Abstract Number 11 amount or the MFT 15 “tax”.
385	1	Any transaction other than 5XX, 6XX and 7XX including secondaries, attempting to post and the tax module TC 370 Blocking Series 699 indicator is significant. Bypass this check on a corrected prior/original UPC 3851.
386-389		Reserved
390	1	TC 016 if: a)Input OIC Year other than 0000 or 9999; or

UPC	RC	Description
		b)Input OIC Year is 9999 and the Entity OIC Year is already zeros.
	2	TC 290 (B.S. 96X) attempts to post to a module with Abatement Refusal Indicator already “on”; and, if MFT 13, the input TC 290 matches on Civil Penalty Reference Number with a posted unreversed TC 240 (B.S. 96X)., TC 290 (B.S. 97X) attempts to post to a module with Abatement Refusal Indicator already “off”, or does not match an unreversed TC 240 (B.S. 96X) on Civil Penalty Reference Number.
	3	TC 583 attempts to reverse “Lien Filed”, or “SVC” indicator that fails to find a corresponding setting already posted; or, TC 583 with SVC of 1 input to MFT 03 module and no TC 582 (SVC 1) has already posted. For TC 583’s from ALS system (with source code “L”): drop the TC 583 instead of unposting 3903.
	4	TC 582 with “SVC” of “1” input to MFT 03 and no return with Abstract Number 52 has posted to the module; or, an unreversed TC 582 with SVC of “1” has already posted to the module.
	5	TC 582/583 input and:
		a)SVC on input TC is “1” and MFT is not 01/02/03/05/06/11/52; or,
		b)SVC on input TC is 2/4/8 and MFT is not 52; or,
		c)MFT 52 module, SVC is 1/2/4/8 and no return has posted to the module.
		d)SVC 0, any MFT (except 01/0000, 13 and 14) and no return (TC 150/976) has posted to the tax module.
		e)TC 583 (SVC 1) input to MFT 01/02/05/06/11/14 and no unreversed TC 582 is posted to the entity with matching MFT, tax period and SSN or Parent EIN of the input TC 583.
	6	TC 016 (document code other than 80/81) blocked 7XX has Julian date less than 400.
	7	TC 016 (document code other than 80/81) blocked 700-749 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is on.
	8	TC 016 (document code other than 80/81) blocked 750-799 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is off.
	9	TC 29X/30X (non-doc code 51& 52) for MFT 50 attempts to post and:
		a)Abstract Number – 18X and:
		1) Type of Organization Code in posted TC 150 ≠ 2 (unless its a generated SFR TC 150); or,
		2) Abstract Amount 0; or,
		3) Abstract Number did not match the Abstract Number in the posted TC 150.
		b)Abstract Number 15X and Type of Organization Code in posted TC 150 ≠ 1 (unless it’s a generated SFR TC 150).
		c)Abstract Number does not equal 15X/18X/213/214/234.
391	1	TC 910 attempts to post and module already contains an unreversed TC 910 which matches on Agent ID.
	2-6	(Reserved)
	7	TC 241 with Reference Number not matching the Reference Number of a posted TC 240.
	8	TC 149 with a code that does not match with code on a posted TC 148
392-394		(Reserved)
395		Invalid Date Fields (listed below are TCs and possible invalid date fields):
395	1	a)TC 000, TC 01X, TC 030: Date of Death, Deductibility Year, Ruling Date, Advance Ruling Expiration Date, Business Op Date, OIC Acceptance Year, PIA Date, or Wages Paid Date.
		b)TC 05X, TC 06X, TC 07X, TC 08X, TC 09X, TC 10X, TC 59X CC 13: Effective Date.
	2	EO Accounts (Identified by Doc Code 80 and 81): TC 000, TC 01X, TC 030: Date of Death, EO Status Date, Deductibility Year, Ruling Date, Advance Ruling Expiration Date, Business Op Date, OIC Acceptance Year, PIA Date, or Wages Paid Date.
	3	TC 971, 972: XREF Tax Period or Secondary Date
	4	TC 150: Correspondence Received Date
	5	a)Revenue Receipts (Doc Code 17, 18, 19, 24, 48, 54): Secondary Tax Period.
		b)TC 29X, TC 30X: Agreement Date, Claim Rejected Date, Statute Extension Date, Correspondence Received Date, Amended Claim Received Date, Credit Interest to Date, Debit Interest to Date, Ref. Statute Control Date, 2% Interest Date, or 30/90 day Date.
396		Reserved
397		Reserved
398	1	End of Year Purged Unpostable.

UPC	RC	Description
	2	a)A prior-year TC 015/030 attempting to post in 2002; or b)a TC 520 with a BLLC not 00, 21-27; or c)a prior-year F720 return attempting to post in 2002 with an abstract /reference number with a negative amount (credit); or d)a prior-year TC 91X attempting to post in 2002.
399	1	A return with RPS/ISRP/Lockbox Indicator of "2" attempts to post to a module and no unreversed RPS 610 or unreversed TC 610 with doc code 70/76 or TC 670 with doc cod 70/76 is posted. BYPASS if the balance due/overpayment field is zero. Also bypass on a corrected unpostable.
	2	[redacted] # # #
	3	A return that does not have a RPS/ISRP/Lockbox indicator of "2" and there is an unreversed RPS 610 or TC 610 with Doc Code 70/76 or TC 670 with Doc Code 70/76 posted. BYPASS on a corrected unpostable. **Exception**: Bypass all of UPC 399 if: a)TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer " field matches a posted TC 610 amount absolutely (reversed or unreversed) with no more than one unreversed TC 610 posted; or b)TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 650 amount absolutely (reversed or unreversed); or c)TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 670 amount absolutely (reversed or unreversed). d)TC 150 is for MFT 17.
400-427		Reserved
428	1	TC 150 if Entity TETR indicator is already significant and either Return TETR field is significant, or Verified-TETR field is more than 0.01 (possible duplicate TETR claim).
	2	TC 150 if: a)Tax Period is not 200612 thru 200711 and b)Return TETR field is significant, and c)TETR-Verified field does not equal .01. Bypass this unpostable for short returns (CCC=F) if tax period is 200601 thru 200611 and there's a FYM mismatch (meaning they really are short returns).
	3	TC 150 if it contains Computer Condition Code 'Q', the tax year is 2006 or 2007 and the module is in status 04 or has a non-zero module balance before the return posts. (Credits and/or Return-extension in the module means we should be getting more than a TETR-only return.)
	4	TC 150 for F1120POL (MFT 02 & Doc Code 20) and F990T (MFT 34) if the input return contains Computer Condition Code 'Q' and there is an EO section with an EO Status Code of 98 (Terrorist org.) Bypass if Verified-TETR field = .01.
	5	An adjustment (TC 29X/39X) which contains Reference Number 253 or 254 (TETR Claim or TETR Credit Interest) if: a)MFT is not 02/05/06/07/34; or b)Tax Period is earlier than 200601 or later than 200711.
429	1	An input transaction attempting to update filing requirements which is inconsistent with current filing requirements. See IRM 3.13.222.105(3) UPC 429.
	2	▪ TC 01X, 030 is input with sole proprietor SSN and there is a significant FRC on the BMF for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T). ▪ TC 01X, 030 is input with significant FRC for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T) and sole proprietor SSN is significant on the BMF unless the input sole proprietor SSN is 000000001. ▪ TC 053 is input and there is no significant FRC for Form 1120, 1041, 1065, 1066, 990-C, 990-T, 5227, 990-PF or 990.
	3	TC 054 or 055 in input and the Form 1065 FRC is other than 01 and the Form 1120 FRC is other than 01, 02 or 19. Bypass on a corrected unpostable transaction.
	4	TC 054 is input, the input FYM does not match the entity FYM, and the Form 1065 FRC is other than 01. Bypass on a corrected unpostable transaction.
430	1	TC 016 attempting to turn on the entity PMF indicator and the PMF indicator is already on.

UPC	RC	Description
431	1	A transaction attempting to update the Location Address 1 & 2 and the Location Address 2 does not contain 2 and only 2 commas, and/or a U.S. state code is present that is other than 2 characters.
432	1	A transaction input with an employment code other than blank, A, C, F, G, I, M, N, S, T, W, or 9.
433-436		Reserved
437	1	TC 898 with doc code 45 attempting to post and it does not find after 10 cycles, a TC 840 with the same DLN
	2	TC 898 with doc code 77 containing a transaction date not within 12 days of a TC 846.
	3	TC 898 containing a memo amount that exceeds the transaction amount of the TC 840 (if the doc code is 45) or TC 846.
	4	TC 899, if the OTN does not match the OTN of a prior posted TC 898.
	5	TC 899, if the memo amount exceeds the net amount of the prior posted TC 898 with matching OTN minus TC 766 with matching OTN.
438	1	TC 971 Action Code 301-308 does not locate a TC 650/660 matching on DLN in the tax module
	2	Reserved
	3	TC 971 AC 301-308 when XREF DLN contains Doc Code 24 or 34.
439		Reserved
440-489		Reserved
490	0	Unpost an MFT 76 non-G-coded return that has same Abstract Number(s) and amount as a previously posted TC 150/973.
	1	Generally, any input transaction attempting to post with an invalid field. For example: ▪ Undefined value such as an invalid MFT. ▪ Value out of range such as a month of 13. ▪ Wrong type such as a character in a numeric field. ▪ Wrong sign for a money amount. ▪ Incompatible value such as an SSN for MFTs not equal to 13/42/51/52/58/68/76/78. ▪ Input TC with tax period not equal to YYYY12 for MFT of calendar year filer (e.g. MFT 07, 10, 11, 15, 16, 77, 78) Exception: For MFT 07, bypass this unpostable when posting a TC 620, 460, or a TC 150 with CCC of F. ▪ BOD Code other than SB/TE/LM ▪ Sum of F720 debits not equal to Total Tax Settlement amount and difference is $100 or more.. ▪ Sum of F720 credits (TC 766's) not equal to "Net Tax 766 Computer" and difference is $100 or more. ▪ TC 290 with secondary TC 181 with special DLN nnt5499993999y & PRC=68 attempts to post when Entity One-Time EFTPS/FTD Penalty Rebate Indicator is already set; where nn = FLC, t = Tax Class, y = Year of processing. ▪ Unpost MFT 76 Returns, if the applicable date field is not significant. ▪ Unpost Entity TC 971 ACs 341/342/343 cycle 200732 & subsequent. Unpost input adjustment transaction with reference number 403. TC 962 (CAF) attempting to post in 2010 and subsequent years.
	2	Input TC 150 (non "f" coded F5227) with a tax period later than 198712 and the input tax period does not end in 12 (YYYY12-calendar year).
	3	a)Any TC 150 or TC 29X transaction blocked other than 400-439 for MFT 04 with a tax period between 199503 and 199712. b)Any MFT 04 transaction addressing a tax module with a tax period later than 199712. c)Any MFT 61 transaction attempting to create a tax module for tax period 198707 or subsequent.
	4	MFT 06 TC 150 with Number of Partners field equal to Total Assets field. Bypass check on corrected UPC 4904.
	5	Any TC addressing MFT 16 with tax period prior to 199412 and/or input tax period does not end in 12 (yyyy12 - calendar year)
	6	Any TC addressing MFT 77/78 and tax period is prior to 198612.
	7	Any TC addressing MFT 15 and tax period is prior to 199012, except a TC 6X2/7X2 with Doc Code 24/34.
	8	TC 150/29X/30X with Abstract Number 11 present and tax period does not equal 198806, 198903 or 199003.
	9	Any TC 150 attempting to post with a Total Tax Settlement field equal to 10 billion dollars or more. ($10,000,000,000.00)
491	1	Revenue Receipt transaction with

UPC	RC	Description
		a)Secondary TC ≠ 170/171/180/181/234/270/280/340/360/460/472/570/590/770/771/772; or, b)Secondary TC 770 not carried by TC 721/722/832/840; or, c)Secondary TC 771 not carried by TC 842; or, d)Secondary TC 772 not carried by TC 720.
	2	MFT 03 TC 150 with Abstract Number 000 with significant amount or with Abstract Number 001 through 009.
	3	Any transaction input for MFT 88 and: a)TC not equal 001-007/971 AC 390-399/98X; or b)Tax year is not 2 years prior to current year; or, c)Tax period month not equal to 12.
	4	a)MFT 42 TC 6XX-8XX Credit transaction; b)MFT 42 TC 290/300 with significant amount in any of the transaction amount fields (primary, secondary, penalty or interest) or with significant amount in a Ref/Abstract amount.
	5	TC 150 MFT 60 with Total Tax Settlement $100,000,000 or more.
	6	MFT 02 TC 150, document code 06 (F1120SF), if Tax Period is prior to 198408.
	7	MFT 05 TC 17X/80X addressing a tax period prior to 198712.
	8	MFT 05 TC 488/489 addressing a tax period 198712 or later.
	9	Reserved
492	1	Invalid Closing Codes a)TC 530 with CC other than 00-39 b)TC 520 with CC other than 60-67, 70-85 c)TC 521/2 with CC other than 00, 60-89 d)TC 59X (except 592) with a CC 00
	2	MFT 02 TC 150, document code 07 (F1120FSC), if Tax Period is prior to 198501.
	3	Any TC 30X for MFT 13.
	4	Any transaction carrying an FLC of 60/78 posting prior to 2007.
	5	TC 29X/30X for MFT 10 with Item Reference Number ≠ 998/999.
	6	Item Reference Numbers 320/321 a)on TC not equal to 300; or, b)for MFT not equal to 02/33.
	7	Any TC not equal to 652/662 or a TC 652/622 with secondary transaction(s) directly addressing MFT/Tax Period 01/0000.
	8	TC 150 for MFT 76 with Abstract Number 224, 225, 227 and no Abstract 159, 163, 226 respectively, already posted.
	9	TC 150 with Abstract Number 220.
493	1	The FMS Levy-Post Match record, if: a)Levy Match Indicator is not “L” or “M”, or b)Payment type is not NL, NV, OC, OE, SC, SE, VC or VE
	2	Transaction input for MFT 52 and TC is less than 150 (except 001-007/01X/14X).
	3	MFT 07 transaction input with tax period prior to 198712.
	4	TC 29X/30X (including doc code 51) with CVPEN reference number 681-683, 685 or 689-699 addressing MFT other than 02/05/51/52. Exception: Reference number 689 posting to MFT 37, 44, 46 & 67 module. TC 29X (including document code 51) with Reference Number 688 addressing an MFT other than 06.
	5	For MFT 06 only, unpost any TC input for significant amount and the Tax Period is prior to 197912. For MFT 06 only (except for return Doc Code 67/68 for tax period 200112 & subsequent), if tax period is 197912 or later, unpost the following transactions:
	6	TC 150/27X for significant liability amount.
	7	Any secondary TC 160/161/240/241 amount that is not a multiple of $50 (except for return Doc Code 67/68).
	8	Any secondary TC 160/161 input and an unreversed TC 240/246 is already posted to the module (except for return Doc Code 67/68).
	9	Any secondary TC 240/241 input and an unreversed TC 160/166 is already posted to the module (except for return Doc Code 67/68).
494	0	Any TC 29X/30X/370 (document code 51) with Credit Reference Number 402 and TC 370 (document code 52) with TC 636 with Appropriation ID 01 attempting to post.

UPC	RC	Description
	1	Any TC 29X/30X (Doc Code 54/47) with: a)Old Reference Number 003, 007, 008, 184, 185 attempting to adjust fields on a TC 150 for MFT 01 that posted 01/01/2005 and subsequent or attempting to adjust fields on the TC 150 for MFT 14; b)New Reference Number 104-113 attempting to adjust TC 150 for MFT 01 posted prior to 01/01/2005. Any TC 370 (Doc Code 51) with: c)Significant old fields "Withholding Tax Amount" (equivalent to Reference Number 003) or "Adjusted Total Backup Withholding" (equivalent to Reference Number 008) attempting to adjust a TC 150 for MFT 01 that posted 01/01/2005 and subsequent, or attempting to post a new MFT 01 TC 150. d)Significant new F941 fields: Current Quarter Adj. Fraction Cents Amount, Current Quarter Adj. Sick Pay Amount, Current Quarter Adj. Tips Life Ins. Amount, Current Year Adj. to Withholding Amount, Prior Quarter Adj. SS & Medicare Tax Amount, Special Adj. to Income Tax Amount, Special Adj. to SS & Medicare Tax Amount, Total SS & Medicare Tax Computer Amount attempting to adjust a TC 150 for MFT 01 posted prior to 01/01/2005.
	2	Any TC 30X or non-MFT 13 TC 290 with Reference Number 500-664, 674, 675. Exception: Reference Number 661/662 for MFT 49 only.
	3	Any TC 290/300 with more than one of the same secondary transaction codes.
	4	Any TC 290/300 with 1st secondary TC present and other than 290/291/300/301/534/535/538/539, or 2nd secondary TC present and other than 294/295/298/299/304/305/308/309 or 3rd, 4th, 5th or 6th secondary TC present and other than 160-161/170-171/180-181/234-235/240-241/270-271/320-321/340-341/ 350-351/360-361/770/772.
	5	TC 290 for MFT 13 with B.S. 150-179 (non-refile) with significant amount.
	6	Any MFT 13 transaction with tax period prior to 198012
	7	Any MFT 13 TC 29X with Blocking Series other than 199/52X/96X/97X/98X/99X with significant secondary transaction codes or amounts.
	8	Any MFT 13 TC 29X with Reference Number other than 000/500-699 or with Reference Number 618.
	9	Any MFT 13 TC 29X (B.S. 53X/59X) with no Reference Number, or any TC 29X/30X/370 with more than one 5XX/6XX Reference Number.
495	1	A transaction attempts to update the first print line and the sum of the character counts does not equal the actual length of the new print line.
	2	▪ Prior to 2006: Any transaction that would establish a tax module for MFT 58 for Tax Period 198010 and later. ▪ 2006 & subsequent: Unpost any MFT 58 transaction.
	3	Any transaction input to MFT 51 (F709) module with MM in Period Ending of other than 12 and the Tax Year (TY) Period Ending is 1982 or later.
	4	TC 290 (B.S. 400-499) with Secondary TC 766/767 input for Tax Period 197903 and prior.
	5	TC 29X with Ref Number 251 attempting to post to MFT other than 02, 05 or 06.
	6	TC 290 (B.S. 400-499) input for other than zero liability amount and/or with Credit Reference Numbers other than 766/767 present. (Bypass for TC290 (B.S. 400-439) MFT 04/10 for tax period 199512 and subsequent.) Exception: Allow Reference Numbers 3XX for MFT 40.
	7	TC 290 (B.S. 48X) with Credit Reference Number 311 present.
	8	TC 290 (B.S. 4XX) input with Credit Reference Numbers 766/767 and MFT is other than 01/02/03/04/05/06/11/12/16/33/34/37/44.
	9	TC 011/04X attempts to post with a transaction date more than two years prior to the current (23C) date.
496	1	TC 000 which attempts to establish an account comes in with insignificant (missing) Name Line and/or Address data.
	2	TC 29X/30X carrying 63X credits attempts to post with period ending other than 197810 thru 198011.
	3	Transaction input for Form 11B (MFT 62) and the input Tax Period is 198007 and later.
	4	Transaction input with an invalid File Location Code (FLC) in the DLN.
	5	TC 011/041 input a)with an invalid TIN. b)with TIN and Cross-Reference TIN inconsistent.
	6	Transaction input for MFT 51 and TC is less than 150 (except 001-007/01X/03x/14X).
	7	TC 582 with an "SVC" of "1" and no estate TIN present on input transaction attempts to post to MFT 02, 05, or 06.

UPC	RC	Description
	8	TC 290 (Blocking Series 960-979) for any MFT and TC 290 (Blocking Series 980-999) for MFT 13 only input with significant liability amount and/or other transactions (secondary/tertiary TC's) and/or item/credit reference (non-penalty reference) numbers.
	9	Any transaction with zero tax period that is attempting to post and its MFT is not 00 (entity), nor 01 (FTD module) nor 52 (estate tax module).
497	1	Reserved
	2	TC 29X/30X with secondary TC with future date.
	3	TC 65X or 66X or 670 (MFT 08 only) attempts to post to a module where the transaction date of the input TC is greater than the current 23C Date.
	4	Reserved.
	5	A non-""G"-coded TC 150 with RPS indicator of "2" and amount present in the remittance field.
	6	TC 694 DPC 50/51 addressed to an MFT other than MFT 13; TC XXX that is not TC 694/695 but has a DPC 50/51 TC 694 DPC 50/51 with no 2ndry TC 360; TC 694 DPC 50/51 with 2ndry TC 360 that does not match TC 694 on money amount; TC 694 DPC 50/51 with Tax Period Month that does not match "12".
	7	TC 984 attempts to post and any accumulator (except Earned Income Credit) would equal a negative amount, or accumulator for Earned Income Credit would equal a positive amount.
	8	TC 670 a)with a secondary TC 460 attempts to post to a module with an MFT other than 51, or the MFT 51 tax period is other than the 4th quarter; or, b)with a secondary TC 340 attempts to post to a module with an MFT other than 05/52/58/60.
	9	Non-EO TC 000/01X/030/04X with significant Date of Death (valid date or all nines (9s)) and a)MFT is not 00 or 52; or, b)Date of Death is not all 9s and is higher than current 23C date.
498	1	A TC 04X with an invalid TIN, specifically: a)TC 040 without a valid SSN (TIN prefix 0); or b)TC 041 without an invalid SSN (TIN prefix 1).
	2	a)If MFT 74, Plan =000, and current cycle is 200626 or earlier, unpost transactions with significant transaction amount unless doc code 24/34. b)If MFT 74, Plan=000, and current cycle is 200627 or subsequent, unpost all transactions, except TC 521 for 2009 processing year). c)If MFT 76, unpost a TC 150 with Plan Number 000 if the TIN is an EIN (not an SSN).
	3	TC 620 (document code 04) with a transaction amount greater than zero.
	4	[redacted] # # #
	5	TC 141/142/015/030/920 with AO not equal to 21-27 (inclusive) or 35. TC 015 or 030 if the AO is not equal to 21-36 (inclusive).
	6	Reserved.
	7	A TC 740 (Undelivered Refund Check) input for zero amount.
	8	TC 148 with indicator '03'.
	9	Any transaction with MM in Period Ending of other than 12 if TY Period Ending is 1976 or later and it is addressed to an MFT 09 (CT-1) module.
499	1	A return with MFT 09/36/50 containing address change data.
	2	A F1065 (except doc code 67/68 for tax period 200112 & subsequent)/990/1041A containing a tax liability.
	3	A Form 1120 return where the sum of deductions (Total Deductions plus Operating Loss Deductions plus Special Deductions) result in an amount in excess of 13 positions.
	4	A transaction in which the byte count (IBM System 360 terminology for determining record length) is in error.
	5	A transaction containing money in a field that should be zero.

UPC	RC	Description
	6	Any MFT 47 transaction that is an assessment or a payment, or an adjustment (TC 29X/ 30X/ 371) carrying an assessment or a payment.
	7	a)TC 420/424/428 with FLC in DLN not equal to a SC code; or b)Primary Business Code (PBC) not equal to 201-207, 212-215, 295-299, 300-399, 400-499, 610, 612-615, 620-624, 631, 633, 635-636, 641, 643-644, 650-655, 660-661, 663-665, 668-669, 671-673, 675, 689-699 or 700-799; or c)TC 424 with Push Code 010 and 918A-PBC equal to zero; d)918A-PBC significant and Push Code not equal to 010. Exception: Bypass this Reason Code for a TC 420 with Doc Code 77.
	8	TC 370 with: a)document code other than 51 or 52; or, b)amount not equal to the sum of the secondary transaction amounts **Note 1**: If document code 52, TC 370 amount must be zero. **Note 2**: If a Civil Penalty Reference Number is present, use the Civil Penalty Reference Number amount in computing the sum; or, c)significant 870 Date and no TC 300/304/308; or, d)credit amount (Exception: TC 370 Doc Code 51 with a credit amount if there is a secondary TC 402 with credit amount); or, e)A TC 370 Doc Code 51 for MFT 13 with a secondary TC 16X, 17X, or 18X penalty transaction code; or, f)document code 51 for MFT 13 with secondary TC 564/97X or 150 or less.
	9	Any MFT 01 TC 150, if tax period is 199212 or earlier, with an incorrectly formatted ROFT.

10 Reserved

11 Unpostable Codes - EPMF

Code	Condition
801	An input Transaction Code other than TC 000 with Doc Code 04 or 63, 150, 99X or 90X which fails to match an Employer Identification Number of an account on the EPMF.
802	Transaction Code 000 with Document Code 04 or 63 matches on EI Number with an Account on the EPMF.
803	A transaction that matches on EIN with the EPMF, but the first position and/or two of the last three positions of the Name Control of the transaction do not match the name control or cross-reference name control of the EPMF account.
806	An attempt to post a TC 151 or 420 and neither an unreversed TC 150 or 154 nor an unreversed TC 977 (posted prior to cycle 198228) is present in the return module or an attempt to post a TC 421 and no unreversed TC 420 or 424 is present in the return module.
808	An attempt to post a TC 150 that does not contain “G” Condition Code and the EPMF already has an unreversed TC 150 posted to the return module. This check is not performed on corrected unpostable 808 TC 150s, and the return is posted as a TC 976 (duplicate return).
810	A transaction other than Doc Code 64, TC 012 or TC 42x that attempts to Post to a Plan with a plan requirement of Filing Requirements 8. (Bypass for all TC 42X) EFAST transactions are not subjected to this test.
811	A transaction other than Doc. Code 63, TC 012 attempted to post to an entity with Entity Filing Requirements of 8’s. EFAST transactions are not subjected to this test.
812	An attempt to post a TC 424, TC 592, TC 930, or TC 960 to a tax module that does not exist and the plan year ending month of the transaction does not match the plan year ending month, first prior plan year ending month, or second prior plan year ending month for the plan. This test is bypassed for corrected unpostable 812 transactions.
814	A TC 420 that attempts to post and the return module already contains an unreversed TC 420.
815	A document code 63 TC 020 attempts to change the Entity Filing Requirements to 8’s from 0’s when not all of the Entity Filing Requirements are 0’s.

823 A TC 122, 126, 141, 474, 59X, 930 or 960 attempting to post and there is no plan data module present for the plan number on the input transaction on the EPMF.
824 A TC 151, 421, 428, 475, 592 or 961 attempting to post and there is no return module established on the EPMF.
832 Document Code is invalid for the Transaction Code.
836 An attempt to post a TC 592 when an unreversed TC 590, 591, 593, 594, 595, 596, 597, 598 or 599 is not present in the module.
838 An attempt to post a TC 475 when an unreversed TC 474 is not present in the module.
839 A return module transaction that contains as the Plan Year Ending month or year zeros as blanks or that contains as the Plan Year Ending month a number less than 01 or greater than 12.
840 When the document code is 64, the Transaction Code is 000, and the Transaction Plan Number matches that Plan Number of the Transaction EIN and the EPMF that already exists.
842 An attempt to post a Document Code 64 MFT 74 TC 053 (Change of Plan Year Ending Month) when the Plan Data module is not present.
843 An attempt to post a TC 96X when the CAF indicator is not a 0, 1, 2, 5, 6, or 8.
844 A Doc Code 63, TC 012 attempts to post and the Entity Filing Requirements are not 8.
845 A Doc Code 64, TC 012 attempts to post and the Plan Filing Requirements are not 8.
847 An attempt to post a TC 961 and an unreversed TC 960 is present in the module.
851 An IRS-generated TC 151 reversal DLN does not match the DLN of any TC 150, 155, 156, 976, or 977 in the tax module or some condition exists that will not allow a return to be moved from one module to another (for TC 151-CD 020 ñ 029) or the reversal DLN does not match the transaction DLN of any TC 154 in the module (for TC 151-CD 019).
852 An attempt to post a TC 122 when an unreversed TC 121 or 123 for the same MFT and Plan Number is not present.
853 KEOGH EIN Mismatch
- Any transaction code attempting to post the EIN 51-0099493 OR 04-1867445.
- Any transaction code 011 with “To Number” of 51-0099493 or 04-1867445.

854 An attempt to post a TC 126 when an unreversed TC 125 for the same MFT and Plan Number is not present.
869 An input record with a format unacceptable to the EPMF posting program.
870 An attempt to post a TC 424 to a module that contains an unreversed TC 420.
871 An attempt to post a TC 424 to a module that contains an unreversed TC 424.
872 An attempt to post a TC 428 to a module that does not contain unreversed TC 420.
877 An amended return (TC 150 with a îGî Condition Code or TC 977) attempts to post to a module with no prior unreversed TC 150. For corrected unpostable 877 transactions that fail this test, the ìGî code is removed and the transaction posts as TC 150.
890 Assigned to transactions with Unpostable Classification Code of 4 (end-of-year purged unpostables).
899 A transaction is about to be resequenced but the format of that type of transaction will be changed for the next cycle.

12 Unpostable Codes - PMF

UPC	RC	Definition
501	01	Mismatch on TIN, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator “G”), Form 1096 (MFT 69 prior year).
503	01	TIN matches an EIN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator “G”), Form 1096 (MFT 69 prior year).
	02	TIN matches an SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator “G”), Form 1096 (MFT 69 prior year).
	03	TIN matches both an EIN and SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator “G”), Form 1096 (MFT 69 prior year).

13 Unpostable Resolution Codes

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

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

under the Unpostable Procedures section.

Value	Meaning
0	No change made to transaction. Attempt to re-post at Master File. Valid on all master files.
1	Transaction to be reinput with same DLN. Valid on all master files except CAWR.
2	Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD may create a control base on IDRS.
5	IMF: changes any combination of error delay code, name control, and name line. Not valid on any other master file.
6	Can add a condition code to any TC-150 BMF: changes any combination of name control, TIN, transaction code, transaction date, TIN prefix, error delay code, MFT and tax period. CAWR: changes TIN and/or name control. EPMF: changes any combination of tax period, name control, TIN and plan number. IMF: changes any combination of name line, TIN, POD codes, transaction code, transaction date, error delay code, MFT, tax period, name control and spouse SSN. IRAF: changes any combination of tax period, name control, TIN, transaction code, and transaction date. PMF: Changes any combination of TIN, TIN prefix, and name control.
8	Transaction sent to Reject Register or Error Resolution System. Valid on all Master Files except CAWR and PMF.
A	Automatic correction of name control. Valid on all master files for a limited number of UPC's.
B	Valid for IMF and BMF only. Special closure of opened assigned cases.
C	Valid on all Master Files. Places or updates a case in suspense status.
D	Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD will not create a control base on IDRS.
S	Places or updates a case in suspense status.

14 Unpostable Command Codes

Value	Meaning
UPASG	Program to reassign an unpostable case.
UPBAT	Program to batch close unpostable cases.
UPCAS	Places/updates a case in suspense status. Program to request tax module information. Program to request charge-out (Form 4251). Program to create or modify UP-HISTORY-SECTION.
UPDIS	Program to display an unpostable case.
UPRES	Program to correct an unpostable case.
UPREV	Program to assign a Quality Review status to an unpostable case.
UPTIN	Program to display data for all unpostables that are currently on the GUF data base for a requested TIN.

15 Resequence Codes (IMF Only)

Code	Definition

00	Default - The Reason Code is not available or the resequenced transaction does not meet any of the Reason Code Criteria listed below.
01-05	Reserved for temporary resequencing of transactions.
06	Created when setting FPLP manual setting to expire in 52 cycles where a TC972 AC 61 will be created to turn the FPLP manual setting.
07-09	Reserved for temporary resequencing of transactions.
10	TC971 AC 63 until cycle YYY25 or until account is created. UPC 151 in cycle YYYY25 if account is not created.
11	Resequenced by Run 460-08 for numerous conditions such as posting delay code.
12	Unreversed TC 576 posted (-Q Freeze) and transaction is debit
13	TC 150 input to a module and an unsettled TC 150 is posted
14	Multiple adjustments input in the same cycle
15	Reserved
17	Incomplete name line generation
18	TC 903 or 904 if no other transactions are input in the same cycle.
19	Account creating transaction on the invalid segment during the Pre-DM1 cycle or valid transaction during DM1 cycle.
20	TC 150 claiming more estimated tax credits than are posted in the module.
21	TC 670 or TC 680 input to a module with an -I freeze
22	TC 018 and TC 740 input in the same cycle
23	Short entity TC 140 or TC 141 or TC 142 and TC 140 input the same cycle
24	RPS TC 610 input prior to cycle 31 if no account posted
25	TC 920 status overflow
26	Merge imitating transaction input to an account containing a significant Entity TC 898 indicator. Will resequence 1 cycle to allow 460-12 housekeep the TC 898 indicator. May unpost UPC 134-3 if TC 898 indicator remains set.
27	TC 29X blocked 200-289 if no TC 150 posted
28	IMF/BMF offset in progress
29	Adjustment with reference number 897 attempting to post to an account with an unsettled spousal claim.
30	Doc Code 34 credit transaction or ES validation in progress
31	Entity change transaction input the same cycle as doc code 50 transaction
32	Unique End of Year processing
33	TC 295/299 with future interest computation date
34	TC 129 resequencing
35	TC 150 input the same cycle as account creation
36	Credit elect to surviving spouse
37	Spousal offset
38	TC 811 input to a module with an unsettled TC 811
39	TC 820, 824, 830 or 890 resequence prior to unposting UPC 175.
40	TC 131, Type 01 if 11 or more are attempting to post in the same cycle
41	TC 290 Reference Number 897 input in cycle YYYY04
42	TC 271 RC 62 greater than the Failure to Pay Penalty
43	TC 430 with a fiscal mismatch on tax period
44	TC 150 if the K-1 ES payment indicator is significant
45	Reserved
46	TC 992 for Treasury Employees
47	G coded political check off if no TC 150 posted
48	ELF Balance Due will resequence until cycle YYYY20 unless payment is posted
49	Any transaction will resequence for 2 cycles prior to unposting
50	TC 500 52 or 53 if no account posted
51	Reserved
52	Revenue receipt transaction if name control mismatches
53	TC 840 if the module is on the retention register
54	ELF return with CCC 1
83-89	System-generated (for temporary use only)
90	Transaction sent back from CADE that have not posted in the Return to Legacy Entity/Tax Module.
97	Transactions that create IRA transactions based on analysis of IRA Condition Codes. This will be done in cycle IPW200448 till 200504 to eliminate potential problems with creating IRAF TC9s0 to merge into IMF.
98	Merge in progress
99	Transaction rejected at Master File

16 Source Codes, Reason Codes, Hold Codes and Priority Codes

(1) IMF Source Codes

Use with TC 29X. This is a required field. The source code (SC) chooses the beginning explanation appearing on the taxpayer's adjustment notice with the reason code (RC) completing the statement. (See IRM 21.6.7.4.2.) Valid codes are:

Source Code	Literal
0	SC 0 generates; it is NOT necessary to enter SC 0. Used for freeze release, claim disallowance, or when RC 15, 54, 93, 96 (TY 2000), 97, or 98 is input.
1**	As you requested, we changed your account for [YYYYXX] to correct your [RC].
2**	We changed your [YYYYXX] account to correct your [RC].
3**	Because of recent changes in tax laws, rulings, or regulations, we changed your [YYYYXX] tax return to correct your [RC].
4**	We changed your tax account for [YYYYXX] to correct an error we made. We apologize for any inconvenience we caused. The change will correct your [RC].
5	We changed your tax account for [YYYYXX] because you requested a tentative carryback or restricted interest claim. (No RC is used.)
6	You made a mistake on your [YYYYXX] account. We corrected the error when we adjusted your [RC].
7	All or a portion of your Federal Income Tax Refund offset which was previously applied to an outstanding child support or federal agency debt is now being reversed because (RC). **NOTE**: Only use SC 7 with RCs 86, 87, 89-91
8	Thank you for contacting the Taxpayer Advocate Service (TAS). If you experienced any inconvenience, we apologize. We changed your [YYYYXX] account to correct your [RC].
9	We contacted you twice but have no record of receiving your response. Your [YYYYXX] tax return does not report the same income or deductions reported to us by your payers or trustees, so we changed your tax account to correct your [RC].

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

Source codes are broken out as follows:

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

- “Taxpayer Initiated”. Use “1” when: The taxpayer initiates request for adjustment. Include unsolicited claims, CP36’s other than CP36’s listed below.

- “IRS Notice”. Use “2” when: Any notice (either sent to the TP or internal) is generated on the same issue. The account could be in any status, with any module balance (zero, debit, or credit). Include CP36’s where the TP files amended returns as the result of prior IRS notice, such as a math error notice.

- “Legislation”. Use “3” when: Any adjustment action is required because of new legislation either makes an issue effective retroactively or laws were passed too late to include the changes on current forms. Include any protective claims held pending Tax Court decisions.

- “IRS Error”. Use “4” when: The adjustment is the result of any error made by an IRS employee. The account could be in any status, with any module balance. It does not matter if the taxpayer pointed out this error, or whether IRS discovered it before taxpayer contact.

- Tentative Carryback (TCB/Restricted Interest). Leave blank, SC “5” will automatically generate whenever TCs 294, 295, 298 or 299 are input.

- “Use “6” when the adjustment is the result of the TP making a math error on the claim/Form 1040X/Duplicate filing. The notice (if one is sent to the TP) will include the math error 60 day appeal rights. DO NOT use “6” for an adjustment based on the TP’s response to a previous math error notice.

- Source Code “7” will apply only to Debtor Master File (DMF) cases. Valid with Reason Codes

86/87/89/90/91 only.

- Source Code “9” is used by Underreporter Function. TC 29X, B/S 650-679.
- If more than one code applies, use the highest numeric code (e.g., if “1” and “4” apply, use “4”).

(2) IMF Reason Codes

Use with TC 29X. This is a required field. One reason code (RC) is required; up to 3 may be input. There are 4 RC field positions on CC ADJ 54, however, the 4th position is reserved for a Penalty RC (explained in next topic). The RC completes the explanation for an adjustment in a notice sent to the taxpayer. (See IRM 21.6.7.4.2.) Valid codes are:

Reason Code	Description
FILING STATUS/EXEMPTIONS	
001	Filing Status To Single
002	Filing Status To Married Filing Joint Return
003	Filing Status To Married Filing Separate Return
004	Filing Status To Head Of Household
005	Filing Status To Qualifying Widow(er) With Dependent Child
006	Total Exemption Amount
040*	Bona Fide Or Physical Presence Test

NOTE: Use RC for new filing status; e.g., single to HOH - use RC 004

INCOME	
007	Income For Wages, Salaries, Tips, Etc.
008	Interest And/Or Dividend Income
012	Business Income (Or Loss)
013	Investment Gain (Or Loss)
014*	Foreign Earned Income Reported On Form 2555
016	Pensions And Annuities
017	Nothing Prints On The CP 21/22. Note: Beginning 10/1/2002, Reintroduce RC 017 For Tracking Purposes Only. Used With RC 053 When Adjusting An Account Based On A CP 27 or CP 09. Previously, RC 017 Was Used Only For Tax Year 1993 For OBRA.
018	Schedule E Income (Or Loss)
019	Farm Income (Or Loss)
020	Unemployment Compensation
021	Other Income
022	Total Income
029	Taxable Social Security Benefits
042**	Ingreso Por Cuenta Propia

ADJUSTMENTS TO INCOME	
025	Amount Claimed As Payment Made To A Qualified Retirement Plan
027	Penalty On Early Withdrawal Of Savings
030	Adjustments To Income
031*	Foreign Earned Income Exclusion
032	Adjusted Gross Income
052	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Primary Taxpayer)
058	ROTH IRA election to reflect that the total taxable conversion amount will be reported and any tax due paid over 4 years (Primary Taxpayer)
059	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Secondary Taxpayer)

Reason Code	Description
060	ROTH IRA election to reflect that the taxable conversion amount will be reported and any tax due paid over 4 years (Secondary Taxpayer)
083*	Income Exempt Per Tax Treaty
084*	Scholarship Or Fellowship Exclusion
094*	Net Operating Loss Carryback Or Carryforward

TAX COMPUTATION

033	Additional Taxes From Form 4970, 4972 Or 8814
034*	Dual Status Tax
043	Schedule D Note: Use RC 043 For Schedule D Tax Computation Change; Use RC 013 For Schedule D Investment Gain (Or Loss).
046	Schedule J (Prior To 1999, RC 046 Was Used For Recomputing Prior Year Investment Credit.)
070*	Zero Bracket Amount
075	Taxable Income
076	Schedule A
092	Standard Deduction
124	Schedule L, Standard Deduction for certain filers

OTHER TAXES

024**	Uncollected Social Security and/or Medicare Taxes
037*	Non-Effectively Connected Tax
038*	Backup Withholding
044**	Self-Employment Tax
045	Alternative Minimum Tax
047	Social Security Tax On Tip Income Not Reported To Employer Or Uncollected Employee Social Security Tax RRTA Tax On Tips
048	Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts
049	Total tax Note: Wording changed 1-1-2003. Previously read: "Advance Earned Income Credit (EIC) payments received."
050	Schedule H, Household Employment Taxes
095*	Tax Computation Using The 30% Statutory Rate Or Reduced Treaty Rate

CREDITS

035	Education Credit
036	Tax Credits
041*	Alternative Minimum Tax Foreign Tax Credit
063*	Virgin Island Credit On Form 8689
072	Health Insurance Credit
108	Making Work Pay and Government Retiree credit - If government retiree credit of $250 is taken
111	Making Work Pay and Government Retiree credit - If government retiree credit of $500 is taken Education Credit – See IRM 21.6.3.4.1.5 Making Work Pay and Government Retiree Credit – See IRM 21.6.3.4.2.13 Adjusting 2008 RRC – See IRM 21.6.3.4.2.12.7 Refundable Credit for Prior Year Minimum Tax – Form 8801 – See IRM 21.6.3.4.10 TETR – Adjusting the Account - See IRM 21.6.3.5.14.2

FIRST TIME HOMEBUYER CR (FTHBCR)

109	First Time Homebuyer Credit - 2008 Credit required to be repaid
110	First Time Homebuyer Credit - 2009 Credit required to be repaid
112	Requirement to repay the FTHBC waived. This is forgiveness for taxpayers who had a loss when the house was sold or who are only required to pay back part of the credit.
113	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness for taxpayers who had a loss on the house due to natural disaster.

Reason Code	Description
114	Repayment of the First-Time Homebuyer Credit. This is for taxpayers who converted their home to rental or business use.
115	First-Time Homebuyer Credit transferred to spouse. Transfer to spouse requested on Form 5405, First-Time Homebuyer Credit and Repayment of the Credit.
116	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the primary taxpayer is deceased.
117	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the secondary taxpayer is deceased.
118	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness when both taxpayers are deceased.
119	Repayment of First-Time Homebuyer Credit. Used when updating the primary entity section.
120	Repayment of First-Time Homebuyer Credit. Used when updating the spouse's entity section.
121	Internal Use Only. Used to adjust the primary First-Time Homebuyer Credit year. **NOTE**: when adjusting both the primary and secondary year, Use RC 000. When the adjustment posts to Masterfile RC 000 drops off.
122	Internal Use Only. Used to adjust the spouse's First-Time Homebuyer Credit year. See the note in RC 121 above.
123	Repayment of First-Time Homebuyer Credit. This updates the joint entity section.
125	First-Time Homebuyer Credit - this is for the repeat home owners up to $6,500
126	First-Time Homebuyer Credit - this is for the military, foreign service, or intelligence community
127	First-Time Homebuyer Credit waived. This is for members of the military, foreign service, or intelligence community.
128	First-Time Homebuyer Credit for homes purchased by first time homebuyer without binding contract attached.
129	First-Time Homebuyer Credit for homes purchased by long time residents without binding contract or 5 out of 8 year's documentation attached.
130	Income Exclusion for Loan Forgiveness for Health Professionals
135	2010 Gulf Region Oil Spill
PAYMENTS	
051	Total Federal Income Tax Withheld
053	Earned Income Credit (Allowance/Increase/Decrease))
054	Earned Income Credit (Disallowance Only). Used With A Source Code 0 And Reads: "Your Claim For Earned Income Credit Is Not Approved. You Will Be Sent A Separate Letter Formally Disallowing Your Claim."
055	Excess Social Security Tax Or RRTA Tax Withheld
057	Regulated Investment Company Credit
061	Payments And/Or Credits
069*	Form 8288 Or Section 1446 Withholding
039*	Social Security Tax Withheld Based On Your Visa
130	Income Exclusion for Loan Forgiveness for Health Professionals
PENALTIES/FEES/INTEREST	
023	Interest charged. We reduced the interest because you were located in a Presidentially Declared Disaster Area. We eliminated the interest charged during the time period for which an extension of time to file returns and pay taxes was granted. ***Caution***: For 1996 (and subsequent) - RC 023 is used ONLY for Legislative interest abatement for taxpayers in Disaster areas; see IRM 20.2 (Interest). Note: Previously, RC 023 was used only for tax year 1993 for OBRA.
062**	Penalty Due To Reasonable Cause (Interest Is Charged On Any Unpaid Tax And May Not Be Removed For Reasonable Cause) ***Note:*** Use RC 062 only when PRC is in the "***Reasonable*** Cause" category.
064	Nothing prints on the CP 21/22. ***Note:*** Reconsideration No-Response
065**	Penalty Charge ***Note:*** Use RC 065 only when PRC is NOT in the "***Reasonable*** Cause" category.
066	Nothing prints on the CP 21/22. ***Note:*** Reconsideration Disallowed in Full

Reason Code	Description
067	Nothing prints on the CP 21/22. ***Note:*** Reconsideration Disallowed in Part
068	Nothing prints on the CP 21/22. ***Note:*** Reconsideration Allowed in Full
071	Reserved. ***Note:*** Previously " Reduction de penalidad"; now use RC 065.
073	Assessment Of Fee
074	Interest Charges
077	Reserved. ***Note:*** Previously " Reduccion de interes"; now use RC 074.
080	Nothing prints on the CP 21/22. ***Note:*** Claim Disallowed In Full
081	Nothing prints on the CP 21/22. ***Note:*** Claim Disallowed In Part
082	Nothing prints on the CP 21/22. ***Note:*** Claim Allowed In Full
176	Home Grant Penalty and Interest Free Adjustment
177	Home Grant with Carryback Criteria Penalty and Interest Free Adjustment

Note: RCs 080, 081 and 082 are reserved for Ministerial interest abatements claims; report purposes only.

TREASURY OFFSET PROGRAM

086	An Injured Spouse Claim Was Filed, Requesting A Refund Of The Non-obligated Spouse's Share Of The Amount Applied Against The Non-tax Debt. ***Note:*** Use RC 086 only with SC 7.
087	We have corrected a math or processing error on your return. ***Note:*** Use RC 087 only with SC 7.
089	The Offset Was Done In Violation Of The Automatic Stay Of Bankruptcy. ***Note:*** Use RC 089 only with SC 7.
090	The Offset Resulted From A Payment Which Was Specifically Intended For Application To An Outstanding Irs Balance. ***Note:*** Use RC 090 only with SC 7.
091	Based On The Superseding Tax Return You Filed. We Have Adjusted The Tax, Withholding, Or Credits Reported On Your Original Tax Return. ***Note:*** Use RC 091 only with SC 7.

SPANISH REASON CODES

042**	Ingreso Por Cuenta Propia (Self-Employment Income)
044**	Contribucion Por Cuenta Propia (Self-Employment Tax)
062**	Penalidad Pagadera Por Causa Rasonable (Penalty Due To Reasonable Cause)
065**	Penalidad Pagadera (Penalty Charge)
099**	Informacion De Cuenta (Account Information)

MISCELLANEOUS AND SPECIAL PROJECTS

009	Refund Hold Program
010	Refund Hold Program
011	Refund Hold Program
015	We made an error figuring the allowable rate reduction credit on your 2001 Form 1040, line 47; Form 1040A, line 30; or Form 1040EZ, line 7. We apologize for the error and we're correcting the mistake. If the correct credit results in an overpayment on your 2001 tax return, we will send you a check or notify you if the overpayment was applied to another tax liability. The Treasury's Financial Management Service may reduce your check if you are past due in payments for child support or debts to other federal agencies. You do not have to take any further action on this matter. If you receive a check, do not report the overpayment as income on your 2002 federal tax return. Note: RC 015 as it appears above is generated for tax year 2001 as part of recovery for the Rate Reduction Credit. Previously, RC 015 was used only for tax year 1993 for Omnibus Budget Reconciliation Act (OBRA).

Reason Code	Description
071	RC 071 used in the second RC position with TC 290 .00 Credit Reference Number (CRN) 338 TY 2002, indicates the maximum ACTC was computed with no limitation. This will determine what is on the Vendor Notice 1319. RC 071 will also print the following message if a CP 21/22 notice is issued: **"Recent tax law changes increased the amount of Child Tax Credit you can show on next year's tax return. We used the information shown on your 2002 tax return to figure the increase. You will receive a separate notice explaining this credit."** A CP 21/22 notice will only be generated during the systemic posting of the ACTC if any or all of the credit is applied to the 2002 module, or credit elect occurs. RC 071 in the second RC position and 00 through 99 in the first RC position, with TC 290.00 TY 2002---used to provide information to TRIS; no notices (master file or vendor) issued on these accounts.
077	RC 077 will only be used on the reversal of ACTC (systemic and manual) not refunded prior to December 31, 2003. For TY 2002 RC 077 reads: **"We reversed the Advance Child Tax Credit on your 2002 tax account since it was not refunded to you by December 31, 2003, as the law requires. We are sorry the refund was not issued in time to meet this requirement.**
079	RC 079 used in the second RC position with TC 290.00 CRN 338 TY 2002, indicates the credit was reduced due to the tax liability and earned income limitation. This will determine what is on the Vendor Notice 1319. RC 079 in the second RC position and 01 through 99 in the first RC position, with TC 290.00 TY 2002---used to provide information to TRIS; no notices (master file or vendor) issued on these accounts. Indicates the amount computed for ACTC was less than $10.
085	Refund status. Based on a review of your account or on the information you provided, we are releasing your overpayment. Your overpayment will be refunded unless you have other outstanding liabilities.
093	Immediate Tax Relief credit — RELIEF Act 2001 For tax year 2000 (ONLY): RC 093 is generated if the TC 290 .00 CRN 338 was systemically reversed (cycle 200151 or 200152). RC 093 can be manually input; SC 0 generates. For tax year 2000, RC 093 reads: "We reversed the Immediate Tax Relief credit on your 2000 tax account since it was not refunded to you by December 31, 2001, as the law requires. We are sorry the refund was not issued in time to meet this requirement." Economic Stimulus Act of 2008 Economic Stimulus Act H.R. 5140. For Tax Year 2007 Only. RC 093 is generated if the TC 290 .00 CRN 338/256/257 was systemically reversed (Cycle 200852). RC 093 can be manually input in certain situations; SC 0 generates. See IRM 21.6.3.6. For Tax Year 2007, RC 093 reads: We are required by law to mail the Economic Stimulus Payment by December 31, 2008. We could not issue the check by this date so you will not get the payment based on your 2007 tax account. However, you may be able to claim a credit on your 2008 Federal return.
096	<u>Wording for 2001 Rate Reduction Credit:</u> tax relief credit Note: For tax year 2001, use RC 096 with the appropriate SC and any other appropriate RCs. <u>Wording for 2000 Immediate Tax Relief Credit:</u> We applied a credit to your 2000 tax account due to new legislation. We used (offset) all or part of your credit to pay your past due Federal tax as the law requires. We will send a separate notice to you about the offset. Note: For tax year 2000, RC 096 generates ONLY with the systemic posting of TC 290 .00 CRN 338 (DLN of NN254-999-05099-1). For Tax Year 2007: RC 096 is used when correcting account information. Use RC 096 with the appropriate SC and any other RC's. RC 096 reads: Economic Stimulus Payment. For Tax Year 2008: RC 096 is used when correcting account information. Use RC 096 with appropriate SC and any other RC's. RC 096 reads: Recovery Rebate Credit.
097	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim disallowed.
098	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim allowed.
099**	Account Information ***Note:*** Use on CC ADJ54 ONLY when RCs above do not apply. Also, RC 099 generates if an invalid RC is selected.
100	Form 1040NR Filing Requirement
101	Form 1040 Filing Requirement
106	Refundable Education Credit

Reason Code	Description
200	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 200 used for tracking purposes). See IRM 21.6.3.6.4.1
201	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 201 used for tracking purposes). See IRM 21.6.3.6.4.1
202	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 203 used for tracking purposes). See IRM 21.6.3.6.4.1
203	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 203 used for tracking purposes). See IRM 21.6.3.6.4.1
204	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 204 used for tracking purposes). See IRM 21.6.3.6. 4.1
205	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 205 used for tracking purposes). See IRM 21.6.3.6.
206	Economic Stimulus Payment - Reduced Credit if in third RC position and CRN 338. (Never prints a CP 21/22. RC 206 used for tracking purposes. See IRM 21.6.3.6.4.1
207	Economic Stimulus Payment - Reduced Credit. CRN 338. (Never prints a CP 21/22. RC 207 used for tracking purposes). See IRM 21.6.3.6.
208	Economic Stimulus Payment - Minimum Credit. CRN 256. (Never prints a CP 21/22. RC 208 used for tracking purposes). See IRM 21.6.3.6.4.1
209	Economic Stimulus Payment - Maximum Credit. CRN 338. (Never prints a CP 21/22. RC 209 used for tracking purposes). See IRM 21.6.3.6.4.1
206	Economic Stimulus Payment - Child Credit if in second RC position and CRN 257. (Never prints a CP 21/22. RC 206 used for tracking purposes). See IRM 21.6.3.6.4.1
210	Economic Stimulus Payment - Child Credit. CRN 257. (Never prints a CP 21/22. RC 210 used for tracking purposes). See IRM 21.6.3.6.
211	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP 21/22. RC 211 used for tracking purposes). See IRM 21.6.3.6.4.1
212	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP 21/22. RC 212 used for tracking purposes). See IRM 21.6.3.6.4.1
213	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP 21/22. RC 213 used for tracking purposes). See IRM 21.6.3.6.4.1
214	Economic Stimulus Payment - Child Credit. CRN 257. RC 214 verbiage used on CP 21/22 notice when the qualifying children portion of the Economic Stimulus Payment was systemically adjusted. RC 214 should not be used with any other RC or SC. RC 214 reads: "We changed your account to include the qualifying child portion of the Economic Stimulus Payment. We apologize for any inconvenience."
215	Economic Stimulus Payment — RC 215 is generated in the first RC position with the systemic Recovery to correct accounts based on the Heroes Earning Assistance and Relief Tax Act of 2008. RC 215 should not be used with any other RC or SC. RC 215 reads:" The Heroes Earning Assistance and Relief Tax Act of 2008 qualifies you for an Economic Stimulus Payment, or an additional Economic Stimulus Payment. We apologize for any inconvenience." See IRM 21.6.3.6.4.1.
216	Economic Stimulus Payment — RC 216 is generated in the first RC position with the systemic Recovery to correct accounts where the nontaxable combat pay was reported on Line 4b of Form 8812. RC 216 should not be used with any other RC or SC. RC 216 reads: "The nontaxable combat pay reported on Line 4b of the Form 8812 was not considered when we initially figured your Economic Stimulus Payment. We have corrected your account and you will receive an Economic Stimulus Payment, or an additional Economic Stimulus Payment. We apologize for any inconvenience". See IRM 21.6.3.6.4.1.
217	Economic Stimulus Payment For Tax Year 2007, TC 217 is generated in the first RC position with the systemic Recovery to correct accounts with a RPC E and a spousal invalid TIN/Name present. RC 217 will not generate on a CP21/22 notice. Instead these taxpayers will receive a 1378 vendor notice. RC 217 should not be used with any other RC or SC. See IRM 21.6.3.6.4.1, Economic Stimulus Payment Read Codes
220	Economic Stimulus Act 2008 Economic Stimulus Payment - For tax year 2007, RC 220 verbiage used only on the CP 21/22 notice when the stimulus payment was applied to a balance due on the TY 2007 tax account. RC 220 should not be used with any other RC and no SC. RC 220 reads: "We applied a credit to your 2007 tax account due to new legislation. We used (offset) all or part of your economic stimulus payment to pay your federal tax as the law allows. We will send another notice to you if we make this offset to other amounts you owe."

Reason Code **Description**

Reserved: RCs 009, 010, 011, 024, 026, 028, 056, 078, 88, 117 through 199, and 215 through 219.

NOTE: Reserved RCs - Do not use on CC ADJ54 - 024, 026, 028, and 088.
* RCs marked with one asterisk will be used by Philadelphia Campus when adjusting International accounts.
** RCs marked with two asterisks print in Spanish when the entity filing requirement is ‘7’.
RC 042 prints in Spanish only.

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

A Penalty Reason Code (PRC) must be used for penalty adjustments (except penalty assessments). A PRC is input to the fourth RC position.

Document Code 54 (TC29X) — enter the appropriate PRC (022, 024, 025, 026, or 030) in RC position four of ADJ54 when Reason Code 062 is used in position one. Do not use RC 062 in combination with any of the other PRC in RC position four (see exception for PRCs 018/020 in IRM 20.1.1.3.6.1(7)).

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

PENALTY ABATEMENT/SUPPRESSION PRC CHART

Origin 1st position	**PRC 4TH position**	**DEFINITION**
***MANUAL INPUT ***		
Reasonable Cause (RC 062)	022	Normal business care and prudence followed, but taxpayer was still unable to comply due to circumstances beyond their control. Generally used when the taxpayer establishes a single circumstance prevented compliance. See IRM 20.1.1.3.2.2
	024	IMF - Death, serious illness or unavoidable absence of the taxpayer or the immediate family member (Individual taxes)
	025	Records inaccessible
	026	BMF - Death, serious illness or unavoidable absence in immediate family of the party responsible for filing and/or paying taxes (i.e., owner, corporate officer, partner, etc.) or their immediate family member.
	030	**Other – Combination of mistakes**. Normal business care and prudence followed, but documentation shows non-compliance was due to circumstances beyond the taxpayer’s control. See IRM 20.1.1.3.2.1
	046	Y2K related penalty relief
	071	Limited to Form 990-PF (MFT 44) – Allows a private foundation reasonable cause for FTF and FTP 90 days after it received a determination letter from the Service stating the organization is a private foundation or it cannot be expected to be a public charity.
	072	Membership organization (MFT 67) has no full-time employees responsible for administering finances and was unable to timely file due to little continuity or understanding of duties due to frequent officer changes. Normal Business Care & Prudence.
	073	Membership organization (MFT 67) has no full-time employees responsible for administering finances & has no prior history of late filing and claims ignorance of the requirement.
Appeals (RC 065 on IMF accounts)	039	Appeals Partial/Full abatement of penalty(s) based on Third Party (Bulk & Batch Filers or Payroll Tax Service Bureaus) Settlement.
	040	Appeals Settlement based on ‘Hazards of Litigation’. Complete removal of penalty(s).
	041	Appeals sustains penalty(s).
	042	Appeals partial abatement.

PENALTY ABATEMENT/SUPPRESSION PRC CHART

Origin 1st position	PRC 4TH position	DEFINITION
General Penalty Relief	010	Amended/Corrected return or schedule. TP prepared original (For example, FTD – Schedule B/CP 207 replies).
(RC 065 on IMF accounts)		
	013	Amended/Corrected return. Original prepared by IRS (SFR/IRC § 6020B).
	014	Misdated FTD. After 01-01-2000, used only for manual abatement if the penalty is restricted from systemic abatement after TC 971 AC 301 to 308 is input to adjust a TC 186. Also used for misdated payments affecting FTF, FTP and Estimated Tax Penalty.
	016	Estimated Tax Penalties (TC 17X) – Taxpayer computational error (Forms 2210/2220)
	017	Bank Error caused Dishonored Check Penalty (TC 286). Banking documentation provided showing credit availability.
	018	First-time penalty relief. RCA not used – manual 3-year lookback for compliant behavior. See IRM 20.1.1.3.6.1
	019	Bulk/Batch Filer - Payroll Tax Service Bureau related penalty. Use restricted to the Penalty Prevention & Resolution Group (PPRG).
	020	RCA used - Good History of Compliance. See IRM 20.1.1.3.6.1
	021	[redacted] #
	023	Taxpayer relied on practitioner or third party advice. See IRM 20.1.1.3.2.2.5
	027	Timely mailed/timely filed.
	028	Official Disaster Area. See IRM 20.1.1.3.3.6
	029	Undue economic hardship/inability to pay (FTP). See IRM 20.1.1.3.3.3. **Rarely Allowed on Employment Tax Deposits**.
	066	Cascading FTD Penalty Relief (1998 only)
	067	Educational FTD Penalty Relief (i.e., ABC's of FTD).
Administrative Waiver (RC 065 on IMF accounts)	043	Service provided relief for a valid penalty (i.e., RRA '98 Section 3304 (b) Change in FTD deposit frequency for 1st quarter only starting in 1999). See IRM 20.1.1.3.3.2
Statutory Waiver (RC 065 on IMF accounts)	012	Decrease to FTD penalty per RRA '98 Section 3304(a) Rev. Proc. 99-10, Taxpayer designated FTD applications; based on a valid ROFTL.
	044	Erroneous or Late Written Advice by IRS. Relief based on Revenue Procedures. See IRM 20.1.1.3.3.1
*** COMPUTER GENERATED ***		
Systemic	001	Suppressed/Abated - due to tolerance criteria
	002	Penalty adjusted due to computational error
	003/066	Master File Recovery
	068	Systemic FTD penalty abatement per the EFTPS/FTD Penalty Refund Program
*** MANUAL INPUT ***		
Service (RC 065 on IMF accounts)	015	General IRS Error. Specific instruction for use of this code would be released in IRM updates or SERP Alerts.
	031	Erroneous Oral Advice by IRS. See IRM 20.1.1.3.3.4.2
	032	Other Treasury Agency Errors (FMS or EFTPS Treasury Financial Agent (TFA) errors).
	045	IRS Error. Math Error in computing penalties. Extensions to file not posted to Masterfile (TC 460 did not reverse penalty). Taxpayer complied with law but IRS did not recognize compliance. See IRM 20.1.1.3.4

(4) BMF Reason Codes/Penalty Computation Codes

Use with TC18X. This is a required field.

Reason Code (R)	Literal
003	Indicates the penalty was computed using the liability information (ROFT) provided by the taxpayer.
011	Denotes an “averaged’ penalty because there was no ROFT provided or it was invalid. The total tax is divided equally throughout the liability periods for the particular tax return. See IRM 20.400
013	
024	Uncollected Employee Social Security and/or Medicare Tax – Spanish version available
041	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. No payments were made in the correct manner. The payment(s) was made incorrectly for one of three reasons: -- a direct payment to the IRS, -- a deposit made through an authorized depositary (TC 670), or -- a EFT required taxpayer did not deposit electronically (TC 650 without either an electronic payment indicator (1-1-1997 & subsequent) or the deposit does not carry the TAXLINK file location code (1-1-1995 to 12-31-1996)
042	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
043	Indicates that not only was there no valid ROFT but also there were no deposits made in the correct manner.
044	Indicates that not only was there no valid ROFT but also that the taxpayer avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
054	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, all deposits were made in the correct manner.
055	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. In addition, there were no deposits made in the correct manner.
056	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, while there were some good deposits, one or more was made.
057	[redacted] # #
058	[redacted] # # # # #

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

(5) Hold Codes

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

Code	Action
0	No Hold Code
1	If net module balance after posting is credit, holds credit until: Doc. Code 24 or 34 posts, TC 820 or 830 posts, TC 29X or 30X posts, Doc. Code 51 with secondary TC 300 posts, or total module balance becomes zero or debit. Set — K freeze.
2	Same as “1” but holds notice and credit.
3	prevents the issuance of the adjustment notice for the adjustment transaction on which it is entered. It does not prevent the issuance of any other notice.
4	Same as “1” except that a notice will not be issued at any time. MFT 61 and 63 only: suppresses CP243
5	MFT 61, 63 only: suppresses CP 243. If both hold Codes 4 and 5 should be used, use hold Code 4.

(6) Priority Codes

These codes must be used in order to post adjustments (Doc Code 47 or 54) to the Master File when certain module conditions exist. Failure to use the priority code when specified will cause the transactions to unpost, causing erroneous notices, refunding or billing especially in cases where multiple adjustments and/or credit transfers are being processed. If an adjustment needs a priority code it may indicate that Collection, Examination, or Statute should be consulted. It may also question the validity of a tax abatement, i.e. an abatement of tax on a return with a Collection Field Function Secured Return Code, no math error code, and the module is in Status 60 is questionable insofar as the return was assessed as filed, filed late, and contained the information that the taxpayer wanted the Revenue Officer to see.

Code	Action (Doc Code 54; TC 29X)
1	Use priority Code 1 when adjusting tax with TC 290, 291, 298 or 299 and unreversed TC 420, Examination Indicator, or TC 424 Examination Request is present. Failure to use the priority code will cause the adjustment to unpost (UPC 330 or 160). A TC 290 for zero amount without credit reference number 766 or 806, will post without a priority code. **NOTE**: TCs 290/298 without Credit Reference Number 766 or 806 will post without priority code 1 when an open TC 420 is present. Use also if both codes 1 and 8 are required to adjust an account.
2	Use when both priority codes 1 and 3 are required to adjust an account.
3	Use when inputting an adjustment which is IRS initiated when considering the 45 day interest-free period.
4	Use with manual release of the BMF offset-out Q freeze on transaction code 290 for zero amount. (No secondary transaction codes or reference numbers are valid with input). For IMF OR BMF PRIORITY CODE 4 is only valid for statute unit employees with unit number in the range 569-574.
5	Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued, unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.
6	Used to release a math error freeze only.
7	Use with adjustments in block 740-769 to have an unsubstantiated math error protest sent to Examination. Also, use with an adjustment in block 700-739 when the protest is substantiated and there is an unreversed TC 576 in the module. TC 470 CC 94 must be present for priority Code 7 to post.
8	Use with TC 29X transactions to bypass UPC 158 and 180 (IMF) and UPC 328 (BMF) analysis on original input. Used when adjusting TC 806/807 if a prior TC 17X transaction is on the account and the new TC 176 is to be computer generated. Also used to release excess Estimated Tax Credit Freeze (J-). and -X freeze. Both released by TC 29X with Priority Code 8. **Note**: Priority Code 8 is required when a TC 764 is input with TC 29X and there is a prior posted TC 29X that does not contain Priority Code 6 or a Julian Date of 999.
9	Used with TC 291 blocked 200-299 to bypass UPC 150 (IMF) and UPC 350 (BMF).

Code	Action — (Doc Code 47 — Exam; TC 30X)	Bypassed UPC
		UPC 160 RC 4 UPC 150 RC 3
1	Bypass TC 97X freeze	
2	Settlement Amount - TE/GE still uses this - no longer valid for Exam.	UPC 143
3	Amended Return Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period**.**	UPC 160 RC 4
3	Bypasses the unpostable which would be caused if there is an amended return freeze at MF and a TC 30X is attempting to post. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period**.**	
3	For MFT 30 and 31. It causes MF to compute the credit interest from the normal start date to the 23C date minus 58 days. IRM 20.2.4.7.2.5 45-Day Rule and IRS Initiated Adjustments. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period**.**	
3	Effective 1/1/2009 - IMF: bypasses the amended return freeze and computes FTP back to RDD for TC 30X adjustment	UPC 160 RC 4

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

17 Item Adjustment Codes & Credit Reference Numbers

Reference IRM 21.5 — (Reference Numbers)
Valid item adjustment codes are as follows:

Valid Item Adjustment Codes

A. Form 720 — All IRS abstract numbers as listed on Form 720.

014 — Aviation Gasoline
016 — Environmental Taxes — Petroleum (Imported Products)
017 — Environmental Taxes — Imported Chemical Substances
018 — Domestic petroleum oil spill tax (Reinstated Tax) (effective April 1, 2006)
019 — Ozone depleting chemicals (ODC) tax on imported products
020 — Ozone depleting chemicals (floor stocks)
021 — Imported petroleum products oil spill tax (Reinstated Tax) (effective April 1, 2006)
022 —Local and telephone and teletypewriter exchange service
026 — Transportation of persons by air
027 — Use of International Air Travel facilities
028 — Transportation of Property by air
029 — Transportation by water
030 — Foreign insurance tax
031 — Obligations not in registered form
033 — Truck and trailer and semitrailers chassis and bodies: tractors
035 — Kerosene
036 — Coal Underground mined $1.10 per ton
037 — Coal Underground mined 4.4% of sales price
038 — Coal Surface mined $.55 per ton
039 — Coal Surface mined 4.4% of the sales price.

Valid Item Adjustment Codes

040 — Gas guzzler tax
041 — Sport fishing equipment (other than fishing rods and fishing poles)
042 — Electric outboard motors
044 — Bows, quivers, broadheads & points
050 — Crude Oil Windfall Profit Taxes — Quarterly production (Form 6047)
051 — Alcohol sold as but not used as fuel (claimed on Form 6478)
052 — Crude Oil Windfall Profit Taxes — Annual return
053 — Environmental Taxes — Petroleum (Crude Oil)
054 — Environmental Taxes — Chemicals
055 — Environmental Taxes — Hazardous wastes (Form 6627)
056 — Crude Oil Windfall Profit Taxes — Quarterly withholding (Form 6047)
058 — Gasoline sold for Gasohol production 10%
059 — Gasohol 10%
060 — Diesel Fuel
061 — Diesel Fuel and Special Motor Fuels (SMF)
062 — Gasoline
064 — Inland Waterways Fuel Use Tax
065 — Gasoline Floor Stock (valid for 8803, 9103 and 9309)
066 — Tires (highway type) expired January 1, 2006
067 — Gasohol (valid for 8803, 9103 and 9309) Floor Stock
069 — Kerosene for use in aviation
070 — Diesel, Railroads, Floor Stock (9303)
071 — Diesel Railroad Use
072 — Gasoline sold for Gasohol Floor Stock
073 — Gasoline sold for Gasohol 7% alcohol but less than 10% alcohol
074 — Gasoline sold for Gasohol production 5.7% alcohol but less than 7.7%
075 — Gasohol 7.7% alcohol but less than 10%
076 — Gasohol 5.7% alcohol but less than 7.7%
077 — Kerosene for use in commercial aviation (other than foreign trade)
078 — Dyed Diesel Fuel Used in Certain Intercity Buses
079 — Other fuels
081 — Manufacturers Tax — DPT Vaccine
082 — Manufacturers Tax — DT Vaccine
083 — Manufacturers Tax — MMR Vaccine
084 — Manufacturers Tax — Polio Vaccine
085 — Diesel (floor stocks)
086 — Other alcohol fuels Floor Stock
087 — Aviation fuel other
088 — Diesel Fuel Floor Stock
089 — Floor Stock Vaccine 8-10-1993
090 — Aircraft Luxury Tax 199103-199309
091 — Boat Luxury Tax 199103-199309
092 — Passenger Vehicle Luxury Tax began 199103
093 — Furs Luxury Tax 199103-199309
094 — Jewelry Luxury Tax 199103-199309
095 — Aviation Fuel (other) 199703
096 — Aviation Gasoline 199703
097 — Vaccines
098 — Ozone-Depleting Chemicals (ODCs)
101 — Compressed Natural Gas ($.4854 per KcF)
102 — Arrow Component Parts (expired March 31, 2005)
103 — Kerosene Floor Stock
104 — Diesel – water fuel emulsion (effective January 1, 2006)
105 — Dyed diesel fuel, LUST TAX (effective October 1, 2005)

Valid Item Adjustment Codes

106 — Arrow shafts (effective April 1, 2005)
107 — Dyed kerosene, LUST TAX (effective October 1, 2005)
108 — Taxable tires other than bias-ply or super single tires (effective January 1, 2006)
109 — Taxable bias-ply or super single (other than super single tires designed for steering) (eff. January 1, 2006)
110 — Fishing rods and fishing poles (effective October 1, 2005)
111 — Kerosene for use in aviation, LUST TAX on non-taxable uses, including foreign trade (eff. October 1, 2005)
112 — Liquid petroleum gas (LPG) (effective October 1, 2006)
113 — Taxable tires, super single tires designed for steering (effective January 1, 2006)
114 — Fishing tackle boxes (effective January 1, 2005)
115 — Aviation grade kerosene (floor stock) (effective January 1, 2005)
116 — Aviation grade kerosene used in commercial aviation (floor stock) (effective January 1, 2005)
117 — Biodiesel sold as but not used as fuel (effective January 1, 2005)
118 — P series fuel (effective October 1, 2006)
119 — LUST Tax, other exempt removals (effective October 1, 2005)
120 — Compressed natural gas (CNG) (effective October 1, 2006)
121 — Liquefied hydrogen (effective October 1, 2006)
122 — Any liquid fuel derived from coal (including peat) through the Fisher-Tropsch process (effective October 1, 2006)
123 — Liquid hydrocarbons derived from biomass (effective October 1, 2006)
124 — Liquefied natural gas (LNG) (effective October 1, 2006)
125 - LUST tax on inland waterways fuel use (effective January 1, 2008)

B. Forms 941, 943, 944

003 — Adjusted total of income tax withheld (AITW)
004 — Taxable social security wages
005 — Taxable Social Security Tips (Form 941 only) (FITP)
007 — Adjusted total of Social Security/Medical Taxes
072 — Tips deemed to be wages (Form 941 only) (TDW) -1994 and subsequent used only for Section 3121(q) adjustments
073 — (F941) Taxable Medicare Wages and Tips
079 — ETE/ETAP IRC 3509 Rate
104 - Special additions to federal income tax
105 - Special additions to social security and Medicare tax
106 - Current quarter fractions of cents
107 - Current quarters sick pay
108 - Current quarters adjustments for tips and group life insurance
109 - Current years income tax withholding adjustments
110 - Prior quarters social security and Medicare taxes
111 - Total income tax withheld
112 - Total social security and Medicare tax
113 - Total adjustments
115 – HIRE Act exempt wages/tips
116 – Tax on HIRE Act exempt wages/tips
117 – HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010
184 — Adjustment of Withheld Income Tax (941 & 943 only) (ATWH)
185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only) (ATFI)
296 – HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010
299 – COBRA premium assistance credit
766 — Advance EIC (increase)
767 — Advance EIC (decrease)

Note: Item adjustment codes 104 - 113 will be used for all adjustments posting 01/01/2005 and later.
Note: All other codes are valid for adjustments posting *prior to* January 01, 2005.
Note: Item adjustment codes 115 - 117 are valid for tax year 2010 tax accounts.
Note: Credit reference code 296 is valid for only Form 941 tax period 201006, Form 943 tax period 201012, and Form 944 tax period 201012.

Valid Item Adjustment Codes

Note: Credit reference code 299 is valid for adjustments to tax year 2009 and subsequent tax accounts.

C. Form 945

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

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

151 — Failure to Distribute Income
152 — Excess Business Holdings
153 — Investments which Jeopardize Charitable Purpose
154 — Taxable Expenditures
182 — Excess Grass Roots Contributions
183 — Excess Lobbying Contributions
213 — Tax on Political Expenditures
214 — Tax on Disqualifying Lobbying Expenditures
391 – Issue Price
409 – Interest Payment Date (F8038-CP only)
411 – Date of Issue
412 – Maturity Date

E. Form 5329

160 — Tax on Excess Contributions. The sum of the 160 and 162 amounts must balance to the TC 29X amount.
162 — Tax on Excess Accumulation
194 — Tax on Excess Regular Distributions (No longer valid 199712 and later)
195 — Tax on Excess Lump Sum Distributions (No longer valid 199712 and later)
233 — Tax on Medical Savings Accounts (MSA)
235 — Education IRA 1997 and later
236 — Roth IRA 1997 and later
237 — Prohibited Tax Shelter Transaction

F. Form 940

Use an Alpha Code of T for Taxes and W for Wages followed by the appropriate State abbreviation, i.e.:

WCA — wage increase/decrease
TCA — tax increase/decrease

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

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

H. Forms 706, 706A, 706GS(D) and 706GS(T), 709

074 — 8610/Generation Skipping Tax
075 — Section 4981A Tax
076 — Estate Tax
077 — Gift Tax
078 — Interest assessed for State death tax credit taken but not paid
115 - Taxable Gifts Current Period Amount
116 - Taxable Gifts Prior Period Amount
117 - Total Gifts Current Period Amount

Valid credit reference numbers are as follows:

Valid Credit Reference Numbers

A. Form 1042, 1120, 1120-F, 1120-FSC, 990C, 990T, 8038, 8038-G, 8038-GC, 8038-T, 720, 8804, 8849.

291 – Small Business Health Care Tax Credit
301 — Reserved

Valid Credit Reference Numbers

302 — Reserved
303 — Other Exempt Removals
304 — Taxable bias-ply or super single tires (effective January 1, 2006)
305 — Taxable tires, super single tires designed for steering (effective January 1, 2006)
306 — Exported Diesel – water fuel emulsion (effective October 1, 2006)
307 — Renewable diesel mixture (effective April 1, 2006)
308 — Fishing rods & fishing poles (effective January 1, 2006)
309 — Diesel – water fuel emulsion (effective January 1, 2006)
310 — Diesel – Water Fuel Emulsion (Blender Claims)
311 — Overpaid Windfall Profit Tax Credit (Form 6249)
312 — Reserved
318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
320 — Accumulative Earnings Tax (Used by Examination only)
321 — Personal Holding Corporation Tax (Used by Examination only)
322* — Local telephone service, toll telephone service and teletypewriter exchange service
323* — Compressed natural gas (IRS No. 101)
324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
326* — Transportation of persons by air
327* — Use of international air travel facilities
328* — Transportation of property by air
329* — Transportation by water
330 — Form 1042-S – posts as TC 766/767
331— Form 8805 – posts as TC 766/767
332 — Form 8288- A – post as TC 766/767
333 — Form 1042-S Amended – posts as TC 766/767
340* — Gas guzzler
341* — Sport fishing equipment
342*— Electric outboard motors and sonar devices
344* — Bows
345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
346 — Non-taxable use of undyed kerosene
347 — Non-taxable use of undyed kerosene in certain inter-city and local buses
349* — ODC tax on imported products (IRS No. 19)
350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
351* — Alcohol sold as but not used as fuel
352 — Nontaxable use of LPG in certain intercity and local buses
353 — Nontaxable use of undyed diesel fuel in trains
354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
356 — Use of gasoline for 10% gasohol blending
357 — Use of gasoline for 7.7% gasohol blending
358* — Gasoline for 10% gasohol
359 — 10% gasohol
360 — Non-taxable use of undyed diesel fuel
361 — LPG (other than CRN 352)
362 — Gasoline
363 — Use of gasoline for 5.7% gasohol blending
364* — Inland waterways fuel use
365 — Form 2290
366*— Highway-type tires
367 — Form 11-C
368 — Form 730
369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)

Valid Credit Reference Numbers

370* — Arrow components (IRS No. 102)
371* — Dyed diesel fuel used in trains
373* — Gasoline for 7.7% gasohol
374* — Gasoline for 5.7% gasohol
375 — 7.7% gasohol
376 — 5.7% gasohol
377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
378* — Dyed diesel fuel used in certain intercity or local buses
379* — Other fuels
380* — Foreign insurance (IRS No. 30)
381* — Obligations not in registered from (IRS No. 31)
382* — Coal - underground mined (IRS No. 36) (per ton)
383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
384* — Coal - underground mined (IRS No. 37) (% of sales price)
385* — Coal - surface mined (per ton)
386* — surface mined (% of sales price)
387 — Fishing tackle boxes
388 — Biodiesel mixtures (other than agri-biodiesel) (effective January 1, 2005)
389 — Arrows shafts
390 — Agri-biodiesel mixtures (effective January 1, 2005)
391 — Entire Issue Price
392* — Passenger vehicles
393 — Alcohol fuel mixtures containing ethanol
394 — Alcohol mixtures containing alcohol (other than ethanol)
395 — Other non-taxable use (LPG)
396 — Taxable tires other than bias-ply or super single (effective October 1, 2005)
397* — Vaccines
398* — Ozone-depleting chemicals
411 — Gasoline (Exported)
412 — Non-taxable use of aviation gasoline -exported
413 — Non-taxable use of undyed diesel fuel - exported
414 — Non-taxable use of undyed kerosene - exported
415 — Exported dyed diesel fuel
416 — Exported dyed kerosene
417 — Kerosene for use in commercial aviation (other than foreign trade)
418 — Kerosene nonexempt use in noncommercial aviation
433 - LUST tax on aviation fuels used in foreign trade (effective January 1, 2008)
434 - LUST tax on inland waterways fuel use (effective Janurary 1, 2008)

Nontaxable use of Alternative Fuels (After September 30, 2006)

419 — Liquid petroleum gas (LPG)
420 — P series fuels
421 — Compressed natural gas
422 — Liquefied hydrogen
423 — Any liquid fuel derived from coal (including peat)
424 — Liquid hydrocarbons derived from biomass
425 — Liquefied natural gas (LNG)
435 - Liquefied gas derived from biomass

Alternative Fuel Mixture Credit (After September 30, 2006)

426 — Liquefied petroleum gas
427 — P series fuels
428 — Compressed natural gas
429 — Liquefied hydrogen
430 — Any liquid fuel derived from coal

Valid Credit Reference Numbers

431 — Liquid hydrocarbons derived from biomass
432 — Liquefied natural gas
436 -Liquefied gas derived from biomass
437 -Compressed gas derived from biomass
500-599 — IRP Civil Penalties (For MFT 55 only, except 549 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)
600-699 — Civil Penalties (See IRM 30.85.9) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)
766 — Substantiated payment credits, includes BUWH (increase).
767 — Substantiated payment credits (decrease).
883 — Alternate Fuel Production, Fuel From Non-conventional Source (FNS)
884 — Alcohol Fuel Tax Credit (Form 6478)
886 — Taxable Income
897 — Reversal of DMF Offset (F1120)

B. Form 1040, 1040A, 1040NR and 1040NR-EZ

003 —Primary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
004 — Primary Schedule H wages for tax period 199512 and subsequent.
007 — Adjustment to Primary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
073 — Primary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
090 — Generated by Run 460-02 - Adjustment contains no change issue code.
140 — Indoor tanning services (under 125 – LUST)
221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)
222 — Interest on Tax Motivated Assessments
250 — Health Coverage Tax Credit
252 — Excess Social Security or Railroad Retirement taxes withheld
256 — TY 2007 Economic Stimulus Payment Part Two Basic minimum credit.
257 — TY 2007 Economic Stimulus Payment Part Three for Qualifying Child portion of the credit.
258 — First-time Homebuyer Credit. (First-time Homebuyer Credit. See IRM 21.6.3.4.2.11(7) for a more detailed explanation.)
260 — Refundable Education Credit
301 — No longer valid use 362
302 — No longer valid use 356, 357 or 363
303 — No longer valid use 346, 347, 350, 360
304 — No longer valid use 352 or 361
305 — No longer valid use 348 or 353
307 — No longer valid use 324 or 354
310 — No longer valid use 355, 369 or 377
311 — Overpaid Windfall Profit Tax Credit (Form 6249)
312 — No longer valid use 359, 375 or 376
314 — Energy Conservation Item (valid for tax periods ending 197810 through 198712)
315 — Renewable Energy Source Item (valid for tax period ending 197810 through 198712)
316 — Energy Credit Carryover (valid for tax period ending 197810 through 198712)
317 — Energy Credit Total per Computer (valid for tax period ending 197810 through 198712)
322* — Local telephone service, toll telephone service and teletypewriter exchange service
323* — Compressed natural gas (IRS No. 101)
324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
326* — Transportation of persons by air
327*— Use of international air travel facilities
328* — Transportation of property by air
329*— Transportation by water
330 — Form 1042-S – posts as TC 766/767
331 — Form 8805 – posts as TC 766/767
332 — Form 8288- A – post as TC 766/767

Valid Credit Reference Numbers

333 —Form 1042-S Amended – posts as TC 766/767
334 — Adjustment to EDA - posts as TC 766/767
335 — Adjustment to Schedule H Advanced EIC
336 — Additional Child Tax Credit - posts as TC 766
337 — Spousal MFT 31 Payments
338 — Posts as a TC 766. For 2000 tax year represents 2001 advance reduction credit received in 2000. For 2002 tax year code 338 represents advance child tax credit received in 2002. TC 766 with code 388 for 2000 affects the tax computations for the 2001 tax year. TC 766 with code 338 affects the tax computation for the 2003 tax year. For tax year 2007 represents Part One Basic credit of advance 2008 Economic Stimulus Payment.
339 —Transfer payment of interest
340* — Gas guzzler
341* — Sport fishing equipment
342*— Electric outboard motors and sonar devices
344* — Bows
345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
349* — ODC tax on imported products (IRS No. 19)
350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
351* — Alcohol sold as but not used as fuel
352 — Nontaxable use of LPG in certain intercity and local buses
353 — Nontaxable use of undyed diesel fuel in trains
354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
356 — Use of gasoline for 10% gasohol blending
357 — Use of gasoline for 7.7% gasohol blending
358* — Gasoline for 10% gasohol
359 — 10% gasohol
360 — Diesel fuel (other than CRNs 350 and 353)
361 — LPG (other than CRN 352)
362 — Gasoline
363 — Use of gasoline for 5.7% gasohol blending
364* — Inland waterways fuel use
365 — Form 2290
366*— Highway-type tires
367 — Form 11-C
368 — Form 730
369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
370* — Arrow components (IRS No. 102)
371* — Dyed diesel fuel used in trains
373* — Gasoline for 7.7% gasohol
374* — Gasoline for 5.7% gasohol
375 — 7.7% gasohol
376 — 5.7% gasohol
377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
378* — Dyed diesel fuel used in certain intercity or local buses
379* — Other fuels
380* — Foreign insurance (IRS No. 30)
381* — Obligations not in registered from (IRS No. 31)
382* — Coal - underground mined (IRS No. 36) (per ton)
383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
384* — Coal - underground mined (IRS No. 37) (% of sales price)
385* — Coal - surface mined (per ton)
386* — surface mined (% of sales price)
388 — Biodiesel mixtures (other than agri-biodiesel)

Valid Credit Reference Numbers

390 — Agri-biodiesel mixtures
392* — Passenger vehicles
393 — Alcohol fuel mixtures containing ethanol
394 — Alcohol mixtures containing alcohol (other than ethanol)
395 — Other non-taxable use (LPG)
397* — Vaccines
398* — Ozone-depleting chemicals
402/403 — Adjustment to Business Energy Investment Credit — valid for tax periods 197810 thru 198011. (402 now obsolete).
764 — Earned Income Credit — valid for tax periods 7512 and subsequent (increase)
765 — EIC — valid for tax periods 7512 and subsequent (decrease)
766 — Substantiated Credit (increase)
767 — Substantiated Credit (decrease)
806 — W-2 Withholding Tax and/or Excess FICA Contribution Credit
807 — W-2 Withholding Tax and/or Excess FICA Contribution Debit
808 —Designates injured spouse's (primary) share of overpayment. Generates TC 846 with appropriate BPI to bypass secondary spouse's TOP debt
809 —Designates injured spouse's (secondary) share of overpayment. Generates TC 846 with appropriate BPI
810 —Designates injured spouse's (primary) share of overpayment. TC 846 will be issued in one name only.
811 —Designates injured spouse's (secondary) share of overpayment. TC 846 will be issued in one name only.
873 — Adjustment to Primary Social Security Wages
874 — Adjustment to Secondary Social Security Wages
875 — Transfers the primary FTHBC in the entity field. Input for the unpaid recapture amount.
876 — Adjusts the primary total repayment field in the entity.
877 — Adjusts the repayment amount in the posted return section and the total repayment field in the entity.
878 — Adjusts Primary Self-Employment Income
879 — Adjusts Secondary Self-Employment Income
880 — Adjusts the year indicator in the entity. Input as .08, .09, .10, .11 or .12 to indicate the year the home was purchased.
881 — Total Positive Income
882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods19 8112 thru 198412)
884 — Alcohol Fuel Tax Credit (Form 6478)
885 — Advance EIC. (valid for tax periods 197912 and subsequent)
886 — Taxable Income (valid only 197712 and subsequent)
887 — Number of exemptions (valid only 197712 and subsequent)
888 — Adjusted Gross Income Adjustment (valid 197412-197511 and 197712 subsequent)
889 — Self-Employment Tax Adjustment (valid 197412 thru 197511 and 197712 subsequent)
890 — Used for Backup Withholding with TC 300 only (IMF Only — 198512 and subsequent)
891 — Adjust Primary TIP Income (199012 and subsequent)
892 — Adjust Secondary TIP Income (199012 and subsequent)
893 — Adjustment to Primary Total Wages (Medicare)
894 — Adjustment to Secondary Total Wages (Medicare)
895 — Adjustment to primary Medicare Income. Valid for tax period 199112 and subsequent.
896 — Adjustment to secondary Medicare Income. Valid for TP199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
897 — Spousal Claim on DMF (IMF Only)
898 — Adjusts the Primary Medicare TIP Income for the tax period 199112 and subsequent.
899 — Adjusts the Secondary Medicare TIP Income for tax period 199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
903 — Secondary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
904 — Secondary Schedule H wages for tax period 199512 and subsequent.
907 — Adjustment to Secondary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
973 — Secondary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
975 — Transfers the spouse's FTHBC in the entity field. Input for the unpaid recapture amount.

Valid Credit Reference Numbers

976 — Adjusts the spouse's total recapture amount field in the entity.
993 — Adjusts the Primary Schedule H EIN for tax period 199512 and subsequent.
994 — Adjusts the Secondary Schedule H EIN for tax period 199512 and subsequent.
995 — Adjusts the Secondary Schedule H FUTA Tax for tax period 199512 and subsequent.
996 — Adjusts the Secondary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
997 — Adjusts the Primary Schedule H FUTA Tax for tax period 199512 and subsequent.
998 — Adjusts the Primary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
999 — (1-1-1975) Adjust Secondary account to Primary account.

C. Form 1041

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

Valid Credit Reference Numbers

370* — Arrow components (IRS No. 102)
371* — Dyed diesel fuel used in trains
373* — Gasoline for 7.7% gasohol
374* — Gasoline for 5.7% gasohol
375 — 7.7% gasohol
376 — 5.7% gasohol
377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
378* — Dyed diesel fuel used in certain intercity or local buses
379* — Other fuels
380* — Foreign insurance (IRS No. 30)
381* — Obligations not in registered from (IRS No. 31)
382* — Coal - underground mined (IRS No. 36) (per ton)
383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
384* — Coal - underground mined (IRS No. 37) (% of sales price)
385* — Coal - surface mined (per ton)
386* — surface mined (% of sales price)
392* — Passenger vehicles
397* — Vaccines
398* — Ozone-depleting chemicals
766 — Substantiated payment credits
767 — Debits substantiated credits
806 — Withholding Tax
807 — Withholding Tax (decrease)
883 — FNS (Fuel from a Non-conventional Source)
884 — Alcohol Fuel Tax Credit (Form 6478)
886 — Taxable Income

D. Form 990, 990EZ, 990PF

330 — Form 1042-S – posts as TC 766/767
333 — Form 1042-S Amended – posts as TC 766/767
689 — EO Closing Agreement Penalty Assessment

E. Form 8928

480 — Excise Tax Under 4980B
481 — Excise Tax Under 4980D
482 — Excise Tax Under 4980E
483 — Excise Tax Under 4980G

Note: * after the number denotes the CRN is ONLY valid for MFT 03.

18 NMF Abstract Codes

Reference IRM 3.17.46

Assign number by type of tax as for original processing.

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

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
28	NMF TDA Payments,	001	
	8288	208	
29	8804		215
	8813		215
	8805		
41	941 Pre-ADP	001	
41	941 — NMI	001	
41	8288 — U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Estate Property Interest (with remit) 8288 non-remit	208	
42	942 Pre-ADP 942		001
43	943 Pre-ADP 943		001
33	1042 and 4277		001
62	Adv. Pay., NMF WFT/FICA	001	
	8288	208	
74	Misc. Rev. NMF WFT/FICA	001	
	8288	208	
75	FTD NMF WFT/FICA	001	
	8288	208	
54	100% Penalty F2749		
76	Dep. Fund App. NMF WFT/FICA	001	
	8288	208	
87	Dishonored Checks	001	
	8288	208	
B.	**Individual Income (True Tax Class 2)**		
10	1040 Pre-ADP, 1040, 1040NMI		004
24	Credit Adjustments	004 005	
27	Sub. Pay. Docs., 1040 Pre-ADP, 1041 Pre-ADP	004 005	
28	NMF TDA Payments	004 005	
44	1041 $50,000 (+M2), Pre-ADP, 1041		005
47	Audit Deficiency		*
62	Adv. Pay, NMF Indiv.	004 005	
72/73	1040–NR		004
74	Misc. Rev. NMF Indiv.	004 005	
76	Dep. Fund App., NMF Indiv.	004 005	
87	Dishonored Checks	004 005	
23	8697	211 212	
81	1041A		155
65	1065	004	
54	IRC 7803(c)		
C.	**Corporation (True Tax Class 3)**		
15	1120, 1120M		006
16	1120S		006
24	Credit Adjustments, 1066	006 007 008 207	
27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T,	006 007 008 009 191	
	1066	207	
28	NMF TDA Payments	006 007 008 009 191	
	1066	207	
69	1120 DISC Penalty 1066-U.S. Real Estate Mortgage Investment	006	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
60	Conduit Income Tax Return	207	
62	Adv. Pay., NMF Corp.,	006 007 008	
	1066	207	
66	1120-F Non-Effectively Connected Income		006
67	1120-F Effectively Connected Income		006
74	Misc. Rev., NMF Corp	006 007 008	
	1066	207	
75	FTD NMF Corp.,	006 007 008	
	1066	207	
76	Dep. Fund Applied, NMF Corp.,	006 007 008	
	1066	207	
86	2438		006
87	Dishonored Checks,	006 007 008	
	1066	207	
69	8404	009	
23	8697	210	
17	1120S		006
20	1120, 1120OND		006
	958		006
26	959		006
47	Audit Deficiency		*
92	990-C		007
93	900-T		008
66	1042S		
	Note: * Multiple Abstract Numbers apply based on original assessment document.		
20	1120-IC-015		006
	1120-Pre-ADP		
D.	**Excise (True Tax Class 4)**		
03	11-C		
13	730		135
	8612 — Return of Excise Tax on Undistributed of Real Estate		
21	Investment Trusts		192
	8612 — Return of Excise Tax on Undistributed Income of Regulated		
22	Investment Companies — 8613		193
37	Tobacco Materials - Viol.	118	
37	Cigarette papers	119	
37	Cigarette tubes	120	
37	Cigar prepayments	121	
37	Cigarette prepayments	122	
82	Stamp Sales	137	
80	3780; 3780-A	129	
03	11-C	134	
95	2290	138	
38	4638	148	
91	990-PF	149	
71	4720A		
71	Self Dealing	150	
71	Undisclosed Income	151	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
71	Excess Holding	152	
71	Investments which Jeopardize	153	
71	Taxable Expenditures	154	
71	Political Expenditures	213	
71	Disqualifying Lobbying Expenditures	214	
88	990-BL	185, 186	
89	6069	187	
35	5330		
	Section 4975 tax on prohibited transactions	159	
	Section 4972 tax on nondeductible contributions to qualified plans	161	
	Section 4971 tax on failure to meet minimum funding standards	163	
	Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts	164	
	Section 4976 tax on disqualified benefits	200	
	Section 4977 tax on excess fringe benefits	201	
	Section 4978B tax on certain ESOP dispositions	202	
	Section 4979A tax on certain prohibited allocations of qualified ESOP securities	203	
	Section 4980 tax on reversion of qualified plan assets to an employer	204	
	Section 4979 tax on excess contributions to certain plans	205	
	Section 4978 and 4978A tax on certain ESOP dispositions	209	
	Section 4971(f) tax on failure to pay liquidity shortfall	226	
	Section 4980F tax on failure to provide notice of significant reduction in future accruals	228	
26	5110.32; 5110.35	070	
26	5110.60; 5110.39	072	
26	Penalties-Seizures	071	
12	11-B	131	
13	730		35
25	5120.7; 5120.37; 5600.5	087	
25	5130.7; 5600.5	093	
37	2137; 5210.11; 5210.7, 5600.5:		
37	Cigars, large up to $20 per thousand		02
37	Cigars, large more than $20 per thousand	103	
37	Cigars, small	112	
37	Floor Stock Tax-Cigarettes	113	
37	Cigarettes, large	114	
37	Cigarettes, small	115	
37	Tobacco Manufacturing	117	
30	Form 720 —		
	Gasoline for use in noncommercial aviation	014	
	Gas & Diesel (198703-198712)Floor stock 15 1-1-88 repealed	015	
	Imported Petroleum products superfund tax	016	
	Imported chemical substances	017	
	Oil Spill - Imported Repealed 7-1-93	018	
	Imported products containing ODCs	019	
	Ozone Chemicals Floor stock on ABS 19 Annually	020	
	Oil Spill - Domestic Repealed 7-1-93	021	
	Telephone service	022	
	Transportation of persons by air	026	
	Use of international air facilities	027	
	Transportation of property by air	028	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Cruise Ship Passenger Tax	029	
	Policies issued by foreign insurers	030	
	Registration - Required Obligations	031	
	Pistols-Revolvers	032	
	Truck, bus, and chassis and bodies	033	
	Other auto chassis, etc., Repealed	034	
	Kerosene (199809)	035	
	Underground coal mined @ .50/1.10 per ton	036	
	Underground coal mined @ 2/4% 4.4% limitation per ton price	037	
	Surface coal mined @ .50/1.10 per ton	038	
	Surface coal mined @ 2/4% 4.4% limitation per ton price	039	
	Gas Guzzler	040	
	Fishing rods, etc. and Artificial lures, etc.	041	
	Electric Outboard Motors, Fish finding sonar	042	
	Bows and arrows	044	
	Firearms (o/t Pistols & Revolvers) Repealed	046	
	Parts or accessories for trucks, etc. Repealed	048	
	Shells and cartridges - Repealed	049	
	Windfall Profit Repealed 8-23-1988	050	
	Alcohol sold as but not used as fuel	051	
	Windfall Profit - Annual filer repealed 8-23-1988	052	
	Petroleum-Domestic Superfund Tax	053	
	Chemicals	054	
	Hazardous Waste Repealed 9-30-1985	055	
	WPT withheld from producer repealed 1-1-1984	056	
	Tires Floor Stock on abs 66	057	
	Gas Sold for Gasohol Production at least 10% alcohol	058	
	Gasohol contains at least 10% alcohol	059	
	Diesel Fuel	060	
	Special motor fuels	061	
	Gasoline	062	
	Lubricating Oil Repealed 1-6-1983	063	
	Fuel (inland waterways)	064	
	Gasoline Floor Stock on abs 62	065	
	Tires	066	
	Gasohol Floor Stock ob abs 75 & 76	067	
	Tread rubber - repealed 1-1-1984	068	
	Aviation fuel Noncommercial, other than gasoline	069	
	Diesel Railroad Use Floor Stock on abs 71	070	
	Dyed Diesel Fuel used in Trains	071	
	Gas to make Gasohol Floor Stock on Abs 73 & 74	072	
	Gas sold for Gasohol Production 7.7/9.9% alcohol	073	
	Gas sold for Gasohol Production 5.7/7.6% alcohol	074	
	Gasohol containing 7.7/9.9% alcohol	075	
	Gasohol containing 5.7/7.6% alcohol	076	
	Aviation Fuel Floor Stock on Abs 69	077	
	Dyed Diesel Fuel Buses Intercity or local	078	
	Other Alcohol Fuel methanol & ethanol	079	
	Unidentified	080	
	DPT Vaccine (Pertusia bacteria/antigens) until 3rd quarter 199709	081	
	DPT Vaccine (diphtheria/tetanus toxoid) until 3rd quarter 199709	082	
	MMR Vaccine (Measles, Mumps, rubella) until 3rd quarter 199709	083	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Polio Vaccine (Polio Virus) until 3rd quarter 199709	084	
	Diesel Floor Stock on Abs 60	085	
	Other Alcohol Fuels	086	
	Aviation Fuel Floor Stock on Abs 69	087	
	Diesel Fuel Floor Stock on Abs 60 1-1-1994 Taxing Point changed	088	
	Vaccines Floor Stock on Abs 81,82, 83, and 84	089	
	Luxury tax on Airplanes Repealed 8-10-1993	090	
	Luxury tax on Boats Repealed 8-10-1993	091	
	Luxury tax on cars	092	
	Luxury tax on Furs Repealed 8-10-1993	093	
	Luxury tax on Jewelry Repealed 8-10-1993	094	
	Aviation Fuel others begin 199703	095	
	Aviation Gasoline 199703	096	
	Vaccines - Floor Stock - 199712	097	
	ODC manufactured or imported on 1-1-1993	098	
	Reserved for AIMS input only	099	
	Compressed Natural Gas (CNG)	101	
	Arrow Component parts (19971203)	102	
	Kerosene Floor Stock (only 199809 - 199812)	103	
	926		030
35	Minimum Standards	163	
	Failure to meet minimum funding, Part I (Revision Prior to May, 1993), Part X (May, 1993 Revision)		
	Excess Contribution Part II (Revision Prior to May, 1993), Part III (May, 1993 Revision)	164	
	Prohibited Transaction Part III (Revision Prior to May, 1993), Part VII (May, 1993 Revision)	159	
	Tax on Nondeductible Employer Contributions to Qualified Plans Part VII (Revision Prior to May, 1993), Part II, (May, 1993 Revision)	161	
	Disqualified Benefits Part IV (Revision Prior to May, 1993), Part IV (May, 1993 Revision)	200	
	Excess Fringe Benefits Part V (Revision Prior to May, 1993), Part XI (May, 1993 Revision)	201	
	Certain ESOP Distributions Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	202	
	Excess Contributions Part VIII (Revision Prior to May, 1993), Part XII (May, 1993 Revision)	205	
	Prohibited Allocation Part IX (Revision Prior to May, 1993), Part VI (May, 1993 Revision)	203	
	Reversion of Plan Assets Part X (Revision Prior to May, 1993), Part XIII (May, 1993 Revision)	204	
	IRC 4978A Tax on Plans or Cooperatives Disposing of Employer Securities to which IRC 2067 Applied, Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	209	
	Tax on Prohibited Transaction (4975(b)(2)	224	
	Tax on Failures to Meet Minimum Funding (4971(b))	225	
	Failure to Pay Liquidity Shortfall (4971(f)(1)	226	
	Failure to Pay Liquidity Shortfall (4971(f)(2)	227	
	Tax on Medical Savings Accounts (MSA) Contributions	233	
27/28	IR Sec. 6684 — Chapter 42 penalties	156	
	6685 — 990–AR penalties	157	
	507(c) — Tax on termination of PF status	158	
	EP Penalties:		
	IR Sec. 6652(d)(1) — Failure to file annual registration	165	
	6652(d)(2) — Failure to file notification of change	166	
	6652(e) — Failure to file return of statement	167	
	6652(1) — Failure to furnish individual statement	168	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	6692 — Failure to file Actuarial Report	169	
	6693 — Failure to provide reports of IRA accounts	171	
	Forms 5600.1, 5600.6 — AT&F Additional Assessments	*	
60	Forms 5734 — TIN penalties	172	
27/28	Frivolous Returns IRC 6702	190	
	Adv. Pay., NMF Excise	*	
39	Form 8928		
	Section 4980B	126	
	Section 4980D	127	
	Section 4980E	128	
	Section 4980G	137	
40	Form 8924	012	
E.	**True Tax Class 5 (Estate & Gift)**		
05	706NA	141	
06	706	141	
62	Assessed Advance Payment	*	
84	706A	141	
85	706B	141	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
09	709	142	
85	Schedule R-1	141	
59	706(GS)D	217	
59	706(GS)T	218	
85	706QDT with Remit	220	
85	706QDT no Remit	220	
39	Form 8928		
	480 Excise Tax Under Section 4980B		
	481 Excise Tax Under Section 4980D		
	482 Excise Tax Under Section 4980E		
	483 Excise Tax Under Section 4980G		
F.	**True Tax Class 7 (RRT)**		
01	CT-1 Pre-ADP	144	
62	Assessed Advance Payment	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
87	Dishonored Checks	*	
02	CT-2 Pre-ADP, CT-2	145	
G.	**True Tax Class 8**		
40	940 Pre-ADP, 940	146	
62	Assessed Advance Payment	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
87	Dishonored Checks	*	
55/47	RPP Penalties - IRC Sec:		
	6694(a) - Negligence	173	622
	6694(b) - Willful Understatement	174	622
	6695(f) - Negotiation of TP's Check	181	626
	Failure to:		
	6695(a) - Furnish Copy to TP	175	624
	6695(b) - Sign Return	176	624
	6695(c) - Provide TIN	177	624
	6695(d) - Retain Copy of List	178	624
	6695(e)1 - File Info Return	179	624
	6695(e)2 - Include All Items	180	624
55	Child Support	170	
65	TIN Penalties -	172	
	Form 990 - Additional Penalty	155	
	Form 990AR - Additional Penalty	157	
55	6684 - Chapter 42 Pen	156	
55	6685 - 990AR Penalty	157	
55	507(c) - Termination of PF Status	158	
55	EP Penalties		
	Failure to:		
	6652(d)(1) - File Annual Registration Statement	165	
	6652(d)(2) - File Notification of change	166	
	6652(e) File Statement Required by Sec 6947 or 6058	167	
	6690 - Furnish Individual Statement	168	
	6692 - File Actuarial Report	169	
	6693 - Provide Reports IRS	171	620
55/51/47	Civil Penalties		
& 65	6652(a)(1), (2), (3), & (b)	139	600
	6676(a)28604	192	
& 65	6676(b)	192	602
	6676(b) (additional assessment)	192	603
	6679	194	613
	6682 (W-4 Penalty)	195	616
	6705	200	632
	6707	201	634
	6708	202	636
55/51/47	TEFRA Penalties - IRC Sec:		
	6700 - Abusive Tax Shelter	188	628
	6701 - Aiding & Abetting	189	630
	6702 - Frivolous Return	190	666

* Multiple Abstract Numbers apply based on original assessment document.

19 Underreporter Process Codes

Reference IRM 4.19.3

(1) Tax Year 1999 - 2000 - 2001

Underreporter Process Codes

Code	Definition	
U/R Case Selected		
01	[redacted]	#
02	Reserved	
03	AUR selected	
04	Reserved	
05	Reserved	
06	AUR selected Employee Cases	
07	Reserved	
08	Reserved	
09	Interest Pending for CP-2000 — Establish IDRS control base	
Pre-Notice Exam Referral/Closure		
10	Referral	
11	Field Audit - case closed to open AIMS Org Code 1000	
12	Office Audit - case closed to open AIMS Org Code 2000	
13	Campus Exam - case closed to open AIMS Org Code 5000	
14	Campus Exam - case closed	
15	Military Action/Disaster Closures	
16	Survey Excess Inventory - closure	
17	Headquarters (HQ) Identified Program Problems - closure	
18	KITA and HSTG - closure	
19	Reserved	
Pre-Notice Closures		
20	Adjustment (TC 29X with reference number 806/807) for withhold/excess SST/RRTA/MEDT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/refund below tolerance	
23	Reserved	
24	Payer Agent	
25	[redacted]	#
26	TC 421 or TC 30X - case closed	
27	Case Closed — Computer Issue not pursued	
28	Other closure	
29	Return cannot be secured - closure	
CP-2501 Notice Action/Closure		
30	CP-2501 (Establishes IDRS control base)	
31	Reserved	
32	Reserved	
33	Reserved	
34	CP-2000 (PC57) not mailed after a CP-2501	
35	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
36	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
37	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
38	Case closed to Campus Exam (CP-2006)	
39	Case closed to Campus Exam (CP-2006)	
40	Case closed to Campus Exam (CP-2006)	
41	Case closed to Office Audit	
42	Case closed to office audit	
43	Case closed to Campus Exam	
44	Case closed to Field Audit	
45	Case closed to Office Audit	
46	[redacted]	#

Code	Definition
47	Case closed - No change to original tax liability — (CP-2005 closure letter)
48	Reserved
49	Reserved
50	Reserved
51	Case closed — Complex issue not pursued (CP-2005 closure letter)
52	Case closed - No change to original tax liability (no closure letter)
53	Case closed per amended return
54	Notice CP 2501 (PC 30) mailed
CP-2000 Notice/transfer/referral/closure (AX = amended notice)	
55	CP-2000 (Establishes IDRS control base)
56	Reserved
57	CP-2000 after CP-2501
58	Notice CP-2000 (PC 55) not mailed
59	Recomputed CP-2000 (updates IDRS control base)
60	Amended/Recomputed CP-2000 (PC 59/Amended PCs 55, 57 and 59) not mailed
61	Reserved
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006))
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
65	[redacted] #
66	Disagreed w/Appeals request — closed to Campus Exam
67	Fully agreed — (no closure letter)
68	Partially agreed — (no closure letter)
69	Reserved
70	Case closed - No change to original tax liability (CP-2005 closure letter)
71	Case closed - No change to original tax liability — (no closure letter)
72	Reserved
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)
74	Other closure — (CP-2005 closure letter)
Statutory Notice of Deficiency/Action/Closure	
75	Stat Notice — Updates IDRS control base
76	Reserved
77	Stat Notice — STN90 input manually to IDRS (computation change)
78	Stat Notice rescinded
79	Stat Notice not mailed
80	Docketed Court Case to Appeals (no acknowledgment letter)
81	Recomputed Stat Notice (PC 95) not mailed
82	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)
83	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
84	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
85	Case closed to Campus Exam (CP-2006)
86	Disagreed w/Appeals request — to Campus Exam
87	Fully agreed (no closure letter)
88	Partially agreed (no closure letter)
89	Reserved
90	Assessed by default
91	Case closed - No change to original tax liability (CP-2005 closure letter)
92	Case closed - No change to original tax liability — (no closure letter)
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)
94	Default assessments based on revision(s) to Stat Notice
95	Stat Recomputed Notice
96	Other Closure
Miscellaneous	
97	Response received — correspondence sent additional information

Code	Definition
98	Reserved
99	Reserved

(2) Tax Year 2002

Code	Definition	
U/R Case Selected		
01	[redacted]	#
02	Reserved	
03	AUR selected	
04	Reserved	
05	Reserved	
06	AUR selected Employee Cases	
07	Reserved	
08	Reserved	
09	interest pending for CP-2000 - Establishes IDRS control base	
Pre Notice Exam Referral/Closure		
10	Reserved	
11	Field audit - case closed to open AIMS Org Code 1000	
12	Office audit - case closed to open AIMS Org Code 2000	
13	Campus - case closed to open AIMS Org Code 5000	
14	OBSOLETE	
15	Military Action/Disaster closures	
16	Survey Excess Inventory - closure	
17	Headquarters (HQ) Identified program problems - closure	
18	KITA and HSTG - closure	
19	Reserved	
Pre Notices Closures		
20	Adjustment (TC 29X with reference # TC 806/807) for withholding/excess SST/RRTA/MEDT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/refund below tolerance	
23	Reserved	
24	Payer Agent - closure	
25	[redacted]	#
26	TC 421 or TC 30X - closure	
27	Case closed - Complex issue not pursued	
28	Other closure	
29	Return cannot be secured - closure	
CP-2501 Notice Action/Closure		
30	CP 2501 (Establishes IDRS control base)	
31	Reserved	
32	Reserved	
33	Reserved	
34	CP-2000 (PC 57) not mailed after a CP 2501	
35	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
36	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
37	OBSOLETE	
38	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
39	OBSOLETE	
40	OBSOLETE	
41	OBSOLETE	
42	OBSOLETE	
43	OBSOLETE	

Code	Definition	
44	OBSOLETE	
45	OBSOLETE	
46	[redacted]	#
47	Case closed - No change to original tax liability (CP-2005 closure letter)	
48	OBSOLETE	
49	OBSOLETE	
50	OBSOLETE	
51	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
52	Case closed - No Change to original tax liability (no closure letter)	
53	Case closed per amended return (no closure letter)	
54	Notice CP-2501 (PC 30) not mailed	
CP 2000 Notice Action/Closure		
55	CP 2000 (establishes IDRS control base)	
56	Reserved	
57	CP 2000 after CP 2501	
58	Notice CP 2000 (PC 55) not mailed	
59	Recomputed (updates IDRS control base)	
60	Amended/Recomputed (CP-2000) (PC 59/Amended PCs 55, 57 and 59) not mailed	
61	Reserved	
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
65	[redacted]	#
66	Disagreed w/Appeals request — case closed to Campus Exam	
67	Fully agreed (no closure letter)	
68	Partially agreed (no closure letter)	
69	Reserved	
70	Case closed - No change to original tax liability (CP-2005 closure letter)	
71	Case closed - No change to original tax liability (no closure letter)	
72	Reserved	
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)	
74	Other closure (CP-2005 closure letter)	
Statutory Notice of Deficiency Action/Closure		
75	Stat Notice — Updates IDRS Control base	
76	Reserved	
77	Stat Notice — STN90 input manually to IDRS (computation change)	
78	Stat Notice rescinded	
79	Stat notice not mailed	
80	Docketed Court Case - closed to Appeals (no acknowledgment letter)	
81	Recomputed Stat Notice (PC 95)	
82	Case closed to Field Audit - open to AIMS Org Code 1000 (CP-2006)	
83	Case closed to Office Audit - open to AIMS Org Code 2000 (CP-2006)	
84	OBSOLETE	
85	Case closed to Campus Exam - open to AIMS Org Code 5000 (CP-2006)	
86	Disagreed w/Appeals request — case closed to Campus Exam (no acknowledgment letter)	
87	Fully agreed (no closure letter)	
88	Partially agreed (no closure letter)	
89	Reserved	
90	Assessed by default	
91	Case closed - No change to original tax liability (CP-2005) closure letter)	
92	Case closed - No change to original tax liability (no closure letter)	
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
94	Default assessments based on revision(s) to statutory notice	
95	Stat Recomputed Notice	

Code	Definition	
96	Other closure	
Miscellaneous		
97	Response Received - correspondence sent for additional information)	
98	Reserved	
99	Reserved	

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

Code	Definition	
U/R Case Selected		
01	[redacted]	#
03	AUR selected case	
06	[redacted]	#
07	AUR Soft Notices selected case	
09	Establish IDRS Control Base – CP 2000 Interest Pend	
Pre-Notice Transfer/Referral/Closures		
11	Field Audit	
12	Office Audit	
13	Campus Examination	
14	[redacted]	#
15	[redacted]	#
16	Survey Excess Inventory	
17	HQ Identified Program Problem	
18	[redacted]	#
19	AUR Soft Notice issued – closure	
Pre-Notice Closures		
20	Adjustment for withholding and/or excess SST/RRT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/Refund below tolerance	
23	[redacted]	#
24	Payer Agent	
25	[redacted]	#
26	Open TC 420 or TC 30X	
27	[redacted]	#
28	Other Closure	
29	Return cannot be secured	
CP 2501 Notice - Transfer/Referral/Closure		
30	CP 2501 (establishes IDRS Control Base)	
34	CP 2000 not mailed after a CP 2501 (PC 57)	
35	Case closed to Field Audit (Acknowledgement letter, CP2006)	
36	Case closed to Office Audit (Acknowledgement Letter, CP2006)	
38	Case Closed to Campus Exam (Acknowledgement Letter, CP2006)	
39	[redacted]	#
44	[redacted]	#
46	[redacted]	#
47	No change (closure letter, CP 2005)	
48	HQ Identified Program Problem (closure letter, CP 2005)	
49	AUR Soft Notice not generated - No TP contact	
51	[redacted]	#
52	No change (no closure letter)	
53	Amended return closed case (no closure letter)	
54	Notice CP 2501 not mailed	
CP 2000 Notice - Transfer/Referral/Closure		
55	CP 2000 (establish IDRS Control Base)	
57	CP 2000 after CP 2501	
58	CP 2000 Notice not mailed	
59	Recomputation (updates IDRS Control Base)	
60	Amend/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)	
62	Case closed to Field Audit (Acknowledgement letter, CP 2006)	
63	Case closed to Office Audit (Acknowledgement letter, CP 2006)	
64	Case closed to Campus Exam (Acknowledgement letter, CP 2006)	

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

20 No Merge Reason Codes

Complete transcripts of both the “from” and “to” accounts are generated when accounts will not merge. The following merge fail conditions pertain to tax modules on BMF and the entire account of IMF.

REASON CODES

IMF	BMF	Transcript	Description
21	01	NOMRG-400	40 Hold on in either module with an equal tax period.
01	02	NOMRG-VEST	Vestigial Record for which there is a tax module or Vestigial record with an equal tax period in the other account.
05	03	NOMRG-DUP	Duplicate Return (both Tax Mods in a merging pair contain a TC 150) or more than 25 Tax Mods involved in merge.
07	04	NOMRG-930	Both modules for the same tax periods have unreversed TC930’s with Form 3520 indicator or both modules contain unreversed TC 424’s.
09	06	NOMRG-520	Both accounts contain modules (for the same tax period) with unreversed TC 520’s (except cc 81, 83 and 85-88).
11	07	NOMRG-RPS	Both accounts have a module for the same tax period containing a TC150 and multiple TC610s (one of which is RPS) or S coded TC150 in 1 module and the RPS TC610 that does not match the DLN of the TC150 in the other.

REASON CODES

IMF	BMF	Transcript	Description
	08	NOMRG-CAF	Both TINs contain same MFT/TXPD and CAF indicator is present in the “From Account”.
92	09	NOMRG-CONS	Both TINs have the same MFT/TXPD which when consolidated would exceed 20,900 bytes.
03	10	NOMRG-TDA	Both accounts contain modules (with the same tax period) in TDA/TDI status and the Location Codes (Primary or Secondary) do not agree.
	30	IMF — CP 37 BMF — CP 201	Name Control Mismatched
	31	CP 200	Inactive
	32	NOMRG-91X	Either TIN contains an unreversed TC 910/914/918 or both TINs contain different Agent ID’s.
	33	CP 202	Filing Requirement Code Mismatch Incompatible conditions present per UPC 429; Unreversed TC 090 or 1120s on one TIN and other TIN does not have 1120 FRC = to 00 or 02; one TIN has 1120 FRC of 14 and the other has 1120 FRC other than 00, 01, or 14; Unreversed TC 060 on F-1120 FRC = 15 and the other TIN has 1120 FRC other than 0 or 15.
02		NOMRG-XSSN	Significant scrambled SSN indicator and MFR = 8 in either account.
04		NOMRG-91X	Unreversed TC 914 posted in only one Tax mod of a merging pair or TC 914/916 in matching Tax Mods but the FLC’s of their DLNs do not match.
06		NOMRG-576	Debit Module/TC576 (Unreversed TC 570 in one module and unreversed TC 576 in the other of a merging pair).
	11	NOMRG-AB11	MFT 03 TXPDs for 8806, 8903 and 9003 will not merge if a TC 150 with a significant Abstract 11 transfer amount or an unreversed TC 766 with a Doc. Code other than 47, 51, or 54 is posted on either TIN.
	12	NOMRG-8752	Form 8752 TXPD which contains a TC 150 with a significant transfer amount or an unreversed TC 766 with a unique DLN.
10		NOMRG-424	Both accounts with modules for the same tax period contain a combination of an unreversed TC 930 (without Form 3520 indicator) and TC424. TC930 module should not have a TC150.
16		NOMRG-TAXI	Both accounts contain TAXI/BUS in matching tax period modules and the merge of both there modules will cause more than 52 TC766 Doc Cod 54, blocking series 490-499 in the resulting module.
19		NOMRG-CPNL	Both accounts have Civil Penalty (CP) Name lines but the Name Controls mismatch.
90		NOMRG-90	Transaction sent back from CADE that is unable to post will resequence code 90.
92			MFT 55 Tax Mods both contain TC 608 - or resulting merged Tax Module will exceed the maximum allowed Module size.
20			ATS - both accounts have unreversed TC 810s for the same tax period
	22	NOMRG-SS	Both accounts have subsection codes that are not equal.
	23	NOMRG-STAT	Statuses are incompatible.
	24	NOMRG-GEN	Accounts have unequal GEN numbers.
	25	NOMRG-AF	One account has Affiliation Code 6 or 8 and the other has Affiliation Code 7 or 9.
12			TC 918 in both Entities
13			TC 916 in only one Tax Mod (of a merging pair) or matching tax modules do not contain matching TC916s (DO code in both DLN’s do not match)
15			TC 060 in both Entities, but they are not identical

21 EP Merge Fail Reason Codes

Definition: Describes the reason for the failure of an account/plan merge request. A transcript is generated by MF processing (designated as “NOMRG-” or “DOC64”). This transcript is sent to the Campus for resolution. KDOs may be asked to assist, especially if the merge request was initiated by EP personnel in a KDO or Associate DO.

Definer Code “E” — EIN Change: Entity (Sponsor) Merge, TCs 001 and 002

Definer Code “L” — Plan Number Change: Plan Merge, TCs 001 and 002

> ***Note:*** Further information about the above TCs as well as other account/ plan merge TCs (003, 005, 006, 011 and 446) can be found in Document 6209, Section 8.

Code	Definition
00	No Merge-Fail (Merge successful)
Attempted Entity (Sponsor) Merge (CC BNCHG, TC 011, DLN contains Doc. Code 63)	
01	NOMRG-NC = Name Control Mismatch
02	NOMRG-011 = Memo freeze already on or duplicate merge attempt
03	NOMRG-INA = Inactive Account
06	NOMRG-141 = TC 141 Freeze
07	NOMRG-EXC = Accounts too large to merge
08	NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
14	NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
42	NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI Location Code and those codes are not equal or only one has a TDI Location Code the code is not equal to the other’s Primary Location Code or neither has a TDI Location Code and the Primary Location Codes are not equal.
46	NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
48	NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuss.DOC64-846 =
50	NOMRG-DPL = Duplicate plans and both have an unreversed TC121 or 123.
70	NOMRG-AIM = Duplicate tax modules, one with unreversed TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
71	NOMRG-DA = Duplicate tax modules and both have an unreversed TC424.
74	NOMRG-AMD = Duplicate Tax Modules and one has an unreversed TC977 that posted after a TC420 or TC424 in the other module.
Attempted Plan Merge (CC EPLAN, TCO11, DLN contains Doc. Code 64)	
20	DOC64-DPL = Duplicate plans and each plan has an unreversed TC121 or TC123.
23	DOC64-INA = Inactive plan.
24	DOC64-420 = Duplicate tax modules and both have an unreversed TC420.
28	DOC64-DRT = Duplicate tax modules and both have an unreversed TC150 (original return) or TC977 (amended return).
30	DOC64-AIM = Duplicate tax modules and one has a TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
31	DOC64-DA = Duplicate tax modules and both have an unreversed TC424.
32	DOC64-011 = Merge already taking place on this plan.
34	DOC64-AMD = Duplicate tax modules and one has an unreversed TC977 which posted after a TC420 or TC424 in the other module.
37	DOC64-EXC = Accounts too large to merge.
47	DOC64-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
49	DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuses.

22 TC 971 Action Codes

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

Action Code	Definition
001	TC 150 posted to incorrect TIN/tax period – also for TC 972 (reversal)
002	Amended/duplicate return posted to wrong TIN/tax period – also for TC 972 (reversal)
003	Re-input return from wrong TIN/tax period – also for TC 972 (reversal)
004	Amended return reprocessed to same module as original – also for TC 972 (reversal)
005-009	Reserved
010	Amended return/claim forwarded to adjustments.
011	Non-receipt of Refund Check
012	Amended return/claim forwarded to Collection
013	Amended return/claim forwarded to Examination.
014	Amended return/claim forwarded to Statute Control
015	Amended return/claim forwarded to Underreporter
016	International cases – original returns go to Austin and claims go to Philadelphia (IMF)
017	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD – also for TC 972 (reversal)
018	Congressional/PRP indicator
019	TC 154 posted erroneously (EPMF)
020	TC 150 posted to wrong plan number
021	TC 150 posted to wrong plan year ending
022	TC 150 posted to wrong EIN
023	TC 150 posted to wrong plan number and plan year ending
024	TC 150 posted to wrong plan number and EIN
025	TC 150 posted to wrong plan number, plan year ending and EIN
026	TC 97X posted to wrong plan number
027	TC 97X posted to wrong plan year ending
028	TC 97X posted to wrong EIN
029	TC 97X posted to wrong plan number, plan year ending and EIN
030	Cross-Reference Information for TC 840/841 Refund reversals
031	Full Bankruptcy Discharged – also for TC 972 (reversal)
032	Fully Accepted OIC – also for TC 972 (reversal)
033	Partially Bankruptcy Abatement – also for TC 972 (reversal)
034	Partial Offer Acceptance – also for TC 972 (reversal)
035	Failure-to-Pay (FTP) trigger – also for TC 972 (reversal)
036	IRS Offset Bypass Refund (IMF) – also for TC 972 (reversal)
037	Manual Refund - Record of Cross Reference TIN or Address – also for TC 972 (reversal)
038	Early Intervention in the Notice System – also for TC 972 (reversal)
039	Used for the CSED Backup recovery
040	BMF. Change deposit requirement to “1” (MFT 01, 09, 11)
041	BMF. Change deposit requirement to “2” (MFT 01, 09, 11)
042	BMF. Sets entity depositor status code
043	Pending Installment Agreement – also for TC 972 (reversal)
044*	BMF – used for recoveries
045*	BMF – used for recoveries
045	Causes IMF generation of TC 400
046	FTD Alert Indicator
047	Taxpayer Has Filed Form 8842 – also for TC 972 (reversal)
048-049	Reserved
050	Sets the BOD-CD and BOD-CLIENT-CD on the account.
051	Federal Employee/Retiree Non-Compliance Indicator – also for TC 972 (IMF reversal)

Action Code	Definition
052*	Generated by QRP runs. Causes returns to resequence two cycles.
053*	[redacted]. #
054	Reserved
055	Duplicate Notice to Spouse Indicator
056	Turn off EIC Recertification Indicator at Master File (IMF)
057	Used by exam to designate a cross-reference account and module that contains relevant documentation – also for TC 972 (reversal).
058	CP-06A Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)
059	CP-06B Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)
060*	Generated to denote FMS Continuous Levy Program
061	Used to inactivate a module previously sent to FMS – also for TC 972 (reversal)
062*	Generated by Federal Payment Levy Program (FPLP).
063	Identify module as containing an Installment Agreement – also for TC 972 (reversal)
064	Section 3305 Date Indicator (IMF) – also for TC 972 (reversal)
065	Innocent Spouse Form 8857 Indicator – also for TC 972 (IMF reversal)
066	Return receipt signed – also for TC 972 (reversal) ***Note:*** If the Due Process was delivered in person, ACs 69 and 66 are input the same date. If the Due Process Notice was left at the Taxpayer's home or business instead of being mailed, ACs 69 & 67 are input the same date.
067	Delivery of Due Process Notice was refused or unclaimed – also for TC 972 (reversal)
068	Due Process Notice was returned undeliverable – also for TC 972 (reversal)
069	Due Process Notice was issued – also for TC 972 (reversal)
070	Module consolidation
071	DMF-Injured Spouse Claims
072	Shareholder return inspected and accepted
073	SS-8-Indicator Code on IMF
074	SS-8-Indicator Code on BMF
075*	3rd Party Database
076	FDIC Modular Refund Freeze MFT 02
077	Reversal of S & L Modular Refund Freeze MFT 02
078	FMS Check Forgery, Record of Settlement – also for TC 972 (reversal)
079	FMS Check Forgery, Record of Denial – also for TC 972 (reversal)
080	Identify Competent Authority Claim
081*	Used for the update of the Control DLN (generates CP 276)
082	Installment Agreement Origination User Fee - Manually establishes MFT 13/55
083	Installment Agreement Reinstatement User Fee – Manually establishes MFT 13/55 module
084	Financial Agent for Bank One (Chicago Bank EFTPS prior 2005)
085	Financial Agent for Bank of America
086	Normal Disaster FTF and FTP suspension – also for TC 972
087	Disaster with 7508(a) relief – also for TC 972 (reversal)
088*	BMF CAWR
089	Notice sent and credit freeze issued for Frivolous filer
090	Establish tolerance level for Erroneous abatement
091	Identify/Verify Carryback Return
093	100% Penalty IMF Cross-Reference Information.
094	Reversal of AC 93.
095	American Samoa Underreporter Adjustment
096	Reversal of AC 97
097	100% Penalty BMF Cross-Reference Information.
098	TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module.
099	Received Application for Taxpayer Assistance Order
100	Bankruptcy case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
101	OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
102	Exam Tax Court – also for TC 972 (IMF reversal). Will cause MFT 31 creation.

Action Code	Definition
103	Appeals Tax Court Case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
104	Innocent Spouse Case - Prior to cycle 200504 indicates that an Innocent Spouse Claim was received and an MFT 31 module was created for the culpable spouse. Cycle 200505 and later indicates an Innocent Spouse Claim has been received and MFT 30 joint module was mirrored to MFT 31 module for both the primary and secondary taxpayer.
105	Exam Agreed/Unagreed Cases – also for TC 972 (reversal)
106	**Used when account mirrored due to either spouse filing Form 911, Application for Taxpayer Assistance Order**– also for TC 972 (reversal).
107	Indicates one spouse has requested an Installment Agreement – also for TC 972 (reversal)
108	Indicates one spouse has requested a Collection Due Process hearing – also for TC 972 (reversal)
109	Indicates one spouse is Currently Not Collectible (CNC) – also for TC 972 (reversal)
110	Duplicate Assessment of ARDI accounts – also for TC 972 (reversal)
131	Establish a False Credit to clear a debit – also for TC 972 (reversal)
132	Used to write off a balance debt – also for TC 972 (reversal)
133	Identify a signed Justification Memo – also for TC 972 (reversal)
134	Indicates AM TAP or Criminal Investigation. -R Freeze and indication of Letter 4464C sent or CP 05
135	Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal)
136	Indicates AM TAP or Criminal Investigation referral to Exam function
137	Used for Reversal of EITC Filing Status cases – TC 972 only (01-01-2007)
138*	Causes CP 85 generation.
139*	Used to denote that a soft notice was generated for AUR.
140	Identify an account has been marked for possible participation in an illegal tax promotion (reversal)
141	An ASFR return was generated in error – TC 972 only (IMF)
142*	Generated when posting a true duplicate return.
144	Causes IMF to generate a “Dummy IRA” TC 150 – also for TC 972 (reversal).
145	Causes IMF to generate a TC 400 without updating the control DLN (reversal). Note: Reversal will cause IMF to generate a TC 402.
146	Withholding Lock-in Letter sent – also for TC 972 (effective 01-01-2007)
147*	Withholding Compliance (WHC) transcript created – also for TC 972 (this AC is generated and not input by FRM77) (Effective 01-01-2007)
148	Withholding Lock-in modification – also for TC 972 (effective 01-01-2007)
150*	Causes all TCs 150 (except 1040SS) to unpost
151	Duplicate TIN processin
154	Reserved
155*	Generated to suppress CP 09.
156	Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal).
157	Prevents the module from leveling at Master File until all related modules are settled or a TC 972 AC 157 is input.
158	Indicates a return has been nullified by a EFDS Civil or Criminal Investigation.
163	Out of Installment status – also for TC 972 (reversal).
164	Identify liability that has been disqualified from IRC 6404(g) interest suspension. New for 2008
169	Intent to levy SSA notice was issued - also for TC 972 (reversal)
170*	Used to reflect 35% HCTC payment
171*	Used to reflect 65% HCTC payment
172	Identify module as being eligible for the Health Coverage Tax Credit (HCTC) – also for TC 972 (reversal)
173	Identify taxpayer accounts where a “netting out” (or offsetting of funds from when a taxpayer goes from a single to joint filer) has occurred – also for TC 972 (reversal).
174*	IMF 2-year review of part pay installment agreement.
190	Causes IMF to Causes IMF to primary stop Backup Withholding (BWH), or restart BWH, or indicate an undeliverable notice was returned – also for TC 972 (reversal). Restricted use of AC 190 for BWH campuses KCSC and PSC only.
191	Will cause MF to turn off the IRS employee indicator
192	Limited English Proficiency (LEP) Language Indicator
99	Indicates AM TAP or Criminal Investigation. -R Freeze and indication of CP 05A sent.
*******	Action Codes 200-214 are reserved for Financial Reporting Input, and restricted to CFO employees.

Action Code	Definition
200	Resolution Trust Company (RTC) – also for TC 972 (reversal)
201	Federal Deposit Insurance Corporation (FDIC) – also for TC 972 (reversal)
202	Both RTC and FDIC – also for TC 972 (reversal)
203	Manual Move to Tax Receivables – also for TC 972 (reversal)
204	Manual Move to Compliance – also for TC 972 (reversal)
205	Manual Move to write-off – also for TC 972 (reversal)
206	Frivolous/Fraudulent Return/Submission – also for TC 972 (reversal)
207	Duplicate Return – also for TC 972 (reversal)
208	Miscellaneous (Memo module) – also for TC 972 (reversal)
209-214	Reserved for financial classification purposes – also for TC 972 (reversal)
215-250*	Reserved for financial classification.
251	Appeals has the tax period under consideration as a Penalty Appeals Case – also for TC 972 (reversal)
252	Lien CDP Notice sent to taxpayer – also for TC 972 (reversal)
253	Lien CDP Notice Undelivered – also for TC 972 (reversal)
254	Lien CDP Notice Unclaimed – also for TC 972 (reversal)
255	CDP Notice Refused by Taxpayer – also for TC 972 (reversal)
256	Settlement Agreement – Enter date of agreement in Transaction Date field. New for 2008
257	Exam Area Office SNOD issued. New for 2008.
260	Indicates taxpayer has requested tax/penalty relief due to a Y2K problem – also for TC 972 (reversal)
261	Indicates that the requested Y2K tax/penalty relief has been denied by a tax examiner – also for TC 972 (reversal)
262	Maximum Failure To Pay Penalty Assessed – also for TC 972 (reversal)
263	Used to turn off the Third Party Designee (Checkbox) Indicator
264	Indicates that a notice has been recreated – also for TC 972 (reversal)
265	Used to activate the Electronic Return Originator (ERO) Indicator – also for TC 972 (reversal)
266	Identify key Whipsaw Assessment Cases – also for TC 972 (reversal)
267	Identify related Whipsaw Assessment Cases – also for TC 972 (reversal)
268	Indicates an International type form has been sent to the IRS – also for TC 972 (reversal)
269	AKPFD Reminder Notice — CP78 generation – also for TC 972 (reversal)
270	Amended return sent back to originator – also for TC 972 (reversal).
271*	Used to mark the account for PDT.
272*	Used to mark the Caution setting.
273*	Used to reflect the date of Levy.
274*	Used to reflect the date of seizure.
275	Used to indicate that a timely request for Collection Due Process (CDP) has been received. Will exclude module from selection by automated levy programs SITLP, FPLP and AKPKD – also for TC 972 (reversal)
276	Used to indicate that a CDP issue was resolved by ACS or Field Collection, and the case was not sent to Appeals – also for TC 972 (reversal).
277	Used to indicate that Appeals has completed their investigation and issued a determination letter – also for TC 972 (reversal).
278	Used to indicate receipt of an equivalent Collection Due Process (CDP) hearing. Will not exclude module from automated levy processing – also for TC 972 (reversal)
279	Used to indicate that a request for an equivalent hearing was resolved by ACS or Field Collection and the case was not sent to Appeals – also for TC 972 (reversal).
280	Used to indicate that Appeals has completed their review of the equivalent hearing investigation and issued a determination letter – also for TC 972 (reversal).
281	Identify Fraud Referral Specialist (FRS) cases and stop the overage clock – also for TC 972 (reversal)
282	Delinquent Return Secured by Examination after the posting of an SFR TC 150. Will not set the duplicate return freeze. Will set the ASED.
283*	Identify abusive trust schemes – also for TC 972 (reversal)
284*	ASED reduction for 6401(d)
285	Reasonable cause for late filing accepted – also for TC 972 (reversal)
286	Reasonable cause for incomplete filing accepted – also for TC 972 (reversal)
287	Reasonable cause for late and incomplete filing accepted – also for TC 972 (reversal)
288	Return was signed – also for TC 972 (reversal)

Action Code	Definition
289	Extension to file was approved – also for TC 972 (reversal)
290	Return was posted under a different EIN or Plan number – also for TC 972 (reversal)
291	Reasonable Cause statement denied - Generates assessment to BMF
292	No reply to CP 213 Notice - assess penalty – also for TC 972 (reversal)
293	Filer under the DFVC Program – also for TC 972 (reversal)
294	Destroy CP 213 Notice per research – also for TC 972 (reversal)
295	IRS requesting corrected return from filer – also for TC 972 (reversal)
296	Indicates credit(s) or payment(s) that has been thoroughly researched (which means – cannot be refunded or offset to balance due module or transferred to related TIN) will remain on the module until either systemic or manual transfer to the Campus Accounting Function (XSF/URF) – also for TC 972 reversal.
297*	Posts to the tax module to document that the notice has been issued. The notice advises the taxpayer the the tax module has a credit balance.
298	Mailing Filing Requirement Override – also for TC 972 (reversal)
299	Identify a cancelled DLN that has been sent to files – also for TC 972 (reversal)
300	Identify total corporate Alternative Minimum Tax (AMT) and research credit claimed in lieu of bonus depreciation.
301	Bank stamped FTD coupon with a date later than the date it processed on the taxpayer's check – also for TC 972 (reversal)
302	Bank stamped FTD coupon, "other" – also for TC 972 (reversal)
303	EFTPS untimely processing of transaction – also for TC 972 (reversal)
304	EFTPS erroneous processing of transaction – also for TC 972 (reversal)
305	EFTPS "other" – also for TC 972 (reversal)
306	ETA untimely processing of transaction – also for TC 972 (reversal)
307	ETA erroneous processing of transaction – also for TC 972 (reversal)
308	ETA "other" – also for TC 972 (reversal)
309	Third Party (Non-Financial Institution) responsible for late posting of FTD – also for TC 972 (reversal)
310*	Aggregate of payments to determine whether or not a taxpayer fits the criteria to be mandated to pay via EFTPS.
312	Allow input of a LIN-LINK for AIMS processing – also for TC 972 (reversal)
314	Receipt of a Student Loan Bond Notification – also for TC 972 (reversal)
315	A municipality was included in the states consolidation return – also for TC 972 (reversal)
320	Penalty Waiver allowed for filing paper instead of electronic return – also for TC 972 (reversal)
321	Penalty Waiver disallowed for filing paper instead of electronic return – also for TC 972 (reversal)
322	Approved waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically
323	Denied waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically.
324	EO Mandatory E-File Compliance check completed
325	EO Mandatory E-File Compliance review completed
330	Identify an executed Form 2750, ASED extension date – also for TC 972 (reversal)
331	Indicates no Form 2749 can be located – also for TC 972 (reversal)
334	TEFRA Election – also for TC 972 (reversal)
335	Revocation of TEFRA Election – also for TC 972 (reversal)
336	TEFRA Election erroneously input – also for TC 972 (reversal)
337	TEFRA Election has been denied – also for TC 972 (reversal)
338	TEFRA Revocation has been denied – also for TC 972 (reversal)
341	Establishes a fact of filing for Form 8329, Lender's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
342	Establishes a fact of filing for Form 8330, Issuer's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
343	Establishes a fact of filing for Form 8703, Annual Certification of Residential Rental Project – also for TC 972 (reversal)
344	Establishes a fact of filing for Mortgage Election Credit Certificates – also for TC 972 (reversal)
345	Establishes a fact of filing for Notice of Defeasance – also for TC 972 (reversal)
346	Identify pass-through entities – also for TC 972 (reversal)
347	Identify Form 1041 where the filing requirement is now part of a consolidated Form 1041 – also for TC 972

Action Code	Definition
	(reversal)
348	Identify input in the State Wages Paid field on Form 941 – also for TC 972 (reversal)
349	Indicates receipt of Form 8870, Personal Benefit Contracts – also for TC 972 (reversal)
350	Electronic Form 8871 received – also for TC 972 (reversal)
351	Form 8453-X has been filed – also for TC 972 (reversal)
352	Electronic Form 8872 received – also for TC 972 (reversal)
353	Paper Form 8872 received – also for TC 972 (reversal)
354	Indicates Form 8871 has been returned to filer – also for TC 972 (reversal)
355	Indicates manual interest netting computations has been performed on account
360	Establishes a fact of filing for Form 8875 (Taxable REIT Subsidiaries – also for TC 972 (reversal BMF)
361	Records a Section 942(a)(3) Election – also for TC 972 (reversal)
362	Records Extraterritorial Income Exclusion in lieu of Election – also for TC 972 (reversal BMF)
363	Records a Section 943(e)(1) Domestication Election – also for TC 972 (reversal BMF)
365	Single member owner identified in XREF-TIN is the liable taxpayer for this tax period
366	Liable taxpayer changed during the tax period
370	Establishes a fact of filing for Form 8868T, Disclosure by Tax-Exempt entity Regarding Prohibited Tax Shelter Transaction – also for TC 972 (reversal)
371	Establishes a fact of filine for Form 8921, Structured Transaction Information Return under Section 60509(v) – also for TC 972 (reversal)
375	Form 1120S has unposted at MF due to no TC 090 present in the entity – also for TC 972 (reversal)
376	F1120S is being converted to an F1120 and resent to MF – also for TC 972 (reversal)
377	Posted F1120 can now legally be viewed as an F1120S – also for TC 972 (reversal)
378	Indicates an amended return has been routed to Estate and Gift Tax Operation – also for TC 972 (reversal)
379	Indicates an amended return has been routed to Excise Tax Operation – also for TC 972 (reversal)
380	Indicates a Form 843 claim has been filed – also for TC 972 (reversal)
381	Identifies an employers appointment of an agent – also for TC 972 (reversal)
382	Indicates an agent pays all employment tax for home health care employers – also for TC 972 (reversal)
383	Indicates an agent pays all employment tax for employers (not home health care) – also for TC 972 (reversal)
384	Indicates an agent is not paying any employment tax for employers the agent represents – also for TC 972 (reversal)
385	Indicates an agent is paying part of employment tax for employers the agent represents – also for TC 972 (reversal)
400-449	Reserved for IDS/Headquarters Official Use only
450-459	Reserved for PDC
460-468	Reserved for Collection
469	CDP (No response from Post Office)
470-483	Reserved
484-485	TARP
486-499	Reserved for IDS/Headquarters Official Use only
501	Identifies an ID Theft Case – also for TC 972 (reversal) New for 2008
502	Indicates a case of $100 million or more on NMF – also for TC 972 (reversal) New for 2008
503	CP 09 or CP 27 has been suppressed
504	ID Theft: Taxpayer Self-Identified, no tax administration impact
505	ID Theft: Data Loss
506	ID Theft: IRS Identified, tax administration impact
510	Central Withholding Agreement Program Activity
529	Indicates an approved Form 637 registration that has been filled by the IRS
560*	Reserved for Reconsideration
561*	Reserved for Reconsideration
562*	Reserved for Reconsideration
563*	Reserved for Reconsideration
564*	Reconsideration – No Response
565*	Reconsideration – No Response

Action Code	Definition
566*	Reconsideration Disallowed in Full
567*	Reconsideration Disallowed in Part
568*	Reconsideration Allowed in Full
569*	Reserved for Reconsideration
597	Add a XREF-TIN to a doc code 51 assessment – also for TC 972 (reversal) New for 2008
600*	Used for SITLP
601	Alaska Permanent Fund Dividend - (AKPFD) Levy Program.
605	Identify 2010 Gulf Oil Spill relief
608	Credit/Grant claimed on original return
609	Credit/Grant claimed on amended return
610	Third Party Contact notification made by Exam – also for TC 972 (reversal).
611	Third Party Contact notification made by Collection – also for TC 972 (reversal).
612	Third Party Contact notification made by CAWR – also for TC 972 (reversal).
613	Third Party Contact notification made by FUTA – also for TC 972 (reversal).
614	Third Party Contact notification made by AUR – also for TC 972 (reversal).
615	Third Party Contact notification made by TE/GE – also for TC 972 (reversal).
616	Third Party Contact notification made by Taxpayer Advocate – also for TC 972 (reversal)
617	Third Party Contact notification made by AM TAP -also for TC 972 reversal
618-629	Reserved for Third Party Contact Processing
630	Indicates a taxpayer has requested a CDP levy hearing or a CDP levy and lien hearing – also for TC 972 (reversal)
631	Indicates a taxpayer has requested an equivalent levy hearing or an equivalent levy and lien hearing – also for TC 972 (reversal)
633	Indicates a taxpayer has elected a 3 year carryback period per section 1211 of ARRA 2009
634	Indicates a taxpayer has elected a 4 year carryback period per section 1211 of ARRA 2009
635	Indicates a taxpayer has elected a 5 year carryback period per section 1211 of ARRA 2009
647	Indicates the taxpayer is a Federal Contractor – also for TC 972 (reversal)
648	Advisor disclosure (Form 8264/8918 filed) – also for TC 972 (reversal)
649	Identify unagreed “listed transaction assessments” as assessments that are fully sustained by Appeals.
650	Establishes a fact of filing for Form 8288, Ad-hoc withholding tax return – also for TC 972 (reversal)
651	Indicates a taxpayer has filed a claim due to a Ponzi Scheme.
660	Identify form 843 (abatement) claims
661	Causes Undelivered Mail indicator to be set
662	Generated by FPLP for D0 Levy. Contains information in the miscellaneous field.
663	Identify Erroneous refunds
664	Identify that a Form 3753 has been sent to accounting
665	Identify that a Form 2859 has been sent to accounting
670	Indicates a user fee of $500 attached to a 1120 series, 1065 or 1040 series form has been received – also for TC 972 (reversal)
671	OIC not accepted/waive IA fee/DO NOT alter fee – also for TC 972 (reversal)
672	Valid CP 213 – Generate CP213 Notice – also for TC 972 (reversal)
673	Incorrect proposed penalty amount, adjustment needed – also for TC 972 (reversal)
682	Identifies a case that has applied for and received a Reduced User Fee – also for TC 972 (reversal)
683	Identifies a case that has applied for and been denied a Reduced User Fee – also for TC 972 (reversal)
687	Identify what action was taken regarding a Collection Statute Expiration Date (CSED) – also for TC 972 (reversal) See Miscellaneous Codes and definitions in IRM 5.19.10.4.
688	Disaster with systemic and interest relief, but no compliance relief – also for TC 972 (reversal) New for 2008
690	Valid CP 213 – Generate CP213 Notice
691	Incorrect proposed penalty amount, adjustment needed
692	DHS indicator
693	Indicates a taxpayer has elected a 3 year carryback period per Section 13 of WHBA 2009
694	Indicates a taxpayer has elected a 4 year carryback period per Section 13 of WHBA 2009
695	Indicates a taxpayer has elected a 5 year carryback period per Section 13 of WHBA 2009
700	A protective claim, pending non-IRS litigation was filed for Form 706

Action Code	Definition
705	An amended return has been filed as a result of the 2010 Gulf Oil Spill
762	Employment levy Ind generated for MFTs 01/10/11/14/16.
790-799	Reserved for BMF P&A recoveries (these ACs will post)
800-849	Reserved for CADE.
800*	Acknowledgement back to CADE after a successful R2CPE. Does not post.
801*	Generated for CADE Tickler
802*	Generated by CADE to record the System ID. Posts in Entity.
803*	Generated by/for potential EITC freeze conditions. Causes CADE to R2CPE the account.
804*	Generated when a master file/CADE notice is generated.
850	Flip Direct Deposit to paper
898	Continuous Wage Levy Status 60 – also for TC 972 (reversal)
899	Extension to Pay Status 60 – also for TC 972 (reversal)
997*	Used in IRAF to IMF transfer in 2005. Causes Interest Paid field from IRAF prior to the TC 400 to be moved into the MFT 29 interest paid field. Also used for mirror processing.
998*	Used on MFT 29 to point back to original MFT 30 module.
999*	Used to update the Control DLN for MFT 29.

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

23 Master File, IDRS Location Codes

(1) Small Business/Self-Employed

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

(2) Wage & Investments

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

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

(3) Tax Exempt/Government Entities

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

(4) Large & Mid-Size Business

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

Section 9 - Notices and Notice Codes

1 Nature of Changes

Description	Page No.
Changes to CP Notice Codes beginning on	9-1
New Taxpayer Notice Codes, beginning on	9-12
Changes and additions to MF Codes beginning on	9-107
Extension Notices – No longer used; subsequent subsections renumbered	9-123

2 General

Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF and IMF. Computer paragraph (CP) numbers (3-digit number for BMF AND IRAF, 2-digit number for IMF) are located in the upper right corner of the notices and letters.

The following pages which list CP numbers in ascending sequence should serve as a convenient source of reference to assist you in answering questions about ADP notices and letters.

3 IMF Notices

A CAF indicator is printed on IMF taxpayer notices when this indicator is posted to a taxpayer's account. The Campus has instructions for preparing photocopies of these notices for mailing to the taxpayer's agent.

The following computer notices are sent to taxpayers in connection with IMF returns, or are used internally.

CP No.	Explanation
01*	Issued in early January 1995/March 1996 to remind a taxpayer that the second/third installment payment is due April 15, 1995/April 15, 1996. For the deferred additional taxes for 1993. Obra '93 *(Obsolete 1/1/1997)
02	Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (199212-199311).
04	Issued to inform taxpayer that the portion of ES penalty attributable to wages was waived (18712-198811).
05	Issued to taxpayers with Criminal Investigation or AM TAP - R, Z or P- freezes on their refunds. The notice informs the recipient their refund is being held pending additional review.
05A	Issued to taxpayers by AM TAP. This notice requests supporting documentation for the questionable amounts.
08	Additional Child Tax Credit
09	Issued to inform taxpayer with qualifying child(ren) of potential EIC.
10	Issued as a first notice to inform a taxpayer that there was an error in computation of his/her individual income tax return and there is an overpayment of $1.00 or more. Also informs the taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayer requested amount and the credited amount differ by $1.00 or more. (Combines CP 12 and CP 45)
11/12 13	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and: CP 11—Balance Due (Over $5.00) CP 12—Overpayment of $1.00 or more CP 13—Even Balance
11A, 12A & 13A	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and which was the result of EIC being disallowed due to SSN/TIN issues and: CP 11A—Balance Due (Over $5.00) CP 12A—Overpayment of $1.00 or more

CP No.	Explanation
	CP 13A—Even Balance (CP11A, 12A and 13A are set instead of CP11, 12 and 13, respectively, if at least one of the math errors present is for a taxpayer notice code in the “700 series”)
14	Issued as a first notice to inform a taxpayer of a balance due when there is no math error.
15	Issued to inform the taxpayer that a Civil Penalty has been assessed.
15B	Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which Trust Fund Recovery penalty is based.
16	Issued as a first notice to inform the taxpayer that: 1) There was an error in computation on his/her Individual Income Tax Return, and, 2) There is an overpayment of $1 or more, and, 3) Part of that overpayment was used to offset another Individual Tax Liability.
17	Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit freeze.
18	Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.
19	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.
20	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and there is an overpayment of $1.00 or more. (Follow up to CP 18)
21	These are all Examination and DP Tax Adjustment notices resulting in a balance due of less than $5.00, an overpayment, even settlement condition, and those resulting in a balance due of $5.00 or more when the account was in TDA status prior to the adjustment.
22	These are all Examination and DP Tax Adjustments resulting in a balance due of $5 or more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.
23/24/25	Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference. CP 23—Balance due of $5 or more CP 24—Overpayment of $1 or more CP 25—Balance due or overpayment of less than $5 or overpayment of less than$1.
26	Hold on overpayment - Revenue Protection strategy.
27	Issued to inform low income taxpayer of potential EIC.
29	Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.
30	Issued to inform the taxpayer that part or all of his/her overpayment has been applied to an ES Penalty.
30A	Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is refunding.
31	Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
32A	Issued to inform the taxpayer that a new refund check was issued. The previous refund has not been cashed within one year of date issued.
35	Issued when a prompt assessment (Doc code 51) posts to a module with TC 150 already posted.
36	Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (Form 1040X) posts to a module with a return with transaction code 150, 976 or 977 already posted.
36A	Duplicate Filing Condition/SFR
36D	This notice is generated whenever TC 150, doc code 05, 07, 09, or 11, posts with blocking 920-929 indicating that Form 8379, Injured Spouse Claim and Allocation, was filed. Original return and claim are sent to IMF Adjustments Branch for processing.
37	This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN revalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
38	Campus Notice issued for the DATC/ASTA project.
39	Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
41	Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
42	Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.
43	This notice is issued to notify the Campus of the account controlling name line in order that a name change to the tax year prior to the latest year on file may be input correctly and cause the account to properly resequence.
44	To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also

CP No.	Explanation
	used (rarely) to notify the Campus of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a refundable credit of $10 or more in a tax module and a 130 transaction (account frozen from refunding pending application of overpayment) is present in the entity module.
45	Issued to inform a taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayers requested amount and the credited amount differ by $1.00 or more.
45S	Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.
46	Issued to notify the Campus that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.
47	Used on or before 12/11/1999 to notify the taxpayer that an overpayment was applied to a past due child support or Federal agency debt. The name, address, and phone number of the agency to contact were also provided. ***Note***: Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the posting of a TC 898 on the master file.
48	Name and/or address change.
49	Issued to notify a taxpayer that an IMF overpayment has been applied to an unpaid IMF liability or liabilities.
51A, 51B & 51C	Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ, 1040 and 1040A. CP 51A - Balance Due (Over $5.00) CP 51B - Overpayment of $1.00 or more CP 51C - Even Balance
52	Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by $100 or more, or whenever earnings are reduced below $400 regardless of the amount of the reduction.
53	Issued to notify taxpayer that an electronic fund transfer is not honored.
54	Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.
55	Issued to inform the Campus that a transaction for a Form 5344 adjustment posts (DC47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayers retained copy of a return. Also generated on Forms 1040X in blocking series 900-909 (TC294/295), 960-969 (TC290), 980-989 (TC290) and MFT55 block 530-539 (TC290). Does not generate on civil penalty modules for blocking series 530-539, 960-969 and 980-989 if prior control DLN is 59X. For additional blocking series information refer to Chapter 4.
56	Issued to remind the taxpayer that their invalid number is still present.
57	Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds. (after 01-01-2011, will include penalty on all dishonored payments).
59	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
60	Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)
62	Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.
63	Refund Hold notification is issued when the taxpayer filed a current refund tax return and has not filed prior tax return(s). Notifies the taxpayer the refund is being held until prior year tax returns are filed.
64	Notice of Tentative Carryback Allowance.
71	Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) modules in status 23 with a module balance of $25.00 or more and (2) module in status 22 with an unreversed TC 530 with closing code 09 and module balance of $25.00 or more.
71A	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32, 39. The tolerance is $50.00.
71C	Generated annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is $25.00.
71D	An annual notice that is generated for any tax module in status 26 for 1 year or more if the balance due is $25 or greater.
71S	Issued to all recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.
72	Issued to advise the taxpayer that the return filed is frivolous and his/her refund claimed is being withheld.
75	Issued to inform taxpayers that their refund for EITC is being held while a decision is being made as to whether their return will be examined. Also is used to review Form 8862 on a recertification case.
75A	Issued to inform taxpayers that their refund for EITC is being held while a decision is being made as to whether their return will be examined. Usually used when the prior year return has already been examined or is in the process of being examined.
77	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).

CP No.	Explanation
78	Reminder Notice (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
79	Issued to inform taxpayers of their obligation to re-certify for EITC with a Form 8862 on the next return in which they claim EITC.
79A	Issued to inform taxpayer that they are banned from claiming the EITC for two years, and must re-certify to claim the EITC in the first year after the ban has been lifted.
83	Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.
85/87	Various versions of soft notices sent by Exam for information purposes only and to inform the taxpayer they may have claimed one of several tax benefits in error. Master File will contain a TC 971, Action Code (AC) 138 when one of the Exam soft notices listed below is generated.
85A	Taxpayer claimed head of household filing status and may be married.
85B	Taxpayer claimed a qualifying child for EITC that may not be correct.
85C	Taxpayer filed a Schedule C with little or no expenses and may not have a business.
87A	Taxpayer claimed an exemption and/or qualifying child for EITC that was duplicated on another return.
87B	Taxpayer claimed an exemption for themselves and another taxpayer also claimed the exemption.
87C	Taxpayer claimed an exemption that was claimed on another return. The exemption claimed is over the age of 23 and filed a tax return reporting more than the exemption amount in gross income.
87D	Taxpayer claimed an exemption for themselves and was also claimed on a joint return
86	Issued when revenue receipt is input to a module restricted from generating interest or FTP.
88	Refund held due to non receipt of previous year return with reason to believe taxes will be owed.
90	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
91	Final Notice Before Levy on Social Security Benefits
92A, 92B, 92C	Notice of Levy on Your State Tax Refund. Notice of Your Right to a Hearing.
93	Notice is generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.
96	Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC 400 posts to a tax module.
97	Campus notice issued when TC 841 posts to a module when TC971 AC 11.
98	Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
152	Tax Exempt Bond Acknowledgement Notice.
531	Backup Withholding Alert.
538	Backup Withholding Notification Balance Due.
539	Final Backup Withholding Notification Balance Due.
540	Backup Withholding Notification Return Delinquencies.
541	Final Backup Withholding Notification Return Delinquencies.
542	Notice to Payee Re: Stop Backup Withholding.
543	Notice to Payer to Start Backup Withholding.
544	Notice to Payer to Stop Backup Withholding.
545	Notice to Payer to Stop Backup Withholding.
546	Special Backup Withholding Listing

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

4 IRP Notices

No.	Explanation
2000	Issued to taxpayer to request verification for unreported income, payments, or credits.
2005	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability and closing their account (Underreporter issue).
2006	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability.
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.

5 BMF Notices

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

CP No.	Amt.	Explanation
101	Yes	Math error on Form 940 or 940EZ resulting in a net balance due.
102	Yes	Math error on Form 941, 943, 944 or 945 resulting in a net balance due.
103	Yes	Math error on Form CT-1 resulting in a net balance due.
104	Yes	Math error on Form 720 resulting in a net balance due.
105	Yes	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.
106	Yes	Math error on Form 990PF, 5227, 5330 or 4720 resulting in a net balance due.
107	Yes	Math error on Form 1042 resulting in a net balance due.
108	Yes	An FTD coupon received that was incomplete.
109	Yes	Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
110	Yes	Math Error - Balance due on Form 1066
111	Yes	Math Error on Form 940 or 940EZ resulting in a net overpayment.
112	Yes	Math Error on Form 941,943 or 944 resulting in a net overpayment.
113	Yes	Math Error on Form CT-1 resulting in a net overpayment.
114	Yes	Math Error on Form 720 resulting in a net overpayment.
115	Yes	Math Error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.
116	Yes	Math Error on Form 990-PF, 5227, 5330 or 4720 resulting in a net overpayment.
117	Yes	Math Error on Form 1042 resulting in a net overpayment.
118	Yes	Math Error – Refund on Form 1066
120		Verify Tax Exemp Status was revolkedr
120A		Your organization's Tax Exempt status was revolked.
123	Yes	Math error on Form CT-1 with the net result a zero or less than a $1.00 balance
124	Yes	Math error on Form 720 with the net result a zero less than a $1.00 balance.
125	Yes	Math error on Form 11-C, 706, 709, 2290 or 730 with the net result a zero or less than a $1.00 balance.
126	Yes	Math error on Form 990-PF, 5227, 5330 or 4720 with the net result a zero or less than a $1.00 balance.
127	Yes	Math error on Form 1042 with the net result a zero or less than a $1.00 balance.
128	Yes	Notification of the remaining balance due on a tax period after an offset-in.
130	Yes	Notification of possible exemption from Alternative Minimum Tax
131	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T with the net result a zero or less than a $1.00 balance.
131A	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T with the net result a balance due under $5.00.
132	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
133	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
135	Yes	Notification to AC International—Collection that a new foreign address has posted to the entity with a tax period in delinquent status because the taxpayer was out of the country.
138	No	Overpayment Adjustment-Offset (This notice does not cause extraction but is passed when a module is extracted. Offsets from IMF will not be passed)
141C		Notification of tax, penalty and interest due on an Incomplete and Late Filed return without a math error.
141I		Notification of tax, penalty and interest due on an Incomplete filed return without a math error.
141L		Notification of tax, penalty and interest due on a late filed return without a math error.
142		Request for reason of Late Filing a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
143		Late Filing Accepted of a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
145	Yes	Credit Elect to Succeeding Year (This notice does not cause extraction but is passed when a module is extracted.
146	Yes	Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.
149	No	BMF Refund Offset to the DMF
150A	No	Invites current Form 941 filer to file Form 944 next year.
150B	No	Invites current Form 941SS filer to file Form 944SS next year.

CP No.	Amt.	Explanation
152		Tax Exempt Bond Acknowlegement
153	No	Direct Deposit Notice of Refund
154	No	S.C. Notice of Refund Cancellation
156	Yes	No Math Error – Reminder of Installment Due Form 2290
157	Yes	Math Error – Reminder of Installment Due Form 2290
159	Yes	Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.
160	Yes	Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of $25.00 or more and (2) Module in status 22 with an unreversed TC 530 with closing code 09 and module balance of $25.00 or more.
161	Yes	Notification of the tax, penalty and interest due for a tax return without a math error.
162	Yes	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Yes	Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles with closing code 12 or 24-32. The tolerance is $50.00.
164	Yes	Notification to Appellate of a posting Tentative Carryback adjustment.
165	Yes	Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. Requests repayment of the check plus the bad check penalty assessed (after 01-01-2011, will include penalty on all dishonored payments).
166	Yes	Notification that the Direct Debit Installment Agreement (DDIA) payment could not be withdrawn due to insufficient funds and that the DDIA may be in default. (after 01-01-2011, will include a bad check penalty on all dishonored payments).
167/167A		Issued to notify the taxpayer of a prposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
168/168A		Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
169	No	Notification that the return filed is missing and requesting that a copy be furnished.
170	No	Notification to the Campus that a duplicate return tried to post from a TC 370 (doc. code 51)
171	Yes	Generated annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is $25.00.
173	No	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
174	No	Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.
175	No	Request to substantiate the credits shown on Form 941, 942 or 943.
177	No	Request to substantiate the credits shown on Form CT-1.
179	No	Notification that a Final Form 941, 945 or 943 has been received.
183	No	Request to furnish missing abstract numbers on the Form 720 filed.
184	No	Request to substantiate the credits shown on the Form 720 filed.
185	No	Notification to the Campus that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
186	No	Notification to the Campus of a potential manual interest or penalty adjustment.
187	Yes	Reminder to the taxpayer of balance due
188	No	Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.
190	No	Notification that an amended return was received but an original return was not received.
191	No	Notification to SC Accounting to update the installment billing clerks file.
192	No	Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F or T filed a Form 940.
193/193A	No	Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
194	No	Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction after the return posted. A letter to the taxpayer may be issued.
195	No	Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
197A	No	FTD Alert Notice – Expiration of DA 87 (comes in as 597)
202	No	TIN change – filing requirements mismatch (For CP 202 & 206 with the "from" side out of segment or if "from" side is not active, do not extract notice to "from" side account)

CP No.	Amt.	Explanation
206	No	Notice of no merge – TDA/Part-Pay Agreement module
207	No	Proposed FTD Penalty
207L		Proposed FTD Penalty — Request for Correct ROFT Information – Over $100,000
208	No	Notice of Potential Credit Transfer
210		Notification of Adjustment to tax return.
211		Notification of FTD Penalty.
211A		Application for Extension of Time to File an Exempt Organization Return - Approved
211B		Application for Extension of Time to File an Exempt Organization Return – Denied – Request Not Signed
211C		Application for Extension of Time to File an Exempt Organization Return – Denied – Request not Timely
211D		Application for Extension of Time to File an Exempt Organization Return – Reasonable Cause Not Established
211E		Application for Extension of Time to File an Exempt Organization Return – Denied - General
215		Notification of a Civil Penalty assessment.
216F		Application for Extension of Time to File an Employee Plan Return - Approved
216G		Application for Extension of Time to File an Employee Plan Return - Denied/missing signature
216H		Application for Extension of Time to File an Employee Plan Return - Denied/not timely
217	No	State & Local agencies are exempt. Form 940 not required.
218	No	Churches & other religious organizations are exempt. Form 940 not required.
219	No	Exempt under 501c (3) of IRC. Form 940 not required.
220	Yes	Audit/DP Adjustment – Balance due of $5 ($1 on Form 11) or more and module not in TDA status (all returns). (CP 240 generated instead if TC 290 posts with Blocking Series 550-559)
221	No	Exempt under section 501(e), 501(f) or 501(k). Form 940 not required.
222	No	TIN change on a CAF account
223	No	S.C. Notice. Late Filed – F3520A
224	No	Personal Service Corporation Returns
225	Yes	IDRS Credit Transfer Notice
230	Yes	Notification that an adjustment has been made under CAWR Reconciliation Program. Issued after the CAWR case has been closed and a tax adjustment has been made. Master file generated.
231	No	Notification to SC Accounting that an undelivered refund check has posted for this account.
232A		Form 5558 extensions for Form 5330 - approved
232B		Form 5558 extensions for Form 5330 – Denied - not Timely
232C		Form 5558 extensions for Form 5330 - Denied - not signed
232D		Form 5558 extensions for Form 5330 - Denied – unacceptable reason
233	No	Notification to SC Examination that taxpayer has protested an assessed math error amount. The account has been adjusted and referred to Examination.
234	No	Notification to SC Adjustments of a potential ES Penalty on an account.
235	No	FTD Penalty Waiver
237	No	Notification to taxpayer of Reason For Issuance of Replacement Refund Check.
237A	No	FMS Refund Cancellation (over $1000 or frozen account) Comes in as 537
238	No	Issued to inform taxpayer no penalty has been charged for late FTD's (First time liable for return)
240	Yes	DP Adjustment – (CAWR) Balance Due of $5 or more and module not in TDA status. TC 290 (BS 550-559) posts to MFT 01, 04, 11 modules.
241	No	SC Transcript Notice will generate to D.O. Exam Division, 637 Coordinator.
242	No	Notice of Levy on Your State Tax Refund. Notice of Your Right to a Hearing.
244		Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.
248	No	Non-electronic FTD deposited when taxpayer is required to file electronically
249A		Form 8871 Not Filed
249B		Form 8872 Late
249C		Form 8872 Not Filed
250A	No	Notification to Form 944 filer that they should file 941 for first quarter of next calendar year.
250B	No	Notification to Form 944 filer that they should file 941 for first quarter of second calendar year.
250C	No	Reminder to CP250B recipients.

CP No.	Amt.	Explanation
251		*NOTICE OF Employment Tax Problem—Why Your Tax May Be Changed*. Notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). Generated as the result of Status Code 16 posting to CAP. The notice is generated from the CAP system, not BMF.
254		Reserved for CAWR
255		Reserved for CAWR
258	No	Notice of Non-Acceptance of F8716
259	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259A	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259B	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259C	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259D	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259E	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259F	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259G		EO ReturnDelinquency Notice 1020-POL
259H		EO Return Delinquency Notice PAC
260	Yes	Notification that a credit was reversed creating a balance due.
261	No	Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
262	No	Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
264	No	Issued to notify taxpayer of denial of taxpayer petition to become and S-Corporation.
265	No	Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
266	No	Issued to notify taxpayer of forwarding their Form 2553 to National Office.
267	Yes	Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request for resolution of the condition.
268	Yes	Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.
270	No	Notification to SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7 or 9 posted and module is in debit balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.
275	No	Foreign Sales Corporation notice of termination
277	No	Form 8832 Entity Classification Election acceptance
279	No	Acceptance of Form 8869, Qualified Subchapter S Subsidiary Election
280	No	Requesting the cross reference Social Security Number for the Form 720 filed with Abstract Number 52.
281	No	Revocation of Form 8869
282	No	Notification of Possible FR – F1065 & F1065B
283		Penalty Charged on your Form 5500
284	No	Issued to inform the Campus that follow up action should be performed before the ASED or CSED expires.
285	No	Rejects Accounting Period Change via F1128
286	No	Accepts Account Period Change via F8716
287	No	Rejects Account Period Change via F8716
288	No	Accepts Small Business Becoming QSST via F2553
290	No	Accepts Request To Become Small Business Trust via F2553
291	No	Rejects Request To Become Small Business Trust via F2553
292	No	Rejects Small Business Becoming QSST via F2553
293	No	Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	No	Notification to SC Adjustments of a potential 15% FTD penalty on an account.
295		Request for Payment – Form 5500
295A		Request for payment (5500NMF Accounts)

CP No.	Amt.	Explanation
297	No	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
298	No	Final Notice Before Levy on Social Security Benefits
299		Annual Electronic Notice Filing Requirement
331 (DAV)	Yes	TDA Information Record
332	No	IMF Cross-reference Information Notice (goes out as a 996)
355 (QDI)	No	TDI Research Transcript (Specific: entity and tax class for prior year)
369 (REF)	No	Refund Transcripts (issued to cause extraction to losing S.C. but does not itself cause extraction). Refund of $50,000 or more
370 (NML)	No	NMFL Transcript (Specific with Entity)
376 (REF)	No	High Risk Refund Transcripts (issued to cause extraction to losing S.C. but does not itself cause extraction). High risk refunds.
384 (REF)	No	Refund Transcripts (issued to cause extraction to losing Service Center but does not itself cause extraction).
801	Yes	Math Error – Balance Due $5 or more on 940PR
802	Yes	Math Error – Balance Due $5 or more on 940PR, 942PR or 943PR
811	Yes	Math Error – Overpayment $1 or more on 940PR
812	Yes	Math Error – Overpayment $1 or more on 940PR, 942PR or 944PR
861	Yes	No Math Error – Balance Due $5 or more on 940PR, 941PR, 942PR or 943PR
865	Yes	Penalty for dishonored check (FTD) on 940PR, 941PR or 943PR (after 01-01-2011, will include penalty on all dishonored payments).
874	No	Request explanation of Schedule B exemptions (condition code C) on 940PR
875	No	Unexplained adjustment of $10 or more (condition code C) on 941PR, 942PR or 943PR
910	Yes	Audit/DP adjustment-overpayment, even balance (within tolerance) or balance due of $5 or more and module in TDA status. 940PR, 941PR, 942PR and 943PR. See CP 210 for return settlement conditions.
920	Yes	Audit/DP adjustment-balance due of $5 or more and module not in TDA status. 940PR, 941PR, 942PR and 943PR.

6 EPMF Notices

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

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

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

7 Internal IRA Notices

CP No.	Explanation

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

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

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

Number	Name or Description
403	1st Notice—EPMF Return Delinquency
406	4th Notice—EPMF Return Delinquency
421	First Exempt Organization Delinquency Notice for Form 990PF.
422	First Exempt Organization Delinquency Notice for Presumptive Form 990PF.
423	First Exempt Organization Delinquency Notice for Form 990T.
425	Second Exempt Organization Delinquency Notice for Form 990.
426	Second Exempt Organization Delinquency Notice for Form 990PF.
427	Second Exempt Organization Delinquency Notice for Presumptive Form 990PF.
428	Second Exempt Organization Delinquency Notice for Form 990T.
429	Second Exempt Organization Delinquency Notice for Form 5227.
430	EO Return Delinquency Notice-POL (2nd notice).
501/601	1st Notice—Balance
503/603	3rd Notice—Balance Due
504/604	4th Notice—Balance Due
505	TDA
512	Levy Source Listing
515/615	1st Notice – Return Delinquency for BMF modules with a BOD of TEGE only. (New IMF CP59 & 759SP and new BMF CP. 259 & 959SP replaced the CP 515/615, effective January 2008.)
516	2nd notice – Return Delinquency for IMF PC-B modules only.
518/618	4th Notice—Return Delinquency
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition
523/623	Installment Agreement Default Notice
525	DAIP
533	Combat Status Verification
534	Combat Suspension Term.
535	Military Suspension Term.
536	Collateral Suspension Term.
527	Trust Fund Recovery Penalty Assessment Statute Notice
529	Collection Statute about to Expire
528	Satisfied Module with Lien File Notice
560A	ATIN Assignment Notice - We assigned your adoptive child a temporary Adoption Taxpayer Identification Number (ATIN)
560B	ATIN Extension Notice - We have granted your request for an Extension for your Adoption Taxpayer Identification Number (ATIN)
561	ATIN Notice - The Adoption Taxpayer Identification Number (ATIN) assigned to your adoptive child will expire soon.

Number	Name or Description
562A	ATIN Notice – Request for Additional Information
562B	ATIN Notice – Second Request for Additional Information
562C	ATIN Extension Request – Additional Information Needed
562D	ATIN Extension Request – Second Request for Additional Information Needed
563	ATIN Rejection Notice
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
569	Penalty and Interest Explanation
570	PTIN Rejection Notice
571	PTIN Assignment Notice
572A	PTIN Suspension Notice
572B	PTIN Suspension Notice - Follow-up
587	Notice of Dishonored Check not paid by bank

9 Master File Notices (Spanish)

Spanish Settlement Notices and Taxpayers Letters are issued to describe monetary transactions and request information on Form 1040PR, 941PR or 943PR tax module. These notices have been translated into Spanish from English. To find the English counterpart of a Spanish notices subtract 700 from the computer paragraph number. These notices are printed at Philadelphia Campus for Virgin Islands and Puerto Rico filers only.

CP No.	Explanation
601	Reminder - 1ST. Notice Balance Due
603	IMPORTANT – Immediate action is required
604 & B	URGENT
604 CDP	Balance Due Notice – Final Notice – Intent to Levy & your right to a hearing
615	Request for your Tax Return – Is Overdue
615-B	File your return or respond by… Credit Information Table
615-FY	File your IRS Form 8752
616	Final Notice – File your Tax Return by… Account Summary
618	Return Delinquency Notice (IMF/BMF)
621	Installment Agreement Monthly Reminder Notice
621F	Your Installment Agreement will Terminate On…
622	Financial Statement
623	Notice of Intent to Levy
711	Balance Due on Form 1040PR Math Error
712	Overpayment Form 1040PR
713	Math Error Settlement on Form 1040PR Math Error
714	No Math Error Balance Due 1040PR (IMF/SP)
721/722	Audit/DP Tax Adjustment (IMF/SP)
723	ES Discrepancy, Balance Due of $5 or More
749	Overpayment Adjustment, Offset (IMF/Spanish)
759	1st notice IMF Nonfiler Return Delinquency
771	Reminder: You Owe Past Due Taxes
772	Balance Due Annual Reminder Notice
773	Balance Due Annual Reminder Notice
774	Balance Due Annual Reminder Notice
784-A	Complete this new form to claim the EIC credit
784-B	You meet the EIC residency test
784-C	Don't delay your EIC
784-D	Last Reminder, Don't Delay Your EIC
789	Annual Installment Agreement Statement (IMF)

CP No.	Explanation
801	Math Error—Balance Due of $5 or more on Form 940PR (BMF/Spanish)
802	Math Error—Balance Due of $5 or more on Form 941PR, 942PR, 943PR, (BMF/Spanish)
811	Math Error—Overpayment of $1 or more on Form 940PR (BMF/Spanish)
812	Math Error—Overpayment of $1 or more on Form 941PR, 943PR, 944PR (BMF/Spanish)
821	Math Error—Settlement on Forms 940PR (BMF/Spanish)
822	Math Error—Settlement on Forms 941PR, 942PR (BMF/Spanish)
834B	FTD/Estimated Payment Discrepancy Notice – Balance Due
834R	FTD/Estimated Payment Discrepancy Notice – Refund
838	We applied your overpayment to other Federal Taxes
861	No Math Error—First Notice of Balance Due—Forms 940PR, 941PR, 942PR, 943PR (BMF/Spanish)
865	Penalty for Dishonored Check—Form 940PR, 941PR or 943PR (Spanish) (after 01-01-2011, will include penalty on all dishonored payments).
874	Unexplained Exempt Remuneration Listed on Form 940PR (BMF/Spanish)
875	Unexplained Adjustment on Forms 941PR, or 943PR (BMF/Spanish)
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
959	1st notice BMF Nonfiler Return Delinquency
2011	Payee TIN Perfection Notice (“Request for Verification of Name and Tax Identifying Number”)
2015	Payer Correction Letter (“Correction of Information Returns”)
3000	Request for Verification of Social Security Number on Form W-4

10 Taxpayer Notice Codes

(1) Math Error Notice Codes

Math Error Notice Codes are numerical codes entered on tax returns by Error Correction Tax Examiners and are input to the MF to identify specific error conditions. These codes generate error explanations which are computer printed on IMF Math Error Notices CP 10, 11, 12, 13, 11A, 11B, 11C, 23, 24, 25 and 83 and BMF Math Error Notices CP 101, 102, 103, 104, 105, 106, 107, 111, 112, 113, 114, 115, 116, 117, 121, 122, 123, 124, 125, 126, 127, 131, 132, and 133.

The codes do not appear on the top of the notices. On IMF notices they appear at the bottom of the tear-off stub.

IMF Math Error Notice Codes

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

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

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

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

OLNR/Re-types

TPNC	Computer Prints
001	VACANT
002	We didn't allow your IRA loss on Line 15b of your tax return. You should claim the IRA loss on Schedule A, *Itemized Deductions*, as a miscellaneous itemized deduction, subject to the 2% limitation. If you filed a Schedule A, we changed it to include the loss. If you didn't file a Schedule A and your IRA loss was: • Less than the standard deduction, we did not allow the loss as a deduction from your income. • Greater than the standard deduction, we allowed the loss as your total itemized deduction on Schedule A because it lowered your taxable income. **NOTE:** If you have other itemized deductions in addition to IRA losses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
003	VACANT
004	We didn't allow the amount claimed as a deduction for educator expenses on page 1 of your tax return. The deduction is not allowed when you can be claimed as a dependent on another person's tax return.
005	We didn't allow the amount claimed as a deduction for a fee-basis official on page 1 of your Form 1040. This deduction may only be claimed for tax years 1987 and later.
006	We didn't allow the amount claimed as a deduction for Schedule W on page 1 of Form 1040. This deduction may only be claimed for tax years 1982 through 1986.
007	We didn't allow the amount claimed as a deduction for disability income exclusion on page 1 of Form 1040. This deduction may only be claimed for tax years 1983 and prior.
008	VACANT
009	VACANT
010	VACANT
011	VACANT
012	VACANT
013	We removed the amount claimed for household employment taxes. A negative amount can not be entered for household employment taxes.
014	We didn't allow the amount claimed as investment income from Form 8615. This form is not valid for tax years before 1987.
015	We refigured your return without applying your nontaxable use of undyed kerosene for use in trains (Line 4b) and/or certain intercity and local buses (Line 4c). Form 4136, *Credit for Federal Tax Paid on Fuels*, was revised on July 20, 2002, and credits can no longer be claimed on these lines.
016	VACANT
017	VACANT
018	VACANT
019	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8834, *Qualified Vehicle Electric Credit*, was incomplete or not attached to your tax return.
020	VACANT
021	VACANT
022	We have removed your negative entry for tax from Schedule A and entered it as income on Line 21 of your tax return. Recoveries of tax are considered income.
023	We have removed your negative entry for interest from Schedule A and entered it as income on Line 8A of your tax return. Recoveries of interest are considered income.

TPNC Computer Prints

024 We didn't allow the amount claimed as credit as a write-in on the "total payments' line. This credit is not applicable to this tax year.

025 We changed the amount claimed as foreign tax credit. The error was in the:

- Computation of the tax on Form 1116, *Foreign Tax Credit*, **and/or**
- Transfer of the amount to page 2 of your Form 1040.

026 We didn't allow the amount claimed as a Schedule D carryover loss on page 1 of your tax return. You must file a Schedule D to claim a carryover loss from a prior year.

027 We changed your write-in credit claimed on the 'total payments' line. The maximum allowable amount of this credit is $500.

028 We included the amount of capital gain distributions from Form 2439, *Notice to Shareholder of Undistributed Long-Term Capital Gains*. These distributions should be reported on either Schedule D or on page 1 of your tax return.

029 We didn't allow the amount claimed as a write-in on page 1 of your Form 1040. The write-in is not an a

030 Negative deductions may not be claimed on Schedule A. We have deleted the negative entry from Schedule A and added it to the income section of your return. The remainder of your return was adjusted accordingly.

031 VACANT

032 We changed the amount claimed as taxable income because it was figured incorrectly using the Schedule Q computation.

033 It appears you owe tax based on the filing of Form 8615. We have determined your tax by using the tax rate schedules, which reflects the minimum amount of tax assessed to you. In order to more accurately compute your Form 8615 tax, you may need to complete the worksheets provided in Publication 929, Tax Rules for Children and Dependents. You must then file Form 1040X, *Amended U.S. Individual Income Tax Return*, to report your recomputed amount of Form 8615 tax. You can obtain Publication 929 and/or Form 1040X by calling 1-800-829-3676 or by visiting our web site at www.irs.gov.

034 VACANT

035 We found an error in the computation of your Credit for Small Employer Health Insurance Premiums on Form 8941 or you do not qualify for the credit.

036 We didn't allow the household employment taxes on page 2 of your tax return. For tax periods prior to 1995, federal employment taxes for household employees, such as Social Security, Medicare, and Federal Unemployment Taxes should be reported on Form 942, *Employer's Quarterly Tax Return for Household Employees*, and on Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*. Please file these forms as appropriate.

037 We changed the amount reported as household employment taxes on page 2 of your tax return because of an error on Schedule H, *Household Employment Tax*. The advanced earned income credit payment can't be more than the appropriate percentage of the total wages you paid.

038 VACANT

039 VACANT

040 VACANT

041 We didn't allow the amount claimed as credit for prior year minimum tax on page 2 of your tax return. The credit for prior year minimum tax may not be claimed on tax returns before tax year 1988.

042 We changed the total tax on page 2 of your tax return to exclude the amount claimed for a refund of excise taxes. If you are entitled to a refund of excise taxes, Form 8849, *Claim for Refund of Excise Taxes*, should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.

043 We didn't allow your household employment taxes on page 2 your tax return. Schedule H, *Household Employment Taxes*, can't be filed with your Form 1040, because the fiscal tax period for your Form 1040 ends before December 31, 1995. Your Schedule H must reflect information from a calendar year tax period (January 1, 1995, through December 31, 1995).

044 We didn't allow the amount claimed for Health Coverage Tax Credit on page 2 of your Form 1040. The Health Coverage Tax Credit cannot be claimed for a tax period prior to 2002.

TPNC	Computer Prints
045	We didn't allow the amount claimed as diesel-powered highway vehicle credit you reported on your Form 1040. This credit was repealed effective August 20, 1996.
046	VACANT
047	VACANT
048	VACANT
049	VACANT
050	We changed the amount claimed as estimated payments on your tax return. We gave you credit for the estimated payments that were not shown on your return.
051	We changed the amount claimed as wages on your tax return to reflect the amount shown in box 2 of your Form(s) W-2.
052	We changed the amount claimed as investment credit. An error was made in limiting your investment credit.
053	We included the amount claimed on Form 3903/3903F, *Moving Expenses*, as a moving expense deduction on page 1 of your Form 1040.
054	We didn't allow your Deferral of Additional 1993 Taxes. In order to claim this deferral, you must have filed your 1993 tax return by April 15, 1994.
055	We didn't allow the amount claimed as foreign tax credit because Form 1116, *Foreign Tax Credit*, was incomplete or not attached to your tax return.
056	VACANT
057	We didn't allow the credit you claimed for prior year minimum tax because Form 8801, *Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts*, was incomplete or not attached to your tax return.
058	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8844, *Empowerment Zone and Renewal Community Employment Credit*, was incomplete or not attached to your tax return.
059	VACANT
060	VACANT
061	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8860, *Qualified Zone Academy Bond Credit*, was incomplete or not attached to your tax return.
062	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8884, *New York Liberty Zone Business Employee Credit*, was incomplete or not attached to your tax return.
063	We didn't allow the amount claimed as investment credit on page 2 of your Form 1040 because NPS Form 10-168a, *Historic Preservation Certification Application*, was incomplete or not attached to your tax return.
064	We didn't allow the standard deduction claimed on your tax return. Before 1987 the standard deduction was built into the tax tables based on each filing status. Therefore, you may not subtract the standard deduction from your adjusted gross income when figuring your taxable income.
065	We refigured your tax return using the correct amounts for the standard deduction, exemption amount, tax, etc. because the amounts used are for a tax year other than the year of your tax return.
066	We didn't allow the amount claimed as suspended research credit from Form 6765, *Credit for Increasing Research Activities*, on your original 1999 or 2000 tax return. The credit may only be claimed on Form 1045, *Application for Tentative Refund*, or Form 1040X, *Amended U.S. Individual Income Tax Return*. For additional information, refer to instructions for preparing Form 6765, *Credit for Increasing Research Activities*.
067	VACANT
068	VACANT
069	VACANT
070	VACANT
071	We changed the income section of your tax return because you didn't include your cost of living adjustment (COLA) as income.
072	VACANT

TPNC	Computer Prints
073	VACANT
074	VACANT
075	We refigured your tax using the tax rates in effect for the year on your tax return. A tax form(s) or schedule(s) for a different tax year was attached to your return and used to figure your tax.
076	VACANT
077-100	VACANT

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

- Current Year 2003 Tax Returns – TPNCs should be based on the Form Number. If a TPNC is not available for the specific form type, the default TPNC should be used.
- Prior Year (TY02 and prior) Tax Returns – The default TPNC should be used for all returns that are not equal to the current processing year.
- Converted Tax Returns – If TPNC 111 is present, print the default language for all assigned TPNCs. This applies to current year and prior year returns. TPNC 111 will always be used in conjunction with additional TPNCs.
- Any International Return (Current and Prior Year) – The default TPNC should be used for all returns with an assignment of an IMF domestic TPNC that have an International Form Type.

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

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

Form 1040/1040A

TPNC	Form	DLS	Computer Prints
009	Default	009D	You claimed an incorrect amount as estimated tax payments and credits (see the statement of your estimated tax account at the end of this notice. Usted reclamó una cantidad incorrecta como los pagos del impuesto estimado y créditos (vea la informacionen su cuenta de impuesto estimado al final de este aviso)
100			Blank notice (10 blank lines in explanation area)
101	Default	101D	We changed your filing status. We refigured your tax using the **Single** filing status based on the information on your tax return.
102	Default	102D	We changed your filing status. We refigured your tax using the **Married Filing Jointly** filing status based on the information on your tax return.
103	Default	103D	We changed your filing status. We refigured your tax using the **Married Filing Separately** filing status based on the information on your tax return.
104	Default	104D	We changed your filing status. We refigured your tax using the **Head of Household** filing status based on the information on your tax return.
105	Default	105D	We changed your filing status. We refigured your tax using the Qualifying Widow(er) filing status based on the information you reported on your tax return
106	Default	106D	We changed your filing status. We refigured your tax using the **Married Filing Jointly** filing status. You may use this filing status for the year of your spouse’s death. For the next two tax years after the death you may use the **Qualifying Widow(er)** filing status if you have a dependent child.

TPNC	Form	DLS	Computer Prints
107	Default	107D	We changed your filing status. We refigured your tax using the **Single** or **Head of Household** filing status. You must have a dependent child to use the **Qualifying Widow(er)** filing status.
108	Default	108D	We changed your filing status. We refigured your tax using the **Single** filing status. Your return was filed using the **Head of Household** filing status. The name of the dependent that qualifies you for the **Head of Household** filing status was not present on your tax return.
109	Default	109D	We changed your filing status. We refigured your tax using the **Married Filing Separately** filing status because you can't claim your spouse as an exemption when using **Single** or **Head of Household** filing status. ***Note:*** You may file Form 1040X, *Amended US Individual Income Tax Return,* claiming the **Married Filing Jointly** filing status for a more favorable tax rate. Both you and your spouse must sign Form 1040X.
110	Default	110D	We changed your filing status. We refigured your tax using the **Single** filing status. You can't qualify for **Head of Household** filing status when you are claimed as a dependent on another person's tax return.
111	Default	111D	We transferred the information from the tax form you filed and processed it as a Form 1040 because certain items reported on your tax return require you to file a Form 1040. You do not need to send us another return to correct this error. The following paragraph(s) will explain any additional change(s) we made.
112	NA		VACANT
113	Default	113D	We lowered the total income on Page 1 of your tax return because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040	113L	We lowered the total income on Line 22 of your Form 1040 because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040A	113A	We lowered the total income on Line 15 of your Form 1040A because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040EZ	113E	We lowered the adjusted gross income on Line 4 of your Form 1040EZ because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
114	Default	114D	We changed the total income to include all the Forms W-2, W-2G, etc., that was/ attached to your tax return because there was an error in the total income reported.
	1040	114L	We changed the total income on Line 22 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040 because there was an error in the total income reported.
	1040A	114A	We changed the total income on Line 15 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040A because there was an error in the total income reported.
	1040EZ	114E	We changed the adjusted gross income on Line 4 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040EZ because there was an error in the total income reported.
115	Default	115D	We changed the total income on page 1 of your tax return to include the tips shown on Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*. Tips must be included as wages on your tax return.
	1040		We changed the amount of wages on Line 7 of your Form 1040 to include the tips shown on Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*. Tips must be included as wages on your tax return.
	1040A	115A	NA
	1040EZ	115E	NA

TPNC	Form	DLS	Computer Prints
116	Default	116D	We changed the amount of taxable income on page 1 of your tax return because there was an error on Schedule B *Interest and Ordinary Dividends*. The error was in the: - computation of the total taxable interest **and/or** - transfer of that amount to page 1 of your tax return.
	1040	116L	We changed the amount of taxable interest on Line 8A of your Form 1040 because there was an error on Schedule B, *Interest and Ordinary Dividends*. The error was in the: - computation of the total taxable interest on Line 4 of your Schedule B **and/or** - transfer of that amount to Line 8A of your Form 1040.
	1040A	116A	We changed the amount of taxable interest on Line 8A of your Form 1040A because there was an error on Schedule B, *Interest and Ordinary Dividends*. The error was in the: - computation of the total taxable interest of Line 4 of your Schedule 1 and/or - transfer of that amount to Line 8A of your Form 1040A.
	1040EZ	116E	NA
117	Default	117D	We changed the amount of taxable interest on page 1 of your tax return. We didn't allow excludable savings bond interest on Schedule B, *Interest and Ordinary Dividends*, because your filing status is Married Filing Separately.
	1040	117L	We changed the amount of taxable interest on Line 8A of your Form 1040. We didn't allow excludable savings bond interest on Schedule B, *Interest and Ordinary Dividends*, because your filing status is Married Filing Separately.
	1040A	117A	We changed the amount of taxable interest income on Line 8A of your Form 1040A. We didn't allow excludable savings bond interest on Schedule 1, *Interest and Ordinary Dividends*, because your filing status is Married Filing Separately.
	1040EZ	117E	NA
118	NA		VACANT
119	Default	119D	We changed the amount of ordinary dividends on page 1 of your tax return because there was an error on Schedule B, *Interest and Ordinary Dividends*. The error was in the: - computation of the total taxable dividend income **and/or** - transfer of that amount to page 1 of your tax return.
	1040	119L	We changed the amount of ordinary dividends on Line 9A of your Form 1040 because there was an error on Schedule B, *Interest and Ordinary Dividends*. The error was in the: - computation of the total taxable dividend income on Line 6 of your Schedule B **and/or** - transfer of that amount to Line 9A of your Form 1040.
	1040A	119A	We changed the amount of ordinary dividends on Line 9A of your Form 1040A because there was an error on Schedule 1, *Interest and Ordinary Dividends*. The error was in the: - computation of the total taxable dividend income on Line 6 of your Schedule 1 **and/or** - transfer of that amount to Line 9A of your Form 1040A
	1040EZ	119E	NA

TPNC	Form	DLS	Computer Prints
120	Default	120D	State income tax payments must be claimed as an itemized deduction on Line 5 of Schedule A, *Itemized Deductions*. These payments can't be subtracted on page 1 of the tax return. If you filed a Schedule A, we changed it to include the state income tax payments. If you didn't itemize deductions on Schedule A and your state income tax payment was: - Less than the standard deduction; we didn't allow it as a deduction from your income. - Greater than your standard deduction; we allowed it as your total itemized deduction on Schedule A because it lowered your taxable income. **NOTE:** If you have other itemized deductions in addition to state income tax payments, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
121	Default	121D	We changed the amount of business income or loss on page 1of your tax return because there was an error on Schedule C/C-EZ, *Profit or Loss From Business*. The error was in the: - computation of the net profit or loss on Schedule C/C-EZ **and/or** - transfer of that amount to page 1 of your tax return.
	1040	121L	We changed the amount of business income or loss on Line 12 of your Form 1040 because there was an error on Schedule C/C-EZ, *Profit or Loss From Business*. The error was in the: - computation of the net profit or loss on Line 31 of Schedule C or Line 3 of Schedule C-EZ **and/or** - transfer of that amount to Line 12 of your Form 1040.
	1040A	121A	NA
	1040EZ	121E	NA
122	Default	122D	We changed the amount of capital gain or loss on page 1 of your tax return because there was an error on Schedule D, *Capital Gains and Losses*. The error was in the: - computation of the capital gain or loss **and/or** - transfer of that amount to page 1 of your tax return. Capital losses are limited to $3,000 ($1,500 for Married Filing Separately).
	1040	122L	We changed the amount of capital gain or loss on Line 13 of your Form 1040 because there was an error on Schedule D, *Capital Gains and Losses*. The error was in the: - computation of the capital gain or loss from Part III of your Schedule D **and/or** - transfer of that amount to Line 13 of your Form 1040. Capital losses are limited to $3,000 ($1,500 for Married Filing Separately)
	1040A	122A	NA
	1040EZ	122E	NA
123	Default	123D	We changed the amount of capital gain or loss on page 1 of your tax return. There was an error in the transfer of the amount from your Form 4797, *Sales of Business Property*, to page 1 of your tax return.
	1040	123L	We changed the amount of capital gain or loss on Line 14 of your Form 1040. There was an error in the transfer of the amount from Line 18b(2) of your Form 4797, *Sales of Business Property*, to Line 14 of your Form 1040.
	1040A		NA
	1040EZ		NA
124	NA		VACANT

TPNC	Form	DLS	Computer Prints
125	NA		VACANT
126	Default	126D	We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on page 1 of your tax return because there was an error on Schedule E, *Supplemental Income and Loss*. The error was in the: - computation of the income or loss on Schedule E **and/or** - transfer of that amount to page 1 of your tax return.
	1040	126L	We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on Line 17 of your Form 1040 because there was an error on Schedule E, *Supplemental Income and Loss*. The error was in the: - computation of the income or loss on Line 26 or Line 41 of your Schedule E **and/or** - transfer of that amount to Line 17 of your Form 1040.
	1040A	126A	NA
	1040EZ	126E	NA
127	Default	127D	We changed the amount of farm income or loss on page 1 of your tax return because there was an error on Schedule F, *Profit or Loss From Farming*. The error was in the: - computation of the net profit or loss on Schedule F **and/or** - transfer of that amount to page 1 of your tax return.
	1040	127L	We changed the amount of farm income or loss on Line 18 of your Form 1040 because there was an error on Schedule F, *Profit or Loss From Farming*. The error was in the: - computation of the net profit or loss on Line 36 of your Schedule F **and/or** - transfer of that amount to Line 18 of your Form 1040.
	1040A	127A	NA
	1040EZ	127E	NA
128	Default	128D	We changed one or more of the following schedules based on information you provided on Forms(s) 6198, *At-Risk Limitations*, and/or Forms(s) 8582, *Passive Activity Loss Limitations*: Schedule C, *Profit or Loss From Business* Schedule E, *Supplemental Income and Loss* Schedule F, *Profit or Loss From Farming* The amount of loss you can deduct is limited based on the amount of investment at risk.
129	Default	129D	We didn't allow the negative entry of unemployment compensation reported on page 1 of your tax return. You can only reduce your unemployment compensation by the amount received and repaid in the same year. ***Note:*** If you have other itemized deductions in addition to repayments of unemployment compensation , you may file Form 1040X, *Amended U.S. Individual Income Tax Return*, and Include them on Schedule A, *Itemized Deductions*, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, *Itemized Deductions.*

TPNC	Form	DLS	Computer Prints
	1040	129L	We didn't allow the negative entry of unemployment compensation reported on Line 19 of your Form 1040. You can only reduce your unemployment compensation by the amount received and repaid in the same year. ***Note:*** If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, *Amended U.S. Individual Income Tax Return*, and Include them on Schedule A, *Itemized Deductions*, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, *Itemized Deductions*.
	1040A	129A	We didn't allow the negative entry of unemployment compensation reported on Line 13 of your Form 1040A. You can only reduce your unemployment compensation by the amount received and repaid in the same year. ***Note:*** If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, *Amended U.S. Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, *Itemized Deductions*.
	1040EZ	129E	We didn't allow the negative entry of unemployment compensation reported on Line 3 of your Form 1040EZ. You can only reduce your unemployment compensation by the amount received and repaid in the same year. ***Note:*** If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, *Amended U.S. Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on Line 23 of Schedule A, *Itemized Deductions.*
130	NA		VACANT
131	Default	131D	We changed the amount of taxable social security benefits on page 1 of your tax return because there was an error in the computation of the taxable amount. ***Note:*** Publication 915, *Social Security and Equivalent Railroad Retirement Benefits*, provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov.
	1040	131L	We changed the amount of taxable social security benefits on Line 20B of your Form 1040 because there was an error in the computation of the taxable amount. ***Note:*** Publication 915, *Social Security and Equivalent Railroad Retirement Benefits*, provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov.
	1040A	131A	We changed the amount of taxable social security benefits on Line 14B of your Form 1040A because there was an error in the computation of the taxable amount. ***Note:*** Publication 915, *Social Security and Equivalent Railroad Retirement Benefits*, provides additional information related to computing your taxable Social Security Benefits. You may call 1-800-TAX-FORM (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov.
	1040EZ	131E	NA

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

TPNC	Form	DLS	Computer Prints
133	Default	133D	We didn't allow the amount claimed as gambling losses on page 1 of your tax return. You can't reduce gambling winnings by gambling losses and report the difference. You must report the full amount of winnings as income on page 1 of your tax return and claim losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, *Itemized Deductions*. If you filed a Schedule A, we changed it to include the losses. If you didn't file a Schedule A and your gambling losses were: - less than the standard deduction; we **did not** allow them as a deduction from your income - greater than the standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income. ***Note:*** If you have other itemized deductions in addition to these gambling losses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040	133L	We didn't allow the amount claimed as gambling losses on page 1 of your tax return. You can't reduce gambling winnings by gambling losses and report the difference. You must report the full amount of winnings as income on Line 21 of Form 1040 and claim losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, *Itemized Deductions*. If you filed a Schedule A, we changed it to include the losses. If you didn't file a Schedule A and your gambling losses were: - less than the standard deduction; we **did not** allow them as a deduction from your income - greater than the standard deduction, we allowed them as your total itemized deductions on Line 27 of Schedule A because it lowered your taxable income. ***Note:*** If you have other itemized deductions in addition to these gambling losses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040A	133A	NA
	1040EZ	133E	NA
134	Default	134D	We removed your child's income from page 1 of your tax return and refigured your tax. Your child's investment income can't be reported on Form 8814, *Parents' Election to Report Child's Interest and Dividends*, because it was greater than the maximum allowed for the tax year. You don't need to file an amended tax return, but your child must file his or her own tax return to report the income.
	1040	134L	We removed your child's income from Line 21 of your Form 1040 and refigured your tax. Your child's investment income can't be reported on Form 8814, *Parents' Election to Report Child's Interest and Dividends*, because it was greater than the maximum allowed for the tax year. You don't need to file an amended tax return, but your child must file his or her own tax return to report the income.
	1040A	134A	NA
	1040EZ	134E	NA
135	Default	135D	We moved the amount of USDA settlement from page 1 of your tax return to page 1 of your Schedule F, *Profit or Loss from Farming*. Income received from the settlement must be included on your Schedule F and is subject to self-employment tax.

TPNC	Form	DLS	Computer Prints
	1040	135L	We moved the amount of USDA settlement from Line 21 of your Form 1040 to Line 10 of your Schedule F, *Profit or Loss from Farming*. Income received from the settlement must be included on your Schedule F and is subject to self-employment tax.
	1040A	135A	NA
	1040EZ	135E	NA
136	Default	136D	We changed the amount of other gains or losses on page 1 of your tax return to include your overall business loss from your Form 4684, *Casualties and Thefts*. If you are not required to file Form 4797, *Sales of Business Property*, casualty or theft losses of business property should be reported on page 1 of your tax return.
	1040	136L	We changed the amount of other gains or losses on Line 14 of your Form 1040 to include your overall business loss from Line 28 of your Form 4684, *Casualties and Thefts*. If you are not required to file Form 4797, *Sales of Business Property*, casualty or theft losses of business property should be reported on Line 14 of Form 1040.
	1040A	136A	NA
	1040EZ	136E	NA
137	NA		VACANT
138	Default	138D	We changed the total income on page 1 of your tax return to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses must be included as wages on your tax return.
	1040	138L	We changed the total income on Line 22 of your Form 1040 to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses (the amount from Line 29 of your Form 2441, *Child and Dependent Care Benefits*) must be included as wages on Line 7 of your Form 1040.
	1040A	138A	We changed the total income on Line 15 of your Form 1040A to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses (the amount from Line 23 29 of your Schedule 2Form 2441*, Child and Dependent Care Benefits)*, must be included as wages on Line 7 of your Form 1040A.
	1040EZ	138E	NA
139	Default		We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses claimed. We changed the adjustments to income on page 1 of your tax return. to exclude expenses from Form 3903, Moving Expenses. These You can not claim these expenses on your tax return and also claim the same expenses were included with our other Schedule A deductions. Moving expenses must be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return filed.
	1040		We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses claimed on line 26 of Form 1040. You can not claim these expenses on line 26 of Form 1040 and also claim the same expenses on line 28 of Schedule A, Itemized Deductions, for the tax year of the return filed.
	1040A		N/A
	1040EZ		N/A
140	Default		We didn't did not allow the amount of claimed as moving expenses from Form 3903/3903F, Moving Expenses, on page 1 of your tax return. Moving expenses must be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return you filed.
	1040		N/A
	1040A		N/A
	1040EZ		N/A
141	Default	141D	We changed the amount of total income on page 1 of your tax return because there was an error in the computation.

TPNC	Form	DLS	Computer Prints
	1040	141L	We changed the amount of total income on Line 22 of your Form 1040 because there was an error in the computation.
	1040A	141A	We changed the amount of total income on Line 15 of your Form 1040A because there was an error in the computation.
	1040EZ	141E	We changed the amount of total income on Line 4 of your Form 1040EZ because there was an error in the computation.
142	Default	142D	We changed the amount claimed as Educator Expenses Deduction on page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to $250 ($500 for Married Filing Joint).
	1040	142L	We changed the amount claimed as Educator Expenses Deduction on Line 23 of your Form 1040. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to $250 ($500 for Married Filing Joint).
	1040A	142A	We changed the amount claimed as Educator Expenses Deduction on Line 16 of your Form 1040A. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to $250 ($500 for Married Filing Joint).
	1040EZ	142E	NA
143	Default		We didn't allow the amount claimed for Tuition and Fees Deduction on page 1 of your return. You cannot claim both the Tuition and Fees Deduction credit and Education Credit for the same person.
	1040		We didn't allow the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. You can not claim both the Tuition and Fees Deduction Credit and the Education Credit for the same person.
	1040A		We didn't allow the amount claimed for Tuition and Fees Deduction on line 19 of your Form 1040A. You can not claim both Tuition and Fees Deduction Credit and Education Credit for the same person.
	1040EZ		N/A
144	Default		We changed the amount claimed for Tuition and Fees Deduction on page 1 of your Form 1040. The error was in the: • Computation of Form 8917, Tuition and Fees Deduction **and/or** Transferring of the total amount from Form 8917 to page 1 of your tax return.
	1040		We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. The error was in the: • Computation of the total amount on line 6 of Form 8917 **and/or** Transfer of that amount to line 26 of your Form 1040.
	1040A		We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040A. The error was in the: • Computation of the total amount on line 6 of Form 8917 **and/or** Transfer of that amount to line 19 of your Form 1040A.
	1040EZ		N/A
145	NA		VACANT
146	Default	146D	We didn't allow your adjustment to income for alimony paid. The Social Security number for the person who received the alimony was not provided as required.
	1040	146L	We didn't allow the amount claimed as alimony paid on Line 31A of your Form 1040. The Social Security number for the person who received the alimony was not provided on Line 31b of your Form 1040 as required.
	1040A	146A	NA
	1040EZ	146E	NA
147	Default	147D	We changed the amount claimed as IRA deduction that was more than the maximum amount. You must file or amend Form 8606, *Nondeductible IRAs*, to reflect this change and refigure the basis of your IRA.

TPNC	Form	DLS	Computer Prints
	1040	147L	We changed the amount claimed as IRA deduction on Line 32 of your Form 1040 that was more than the maximum allowable amount. You must file or amend Form 8606, *Nondeductible IRAs*, to reflect this change and refigure the basis of your IRA.
	1040A	147A	We changed the amount claimed as IRA deduction on Line 17 of your Form 1040A that was more than the maximum allowable amount. You must file or amend Form 8606, *Nondeductible IRAs*, to reflect this change and refigure the basis of your IRA.
	1040EZ	147E	NA
148	Default	148D	We didn't allow the amount claimed as IRA deduction. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.
	1040	148L	We didn't allow the amount claimed as IRA deduction on Line 32 of your Form 1040. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.
	1040A	148A	We didn't allow the amount claimed as IRA deduction on Line 17 of your Form 1040A. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.
	1040EZ	148E	NA
149	Default	149D	We didn't allow the amount claimed as IRA deduction on your tax return. You can't claim an IRA deduction unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. • If you were not an active participant, you should write "NOT AN ACTIVE PARTICIPANT" on this notice and return it to the address at the top of the notice. • If you were an active participant, you should file a Form 8606 to report nondeductible contributions. This form will help you determine the nontaxable part of your IRA.
	1040	149L	We didn't allow the amount claimed as IRA deductions on Line 32 of your Form 1040. You can't claim an IRA deduction on Form 1040 unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. • If you were not an active participant, you should write "NOT AN ACTIVE PARTICIPANT" on this notice and return it to the address at the top of the notice. • If you were an active participant, you should file a Form 8606 to report nondeductible contributions. This form will help you determine the nontaxable part of your IRA.
	1040A	149A	We didn't allow the amount claimed as IRA deductions on Line 17 of your Form 1040A. You can't claim an IRA deduction on Form 1040A unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. • If you were not an active participant, you should write "NOT AN ACTIVE PARTICIPANT" on this notice and return it to the address at the top of the notice. • If you were an active participant, you should file a Form 8606 to report nondeductible contributions. This form will help you determine the nontaxable part of your IRA.
	1040EZ	149E	NA
150	Default		We changed the amount of other expenses claimed on Schedule A, Itemized Deductions. Some or all of your other expenses claimed as itemized deductions were not subject to the 2% limitation.
	1040		We changed the amount of other expenses claimed on line 23 of Schedule A, Itemized Deductions. Some or all of your other expenses claimed on line 23 of Schedule A, Itemized Deductions were not subject to the 2% limitation.
	1040A		N/A

TPNC	Form	DLS	Computer Prints
	1040EZ		N/A
151	Default	151D	We didn't allow the amount claimed as student loan interest deduction on page 1 of your tax return. This deduction is not allowed if: - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status.
	1040	151L	We didn't allow the amount claimed as student loan interest deduction on Line 33 of your Form 1040. This deduction is not allowed if: - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status.
	1040A	151A	We didn't allow the amount claimed as student loan interest deduction on Line 18 of your Form 1040A. This deduction is not allowed if: - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status.
	1040EZ	151E	NA
152	Default	152D	We changed the amount of student loan interest deduction on page 1 of your tax return. There was an error in the computation of the Student Loan Interest deduction.
	1040	152L	We changed the amount of student loan interest deduction on Line 33 of your Form 1040. There was an error in the computation of the Student Loan Interest deduction.
	1040A	152A	We changed the amount of student loan interest deduction on line 18 of your Form 1040A. There was an error in the computation of the Student Loan Interest deduction.
	1040EZ	152E	NA
153	Default	153D	We changed the amount of health savings account deduction on page 1 of your tax return. There was an error on Form 8889, *Health Savings Accounts (HSAs)*. The error was in the : -computation of the health savings account deduction **and/or** -transfer of that amount to page 1 of your tax return.
	1040	153L	We changed the amount of health savings account deduction on Line 25 of your Form 1040. There was an error on Form 8889, *Health Savings Accounts (HSAs)*. The error was in the : -computation of the health savings account deduction **and/or** -transfer of that amount to Line 25 of your tax return.
	1040A	153A	NA
	1040EZ	153E	NA
154	Default	154D	We didn't allow the amount claimed as tuition and fees deduction on page 1 of your tax return. This deduction is not allowed if: - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status or - you are claimed as a dependent on another person's tax return.
	1040	154L	NA
	1040A	154A	NA
	1040EZ	154E	NA
155	Default	155D	We changed the amount claimed as tuition and fees deduction on page 1 of your tax return. The amount claimed was more than the maximum allowable amount based on your filing status.
	1040	155L	We changed the amount claimed as tuition and fees deduction on Line 34 of your Form 1040. The amount claimed was more than the maximum allowable amount based on your filing status.
	1040A	155A	NA
	1040EZ	155E	NA

TPNC	Form	DLS	Computer Prints
156	NA		NA
157			We changed the amount claimed as Archer MSA deduction from Form 8853, *Archer MSAs and Long Term Care Insurance Contracts,* reported on page 1 of your tax return. You or your spouse claimed more than the maximum allowable amount.
	1040	157L	We changed the amount claimed as Archer MSA deduction on your Form 1040. You or your spouse claimed more than the maximum allowable amount on Line 7 of your Form 8853, *Archer MSAs and Long Term Care Insurance Contracts*.
	1040A	157A	NA
	1040EZ	157E	NA
158			We changed the adjusted gross income section on page 1 of your tax return. The entry for one half of your self-employment tax was missing or incorrect.
	1040	158L	We changed the adjusted gross income section of your Form 1040. The entry for one half of your self-employment tax on Line 27 was missing or incorrect.
	1040A	158A	NA
	1040EZ	158E	NA
159	Default	159D	We didn't allow the amount claimed as a deduction for self-employment tax on page 1 of your tax return. Information on your Schedule SE, *Self-Employment Tax*, indicates that you should have used Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*.
	1040	159L	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on Line 27 of your Form 1040 that relates to tip income. We changed your return to reflect the correct self-employment, Social Security and Medicare taxes on Lines 58 56 and 59 57 of your Form 1040. Information on your tax return indicates that you should have used Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*, to report your tip income.
	1040A	159A	NA
	1040EZ	159E	NA
160	Default	160D	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return because no self-employment tax was reported on Schedule SE, *Self-Employment Tax*.
	1040	160L	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on Line 27 of your Form 1040 because no self-employment tax was reported on Schedule SE, *Self-Employment Tax*..
	1040A	160A	NA
	1040EZ	160E	NA
161	Default	161D	We didn't allow the amount claimed as a deduction for self-employed SEP, SIMPLE, and qualified plans on page 1 of your tax return. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040	161L	We didn't allow the amount claimed as a deduction for self-employed SEP, SIMPLE, and qualified plans on Line 28 of your Form 1040. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040A	160A	NA
	1040EZ	160E	NA
162	Default		We changed the amount of total tax on page 2 of your tax return. The error was in the: Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP **and/or**Transfer of that amount on to page 2 of Form 1040.
	1040		We changed the amount of total tax on page 2 of your tax return. The error was in the: Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP **and/or** Transfer of that amount on to page 2 of Form 1040.

TPNC	Form	DLS	Computer Prints
	1040A		N/A
	1040EZ		N/A
163	NA		VACANT
164	Default	164D	We didn't allow the amount claimed as alimony paid on page 1 of your tax return because the alimony was paid to the spouse that was claimed as an exemption on your tax return.
	1040	164L	We didn't allow the amount claimed as alimony paid on Line 31A of your Form 1040 because the alimony was paid to the spouse that was claimed as an exemption on your tax return.
	1040A	164A	NA
	1040EZ	164E	NA
165	Default	165D	We didn't allow the amount claimed as combat pay on page 1 of your tax return. The amount was not identified as combat pay on your Form W-2. If any of your wages should have been excluded from your taxable income, please obtain a corrected Form W-2 (W-2C) from your employer and file a Form 1040X, *Amended US Individual Income Tax Return*.
	1040	165L	We didn't allow the amount claimed as combat pay on Line 36 of your Form 1040. The amount was not identified as combat pay on your Form W-2. If any of your wages should have been excluded from your taxable income, please obtain a corrected Form W-2 (W-2C) from your employer and file a Form 1040X, *Amended US Individual Income Tax Return*.
	1040A	165A	NA
	1040EZ	165E	NA
166	Default	166D	We didn't allow the amount claimed as employee business expenses on page 1 of your tax return. Expenses from Form 2106, *Employee Business Expenses*, must be claimed as an itemized deduction on Schedule A, *Itemized Deductions*. If you filed a Schedule A, we changed it to include these expenses. If you did not file a Schedule A and your employee business expenses were: - less than the standard deduction, we did not allow them as a deduction from your income. - greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income. ***Note:*** If you have other itemized deductions in addition to the business expenses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.

TPNC	Form	DLS	Computer Prints
	1040	166L	We didn't allow the amount claimed as employee business expenses on Line 24 of your Form 1040. Expenses from Form 2106, *Employee Business Expenses*, must be claimed as an itemized deduction on Schedule A, *Itemized Deductions*. If you filed a Schedule A, we changed it to include these expenses. If you did not file a Schedule A and your employee business expenses were: - less than the standard deduction, we did not allow them as a deduction from your income. - greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income. ***Note:*** If you have other itemized deductions in addition to the business expenses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040A	166A	NA
	1040EZ	166E	NA
167	Default	167D	We didn't allow the amount claimed as qualified performing artists (QPA) expenses on page 1 of your tax return. Your adjusted gross income must be $16,000 or less before you can claim these expenses as qualified performing artist deductions. If you filed a Schedule A, *Itemized Deductions*, we included your expenses in miscellaneous deductions. If you didn't file a Schedule A and your QPA expense was: - less than the standard deduction, we did not allow it as a deduction from your income. - greater than your standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deductions on Schedule A because it lowered your taxable income. ***Note:*** If you have other itemized deductions in addition to the QPA expenses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040	167L	We didn't allow the qualified performing artists (QPA) expenses claimed on Line 24 of your Form 1040. Your adjusted gross income must be $16,000 or less before you can claim these expenses as qualified performing artist deductions. If you filed a Schedule A, *Itemized Deductions*, we included your expenses in miscellaneous deductions. If you didn't file a Schedule A and your QPA expense was: - less than the standard deduction, we did not allow it as a deduction from your income. - greater than your standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income. ***Note:*** If you have other itemized deductions in addition to the QPA expenses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040A	167A	NA

TPNC	Form	DLS	Computer Prints
	1040EZ	167E	NA
168	Default	168D	We didn't allow the amount claimed as Worker's Compensation deduction due to a line of duty injury deduction on page 1 of your tax return. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040	168L	We didn't allow the amount claimed as Worker's Compensation deduction due to a line of duty injury on Line 36 of your Form 1040. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040A	168A	NA
	1040EZ	168E	NA
169	Default	169D	We didn't allow the adjusted amount claimed as jury duty pay on page 1 of your tax return because it wasn't included in the income section of your tax return.
	1040	169L	We didn't allow the adjusted amount claimed as jury duty pay on your Form 1040 because it wasn't included in the income section of your tax return.
	1040A	169A	We didn't allow the adjusted amount claimed as jury duty pay on your Form 1040A because it wasn't included in the income section of your tax return.
	1040EZ	169E	NA
170	Default		We changed the amount claimed as ordinary dividends on page 1 of your tax return. The amount of qualified dividends cannot exceed the amount of ordinary dividends.
	1040		We changed the amount claimed as ordinary dividends on line 9a of Form 1040. The amount of qualified dividends on line 9b of Form 1040 cannot exceed the amount of ordinary dividends on line 9a of Form 1040.
	1040A		We changed the amount claimed as ordinary dividends on line 9a of Form 1040A. The amount of qualified dividends on line 9b of Form 1040A cannot exceed the amount of ordinary dividends on line 9a of Form 1040A.
	1040EZ		N/A
171	Default		We didn't allow the amount claimed as Health Savings Account Deduction on page 1 of your tax return because Form 8889 was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as Health Savings Account Deduction on line 25 of Form 1040 because Form 8889 was incomplete or not attached to your tax return.
	1040A		N/A
	1040EZ		N/A
172	Default		We didn't allow the amount claimed as Archer MSA on page 1 of your return because Form 8853 was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as Archer MSA on the dotted line next to line 36 of Form 1040 because Form 8853 was incomplete or not attached to your tax return.
	1040A		N/A
	1040EZ		N/A
173	NA		VACANT
174	Default	174D	We changed the total adjustment on page 1 of your tax return because it was figured incorrectly.
	1040	174L	We changed the total adjustment entered on Line 36 of your Form 1040 because it was figured incorrectly.
	1040A	174A	We changed the total adjustment entered on Line 20 of your Form 1040A because it was figured incorrectly.
	1040EZ	174E	NA
175	Default	175D	We changed the adjusted gross income on page 1 of your tax return because it was figured incorrectly.
	1040	175L	We changed the adjusted gross income on Line 37 of your Form 1040 because it was figured incorrectly.

TPNC	Form	DLS	Computer Prints
	1040A	175A	We changed the adjusted gross income on Line 21 of your Form 1040A because it was figured incorrectly.
	1040EZ	175E	We changed the adjusted gross income on Line 4 of your Form 1040EZ because it was figured incorrectly.
176	Default	176D	We changed the adjusted gross income on page 2 to match the amount of adjusted gross income on page 1 of your tax return. The amount on the bottom of page 1 and top of page 2 must be the same.
	1040	176L	We changed the adjusted gross income on Line 38 of your Form 1040 to match the amount of adjusted gross income on Line 37. Line 37 and Line 38 must be the same.
	1040A	176A	We changed the adjusted gross income on Line 22 of your Form 1040A to match the amount of adjusted gross income on Line 21. Line 21 and Line 22 must the same.
	1040EZ	176E	NA
177	Default	177D	We changed the amount claimed as medical and dental expenses on your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040	177L	We changed the amount claimed as medical and dental expenses on Line 4 of your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040A	177A	N/A
	1040EZ	177E	N/A
178	Default	178D	We changed the amount claimed as taxes you paid on your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040	178L	We changed the amount claimed as taxes you paid on Line 9 of your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040A	178A	N/A
	1040EZ	178E	N/A
179	Default	179D	We changed the amount claimed as total interest you paid on your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040	179L	We changed the amount claimed as total interest you paid on Line 15 of your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040A	179A	N/A
	1040EZ	179E	N/A
180	Default	180D	We changed the amount claimed as total gifts to charity on your Schedule A, *Itemized Deductions*, because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income.
	1040	180L	We changed the amount claimed as total gifts to charity on Line 19 of your Schedule A, *Itemized Deductions*, because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income.
	1040A	180A	N/A
	1040EZ	180E	N/A
181	Default	181D	We changed the amount claimed as a deduction for charitable contributions on your Schedule A because Form 8283*, Noncash Charitable Contribution*, was incomplete or not attached to your tax return.
	1040	181L	We changed the amount claimed as a deduction for charitable contributions on Line 17 of your Schedule A because Form 8283, *Noncash Charitable Contribution*, was incomplete or not attached to your tax return.
	1040A	181A	N/A
	1040EZ	181E	N/A

TPNC	Form	DLS	Computer Prints
182	Default	182D	We changed the amount claimed as casualty and theft losses on your Schedule A, *Itemized Deductions*. There was an error on Form 4684, *Casualties and Thefts*. The error was in the: - computation of the loss on Form 4684 and/or - transfer of that amount to Schedule A.
	1040	182L	We changed the amount claimed as casualty and theft losses on Line 20 of your Schedule A, *Itemized Deductions*. There was an error on Form 4684, *Casualties and Thefts.* The error was in the: • Computation of the loss on Line 18 22 of Form 4684 **and/or** • Transfer of that amount to Line 20 of Schedule A.
	1040A	182A	N/A
	1040EZ	182E	N/A
183	Default	183D	We changed the amount claimed as total miscellaneous deductions on your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040	183L	We changed the amount claimed as total miscellaneous deductions on Line 27 of your Schedule A, *Itemized Deductions*, because it was figured incorrectly.
	1040A	183A	N/A
	1040EZ	183E	N/A
184	Default	184D	We changed your gambling losses claimed on your Schedule A, *Itemized Deductions*, to equal your gambling winnings. You must report the full amount of your winnings as income on Form 1040 and claim your losses up to the amount of winnings as an itemized deduction on Schedule A, *Itemized Deductions*.
	1040	184L	We changed your gambling losses claimed on Line 28 of your Schedule A, *Itemized Deductions*, to equal your gambling winnings. You must report the full amount of your winnings as income on Line 21 of Form 1040 and claim your losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, *Itemized Deductions*.
	1040A	184A	N/A
	1040EZ	184E	N/A
185	Default	185D	We changed your Schedule A, *Itemized Deductions.* Some or all of your other miscellaneous deductions claimed on your Schedule A were subject to the 2% limitation.
	1040	185L	We changed Line 24 of your Schedule A, *Itemized Deductions.* Some or all of your other miscellaneous deductions claimed on Line 28 of your Schedule A were subject to the 2% limitation.
	1040A	185A	N/A
	1040EZ	185E	N/A
186	Default	186D	We limited your total itemized deductions on your Schedule A, *Itemized Deductions*, because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
	1040	186L	We limited your total itemized deductions on Line 28 of your Schedule A, *Itemized Deductions.* Certain deductions on Schedule A are limited if your adjusted gross income is more than $156,400 ($78,200 for Married Filing Separately).
	1040A	186A	N/A
	1040EZ	186E	N/A

TPNC	Form	DLS	Computer Prints
187	Default	187D	We changed the amount claimed as total itemized deductions on page 2 of your Form 1040 because there was an error on Schedule A, *Itemized Deductions*. The error was in the: - computation of total itemized deductions on Line 28 of Schedule A and/or - transfer of that amount to page 2 of your Form 1040.
	1040	187L	We changed the amount claimed as total itemized deductions on Line 40 40a of your Form 1040 because there was an error on Schedule A, *Itemized Deductions*. The error was in the: • Computation of total itemized deductions on Line 29 of Schedule A **and/or** Transfer of that amount to Line 40 40a of your Form 1040.
	1040A	187A	NA
	1040EZ	187E	NA
188	Default	188D	We changed the amount claimed as standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, *Itemized Deductions*, attached to your tax return rather than the standard deduction. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, you must also itemize.
	1040	188L	We changed the amount claimed on Line 40a of your Form 1040. We used the total deductions reported on Schedule A, *Itemized Deductions*, attached to your tax return rather than the standard deduction. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A you must also itemize.
	1040A	188A	NA
	1040EZ	188E	NA
189	Default	189D	We changed the amount claimed as a standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, *Itemized Deductions*, attached to your tax return rather than the standard deduction. This resulted in a lower taxable income.
	1040	189L	We changed the amount claimed as a standard deduction on Line40a of your Form 1040. We used the total deductions reported on Line 29 of the Schedule A, *Itemized Deductions*, attached to your tax return rather than the standard deduction. This resulted in a lower taxable income.
	1040A	189A	NA
	1040EZ	189E	NA
190	Default	190D	We refigured your taxable income on page 2 of your tax return using the standard deduction on Line 39. There was an error on Schedule A, *Itemized Deductions*, which lowered your total itemized deductions. The remaining total itemized deduction amount was less than the standard deduction.
	1040	190L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction on Line 4040a. There was an error on Schedule A, *Itemized Deductions*, which lowered your total itemized deductions. Your remaining total itemized deduction amount was less than the standard deduction.
	1040A	190A	NA
	1040EZ	190E	NA
191	Default	191D	We changed the amount claimed as standard deduction on page 2 of your tax return. Your standard deduction may be limited if you are claimed as a dependent on another person's tax return and/or your earned income is less than the maximum standard deduction.
	1040	191L	We changed the amount claimed as standard deduction on Line 40 40a of your Form 1040. Your standard deduction may be limited if you are claimed as a dependent on another person's tax return and/or your earned income is less than the maximum standard deduction.

TPNC	Form	DLS	Computer Prints
	1040A	191A	We changed the amount claimed as standard deduction on Line 24 of your Form 1040A. Your standard deduction may be limited if you are claimed as a dependent on another person's tax return and/or your earned income is less than the maximum standard deduction.
	1040EZ	191E	NA
192	Default	192D	We changed the amount claimed as standard deduction on page 2 of your tax return. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older and/or blind.
	1040	192L	We changed the amount claimed as standard deduction on Line 40a of your Form 1040. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older **and/or** blind.
	1040A	192A	We changed the amount claimed as standard deduction on Line 24a of your Form 1040A. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older **and/or** blind.
	1040EZ	192E	NA
193	Default	193D	We didn't allow the amount claimed as standard deduction on page 2 of your tax return. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, *Itemized Deductions*, you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount. ***Note:*** If you have itemized deductions you may file Form 1040X, *Amended US individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040	193L	We didn't allow the amount claimed as standard deduction on Line 40 40a of your Form 1040. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, *Itemized Deductions*, you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount. **NOTE:** If you have itemized deductions you may file Form 1040X, *Amended U.S. Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.
	1040A	193A	NA
	1040EZ	193E	NA
194	Default	194D	We changed the amount claimed as standard deduction on page 2 of your tax return: - No amount was entered for the standard deduction, **or** - The amount entered for standard deduction was incorrect with the filing status claimed on your return.
	1040	194L	We changed the amount claimed as standard deduction on Line 40a of your Form 1040: • No amount was entered for the standard deduction, **or** • The amount entered for the standard deduction was incorrect for the filing status claimed on your return.
	1040A	194A	We changed the amount claimed as standard deduction on Line 24a of your Form 1040A: • No amount was entered for the standard deduction, **or** • The amount entered for the standard deduction was incorrect for the filing status claimed on your return.
	1040EZ	194E	NA

TPNC	Form	DLS	Computer Prints
195	Default	195D	We changed your total exemption amount on page 2 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents
	1040	195L	We changed your total exemption amount on Line 42 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents.
	1040A	195A	We changed your total exemption amount on Line 26 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents.
	1040EZ	195E	NA
196	Default	196D	We changed the amount claimed as a deduction on page 2 of your tax return. You may use either the standard deduction or itemized deductions; however, you cannot use both. We used the amount that resulted in a lower taxable income.
	1040	196L	We changed the amount claimed as a deduction on Line 40 40a of your Form 1040. You may use either the standard deduction or the itemized deductions; however, **you cannot use both**. We used the amount that resulted in a lower taxable income.
	1040A	196A	NA
	1040EZ	196E	NA
197	Default	197D	We changed the amount of your combined standard deduction and personal exemption amount claimed on your Form 1040EZtax return. Because you indicated you were claimed as a dependent on another person's tax return. Your combined standard deduction and personal /exemption is limited because you did not compute the limitation correctly. When you can be claimed as a dependent on another person's tax return.
	1040	197L	NA
	1040A	197A	NA
	1040EZ	197E	We changed the amount of combined standard deduction and personal exemption amount claimed on line 5 of your Form 1040EZ. Your combined standard deduction and personal exemption is limited when you can be claimed as a dependent on another person's tax return.NA
198	Default	198D	We changed the amount of combined standard deduction and personal exemption claimed on your tax return because there was an error in figuring your combined standard deduction and personal exemption amount.
	1040	198L	NA
	1040A	198A	NA
	1040EZ	198E	We changed the amount of combined standard deduction and personal exemption claimed on Line 5 of your Form 1040EZ because there was an error figuring your combined standard deduction and personal exemption amount. We changed the amount to: • $9,350 for the **Single** filing status **or** • $18,700 for the **Married Filing Jointly** filing status
199	Default	199D	We changed the amount claimed on page 2 of your tax return because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income.
	1040	199L	We changed the amount claimed on Line 41 of your Form 1040 because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income.
	1040A	199A	We changed the amount claimed on Line 25 of your Form 1040A because there was an error in the subtraction of your standard deduction from your adjusted gross income.
	1040EZ	199E	NA

TPNC	Form	DLS	Computer Prints
200	Default	200D	We changed your total exemption amount on page 2 of your tax return because there was an error in the: - number of exemptions provided on Lines 6a - 6d and/or - computation of your total exemption amount.
	1040	200L	We changed your total exemption amount on Line 42 of your Form 1040 because there was an error in the: - number of exemptions provided on Lines 6a - 6d and/or - computation of Line 42.
	1040A	200A	We changed your total exemption amount on Line 26 of your Form 1040A because there was an error in the: - number of exemptions provided on Lines 6A - 6D and/or - computation of Line 26.
	1040EZ	200E	NA
201	Default	201D	We changed the exemption amount claimed on page 2 of your tax return because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status.
	1040	201L	We changed the exemption amount claimed on Line 42 of your Form 1040 because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status.
	1040A	201A	We changed the exemption amount claimed on Line 26 of your Form 1040A because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status.
	1040EZ	201E	NA
202	Default	202D	We didn't allow your personal exemption on page 2 of your tax return. Information on your tax return indicates that you are being claimed as a dependent on another person's tax return; therefore, you can't claim an exemption for yourself.
	1040	202L	We didn't allow your personal exemption on Line 42 of your Form 1040. Information on your tax return indicates that you are being claimed as a dependent on another person's tax return; therefore, you can't claim an exemption for yourself.
	1040A	202A	We didn't allow your personal exemption on Line 26 of your Form 1040A. Information on your tax return indicates that you are being claimed as a dependent on another person's tax return; therefore, you can't claim an exemption for yourself.
	1040EZ	202E	NA
203	Default	203D	We increased the number of exemptions on your tax return and lowered your tax. You indicated that you and/or your spouse were claimed on another person's tax return. You can't be claimed on another person's tax return if your filing status is Married Filing Jointly and you have a tax liability.
	1040	203L	We increased the number of exemptions on Line 6d of your Form 1040 and lowered your tax. You indicated that you and/or your spouse were claimed on another person's tax return. You can't be claimed on another person's tax return if your filing status is Married Filing Jointly and you have a tax liability.
	1040A	203A	We increased the number of exemptions on Line 6D of your Form 1040A and lowered your tax. You indicated that you and/or your spouse were claimed on another person's tax return. You can't be claimed on another person's tax return if your filing status is Married Filing Jointly and you have a tax liability.
	1040EZ	203E	We increased the number of exemptions on your Form 1040EZ and lowered your tax. You indicated that you and/or your spouse were claimed on another person's tax return. You can't be claimed on another person's tax return if your filing status is Married Filing Jointly and you have a tax liability.
204	Default	204D	We didn't allow the exemption for your spouse on page 1 of your Form 1040. You can't use **Single or Head of Household** filing status and claim your spouse as an exemption.

TPNC	Form	DLS	Computer Prints
	1040	204L	We didn't allow the exemption for your spouse on Line 6c of your Form 1040. You can't use **Single or Head of Household** filing status and claim your spouse as an exemption.
	1040A	204A	We didn't allow the exemption for your spouse on Line 6c of your Form 1040A. You can't use Single or Head of Household filing status and claim your spouse as an exemption.
	1040EZ	204E	NA
205	Default	205D	We didn't allow your personal exemption because your: - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing **and/or** - Last name doesn't match our records or the records provided by the Social Security Administration. Each exemption listed on your tax return must have a valid SSN or ITIN.
206	Default	206D	We disallowed your spouse's personal exemption because your spouse's: - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing **and/or** - Last name doesn't match our records or the records provided by the Social Security Administration. Each exemption listed on your tax return must have a valid SSN or ITIN.
207	NA		VACANT
208	Default	208D	We changed the amount of taxable income because there was an error in the subtraction of your exemption or combined standard deduction/exemption amount.
	1040	208L	We changed the amount of taxable income on Line 43 of your Form 1040 because the exemption amount on Line 42 was subtracted incorrectly from Line 41.
	1040A	208A	We changed the amount of taxable income on Line 27 of your Form 1040A because the exemption amount on Line 26 was subtracted incorrectly from Line 25.
	1040EZ	208E	We changed the amount of taxable income on Line 6 of your Form 1040EZ because the combined standard deduction/exemption amount on Line 5 was subtracted incorrectly from the adjusted gross income on Line 4.
209	Default	209D	We changed the amount of tax shown on your return. The amount entered was incorrect based on your taxable income and filing status.
	1040	209L	We changed the amount of tax on Line 44 of your Form 1040. The amount entered was incorrect based on your taxable income and filing status.
	1040A	209A	We changed the amount of tax on Line 28 of your Form 1040A. The amount entered was incorrect based on your taxable income and filing status.
	1040EZ	209E	We changed the amount of tax on Line 11 of your Form 1040EZ. The amount entered was incorrect based on your taxable income and filing status.
210	Default	210D	We computed your tax using the tax table or tax rate schedule. You didn't qualify for the tax computation using maximum Capital Gains Rates from Part IV of Schedule D
	1040	210L	We computed your tax on Line 44 of your Form 1040 using the tax table or tax rate schedule. You didn't qualify for the tax computation using maximum Capital Gains Rates from part IV of Schedule D.
211	Default	211D	We changed the amount of tax shown on your return. The tax rates on Qualified Dividends and Capital Gains are generally lower than the standard rates. It appears your tax was not computed using one of these rates or the amount of tax was computed incorrectly.

TPNC	Form	DLS	Computer Prints
	1040	211L	We changed the amount of tax on Line 44 of your Form 1040. Entries on your return indicate that you should have used the Schedule D Tax Worksheet or Qualified Dividends and Capital Gains Tax Worksheet to compute your tax. It appears your tax was not computed using one of these worksheets or was computed incorrectly. Note: *The tax rates used on the Schedule D Tax Worksheet or the Qualified Dividends and Capital Gain Tax Worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your tax return, then an error was made in the original computation of your tax.*
	1040A	211A	We changed the amount of tax on Line 28 of your Form 1040A. Entries on your return indicate that you should have used the Qualified Dividends and Capital Gain Tax Worksheet to compute your tax. It appears the worksheet was not used to compute your tax or was computed incorrectly. Note: *The tax rates used on the Qualified Dividends and Capital Gain tax worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your tax return, then an error was made in the original computation of your tax.*
	1040EZ	211E	NA
212	Default	212D	We changed the amount of tax on page 2 of your tax return because there was an error on Schedule J, *Farm Income Averaging*. The error was in the: - computation of the tax on your Schedule J **and/or** - transfer of that amount to page 2 of your tax return.
	1040	212L	We changed the amount of tax on Line 44 of your Form 1040 because there was an error on Schedule J, *Income Averaging for Farmers and Fishermen*. The error was in the: • Computation of the tax on Line 22 23 of your Schedule J **and/or** Transfer of that amount to Line 44 of your Form 1040.
	1040A	212A	NA
	1040EZ	212E	NA
213	Default	213D	We refigured your tax on page 2 of your tax return using the tax table, tax rate schedules, or capital gains tax computation. We were unable to compute your tax on Schedule J, *Farm Income Averaging*, because of an error on another part of your tax return.
	1040	213L	We refigured your tax on Line 44 of your Form 1040 using the tax table, tax rate schedules, or capital gains tax computation. We were unable to compute your tax on Schedule J, *Farm Income Averaging*, because of an error on another part of your tax return.
	1040A	213A	NA
	1040EZ	213E	NA
214	Default	214D	We changed the tax on page 2 of your tax return because there was an error transferring the amount from your Form 8615, *Tax for Certain Children Who have Investment Income of More Than $1900.*
	1040	214L	We changed the tax on Line 44 of your Form 1040. There was an error transferring the amount from Line 15 of your Form 8615, *Tax for Certain Children Who Have Investment Income of More Than $1,900*.
	1040A	214A	NA
	1040EZ	214E	NA
215	Default	215D	We changed the tax on page 2 of your tax return. Your child's investment income was less than the minimum amount; therefore, you are not required to file Form 8615, *Tax for* Certain *Children* Who Have *Investment Income of More Than $1,900.*

TPNC	Form	DLS	Computer Prints
	1040	215L	We changed the tax on Line 44 of your Form 1040. Your child's investment income was less than the minimum amount; therefore, you are not required to file Form 8615, *Tax for Certain Children Who Have* Investment Income *of More Than $1,900.*
	1040A	215A	NA
	1040EZ	215E	NA
216	Default	216D	We changed the amount of income on page 1 of your tax return. There was an error on your Form(s) 8814, *Parents' Election to Report Child's Interest and Dividends*. The error was in the: - computation of the amount in Part I of your Form 8814 and/or - transfer of that amount to page 1 of tax return.
	1040	216L	We changed the amount of income on Line 21 of your Form 1040. There was an error on your Form(s) 8814, *Parents' Election to Report Child's Interest and Dividends*. The error was in the: - computation of the amount on Line 12 in Part I of your Form 8814 and/or - transfer of that amount to Line 21 of Form 1040.
	1040A	216A	NA
	1040EZ	216E	NA
217	Default	217D	Based on our computation of your taxable income, you don't owe any tax.
	1040	217L	Based on our computation of your taxable income on Line 43 of your Form 1040, you don't owe any tax.
	1040A	217A	Based on our computation of your taxable income on Line 27 of your Form 1040A, you don't owe any tax.
	1040EZ	217E	Based on our computation of your taxable income on Line 6 of your Form 1040EZ, you don't owe any tax.
218	Default	218D	We computed your tax for you.
	1040	218L	We computed your tax on Line 44 of your Form 1040 for you.
	1040A	218A	We computed your tax on Line 28 of your Form 1040A for you.
	1040EZ	218E	We computed your tax on Line 11 of your Form 1040EZ for you.
219	Default	219D	We changed the amount of tax on page 2 of your tax return because there was an error in the addition of your tax.
	1040	219L	We changed the amount of tax on Line 44 of your Form 1040 because there was an error in the addition of your tax.
	1040A	219A	NA
	1040EZ	219E	NA
220	Default	220D	We refigured your tax on page 2 of your tax return using the tax table, tax rate schedules, or capital gains tax computations. Because of an error on another part of your tax return we were unable to compute your tax on Form 8615, *Tax for Certain Children Who Have Investment Income*.
	1040	220L	We refigured your tax on Line 44 of your Form 1040 using the tax table, tax rate schedules, or capital gains tax computations. Because of an error on another part of your tax return we were unable to compute your tax on Form 8615, *Tax for Certain Children Who Have Investment Income of More Than $1,900*.
	1040A	220A	NA
	1040EZ	220E	NA
221	Default	221D	We refigured your tax on page 2 of your tax return without your child's investment income tax from Form 8615, *Tax for Certain Children Who Have Investment Income*. This form must be filed with your child's tax return. If you qualify to include your child's investment income on your tax return, you must report this income on Form 8814, *Parents' Election to Report Child's Interest and Dividends.*

TPNC	Form	DLS	Computer Prints
	1040	221L	We refigured your tax on Line 44 of your Form 1040 without your child's investment income tax from Form 8615, *Tax for Certain Children Who Have Investment Income of More Than $1,900*. This form must be filed with your child's tax return. If you qualify to include your child's investment income on your tax return, you must report this income on Form 8814, *Parents' Election to Report Child's Interest and Dividends.*
	1040A	221A	NA
	1040EZ	221E	NA
222	Default	222D	We changed the amount of tax on page 2 of your tax return because there was an error on Form 4972, *Tax on Lump-Sum Distributions.* The error was in the: - computation of the tax on Line 30 of Form 4972 and/or - transfer of that amount to page 2 of your tax return.
	1040	222L	We changed the amount of tax on Line 44 of your Form 1040 because there was an error on Form 4972, *Tax on Lump-Sum Distributions.* The error was in the: - computation of the tax on Line 30 of Form 4972 and/or - transfer of that amount to Line 44 of your Form 1040.
	1040A	222A	NA
	1040EZ	222E	NA
223	NA		VACANT
224	NA		VACANT
225	Default	225D	We changed the amount of Alternative Minimum Tax on Page 2 of your return because Schedule J, *Income Averaging for Farmers and Fishermen*, is not used in the computation of Alternative Minimum Tax
	1040	225L	We changed the amount of Alternative Minimum Tax on Line 45 of your Form 1040 because Schedule J, Farm Income Averaging is not used in the computation of Alternative Minimum Tax.
226	Default	226D	We changed the amount of alternative minimum tax on page 2 of your tax return because there was an error on Form 6251, *Alternative Minimum Tax-Individuals*. The error was in the computation of alternative minimum taxable income.
	1040	226L	We changed the amount of alternative minimum tax on Line 45 of your Form 1040 because there was an error on Line 28 of Form 6251, *Alternative Minimum Tax-Individuals*. The error was in the computation of alternative minimum taxable income.
	1040A	226A	NA
	1040EZ	226E	NA
227	Default	227D	We changed the amount of alternative minimum tax on page 2 of your tax return because there was an error on Form 6251, *Alternative Minimum Tax-Individuals*. The error was in the computation of **Alternative Minimum Tax**.
	1040	227L	We changed the amount of alternative minimum tax on Line 45 of your Form 1040 because there was an error in the computation of **Alternative Minimum Tax** on Line 35 of Form 6251, *Alternative Minimum Tax-Individuals*.
	1040A	227A	NA
	1040EZ	227E	NA
228	Default	228D	We changed the alternative minimum tax on page 2 of your tax return because there was an error transferring the amount from Form 6251, *Alternative Minimum Tax-Individuals,* to page 2 of your Form 1040.
	1040	228L	We changed the alternative minimum tax on Line 45, of your Form 1040 because there was an error transferring the amount from Line 36 of Form 6251, Alternative *Minimum Tax-Individuals.*
	1040A	228A	NA
	1040EZ	228E	NA

TPNC	Form	DLS	Computer Prints
229	Default	229D	We changed the amount of alternative minimum tax on page 2 of your tax return. There was an error in the computation of Form 6251, *Alternative Minimum Tax-Individuals*, because of the attached Form 8844, *Empowerment Zone and Renewal Community Employment Credit.*
230	Default	230D	We changed the amount on page 2 of your tax return because there was an error in the addition of your tax and alternative minimum tax.
	1040	230L	We changed the amount on Line 46 of your Form 1040 because there was an error in the addition of your tax and alternative minimum tax.
	1040A	230A	NA
	1040EZ	230E	NA
231	Default	231D	We didn't allow part or all, of the amount claimed as foreign tax credit on page 2 of your tax return. Foreign tax credit is limited to the total amount of your tentative minimum tax liability.
	1040	231L	We didn't allow part or all, of the amount claimed as foreign tax credit on Line 50 of your Form 1040. Foreign tax credit is limited to the total amount of your tentative minimum tax liability.
	1040A	231A	NA
	1040EZ	231E	NA
232	Default	232D	We changed the amount claimed as credit for Child and Dependent Care expenses on page 2 of your tax return. There was an error on Form 2441, *Child and Dependent Care Expenses*. The error was in the: - computation of the credit on Form 2441 **and/or** - transfer of that amount to page 2 of your tax return.
	1040	232L	We changed the amount claimed as credit for Child and Dependent Care expenses on Line 48 of your Form 1040. There was an error on Form 2441, *Child and Dependent Care Expenses*. The error was in the: - computation of the credit on Form 2441 **and/or** - transfer of that amount to Line 47 of your Form 1040.
	1040A	232A	We changed the amount claimed as credit for Child and Dependent Care expenses on Line 29 of your Form 1040A. There was an error on *Child and Dependent Care Expenses*. The error was in the: - computation of the credit on Line 11 of Schedule 2 and/or - transfer of that amount to Line 29 of your Form 1040A.
	1040EZ	232E	NA
233	Default	233D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 **and** 5 if married filing jointly) of Form 2441, *Child and Dependent Care Expenses*.
	1040	233L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 **and** 5 if married filing jointly) of Form 2441, *Child and Dependent Care Expenses*.
	1040A	233A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 **and** 5 if married filing jointly) of *Child and Dependent Care Expenses*.
	1040EZ	233E	NA
234	Default	234D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 of Form 2441*Child and Dependent Care Expenses.*

TPNC	Form	DLS	Computer Prints
	1040	234L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 of Form 2441, *Child and Dependent Care Expenses.*
	1040A	234A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 *Child and Dependent Care Expenses.*
	1040EZ	234E	NA
235	Default	235D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on Line 2 of Form 2441*Child and Dependent Care Expenses.*
	1040	235L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on Line 2 of Form 2441, *Child and Dependent Care Expenses.*
	1040A	235A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on Line 2 of *Child and Dependent Care Expenses.*
	1040EZ	235E	NA
236	Default	236D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return for prior year expenses on Form 2441*Child and Dependent Care Expenses*. One or more of the following was not present on or included with your tax return: - Dependent Name - Dependent Social Security Number - Statement showing how you figured the credit
	1040	236L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 for prior year expenses on Form 2441, *Child and Dependent Care Expenses*. One or more of the following was not present on or included with your tax return: - Dependent Name - Dependent Social Security Number - Statement showing how you figured the credit
	1040A	236A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A for prior year expenses on Form 2441 *Child and Dependent Care Expenses*. One or more of the following was not present on or included with your tax return: - Dependent Name - Dependent Social Security Number - Statement showing how you figured the credit
	1040EZ	236E	NA
237	Default	237D	We changed the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. There was an error on Form 2441, *Child and Dependent Care Expenses*. The error was in the: - computation of the amount in Part III of Form 2441 **and/or** - transfer of that amount from Part III to Part II of Form 2441.

TPNC	Form	DLS	Computer Prints
	1040	237L	We changed the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. There was an error on Form 2441, *Child and Dependent Care Expenses*. The error was in the: - computation of the amount in Part III of Form 2441 **and/or** - transfer of that amount from Part III to Part II of Form 2441.
	1040A	237A	We changed the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. There was an error Form 2442, Child and Dependent Care Expenses. The error was in the: - computation of the amount in Part III of Form 2441 **and/or** - transfer of that amount from Part III to Part II of FORM 2441.
	1040EZ	237E	NA
238	Default	238D	We didn't allow the amount claimed as child and dependent care expenses on page 2 of your tax return because your spouse or dependent cannot be your care provider.
	1040	238L	We didn't allow the amount claimed as child and dependent care expenses on Line 47 of your Form 1040 because your spouse or dependent cannot be your care provider.
	1040A	238A	We didn't allow the amount claimed as child and dependent care expenses on Line 29 of your Form 1040A because your spouse or dependent cannot be your care provider.
	1040EZ	238E	NA
239	Default		We didn't allow the amount claimed as child and dependent care expenses on page 2 of your tax return. You're not eligible to claim child and dependent care expenses because your filing status is Married /Filing Separately. However, you may be eligible for the child and dependent care credit if your filing status is Single, Married Filing Jointly, Head of Household or Qualifying Widow (er) with a dependent child.
	1040		We didn't allow the amount claimed as child and dependent care expenses on Line 48 of your Form 1040. You're not eligible to claim child and dependent care expenses because your filing status is Married /Filing Separately. However, you may be eligible for the child and dependent care credit if your filing status is Single, Married Filing Jointly, Head of Household or Qualifying Widow (er) with a dependent child.
	1040A		We didn't allow the amount claimed as child and dependent care expenses on Line 29 of your Form 1040A. You're not eligible to claim child and dependent care expenses because your filing status is Married /Filing Separately. However, you may be eligible for the child and dependent care credit if your filing status is Single, Married Filing Jointly, Head of Household or Qualifying Widow (er) with a dependent child.
	1040EZ		NA
240	Default	240D	We changed the amount claimed as credit for the elderly or the disabled on page 2 of your tax return because there was an error on Schedule R, *Credit for the Elderly or the Disabled*. The error was in the: - computation of the credit on Schedule R, and/or - transfer of that amount to page 2 of your tax return.
	1040	240L	We changed the amount claimed as credit for the elderly or the disabled on Line 48 of your Form 1040 because there was an error on Schedule R, *Credit for the Elderly or the Disabled*. The error was in the: - computation of the credit on Line 24 of Schedule R, and/or - transfer of that amount to Line 53 Schedule R of your Form 1040.
	1040A	240A	We changed the amount claimed as credit for the elderly or the disabled on Line 30 of your Form 1040A because there was an error on Schedule R *Credit for the Elderly or the Disabled*. The error was in the: - computation of the credit on Line 22 of Schedule R - transfer of that amount to Line 30 on your Form 1040A.
	1040EZ	240E	NA

TPNC	Form	DLS	Computer Prints
241	Default	241D	We computed the amount of credit on Schedule R, *Credit for the Elderly or the Disabled*, for you and changed page 2 of your tax return.
	1040	241L	We computed the amount of credit on Schedule R, *Credit for the Elderly or the Disabled*, for you and changed Line 53 of your Form 1040.
	1040A	241A	We computed the amount of credit on Schedule R, *Credit for the Elderly or the Disabled*, for you and changed Line 30 of your Form 1040A.
	1040EZ	241E	NA
242	Default	242D	We didn't allow part or all of the amount claimed as education credits on page 2 of your tax return from Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, for one or more of the following reasons: - the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the form was missing or the last name did not match our records or the records provided by the Social Security Administration - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
	1040	242L	We didn't allow part or all of the amount claimed as education credits on Line 49 of your Form 1040 from Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, for one or more of the following reasons: - the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the Form was missing or the last name did not match our records or the records provided by the Social Security Administration - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
	1040A	242A	We didn't allow part or all of the amount claimed as education credits on Line 31 of your Form 1040A from Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, for one or more of the following reasons: - the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the Form was missing or the last name did not match our records or the records provided by the Social Security Administration - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
	1040EZ	242E	NA
243	Default	243D	We changed the amount claimed as education credits on page 2 of your tax return because there was an error on Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*. The error was in the: - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to page 2 on your tax return.
	1040	243L	We changed the amount claimed as education credits on Line 49 of your Form 1040 because there was an error on Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*. The error was in the: - computation of the credit on Line 29of Form 8863 and/or - transfer of that amount to Line 49 on your Form 1040.
	1040A	243A	We changed the amount claimed as education credits on Line 31 of your Form 1040A because there was an error on Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*. The error was in the: - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to Line 31 on your Form 1040A.
	1040EZ	243E	NA

TPNC	Form	DLS	Computer Prints
244	Default	244D	We didn't allow the amount claimed as retirement savings contributions credit on page 2 of your tax return from Form 8880, *Credit for Qualified Retirement Savings Contributions*. Your adjusted gross income is more than the amount allowed.
	1040	244L	We didn't allow the amount claimed as retirement savings contributions credit on Line 50 of your Form 1040 from Form 8880, *Credit for Qualified Retirement Savings Contributions*. Your adjusted gross income is more than the amount allowed.
	1040A	244A	We didn't allow the amount claimed as retirement savings contributions credit on Line 32 of your Form 1040A from Form 8880, *Credit for Qualified Retirement Savings Contributions*. Your adjusted gross income is more than the amount allowed.
	1040EZ	244E	NA
245	Default	245D	We changed the amount claimed as retirement savings contributions credit on page 2 of your tax return from Form 8880, *Credit for Qualified Retirement Savings Contributions*. The maximum amount allowed is limited based on your filing status.
	1040	245L	We changed the amount claimed as retirement savings contributions credit on Line 50 of your Form 1040 from Form 8880, *Credit for Qualified Retirement Savings Contributions*. The maximum amount allowed is limited based on your filing status.
	1040A	245A	We changed the amount claimed as retirement savings contributions credit on Line 32 of your Form 1040A from Form 8880, *Credit for Qualified Retirement Savings Contributions*. The maximum amount allowed is limited based on your filing status.
	1040EZ	245E	NA
246	Default	246D	We didn't allow part or all, of the amount claimed as retirement savings contribution credit. The credit is not allowed if you are not at least 18 years of age at the end of the Tax Year. The amount claimed on page 2 of your tax return was adjusted because: - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
	1040	246L	We didn't allow part or all, of the amount claimed as retirement savings contribution credit. The credit is not allowed if you are not at least 18 years of age at the end of the Tax Year. The amount claimed on Line 50 of your Form 1040 was adjusted because: - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
	1040A	246A	We didn't allow part or all, of the amount claimed as retirement savings contribution credit. The credit is not allowed if you are not at least 18 years of age at the end of the tax year. The amount claimed on Line 32 of your Form 1040A was adjusted because: - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
	1040EZ	246E	NA
247	Default	247D	We changed the amount claimed as retirement savings contribution credit on page 2 of your tax return because there was an error on Form 8880, *Credit for Qualified Retirement Savings Contributions*. The error was in the: - computation of the credit on Line 14 of Form 8880 **and/or** - transfer of that amount to page 2 of your tax return.

TPNC	Form	DLS	Computer Prints
	1040	247L	We changed the amount claimed as retirement savings contribution credit on Line 50 of your Form 1040 because there was an error on Form 8880, *Credit for Qualified Retirement Savings Contributions*. The error was in the: - computation of the credit on Line 14 of Form 8880 and/or - transfer of that amount to Line 50 of your Form 1040.
	1040A	247A	We changed the amount claimed as retirement savings contribution credit on Line 32 of your Form 1040A because there was an error on Form 8880, *Credit for Qualified Retirement Savings Contributions*. The error was in the: - computation of the credit on Line 14 of Form 8880 **and/or** - transfer of that amount to Line 32 of your Form 1040A.
	1040EZ	247E	NA
248	Default		We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441/Schedule 2 doesn't match our records or the records provided by the Social Security Administration.
	1040		We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses on line 48 of Form 1040. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration.
	1040A		We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses on line 29 of Form 1040. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration.
	1040EZ		N/A
249	NA		VACANT
250	NA		VACANT
251	Default	251D	We didn't allow part or all of your child tax credit and/or additional child tax credit on page 2 of your tax return. One or more of your children exceeds the age limitation.
	1040	251L	We didn't allow part or all of your child tax credit on Line 51 and/or additional child tax credit on Line 65 of your Form 1040. One or more of your children exceeds the age limitation.
	1040A	251A	We didn't allow part or all of your child tax credit on Line 33 and/or additional child tax credit on Line 42 of your Form 1040A. One or more of your children exceeds the age limitation.
	1040EZ	251E	NA
252	Default	252D	We changed the amount claimed as child tax credit on page 2 of your tax return because no amount was entered or the amount entered was incorrect based on the number of boxes checked on Line 6c and/or your adjusted gross income. If additional child tax credit is claimed on Line 67, it may also be affected.
	1040	252L	We changed the amount claimed as child tax credit on Line 51 of your Form 1040 because no amount was entered or the amount entered was incorrect based on the number of boxes checked on Line 6c and/or your adjusted gross income. If additional child tax credit is claimed on Line 65, it may also be affected.
	1040A	252A	We changed the amount claimed as child tax credit on Line 33 of your Form 1040A because no amount was entered or the amount entered was incorrect based on the number of boxes checked on Line 6c and/or your adjusted gross income. If additional child tax credit is claimed on Line 42, it may also be affected.
	1040EZ	252E	NA
253	NA		VACANT

TPNC	Form	DLS	Computer Prints
254	Default	254D	We changed the amount claimed as adoption credit on page 2 of your tax return because there was an error on Form 8839, *Qualified Adoption Expenses*. The error was in the: - computation of the credit on Form 8839 **and/or** - transfer of that amount to page 2 of your tax return.
	1040	254L	We changed the amount claimed as adoption credit on Line 71 of your Form 1040 because there was an error on Form 8839, *Qualified Adoption Expenses*. The error was in the: - computation of the credit on Line 14 of Form 8839 **and/or** - transfer of that amount on Line 71 of your Form 1040.
	1040A	254A	NA
	1040EZ	254E	NA
255	Default	255D	We didn't allow the amount claimed as adoption credit on page 2 of your tax return because Form 8839, *Qualified Adoption Expenses*, was incomplete or not attached to your tax return.
	1040	255L	We didn't allow the amount claimed as adoption credit on Line 71 of your Form 1040 because Form 8839, *Qualified Adoption Expenses*, was incomplete or not attached to your tax return.
	1040A	255A	NA
	1040EZ	255E	NA
256	Default		We changed the amount of exemption claimed on page 2 of your return for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or Form 2120, Multiple Support Declaration or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your return. This change may effect your taxable income, tax, or any of the following credits: • Education Credit • Child Tax Credit or • Additional Child Tax Credit
	1040		We changed the amount of exemption claimed on line 42 of Form 1040 for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or Form 2120, Multiple Support Declaration or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your return. This change may effect your taxable income, tax, or any of the following credits: • Education Credit • Child Tax Credit or Additional Child Tax Credit
	1040A		We changed the amount of exemption claimed on line 26 of Form 1040A for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or Form 2120, Multiple Support Declaration or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your return. This change may effect your taxable income, tax, or any of the following credits: • Education Credit • Child Tax Credit or • Additional Child Tax Credit
	1040EZ		N/A
257	Default	257D	We didn't allow the amount claimed as mortgage interest credit on page 2 of your tax return because mortgage interest paid shown on Form 1098 must be reported on Line 10 of Schedule A, *Itemized Deductions*. Note: If you have other itemized deductions in addition to mortgage interest, or your mortgage interest is more than the standard deduction, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax.

TPNC	Form	DLS	Computer Prints
	1040	257L	We didn't allow the amount claimed as mortgage interest credit on Line 53 of your Form 1040 because mortgage interest paid shown on Form 1098 must be reported on Line 10 of Schedule A, *Itemized Deductions*. If you have other itemized deductions in addition to mortgage interest, or your mortgage interest is more than the standard deduction, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax.
	1040A	257A	NA
	1040EZ	257E	NA
258	NA		VACANT
259	NA		VACANT
260	Default	260D	We changed the amount claimed as other credits on page 2 of your tax return because there was an error on Form 3800, *General Business Credits*. The error was in the: - computation of the credit and/or - transfer of that amount to page 2 of your tax return.
	1040	260L	We changed the amount claimed as other credits on Line 54 53 of your Form 1040 because there was an error on Form 3800, *General Business Credits*. The error was in the: • Computation of the credit on Line 19 32 of Form 3800 **and/or** • Transfer of that amount to Line 54 53 of your Form 1040.
	1040A	260A	NA
	1040EZ	260E	NA
261	NA		VACANT
262	NA		VACANT
263	NA		VACANT
264	Default	264D	We changed the amount on page 2 of your tax return because there was an error in the addition of your credits.
	1040	264L	We changed the amount on Line 54 of your Form 1040 because there was an error in the addition of your credits.
	1040A	264A	We changed the total credits on Line 34 of your Form 1040A because there was an error in the addition of credits.
	1040EZ	264E	NA
265	Default	265D	We changed the amount on page 2 of your tax return because there was an error in the subtraction of your credits from your tax.
	1040	265L	We changed the amount on Line 55 on your Form 1040 because there was an error in the subtraction of your credits from your tax.
	1040A	265A	We changed the amount on Line 36 on your Form 1040A because there was an error in the subtraction of your credits from your tax.
	1040EZ	265E	NA
266	Default	266D	We changed the total credits on page 2 of your tax return. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, *Alternative Minimum Tax-Individuals*. The limitation to your credit was not applied or was applied incorrectly.
	1040	266L	We changed the total credits on Line 54 of your Form 1040. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, *Alternative Minimum Tax-Individuals*. The limitation to your credit was not applied or was applied incorrectly.
	1040A	266A	NA
	1040EZ	266E	NA

TPNC	Form	DLS	Computer Prints
267	Default	267D	We changed the total credits on page 2 of your tax return. Some credits are limited to the difference between your tax before credits and Tentative Minimum Tax from Form 6251, *Alternative Minimum Tax-Individuals*. Although you were not liable for this additional tax, your credits were still subject to the limitation.
	1040	267L	We changed the total credits on Line 54 of your Form 1040. Some credits are limited to the difference between your tax before credits and Tentative Minimum Tax from Form 6251, *Alternative Minimum Tax-Individuals*. Although you were not liable for this additional tax, your credits were still subject to the limitation.
	1040A	267A	NA
	1040EZ	267E	NA
268	Default	268D	We changed the amount of self-employment tax on page 2 of your tax return because there was an error on Schedule SE, *Self-Employment Tax*. The error was in the: - computation of the self-employment tax on Schedule SE and/or - transfer of that amount to page 2 of your tax return.
	1040	268L	We changed the amount of self-employment tax on Line 56 of your Form 1040 because there was an error on Schedule SE, *Self-Employment Tax*. The error was in the: - computation of the self-employment tax on Schedule SE and/or - transfer of that amount to Line 56 of your Form 1040.
	1040A	268A	NA
	1040EZ	268E	NA
269	Default	269D	We changed the amount of self-employment tax on page 2 of your tax return. We refigured your Schedule SE, *Self-Employment Tax*, to reflect your true net earnings before multiplying the amount by .9235. You can not reduce your net earnings twice. Section 1402(A)(12) applies to Line 4a of Schedule SE and is not an election.
	1040	269L	We changed the amount of self-employment tax on Line 56 of your Form 1040. We refigured your Schedule SE, *Self-Employment Tax*, to reflect your true net earnings before multiplying the amount by .9235. You can not reduce your net earnings twice. Section 1402(A)(12) applies to Line 4a of Schedule SE and is not an election.
	1040A	269A	NA
	1040EZ	269E	NA
270	Default	270D	We changed the amount of self-employment tax on page 2 of your tax return. There was an error in the transfer of net farm profit or loss from Line 36 of Schedule F, *Profit or Loss from Farming*, to Line 1a of Schedule SE, *Self-Employment Tax*.
	1040	270L	We changed the self-employment tax on Line 56 of your Form 1040. There was an error in the transfer of net farm profit or loss from Line 36 of Schedule F, *Profit or Loss from Farming*, to Line 1a of Schedule SE, *Self-Employment Tax*.
	1040A	270A	NA
	1040EZ	270E	NA
271	Default	271D	We changed the amount of self-employment tax on page 2 of your tax return. There was an error in the transfer of net profit or loss from Schedule C/C-EZ, *Profit or Loss from Business*, to Line 2 of Schedule SE, *Self-Employment Tax.*
	1040	271L	We changed the amount of self-employment tax on Line 56 of your Form 1040. There was an error in the transfer of net profit or loss from Schedule C/C-EZ, *Profit or Loss from Business*, to Line 2 of Schedule SE, *Self-Employment Tax.*
	1040A	271A	NA
	1040EZ	271E	NA
272	Default	272D	We changed the amount of self-employment tax on page 2 of your tax return. Based on the information you reported, you don't qualify to use the optional method of computing self-employment tax on Schedule SE, *Self-Employment Tax*.

TPNC	Form	DLS	Computer Prints
	1040	272L	We changed the amount of self-employment tax on Line 56 of your Form 1040. Based on the information you reported, you don't qualify to use the optional method of computing self-employment tax on Schedule SE, *Self-Employment Tax*.
	1040A	272A	NA
	1040EZ	272E	NA
273	Default	273D	We removed the self-employment tax on page 2 of your tax return. Your net earnings were less than $434; therefore, they are not subject to self-employment tax.
	1040	273L	We removed the self-employment tax on Line 56 of your Form 1040. Your net earnings were less than $434; therefore, they are not subject to self-employment tax.
	1040A	273A	NA
	1040EZ	273E	NA
274	Default	274D	We changed the amount of social security and medicare tax on tip income not reported to employer on page 2 of your tax return. There was an error on Form 4137, *Social Security/Medicare Tax on Unreported Tip Income*. The error was in the: - computation of the tax on Form 4137 **and/or** - transfer of that amount to page 2 of your tax return.
	1040	274L	We changed the amount of social security and medicare tax on tip income not reported to employer on Line 58 57 of your Form 1040. There was an error on Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*. The error was in the: • Computation of the tax on Line 12 13 of Form 4137 **and/or** • Transfer of that amount to Line 58 57 of your Form 1040.
	1040A	274A	NA
	1040EZ	274E	NA
275	Default	275D	We changed the amount of tax on qualified plans, including IRAs, and other tax-favored accounts on page 2 of your tax return. There was an error transferring the tax from Form 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.*
	1040	275L	We changed the amount of tax on qualified plans, including IRAs, and other tax-favored accounts on Line 58 of your Form 1040. There was an error transferring the tax from Form 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.*
	1040A	275A	NA
	1040EZ	275E	NA
276	Default	276D	We changed the amount claimed as advance earned income credit payments on page 2 of your tax return. The advance earned income credit payments reported didn't match your Forms W-2 or other supporting documents.
	1040	276L	We changed the amount claimed as advance earned income credit payments included in the total for Line 59 of your Form 1040. The advance earned income credit payments reported didn't match your Forms W-2 or other supporting documents.
	1040A	276A	We changed the amount claimed as advance earned income credit payments on Line 36 of your Form 1040A. The advance earned income credit payments reported didn't match your Forms W-2 or other supporting documents.
	1040EZ	276E	NA
277	Default	277D	We changed the amount of household employment taxes on page 2 of your tax return. There was an error in the computation of federal unemployment tax on Schedule H, *Household Employment Taxes*.
	1040	277L	We changed the amount of household employment taxes included in the total for on Line 60 59 of your Form 1040. There was an error in the computation of federal unemployment tax on Schedule H, *Household Employment Taxes*.

TPNC	Form	DLS	Computer Prints
	1040A	277A	NA
	1040EZ	277E	NA
278	Default	278D	We changed the amount of household employment taxes on page 2 of your tax return. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, *Household Employment Taxes:* Social Security Medicare Federal Income Taxes Net Taxes
	1040	278L	We changed the amount of household employment taxes included in the total for on Line 60 59 of your Form 1040. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, *Household Employment Taxes*: • Social Security • Medicare • Federal Income Taxes • Net Taxes
	1040A	278A	NA
	1040EZ	278E	NA
279	Default	279D	We changed the household employment taxes on page 2 of your tax return. The amount of cash wages reported on Schedule H, *Household Employment Taxes*, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, *Corrected Wage and Tax Statement*, to correct the Social Security and Medicare Wages you reported.
	1040	279L	We changed the household employment taxes on Line 62 of your Form 1040. The amount of cash wages reported on Schedule H, *Household Employment Taxes*, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, *Corrected Wage and Tax Statement*, to correct the Social Security and Medicare Wages you reported.
	1040A	297A	NA
	1040EZ	279E	NA
280	Default	280D	We changed the amount of household employment taxes on page 2 of your tax return because there was an error on Schedule H, *Household Employment Taxes*. The error was in the: - computation of the total tax on Schedule H **and/or** - transfer of that amount to page 2 of your tax return.
	1040	280L	We changed the amount of household employment taxes on Line 61 of your Form 1040 because there was an error on Schedule H, *Household Employment Taxes*. The error was in the: - computation of the total tax on Schedule H **and/or** - transfer of that amount to Line 61 of your Form 1040.
	1040A	280A	NA
	1040EZ	280E	NA
281	Default	281D	We changed the amount of total tax on page 2 of your tax return to exclude the refundable interest from Form 8697, *Interest Under the Look-Back Method*. If you are entitled to a refund of this interest, Form 8697 should be filed separately from your tax return. We detached the form from your tax return and are processing it separately.

TPNC	Form	DLS	Computer Prints
	1040	281L	We changed the amount of total tax on Line 60 of your Form 1040 to exclude the refundable interest from Form 8697, *Interest Under the Look-Back Method*. If you are entitled to a refund of this interest, Form 8697 should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.
	1040A	281A	NA
	1040EZ	281E	NA
282	Default	282D	We changed the amount of total tax on page 2 of your tax return because there was an addition error.
	1040	282L	We changed the amount of total tax on Line 62 of your Form 1040 because there was an error adding Lines 56 through 61.
	1040A	282A	We changed the amount of total tax on Line 37 of your Form 1040A because there was an error adding Lines 35 and 36.
	1040EZ	282E	NA
283	Default	283D	We changed the amount claimed as federal income tax withheld on your tax return to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
	1040	283L	We changed the amount claimed as federal income tax withheld on Line 61 of your Form 1040 to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
	1040A	283A	We changed the amount claimed as federal income tax withheld on Line 38 of your Form 1040A to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
	1040EZ	283E	We changed the amount claimed as federal income tax withheld on Line 8 of your Form 1040EZ to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
284	Default	284D	We computed your Earned Income Credit for you.
	1040	284L	We computed your Earned Income Credit on Line 65 of your Form 1040 for you.
	1040A	284A	We computed your Earned Income Credit on Line 41a of your Form 1040A for you.
	1040EZ	284E	We computed your Earned Income Credit on Line 9a of your Form 1040EZ for you.
285	Default	285D	We changed the amount claimed as Earned Income Credit (EIC) on your tax return. The amount claimed as EIC was figured or entered incorrectly on your tax return.
	1040	285L	We changed the amount claimed as Earned Income Credit (EIC) on Line 65 of your Form 1040. The amount claimed as EIC was figured or entered incorrectly on your tax return.
	1040A	285A	We changed the amount claimed as Earned Income Credit (EIC) on Line 41a of your Form 1040A. The amount claimed as EIC was figured or entered incorrectly on your tax return.
	1040EZ	285E	We changed the amount claimed as Earned Income Credit (EIC) on Line 9a of your Form 1040EZ. The amount claimed as EIC was figured or entered incorrectly on your tax return.
286	Default	286D	We didn't allow the amount claimed as Earned Income Credit (EIC) on page 2 of your tax return. You're not eligible to claim EIC because your filing status is Married Filing Separately.
	1040	286L	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 65 of your Form 1040. You're not eligible to claim EIC because your filing status is Married Filing Separately.
	1040A	286A	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 41a of your Form 1040A. You're not eligible to claim EIC because your filing status is Married Filing Separately.
	1040EZ	286E	NA

TPNC	Form	DLS	Computer Prints
287	Default	287D	We didn't allow the amount claimed as Earned Income Credit on your tax return. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
	1040	287L	We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
	1040A	287A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
	1040EZ	287E	We didn't allow the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
288	Default	288D	We didn't allow the amount claimed as Earned Income Credit on your tax return. You must report earned income on your tax return to qualify for the credit.
	1040	288L	We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040. You must report earned income on your tax return to qualify for the credit.
	1040A	288A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A. You must report earned income on your tax return to qualify for the credit.
	1040EZ	288E	We didn't allow the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ. You must report earned income on your tax return to qualify for the credit.
289	Default	289D	We didn't allow all or part of your Earned Income Credit on page 2 of your tax return. The information provided shows that one or more of the children on Schedule EIC, *Earned Income Credit*, did not meet the eligibility requirements for the credit.
	1040	289L	We didn't allow all or part of your Earned Income Credit on Line 65 of your Form 1040. The information provided shows that one or more of the children on Schedule EIC, *Earned Income Credit*, did not meet the eligibility requirements for the credit.
	1040A	289A	We didn't allow part or all of your Earned Income Credit on Line 41a of your Form 1040A. The information provided shows that one or more of the children on Schedule EIC, *Earned Income Credit*, did not meet the eligibility requirements for the credit.
	1040EZ	289E	NA
290	Default	290D	We didn't allow the amount claimed as Earned Income Credit on your tax return because you indicated you were claimed as a dependent on another person's tax return.
	1040	290L	We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040 because you indicated you were claimed as a dependent on another person's tax return.
	1040A	290A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because you indicated you were claimed as a dependent on another person's tax return.
	1040EZ	290E	We didn't allow the amount claimed as Earned Income Credit on Line 9 of your Form 1040EZ because you indicated you were claimed as a dependent on another person's tax return.
291	Default	291D	We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because your investment income was more than the amount allowed for this credit.
	1040	291L	We didn't allow the amount claimed as Earned Income Credit on Line 65 of your Form 1040 because your investment income was more than the amount allowed for this credit.
	1040A	291A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because your investment income was more than the amount allowed for this credit.

TPNC	Form	DLS	Computer Prints
	1040EZ	291E	NA
292	Default	292D	We computed your Earned Income Credit on page 2 of your tax return. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, *Earned Income Credit*, and file it with a Form 1040X, *Amended US Individual Income Tax Return*.
	1040	292L	We computed your Earned Income Credit on Line 65 of your Form 1040 for you. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, *Earned Income Credit*, and file it with a Form 1040X, *Amended US Individual Income Tax Return*.
	1040A	292A	We computed your Earned Income Credit on Line 41a of your Form 1040A for you. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, *Earned Income Credit*, and file it with a Form 1040X, *Amended U.S. Individual Income Tax Return*.
	1040EZ	292E	NA
293	Default	293D	We didn't allow the amount claimed as Earned Income Credit on your tax return. You or your spouse must be at least 25, but less than 65 years old on December 31st of the tax year for which the tax return is being filed.
	1040	293L	We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040. You or your spouse must be at least 25, but less than 65 years old on December 31, 2010.
	1040A	293A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A. You or your spouse must be at least 25, but less than 65 years old on December 31, 2010.
	1040EZ	293E	We didn't allow the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ. You or your spouse must be at least 25, but less than 65 years old on December 31, 2010.
294	Default	294D	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 2 of your tax return due to a computation error.
	1040	294L	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 69 of Form 1040 due to a computation error.
	1040A	294A	NA
	1040EZ	294E	NA
295	Default	295D	We changed the amount claimed as additional child tax credit on page 2 of your tax return because there was an error on Form 8812, *Additional Child Tax Credit*. The error was in the: - computation of the credit and/or - transfer of that amount to page 2 of your tax return.
	1040	295L	We changed the amount claimed as additional child tax credit on Line 65 of Form 1040 because there was an error on Form 8812, *Additional Child Tax Credit*. The error was in the: - computation of the credit on Line 13 of Form 8812 and/or - transfer of that amount to Line 65 of your Form 1040.
	1040A	295A	We changed the amount claimed as additional child tax credit on Line 42 of Form 1040A because there was an error on Form 8812, *Additional Child Tax Credit*. The error was in the: - computation of the credit on Line 13 of Form 8812 and/or - transfer of that amount to Line 42 of Form 1040A.
	1040EZ	295E	NA
296	Default	296D	We changed the amount claimed as other payments on page 2 of your tax return because there was an error on Form 4136, *Credit for Federal Tax Paid on Fuels*. The error was in the: - computation of the credit on Form 4136, and/or - transfer of that amount to page 2 of your tax return.

TPNC	Form	DLS	Computer Prints
	1040	296L	We changed the amount claimed as other payments on Line 70 of your Form 1040 because there was an error on Form 4136, *Credit for Federal Tax Paid on Fuels*. The error was in the: - computation of the credit on Line 17 of your Form 4136, and/or - transfer of that amount to Line 70 of your Form 1040.
	1040A	296A	NA
	1040EZ	296E	NA
297	Default	297D	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section.
	1040	297L	We changed the amount claimed as total payments on Line 72 of your Form 1040 because there was an error in the addition of the payments section on your tax return.
	1040A	297A	We changed the amount claimed as total payments on Line 44 of your Form 1040A because there was an error in the addition of the payments section on your tax return.
	1040EZ	297E	We changed the amount claimed as total payments on Line 11 of your Form 1040EZ because there was an error in the addition of the payments section on your tax return.
298	Default	298D	We removed the amount of state tax reported on your federal tax return. State income taxes are not collected by the Internal Revenue Service. For payment of state income taxes, please complete a state income tax return and mail both form and payment to the appropriate state official.
299	Default	299D	We changed the refund amount or the amount you owe on your tax return because the amount entered on your tax return was computed incorrectly.
	1040	299L	We changed the refund amount on Line 74a or the amount you owe on Line 76 of your Form 1040 because the amount entered on your tax return was computed incorrectly.
	1040A	299A	We changed the refund amount on Line 45a 46a or the amount you owe on Line 47 48 of your Form 1040A because the amount entered on your tax return was computed incorrectly.
	1040EZ	299E	We changed the refund amount on Line 13 or the amount you owe on Line 14 of your Form 1040EZ because the amount entered on your tax return was computed incorrectly.
300-448			International only
449	Default		We changed the amount of taxable income on your tax return because the exemption amount was subtracted incorrectly.
	1040NR		We changed the amount of taxable income on Line 41 of your Form 1040NR because the exemption amount on Line 40 was subtracted incorrectly from Line 39.
450-499			International only
500	Default		We changed the amount claimed as withholding for Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests,* on page 2 of your tax return to reflect our records.
	1040		We changed the amount claimed as withholding for Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*, on Line 72 of your Form 1040 to reflect our records.
	1040A		N/A
	1040EZ		N.A
501	Default		You must claim your IRA loss on Schedule A as a miscellaneous itemized deduction, subject to the 2% limitation. We increased your adjusted gross income by the IRA loss amount you incorrectly subtracted. If you have other itemized deductions in addition to the IRA loss, you should file a Form 1040X (Amended Individual Income Tax Return),

TPNC	Form	DLS	Computer Prints
502	Default		We didn't allow the amount claimed as medical savings account deduction on page 1 of your tax return because this deduction may not be claimed before tax year 1997.
503	Default		We changed the adjustments to income on page 1 of your tax return to include expenses from Form 3903, *Moving Expenses*. Moving expenses can't be claimed as an itemized deduction on Schedule A, *Itemized Deductions*, for the tax year of the return you filed.
504	N/A		Vacant
505	Default		We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return. This deduction may only be claimed on tax returns filed for tax years 1990 and later.
506	Default		We changed the amount claimed as Educator Expenses Deduction on Page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to $250.00 ($500.00 for married filing jointly).
507	N/A		Vacant
508	Default		We didn't allow the reimbursed business expenses claimed as an adjustment to income on page 1 of your tax return. Reimbursements to postal employees were not included in the wages box of Form W-2 for tax years 1990 and later.
509	Default		We changed the amount of total tax on your tax return because the Health Savings Account deduction cannot be claimed before tax year 2004.
510	Default		We limited your total itemized deductions on your Schedule A, *Itemized Deductions*, because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
511	N/A		Vacant
512	Default		We changed the amount claimed as Tuition and Fees deduction on page 1 of your Form 1040. There was an error in the computation of Form 8917, Tuition and Fees Deduction or the transferring of the total from Form 8917, Tuition and Fees Deduction to page 1 of your tax return.
513	N/A		Vacant
514	N/A		Vacant
515	Default		We combined your ordinary income amounts from Form 1099 distributions and refigured your tax on Form 4972, *Tax on Lump-Sum Distributions*, using the ten-year averaging method. You may choose only one method on Form 4972 to compute the tax on your total distributions.
516	N/A		Vacant
517	N/A		Vacant
518	N/A		Vacant
519	N/A		Vacant
520	Default		We changed the amount of tax from Form 6251, *Alternative Minimum Tax-Individuals*, because there was an error in the computation of your adjustments and tax preference items on Part I.
521	Default		We didn't allow the amount claimed as Residential Energy Credit on page 2 of your tax return. Form 5695, Residential Energy Credit, was either incomplete or not attached to your tax return.
522	Default		We changed the amount of tax on Form 6251, *Alternative Minimum Tax-Individuals*, because there was an error in the computation of alternative minimum tax.
523	N/A		Vacant
524	N/A		Vacant
525	Default		We didn't allow the amount claimed as adoption credit on page 2 of your tax return. The adoption credit may not be claimed on tax returns before tax year 1997.
526	N/A		Vacant

TPNC	Form	DLS	Computer Prints
527	N/A		Vacant
528	N/A		Vacant
529	N/A		Vacant
530	Default		We computed your rate reduction credit on your 2001 tax return. Our records indicate you didn't receive the full amount of advance payment of this credit.
531	Default		We didn't allow the amount claimed as rate reduction credit on your 2001 tax return. Our records show you: • Don't qualify for this credit because you reported no taxable income for tax year 2001, **or** • Already received the maximum credit.
532	Default		We changed the amount claimed as rate reduction credit on your tax return because there was an error in the computation.
533	Default		We didn't allow the amount claimed as rate reduction credit on your tax return because taxpayers who were claimed as a dependent on another person's tax return are not entitled to the credit.
534	Default		We changed the amount of tax on your tax return. All eligible taxpayers received a one-time special benefit for tax year 2001. Taxpayers who were claimed as a dependent on another person's tax return were entitled to use a 10% tax rate. We refigured your tax using the 10% tax rate.
535	Default		We didn't allow the amount claimed as rate reduction credit on your tax return because the credit can only be claimed for tax year 2001.
536	Default		We changed the exemption amount claimed on page 2 of your tax return because there was an error on Form 8914. The error was in: • The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
	1040		We changed the exemption amount claimed on line 42 of Form 1040 because there was an error on Form 8914. The error was in: • The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
	1040A		We changed the exemption amount claimed on line 26 of Form 1040A because there was an error on Form 8914. The error was in: • The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
	1040EZ		
537	Default		We changed the exemption amount claimed on page 2 of your return. One or more of the Taxpayer Identification Numbers on Form 8914 was missing or does not match the records of the Social Security Administration.
539	Default		We changed the amount claimed as Prior Year Earned Income or Additional Child Tax Credit Prior Year Income on page 2 of your return. When you elect to use Prior Year Earned Income to compute either Earned Income Credit or Additional Child Tax Credit you must use that same amount for both credits.
540	Default		We didn't allow the amount claimed as Earned Income Credit on your tax return. Information on your tax return indicates that you don't qualify for this credit.
541	Default		We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return because you didn't provide the source of your nontaxable earned income.
542	Default		We didn't allow part or all of the amount claimed as Earned Income Credit (EIC) on your tax return because the modified adjusted gross income was computed incorrectly when figuring the EIC. The mistake may be due to losses reported on your tax return, the amount of tax-exempt interest you reported, or the computation of the non-taxable part of a pension, annuity or IRA distribution.

TPNC	Form	DLS	Computer Prints
543	Default		We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return. The amount of nontaxable earned income isn't considered earned income, based on the source, and can't be used in the computation of the credit.
544	Default		We changed the amount claimed as Earned Income Credit on your tax return because your total nontaxable earned income was not included from Form(s) W-2.
545	Default		We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040		We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040A		We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040EZ		N/A
546	Default		We didn't allow the amount claimed as additional child tax credit on your tax return. For tax years 1998 through 2000 you must have had 3 or more qualifying children in order to be eligible for additional child tax credit.
547	Default		We changed the amount claimed as child tax and/or additional child tax credit on page 2 of your 2003 tax return because: ▪ No amount was entered, **and/or** ▪ The amount entered was incorrect based on your adjusted gross income and the number of boxes checked on Line 6c, **and/or** ▪ The credit amount was not correctly reduced by an amount received as an advance payment. **Note:** *The total amount of child tax credit for which you are eligible must be reduced by any amount received as an advanced payment when figuring the amount to be entered on page 2 of your 2003 tax return.*
548			We changed the amount of total tax on your tax return because the following cannot be claimed before 2002: • Educator Expense Deduction • Tuition and Fees Deduction
549			We changed the amount of total tax on your tax return because the following cannot be claimed for tax years before 1998: • Student Loan Interest Deduction • Child Tax Credit • Education Credits • Additional Child Tax Credit
550			We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, *At-Risk Limitations*, was not attached to your tax return. • Schedule C, *Profit or Loss From Business* • Schedule E, *Supplemental Income and Loss* • Schedule F, *Profit or Loss From Farming* Form 6198 is required when you indicate on Schedule C, E, or F that some investment is not at risk.
	1040		NA
	1040A		NA
	1040EZ		NA
551	Default		We didn't allow the amount claimed as moving expenses on page 1 of your tax return because Form 3903/3903F was incomplete or not attached to your tax return.

TPNC	Form	DLS	Computer Prints
	1040		NA
	1040A		NA
	1040EZ		NA
552	Default		We didn't allow the amount claimed as casualty or theft losses on Schedule A, *Itemized Deductions*, because Form 4684, *Casualties and Theft Losses*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as casualty or theft losses on Line 20 of your Schedule A, *Itemized Deductions*, because Form 4684, *Casualties and Theft Losses*, was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA
553	Default		We didn't allow the amount claimed as Unreimbursed Employee Expenses on Schedule A, *Itemized Deductions,* because Form 2106 or 2106-EZ, *Employee Business Expenses*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as Unreimbursed Employee Expenses on Line 21 of your Schedule A, *Itemized Deductions,* because Form 2106 or 2106-EZ, *Employee Business Expenses*, was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA
554	Default		We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, *Itemized Deductions*, was incomplete or not attached to your tax return.
	1040		We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, *Itemized Deductions*, was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA
555	Default		We changed the amount claimed as itemized deductions on Schedule A, *Itemized Deductions*, and used the standard deduction or the higher standard deduction for age or blindness on page 2 of your tax return. This resulted in a lower taxable income.
	1040		We changed the amount claimed as itemized deductions on Schedule A*, Itemized Deductions,* and used the standard deduction or the higher standard deduction for age or blindness on Line 39a of your Form 1040. This resulted in a lower taxable income.
	1040A		NA
	1040EZ		NA
556	N/A		Vacant
557	N/A		Vacant
558	Default		We changed the refund amount or the amount you owe on your tax return based on the information you provided in response to our previous correspondence.
559	Default		We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, *Tax for Certain Children Who Have Investment Income*, did not include the parent's taxable income.
	1040		We refigured the tax on Line 44 of your Form 1040 using the maximum tax rate. Form 8615, *Tax for Certain Children Who Have Investment Income of More Than $1,900*, did not include the parent's taxable income.
	1040A		NA
	1040EZ		NA
560			We changed the tax on page 2 of your tax return using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, *Capital Gains and Losses,* was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.

TPNC	Form	DLS	Computer Prints
	1040		We changed the tax on Line 44 of your Form 1040 using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, *Capital Gains and Losses,* was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040A		NA
	1040EZ		NA
561	Default		The Residential Energy Credit in Part I of Form 5695 is limited to $1,500 for an eligible property. You claimed more than the allowable amount of credit in Part I of Form 5695.
562	Default		We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040		We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040A		We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040EZ		NA
563	Default		We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441, *Child and Dependent Care Expenses*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as credit for child and dependent care expenses on Line 53 of your Form 1040. Form 2441, *Child and Dependent Care Expenses*, was incomplete or not attached to your tax return.
	1040A		We didn't allow the amount claimed as credit for child and dependent care expenses on Line 30 of your Form 1040A. Form 2441, *Child and Dependent Care Expenses*, was incomplete or not attached to your tax return.
	1040EZ		NA
564	Default		We didn't allow the amount claimed as credit for child and dependent care expenses. The name and social security number or individual taxpayer identification number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration.
565	Default		We didn't allow the amount claimed as credit for the elderly or the disabled on page 2 of your tax return. Schedule R, *Credit for the Elderly or the Disabled*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as credit for the elderly or the disabled on Line 53 of your Form 1040. Schedule R, *Credit for the Elderly or the Disabled*, was incomplete or not attached to your tax return.
	1040A		We didn't allow the amount claimed as credit for the elderly or the disabled on Line 30 of your Form 1040A. Schedule R, *Credit for the Elderly or the Disabled*, was incomplete or not attached to your tax return.
	1040EZ		NA
566	Default		We didn't allow the amount claimed as Health Savings Account Deduction on page 1 of your tax return because Form 8889, was incomplete or not attached to your tax return.
567	Default		We didn't allow the amount claimed as a credit on page 2 of your form 1040. Form 5695, Residential Energy Credit was either incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed on line 52 as Residential Energy Credit. Form 5695, Residential Energy Credit was either incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA

TPNC	Form	DLS	Computer Prints
568	Default		We didn't allow the amount claimed as education credits on page 2 of your tax return. Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as education credits on Line 49 of your Form 1040. Form 8863, *Education Credits (Hope and Lifetime Learning Credits),* was incomplete or not attached to your tax return.
	1040A		We didn't allow the amount claimed as education credits on Line 31 of your Form 1040A. Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, was incomplete or not attached to your tax return.
	1040EZ		NA
569	Default		We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, *Credit for Qualified Retirement Savings Contributions*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as retirement savings contribution credit on Line 50 of your Form 1040 because Form 8880, *Credit for Qualified Retirement Savings Contributions*, was incomplete or not attached to your tax return.
	1040A		We didn't allow the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because Form 8880, *Credit for Qualified Retirement Savings Contributions*, was incomplete or not attached to your tax return.
	1040EZ		NA
570	Default		We can't allow the amount claimed in the payment section of your return on page 2 of Form 1040 for Refundable Credit for prior year minimum tax because Form 8801, Credit for Prior Year Minimum Tax Individuals, Estates and Trust was incomplete or not attached to your tax return.
	1040		We can't allow the amount claimed in the payment section of your return on line 53 of your Form 1040 for Refundable Credit for prior year minimum tax because Form 8801, Credit for Prior Year Minimum Tax Individuals, Estates and Trust was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA
571	Default		We didn't allow the amount claimed as Residential Energy Credit on page 2 of your tax return. You can't claim Residential Energy Credit for tax years before 2006.
	1040		We didn't allow the amount claimed as Residential Energy Credit on line 52 of your Form 1040. You can't claim Residential Energy Credit for tax years before 2006.
	1040A		N/A
	1040EZ		N/A
572	Default		We didn't allow all or part of the amount claimed as Residential Energy Credit on page 2 of your tax return. Residential Energy credit is limited to the total amount of your tentative tax liability.
	1040		We didn't allow all or part of the amount claimed as Residential Energy Credit on Line 52 of your form 1040 because Form 5695, Residential Energy Credit is limited to the total amount of your tentative tax liability.
	1040A		NA
	1040EZ		N/A
573	Default		We didn't allow the amount claimed as credit from Form 8859 on page 2 of your tax return because Form 8859, *District of Columbia First-Time Homebuyer Credit*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as credit from Form 8859 on Line 54 of your Form 1040 because Form 8859, *District of Columbia First-Time Homebuyer Credit*, was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA

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

TPNC	Form	DLS	Computer Prints
578	Default		The amount claimed as Repayment of Social Security benefits on your tax return is subject to a 2% limitation and should be claimed as other expenses on Schedule A, Itemized Deductions. We adjusted your Schedule A, Itemized Deductions to include the amount of repaid Social Security Benefits in the computation of total Job Expenses and Certain Miscellaneous Deduction.
	1040		The amount claimed as Repayment of Social Security benefits on line 20b of Form 1040 is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We adjusted line 23 of your Schedule A, Itemized Deductions to include the amount of repaid Social Security Benefits in the computation of line 27.
	1040A		N/A
	1040EZ		N/A
579	Default		The amount of gambling loss claimed on page 1 of your tax return should be claimed as other miscellaneous deductions on Schedule A, Itemized Deductions. Since your gambling loss is more than your standard deduction. we have adjusted your Schedule A, Itemized Deductions to include this amount. If you have other itemized deductions in additions to the gambling loss, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax.
	1040		The amount of gambling loss claimed on line 21 of your tax return should be claimed as other miscellaneous deductions on line 28 of Schedule A, Itemized Deductions. Since your gambling loss is more than your standard deduction. we have adjusted your Schedule A, Itemized Deductions to include this amount on line 28. If you have other itemized deductions in additions to the gambling loss, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax.
	1040A		N/A
	1040EZ		N/A
580	Default		We computed self-employment tax on page 2 of your tax return for the self-employment income you reported. Since you included self-employment income in computing your Earned Income Credit (EIC), you must pay self-employment tax in order to receive EIC.
	1040		We computed self-employment tax on Line 56 of your Form 1040 for the self-employment income you reported. Since you included self-employment income in computing your Earned Income Credit (EIC), you must pay self-employment tax in order to receive EIC.
	1040A		NA
	1040EZ		NA
581	Default		The Unemployment Compensation amount(s) repaid for a prior year is deductible on line 23 of Schedule A
	1040		The Unemployment Compensation amount(s) repaid for a prior year is deductible on line 23 of Schedule A as a miscellaneous deduction subject to the 2% limitation. We have adjusted your tax return accordingly.
	1040EZ		The Unemployment Compensation amount(s) repaid for a prior year is deductible on line 23 of Schedule A as a miscellaneous deduction subject to the 2% limitation. We have adjusted your tax return accordingly.
	Default		NA
582			We didn't allow the amount claimed as federal income tax withheld on page 2 of your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040		We didn't allow the amount claimed as federal income tax withheld on Line 61 of your Form 1040 because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040A		We didn't allow the amount claimed as federal income tax withheld on Line 38 of your Form 1040A because Form(s) W-2 or other supporting documents were not attached to your tax return.

TPNC	Form	DLS	Computer Prints
	1040EZ		We didn't allow the amount claimed as federal income tax withheld on Line 7 of your Form 1040EZ because Form(s) W-2 or other supporting documents were not attached to your tax return.
583	Default		You may not file or combine both Schedule L and Schedule A on your tax return. We changed your return to use the schedule that provided the greatest reduction to your taxable income.
584	Default		We have denied your claim for Refundable American Opportunity Credit on page 2 of your tax return because Form 8863, Education Credit was missing or incomplete.
585	Default		We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because Schedule EIC, *Earned Income Credit*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because Schedule EIC, *Earned Income Credit*, was incomplete or not attached to your tax return.
	1040A		We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because Schedule EIC, *Earned Income Credit*, was incomplete or not attached to your tax return.
	1040EZ		NA
586	Default		We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return because your Form(s) W-2 didn't match the entry for wages.
	1040		We didn't allow part or all of the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040A		We didn't allow part or all of the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040EZ		We didn't allow part or all of the amount claimed as Earned Income Credit on Line 9a of your Form 1040EZ because your Form(s) W-2 didn't match the wages claimed on Line 1.
587	Default		We reduced the credit in Part I of Form 5695 and reduced the credit on page 2 of your Form 1040 accordingly.
	1040		We reduced the credit in Part I of Form 5695 and reduced the credit on line 52 of your Form 1040 of your Form 1040 accordingly.
	1040A		NA
	1040EZ		NA
588	Default		The first $2400 of unemployment compensation paid to a person is not taxable. We reduced the unemployment compensation you, or if you filed a joint return, your spouse reported on your tax return accordingly.
589	Default		We have disallowed the amount claimed as an itemized deduction for new motor vehicle taxes on Schedule A, Itemized Deduction, filed with your tax return because you are not allowed to claim both the state and local general sales tax and new motor vehicle taxes for tax year 2009.
590	Default		We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2 was not attached to your tax return.
	1040		We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on Line 65 of your Form 1040 because Form(s) W-2 was not attached to your tax return.
	1040A		NA
	1040EZ		NA
591	Default		We changed the amount of Tuition and Fees Deduction on page of your Form 1040. There was an error in the computation of Form 8917 Tuition and Fees Deduction, or the transferring of the total amount from Form 8917 Tuition and Fees Deduction, to page 1 of your tax return.

TPNC	Form	DLS	Computer Prints
592	Default		We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Form 8812, *Additional Child Tax Credit*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as additional child tax credit on Line 65 of your Form 1040 because Form 8812, *Additional Child Tax Credit*, was incomplete or not attached to your tax return.
	1040A		We didn't allow the amount claimed as additional child tax credit on Line 42 of your Form 1040A because Form 8812, *Additional Child Tax Credit*, was incomplete or not attached to your tax return.
	1040EZ		N/A
593	Default		The amount you claimed as an additional standard deduction for real estate taxes on page 2 of your Form 1040 has been disallowed. You may not claim the deduction for real estate taxes as an addition to standard deduction when you are filing a Schedule A, Itemized Deduction with your return.
594	Default		Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
595	Default		We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains was not attached to your tax return.
	1040		We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains was not attached to your tax return.
	1040A		NA
	1040EZ		NA
596	Default		We changed the amount claimed as other payments on page 2 of your tax return because Form 4136, *Credit for Federal Tax Paid on Fuels*, was incomplete or not attached to your tax return.
	1040		We changed the amount claimed as other payments on Line 70 of your Form 1040 because Form 4136, *Credit for Federal Tax Paid on Fuels*, was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA
597	NA		Vacant
598	Default		We changed the amount of exemption claimed on page 2 of your tax return for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the Custodial Parent, or Form 2120, Multiple Support Declaration or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your tax return. This change may affect your taxable income, tax, or any of the following credits: • Education Credit, • Child Tax Credit or • Additional Child Tax Credit.

TPNC	Form	DLS	Computer Prints
	1040		We changed the amount of exemption claimed on line 42 of Form 1040 for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the Custodial Parent, or Form 2120, Multiple Support Declaration or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your tax return. This change may affect your taxable income, tax, or any of the following credits: • Education Credit, • Child Tax Credit or • Additional Child Tax Credit.
	1040A		We changed the amount of exemption claimed on line 26 of Form 1040A for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the Custodial Parent, or Form 2120, Multiple Support Declaration or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your tax return. This change may affect your taxable income, tax, or any of the following credits:
	1040EZ		N/A
599	Default		You figured Schedule L incorrectly or transferred the amount on line 21 of Schedule L to line 40 of Form 1040 incorrectly.
600	Default		You figured Schedule L incorrectly or transferred the amount on line 21 of Schedule L to line 24a of form 1040A incorrectly.
601	Default		We changed the standard deduction you figured with Schedule. The standard deduction was limited because of your adjusted gross in come and you did not properly limit the standard deduction.
602	Default		Your Schedule L was missing or incomplete. We allowed only the standard deduction for your filing status.
603	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. According to the date of purchase you provided, your house is not eligible for the credit.
604	Default	604D	Each dependent listed on your tax return must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For one or more of your dependents the SSN or ITIN was missing. As a result, we didn't allow one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits: Credit for Child & Dependent Care Expenses Education Credits Child Tax Credit Additional Child Tax Credit.
605	Default	605D	Each dependent listed on your tax return must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For one or more of your dependents the last name doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits: Credit for Child & Dependent Care Expenses Education Credits Child Tax Credit Additional Child Tax Credit

TPNC	Form	DLS	Computer Prints
606	Default	606D	We didn't allow the exemption claimed for any dependent born after December 31 of the tax year of the return you filed. This change may affect your taxable income, tax, or any of the following credits: • Credit for Child & Dependent Care Expenses • Child Tax Credit • Additional Child Tax Credit
	1040	606L	We didn't allow the exemption claimed for any dependent born after December 31, 2010 listed on your tax return. This change may affect your taxable income, tax, or any of the following credits: • Credit for Child & Dependent Care Expenses • Child Tax Credit • Additional Child Tax Credit
	1040A	606A	We didn't allow the exemption claimed for any dependent born after December 31, 2010, listed on your tax return. This change may affect your taxable income, tax, or any of the following credits: • Credit for Child & Dependent Care Expenses • Child Tax Credit • Additional Child Tax Credit
	1040EZ	606E	NA
607	Default	607D	We didn't allow the exemption for the primary taxpayer claimed on your tax return. We compared the Social Security Number of the primary taxpayer shown on your tax return with records from the Social Security Administration. According to these records, the Social Security Number belongs to a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits: - credit for child & dependent care expenses - child tax credit - additional child tax credit - earned income credit
608	Default	608D	We didn't allow the exemption for the spouse claimed on your tax return. We compared the Social Security Number of the spouse shown on your tax return with records from the Social Security Administration. According to these records, the Social Security Number belongs to a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits: - credit for child & dependent care expenses - child tax credit - additional child tax credit - earned income credit

TPNC	Form	DLS	Computer Prints
609	Default	609D	We didn't allow the exemption for one or more dependents claimed on your tax return. We compared the Social Security Number of each dependent claimed on your tax return with records from the Social Security Administration. According to these records, one or more of the dependents claimed on your tax return have a Social Security Number that matches a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits: - credit for child & dependent care expenses - child tax credit - additional child tax credit - earned income credit Note: This change may also affect the Credit for Child & Dependent Care Expenses and Earned Income Credit regardless of whether an exemption was claimed for that dependent.
610	Default	610D	We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040	610L	We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040A	610A	We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040EZ		NA
611	Default	611D	We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040	611L	We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040A	611A	We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040EZ	611E	We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
612	Default	612D	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
	1040	612L	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.

TPNC	Form	DLS	Computer Prints
	1040A	612A	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
	1040EZ	612E	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
613	Default	613D	We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040	613L	We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040A	613A	We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040EZ	613E	We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
614	Default		We changed the amount of social security and medicare tax on wages not reported to employer on page 2 of your tax return. There was an error on Form 8919, *Unreported Social Security and Medicare Tax on Wages*. The error was in the: • Computation of the tax on Form 8919 **and/or** • Transfer of that amount to page 2 of your tax return.
	1040		We changed the amount of social security and medicare tax on wages not reported to employer on Line 57 of your Form 1040. There was an error on Form 8919, *Unreported Social Security and Medicare Tax on Wages*. The error was in the: • Computation of the tax on Line 13 of Form 8914 **and/or** • Transfer of that amount to Line 57 of your Form 1040.
	1040A		N/A
	1040EZ		N/A
615	Default		We didn't allow the recovery rebate credit claimed on your tax return. Your social security number (SSN) was either missing or incomplete.
	1040		We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your social security number (SSN) was either missing or incomplete.
	1040A		We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your social security number (SSN) was either missing or incomplete.
	1040EZ		We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your social security number (SSN) was either missing or incomplete.
616	Default		We didn't allow the recovery rebate credit claimed on your tax return. Your spouses social security number (SSN) was either missing or incomplete.
	1040		We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your spouses social security number (SSN) was either missing or incomplete.
	1040A		We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your spouses social security number (SSN) was either missing or incomplete.
	1040EZ		We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your spouses social security number (SSN) was either missing or incomplete.
617	Default		We changed the amount of the recovery rebate credit claimed on your tax return. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
	1040		We changed the amount of the recovery rebate credit claimed on line 70 of your Form 1040. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.

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

TPNC	Form	DLS	Computer Prints
	1040EZ		We changed the amount of the recovery rebate credit you claimed on Line 9 of your Form 1040EZ because your adjusted gross income exceeds the limitation of $75,000 ($150,000 if married filling jointly) for your filing status.
623	Default		We didn't allow the recovery rebate credit you claimed on your tax return. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040		We didn't allow the recovery rebate credit you claimed on Line 70 of your Form 1040. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040A		We didn't allow the recovery rebate credit you claimed on Line 42 of your Form 1040A. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040EZ		We didn't allow the recovery rebate credit you claimed on Line 9 of your Form 1040EZ. You do not qualify for the credit since there was no qualifying income shown on your return.
624	Default		We computed your recovery rebate credit for you.
	1040		We computed your recovery rebate credit for you on Line 70 of Form 1040.
	1040A		We computed your recovery rebate credit for you on Line 42 of Form 1040A.
	1040EZ		We computed your recovery rebate credit for you on Line 9 of Form 1040EZ.
625			Vacant
626			Vacant
627			Vacant
628			Vacant
629			Vacant
630			Vacant
631			Vacant
632			Vacant
633			Vacant
634			Vacant
635			Vacant
636	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. According to our records you and/or your spouse if filing married filing joint have already claimed and received the credit when filing your 2008 tax return.
637	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. According to Social Security Administration records you do not meet the age requirement. To be eligible to claim the credit either you or your spouse if filing married filing joint must be age 18 or older.
638	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To be eligible to claim the credit, the property purchased must be purchased from an individual other than a person related to you or your spouse if filing married filing joint.
639	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To be eligible to claim the credit, the purchase price of the residence cannot exceed the $800,000 limit.
640	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. A properly executed copy of the settlement statement used to complete the purchase of the residence was not attached to your 2009 tax return.
641			Vacant
642			Vacant
643			Vacant
644			Vacant
645			Vacant

TPNC	Form	DLS	Computer Prints
646			Vacant
647	Default		We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on Schedule A, Itemized Deduction on your return. Your adjusted gross income is greater than $54,500 for married filing separately or $109,000 for single, head of household or qualifying widow(er) with dependent child or married filing joint.
	1040		We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on line 13, Schedule A. Your adjusted gross income is greater than $54,500 for married filing separately or $109,000 for single, head of household or qualifying widow(er) with dependent child or married filing joint.
	1040A		N/A
	1040EZ		N/A
648			Vacant
649	Default		We changed the amount of First-Time Homebuyer Credit Repayment included in the total for total tax on page 2 of your tax return. The error was in: 1. the computation of First-Time Homebuyer Credit Repayment line 16, Form 5405, and/or 2. the addition of the amount from line 16, Form 5405 onto Line 60 of your Form 1040 .
	1040		We changed the amount of First-Time Homebuyer Credit Repayment included in total for total tax line 60 of Form 1040. The error was in the computation of First-Time Homebuyer Credit Repayment, Form 5405 **and/or** the addition of the amount to Line 60 of your Form 1040.
	1040A		N/A
	1040EZ		N/A
650	Default		We changed the amount of tax on your tax return. The deceased taxpayer was not eligible for exclusion of income tax under Internal Revenue Code Section 692. The Internal Revenue Service was notified of all qualifying individuals and the taxpayer on your tax return was not one of those eligible.
	1040		We changed the amount of tax on your Form 1040. The deceased taxpayer was not eligible for exclusion of income tax under Internal Revenue Code Section 692. The Internal Revenue Service was notified of all qualifying individuals and the taxpayer on your tax return was not one of those eligible.
	1040A		We changed the amount of tax on your Form 1040A. The deceased taxpayer was not eligible for exclusion of income tax under Internal Revenue Code Section 692. The Internal Revenue Service was notified of all qualifying individuals and the taxpayer on your tax return was not one of those eligible.
	1040EZ		We changed the amount of tax on your Form 1040EZ. The deceased taxpayer was not eligible for exclusion of income tax under Internal Revenue Code Section 692. The Internal Revenue Service was notified of all qualifying individuals and the taxpayer on your tax return was not one of those listed.
651			Vacant
652			Vacant
653	Default		We can't allow the amount claimed as Earned Income Credit on page 2 of your tax return. We have no record of receiving Form 8862, Information to Claim Earned Income Credit after Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience. Note: The IRS may request additional verification in addition to the completed Form 8862.

TPNC	Form	DLS	Computer Prints
	1040		We can't allow the amount claimed as Earned Income Credit on Line 61a of your Form 1040. We have no record of receiving Form 8862, Information to Claim Earned Income Credit after Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience. Note: The IRS may request additional verification in addition to the completed Form 8862
	1040A		We can't allow the amount claimed as Earned Income Credit on Line 40a of your Form 1040A. We have no record of receiving Form 8862, Information to Claim Earned Income Credit after Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience. Note: The IRS may request additional verification in addition to the completed Form 8862
	1040EZ		NA
654	Default		We didn't allow the amount of Making Work Pay and Government Retiree Credit claimed on your return. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040		We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 63 of your Form 1040. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040A		We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 40 of your Form 1040A. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040EZ		We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 8 of your Form 1040EZ. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
655	Default		We changed the amount claimed on page 2 of your tax return because there was an error on the amount claimed on line 14 of Form 8863, American opportunity. The error was in the : • Computation of the American opportunity credit and/or Transfer of that amount to page 2 of your tax return.
	1040		We changed the amount claimed on line 66, Form 1040 because there was an error on the amount claimed on line 14 of Form 8863, American opportunity. The error was in the : • Computation of the American opportunity credit and/or Transfer of that amount to line 66, Form 1040.
	1040A		We changed the amount claimed on line 43, Form 1040A because there was an error on the amount claimed on line 14 of Form 8863, American opportunity. The error was in the : • Computation of the American opportunity credit and/or Transfer of that amount to line 43, Form 1040A.
	1040EZ		N/A
656	Default		We didn't allow the amount claimed as American opportunity credit on page 2 of your tax return because Form 8863, *American Opportunity credit*, was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as American opportunity credit on Form 1040 because Form 8863, *American Opportunity credit*, was incomplete or not attached to your tax return.

TPNC	Form	DLS	Computer Prints
	1040A		We didn't allow the amount claimed as American opportunity credit on Form 1040A because Form 8863, *American Opportunity credit*, was incomplete or not attached to your tax return**.** **NOTE:** To be eligible for Making Work Pay and Government Retiree Credit, you must use the SSN issued to you by the Social Security Administration.
	1040EZ		N/A
657	Default		We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. **NOTE:** To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
	1040		We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. **NOTE:** To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
	1040A		We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. **NOTE:** To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
	1040EZ		We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. **NOTE:** To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
658	Default		We didn't allow the amount claimed as Making Work Pay Credit on your tax return. To be eligible for Making Work Pay Credit you must have a Social Security Number issued to you by the Social Security Administration when filing single, married filing separate, head of household, or qualified widow(er) with a dependent child. If you filed married filing jointly both you and your spouse must have a Social Security Number issued to you by the Social Security Administration
	1040		We didn't allow the amount claimed as Making Work Pay Credit on line 63 of Form 1040. To be eligible for Making Work Pay Credit you must have a Social Security Number issued to you by the Social Security Administration when filing single, married filing separate, head of household, or qualified widow(er) with a dependent child. If you filed married filing jointly both you and your spouse must have a Social Security Number issued to you by the Social Security Administration.
	1040A		We didn't allow the amount claimed as Making Work Pay Credit on line 40 of Form 1040A. To be eligible for Making Work Pay Credit you must have a Social Security Number issued to you by the Social Security Administration when filing single, married filing separate, head of household, or qualified widow(er) with a dependent child. If you filed married filing jointly both you and your spouse must have a Social Security Number issued to you by the Social Security Administration.

TPNC	Form	DLS	Computer Prints
	1040EZ		We didn't allow the amount claimed as Making Work Pay Credit on line 8 of Form 1040EZ. To be eligible for Making Work Pay Credit you must have a Social Security Number issued to you by the Social Security Administration when filing single, married filing separate, head of household, or qualified widow(er) with a dependent child. If you filed married filing jointly both you and your spouse must have a Social Security Number issued to you by the Social Security Administration.
659	Default		We changed the amount claimed on page 2 of Form 1040. There was an error transferring the amount claimed on line 16 of Form 5405 First-Time Homebuyer Credit to page 2 of Form 1040.
	1040		We changed the amount claimed on line 59 Form 1040. There was an error transferring the amount claimed on line 16 of Form 5405, First-Time Homebuyer Credit to line 59 Form 1040.
	1040A		NA
	1040EZ		NA
660	Default		We changed the amount claimed on page 2 of Form 1040. There was an error figuring the amount on line 16 of Form 5405, First-Time Homebuyer Credit.
	1040		We changed the amount claimed on line 59 of Form 1040. There was an error figuring the amount on line 16 of Form 5405, First-Time Homebuyer Credit.
	1040A		NA
	1040EZ		NA
661	Default		We changed the amount claimed on page 2 of Form 1040. There was an error figuring the amount on line 10 of Form 5405, First-Time Homebuyer Credit.
	1040		We changed the amount claimed on line 10 of Form 1040. There was an error figuring the amount on line 10 of Form 5405, First-Time Homebuyer Credit.
	1040A		NA
	1040EZ		NA
662	Default		We changed the amount claimed on line 67 Form 1040. There was an error transferring the amount claimed on line 10 of Form 5405, First-Time Homebuyer Credit to line 67 Form 1040.
	1040		We changed the amount claimed on line 67 Form 1040. There was an error transferring the amount claimed on line 10 of Form 5405, First-Time Homebuyer Credit to line 67 Form 1040.
	1040A		NA
	1040EZ		NA
663	Default		We changed the amount claimed as Making Work Pay Credit on your return. There is error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M.
	1040		We changed the amount claimed as Making Work Pay Credit on line 63, Form 1040. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M.
	1040A		We changed the amount claimed as Making Work Pay Credit on line 40, Form 1040A. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M.
	1040EZ		We changed the amount claimed as Making Work Pay Credit on line 8, Form 1040EZ. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of the Worksheet for line 8 – Making Work Pay Credit.
664	Default		We changed the amount claimed as Making Work Pay Credit on your return. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount for Making Work Pay Credit on Schedule M.
	1040		We changed the amount claimed as Making Work Pay Credit on line 63, Form 1040. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 14, Schedule M.

TPNC	Form	DLS	Computer Prints
	1040A		We changed the amount claimed as Making Work Pay Credit on line 40, Form 1040A. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 14, Schedule M.
	1040EZ		We changed the amount claimed as Making Work Pay Credit on line 8, Form 1040EZ. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 11, Worksheet for line 8 – Making Work Pay Credit.
665	Default		We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount used to compute the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040		We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The amount used on line 10, Schedule M when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040A		We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The amount used on line 10, Schedule M when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040EZ		We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The amount used on line 10, Worksheet for line 8 – Making Work Pay Credit when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
666	Default		Vacant
667			We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The error is in the computation of the total amount for Making Work Pay and Government Retiree Credit on Schedule M and/or the transfer of the amount from Schedule M to page 2 of your return.
668	Default		We changed the amount claimed as health coverage tax credit on page 2 of your tax return because of an error on Form 8885, Health Coverage Tax Credit. The error was in the: Computation of the total credit amount and/or Transfer of that amount to page 2 of your tax return.
	1040		We changed the amount claimed as health coverage tax credit on Line 71 of your Form 1040 because of an error on Form 8885, Health Coverage Tax Credit. The error was in the: Computation of the total credit amount and/or Transfer of that amount to Line 71 of your Form 1040.
	1040A		NA
	1040EZ		NA
669	Default		We didn't allow part or all of the amount claimed as health coverage tax credit on page 2 of your tax return for one of the following reasons: Form 8885 was incomplete or not attached to your tax return or Information on your return or attachments indicates you are not eligible for the credit or Substantiation for the amount claimed on line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return.

TPNC	Form	DLS	Computer Prints
	1040		We didn't allow part or all of the amount claimed as health coverage tax credit on line 71 of your Form 1040 for one of the following reasons: Form 8885 was incomplete or not attached to your tax return or Information on your return or attachments indicates you are not eligible for the credit or Substantiation for the amount claimed on line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return.
	1040A		NA
	1040EZ		NA
670	Default		We didn't allow part or all of the amount claimed as health coverage tax credit from Form 8885 on page 2 of your tax return. The statute requires that for any month you claimed the credit you cannot be entitled to Medicare Part A or enrolled in Medicare Part B on the first day of that month.
	1040		We didn't allow part or all of the amount claimed as health coverage tax credit from Form 8885 on line 71 of your Form 1040. The statute requires that for any month you claimed the credit you cannot be entitled to Medicare Part A or enrolled in Medicare Part B on the first day of that month.
	1040A		NA
	1040EZ		NA
671	N/A		Vacant
672	N/A		Vacant
673	Default		We have changed or didn't allow the amount claimed as Refundable Hope Education Credit on page 2 of your return. The Social Security Number (SSN) for a qualifying student(s) claimed on Form 8863, Education Credits is missing.
	1040		We have changed or didn't not allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 is missing.
	1040A		We have changed or didn't not allow the amount of Refundable Hope Education Credit claimed on line 66 on line 43, Form 1040A. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 is missing.
	1040EZ		N/A
674	Default		We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. The Social Security Number (SSN) for a qualifying student(s) claimed on Form 8863, Education Credits doesn't match our records or the records provided by the Social Security Administration.
	1040		We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 doesn't match our records or the records provided by the Social Security Administration.
	1040A		We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 doesn't match our records or the records provided by the Social Security Administration.
	1040EZ		N/A
675	Default		We didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. This credit is not allowed if your filing status is Married Filing Separately.
	1040		We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. This credit is not allowed if your filing status is Married Filing Separately.
	1040A		We didn't allow the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. This credit is not allowed if your filing status is Married Filing Separately.
	1040EZ		N/A

TPNC	Form	DLS	Computer Prints
676	Default		We didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040		We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040A		We didn't allow the amount of Refundable Hope Education Credit claimed on line 43, Form1040A. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040EZ		N/A
677	Default		We didn't allow the amount of Refundable Hope Education Credit claimed on your return. To claim the credit your adjusted gross income needs to be less than $90,000 for status of single, head of household or qualifying widow(er) with dependent child or $180.000 for married filing joint filing statuses.
	1040		We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. To claim the credit your adjusted gross income needs to be less than $90,000 for single, head of household or qualifying widow(er) with dependent child or $180.000 for married filing joint filing statuses.
	1040A		We didn't allow the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. To claim the credit your adjusted gross income needs to be less than $90,000 for single, head of household or qualifying widow(er) with dependent child or $180.000 for married filing joint filing statuses.
	1040EZ		N/A
678	Default		We changed the amount of Refundable Hope Education Credit claimed on page 2 of your return. The error is in the computation of the total amount for Refundable Hope Education Credit, Form 8863 and/or the transfer of the amount from Form 8863 to page 2 of your return.
	1040		We changed the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The error is in the computation of the total amount on line 16, Form 8863 and/or the transfer of the amount to line 66 of your Form 1040.
	1040A		We changed the amount of Refundable Hope Education Credit claimed on line 43, Form 1040A. The error is in the computation of the total amount on line 16, Form 8863 and/or the transfer of the amount to line 43 of your Form 1040.
	1040EZ		N/A
679	N/A		Vacant
680	Default		We changed the amount claimed as first-time homebuyer credit on your return. There was an error in figuring **and/or** transferring the amount of credit from Form 5405, First Time Homebuyer Credit on page 2, Form 1040.
	1040		We changed the amount claimed as first-time homebuyer credit on line 67 of your Form 1040. There was an error in figuring **and/or** transferring the amount of credit from Form 5405, First-Time Homebuyer Credit on page 2, Form 1040.
	1040A		NA
	1040EZ		NA
681	Default		We changed the amount claimed as first-time homebuyer credit on your return. The amount claimed exceeds the limit of $7,550 for married filing jointly or $3,750 for single, head of household, qualified widower with dependent children or married filing separate.
	1040		We changed the amount claimed as first-time homebuyer credit on line 69, Form 1040. The amount claimed exceeds the limit of $7,550 for married filing jointly or $3,750 for single, head of household, qualified widower with dependent children or married filing separate.
	1040A		NA
	1040EZ		NA

TPNC	Form	DLS	Computer Prints
682	Default		We changed the amount claimed as first-time homebuyer credit on your return. The amount claimed is subject to the modified adjusted gross income limitation of $150,000 for married filing jointly or $75,000 for single, head of household, qualified widower with dependent children or married filing separate.
	1040		We changed the amount claimed as first-time homebuyer credit on line 69, Form 1040. The amount claimed is subject to the modified adjusted gross income limitation of $150,000 for married filing jointly or $75,000 for single, head of household, qualified widower with dependent children or married filing separate.
	1040A		NA
	1040EZ		NA
683	Default		We didn't allow the amount claimed as first-time homebuyer credit on your tax return. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.
	1040		We didn't allow the amount claimed as first-time homebuyer credit on line 69, Form 1040. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.
	1040A		NA
	1040EZ		NA
684	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, you must have purchased your main home located in the United States.
685	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, you must have purchased your main home located in the United States after April 8, 2008, and before July 1, 2010. For taxpayers who are members of a uniformed service, the Foreign Service, or the intelligence community the purchase of the main home needs to have occurred after December 31, 2008 and before July 1, 2011.
686	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, either you or your spouse if married filing joint must be age 18 or older.
687	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. We are unable to verify from our records or records from the Social Security Administration that the individual making the claim for the credit meets the age requirement. To be eligible for the credit the individual making the claim for the First-Time Homebuyer Credit needs to be age 18 or older.
688	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return because information on your return indicates you can be claimed as a dependent on another person's tax return.
689	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, the acquired home can not be purchased from a person related to you and/or your spouse.
690	Default		We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return because you can not claim the credit for a home purchased prior to the year of the tax return being filed.
691	Default		We have disallowed the credit claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, you must attach a properly executed settlement statement (in most cases a properly executed Form HUD-1 Settlement Statement) to your return. For a mobile home, an executed retail sales contract is required. For a newly constructed home, if you do not have an executed settlement statement, a copy of your certificate of occupancy is required. All required documents should reflect all parties' names, the property address, the contract sales price, and the date of purchase.

TPNC	Form	DLS	Computer Prints
692	Default		• We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. Your modified adjusted gross income can not exceed: o $95,000 for the filing status single, head of household, married filing as qualified widow(er), and married filing separately or $170,000 for married filing jointly for a home purchased before November 07, 2009, or • $145,000 for the filing status single, head of household, married filing as qualified widow(er), and married filing separately or $245,000 for married filing jointly for a home purchased after November 06, 2009.
693	Default		The amount you entered on line 71 of your tax return is not an allowable credit. We have denied the credit and removed it from the total payments and credits on line 72 of your tax return.
694	N/A		Vacant
995	N/A		Vacant
696	N/A		Vacant
697	N/A		Vacant
698	N/A		Vacant
699	N/A		Vacant
701	Default	701D	We didn't allow your spouse's exemption and earned income credit (EIC). Your spouse's Social Security Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040L	701L	We didn't allow your spouse's exemption on Line 6b and earned income credit (EIC) on Line 66a of your Form 1040. Your spouse's Social Security Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040A	701A	We didn't allow your spouse's exemption on Line 6b and Earned Income Credit (EIC) on Line 41A of your Form 1040A. Your spouse's Social Security Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040EZ	701E	We didn't allow your spouse's exemption and earned income credit (EIC) on Line 9A of your Form 1040EZ. Your spouse's Social Security Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
702	Default	702D	We didn't allow the amount claimed as Earned Income Credit (EIC) on your tax return. The individual taxpayer identification number you gave us for yourself and/or spouse was issued by the Internal Revenue Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.

TPNC	Form	DLS	Computer Prints
	1040L	702L	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 66a of your Form 1040. The individual taxpayer identification number you gave us for yourself and/or spouse was issued by the Internal Revenue Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
703	Default	703D	We changed the standard deduction you figured with Schedule L. The standard deduction was limited because your adjusted gross income and standard deduction was not limited properly.
	1040A	703A	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 41A of your Form 1040A. The individual taxpayer identification number you gave us for yourself and/or spouse was issued by the Internal Revenue Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040EZ	703E	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 9A of your Form 1040EZ. The individual taxpayer identification number you gave us for yourself and/or spouse was issued by the Internal Revenue Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040	703L	NA
741	Default	741D	We didn't allow part or all of the earned income credit (EIC) claimed on your tax return. The date of birth shown on your Schedule EIC, *Earned Income Credit*, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
	1040L	741L	We didn't allow part or all of the earned income credit (EIC) claimed on Line 66a of your Form 1040. The date of birth shown on your Schedule EIC, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
	1040A	741A	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 41a of your Form 1040A. The date of birth shown on your Schedule EIC, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
	1040EZ	741E	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 9a of your Form 1040EZ. The date of birth shown on your Schedule EIC, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
742	NA		VACANT
743	Default	743D	We didn't allow part or all, of the amount claimed as earned income credit (EIC) on page 2 of your tax return. For one or more of the children listed on your Schedule EIC, *Earned Income Credit*: - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.

TPNC	Form	DLS	Computer Prints
	1040L	743L	We didn't allow part or all, of the amount claimed as earned income credit (EIC) on Line 66a of your Form 1040. For one or more of the children listed on your Schedule EIC, Earned Income Credit: - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
	1040A	743A	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 41a of your Form 1040A. For one or more of the children listed on your Schedule EIC, Earned Income Credit: - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
	1040EZ	743E	NA
744	NA		VACANT
745	Default	745D	We didn't allow part or all of the Earned Income Credit (EIC) claimed on page 2 of your tax return. The child or children listed on your Schedule EIC, *Earned Income Credit*, must have a valid Social Security Number issued by the Social Security Administration to qualify for the credit. The Individual Taxpayer Identification Number you provided for your child or children was issued by the Internal Revenue Service and doesn't qualify you for EIC.
	1040L	745L	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on Line 66a of your Form 1040. The child or children listed on your Schedule EIC, *Earned Income Credit*, must have a valid Social Security Number issued by the Social Security Administration to qualify for the credit. The Individual Taxpayer Identification Number you provided for your child or children was issued by the Internal Revenue Service and doesn't qualify you for EIC.
	1040A	745A	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on Line 41a of your Form 1040A. The child or children listed on your Schedule EIC, *Earned Income Credit*, must have a valid Social Security Number issued by the Social Security Administration to qualify for the credit. The Individual Taxpayer Identification Number you provided for your child or children was issued by the Internal Revenue Service and doesn't qualify you for EIC.
	1040EZ	745E	NA
748	Default	748D	We didn't allow your personal exemption on Line 6A and Earned Income Credit (EIC) on your tax return. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040L	748L	We didn't allow your personal exemption on Line 6a and Earned Income Credit (EIC) on Line 66a of your Form 1040. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	1040A	748A	We didn't allow your personal exemption on Line 6A and Earned Income Credit (EIC) on Line 41a of your Form 1040A. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.

TPNC	Form	DLS	Computer Prints
	1040EZ	748E	We didn't allow your personal exemption and Earned Income Credit (EIC) on Line 9A of your Form 1040EZ. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.

Form 2555/2555EZ

TPNC	Form	DLS	Computer Prints
300	Default	300D	We can't allow your foreign earned income exclusion or deduction. The required Form 2555/2555EZ was either incomplete or not attached. We have changed your tax return accordingly.
301	Default	301D	We can't allow your foreign earned income exclusion, housing exclusion or housing deduction. The required Form 2555 was either incomplete or not attached. We have changed your tax return accordingly
302	Default	302D	We can't allow your foreign earned income exclusion. You and your spouse must each file separate Forms 2555/2555EZ to exclude your foreign earned income on your joint return. We have changed your tax return accordingly.
303	Default	303D	Your foreign earned income exclusion on Form 2555/2555EZ can't be more than your foreign earned income for the year. We have changed your tax return accordingly
304	Default	304D	You can't exclude more than $87,600 of foreign earned income on Form 2555/2555EZ. We have changed your tax return accordingly
305	Default	305D	You figured the amount on Form 2555/2555-EZ, incorrectly. We have changed your tax return accordingly
307	Default	307D	You figured your foreign earned income exclusion, housing exclusion or housing deduction incorrectly on Form 2555. We have changed your tax return accordingly
308	Default	308D	You transferred your foreign earned income exclusion or deduction incorrectly from Form 2555/2555EZ to your Form 1040, Page 1. We have changed your tax return accordingly
309	Default	309D	Your Foreign Earned Income Exclusion, Form 2555/2555EZ was disallowed because you did not meet the Tax Home Test and either the Bona Fide residence or the Physical Presence Test. We have changed your tax return accordingly.
310	Default	310D	We cannot allow your exclusion of foreign earned income because you are resident of a U.S. Possession or Territory. We have changed your tax return accordingly.
311	Default	311D	We cannot allow your exclusion of foreign earned income because you did not respond to our request for the number of days that you were present in the U.S. We have changed your tax return accordingly.
312	Default	312D	You cannot compute foreign tax credit on income that is excluded on Form 2555/2555-EZ. We have changed your tax return accordingly.
313	Default	313D	We cannot allow your exclusion of foreign earned income because the income was earned at Raytheon Christchurch, New Zealand, Antarctic Support Associates or Honeywell International Inc. We have changed your tax return accordingly.
314	1040	314D	We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on page 1 of your Form 1040. Travel to Cuba is restricted. You cannot use the time spent in **Cuba** or any income earned in Cuba to qualify for the foreign earned income exclusion.
315	1040		We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on page 1 of your Form 1040. Travel to Iraq is restricted. You cannot use the time spent in Iraq or any income earned in Iraq to qualify for the foreign earned income exclusion.

TPNC	Form	DLS	Computer Prints
316	1040		We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on page 1 of your Form 1040. Travel to Libya is restricted. You cannot use the time spent in Libya or any income earned in Libya to qualify for the foreign earned income exclusion.
317			VACANT
318			VACANT
319			VACANT

Dual Status

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

International Form 1040

TPNC	Form	DLS	Computer Prints
326	Default	326D	You transferred your tax due on income not effectively connected to a U.S. trade or business incorrectly from your Form 1040NR, page 4, to your Form 1040, page 2. We have changed your tax return accordingly.
327	Default	327D	We can't allow your earned income credit. It appears you don't qualify. We have changed your tax return accordingly. If you believe you do qualify, you should file an amended return on Form 1040X and provide the U.S. address and length of time you lived in the U.S.
328	Default	328D	We didn't receive your answer to our request for the dates you were in the U.S. Therefore, we changed your dual status return using only Form 1040NR. We have changed your tax return accordingly.
329	Default	329D	We changed the amount of total tax on page 1 of your tax return because there was an addition error.
	1040-SS		We changed the amount of total tax on Line 5 of your Form 1040-SS because there was an error adding Lines 3 through 4.
330	Default	330D	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on *Self-Employment Tax*. The error was in the: ▪ Computation of the self-employment tax **and/or** ▪ Transfer of that amount to page 1 of your tax return.
	1040-SS		We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4, *Self-Employment Tax*. The error was in the: ▪ Computation of the self-employment tax on page 4 **and/or** ▪ Transfer of that amount to Line 3 of your Form 1040-SS.

TPNC	Form	DLS	Computer Prints
331	Default	331D	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error.
	1040-SS		We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 7 of your tax Form 1040-SS due to a computation error.
332	Default	332D	We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return.
	1040-SS		We didn't allow the amount claimed for additional child tax credit on Line 8 of your Form 1040-SS because Form(s) 499R-2, W-2PR or other supporting documents for page 2 Part II Line 2 were not attached to your tax return.
333	Default	333D	We computed your tax for you.
	1040-SS		We computed your tax on Line 5 of your Form 1040-SS for you.
334	Default	334D	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on page 4 of your tax return. The error was in the: ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return.
	1040-SS		We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4 of your Form 1040-SS. The error was in the: ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return.
335	Default	335D	We changed the amount of household employment taxes on page 1 of your tax return. There was an error in the computation of federal unemployment tax on Schedule H, Household Employment Taxes.
	1040-SS		We changed the amount of household employment taxes on Line 4 of your Form 1040-SS. There was an error in the computation of federal unemployment tax on Schedule H, *Household Employment Taxes.*
336	Default		We changed the amount of household employment taxes on page 1 of your tax return. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, *Household Employment Taxes*: ▪ Social Security ▪ Medicare ▪ Federal Income Taxes ▪ Net Taxes
	1040-SS		We changed the amount of household employment taxes on Line 4 of your Form 1040-SS. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, *Household Employment Taxes*: ▪ Social Security ▪ Medicare ▪ Federal Income Taxes ▪ Net Taxes
337	Default	337D	We changed the household employment taxes on page 1 of your tax return. The amount of cash wages reported on Schedule H, *Household Employment Taxes*, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, *Corrected Wage and Tax Statement*, to correct the Social Security and Medicare wages you reported.
	1040-SS		We changed the household employment taxes on Line 4 of your Form 1040-SS. The amount of cash wages reported on Schedule H, *Household Employment Taxes*, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, *Corrected Wage and Tax Statement*, to correct the Social Security and Medicare wages you reported.

TPNC	Form	DLS	Computer Prints
338	Default	338D	We changed the amount of household employment taxes on page 1 of your tax return because there was an error on Schedule H, *Household Employment Taxes*. The error was in the: ▪ Computation of the total tax on Schedule H **and/or** ▪ Transfer of that amount to page 1 of your tax return.
	1040-SS		We changed the amount of household employment taxes on line 4 of your Form 1040-SS because there was an error on Schedule H, *Household Employment Taxes*. The error was in the: ▪ Computation of the total tax on Schedule H **and/or** ▪ Transfer of that amount to Line 4 of your Form 1040-SS.
339	Default	339D	We didn't allow part or all of your additional child tax credit on page 1 of your tax return. One or more of your children exceeds the age limitation.
	1040-SS		We didn't allow part or all of your additional child tax credit on Line 8 of your Form 1040-SS. One or more of your children exceeds the age limitation.
340	Default	340D	We can't allow a deduction for a U.S. Government Cost-of-Living allowance. We changed your return accordingly
341	Default	341D	Your credit on Form 8689, "Allocation of Income Tax to the Virgin Islands", can't be more than the tax due on your Form 1040. We changed your return accordingly.
342	Default	342D	We can't allow your Guam withholding since we've unable to determine your place of residence. We changed your return accordingly.
343	Default	343D	We can't allow your earned income credit because you excluded income under Section 931, Section 933, or Form 4563 or you did not maintain a home in the United States for 6 months or more. We have changed your tax return accordingly.
344	1040-SS		We changed your tax based on the information you provided in response to our previous correspondence.
345	Default		We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2 was not attached to your tax return.
	1040-SS		We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on Line 7of your Form 1040-SS because Form(s) W-2PR, 499R was not attached to your tax return.
346	Default		We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section.
	1040-SS		We changed the amount claimed as total payments on line 10 of our Form 1040-SS because there was an error in the addition of the payments section on your tax return.
347	1040-SS		Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency Department of Labor (DOL) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
348	1040-SS		We changed the Telephone Excise Tax refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
349	1040-SS		We didn't allow all or part of the Telephone Excise Tax refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
350	1040-SS		We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.

TPNC	Form	DLS	Computer Prints
351	Default		We changed the amount claimed as health coverage tax credit on page 1 of your tax return because of an error on Form 8885, *Health Coverage Tax Credit*. The error was in the: ▪ Computation of the total credit amount **and/or** ▪ Transfer of that amount to page 1 of your tax return.
	1040-SS		We changed the amount claimed as health coverage tax credit on line 9 of your Form 1040-SS because of an error on Form 8885, *Health Coverage Tax Credit*. The error was in the: ▪ Computation of the total credit amount **and/or** ▪ Transfer of that amount to Line 9 of your Form 1040-SS.
352	Default		We didn't allow part or all of the amount claimed as health coverage tax credit on page 1of your tax return for one of the following reasons: ▪ Form 8885 was incomplete or not attached to your tax return, **or** ▪ Information on your return or attachments indicates you are not eligible for the credit, **or** ▪ Substantiation for the amount claimed on Line 2, Form 8885, *Health Coverage Tax Credit*, was not attached to your return.
	1040-SS		We didn't allow part or all of the amount claimed as health coverage tax credit on Line 9 of your Form 1040-SS for one of the following reasons: ▪ Form 8885 was incomplete or not attached to your tax return, **or** ▪ Information on your return or attachments indicates you are not eligible for the credit, **or** ▪ Substantiation for the amount claimed on Line 2, Form 8885, *Health Coverage Tax Credit*, was not attached to your return.
359	Default	359D	We changed the amount of total tax on page 1 of your tax return because there was an addition error. Corregimos la cantidad total de la contribución en la página 1 de su planilla contributiva, porque hubo un error en la suma.
	1040-PR		We changed the amount of total tax on Line 5 of your Form 1040-PR because there was an error adding Line 3 through 4. Corregimos la cantidad total de la contribución en la Línea 5 de su Forma 1040-PR, porque sumando la Línea 3 hasta la 4 hubo un error.
360	Default		We changed the amount of self-employment tax on page 1 of your tax return because there was an error on *Self-Employment Tax*. The error was in the: - Computation of the self-employment tax **and/or** - Transfer of that amount to page 1 of your tax return. Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 1 de su planilla de contribución, porque hubo un error en la *Contribución Sobre el Trabajo por Cuenta Propia*. El error era en: - El cómputo de la contribución sobre el trabajo por cuenta propia **y/o** - La transferencia de esa cantidad a la página 1 de su planilla de contribución.

TPNC	Form	DLS	Computer Prints
	1040-PR		We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4, *Self-Employment Tax*. The error was in the: - Computation of the self-employment tax on page 4 **and/or** - Transfer of that amount to Line 3 of your Form 1040-PR. Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 3 de su Forma 1040-PR, porque hubo un error en la página 4, *Contribución Sobre el Trabajo por Cuenta Propia*. El error era en: - El cómputo de la contribución sobre el trabajo por cuenta propia en la página 4, **y/o** - La transferencia de esa cantidad a la Línea 3 de su Forma 1040-PR.
361	Default		We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error. Corregimos la cantidad reclamada de la retención en exceso de la contribución del seguro social o lo dispuesto en la retención del RRTA 1, en la página 1 de su planilla de contribución debido a un error del cómputo.
	1040-PR		We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 7 of your tax Form 1040-PR due to a computation error. Corregimos la cantidad reclamada de la retención en exceso de la contribución del seguro social o lo dispuesto en la retención del RRTA 1, en la Línea 7 de su Forma 1040-PR debido a un error del cómputo.
362	Default		We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return. No le concedimos la cantidad reclamada como crédito contributivo adicional por hijo porque la/las Forma(s) 499R-2, W-2PR u otros comprobantes no fueron incluídos en su planilla de contribución.
	1040-PR		We didn't allow the amount claimed for additional child tax credit on Line 8 of your Form 1040-PR because Form(s) 499R-2, W-2PR or other supporting documents for page 2 Part II Line 2 were not attached to your tax return. No le concedimos la cantidad reclamada como crédito contributivo adicional por hijo en la Línea 8 de su Forma 1040-PR, porque las Formas 499R-2, W-2PR u otros comprobantes no fueron incluídos para la página 2, Parte II, Línea 2 en su planilla contributiva.
363	Default	363D	We computed your tax for you. Computamos por usted su contribución.
	1040-PR		We computed your tax on Line 5 of your Form 1040-PR for you. Computamos por usted su contribución en la Línea 5 de su Forma 1040-PR.
364	Default	364D	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on page 4 of your tax return. The error was in the: ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return. Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 1 de su planilla contributiva, porque hubo un error en la página 4 de su planilla de contribución. El error era en: ▪ El cómputo de la contribución sobre el trabajo por cuenta propia y/o ▪ La transferencia de esa cantidad a la página 1 de su planilla de contribución.

TPNC	Form	DLS	Computer Prints
	1040-PR		We changed the amount of self-employment tax on Line 3 of your Form 1040-PR because there was an error on page 4 of your Form 1040-PR. The error was in the: ▪ Computation of the self-employment tax and/or ▪ Transfer of that amount to page 1 your tax return. Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 3 de su Forma1040-PR, porque hubo un error en la página 4 de su Forma 1040-PR. El error era en: ▪ El cómputo de la contribución sobre el trabajo por cuenta propia y/o ▪ La transferencia de esa cantidad a la página 1 de su planilla de contribución.
365	Default	365D	Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. Hubo un error en el cómputo de la contribución federal del seguro por desempleo en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*. .
	1040-PR		We changed the amount of household employment taxes on Line 4 of your Form 1040-PR. There was an error in the computation of federal unemployment tax on Schedule H, Household Employment Taxes. Corregimos la cantidad sobre las contribuciones de los empleados domésticos en la Línea 4 de su Forma 1040-PR. Hubo un error en el cómputo de la contribución federal sobre el desempleo en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*.
366	Default		Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. Hubo un error en el cómputo de una o más de las siguientes contribuciones ó la suma total de estas cantidades en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*: - Seguro Social - Medicare - Contribuciones Sobre el Ingreso Federal - Contribuciones Netas
	1040-PR		We changed the amount of household employment taxes on Line 4 of your Form 1040-PR. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, *Household Employment Taxes*: - Social Security - Medicare - Federal Income Taxes - Net Taxes Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR. Hubo un error en el cómputo de una o más de las siguientes contribuciones ó la suma total de estas cantidades en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*: - Seguro Social - Medicare - Contribuciones Sobre el Ingreso Federal - Contribuciones Netas
367	Default		Corregimos las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. La cantidad de los sueldos de dinero en efectivo reportada en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*, para su empleado no era suficiente para ser considerada sujeta a la contribución para propósitos de la contribución del empleo. Cualquier contribución retenida para el Seguro Social y Medicare debe devolverse a su empleado. Usted también puede que tenga que radicar la Forma W-2C en inglés, *"Corrected Wage and Tax Statement" (Corregido el Sueldo y el Informe Contributivo)*, para corregir el Seguro Social y Medicare que usted reportó.

TPNC	Form	DLS	Computer Prints
	1040-PR		We changed the household employment taxes on Line 4 of your Form 1040-PR. The amount of cash wages reported on Schedule H, *Household Employment Taxes*, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, *Corrected Wage and Tax Statement*, to correct the Social Security and Medicare wages you reported. Corregimos las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR. La cantidad de los sueldos del dinero en efectivo reportada en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*, para su empleado doméstico no era suficiente para ser considerada sujeta a la contribución para propósitos de la contribución del empleo. Cualquier contribución retenida para el Seguro Social y Medicare debe devolverse a su empleado. Usted también puede que tenga que radicar la Forma W-2C en inglés, *"Corrected Wage and Tax Statement" (Corregido el Sueldo y el Informe Contributivo)*, para corregir el Seguro Social y Medicare que usted reportó.
368	Default		Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva, porque hubo un error en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*. El error estaba en: - El cómputo del total de la contribución en el Anexo H-PR **y/o** - La transferencia de esa cantidad a su planilla contributiva.
	1040-PR		We changed the amount of household employment taxes on Line 4 of your Form 1040-PR because there was an error on Schedule H, *Household Employment Taxes*. The error was in the: - Computation of the total tax on Schedule H **and/or** - Transfer of that amount to Line 4 of your Form 1040-PR. Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR, porque hubo un error en el Anexo H-PR, *Contribuciones Sobre el Empleo de Empleados Domésticos*. El error estaba en: - El cómputo del total de la contribución en el Anexo H-PR **y/o** - La transferencia de esa cantidad a la Línea 4 de su Forma 1040-PR.
369	Default		We didn't allow part or all of your additional child tax credit on page 1 of your tax return. One or more of your children exceeds the age limitation. No le concedimos parte o todos sus créditos contributivos adicionales por hijo en la página 1 de su planilla de contribución. Uno o más de sus hijos excede la limitación de edad.
	1040-PR		We didn't allow part or all of your additional child tax credit on Line 8 of your Form 1040-PR. One or more of your children exceeds the age limitation. No le concedimos parte o todos sus créditos contributivos adicionales por hijo en la Línea 8 de su Forma 1040-PR. Uno o más de sus hijos excede la limitación de edad.
374	1040-PR		We changed the refund or amount you owe based on the information you provided in response to our previous correspondence. Corregimos su contribución basado en la información que usted proveyó en la contestación a nuestra correspondencia anterior.
375	Default		We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2 was not attached to your tax return. No le concedimos la cantidad reclamada de la retención del exceso de la contribución del seguro social ó lo dispuesto en la retención del RRTA 1 en su planilla de contribución, porque la/las Formas W-2 no fueron incluídas a su planilla contributiva.

TPNC	Form	DLS	Computer Prints
	1040-PR		We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on Line 7of your Form 1040-PR because Form(s) W-2PR, 499R was not attached to your tax return. No le concedimos la cantidad reclamada de la retención del exceso de la contribución del seguro social ó lo dispuesto en la retención del RRTA 1 en la Línea 7 de su Forma 1040-PR, porque la/las Formas W-2, 499R no fueron incluídas a su planilla contributiva.
376	Default		Corregimos la cantidad reclamada como pagos totales en su planilla contributiva porque hubo un error en la sección de la suma de los pagos.
	1040-PR		We changed the amount claimed as total payments on line 10 of your Form 1040-PR because there was an error in the addition of the payments section on your tax return. Corregimos la cantidad reclamada como pagos totales en la Línea 10 de su Forma 1040-PR, porque hubo un error en la sección de la suma de los pagos en su planilla contributiva.
377	1040-PR		Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency Department of Labor (DOL) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242. La información proveída al IRS indica que usted no es elegible para reclamar el Crédito Contributivo de Cobertura de Salud. La elegibilidad se determina a través de su agencia estatal laboral, el Departamento del Trabajo (DOL), ó la Corporación de Garantía de Beneficios Jubilatorios (PBGC). Sólo estas organizaciones pueden determinar su potencial de elegibilidad. Para determinar la elegibilidad, la ayuda para los Ajustes Comerciales (TAA) y la Alternativa de Ayuda para los Ajustes Comerciales (ATAA), los recipientes pueden llamar al DOL al 1-877-US2JOBS (TTY 1-877-889-5627). Los recipientes de PBGC deben llamar al 1-800-400-7242.
378	1040-PR		We changed the Telephone Excise Tax refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe. Corregimos el reintegro que usted solicitó de la Contribución de Arbitrios del Teléfono basado en la información que proveyó. Esto también cambió su reintegro ó la cantidad que usted adeuda.
379	1040-PR		We didn't allow all or part of the Telephone Excise Tax refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance. No le concedimos todo ó parte del reintegro de la Contribución de Arbitrios del Teléfono que usted solicitó en su planilla contributiva, porque no proveyó la información que le solicitamos. Esto también cambió su reintegro ó la cantidad que usted adeuda. Le enviaremos una carta aparte explicando la desaprobación de la reclamación.
380	1040-PR		We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006. Corregimos la cantidad total de los pagos en su planilla, porque usted no puede solicitar la Contribución Federal de Arbitrios del Teléfono para los años contributivos que no sean del 2006.

TPNC	Form	DLS	Computer Prints
381	Default		We changed the amount claimed as health coverage tax credit on page 1 of your tax return because of an error on Form 8885, *Health Coverage Tax Credit*. The error was in the: - Computation of the total credit amount **and/or** - Transfer of that amount to page 1 of your tax return. Corregimos la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la página 1 de su planilla contributiva por hubo un error en la Forma 8885, *Crédito Contributivo de Cobertura de Salud.* El error fue en: - La computación de la cantidad total del crédito **y/o** - La transferencia de esa cantidad a la página 1 en su planilla contributiva.
	1040-PR		We changed the amount claimed as health coverage tax credit on line 9 of your Form 1040-PR because of an error on Form 8885, *Health Coverage Tax Credit*. The error was in the: - Computation of the total credit amount **and/or** - Transfer of that amount to Line 9 of your Form 1040-PR. Corregimos la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la Línea 9 de su Forma 1040-PR, por hubo un error en la Forma 8885, *Crédito Contributivo de Cobertura de Salud.* El error fue en: - La computación de la cantidad total del crédito **y/o** - La transferencia de esa cantidad a la Línea 9 de su Forma 1040-PR.
382	Default		We didn't allow part or all of the amount claimed as health coverage tax credit on page 1of your tax return for one of the following reasons: - Form 8885 was incomplete or not attached to your tax return, **or** - Information on your return or attachments indicates you are not eligible for the credit, **or** - Substantiation for the amount claimed on Line 2, Form 8885, *Health Coverage Tax Credit*, was not attached to your return. No le concedimos parte ó toda la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la página 1 de su planilla contributiva por una de las siguientes razones: - La Forma 8885 estaba incompleta o no la adjuntó a su planilla contributiva, **ó** - La información en su planilla contributiva o los anexos indican que usted no es elegible para el crédito, **ó** - La comprobación para la cantidad reclamada en la Línea 2, Forma 8885, *Crédito Contributivo de Cobertura de Salud*, no se adjuntó a su planilla.

TPNC	Form	DLS	Computer Prints
	1040-PR		We didn't allow part or all of the amount claimed as health coverage tax credit on Line 9 of your Form 1040-PR for one of the following reasons: - Form 8885 was incomplete or not attached to your tax return, **or** - Information on your return or attachments indicates you are not eligible for the credit,**or** - Substantiation for the amount claimed on line 2, Form 8885, *Health Coverage Tax Credit*, was not attached to your return. No le concedimos parte ó toda la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la Línea 9 de su Forma 1040-PR por una de las siguientes razones: - La Forma 8885 estaba incompleta o no la adjuntó a su planilla contributiva, **ó** - La información en su planilla contributiva o los anexos indican que usted no es elegible para el crédito, **ó** - La comprobación para la cantidad reclamada en la Línea 2, Forma 8885, *Crédito Contributivo de Cobertura de Salud*, no se adjuntó a su planilla.

Form 1040NR

TPNC	Form	DLS	Computer Prints
400			VACANT
401	Default	401D	We cannot allow the exemption(s) for your other dependent(s). As a non-resident alien, you are only allowed an exemption for yourself. We have adjusted your return accordingly.
402	Default	402D	We cannot allow the exemption for your other dependent(s). Residents of South Korea or Japan cannot claim an exemption for other than self, spouse or child (children) who lived with them in the United States. We have changed your tax return accordingly.
403	Default	403D	U.S. bank interest income is not taxable. We have adjusted your return accordingly.
404	Default	404D	Based on the information your reported, it appears that you didn't include capital gains from Form 8288-A. We have adjusted your return accordingly.
405	Default	405D	We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.
406	Default	406D	We disallowed your treaty exemption because you didn't reply to our request for more information. We have changed your tax return accordingly.
407	Default	407D	We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR/NR-EZ as required to exclude income under a tax treaty. We have changed your tax return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.
408	Default	408D	We disallowed your treaty exemption because you didn't answer question "M" page 5, Form 1040NR or Question "J" page 2, Form 1040NR-EZ. We have changed your tax return accordingly.
409	Default	409D	We can't allow your tax treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.
410	Default	410D	Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.
411	Default	411D	We cannot allow you to exempt the income. You did not provide the information required to exempt income as employee of international organizations and foreign governments or under IRC 893. We have adjusted your return accordingly.
412	Default	412D	Income earned by an employee of international organizations and foreign governments is not taxable under IRC 893. We have adjusted your return accordingly.
413	Default	413D	You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4 to page 2, line 46.

TPNC	Form	DLS	Computer Prints
414	Default	414D	You can deduct half the self-employment tax figured on Schedule SE from your income on Form 1040NR, page 1. We have adjusted your return accordingly.
415	Default	415D	We cannot allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We have adjusted your return accordingly.
416	Default	416D	The amount of scholarship or fellowship exclusion cannot exceed the amount of scholarship or fellowship received. We have adjusted your return accordingly.
417	Default	417D	You can't deduct state and local payments as a negative amount on page 1 of Form 1040NR. Since we're unable to determine from Form W-2 the amount of state/local tax paid, we disallowed the deduction. We have changed your tax return accordingly.
418	Default	418D	You aren't entitled to the standard deduction when you file Form 1040NR/NR-EZ. We changed your return accordingly.
419	Default	419D	We can't allow itemized deductions against income that is not effectively connected to a U.S. trade or business. We have changed your tax return accordingly.
421	Default	421D	You failed to compute the additional tax owed as a result of the sale of real property. We have adjusted your return accordingly.
422	Default	422D	From the information that you gave us, it appears that you are liable for self-employment tax.
423	Default	423D	Because your country of residence does not allow you to take exemptions for dependents, we have disallowed your child tax credit.
424	Default	424D	We cannot allow the amount you claimed for education credit. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly.
425	Default	425D	Non-resident aliens aren't required to pay social security tax on self-employment income. We have changed your tax return accordingly.
426	Default	426D	You figured your total tax incorrectly on income not effectively connected with a U.S. trade or business on Form 1040NR, page 4. We have changed your tax return accordingly.
427	Default	427D	You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4 to page 2. We have adjusted your return accordingly.
428	Default	428D	You figured your tax using an incorrect tax treaty rate. We have changed your tax return accordingly.
429	Default	429D	You figured your tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your tax using the 30% (or lower treaty) rate from Form 1040NR, page 4. We have changed your tax return accordingly.
430	Default	430D	We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042-S, 1099 or other supporting documents as required. We have changed your tax return accordingly.
431	Default	431D	The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042-S. We have changed your tax return accordingly.
432	Default	432D	We can't allow the amount you reported for Income Tax Withheld At Source. You didn't attach Form 1042-S to verify the amount as required. We have changed your tax return accordingly.
433	Default	433D	We can't allow the amount withheld by a "Partnership Under Section 1446". You didn't attach Form 8805 and/or Form 1042-S to verify the amount withheld as required. We have changed your tax return accordingly.
434	Default	434D	We have no record of the payment shown on Form 8288-A. We have adjusted your return accordingly.
435	Default	435D	We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions of U.S. Real Property Interests". You didn't attach Form(s) 8288-A and/or 1042-S to verify the amount as required. We have changed your tax return accordingly.
436	Default	436D	Our records indicate that the amount of your Form 8288-A credit is less than you claimed. We have adjusted your return accordingly.
437	Default	437D	We cannot allow the federal income tax withholding shown on Form 8288-A on your return because the income tax period is prior to the date of transfer reflected in box 1 of Form 8288-A. You must claim the 8288-A credit on your next year's income tax return.
438	Default	438D	We can't allow the foreign withholding claimed on your return. We have changed your tax return accordingly.

TPNC	Form	DLS	Computer Prints
439	Default	439D	Based on information provided on Form 8885, *Health Coverage Tax Credit*, you are not eligible to claim the health insurance credit. We have adjusted your tax return accordingly.
440	Default	440D	We have disallowed the amount claimed as Health Coverage Tax Credit on Form 8885 because you did not respond to our correspondence for missing information.
441	Default	441D	We cannot allow your Form 8805 or Form 1042-S credit because the social security number shown on your Form 1040NR and the credit document do not match. We have adjusted your return accordingly.
442	Default	442D	You did not reply to our request for a copy of your green card and signed declaration. We have adjusted your return accordingly.
443	Default	443D	You are not entitled to a refund of tax withheld on U.S. social security benefits as shown on your Form 1040NR. As a non-resident alien, you are required to pay 30% or a reduced rate if you are a resident of a treaty country. We have adjusted your return accordingly.
444	Default	444D	You aren't due the refund shown on your Form 1040NR. Our tax treaty with your country states that you aren't entitled to a refund of tax withheld on U.S. social security benefits. We have changed your tax return accordingly.
445	Default	445D	You added your state and local income taxes incorrectly. We have adjusted your return accordingly.
446	Default	446D	You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
447	Default	447D	Your tax rate for gambling winnings paid to non-resident aliens is 30%. We have changed your tax return accordingly.
448	Default	448D	Gambling winnings are exempt from tax due to a U.S. tax treaty with your country of residence. We have changed your tax return accordingly.
449	Default		We changed the amount of taxable income on your tax return because the exemption amount was subtracted incorrectly.
	1040NR		We changed the amount of taxable income on Line 40 of your Form 1040NR because the exemption amount on Line 39 was subtracted incorrectly from Line 38.
	1040NR-EZ		We changed the amount of taxable income on Line 14 of your Form 1040NR-EZ because the exemption amount on Line 13 was subtracted incorrectly from Line 12.
450	Default	450D	We allowed your personal exemption amount on page 1 of your tax return and changed your tax. You indicated that you were claimed on another person's tax return or failed to claim the amount for your personal exemption. You can't be claimed on another person's return if you file Form 1040NR-EZ.
	1040NR-EZ		We allowed your personal exemption amount on Line 13 of your Form 1040NR-EZ and **changed** your tax. You indicated that you were claimed on another person's tax return or failed to claim your personal exemption. You can't be claimed on another person's tax return if you file Form 1040NR-EZ.
451	Default		We changed the amount claimed as total miscellaneous deductions on your Schedule A, *Itemized Deductions*, on page 3 of your Form 1040NR because it was figured incorrectly.
	1040NR		We changed the amount claimed as total miscellaneous deductions on Line 12 of your Schedule A, *Itemized Deductions*, on page 3 of your Form 1040NR because it was figured incorrectly.
452	Default		We changed the amount claimed as withholding for Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests,* on page 2 of your tax return to reflect our records.
	1040		We changed the amount claimed as withholding for Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*, on Line 72 of your Form 1040 to reflect our records.
	1040NR	452	We changed the amount claimed as withholding for Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests,* on Line 68a of your Form 1040NR to reflect our records.
453	Default		We changed the amount claimed as total payments on your tax return because one or more of the amounts you reported in the payment section of your tax return is not refundable by the Internal Revenue Service.
	1040		We changed the amount claimed as total payments on Line 72 of your Form 1040 because one or more of the amounts you reported on Line(s) 64 – 72 is not refundable by the Internal Revenue Service.

TPNC	Form	DLS	Computer Prints
	1040A		We changed the amount claimed as total payments on Line 42 of your Form 1040A because one or more of the amounts you reported on Line(s) 38 – 41 is not refundable by the Internal Revenue Service.
	1040EZ		We changed the amount claimed as total payments on Line 9 of your Form 1040EZ because one or more of the amounts you reported on Line(s) 7 – 8a is not refundable by the Internal Revenue Service.
	1040NR		We changed the amount claimed as total payments on Line 70 of your Form 1040NR because one or more of the amounts you reported on Line(s) 59 – 69 is not refundable by the Internal Revenue Service.
	1040NR-EZ		We changed the amount claimed as total payments on Line 21 of your Form 1040NR-EZ because one or more of the amounts you reported on Line(s) 18 – 20 is not refundable by the Internal Revenue Service.
456	1040-NR/EZ	456	We did not allow all of your treaty exemption. The amount you have claimed as a treaty exemption has exceeded the **maximum number of years** allowed for the treaty article you provided.
458	1040-NR/EZ	458	You did not claim the exemption amount for yourself. We allowed your personal exemption on your return.
	Default	458D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.

Form 1040SS

TPNC	Form	DLS	Computer Prints
470	Default	470D	You don't qualify to use the optional method on Form 1040-SS. We changed your self-employment tax accordingly.
471	Default	471D	You didn't multiply your self-employment earnings by.9235, as shown on Form 1040-SS. We changed your self-employment tax accordingly.
472	Default	472D	You don't owe self-employment tax when your net earnings from self-employment are less than $434, as shown on Form 1040-SS. We changed your self-employment tax accordingly.
473	Default	473D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. We changed your self-employment tax accordingly
474	Default	474D	You figured your refund or the amount you owe incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.
475	Default	475D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.
476	Default	476D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid.
477	Default	477D	We can't allow the Additional Child Tax Credit you claimed. You must have three or more qualifying children to claim the credit. We have adjusted your return accordingly.
478	Default	478D	We reduced or disallowed your additional child tax credit because one or more of the children listed was born after the current tax period. Therefore he/she is not eligible for this credit. We have adjusted your return accordingly.
479	1040-SS	479D	Itemized deductions for line 11 should only include state and local income tax paid. Your return has been adjusted accordingly. (only)

Form 1040PR

TPNC	Form	DLS	Computer Prints
480			VACANT
485	Default	485D	You don't qualify to use the optional method on Form 1040-PR. We changed your self-employment tax accordingly. Usted no califica para usar el método opcional en la Forma 1040-PR. Por lo tanto, le cambianos su contribución sobre el trabajo por cuenta propia.

TPNC	Form	DLS	Computer Prints
486	Default	486D	You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-PR. We changed your self-employment tax accordingly. Usted no multiplicó sus ganancias del trabajo por cuenta propia por .9235, como esta mostrado en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
487	Default	487D	You don't owe self-employment tax when your net earnings from self-employment are less than $434, as shown on Form 1040-PR. We changed your self-employment tax accordingly. Usted no debe contribución sobre el trabajo por cuenta propia cuando sus ganancias netas del trabajo por cuenta propia son menores de $434, como esta mostrado en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
488	Default	488D	You figured **or transferred** your social security self-employment tax incorrectly on Form 1040-PR. We changed your self-employment tax accordingly. Usted calculó incorrectamente la contribución del seguro social sobre el trabajo por cuenta propia. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
489	Default	489D	You figured your refund or the amount you owe incorrectly on Form 1040-PR. We changed your self-employment tax accordingly. Usted calculó incorrectamente su reintegro o la cantidad que usted adueda en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
490	Default	490D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque faltaba el TIN de su hijo(a) dependiente.
491	Default	491D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque el TIN de su hijo(a) dependiente era inválido.
492	Default	492D	We can't allow the additional child tax credit you claimed. You must have three or more qualifying children to claim the credit. We have adjusted your return accordingly. No podemos permitirle el crédito del impuesto por hijo(a) adicional que usted reclamó. Usted debe tener tres o más hijos calificativos para poder reclamar el crédito. Por lo tanto, le hemos ajustado su planilla de contribución.
493	Default	493D	We reduced or disallowed your additional child tax credit because one or more of the children listed was born after the current tax period. Therefore he/she is not eligible for this credit. We have adjusted your return accordingly. Nosotros redujimos o le desaprobamos su crédito adicional de impuesto por hijo, porque uno o más de sus hijos que usted mencionó nació o nacieron después del periodo contributivo actual. Por eso, él o ella no son elegibles para este crédito. Por lo tanto, le hemos ajustado su planilla de contribución.
494	1040-NR	494D	We disallowed part of the tax treaty exemption on your return because you claimed more than the maximum amount. We have adjusted your return accordingly.
495	Default	495D	You don't qualify to use the optional method on Form 1040-PR. Usted no reúne los requisitos para el uso del método opcional en la Forma 1040-PR.

TPNC	Form	DLS	Computer Prints
496	Default	496D	You didn't multiply your self-employment earnings by .9235 as shown on Form 1040PR, line 4a. We changed your self-employment tax accordingly. Usted no calculó en su contribución sobre el trabajo por cuenta propia, multiplicar su ingreso por .9235, como se muestra en la Forma 1040-PR, linea 4a. Por lo tanto, nosotros le ajustamos su contribución sobre el trabajo por cuenta propia.
497	Default	497D	You don't owe self-employment tax when your net earnings from self-employment are less than $400 after multiplying by .9235, as shown on Form 1040-PR, line 4a. Usted no está sujeto a la contribución sobre el trabajo por cuenta propia, cuando su ingreso neto es menor de $400 después de haberse multiplicado por .9235, como se muestra en la Forma 1040-PR, linea 4a.
498	Default	498D	You figured your social security self-employment tax incorrectly on Form 1040PR. Usted calculó su seguro incorrectamente en su planilla (Forma) 1040PR.

1040 Prior Year Notice Codes

TPNC	Form	DLS	Computer Prints
500	NA		VACANT
501	NA		VACANT
502	Default	502D	We didn't allow the amount claimed as medical savings account deduction on page 1 of your tax return because this deduction may not be claimed before tax year 1997.
503	Default	503D	We changed the adjustments to income on page 1 of your tax return to include expenses from Form 3903, Moving Expenses. Moving expenses can't be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return you filed.
504	NA		VACANT
505	Default	505D	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return. This deduction may only be claimed on tax returns filed for tax year 1990 and later.
506	Default	506D	We changed the amount claimed as Educator Expenses Deduction on Page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator Expenses are limited to $250.00 ($500.00 for married filing jointly).
507	NA		VACANT
508	Default	508D	We didn't allow the reimbursed business expenses claimed as an adjustment to income on page 1 of your tax return. Reimbursements to postal employees were not included in the wages box of Form W-2 for tax years 1990 and later.
509	Default	509D	We changed the amount of total tax on your tax return because the Health Savings Account deduction cannot be claimed before 2004.
510	Default	510D	We limited your total itemized deductions on your Schedule A, *Itemized Deductions*, because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
511	NA		VACANT
512	NA		VACANT
513	NA		VACANT
514	NA		VACANT
515	Default	515D	We combined your ordinary income amounts from Form 1099 distributions and recomputed your tax on Form 4972, *Tax on Lump-Sum Distributions*, using the ten-year averaging method. You may choose only one method on the Form 4972 to compute the tax on your total distributions.
516	NA		VACANT
517	NA		VACANT
518	NA		VACANT
519	NA		VACANT
520	Default	520D	We changed the amount of tax from Form 6251, *Alternative Minimum Tax - Individuals*, because there was an error in the computation of your adjustments and

TPNC	Form	DLS	Computer Prints
			tax preference items on Part I.
521	NA		VACANT
522	Default	522D	We changed the amount of tax on Form 6251, *Alternative Minimum Tax - Individuals*, because there was an error in the computation of alternative minimum tax.
523	NA		VACANT
524	NA		VACANT
525	Default	525D	We didn't allow the amount claimed as adoption credit on page 2 of your tax return. The adoption credit may not be claimed on tax returns before tax year 1997.
526	NA		VACANT
527	NA		VACANT
528	NA		VACANT
529	NA		VACANT
530	Default	530D	We computed your rate reduction credit on your 2001 tax return. Our records showed you didn't receive the full amount of advance payment of this credit.
531	Default	531D	We didn't allow the amount claimed as rate reduction credit on your 2001 tax return. Our records show you: • Don't qualify for this credit because you reported no taxable income for tax year 2001, or • Already received the maximum credit.
532	Default	532D	We changed the amount claimed as rate reduction credit on your tax return because there was an error in the computation.
533	Default	533D	We didn't allow the amount claimed as rate reductions credit on your tax return because taxpayers who were claimed as a dependent on another person's tax return are not entitled to the credit.
534	Default	534D	We changed the amount of tax on your tax return. All eligible taxpayers received a one-time special benefit for tax year 2001. Taxpayers who were claimed on another person's tax return were entitled to use a 10% tax rate. We refigured your tax using the 10% tax rate.
535	Default	535D	We didn't allow the amount claimed as rate reduction credit on your tax return because the credit can only be claimed for tax year 2001.
536	Default	536D	We changed the exemption amount claimed on page 2 of your tax return because there was an error on Form 8914. The error was in: • The computation of the exemption amount on Form 8914 and/or • The transfer of that amount to page 2 of your tax return.
	1040	536L	We changed the exemption amount claimed on line 42 of your tax return because there was an error on Form 8914. The error was in: • The computation of the exemption amount on Form 8914 and/or • The transfer of that amount on line 42 of your tax return.
	1040A	536A	We changed the exemption amount claimed on line 26 of your tax return because there was an error on Form 8914. The error was in: • The computation of the exemption amount on Form 8914 and/or • The transfer of that amount on line 26 of your tax return.
	1040EZ	536E	NA
537	Default	537D	We changed the exemption amount claimed on page 2 of your return. One or more of the Taxpayer Identification Numbers on Form 8914 was missing or does not match the records of the Social Security Administration.
539	Default	539D	We changed the amount claimed as Prior Year Earned Income or Additional Child Tax Credit Prior Year Income on page 2 of your return. When you elect to use Prior Year Earned Income to compute either Earned Income Credit or Additional Child Tax Credit you must use that same amount for both credits.
540	Default	540D	We didn't allow the amount claimed as Earned Income Credit on your tax return indicates that you don't qualify for this credit.
541	Default	541D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return because you didn't provide the source of your non-taxable earned income.

TPNC	Form	DLS	Computer Prints
	1040	541L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, *Itemized Deductions*, was incomplete or not attached to your tax return.
	1040A	541A	NA
	1040EZ	541E	NA
542	Default	542D	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on your tax return because the modified adjusted gross income was computed incorrectly when figuring the EIC. The mistake may be due to losses reported on your tax return, the amount of tax-exempt interest you reported or the computation of the non-taxable part of a pension, annuity or IRA distribution.
543	Default	543D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return. The amount of non-taxable earned income isn't considered earned income, based on the source, and can't be used in the computation of the credit.
544	Default	544D	We changed the amount claimed as Earned Income Credit on your tax return because your total non-taxable earned income was not included from Form(s) W-2.
545	Default	545D	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040	545L	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040A	545A	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040EZ	545E	NA
546	Default	546D	We didn't allow the amount claimed as additional child tax credit on your tax return. For tax years 1998 through 2000 you must have had 3 or more qualifying children in order to be eligible for additional child tax credit.
547	Default	547D	We changed the amount claimed as child tax and/or additional child tax credit on page 2 of your 2003 tax return because: • No amount was entered, and/or • The amount entered was incorrect based on your adjusted gross income and the number of boxes checked on Line 6c, and/or • The credit amount was not correctly reduced by an amount received as an advance payment. Note: The total amount of child tax credit for which you are eligible must be reduced by any amount received as an advanced payment when figuring the amount to be entered on page 2 of your 2003 tax return.
548	Default	548D	We changed the amount of total tax on your tax return because the following cannot be claimed before 2002 and after 2005. • Educator Expenses Deduction Tuition and Fees Deduction
549	Default	549D	We changed the amount of total tax on your tax return because the following cannot be claimed for tax years before 1998: • Student Loan Interest Deduction • Child Tax Credit • Education Credits • Additional Child Tax Credit.
550	Default	550D	We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, *At-Risk Limitations*, was not attached to your tax return. • Schedule C, *Profit or Loss From Business* • Schedule E, *Supplement Income and Loss* • Schedule F, *Profit or Loss From Farming* Form 6198 is required when you indicate on Schedule C, E or F that some investment is not at risk.
	1040	550L	NA
	1040A	550A	NA

TPNC	Form	DLS	Computer Prints
	1040EZ	550E	NA
551	Default	551D	We didn't allow the amount claimed as moving expenses on page 1 of your tax return because Form 3903/3903F was incomplete or not attached to your tax return.
	1040	551L	NA
	1040A	551A	NA
	1040EZ	551E	NA
552	Default	552D	We didn't allow the amount claimed as casualty or theft losses on Schedule A, *Itemized Deductions,* because Form 4684, *Casualties and Theft Losses*, was incomplete or not attached to your tax return.
	1040	552L	We didn't allow the amount claimed as casualty or theft losses on Line 20 of your Schedule A, *Itemized Deductions,* because Form 4684, *Casualties and Theft Losses*, was incomplete or not attached to your tax return.
	1040A	552A	NA
	1040EZ	552E	NA
553	Default	553D	We didn't allow the amount claimed as unreimbursed employee expenses on Schedule A, *Itemized Deductions,* because Form 2106 or 2106-EZ, *Employee Business Expenses*, was incomplete or not attached to your tax return.
	1040	553L	We didn't allow the amount claimed as unreimbursed employee expenses on Line 21 of your Schedule A, *Itemized Deductions,* because Form 2106 or 2106-EZ, *Employee Business Expenses*, was incomplete or not attached to your tax return.
	1040A	553A	NA
	1040EZ	553E	NA
554	Default	554D	We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, *Itemized Deductions*, was incomplete or not attached to your tax return.
	1040	554L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, *Itemized Deductions*, was incomplete or not attached to your tax return.
	1040A	554A	NA
	1040EZ	554E	NA
555	Default	555D	We changed the amount claimed as itemized deductions on Schedule A, *Itemized Deductions*, and used the standard deduction or the higher standard deduction for age or blindness on page 2 of your tax return. This resulted in a lower taxable income.
	1040	555L	We changed the amount claimed as itemized deductions on Schedule A, *Itemized Deductions*, and used the standard deduction or the higher standard deduction for age or blindness on Line 40 of your Form 1040. This resulted in a lower taxable income.
	1040A	555A	NA
	1040EZ	555E	NA
556	NA		VACANT
557	NA		VACANT
558	Default	558D	We changed the refund amount or the amount you owe on your tax return based on the information you provided in response to our previous correspondence.
559	Default	559D	We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, *Tax for Children Under Age of 18 With Investment Income of More than $1,700*, did not include the parent's taxable income.
	1040	559L	We refigured the tax on Line 44 of your Form 1040 using the maximum tax rate. Form 8615, *Tax for Children Under Age of 18 With Investment Income of More than $1,700*, did not include the parent's taxable income.
	1040A	559A	NA
	1040EZ	559E	NA
560	Default	560D	We changed the tax on page 2 of your tax return using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, *Capital Gains and Losses*, was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.

TPNC	Form	DLS	Computer Prints
	1040	560L	We changed the tax on Line 44 of your Form 1040 using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, *Capital Gains and Losses*, was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040A	560A	NA
	1040EZ	560E	NA
561	NA		VACANT
562	Default	562D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040	562L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040A	562A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040EZ	562E	NA
563	Default	563D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441/Schedule 2, *Child and Dependent Care Expenses*, was incomplete or not attached to your tax return.
	1040	563L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. Form 2441, *Child and Dependent Care Expenses*, was incomplete or not attached to your tax return.
	1040A	563A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. Schedule 2, *Child and Dependent Care Expenses*, was incomplete or not attached to your tax return.
	1040EZ	563E	NA
564	NA		VACANT
565	Default	565D	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on page 2 of your tax return. Schedule R/Schedule 3, *Credit for the Elderly or The Disabled*, was incomplete or not attached to your tax return.
	1040	565L	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on Line 48 of your Form 1040. Schedule R, *Credit for the Elderly or The Disabled*, was incomplete or not attached to your tax return.
	1040A	565A	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on Line 30 of your Form 1040A. Schedule 3, *Credit for the Elderly or The Disabled*, was incomplete or not attached to your tax return.
	1040EZ	565E	NA
566	NA		VACANT
567	NA		VACANT
568	Default	568D	We didn't allow the amount claimed as education credits on page 2 of your tax return. The Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, was incomplete or not attached to your tax return.
	1040	568L	We didn't allow the amount claimed as education credits on Line 49 of your Form 1040. The Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, was incomplete or not attached to your tax return.
	1040A	568A	We didn't allow the amount claimed as education credits on Line 31 of your Form 1040A. The Form 8863, *Education Credits (Hope and Lifetime Learning Credits)*, was incomplete or not attached to your tax return.
	1040EZ	568E	NA
569	Default	569D	We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, *Credit for Qualified Retirement Savings Contributions*, was incomplete or not attached to your tax return.
	1040	569L	We didn't allow the amount claimed as retirement savings contribution credit on Line 53 of your Form 1040 because Form 8880, *Credit for Qualified Retirement Savings Contributions*, was incomplete or not attached to your tax return.
	1040A	569A	We didn't allow the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because Form 8880, *Credit for Qualified Retirement Savings Contributions*, was incomplete or not attached to your tax return.

TPNC	Form	DLS	Computer Prints
	1040EZ	569E	NA
570	NA		VACANT
571	Default	571D	We didn't allow the amount you claimed as Residential Energy Credit on page 2 of your tax return. You cannot claim this credit for tax years before 2006.
	1040	571L	We didn't allow the amount you claimed as Residential Energy Credit on your tax return. You cannot claim Residential Energy Credit for tax years before 2006.
	1040A	571A	We didn't allow the amount you claimed as Residential Energy Credit on page 2 of your tax return. You cannot claim Residential Energy Credit for tax years before 2006.
	1040EZ	571E	NA
572	Default	572D	We didn't allow all or part of the amount you claimed as Residential Energy Credit on page 2 of your return. Residential Energy Credit is limited to the total amount of your tentative tax liability.
	1040	572L	We didn't allow all or part of the amount you claimed as Residential Energy Credit on page 2 of your return. Residential Energy Credit is limited to the total amount of your tentative tax liability.
	1040A	572A	We didn't allow all or part of the amount you claimed as Residential Energy Credit on page 2 of your return. Residential Energy Credit is limited to the total amount of your tentative tax liability.
	1040EZ	572E	NA
573	Default	573D	We didn't allow the amount claimed as credit from Form 8859 on page 2 of your tax return because Form 8859, *District of Columbia First-Time Homebuyer Credit*, was incomplete or not attached to your tax return.
	1040	573L	We didn't allow the amount claimed as credit from Form 8859 on Line 54 of your Form 1040 because Form 8859, *District of Columbia First-Time Homebuyer Credit*, was incomplete or not attached to your tax return.
	1040A	573A	NA
	1040EZ	573E	NA
574	NA		VACANT
575	Default	575D	We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, *General Business Credit*, and/or supporting documentation was incomplete or not attached to your tax return.
	1040	575L	We didn't allow the amount claimed as other credits on Line 55 of your Form 1040 because Form 3800, *General Business Credit*, and/or supporting documentation was incomplete or not attached to your tax return.
	1040A	575A	NA
	1040EZ	575E	NA
576	NA		VACANT
577	NA		VACANT
578	NA		VACANT
579	NA		VACANT
580	Default	580D	We computed self-employment tax on page 2 of your tax return for the self-employment income you reported. Since you included self-employment income in computing your Earned Income Credit (EIC), you must pay self-employment tax in order to receive EIC.
	1040	580L	We computed self-employment tax on Line 58 of your Form 1040 for the self-employment income you reported. Since you included self-employment income in computing your Earned Income Credit (EIC), you must pay self-employment tax in order to receive EIC.
	1040A	580A	NA
	1040EZ	580E	NA
581	NA		VACANT
582	Default	582D	We didn't allow the amount claimed as federal income tax withheld on page 2 of your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040	582L	We didn't allow the amount claimed as federal income tax withheld on Line 64 of your Form 1040 because Form(s) W-2 or other supporting documents were not attached to your tax return.

TPNC	Form	DLS	Computer Prints
	1040A	582A	We didn't allow the amount claimed as federal income tax withheld on Line 39 of your Form 1040A because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040EZ	582E	We didn't allow the amount claimed as federal income tax withheld on Line 7 of your Form 1040EZ because Form(s) W-2 or other supporting documents were not attached to your tax return.
583	NA		VACANT
584	NA		VACANT
585	Default	585D	We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because Schedule EIC, *Earned Income Credit*, was incomplete or not attached to your tax return.
	1040	585L	We didn't allow the amount claimed as Earned Income Credit on Line 66a of your Form 1040 because Schedule EIC, *Earned Income Credit*, was incomplete or not attached to your tax return.
	1040A	585A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because Schedule EIC, *Earned Income Credit*, was incomplete or not attached to your tax return.
	1040EZ	585E	NA
586	Default	586D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return because your Form(s) W-2 didn't match the entry for wages.
	1040	586L	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 66a of your Form 1040 because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040A	586A	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 40a of your Form 1040A because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040EZ	586E	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ because your Form(s) W-2 didn't match the wages claimed on Line 1.
587	NA		VACANT
588	NA		VACANT
589	NA		VACANT
590	Default	590D	We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2 was not attached to your tax return.
	1040	590L	We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on Line 67 of your Form 1040 because Form(s) W-2 was not attached to your tax return.
	1040A	590A	VACANT
	1040EZ	590E	VACANT
591	NA		VACANT
592	Default	592	We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Form 8812, *Additional Child Tax Credit*, was incomplete or not attached to your tax return.
	1040	592	We didn't allow the amount claimed as additional child tax credit on Line 68 of your Form 1040 because Form 8812, *Additional Child Tax Credit*, was incomplete or not attached to your tax return.
	1040A	592	We didn't allow the amount claimed as additional child tax credit on Line 41 of your Form 1040A because Form 8812, *Additional Child Tax Credit*, was incomplete or not attached to your tax return.
	1040EZ	592	NA
593	NA		VACANT

TPNC	Form	DLS	Computer Prints
594	Default	594	Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-USAJOBS (TTY 1-877-889-5627). PGGC recipients should call 1-800-400-7242.
595	Default	595	We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 2439, *Notice to Shareholder of Undistributed Long-Term Capital Gains,* was not attached to your tax return.
	1040	595	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 2439, *Notice to Shareholder of Undistributed Long-Term Capital Gains*, was not attached to your tax return.
	1040A	595	NA
	1040EZ	595	NA
596	Default	596	We changed the amount claimed as other payments on page 2 of your tax return because Form 4136, *Credit for Federal Tax Paid on Fuels*, was incomplete or not attached to your tax return.
	1040	596	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 4136, *Credit for Federal Tax Paid on Fuels*, was incomplete or not attached to your tax return.
	1040A	596	NA
	1040EZ	596	NA
597	NA		VACANT
598	NA		VACANT
599	NA		VACANT

BMF Math Error Notice Codes

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

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

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

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

MF Code	Form	DLS	Computer Prints
01		0001	We found the computation of tax was not correct.
02		0002	The tax rate was not used correctly.
03		0003	The vehicles reported on a return for a later tax period were also taxable for the above tax period.
04	2290	0004	You don't qualify for paying in installments because the installment paid with your return was insufficient or the return was not filed by the due date.
05		0005	The tax amounts shown by category did not equal the total tax due.
06		0006	Only the additional vehicles acquired after the beginning of the fiscal

MF Code	Form	DLS	Computer Prints
			year are to be reported on supplemental returns.
07	730	0007	We found the amount of wagers and laid-off wagers were not added correctly.
08		0008	The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.
09		0009	We found an error when your credits were subtracted from your tax.
10	709	0010	We found an error in the computation of your taxable gifts for the current period.
11	709	0011	We found an error in the computation of your total taxable gifts on Page 1, Part 2, Line 3.
12	709	0012	We found an error in the computation of tax on Page 1, Part 2, Line 4, *Tax computed on the amount on line 3*.
13	709	0013	We found an error in the computation of tax on Page 1, Part 2, Line 5, *Tax computed on the amount on line 2*.
14	2290	0014	We found an error in the computation of your total tax minus your credits on Part 1, Line 6. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes.
20	706 706NA	0020 0920	We found an error on Schedule A - **Real Estate** . We found an error on Schedule A - **Gross Estate in the U.S.**
21	706 706NA	0021 0921	We found an error on Schedule B - **Stocks and Bonds**. We found an error on Schedule B - **Taxable Estate**.
22	706 706NA	0022 0922	We found an error on Schedule C - **Mortgages, Notes, and Cash**. We found an error on Schedule B - Line 2, *Gross estate outside the U.S.*
23	706 706NA	0023 0923	We found an error on Schedule D - **Insurance on the Decedent's Life**. We found an error on Page 2, Part III, Schedule B - Line 3 - *Entire Gross estate wherever located*.
24	706 706NA	0024	We found an error on Schedule E — **Jointly Owned Property**.
25	706	0025	We found an error on Schedule F — **Other Miscellaneous Property not Reportable Under Any Other Schedule**.
26	706 706NA	0026	We found an error on Schedule G — **Transfer During Decedent's Life**
27	706 706NA	0027	We found an error on Schedule H — **Powers of Appointment**
28	706	0028	We found an error on Schedule I — **Annuities**
29	706 706NA	0029 0924	We found an error on Schedule J — **Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**. We found an error on Page 2, Part III, Schedule B, Line 4 — *Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration*.
30	706 706NA	0030 0925	We found an error on Schedule K — **Debts of Decedent and Mortgages and Liens**. We found an error on Page 2, Part III, Schedule B, Line 5 — *Deductions for expenses, claims, etc*.
31	706	0031	We found an error on Schedule L — **Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims**.
32	706 706NA	0032	We found an error on Schedule M — **Bequests, etc., to Surviving Spouse (Marital Deduction)**.
33	706 706NA	0033	We found an error on Schedule O — **Charitable, Public, and Similar Gifts and Bequests (Charitable Deduction)**.

MF Code	Form	DLS	Computer Prints
34	706 706NA	0034 0926	We found an error on Schedule P — **Credits for Foreign Death Taxes**. We found an error on Page 2, Part III, Schedule B, Line 7 - *Total deductions*.
35	706 706NA	0035	We found an error on Schedule Q — **Credit for Tax on Prior Transfers**.
36	706 706NA	0036 0927	We found an error in the computation of Net estate tax. We found an error in the computation of Net estate tax on Page 1, Part II, Line 14.
37	706 706NA	0037 0928	We found an error in the computation of the Credit for state death taxes. We found an error in the computation of the Credit for state death taxes on Page 1, Part II, Line 9.
38	706 706NA	0038 0929	We found an error in the computation of Tentative tax. We found an error in the computation of tentative tax on Page 1, Part II, line 4, Tentative tax on the amount on line 3.
39	706 706NA	0039 0930	We found an error when the credit amounts were added on Page 1, Part 2. We found an error in the addition of the credit amounts on Page 1, Part II, Line 13.
40	706 706NA 709	0040	We found an error in the computation of the balance due.
41	706 709 706NA	0041 0931	We found an error in the computation of the Unified Credit amount. The unified credit amount you reported was E1 — Unified Credit per Taxpayer. The amount we recomputed is E2 — Unified Credit per Computer. We found an error on page 1, Part ll, Line 7, in the computation of Unified Credit.
42	709	0042	We found an error in the computation of the marital deduction on Schedule A.
44	706NA	0044	We found an error in the computation of tentative tax on Page 1, Part II, Line 5, Tentative tax on the amount on line 2.
47	706 706NA	0047	We found an error on Schedule R in the computation of **Total Generation-Skipping Transfer Tax**.
48	709	0048	We found an error in the generation-skipping transfer tax computation.
50	706 706NA	0050	We found an error on Schedule R-1— **Generation-Skipping Transfer Tax**.
52	706 706NA	0052 0932	We found an error on Page 2, Part III, Schedule B, Line 8, and/or Page 1, Part II, Line 1, Taxable Estate.
54	706 709 706NA	0054 0939	We found an error in the computation of the balance due or overpayment amount. We found an error in computing Page 1, Part II, Line 20, Balance Due.
55	706GS (D)	0055	We found an error in the computation of the taxable amount on Line 5.
56	706GS (D) 706NA	0056 0933	We found an error in the computation of gross GST tax on Line 7. We found an error in the computation on Page 1, Part II, Line 2, Total taxable gifts.
57	706GS (D)	0057	We found an error in the computation of the allowable credit on Line 10.
58	706NA	0058	We found an error in the computation of the amount on Page 1, Part II, Line 10 - Balance.
60	706NA	0060	We found an error in the computation of the amount on Page 1, Part II, Line 11 - Other credits.
62	706	0062	We found an error in the computation of the amount on Page 1, Part II,

MF Code	Form	DLS	Computer Prints
	706NA	0936	Line 17 - Earlier Payments.
63	706GS (T)	0063	We found an error in the computation of the total net GST tax on Line 10.
64	706 706NA	0064 0937	We found an error in the computation of Line 3, Taxable estate. We found an error in the computation of the amount on Page 1, Part II, Line 18 - U.S. Treasury Bonds redeemed to pay estate tax.
65	706GS (D)	0065	We found an error in the computation of Line 11, Net GST Tax.
66	706GS (D) & (T)	0066	We found an error in the computation of the balance due or the overpayment amount.
67	706NA	0067	We found an error in the computation of the amount on Page 1, Part II, Line 3 - Total.
68	706NA	0068	We found an error in the computation of the amount on Page 1, Part II, Line 19, Total.
69	709	0069	We found an error in the total gift tax computation on Page 1, Part 2, Line 6, Balance.
70	706	0070	We found an error in the computation of the gross estate tax on Line 8.
71	706	0071	We found an error in the computation of the allowable unified credit on Line 11.
72	706	0072	We found an error in the computation of the amount on Page 1, Part 2, Line 12.
73	706NA	0073	We found an error in the computation of the amount on Page 1, Part II, Line 6, Gross estate tax.
74	706NA	0074	We found an error in the computation of the amount on Page 1, Part II, Line 8, Balance.
75	709	0075	We found an error in the computation of Page 1, Part 2, Line 14, Total credits.
76	709	0076	The amount claimed as prepaid tax with the extension of time to file on Page 1, Part 2, Line 18 was incorrect.
79	709	0079	We found an error in the computation of the total deductions amount on Page 3, Part 4, Line 8.
80	709	0080	We found an error in the computation of the amount on Page 3, Part 4, Line 9.
81	709	0081	We found an error in the computation of taxable gifts on Page 3, Part 4, Line 11.
82	706	0082	We found an error in the computation of the amount on Page 1, Part 2, Line 18.
83	706 706GS (D) & (T) 709 706NA	0083 0938	We found an error in the computation of your total tax amount. We found an error in the computation of your total tax amount.
90		0090	Fill-in narrative. Note: This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form CT-1

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

MF Code	Form	DLS	Computer Prints
02		0102	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
05		0105	We found an error in the computation of your Tier I Employer Tax.
06		0106	We found an error in the computation of your Tier I Employee Tax.
07		0107	We found an error in the amount of the total tax based on compensation..
08		0108	We found an error in the computation of your Tier II Employer Tax.
09		0109	We found an error in the computation of the Tier II Employee Tax.
11		0111	We found an error in the computation of your total railroad retirement taxes due.
12		0112	We found an error in the computation of the adjustments to employer and employee railroad retirement taxes.
26		0126	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0127	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 720

MF Code	Form	DLS	Computer Prints
01		0201	We found an error in the computation of the balance due or the overpayment amount.
02		0202	We cannot allow the amount (or a portion of the amount) shown for claims from Schedule C because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03		0203	We found an error in the computation of your total tax.
04		0204	We cannot allow part of the amount shown for claims from Schedule C, because claims on Form 720 cannot exceed the tax reported on the return. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes, or if applicable, Form 4136, Computation of Credit of Federal Tax on Fuels.
10		0210	We found an error in the amount shown for claims from Schedule C.
24		0224	We found an error in the amount reported as total Federal Tax Deposits for the quarter and/or overpayment from the previous quarter.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 940, 940EZ

MF Code	Form	DLS	Computer Prints
01		0301	We found an error in the computation of the balance due or overpayment amount.
02		0302	We found an error in the computation of your federal unemployment tax.
05		0305	We found payments were incorrectly reported as exempt from federal unemployment tax.
08		0308	We found an error in the computation of the credit reduction amount.
09		0309	We found an error in the subtraction of the exempt payments from the total payments.
10		0310	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
11	940EZ	0311	We found an error in the computation of your Federal unemployment tax on Part 1, Line 6 of Form 940-EZ.

MF Code	Form	DLS	Computer Prints
12		0312	We found an error in the computation of your FUTA tax before adjustments.
13		0313	We found an error in the computation of the amount of FUTA wages that were excluded from state unemployment tax.
14		0314	We found an error in the computation of some FUTA wages that were excluded from state unemployment tax, or state unemployment tax that was paid late.
15		0315	We found an error in the computation of your Total FUTA tax after adjustments.
16		0316	We adjusted your tax as shown because we didn't receive a reply to our request for Part 2 of Schedule A.
26		0326	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0327	We found an error in the computation of exempt payments. The wages of Corporate Officers are not exempt from federal unemployment tax. The first $7,000.00 of each officer's wages is fully taxable at the current prevailing rate. We have adjusted your tax accordingly.
28		0328	We didn't receive a reply to our request for additional information. Therefore, we have added all of the officers' wage amounts to your total taxable wages and assessed tax accordingly. Corporate Officers' Wages are taxable on the first $7,000.00 paid at the current prevailing rate.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

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

MF Code	Form	DLS	Computer Prints
01		0401	We found an error in the computation of the balance due or the overpayment amount.
02		0402	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03		0403	We found an error in the computation of your total taxes.
04		0404	The corrections on Form 941C weren't shown as adjustments on your return.
05		0405	We found an error in the computation of corrections on your Form 941C.
06		0406	The excess withheld income tax must be claimed for a tax period ending within the same calendar year for which it was originally reported. An adjustment to income tax withheld for a prior year can only be allowed if the adjustment is the result of an administrative error. There was no indication on your return that the adjustment was the result of an administrative error. Please see Publication 15/15A or the form instructions for information on administrative errors.
07		0407	We found an error in the computation of your total Social Security/Medicare tax.
08		0408	Non-profit organization became liable for Social Security and/or Medicare taxes effective on 01-01-1984. Since we found no check mark entry in the box on the return or other indication that the wages were not subject to social security and/or Medicare taxes, we have computed the taxes and adjusted your return accordingly.
09		0409	We found an error in the adjustment amount for "Current quarter's fractions and cents".
10		0410	We found an error in the adjustment amount for "Current quarter's sick pay".
11		0411	We found an error in the adjustment amount for "Tips and Group Term Life Insurance".
12		0412	We found an error in the adjustment amount for the "Current Year's Income Tax Withholding".
13		0413	We found an error in the adjustment amount for "Prior quarter's Social Security and Medicare taxes".
14		0414	We found an error in the adjustment amount for "Special Additions for Federal Income Tax".

MF Code	Form	DLS	Computer Prints
15		0415	We found an error in the adjustment amount for “Special Additions for Social Security and Medicare tax”.
16		0416	We found an error in the computation for "Total Adjustments".
17		0417	We found the amount paid with your return was erroneously shown on the Advance Earned Income Credit Line.
18		0418	The Advance Earned Income Credit payment cannot be the same as or more than the Social Security/Medicare Taxes.
19		0419	We found an error in the subtraction of your Advance Earned income Credit payments from your total taxes.
20		0420	The total Federal Tax Deposit amount was erroneously shown on the Advance Earned Income Credit line.
21		0421	We found an incorrect social security tax rate was used to compute your social security taxes.
22		0422	We found an incorrect Medicare tax rate was used to compute your Medicare taxes.
23		0423	The Advance Earned Income credit (AEIC) payment cannot be more than the appropriate percentage of the total wages and other compensation you paid. For 1995 and subsequent years, the appropriate percentage is 20.4%.
24		0424	We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.
26		0426	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0427	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
28		0428	We found an error in the adjustment amount for “Prior Year’s income tax adjustments”.
29		0429	We found an error in the adjustment amount for “Prior Year’s income tax adjustments”.
30		0430	We found an error in the adjustment amount for “Prior year’s Social Security and Medicare tax adjustments”.
31		0431	We are processing your request to adjust previously reported Federal Income Withholding tax, or taxes on Social security Wages and/or Tips or Medicare Wages and will send you another notice within 45 days. In the future, you should submit such adjustment requests on the appropriate Adjusted Employment Tax return.
32		0432	We are not processing your request to adjust previously reported Federal Income Withholding tax, or taxes on Social security Wages and/or Tips or Medicare Wages. Beginning with tax year 2009, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return. We have processed the remainder of your return.
33		0433	We found an error in the addition of the ‘Total deposits for this year” and the ‘COBRA Premium Assistance Payments”.
34		0434	We did not process your request for a credit for the employer’s share of the Social Security tax (6.2%) on the exempt wages of qualified employees. The number of qualified employees and the amount of their exempt wages must be provided on the return. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
35		0435	We did not process your request for a credit for the employer’s share of the Social Security tax (6.2%) on the exempt wages of qualified employees. The total of the “Taxable social security wages” and “Taxable social security tips” lines must be greater than or equal to the amount shown on the “Exempt wages/tips paid to qualified employees” line. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Forms 941PR, 943PR, 944PR

MF Code	Form	DLS	Computer Prints
01		0501	Hemos encontrado un error en la computación del balance pendiente o en la cantidad del pago en exceso.
02		0502	No podemos permitir la cantidad (o una porción de la cantidad) mostrada como un ajuste en su cuenta porque no fue reclamada dentro de los 3 años que la declaración de impuesto original fue radicada/presentada, o dentro de los 2 años que el impuesto fue pagado.
03		0503	Hemos encontrado un error en la computación del total de sus impuestos.
04		0504	Hemos encontrado que las correcciones en la Forma 941C no estaban mostradas como ajustes en su declaración de impuesto.
05		0505	Hemos encontrado un error en la computación de las correcciones mostradas en su Forma 941C.
06		0506	El exceso de la retención del impuesto sobre el ingreso debe reclamarse para un período de impuesto que termine dentro del mismo año calendario para el cual fue reportado originalmente. Un ajuste al impuesto del ingreso retenido durante un año anterior sólo se puede permitir si el ajuste es el resultado de un error administrativo. No había ninguna indicación en su declaración de que el ajuste fue el resultado de un error administrativo. Por favor vea la Publicación 15/15A o las instrucciones de la forma para la información sobre los errores administrativos.
07		0507	Hemos encontrado un error en la computación de su impuesto total del Seguro Social/Medicare.
08		0508	En Enero 1 de 1984, las empresas sin fines de lucro vinieron a ser responsable por las aportaciones al Seguro Social y/o las contribuciones de Medicare. Ya que nosotros no encontramos la casilla marcada en la planilla u otra indicación que los sueldos no estaban sujeto a la contribución del Seguro Social y/o del Medicare, le hemos computado las contribuciones y ajustado su planilla.
09		0509	Hemos encontrado un error en la cantidad del ajuste para las “trimestre actual en fracciones de centavos."
10		0510	Hemos encontrado un error en la cantidad del ajuste para el “trimestre actual de la paga de compensación por enfermedad”.
11		0511	Hemos encontrado un error en la cantidad del ajuste para las "Propinas y el Seguro a Término de Vida Grupal.
13		0513	Hemos encontrado un error en la cantidad del ajuste para los “trimestres anteriores de las contribuciones del Seguro Social y Medicare”.
15		0515	Hemos encontrado un error en la cantidad del ajuste para las “sumas adicionales de las contribuciones del Seguro Social y Medicare.
16		0516	Hemos encontrado un error en la computación para el “Total de Ajustes”.
21		0521	Hemos encontramos que la tasa de impuesto del seguro social fue usada incorrectamente para computar sus impuestos del seguro social.
22		0522	Hemos encontrado que la tasa de impuesto de Medicare fue usada incorrectamente para computar sus impuestos de Medicare.
24		0524	Hemos encontrado que la cantidad de Depósitos del Impuesto Federal reportada para el trimestre, discrepa de la cantidad que nosotros hemos acreditado a su cuenta.
25		0525	Reserved
26		0526	Hemos encontrado que la cantidad de los Depósitos del Impuesto Federal reportados durante el año discrepa de la cantidad que nosotros hemos acreditado a su cuenta.
27		0527	Ajustamos su impuesto como está mostrado porque no recibimos una contestación a nuestra petición pidiendo información adicional.
28		0528	Hemos encontrado un error en la cantidad del ajuste para “los ajustes del año corriente”.
30		0530	Hemos encontrado un error en la cantidad del ajuste para los “años previos en los ajustes de las contribuciones del Seguro Social y Medicare”.
90		0590	Sirvase ver las razones que aparecen en la lista adjunta.

Forms 940PR

MF Code	Form	DLS	Computer Prints
01		0601	Hemos encontrado un error en la computación del balance que adeuda o la cantidad del pago excesivo.
02		0602	Hemos encontrado un error en la computación de su contribución federal para el desempleo.
05		0605	Hemos encontrado que se reportaron pagos incorrectamente como exentos de la contribución federal para el desempleo.
08		0608	Hemos encontrado un error en la computación de reducción del crédito.
09		0609	Hemos encontrado un error en la resta de los pagos exentos del total de pagos.
10		0610	Hemos ajustado su contribución como está mostrada, porque no recibimos una respuesta a nuestra solicitud pidiendo información adicional.
12		0612	Hemos encontrado un error en la computación de su contribución FUTA antes de los ajustes.
13		0613	Hemos encontrado un error en la computación de la cantidad de los sueldos FUTA que se excluyeron de la contribución estatal para el desempleo.
14		0614	Hemos encontrado un error en la computación de algunos sueldos de FUTA que se excluyeron de la contribución estatal para el desempleo, o se pagó fuera de tiempo la contribución estatal para el desempleo.
15		0615	Hemos encontrado un error en la computación del Total de su contribución FUTA después de los ajustes.
16		0616	Hemos ajustado su contribución como está mostrada, porque no recibimos una respuesta a nuestra solicitud en la Parte 2 del Anexo A.
26		0626	Hemos encontrado que la cantidad total de los Depósitos de la Contribución Federal que usted reportó durante el año, discrepa de la cantidad que hemos acreditado a su cuenta.
27		0627	Hemos encontrado un error en la computación de los pagos exentos. Los salarios de los Oficiales Corporativos no están exentos de la contribución federal para el desempleo. Los primeros $7,000 de los sueldos de cada oficial están totalmente sujetos a la contribución en la tasa prevaleciente actual. Por lo tanto, hemos ajustado su contribución.
28		0628	Nosotros no recibimos una respuesta a nuestra solicitud pidiendo información adicional. Por lo tanto, hemos agregado el salario de todos los oficiales a la suma total contributiva de los salarios y al cálculo de la contribución. Los primeros $7,000 de los salarios de cada oficial, están totalmente sujetos a la contribución en la tasa prevaleciente actual.
90		0090	Para las razones que aparecen en la lista adjunta.

Form 990C, 990T, 1041 & 1120

MF Code	Form	DLS	Computer Prints
01		0701	We found an error in the computation of your total income.
02		0702	We found an error in the computation of the credit for prior year minimum tax on Form 8801.
03		0703	We found that the contributions deducted were more than the law allows.
04		0704	We found an error in the computation of your taxable income.
05		0705	We found an error in the computation of your total income tax.
06		0706	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
07		0707	Your special deductions were more than the law allows.
08		0708	The credit claimed was more than the law allows.
09		0709	We found an error in the computation of your deductions.

MF Code	Form	DLS	Computer Prints
10		0710	We found an error in the computation of the tax due or overpayment amount.
11		0711	Your Foreign Tax Credit was more than the law allows.
12		0712	We found an error in the amount of Investment Credit applied against your tax.
13		0713	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
14		0714	We found an error in the computation of your alternative tax.
15		0715	We found an error in the computation of your gains and losses on Schedule D.
16		0716	We found an error in the computation of your gains and losses on Form 4797.
18		0718	We found an incorrect amount of surtax exemption on Schedule J or on Form 1120FY.
20		0720	We found an error in the amount shown as your exemption.
21		0721	We found an error in the amount of Work Opportunity Credit applied against your tax.
22		0722	Your deduction for additional first year depreciation was more than the law allows.
23		0723	We found an error in the computation of the Alternative Minimum Tax.
25		0725	We found an error in the computation of the alcohol fuels credit or the Non-Conventional Source Fuel Credit.
26		0726	We found an error in the computation of the Research Credit.
27		0727	We found that the estimated tax payments (Federal Tax Deposits and applied overpayment from last year's tax) shown on your account do not agree with the amount claimed on your return.
28		0728	We found an error in the computation of your overpayment. The amount credited to your next year's estimated taxes, amount to be treated as paid by beneficiaries, and the refund amount did not total the overpayment claimed on your return We distributed your overpayment in the following priority: 1. amount as paid by beneficiaries; 2. amount credited to your next year's estimated taxes; 3. your refund amount
30		0730	We found an error in the computation of Total Income Tax for a fiscal year with two tax rates. Note — for 1120, A, 990T, C with tax periods other than 198707 thru 198805 and F990TS with Org. Code 1, 2 or 3, asterisk these math error codes.
31		0731	We found an error in the computation of the General Business Credit on Form 3800.
32		0732	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33		0733	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34		0734	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
36		0736	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
37		0737	We found an error on Page 1 of your return when the credit for federal tax on fuels was transferred from Form 4136.
38		0738	We found an error on Page 1 of your return when your payment amounts were added.
39		0739	We found that the amount reported as total estimated tax payments for the year differs from the amount we have credited to your account.
40		0740	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
41		0741	We computed your tax for you.
43		0743	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form(s) W-2 attached as verification.

MF Code	Form	DLS	Computer Prints
44		0744	We eliminated the estimated tax penalty for the above tax period. If you prepaid the penalty, we will refund it to you.
45		0745	We found an error in the amount of the Orphan Drug Credit applied against your tax.
46		0746	According to our records, you should file as an Estate using Form 1041 instead of filing Form 1040. We transferred the information submitted on your Form 1040 to Form 1041 and processed it using the applicable exemption amount and tax rates for an estate return.
88		0788	We changed your telephone excise tax refund amount based on the information you provided.
89		0789	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance.
90		0790	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.
99		0799	A refund cannot be sent to you at this time for the part of the refundable Energy Credit you reported on Form 3468 that is more than the tax you owe. Congress must approve the funding, but as soon as the appropriation is made the refund of this credit will be sent to you or applied against any taxes you still owe.

Forms 990PF, 5227, 4720

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

Form 1042

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

Form 1066

MF Code	Form	DLS	Computer Prints
01		0861	We found an error in the computation of your total income from prohibited transactions
05		0865	We found an error in the computation of tax on net income from prohibited transactions.
10		0870	We found an error in the computation of tax due or overpayment amount.

MF Code	Form	DLS	Computer Prints
20		0880	We found an error in the computation of tax on net income from foreclosure property.
25		0885	We found an error in the computation of tax on contributions after the startup day.
88		0888	We changed you telephone excise tax refund amount based on the information you provided.
89		0889	We changed your tax and/or credits because we did not receive the additional information we requested. The changed includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance.
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 1041

MF Code	Form	DLS	Computer Prints
50		0950	We found an error in the computation of the federal unemployment tax on Schedule H, Household Employment Taxes.
51		0951	We found an error on Schedule H, Household Employment Taxes. The error was in: 1. The computation of the total tax and/or 2. The transfer of that amount to page 2 of Form 1041.
52		0952	We adjusted the federal unemployment tax on your Schedule H, Household Employment Taxes, because we did not receive a reply to our request for additional information.
55		0955	We found an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, Household Employment Taxes. 1. Social Security 2. Medicare 3. Federal income taxes.
57		0957	The amount of cash wages reported on Schedule H, Household Employment Taxes, was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare tax withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported.
58		0958	We found an error in the subtraction of your employee's advance earned income credit from your total Social Security, Medicare, and income tax withheld on Schedule H, Household Employment Taxes.
60		0960	We found an error in the computation of the credit reduction amount from Schedule H or it was omitted. We adjusted your household employment taxes accordingly.

Form 5330

MF Code	Form	DLS	Computer Prints
01		1001	There was an error made on the amount reported as Total Tax on Line 13a of Part 1.
02		1002	There was an error made in your calculation for the tax reported in Part II, Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972).
03		1003	There was an error made in your calculation for the tax reported in Part IV, Tax on Prohibited Transactions (Section 4975).
04		1004	There was an error made in your calculation for the tax reported in Part VI, Tax on Failure to Meet Minimum Funding Standards (Section 4971a and 4971b).
05		1005	There was an error made in your calculation for the tax reported in Part VII, Tax on Excess Fringe Benefits (Section 4977).

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

Form 8038-CP

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

Form 8804

MF Code	Form	DLS	Computer Prints
01		1101	We found an error in the total Section 1446 tax.
02		1102	We cannot allow the amount of tax withheld shown on Form 8804 because you didn't attach any supporting documentation. Therefore, we changed your return. If

MF Code	Form	DLS	Computer Prints
			we are in error, please provide us with the necessary documentation to support the amount of withholding taxes claimed on your return. This documentation can be a copy of either Form 8805, 8288-A, or 1042S.
03		1103	We found that the installment tax payments (Payments with Extension of time to file and overpayments applied from last year's taxes) shown on your account do not agree with the amount claimed on your return.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 8288

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

(2) Non-Math Error Notice Codes

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

IMF Input Notice Codes.

IMF Input Code	Computer Prints
01	An error was made when your Total Income from Prohibitive Transactions was figured.
05	An error was made when your tax on Net Income from Prohibitive Transactions was figured.
10	The Amount of Tax Due, or the Amount You Overpaid, was not correct.
15	An error was made when your Tax on Excess Inclusions was figured.
20	An error was made when your Tax on Net Income from Foreclosure Property was figured.
25	An error was made when your Tax on Contributions After the Start-up Day was figured.
30	An error was made when your Schedule A, Additional REMIC Taxes was figured.
90	Blank.

IMF Input Code	Explanation of Penalty and Interest Charges
01	Filing and Paying Late - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of a month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982 that are filed more than 60 days late, the penalty will not be less than $100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Underpayment of Estimated Tax - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2210 (Underpayment of Estimated Tax by Individuals). The penalty may also be removed if your underpayment was due to casualty, disaster, or other unusual circumstances. In addition, it may be removed if you had a reasonable cause for not making a payment and you either retired after age 62 or became disabled in the tax year a payment was due, or in the preceding year.

IMF Input Code	Explanation of Penalty and Interest Charges
04	Dishonored Check - A penalty has been added because your check to us was not honored by your bank. For checks of less than $15.00, the penalty is the amount of the check. For checks of more than $15.00 to $750.00, the penalty charge is $15.00. For checks $750.01 and greater, the penalty charge is 2% of the amount of the remittance.
05	Fraud - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
06	Negligence - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
07	Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
08	Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is $50 for each time a required number was not included.
09	Interest - Interest is figured from the due date of the return to the date of full payment or to the date of this notice.

BMF Input Codes

BMF Input Code	Explanation of Penalty and Interest Charges
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured as 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than $100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Estimated Tax Penalty - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2220 (Underpayment of Estimated Tax by Corporations). These are the only exceptions that can be accepted.
03	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. We used your record of Tax Liability to determine where to apply your deposits. We applied your deposits in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate varies as follows: 2% - deposits made 1 to 5 days late 5% - deposits made 6 to 15 days late 10% - deposits made 16 days or more late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe.
04	Dishonored Check - We charged a penalty because your bank did not honor your check. For checks of $1,250 or more, the penalty is 2% of your check amount. For checks of less than $1,250, the penalty is the check amount or $25, whichever is less.
05	Fraud - The penalty is 75% of the tax you didn't pay due to fraud (50% of the tax you didn't pay due to fraud on returns required to be filed before 1/1/87, not including extensions. For tax you didn't pay due to fraud on returns required to be filed before 1/1/89, the penalty includes an additional 50% of the interest charged on the part of your underpayment due to fraud. This additional interest charge is a penalty and cannot be deducted from your federal taxes.

BMF Input Code	Explanation of Penalty and Interest Charges
06	Negligence Penalty - We charged a penalty of 5% on your unpaid tax. For underpayments on returns due before 1/1/89, not including extensions, we charged an additional 50% of the interest on the part of your underpayment due to negligence. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
07	Failure to Pay - We charged a penalty because, according to our records, you didn't pay your tax on time. Initially the penalty is 1/2 of 1% of the unpaid tax for each month or part of a month you didn't pay your tax. If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. The penalty can't be more than 25% of the tax paid late.
08	Missing Taxpayer Identifying Number (TIN) - We charge a penalty when you don't provide a social security number (SSN) for yourself, your dependent, or another person. We also charge a penalty when you don't provide your own SSN to another person or if you don't include your employer identification number on an information return. The penalty of $5 for each missing TIN the law requires on returns and statements due by 12/31/89. The penalty is $50 for each missing TIN the law requires on returns and statements due after 12/31/89.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is $10 a day for each day the return was late, but cannot be more than $5,000.
11	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and equally distributed it throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate is as follows: 2% - deposits made 1 to 5 days late, 5% - deposits made 6 to 16 days late, 10% - deposits made 16 or more days late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe. When you don't pay the amount you owe within ten days of the date of the first notice we sent you, we automatically increase the penalty rate to 15% and include the additional penalty in the next bill.
12	Incomplete Return Penalty - We charged you a penalty because, according to our records, you didn't file a complete return. The penalty is $10 a day for each day the return was incomplete, but may not be more than $5,000 or 5% of your gross receipts for the year, whichever is less.

IRA Input Codes

IRA Input Code	Explanation of Penalty and Interest Charges
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than $100 or 100 percent of the balance of tax due on your return, whichever is smaller.
04	Dishonored Check - We charged a penalty because your bank did not honor your check. For checks of $1,250 or more, the penalty is 2% of your check amount. For checks of less than $1,250, the penalty is the check amount or $25, whichever is less.
05	Fraud Penalty - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.

IRA Input Code	Explanation of Penalty and Interest Charges
06	Negligence Penalty - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
07	Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
08	Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is $5 for each time a required number was not included.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is $10 a day for each day the return was late, but cannot be more than $5,000.

Note: For a complete list of Penalty Explanations refer to Notice 746 (Catalog Number 63146F)

(3) Adjustment Notice Codes

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

Input Codes	Explanation
1	Delinquent Late Filing Penalty
2	Underpayment of Estimated Tax Penalty
3	Failure to Comply with the Tax Deposit Requirements Penalty
4	Dishonored Check Penalty
5	Fraud Penalty
6	Negligence Penalty
7	Failure to Pay Penalty.
8	Missing SSN Penalty.
9	Interest.
10	Late filing penalty ($10 per day).
12	Deducted penalty amount from account.
13	Adjustment to withholding tax credits.
14	Adjustment to ES credits.
15	Substantiated credit adjustment (including gas tax)
16	Please make your check or money order payable to "Department of the Treasury" and send it with this notice to the local IRS office handling your account. The duplicate copy is for your records.
17	Reserved.
18	The amount shown as balance due includes interest assessed on the prior balance.
19	The amount shown as balance due must be paid within 10 days from the date of this notice.
20	The amount shown as net adjustment charge should be paid within 10 days from the date of notice. Other amounts included in the balance due are past due.
21	Payment on this account is past due.
22	Balance due is less than $1.00. No payment is required.
23	Overpayment amount is less than $1.00, and will not be refunded unless you request it.
24	The overpayment amount will be refunded, with any allowable interest, if you owe no other amount.
25	This notice is not the result of an audit of your return. When any return is selected for audit, a separate notice is sent.

Input Codes	Explanation
26	Penalty assessed for not furnishing requested taxpayer identifying number.
27	Penalty assessed for failure to report income from tips to your employer.
28	Miscellaneous tax adjustment (NOTE: See TC 240).
29	Misapplied credit.
30	Elimination of late payment penalty charge.
31	False W-4 Penalty

11 Extension Notice Codes - Reserved

12 Refund Deletion Codes

Use an appropriate Code for each deletion case.

Code	Explanation
00	No Signature
01	Filing Status to Single
02	Filing Status to Married Filing Joint
03	Filing Status to Married Filing Separate
04	Filing Status to Head of Household
05	Filing Status to Qualifying Widow w/Dep. Child
06	Exemptions
07	Income from Wages, Salaries, Tips, etc.
08	Interest Income
09	Dividend Income
10	Refund of State & Local Income taxes
11	Alimony Received
12	Schedule C
13	Schedule D
14	Capital Gains Distributions
15	Supplemental Gains
16	Fully Taxable Pensions & Annuities
44	Self-Employment Tax
45	Minimum Tax on Alternative Tax
47	Social Security Tax
48	Tax on IRA
52	Estimated Tax Payments
53	Earned Income Credit
54	Amt Paid with Form 4868
55	Excess SS Tax or RRTA Tax
56	Tax on Special Fuels and Oils
58	Total Payments
75	Taxable Income
76	Schedule A
77	Credit Elect
78	Payment with Return

Code	Explanation
17	Other Pensions & Annuities
18	Sch E Income (or loss)
19	Farm Income (or loss) Sch F
21	Other Income
22	Total Income
23	Moving Expenses
24	Employee Business Expenses
28	Alimony Paid
30	Other Adjustments
31	Total Adjustments to Income
32	Adjusted Gross Income
34	Tax Computation
36	Credit for the Elderly
37	Child Dependent Care
38	Investment Credit
39	Foreign Tax Credit
43	Total Credits
79	Incorrect Tax
80	Manual Refund
81	Refund Stop Request
82	Bad Check
83	FTD Payments
84	Misapplied Credit
85	Correspondence with Taxpayer
86	Assessment to Post
87	Duplicate Filing
88	670 verification
89	Transfer Payment to another Period
90	No Document
99	All Other Reasons

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Section 10 - Federal Tax Deposit System

1 Nature of Changes

Description	Page No.
IRM References updated beginning on	10-2

2 General

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

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

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

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

ADEPT was the Service's first EFT program. It was piloted from 1989 to 1991 in the Andover Campus.

TAXLINK began accepting nationwide federal tax deposits electronically in 1992 through Atlanta Campus. These deposits were not processed through the FTD system. Instead TAXLINK deposits went through GMF. Transaction and document codes were the same as though processed through the FTD system. These deposits are identified by their file location code (FLC 65). Taxpayers enrolled in TAXLINK will be rolled into EFTPS. Electronic deposits made after November 3, 1996 must be made through EFTPS.

EFTPS - Electronic Federal Tax Payment System (EFTPS), is the government's current system for accepting federal tax payments electronically. EFTPS is not limited to accepting only FTD deposits but can accept all tax payments. EFTPS was certified for operation October 18, 1996 at the Tennessee Computing Center.

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

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

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

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

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

(1) Service Center Control File (SCCF) — The primary purpose of the SCCF is to balance and control all transmittals (FRB and IRS) processed by the FTD Mainline System. If the FTD has not successfully processed through the SCCF, the FTD will not be released to the Tape Edit Processing (TEP) for posting on the master file. Transmittals that are rejected or deleted at TEP are corrected on the SCCF Invalid Posting Transcript. Transmittals that have cleared the SCCF are processed on the SCCF Historic and the Block Completion List during month end processing.

(2) Blocks out of Balance (BOBs) — FTDs are balanced to ensure that individual FTD amounts agree with the transmittal (AOC) amount. Blocks that are out of balance appear on the FTD BOB Register for corrections, adjustments and/or re-inputs. Corrections and adjustments are sent to ISRP for input. Re-inputs are sent to SCRIPS for re-scanning, re-serializing and re-filming. Blocks that are on the FTD BOB Register are neither reported on the classified reports or TEP, however, they are controlled on the FTD SCCF.

(3) FTD Error Register — FTD Error Register contains the elements of each FTD coupon that cannot pass validity checks within the FTD System. A record on the FTD Error Register will consist of two lines. The first line is the document identification information. The second line is the employer identification information. Money on FTD coupons on error register has already classified."

(4) Classification — FTDs are classified into tax classes as they are released from SCRIPS. They are also balanced with the St. Louis Federal Reserve Bank (FRB) verification records. Effective October 23, 2000 the St. Louis FRB will be the only FRB to process FTDs. Blocks that are not in balance with the St. Louis FRB require adjustments to the Paper Tax (PATAX) Account or Transaction Interface Package (TIP). The account is maintained at authorized Treasury Tax & Loan (TT&L) depositaries. The classification of tax classes is reported on the FTD Daily Wire by FRB batch date. The tax class amounts are reported to the Treasury and used for reporting to the various trust funds.

(5) Reversals — Authorized TT&L depositaries submit reversal requests to the St. Louis FRB to process reversals for incorrect amounts and ISRP honored checks. The request is forwarded to the Campus to adjust the taxpayer's account and the TT&L account. Requests that result in overpayment of taxes and payment made in error by taxpayers are not accomplished through this process.

4 FTD Deposit Requirements and Penalties

Because of the increasing complexity of this program and the many dates and amounts involved, IRM 20.1.4.11.1., Failure to Deposit Penalty (FTD), should be referenced for details.

Deposit Requirements Form	Undeposited Tax	Period	Deposit Required
940	$500.00 or less	End of first, second or third quarter	Not required but must be added to next quarter's liability.
		End of last quarter	Not required. Either pay with return or make deposit by RDD.
	$500.01 or more	End of any quarter	By the last day of the following month.
1042	$199.99 or less	End of any month other than December	Not required, but must be added to next month's liability.
		End of December	Not required. Either pay with return or make deposit by RDD.
	$200.00 - $1,999.99	End of any month	By the 15th day of the following month, unless a 3-banking-day deposit was required during that month. Refer to IRM 20.1.4.9.1.
	$2,000.00 or more	End of any quarter-monthly period	Within 3 banking days after the close of the quarter-monthly period. NOTE: Safe Haven (90% Rule) provisions apply. Refer to IRM 20.1.4.9.

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

If the TOTAL liability during the lookback period is . . .	And . . .	Then a deposit must be made:	Forms 941, 943, 944, 945 and CT-1 Deposit Requirement
$50,000 or less		On or before the 15th of the following month	the next day
More than $50,000	Payment date is: >Saturday >Sunday >Monday >Tuesday	On or before the following >Friday	the next day
	Payment date is: >Wednesday >Thursday >Friday	On or before the following >Wednesday	the next day

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

Deposit Schedule - The schedule an employer follows to determine
(a) the length of the deposit period over which liabilities are accumulated and
(b) when the deposit is due.
Since 1-1-1993, the deposit schedules have been called either Monthly or Semi-weekly.
Refer to IRM 20.1.4.8.

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

Deposit Period	for taxpayers following a monthly deposit schedule, the deposit period covers: a calendar month	for taxpayers following a semi-weekly deposit schedule, the deposit period is either: Sat., Sun., Mon. & Tues. *********OR********* Wed., Thur. and Friday

Banking Day - Deposits are due only on banking days. Banking days are days other than Saturday, Sunday, Federal holidays or state banking holidays.

Safe Harbor - Use of the safe harbor rules has been expanded to all depositors. An employer is required to deposit 100% of the deposit liability on or before the deposit due date. Regulations provide a safe harbor, (safety net option) if the employer cannot deposit the full amount required. An employer will still be considered to have met their deposit obligation if the underpayment/shortfall (the difference between the required deposit liability amount and the actual amount of the deposit) is less than the greater of $100 or 2% of the required deposit. The shortfall is treated as a new, unique, separate liability, arising from its own separate deposit period and carrying its own deposit due date. The shortfall due date is determined by the deposit schedule followed.

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

Application of Payments—
Credits are ordered by the date received. Multiple credits of the same transaction code received the same date are combined into one credit amount. Valid credits include TC 610, 650, 670, 700, 760, 710 and 716.
Liabilities are ordered by the due dates. Multiple liabilities arising from the same deposit period are combined into one liability. Multiple liabilities, from various deposit periods, with the same due date are further ordered by their incurred date. For periods after December 31, 2001, deposits are applied to the most recently ended deposit period or periods within the specified tax period to which the deposit relates as provided for in Rev. Proc. 2001-58. The application of deposits to the most recently ended deposit period will, in some cases, prevent the cascading penalties where a depositor either fails to make deposits or makes late deposits. See the job aid on the "Most Recent Payment Allocation Method" located in Chapter 7 of IRM 21.

5 Computer Codes

(1) Penalty Computation Codes (PCC)

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

Transaction Code	Return with good ROFT Information	Return with invalid or no ROFT		Return with an Incorrect ROFT	
			$100,000+ account	-$100,000+ account	
All "good" TC 650	PCC 003	PCC 011	PCC 058	PCC 054	PCC 057
All TC 670 and/or "bad" TC 650	PCC 041	PCC 043	PCC 058	PCC 055	PCC 057
Mix of TC 610, "good" 650, "bad" 650 & 670	PCC 042	PCC 044	PCC 058	PCC 056	PCC 057

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

(c) PCCs are required when manually computing or adjusting the penalty (TC 180 input with a significant dollar amount). Indicating the computation method used will continue the processing audit trail and reduce the need to request previous case files when responding to incoming correspondence or calculating subsequent adjustments.

(d) When resolving a SIC 2 return, if the penalty abatement (due to reasonable cause) request that came in with the return is denied, remember to enter Reason Code 062 in the first reason code position (and the appropriate PCC) and issue Correspondex Letter 854C, *Penalty Waiver or Abatement Disallowed/ Appeals Procedure Explained*.

(2) Penalty Reason Codes (PRC)

A PRC is required to indicate why a penalty is being abated (penalty relief is granted) or suppressed. Refer to IRM Exhibit 20.1.1-3 and Section 8.16.3 of Doc. 6209 for details.

(3) Schedule Indicator Codes (SIC)

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

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

Sic Code	199212 & prior	199312	199412	199512 & subsequent
0 computer generated	return processed with good information	return processed with good information	return processed with good information	return processed with good information
1	missing information, penalty computed by averaging available information	missing information, penalty computed by averaging available	missing information, penalty computed by averaging available information	missing information, penalty computed by averaging available information
2	Safe Harbor checked or reasonable cause claimed	reasonable cause claimed	reasonable cause claimed	reasonable cause claimed
3	Backup withholding (BWH)/Church Social Security issue	Schedule A attached (BWH)/Church Social Security issue	Church Social Security issue	Church Social Security issue
4	1st time occurrence of 3 banking day requirement	not applicable	not applicable	not applicable
5	Schedule B attached	not applicable	not applicable	not applicable
6	$100,000 account	$100,000 account	$1000,000 account	$100,000 account
7 computer generated	not applicable	not applicable	not applicable	incomplete information, causing averaging on a $100,000 account

(4) Manual

PCCs are required with each TC 180 input with a dollar amount. This will indicate the computation method used and eliminate the need to request previous case files when responding to incoming correspondence or calculating subsequent adjustments. See IRM 20.1.7, IDRS Terminal Input, for input instructions of the PCCs listed in (1) above.

Reason Code 062, the reasonable cause indicator, is not affected by the input of the above codes and still must be input whenever reasonable cause applies. It may be used alone (for abatements) or with any of the above codes when reasonable cause is being denied and a penalty is being manually assessed/asserted. RC 062 is entered in the first position; the applicable PRC must be entered in the fourth position.

6 FTD Credit Module

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

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

The module can only be established through the rollover analysis.

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

The module is researchable on IDRS and through MRS request.

During Rollback analysis the FTD Credit Module will be analyzed for a single unreversed TC650/660 (Doc. Code 97) equal

(within $1.00) to the excess credit claimed in the tax module being addressed. If a satisfactory credit is found a TC652/662 (reversing transaction) will post to the FTD Credit Module with the following elements from the satisfying TC650/660 transaction:

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

A TC650/660 will also post to the gaining module with the following elements from the reversed credit module:
(1) DLN (with 99 in the 9th & 10th positions and the correct tax class)
(2) Transaction Date
(3) Amount
(4) Microfilm Serial Number of the TC650/660 being reversed in the FTD Credit Module

An AM Research Transcript will be generated every 26 cycles for the earliest transaction remaining unreversed in the FTD credit module. Refer to IRM 3.5.17.

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

Questions and Answers

Q. Is it possible to manually transfer out of the FTD Credit Module?
A. Yes
Q. Is there a tolerance on the amount of the deposit transferred manually out of the FTD Credit Module?
A. Yes, in that the exact amount of the deposit transaction must be transferred. Exception: A partial transfer can be made if the transaction is to a consolidated FTD.
Q. What will show as a history record if the credit is manually transferred to another account?
A. The reversal transaction will appear as a TC652/662 followed by the cross reference TC586 with TIN, MFT and Tax Period.
Q. Can a refund be generated or manually issued from the FTD Credit Module?
A. No. The amount must be transferred out and then refunded.
Q. Can a return ever post to this module?
A. No. A return cannot post to this tax module; it is a storage module.
Q. What will address this credit module?
A. The module will be created through the rollover analysis and can be transferred during rollback analysis or through a manual transfer.
Q. Will there ever be a time when the FTD credit module will be in zero balance?
A. Yes, this is possible if all the deposits in the FTD credit module are transferred out, either automatically or manually.
Q. Is the format of the FTD Credit Module different than the tax module?
A. No, the format is essentially the same.

Section 11 - Collection

1 Nature of Changes

Description	Page No.
New BMF TDI information	11-5
New Primary TDI Codes	11-12
New Selection Codes beginning on	11-23

2 Collection Offices

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

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

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

Technical Services-Advisory contact information can be found at:

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

Insolvency contact information can be found at:

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

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

Campus Collection Branch

Andover Campus	ANSC-08	Fresno Campus	FSC-89
Atlanta Campus	ATSC-07	Kansas City Campus	KCSC-09
Austin Compliance Center Collection Div.	AUSC-18	Memphis Campus	MSC-49
Brookhaven Campus	BSC-19	Ogden Campus	OSC-29
Cincinnati Campus	CSC-17	Philadelphia Campus	PSC-28

NMF Unit Ledger Card Units

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

ACS Call Sites

(W&I TOLL FREE NUMBER 800-829-7650, SB/SE TOLL FREE NUMBER 800-829-3903)
Includes the areas of coverage, and Campus addresses.

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

TDA/TDI Assignment Codes (TSIGN Codes)

TDA/TDI Assignment Codes. This eight-digit code identifies the area office, territory, branch, group and employee or special action code to which TDAs and TDIs are assigned. The assignment number is used by all systems that process Collection work including IDRS (DIAL, DAIP, TDA, TDI, IDRS SUMRY, TXMOD), ICS, ACS, ENTITY and other listings/systems, which the TDA/TDI assignment number controls inventory . Although the designation of simply “group” is commonly used for the 5th and 6th digits, many TSIGN rules still separate and distinguish Branch (5th digit) and group (6th digit) for certain processes.

An eight-digit Assignment Code (TSIGN) is formed as follows:

43	01	15	22
Area Office	Territory Office	Branch & Group Code	Employee/Action Code

Area Office (first and second digits)

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

Territory Office (third and fourth digits)

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

Branch and Group Codes (fifth and sixth digits)

Code	Definition	Code	Definition
00	ACS	7X	Queue or reserved
01	ACS TDA/TDI Suspense File	70	Case in Queue
02	SCCB Notice Case. ACS TDA/TDI	72-79	Reserved
03	ACS Early Intervention	8X	SCCB
04-05	Reserved	80	Automated Substitute for return program
06	Case returned to ACS from the Queue	81-84	Reserved
07-09	Reserved	85	OIC Monitoring
10-58	ICS (CFf)	86	Automated 6020B
59	ICS – Territory Level Employees	87-89	Reserved
6X	Initial Issuance to ICS (CFf)	9X	Various Non-Collection
60	Reserved	90	Reserved
61	Systemically generated ICS initial issuance	91	Inspection
62	ICS – Upper Level Management Group for Area Level Employees	92-93	Reserved
63	Reserved	94-95	Employee Plans
64	Initial Issuance to ICS from a campus	96-97	Exempt Organizations
65	Initial Issuance to ICS from ACS	98-99	Reserved
66-69	Used for Centralized Case Processing, Technical Services and Insolvency		

Employee/Action Codes:

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

EXAMPLE: 23021253

23	=	Area Office
02	=	Territory Office
12	=	Field Group
53	=	Employee Number

3 Resource and Workload Management System (RWMS)

The Resource and Workload Management System (RWMS) was a Collection case scoring and ordering system intended to have a meaningful impact on Collection case processing. The case scoring formula is now done in Weekly TIF Update (WTU).

4 Automated Collection System (ACS)

ACS is a computerized inventory system which maintains balance due accounts and return delinquency investigations. A call site has an Automated Collection Branch (ACB) under the Chief, Collection Division of the call site district. Inventory is divided among teams using the last two digits of the Taxpayer Identification Number (TIN). Team inventory is divided into one of four functions, with each function having 10 units to act as holding bins for ACS accounts awaiting action. The four functions are:

(1) Contact (C) handles taxpayer telephone calls;

(2) Investigation (I) searches for taxpayers and/or assets, and initiates/follows-up on locator or enforcement actions;

(3) Research (R) responds to taxpayer correspondence, makes adjustments and works cases requiring special handling.

(4) Campus (S) call site support function to all call site teams, inputting IDRS actions, performing research and follow-ups, processing telephone lists, ACS letters, levies, liens and responds to ACS letters and levies.

5 Taxpayer Delinquency Investigations

TDIs will be issued on a weekly basis. Routine cases will receive one or two notices before a TDI is issued, unless the account history justifies the immediate issuance of the TDI.

(1) Individual Master File Delinquency Checks—IMF delinquency and the Underreporter programs are produced semi-annually from the Reconciliation of the Request for Notice or TDI Information Returns Program (IRP).

(2) Business Master File Delinquency Checks—The Business Master File is checked periodically for non-filing of tax returns.

(3) Non-Master File—NMF delinquency data is produced periodically as a result of manual delinquency checks.

(4) Employee Plans Master File (EPMF)—Delinquencies will be identified by monthly analysis. Delinquent return modules for one or more plans under the same employer entity will be processed by IDRS. IDRS will record the fact of Notice and TDI issuance. No provision is made for issuance of status reports.

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

(1) Notice Dates—this will always be a Monday.

(2) Notice Codes—(A, Ca, Dn, F, I, T, U, V, W and Z) A maximum of three may be present following a

notice code date. The code will appear after the latest notice date present at the time of terminal input.

(3) IDRS Cycle—indicates the year (1989) and week (ex. 20) the TDI is issued and printed in the Campus.

(4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS Field or Queue) and is often the same as the IDRS cycle.

(5) RSC—Region with jurisdiction over the DO the TDA-TDI assignment code and Campus where the TDI Notice data is maintained and the TDI printed.

(6) TDA/TDI Assignment Code—the first four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.

(7) TDA Code—if a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

(8) TDI Information—Furnishes information to assist in closing the TDI.

(a) PC—Primary Code (B, E, F, L, N, P, Q, S, T, U, V, W, X or Y) identifies a TDI that requires special handling.

(b) SC—Secondary Code (H, I, J, R or V) is printed to furnish additional information. A maximum of four additional codes may appear based upon information in the taxpayer's entity module.

(c) PLC—Primary Location Code is the present Area Office and territory Office location (DOAO) according to the taxpayer's address. It will be blank if it is the same as the location code of the TDI. This element of information is important in transferring a case to the area where the taxpayer resides.

(d) CCNIP Select CD- BMF Select Code are assigned to a module during the Case Creation process to identify third party data secured.

(e) FYM—Fiscal Year Month is the month the fiscal year ends and it is used to determine the due date for filing the corporation income tax return.

(f) EC—Employment Code (BMF)

C—Church
F—Federal
G—State or Local Government
I —Indian Tribal Government or Subsidiary
M—Maritime Industry
N—Non-Profit Organization
S—Foreign Subsidiary
T—State or Local Government Agency covered under a Section 218 agreement
W—Non Profit Organization subject to FICA(Social Security)(501(c)(3) of the IRC)

(g) PT/D—Number of partners if Form 1065 filing requirement or date of death.

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

(10) [redacted] # # #

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

(12) [redacted] #

(13) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. The indicator is

reset each year.

(14) Compliance Code—2 =Compliance Update Records present this cycle

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

(16) BW—Backup Withholding

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

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

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

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

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

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

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

(22) Taxpayer Identification Number (TIN)—Taxpayer’s EIN followed by a file source code. EIN blank - BMF; N - Non Master File; P - EPMF.

(23) Sole proprietor’s SSN—preceded by a “P”.

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

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

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

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

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

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

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

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

(d) TC—Transaction Code is the transaction that satisfied the period printed in the LPS. If NA is printed in the LPS, this element of information will be blank. This information will be useful in determining the action taken on the LPS for the respective MFT.

(e) LRA—Last Return Amount is the total tax liability amount (dollars only) for the respective MFT. The maximum range is 999999 (no punctuation) and if greater, it will print 1 MIL. If TC 150 contains no tax or is being posted in the same cycle as the delinquency check, an 0 will be printed. If the LPS prints NA or the TC prints a code other than 150 for the MFT, this element of information will be blank.

(f) CC—Condition Code may be printed on the LPS if satisfied by TC 150. Three return condition codes (F—Final Return Secured, 6020b-6020b assessment, T—Delinquent Return Secured by notice of TDI closure, Y—Accept Tax Return as Submitted) will be used; however, no more than two will be printed for one return. Condition codes are selected for printing in the sequence shown above. If the LPS prints NA or a CC is not present in the transaction section, this element of information will be blank if the TC is a 59X. The closing code will be printed.

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

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

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

(31) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on

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

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

(32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.

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

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

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

(36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

(37) Credit—When TC 590, 591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.

(38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.

(39) Signature of Person Closing TDI—Complete this space when the TDI is closed.

(40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.

(41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.

(42) Date—Complete this space when the TDI is closed.

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

IMF TDI EXPLANATION

(1) Notice Dates — This will always be a Monday-three days after date printed on the notice

(2) Notice Codes — (A, Ca, Dn, F, I, T, U, W and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.

(3) IDRS Cycle — Indicates the year (ex. 1986) and week (ex. 39) the TDI is issued.

(4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status, often the

same as IDRS cycle.

(5) RSC—Region with jurisdiction over the DO in the TDA-TDI assignment code and Campus where the TDI Notice data is maintained and the TDI printed.

(6) TDA/TDI Assignment Code—First four digits indicate the Area Office or District Office where the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.

(7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

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

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

SEL IRP Selection Code will be shown to reflect the type of cases selected by criteria methods.
PC Primary Code literal will be followed by a Code "B" or blank.
AG Age of primary taxpayer is computed from year of birth shown on the SSA record to and including the tax year being checked.
IRP Information Returns Program amount is the income that IRS has knowledge of the taxpayer receiving "this year". This may not include all income if the taxpayer's identifying number was missing from an information return or all information returns were not included in the program.
ND Number of Documents in the case.
WH Withholding is the amount withheld from the taxpayer on Form W-2, Wage and Tax Statement.

(10) Refund Balance Due Code
R—Current delinquent year IRP net tax due information indicates potential refund.
B—Current delinquent year IRP net tax due information indicates balance due.

(11) 0 = TDI Request
C = CAWR
N = IRP Case (Non-Filer)
S = IMF Delinquency Check Case (stop Filer)

(12) [redacted] #
#
#

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

(14) [redacted] #

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

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

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

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

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

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

of the surname.

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

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

(22) Primary SSN—Taxpayer's SSN followed by a file source code. SSN blank—IMF Valid; IMF Invalid.

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

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

(25) BWI—Backup Withholding Indicator

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

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

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

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

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

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

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

AGI—Adjusted Gross Income.
NT—Balance Due as of status 21 or refund per prior year return. Balance Due will show a plus (+) symbol. Overpayment will show a minus (–) symbol.
TDA CD—The TDA will indicate a Code A, U or R if a TDA was issued for "last year's" return. The space will be blank if a TDA was not issued.
A—TDA issued for "last year" which presently has an unpaid balance.
U—TDA issued for "last year" on which there has been a TC 530 (Currently Not Collectible Account) posted and which has an unpaid balance.
R—TDA issued for "last year" which has no unpaid balance.
DF—Data Filed is the month, day and year the "last year's" tax return was filed.
LRF—Last Return Filed is the last tax year a return is shown on the IMF.
FS—Filing Status shown on "last year's" return.
0=Single, filing an estimated tax declaration
1=Single
2=Married, filing jointly
3=Married, filing separate
4=Unmarried, head of household
5=Surviving widow or widower with dependent child
6=Married filing separately claiming spouse as exemption
7=Head of Household with an unmarried child's name listed, but no exemption claimed
SSA—Social Security Administration Status Code shown as "D" or blank. "D" indicates deceased.
POD—Post of Duty Code found on Selection Code 92 cases only.
DY—Tax year of the delinquent period.
PYNCn—Prior Year Notice Code. See below. Reflects the results of matching a current year Collection case to one for the prior tax year and then determining the way IDRS will process the Collection case.
4—Processed as TDI potential for delinquent modules for both current and prior year.
5—Repeater; no record of closure of prior year case.
6—Repeater; prior year case resolved, or still open in TDI status; current year case would be worked to TDI regardless of repeater situation.
7—Processed as two notices only unless current year case is added to a still open TDI status account or accelerated TDI conditions are met.
8—Not Repeater; case worked to TDI on own merit.
9—Not Repeater; case not normally worked to TDI-on own merit.
ISC—IRP Collection case Campus code.
EX—Exemption claimed by taxpayer on "last year's" return.

(31) Secondary SSN—Preceded by S

(32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.

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

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

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

(36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

(37) Credit—When TC 590,591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the

TDI.

(38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.

(39) Signature of Person Closing TDI—Complete this space when the TDI is closed.

(40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.

(41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.

(42) Date—Complete this space when the TDI is closed.

6 Primary and Secondary TDI Codes

Code	Explanation	Comment
A	Account generally meets one of the following conditions: 1. The module is big delinquency checked has credit balance of $500 or more. 2. The entity has another module in Status 3, 22, 24, 26, or a module with the same MFT in Status 2 (but not o2B). 3. The total tax liability of the last return filed for the same MFT is a least $500.	The “A” code case will have the fourth notice issued 10 weeks after the first notice is issued followed by a TDI 10 weeks later.
B	Indicates the delinquency met the criteria for the TDI Suppression Program.	IMF: The “B” code shows that a 2nd CP 516 notice will be issued. BMF: The “B” code shows that only one notice will be issued.
E	A TC 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.	The “E” coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.
F	Reissued delinquency check on all suppressed delinquent return periods.	The “F” coded cases are for all types of tax within jurisdiction of a specific DO or for a specific type of tax for the entire MF.
H*	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (with DC 77).	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
I*	Indicates that there is a TC 912 on the module in a Status 02 or 03.	The “I” code indicated that the case was referred from Criminal Investigation and will # cause a TDI to bypass ACS.
J*	There is a module in the account in status 22 with an unreversed TC 530 present.	The “J” code indicates there is at least one account reported as currently not collectible and Form 53 should be available for reference.
L	A TC 148 with Entity Indicator 9 has been input to identify a Letter 903 (DO) case.	The “L” coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
N	A TC 148 with Entity Indicator 7 has been input to identify false refund claim cases.	The “N” coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.

Code	Explanation	Comment
Q	A TC 148 with Entity Indicator 1 has been input to immediately issue the TDI (primarily when a TP is involved in bankruptcy proceedings).	The "Q" coded TDI results when an employee inputs this request. Subsequently, a fourth notice will be issued three weeks after the first notice followed by a TDI six weeks later.
R*	Indicates at least one TDI or TDA was closed during the past twelve months.	The "R" code indicates a TP has had prior delinquencies. Every effort should be made to bring these repeater TP's current and to encourage future compliance.
S	A TC 148 with Entity Indicator 8 has been input to identify an erroneous refund case.	The "S" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
T	A TC 148 with Entity Indicator 5 has been input to identify a narcotics case.	The "T" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
U	A TC 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program case.	The "U" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
V	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than DC 77)**Can be Secondary Code**	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
W	A TC 148 with Entity Indicator 3 has been input to identify a Potentially Dangerous Taxpayer.	The "W" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
X	Total liability shown on the latest return posted for the same type of tax (MFT 01, 03, 09 or 11) was 5,000 or more. This applies to the Last Period Satisfied for the same MFT as the delinquent tax period.	The "X" coded cases indicates a high priority TDI and will be issued five weeks after the first notice. These TDIs should be completed in the shortest possible time period. Often these accounts pertain to trust fund liabilities.
Y	Indicates that a prior closing transaction has been reversed by a TC 592.	The "Y" coded cases indicates that a prior TC was erroneously input or that TDI issuance was accelerated through the input of a TC 590 followed by a TC 592.

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

7 IRP Selection Criteria Codes

Reference IRM 5.19.2

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

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

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
97	[redacted]	[redacted]	#

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

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

+Cases processed by the Automated Substitute for Return (ASFR) program.
* Indicates a modified or new selection code.
NOTE: Selection Code 15 (Low ASFR Potential) is not eligible for ASFR processing at this time.

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
97	[redacted]	[redacted]	#
92	[redacted]	[redacted]	#
93	[redacted]	[redacted]	#
90	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
98			#
80			#
78			#
77			#
88			#
87			#
86	[redacted]	[redacted]	#
85	[redacted]	[redacted]	#
76	[redacted]	[redacted]	#
75	[redacted]	[redacted]	#
74	[redacted]	[redacted]	#
73	[redacted]	[redacted]	#

Any line marked with # is for official use only

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
72			#
71			#
64			#
62			#
61			#
60			#
58			#
56			#
53			#
52			#
50			#

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

Selection Codes	Title of Selection Code	Criteria for Selection Code	
01	[redacted]	[redacted]	#
02	[redacted]	[redacted]	#
03	[redacted]	[redacted]	#
37	[redacted]	[redacted]	#
12	[redacted]	[redacted]	#
06	[redacted]	[redacted]	#
38	[redacted]	[redacted]	#
39	[redacted]	[redacted]	#
04	[redacted]	[redacted]	#
07	[redacted]	[redacted]	#
09	[redacted]	[redacted]	#

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

Selection Codes	Title of Selection Code	Criteria for Selection Code	
18			#
13			#
10			#
17			#
14			#
16			#
46			#
49			#
23			#
24			#
25			#

SB/SE and W & I Tax Year 2004 Selection Codes – (in descending order of prio

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	[redacted]	[redacted]	#
02	[redacted]	[redacted]	#
98	[redacted]	[redacted]	#
31	[redacted]	[redacted]	#
32	[redacted]	[redacted]	#
12	[redacted]	[redacted]	#
67	[redacted]	[redacted]	#
33	[redacted]	[redacted]	#
06	[redacted]	[redacted]	#
38	[redacted]	[redacted]	#
39	[redacted]	[redacted]	#
36	[redacted]	[redacted]	#
30	[redacted]	[redacted]	#
04	[redacted]	[redacted]	#
88	[redacted]	[redacted]	#
86	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
13			#
50			#
52			#
63			#
64			#
14			#
09			#
60			#
17			#
65			#
62			#
23			#
25			#
77			#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	[redacted]	[redacted]	#
02	[redacted]	[redacted]	#
98	[redacted]	[redacted]	#
35	[redacted]	[redacted]	#
30	[redacted]	[redacted]	#
31	[redacted]	[redacted]	#
32	[redacted]	[redacted]	#
12	[redacted]	[redacted]	#
67	[redacted]	[redacted]	#
33	[redacted]	[redacted]	#
06	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
38			#
39			#
36			#
04			#
88			#
86			#
13			#
50			#
52			#
63			#
14			#
09			#
60	[redacted]	[redacted]	#
64	[redacted]	[redacted]	#
17	[redacted]	[redacted]	#
65	[redacted]	[redacted]	#
62	[redacted]	[redacted]	#
23	[redacted]	[redacted]	#
24	[redacted]	[redacted]	#
77	[redacted]	[redacted]	#
99	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	[redacted]	[redacted]	#
02	[redacted]	[redacted]	#
03	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
05			#
07			#
98			#
35			#
30			#
31			#
32			#
12			#
67			#
33			#
06			#
38			#
39	[redacted]	[redacted]	#
36	[redacted]	[redacted]	#
04	[redacted]	[redacted]	#
88	[redacted]	[redacted]	#
86	[redacted]	[redacted]	#
11	[redacted]	[redacted]	#
13	[redacted]	[redacted]	#
50	[redacted]	[redacted]	#
52	[redacted]	[redacted]	#
87	[redacted]	[redacted]	#
63	[redacted]	[redacted]	#
15	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
11			#
14			#
09			#
60			#
64			#
17			#
66			#
65			#
62			#
23			#
24			#
77			#
99			#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	[redacted]	[redacted]	#
02	[redacted]	[redacted]	#
98	[redacted]	[redacted]	
03	[redacted]	[redacted]	#
05	[redacted]	[redacted]	#
07	[redacted]	[redacted]	#
35	[redacted]	[redacted]	#
30	[redacted]	[redacted]	#
31	[redacted]	[redacted]	#
32	[redacted]	[redacted]	#
12	[redacted]	[redacted]	#
67	[redacted]	[redacted]	#
33	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
06			#
38			#
36			#
04			#
88			#
86			#
13			#
50			#
52			#
87			#
63			#
15	[redacted]	[redacted]	#
11	[redacted]	[redacted]	#
09	[redacted]	[redacted]	#
60	[redacted]	[redacted]	#
66	[redacted]	[redacted]	#
65	[redacted]	[redacted]	#
62	[redacted]	[redacted]	#
23	[redacted]	[redacted]	#
25	[redacted]	[redacted]	#
77	[redacted]	[redacted]	#
99	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	[redacted]	[redacted]	#
02	[redacted]	[redacted]	#
98	[redacted]	[redacted]	#
03	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
05			#
07			#
35			#
30			#
31			#
32			#
12			#
67			#
33			#
06			#
38			#
36			#
04			#
88	[redacted]	[redacted]	#
86	[redacted]	[redacted]	#
13	[redacted]	[redacted]	#
50	[redacted]	[redacted]	#
52	[redacted]	[redacted]	#
87	[redacted]	[redacted]	#
63	[redacted]	[redacted]	#
15	[redacted]	[redacted]	#
11	[redacted]	[redacted]	#
09	[redacted]	[redacted]	#
60	[redacted]	[redacted]	#
66	[redacted]	[redacted]	#
65	[redacted]	[redacted]	#

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

Selection Code	Title of Selection Code	Criteria for Selection Code	
62			#
23			#
25			#
77			#
99			#
96			#

Small Business/Self-Employed Tax Year TY 2009 - (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
01			#
02			#
98			#
03			#
		,	
05			#
07			#
34	[redacted]	[redacted]	#
35	[redacted]	[redacted]	#
30	[redacted]	[redacted]	#
31	[redacted]	[redacted]	#
32	[redacted]	[redacted]	#
12	[redacted]	[redacted]	#
			#
67	[redacted]	[redacted]	#
33	[redacted]	[redacted]	#
		499,999.	#
06	[redacted]	[redacted]	#
			#
38	[redacted]	[redacted]	#
			#
36	[redacted]	[redacted]	#
			#
04	[redacted]	[redacted]	#
88	[redacted]	[redacted]	#
			#
86	[redacted]	[redacted]	#
			#
			#
			#

Small Business/Self-Employed Tax Year TY 2009 - (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
13			#
			#
50			#
52			#
87			#
63			#
15			#
11			#
09	Expired Extensions	Filing Extension Due Date is greater than '20050415' and Filing Extension Due Date is earlier than '20060101'.	
60	Installment Agreement	Open TDA Indicator equals '8'.	
66	Credit Balance	Credit Balance is greater than $5,000 with or without an expired extension, no deceased indicator.	
65	High Prior Year Stopfiler	Current year Total IRP Income is less than $25,000 and Prior Year Return AGI is greater than $99,999.	
62	Schedule SE Stopfiler	Prior Year Return Self-Employment Tax is greater than $1,999.	
23	Balance Due	Adjusted Net Tax Due is greater than $0.	
25	No Balance Due	Adjusted Net Tax Due equals $0.	
77	Masterfile Generated	TC 474— Refund Hold	
96	Manually Generated	TC 474 --- Full Compliance Check (FCC)	
99	Manually Generated	TC 474 --- State Reverse File Match Inititative (SRFMI)	

BMF Selection Codes (effective April 2008)

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

BMF Selection Codes effective April 2008

Selection Code	Title of Selection Code	MFTs	Criteria for Selection Code	
00	[redacted]	ALL	[redacted]	#
01	[redacted]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	Credits >=$100K	#
02	[redacted]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	[redacted]	#
03	[redacted]	01-03, 05-12, 14-16, 36, 51-51, 60, 63, 64	[redacted]	#
04	[redacted]	01, 09-11, 14, 16	[redacted]	#

BMF Selection Codes effective April 2008

Selection Code	Title of Selection Code	MFTs	Criteria for Selection Code	
05		01, 09-11, 14, 16		#
06		01, 10, 11, 14		#
07		01, 10, 11, 14		#
08		01, 10, 11, 14		#
09		01, 10, 11, 14		#
10		02, 03, 06, 08, 12, 15, 60, 63, 64		#
11		02, 03, 06-08, 12, 15, 36, 60, 63, 64		#
12		01, 09-11, 14, 16		#
13		02-03, 05-06, 08, 12, 15, 60, 63, 64		#
14		01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64		#
15		01, 09-11, 14, 16		#
16		02-03, 06-08, 12, 15, 36, 60, 63, 64		#
17		01, 09-11, 14, 16		#
18	[redacted]	02-03, 06-08, 12, 15, 36, 60, 63, 64		#
19	[redacted]	01-03, 06, 08-12, 14-16, 60, 63, 64	[redacted]	#
20	[redacted]	01-03, 06, 08-12, 14-16, 60, 63, 64	[redacted]	#
21	[redacted]	02-03, 06, 08, 12, 15, 60, 63, 64	[redacted]	#
22	[redacted]	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	[redacted]	#
23	[redacted]	01-03, 06, 09-11, 14, 16, 63, 64	[redacted]	#
24	[redacted]	52	[redacted]	#
25	[redacted]	51	[redacted]	#
26	[redacted]	05	[redacted]	#
27	[redacted]	36	[redacted]	#
28	[redacted]	12	[redacted]	#
29	[redacted]	06	[redacted]	#
30	[redacted]	07	[redacted]	#
31	[redacted]	60	[redacted]	#
32	[redacted]	60	[redacted]	#
33	[redacted]	15	[redacted]	#
34	[redacted]	08	[redacted]	#
35	[redacted]	33	[redacted]	#
36	[redacted]	14	[redacted]	#

BMF Selection Codes effective April 2008

Selection Code	Title of Selection Code	MFTs	Criteria for Selection Code	
60		44		#
61		34		#
62		67		#
63		67		#
64		67		#
65		67		#
66		67		#
67		67		#
68		44		#
69		37		#
75		74		#
76		74		#
77		74		#
79		74		#
80		74		#
81		74		#
82		74		#
83		74		#
84		74		#
96		01-03, 06, 09-11, 16, 60, 63, 64		#
97		01, 09-11, 16		#
98	[redacted]	02-03, 06, 60, 63, 64		#
99	[redacted]	Any MFTs not listed above	[redacted]	#

Explanation of TDI Notice Codes

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

TDI Notice Codes Input or Generated

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

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

8 Status Indicators – TDI (Edited Values Only)

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

Indicator	File	Assoc. Status	Explanation
1	I,B,E	02	IDRS has sent first delinquency notice (CP515).
2	I,B,E	02	Second notice sent (CP516).
3	I,B,E	02	Third notice sent (CP517).
4	I,B,E	02	Fourth notice sent (CP518)
5	I,B,E	03	IDRS in TDI status, TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL.
7	I,B,E	03	IDRS in TDI status—ACS TDI issued for this notice.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I,B,E	03	TDI Status to be issued CSCO/ASFR(IMF); A6020b(BMF) only
(blank)	I,B,E	02	This module included on compliance record from Master File to IDRS for issuance of 4 notices and TDI with no primary code.
B	B,I	02	Module on compliance coded for issuance of 1st and 2nd notice only. (Account met BMF suppression criteria or IMF notice only).
C	B,E,I	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595,596). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in “00” status, or when it will establish a module.
E	B	02	Module on compliance with Primary Code E (TC 148 in account with Entity Indicator 4).
F	B	02	Module on compliance with Primary Code F (Special extract to TDIs based on MFT or District Office).
L	B	02	Module on compliance with Primary Code L (TC 148 in account with Entity Indicator 9).
N	I,B	02	Module on compliance with Primary Code N (TC 148 in account with Entity indicator 7).
Q	I,B	02	Module on compliance with Primary Code Q (TC 148 in account with Entity Indicator 1).
S	I,B	02	Module on compliance with Primary Code S (TC 148 in account with Entity Indicator 8).
T	I,B	02	Module on compliance with Primary Code T (TC 148 in account with Entity Indicator 5).
U	I,B	02	Module on compliance with Primary Code U (TC 148 in account with Entity Indicator 6).
V	B,E	02	Module on compliance with Primary Code V (TC 474 reversed or TC 474 with Doc Code 49 has expired).
X	B	02	Module on compliance with Primary Code X (liability of last period satisfied for MFT 01, 03, 09 or 11 over 5,000).
Y	B,E	02	Module on compliance with Primary Code Y (TC 592 Posting generated Status 02C).

(1)TDI Indicator Codes

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

(2)TDI Related Transaction Codes

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

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

TC 013—Name Change
TC 014—Address Change

(2)Entity transactions that close the entire account:

TC 020—Deleted entity

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

Code	Definition	Code	Definition	
TC 003	Duplicate tax modules are not resequenced (posts to the entity)	TC 596		#
TC 011	Change in EIN or SSN (posts to the entity	TC 597	Surveyed	
TC 026	Delete changed EIN or SSN (posts to the entity)	TC 598	Shelved	
TC 150	Return filed	TC 599	Return Secured	
TC 460	Extension of Time for Filing	TC 610	Remittance with Return	
TC 590	Not liable this tax period	TC 620	Initial Installment Payment 7004/2758	
TC 591	No longer liable for tax	TC 914		#
TC 593	Unable to locate taxpayer	TC 916		#
				#
TC 594	Return previously filed	TC 918		#
				#
				#
TC 595	Referred to Examination	TC 940	Strike Force Control	

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

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

TC 592—Reverses any previously posted 59X

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

(3)TDI Closing Codes

The TC 599 and appropriate closing code must be written on the middle left margin of each tax return secured by Collections. On TDIs, the closing code must be entered in the appropriate transaction box for TC 590, 591 and 593-598 and must be input with each Return Delinquency (RD) transaction code.

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

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
590 Not liable this tax period. Satisfies this module only.	01 – Not liable for annual return-Short period return posted (system generated) 02 – Suppressed FOD delinquency (System Generated) 03 – Suppressed period prior to return due date (System Generated) 04 – Alternate return filing requirement-not liable this MFT and period. (System Generated) 08 – Indicating was closed by A6020(b) program 13 - Not Liable for this period 14 – Not liable this period-Subsidiary organization 19 – Suppressed in notice status 75 - Not Liable for this period 76 - Not liable for this period as income below filing requirement. 77 – No return secured this period. Little or no tax due. 78 - No return secured this period as TP due a refund. 79 (IDS via SIA), 88 - Indicating was closed by ASFR program 97 - Not Liable for this period 99 (Odyssey MF) – Not liable this period. Determination made after systemic exchange with state tax authorities	20 – Not Liable for this period 21 – Not liable for this period as income below filing require ment.	25 - Not Liable for this period 26 - Not liable for this period as income below filing requirement. 27 – No return secured this period. Little or no tax due. 28 – No return secured this period as TP due a refund. 38 – Not liable this period determination made after 6020(b) or substitute for return (SFR) classification	50 - Not Liable for this period 51 - Not liable for this period as income below filing requirement. 52 - No return secured this period. Little or no tax due. 53 - No return secured this period as TP due a refund. 54 - Not liable this period 63 - Not liable this period determination made after 6020(b) or substitute for return (SFR) classification 66 (ICS via SIA) – All TC 590s posted prior to the implementation of (CC) closing codes (system generated) Closing code 66 is reserved for ICS.
591 No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent	00 - All TC 591s posted prior to the implementation of closing codes(system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT unless the disposition is from the Integrated Collection System which uses closing code 66. 01 – No longer liable for return-Final short period return posted. (system generated) 08 – Indicating was closed by A6020(b) program 10 (MF) – Filing requirement deleted-Suppressed module (system generated) 11 – Form 11 filing requirement deleted after notice issuance (system generated) 14 - No Longer liable for return 75 - No Longer liable for return 79 (IDS via SIA), 88 - Indicating was closed by ASFR program	20 – No Longer liable for return	25 - No Longer liable for return 38 – No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR)	50 - No Longer liable for return 63 - No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR) 66 (ICS via SIA) - All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT.

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

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
	97 - No Longer liable for return 99 (Odyssey MF) – No longer liable. Determination made after exchange with state tax authorities			
593 Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.	00 – System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (Unable to Locate)unless the disposition id from ICS which uses closing code 66 08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 80 (MF if TC 593) - IMF Unable to Contact. Note: *IMF* only 82 - Unable to locate 88 - Indicating was closed by ASFR program 97 - Unable to locate		30 – IMF Unable to Contact. Note: IMF only 32 – Unable to locate 38 – Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program	56 – Unable to locate Note: IMF only. 57 - Unable to locate 63 - Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program 66 (ICS via SIA) - System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (Unable to Locate)
594 Return previously filed. Satisfies this module only.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 83 – Return Previously filed 84 - Filed as spouse on previously filed joint return 88 - Indicating was closed by ASFR program 97 - Return Previously filed	22 – Return Previously filed 23 – Filed as spouse on joint return	33 – Return Previously filed 34 – Filed as spouse on previously filed joint return 38 – Return previously filed determination after case classified as 6020(b) or SFR case.	58 – Return Previously filed 59 - Filed as spouse on previously filed joint return 63 - Return previously filed determination after case classified as 6020(b) or SFR case. 64 – Return previously filed determination after case classified as 6020(b) or SFR case. 66 (ICS via SIA), 74 - Return Previously filed
595 Referred to Examination. Satisfies this module and all subsequent modules for same MFT Updates FRC to zero.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Referred to examination 88 - Indicating was closed by ASFR program 97 - Referred to examination		32 - Referred to examination 38 - Referred to examination	57 - Referred to examination 63 - Referred to examination 66 (ICS via SIA)

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

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
596 Referred to Criminal Investigation. Satisfies this module and all subsequent modules for same MFT. Updates FRC to zero.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Referred to Intelligence 88 - Indicating was closed by ASFR program 97 - Referred to Intelligence		32 - Referred to Intelligence 38 - Referred to Intelligence	57 - Referred to Intelligence 63 - Referred to Intelligence 66 (ICS via SIA)
597 Surveyed. By National Office direction only. Satisfies this module only.	02 - Surveyed 08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Surveyed 88 - Indicating was closed by ASFR program 97 - Surveyed 99 (SIA)		32 - Surveyed 38 - Surveyed 44 - Surveyed	57 - Surveyed 63 - Surveyed 66 (ICS via SIA)
598 Shelved. By National Office direction only. Satisfies this module only.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Shelved 88 - Indicating was closed by ASFR program 97 - Shelved 99 (SIA)		32 - Shelved 38 - Shelved	57 - Shelved 63 - Shelved 66 (ICS via SIA), 70 (CFF Combat zone)
599 Return secured. Satisfies this module only.	06 - Return being processed (system generated). 08 – Indicating was closed by A6020(b) program unagreed (Default) 09 - Indicating was closed by A6020(b) program agreed 13 - Return secured 17 - Unprocessable return. Used by Submission Processing 18 - Return in progress on or after due date. Used by Submission Processing 79 (IDS via SIA) 85 (for PDC) - Taxable, used by PCA referral units only; GOOD ONLY UNTIL 10/2009 86 (for PDC) - Nontaxable, used by PCA referral units only; GOOD ONLY UNTIL 10/2009 88 - Indicating was closed by ASFR program unagreed (through default or receipt of an unprocessable return) 89 - Indicating was closed by ASFR program agreed (via TP signed Return or waiver). 90 - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP). 92 - Return secured from taxpayer in bankruptcy	21 - Return secured 24 - Return secured .	38 - 6020(b) or Substitute for Return processed for assessment due to inadequate or no response from taxpayer. 39 - 6020(b) or SFR program resulted in agreement by taxpayer or acceptable return from taxpayer. 40 – Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP). 42 - Return secured from taxpayer in bankruptcy. 44 - Taxable return secured. 46 - Non-taxable return secured. 49 - Reserved	50 - Return secured 63 – Filed under 6020(b) authority due to inadequate or no response from taxpayer 64 - 6020(b) resulted in agreement by taxpayer or acceptable return from taxpayer. 65 - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP). 66 (ICS via SIA), 67 - Return secured from taxpayer in bankruptcy 69 – Taxable return secured. 71 - Non-taxable return secured. 73 - Return secured 74 – Return secured used by Exempt Organizations for subsequent returns secured during an examination of an exempt organization.

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

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
	94 - Taxable return secured. 96 - Non-taxable return secured. 97 - Return secured 98 - Return secured 99 (SIA) - Return secured. Generated on blocks out of balance at the service centers after the delinquency check by Submission Processing			

(4) TDA Issuance Codes

The IDRS code is displayed in the notice section on the terminal and is printed on the TDA.

IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAY	914		Another module in the account contains a pending or posted TC 914 or 916	Routine Notice and TDA issuance
DAV	534	5	Multiple assessments present with earliest assessment date 9 1/2 or more years prior to the current processing cycle. The module must qualify for another type of code and there must not be an unreversed TC 534 or a posted or pending TC 550 with extended date greater than the current cycle.	Routine notice and TDA issuance.
DAX	Z	Z	There are no adjustments in the module and the balance due consists of penalty and/or interest.	Routine notice and TDA issuance.
DAR	TRSF		Account transferred from another area office.	Immediate TDA issuance
DAU	POTDUPL		IDRS analysis indicates there may be another TDA outstanding for this module.	Immediate TDA issuance.
DAQ	UNDEL		Balance due notice was returned undelivered.	504/604 notice followed by TDA issuance six weeks later unless a 504/604 or 523/623 was issued on the module in the prior 17 weeks. Then the module will go directly to TDA.
DAL	REACTIVE		Account previously in suspended status being reactivated. Status 42, 46-49, 53 (except CC 90 and 93), 64, 71-73, 91 or 99.	Routine notice and TDA issuance.
DAT	5		Account issued because the total balance due for all open modules is above the deferral amount.	Routine notice and TDA issuance. These cases are issued annually for IMF taxpayers and quarterly for BMF taxpayers.
DAA	TR		Liability was manually assessed.	Immediate TDA issuance.
DAB	RE–ISSUE		Module previously in TDA status and was reissued because of a dishonored check, credit reversal or a TC 531, 532 609, or 781.	Immediate TDA issuance. 504/604 will be issued five weeks after the first notice or status 21 followed by a TDA six weeks later.
DAD	FRIVRET		Account identified as a frivolous return	Routine notice and TDA issuance.
DAC	Q	Q	A Transaction Code 148 with Entity Indicator 0 or 1 has been input. This occurs whenever the need arises to expedite the issuance of a TDA.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA4	E	E	A Transaction Code 148 with Entity Indicator 4 has been input to identify a W–4 Civil Penalty Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.

IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DA5	T	T	A Transaction Code 148 with Entity Indicator 5 has been input to identify a Narcotics Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA6	U	U	A Transaction code 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA7	N	N	A Transaction Code 148 with Entity Indicator 7 has been input to identify a False Refund Claim Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later
DA8	S	S	A Transaction Code 148 with Entity Indicator 8 has been input to identify and Erroneous Refund Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA9	L	L	A Transaction Code 148 with Entity Indicator 9 has been input to identify a Letter 903(DO) case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DAM	INSTALMT		A Master File installment type module (MFT 02, 05, 52, 58 OR 60) either did not qualify or defaulted.	Routine notice and TDA issuance.
DAE	X		Unpaid Trust Fund type taxes (MFT 01, 03, 09, 11) with a module balance of 5000 or more.	First and fourth notices will be issued before TDA is issued.
DAF	D	D	Dishonored check has posted to a module not previously in TDA status.	Fourth notice will be issued followed by TDA six weeks later unless fourth notice was previously issued on the module. Then TDA will be issued immediately.
DAI	COA		Module previously reported currently not collectible (unable to locate) and a change of address or tax return has posted to the account.	Routine notice and TDA issuance
DAG	IR	H	Module previously reported currently not collectible (unable to locate or unable to contact) and a new levy source appears on IRP.	Routine notice and TDA issuance.
DAJ	TPI		Module previously reported currently not collectible (hardship) and TPI of new return warrants renewed collection activity	Routine notice and TDA issuance.
DAW	UTCON		Module previously reported currently not collectible (unable to contact and TPI of new return warrants renewed collection activity.	Routine notice and TDA issuance.
DAK	OTHER		Module balance remains after adjustment, TC 470 CC 90 or payment tracer, TC 470 CC 93, action that was expected to fully satisfy the liability.	Routine notice and TDA issuance
DAP	R	R	Taxpayer had one or more TDAs closed within the prior 12 months.	Routine notice and issuance.
DAS	4		Module does not qualify for any other type of code.	Routine notice and TDA issuance.
		G	Identifies entities that are political organizations (MFT 02 with filing requirement 9).	Routine notice and TDA issuance.
		I	Indicates another module in the account is in TDI status and the module did not qualify for Primary or Secondary Code Z.	Routine notice and TDA issuance.
		A	Indicates another module in the account is in TDA status and that module does not have a Primary or Secondary Code Z.	First and fourth notices will be issued before TDA is issued.
DAN	PPIAR		2 –year review expiration and Part pay installment agreement should continue. Re-analyze in another 2 years.	
DAO	PPIAN		2-year review expiration and CP 522P generates.	

(5)TDA Closing Codes

Indicate the condition under which a TDA which still has an outstanding balance was removed from the collection inventory. These codes identify the various categories of TDA disposition by Collection Division. Closing Codes 01-39 relate to TC 530; 70-89 to TC 520; and 90-99 to TC 470.

Code	Condition
01	TDA reported currently not collectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.
02	Currently not collectible Narcotics Trafficker Assessment (restricted use).
03	Unable to locate. If address change posts, reissues TDA. TC 150, 976, or 014 showing address change will reissue TDA.
04	Statutory Collection period expired on portion of assessment, prior to issuance.
05	Statutory collection period expired or suit initiated to reduce tax claim to judgment—no follow–up.
06	Reserved for A/C International. Taxpayer residing outside of U.S.
07	Bankrupt (insolvent) corporation—Any corporation which has been adjudged bankrupt or any corporation dissolved under State receivership proceedings.
08	Decedent case.
09	Tolerance.
10	Defunct corporation.
11	Reserved.
12	Unable to contact.
13	In–Business corporation.
14	Combat Zone
15	Used to report accounts not currently collectible which results from activity of the Resolution Trust Corporation
16	Restricted per Manual Supplement 5G–365, Expiration Date 09-30-93. Indicates currently not collectible due to full payment on an in–business trust fund account or the Trust Fund Penalty account.
17-23	Reserved.
24	Unable to pay, follow-up if TPI of subsequent return is $20,000 or more.
25	Unable to pay, follow-up if TPI of subsequent return is $28,000 or more.
26	Unable to pay, follow-up if TPI of subsequent return is $36,000 or more.
27	Unable to pay, follow-up if TPI of subsequent return is $44,000 or more.
28	Unable to pay, follow-up if TPI of subsequent return is $52,000 or more.
29	Unable to pay, follow-up if TPI of subsequent return is $60,000 or more.
30	Unable to pay, follow-up if TPI of subsequent return is $68,000 or more.
31	Unable to pay, follow-up if TPI of subsequent return is $76,000 or more.
32	Unable to pay, follow-up if TPI of subsequent return is $84,000 or more.
33-34	Not valid 7901 and subsequent.
35-38	Reserved
39	ACS cases with low RWMS score, use of this closing code must be authorized by NO
40-69	Reserved.

(6)TC 500 Closing Codes

50	Military Deferment (prior to 1/2004) (obsolete)	54-55	Bosnia
51	Military Deferment (1/2004 to present)	56-57	Enduring Freedom
52-53	Desert Storm		

(7)TC 470 Closing Code Chart

Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in IMF	MF Freeze Prevents offsets-in BMF	TIF Freeze (bal due notice or TDA status)	Release/Reversal Criteria	Condition after Release	Notes
No CC	Claim Pending	19, 20, 21, 54, 56, 58	47	W–	Yes	Yes	Yes	Systemic (9 cycles if no open control, otherwise 15 cycles)	D,G	1
								TC 472 No CC	D,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
		22, 24, 26	No Change	W–	Yes	Yes	N/A	No Systemic Reversal	N/A	3
								TC 472 No CC	A	2
								TC 29X or TC 30X**	F	—
								Credit or zero balance	Status 12	—
90	Pending Adjustment only: Will Full Pay Module Balance	19, 20, 21, 54, 56, 58	53*	W–	Yes	Yes	Yes	Systemic (26 cycles)	A,E	—
								TC 472 No CC	D,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
		22, 24, 26	53	W–	Yes	Yes	Yes	No Systemic Reversal	N/A	3
								TC 472 No CC	A,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
92	Reserved									
93	Pending Payment Tracer: Will Full Pay Module Balance Credit Transfer combined adjustment with credit offset/transfer	19, 20, 21, 54, 56, 58	53	W–	No	No	Yes	Systemic (26 cycles)	C,E	3 2
								TC 472 No CC	B, C, G	2
								TC 29X or TC 30X**	F, G	—
93								Credit or Zero balance	Status 12	—
		22, 24, 26	53	W–	No	No	Yes	No Systemic Reversal	No Change	3
								TC 472 No CC	D, G	2

Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in IMF	BMF	TIF Freeze (bal due notice or TDA status)	Release/Reversal Criteria	Condition after Release	Notes
								TC 29X or TC 30X**	F, G	—
								Credit or zero balance	Status 12	—
94	Math Error	Any Status	No Change	J	No	No	Yes	TC 472 CC 94	B	—
								TC 29X PC 7	B	—
								Credit or zero balance	Status 12	—
95	Civil Penalty With Appeal Rights	—		—SAME AS CC 93—				TC 472 CC 95 Credit or zero balance	B, C, G Status 12	4
97	Large Corporation Freeze	Any Status	47	D–	Yes	Yes	Yes ***	TC 472 CC 97 Credit or zero balance	A	—
98	Pending Form 1138 Filed	Any Status	No Change	W–	N/A	Yes	Yes	TC 295 Systemic (52 cycles) TC 472 CC 98 Credit or zero balance	A	—

* Freezes Master File offsets and refunds. No status change when released.

** Except with Priority Codes 6 or 7, or TC 29X with Blocking Series 130-149 (BMF only); 200-299 (IMF or BMF); 400-499 (BMF only); or 960-979 (BMF only).

*** 470 CC97 may be input on the entity module (oo-oooo) to freeze credit offset within the entire account. When input to the entity module, normal notice issuance from specific tax periods will not be frozen.

Notes

(1)Any TC 470 posted after July 6, 1990 will reverse at 15 cycles or 9 cycles with no control base.

(2)One TC 472 no closing code will reverse all prior unreversed TC 470s with no closing code, cc 90 or cc 93.

(3)Does not release IDRS balance due notice/TDA freeze.

(4)Suspends CSED. Applies only to IRC 6694(c)(3), IRC 6703(c)(3), or similar statutes.

Condition After Release

(a)Releases Master File offset and alpha (W– or D– or J) only.

(b)Releases IDRS balance due notice/TDA freeze, and updates to next notice/TDA status. IF CC 94,TC 29x also releases master file notice

(c)Removes alpha W–.

(d)Releases Master File offset freeze, alpha W-, and IDRS balance due notice/TDA Freeze.

(e)No IDRS balance due notice/TDA issued. Remains in status 53-4.

(f)Status 12 if result will be zero balance. If balance will remain, and no hold code, Master File notice.

(g)Effective 1/1/90, resumes balance due routine at the point the module was frozen by updating to the next status and releasing the appropriate notice. Exception: If the last status was 58, 22, 24, or 25 and 18 cycles have passed since the 4th notice was issued, the 4th notice will be reissued. If less than 18 cycles, TDA will be issued.

(8)TC 520 Closing Code Chart

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Acct. or Module Freeze*	TIF Acct. or Module Freeze**	CSED Suspended	Need CC to Release
60	Bankruptcy	72	–V	Account	Account	Yes	Yes
61	Bankruptcy	72	–V	Account	Account	Yes	Yes
62	Bankruptcy	72	–V	Account	Account	Yes	Yes
63	Bankruptcy	72	–V	Account	Account	Yes	Yes
64	Bankruptcy	72	–V	Account	Account	Yes	Yes
65	Bankruptcy	72	–V	Account	Account	Yes	Yes
66	Bankruptcy	72	–V	Account	Account	Yes	Yes
67	Bankruptcy	72	–V	Account	Account	Yes	Yes
70	Litigation	72	–W	Account	Module	No	No
71	Refund Litigation	No Change	–W	Module	No	No	No
72	Tax Court Case	No Change	–W	Module	No	No	No
73	Refund Litigation	72	–W	Module	Module	No	No
74	Tax Court Case	72	–W	Module	Module	No	No
75	Litigation	No Change	–W	Account	No	No	No
76	Collection Due Process (CDP) filed (Lien)	72	–W	Account	Module	Yes	Yes****
77	Collection Due Process (CDP) filed (Levy)	72	–W	Account	Module	Yes	Yes****
78	Litigation	72	–W	Account	Module	Yes	No
79	Litigation	71	–W	Account	Module	Yes	No
80	Litigation	72	–W	Account	Module	Yes	No
81	Litigation	72	–W	Account	Module	Yes	Yes***
82	CVPN with Appeal Rights	72	–W	Account	Module	Yes	No
83	Bankruptcy	72	–V	Account	Module	Yes	No
84	Litigation	No Change	–W	Account	No	Yes	No
85	Bankruptcy	72	–V	Account	Account	Yes	Yes***
86	Bankruptcy	72	–V	Account	Account	Yes	Yes***
87	Bankruptcy	72	–V	Account	Account	Yes	Yes***
88	Bankruptcy	72	–V	Account	Account	Yes	Yes***
89	Bankruptcy	72	–V	Account	Account	Yes	Yes***

Effective 1/1/2002, TC 520 Closing Codes 86, 87, 88, and 89 will not be available for new inputs. Open cases that already have these closing codes will remain operational until they are reversed.

*Frozen from Master File offsets (in out), refund, or credit elect.

**Frozen from releasing IDRS balance due notice or TDA.

***Effective 1/19/91, a TC 521 input with a bankruptcy indicator 999 will reverse all open TC 520 CC 81 or 85 thru 89 within the module.

****If the TC 520 CC 76 or 77 posted before cycle 200101, then it must be reversed using TC 521 without a closing code.

The 6X Series cannot be input with a transaction date prior to January 1, 1995.

Closing Codes 60-63 only allows post petition credits to offset to post petition tax years and Closing Code 62 and 63 will freeze remaining credit after offset.

Closing Codes 64 - 67 allow pre-petition credits to offset to pre-petition tax years and allows post petition credits to offset to post petition tax years and Closing Codes 66 and 67 will freeze remaining credit after offset.

Closing Codes 60, 62, 64 and 66 allow post petition tax years to go to IDRS balance due notice or TDA.

When TC 520 CC 83, 85, through 89 is input a three–digit indicator is also input signifying proceeding type, claim type and whether an installment plan is involved. Closing code used to input the three digit indicator should be the same as the current open closing code. The indicator codes are:

First digit representing the type of proceeding—

1 for Chapter 7
2 for Chapter 9
3 for Chapter 11
4 for Chapter 13
5 for Chapter 12
8 for Other Insolvency

Second digit representing the type of claim—

1 for Secured
2 for Unsecured priority
3 for General unsecured
4 for Administrator
5 for Involuntary Gap

Third digit representing installment plan of arrangement—

0 if installment plan is not anticipated
1 if installment plan is probable.

IMF/BMF changes due to Bankruptcy Abuse Prevention & Consumer Protection Act (BAPCPA) — Effective January 2006

Allows 3 digit SI when TC 521 CC 83, 85 through 89, or CC 60-67 are input. The three-digit indicator identifies proceeding type, disposition to identify dismissal/discharge type for subsequent bankruptcy filings automatic stay in effect and whether a plan applicable or plan satisfied. Closing code used to input the three-digit indicator should be the same as the current open closing code. The indicator codes are:

First digit representing the type of proceeding—

1 for Chapter 7
2 for Chapter 9
3 for Chapter 11
4 for Chapter 13
5 for Chapter 12

Second digit representing the type of dismissal/discharge—

1 means dismissal abusive or otherwise (This equals D1 on Automated Insolvency System (AIS)
2 for failure to pass means testing (This equals D2 on AIS)
3 for Discharge
4 Reserved for future definition
5 Reserved for future definition

Third digit representing installment plan of arrangement—

0 plan not applicable
1 plan satisfied

For questions about the impact of the TC 520 on the module you are working, contact the appropriate Insolvency Specialist or Technical Services Advisor. For the TC 520 or 521 Closing Codes 70-80, and 82, contact the Advisor in Technical Services-Advisory. For all other TC 520 closing codes, contact the Specialist in Insolvency.

Contact Listings for Technical Services-Advisory:

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

Contact Listing for Insolvency:

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

9 Backup Withholding (BWH)

Reference IRM 5.19.3

Individual Master File (IMF) taxpayers who underreport or fail to report their interest, dividend, patronage dividend or original issue discount income are subject to Backup Withholding (BWH). The BWH indicators (BWI–N) will be available on TXMOD and all Master File IDRS output, and on the Automated Collection Systems (ACS) to reflect the taxpayer's status. The statuses are*:

0 = No BWH Consideration
1 = Potentially Liable (Receiving Notices for BWH)
2 = Subject to BWH
4 = BWH Satisfied
8 = Suspended
M = Multiple Periods

*Backup withholding under IRC 3406(a)(1)(B) for missing and or incorrect TINs will not show on IDRS.

10 Interest and Penalty Provisions

(1)Interest Rates

Reference IRM 21.1, Ch. 24 Interest - Interest Rates, Tables, Calendar Year & Daily Factors.

http://publish.no.irs.gov/getpdf.cgi?catnum=62278

The Interest Rate Tables are located on the Servicewide Electronic Research Program (SERP) website. The SERP site contains all of the applicable interest rates to calculate interest on tax balances prior to July 1, 1975 through the current date.

(2) Penalty Provisions

In general, for every filing, paying, and reporting requirement imposed by the Internal Revenue Code, there is a penalty provision for failure to comply with the requirement. This section does not contain information on all penalty provisions. Emphasis has been given to those penalty provisions most frequently imposed. Reference IRM 20.1, Penalty Handbook.

Type of Penalty	Penalty Rate and Information
Failure to File	5% per month (4.5% if FTP applies for same month) or fraction of month but not exceeding 25%.
Failure to Pay	*One–half of 1% per month—limited to a maximum of 25%. Effective after 12/31/86, the failure to pay penalty will increase from 1/2 of 1 percent to 1 percent per month beginning with the month of accrual after more than 10 days have elapsed since issuance of a notice of intent to levy (status 58, or TC 971 with action code 035 or 069, or tax assessed with doc code 51 and blocking series 14X). Penalty is also computed at 1 percent per month in the case of a jeopardy assessment (tax assessed with doc code 51 and blocked 100 – 119 . A penalty rate of one quarter of 1percent applies while a qualified installment agreement is in effect for qualifying taxpayers. In all cases subject to both failure to file and failure to pay penalties, no taxpayer will be subject to more than 5% combined penalty per month.

Type of Penalty	Penalty Rate and Information
	*Subject to minimum failure to file penalty. If the return is over 60 days late, the minimum penalty is the lesser of $100 or 100% or the amount due on the return
Failure to Deposit	For deposits required after December 31, 1989, there is a four-tiered penalty. The penalty is 2 percent for deposits 1-5 days late, 5 percent for deposits 6-15 days late, 10 percent for all direct payments and those deposits more than 15 days late, but paid on or before the 10th day following notice and demand, and 15 percent (actually, a 5 percent addition to the 10 percent) for late undeposited taxes still unpaid after the 10th day following the first balance due notice or the day on which notice and demand for immediate payment is given. 12-21-2007 and subsequent (Form 1065): The penalty is calculated at a rate of $89 for each partner for each month (or part month) the return is late or incomplete, not to exceed twelve months. A person is a partner for penalty calculation purposes if the person was a partner for any portion of the year (returns required to be filed after December 31, 2008). NOTE: The Hokie Act increases the penalty by $1, for returns with a taxable year beginning in 2008.
Failure to Pay Estimated Tax	Since July 1, 1975, the rate of penalty is determined by the rate of interest in effect at the time.
1) Dishonored Paper Checks or Money Orders (IRC 6657) 2) Insufficient Funds on Electronic Payments	1) For paper checks or money orders of $1250 or more, the penalty is two percent (2%) of the amount of the check or money order. If the check or money order is less than $1250, the penalty is the lesser of $25 or the amount of the check or money. 2) No penalty. IRC 6657 does NOT provide for a penalty for insufficient funds on any EFTPS payments (i.e. electronic, Direct Debit Installation Agreement, Credit/Debit Card Payment, etc.), or for any payment made other than by paper check or money order.
Failure to File or to include required information in a Partnership Return	The penalty is determined by multiplying the number of partners in the partnership by $85 times the number of months each failure continues, not to exceed 12 months. (For returns due before December 20, 2007, the penalty was $50 times the number of months late, not to exceed 5 months.) The penalties for failure to file and failure to include required information can both apply to the same return. The penalty increased to $89 per month for up to 12 months for partnership returns due after 12/31/2008, except that it is $90 per month for up to 12 months for taxable periods beginning in 2008.
Failure to File or to include required Information in an S-Corp return	For S-Corporation returns due after 12/20/2007, the penalty is determined by multiplying the number of corporate shareholders by $85 times the number of months each failure continues, not to exceed 12 months. The penalties for failure to file and failure to include required information can both apply to the same return..
Failure to File an Exempt Organization Return	Failure to File Penalty for Form 990, Form 990-EZ and Form 990-PF is $20 per day for each day late–not to exceed a maximum penalty $10,000 or 5% of the gross receipts unless gross receipts exceed 1,000,000, then penalty is $100 per day not to exceed $50,000.(Per IRC 6652(c)(1)(A)
Failure to provide Identifying Number	$50 for each failure to furnish another person's number: $5 for failure to furnish one's own number. Maximum $50,000 per calendar year.
Return Preparer Penalties – IRC 6695(a), 6695(b), 6695(c)	$50 for each failure to: provide T/P with copy of prepared return; - sign the prepared return or claim; - include an identifying number (EIN, PITN, or SSN) on the prepared return or claim. Maximum (per subsection) is $25,000 per calendar year.
Frivolous Submissions (IRC 6702)	$5,000 per frivolous tax return (6702(a) or submission (6702(b) ($5000 each for MFJ returns).

(3)Penalty and Interest Chart

Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References

Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References
160	Manually computed delinquency penalty	Yes	All conditions except: TC 290 for a zero amt.	A TC160 for zero amount may be input if penalty should not be changed	IRM 20.1
161	Abatement of delinquency penalty				
170	Estimated Tax Penalty (Manually Computed)	Only under the following conditions	When there is a prev. posted TC 170/171 with Doc Code 17,18,24,47,51,52 or 54 present and a TC29X or 30X Adj. with TC 806/807 is about to be input	If this condition does not exist, do not input TC17X. Use Priority Code 8 to bypass UPC158 check. NOTE A prev. posted TC 170/171 w/these Doc. Codes restricts the module from automatic recomputation.	IRM 20.1
171	Abatement of Estimated Tax Penalty				
180	FTD Penalty Assessment (Manual)	Yes	All conditions except: TC 290 for a zero amt.	Use the information in the new ROFT to determine the new penalty amount and input TC 18X (or a TC180 for zero amount if the penalty should not be changed) along with the TC 29X.	IRM 20.1.10
181	FTD Penalty Abatement (Manual)	Yes	All conditions except: TC 290 for a zero amt.	Use the information in the new ROFT to determine the new penalty amount and input TC 18X (or a TC 180 for zero amount if the penalty should not be changed) along with the TC 29X.	IRM 20.1.10
186	FTD Penalty Assessment (Generated)	Yes	All conditions except: when TC 291 is for a partial tax decrease and the total of the credit transfers equals the TC 291 amount or when a complete tax decrease is input to a module which has no FTD restriction (TC 180/181).	Use the information in the new ROFT to determine the new penalty amount and input TC 18X (or a TC 180 for zero amount if the penalty should not be changed) along with the TC 29X.	IRM 20.1.4
187	FTD Penalty Abatement (Generated)	Yes	All conditions except: when TC 291 is for a partial tax decrease and the total of the credit transfers equals the TC 291 amount or when a complete tax decrease is input to a module which has no FTD restriction (TC 180/181).	Use the information in the new ROFT to determine the new penalty amount and input TC 18X (or a TC 180 for zero amount if the penalty should not be changed) along with the TC 29X.	IRM 20.1.4

Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References
190	Manually Assessed Interest or Transferred–in	No	If Master File is not prevented from computing interest, use TC 190 to post interest on a quick or prompt assessment on a Form 2859.	A TC190 does not prevent Master File from recomputing interest on the module.	IRM 20.2.8
191	Interest Abatement		Usually seen on a Transferred-in account, TC 370	A TC 191 does not prevent Master File from recomputing interest on the module.	
234	Manually Assessed Daily Delinquency Penalty	No			20.1
235	Daily Delinquency Penalty Abatement	No			20.1
238	Daily Delinquency Penalty	No			20.1
270	Failure to Pay Tax Penalty (Manually Computed)	Yes	All conditions except: TC 290 for a zero amt.	A TC270 for zero amount may be input if penalty should not be changed	IRM 20.1
271	FTP Penalty Abatement				
280	Manually assessed Bad check penalty -	no			
281	Manually assessed Bad check penalty -	no			
340	Restricted Interest (Manually Computed)	Yes	All conditions except: TC 290 for a zero amt.	TC340 for zero amount may be input if interest should not be changed	IRM 21.1
341	Restricted Interest Abatement		—I freeze present on module	Not required unless interest is restricted. Use of TC 341 to abate interest will restrict interest on the rest of the module.	

(4)Tax Return Preparers Penalty

The Tax Reform Act of 1976 outlined certain requirements for tax return preparers such as: Manual signature on each return prepared; Identifying numbers of both the employer and employee preparers; and an address. Failure to comply with these regulations may result in penalties assessed for each violation.

Master File assessment of the penalty is made using TC 290, MFT 55(IMF) or 13(BMF) and the tax period of the return in violation. Reference numbers, as listed below, are assigned to the assessment.

Abstract	Description
173	Negligent or intentional disregard of rules and regulations.
174	Willful understatement of liability.
175	Failure to furnish copy of return to taxpayer.
176	Failure to sign return.
177	Failure to furnish identifying number.
178	Failure to retain copy of list of returns prepared,
179	Failure to file information return.
180	Failure to include all items
181	Endorsement or negotiation of taxpayer's check.

(5)Penalty Appeal Procedure

With the implementation of the one level of appeal concept on October 1,1978, the Appeals Division assumed the responsibility for processing appeals on previously denied penalty abatement requests. However, this procedure is not applicable to the following:

1. Trust Fund Recovery penalty
2. Fraud penalty
3. Negligence penalty
4. Jeopardy assessment

Field Collection personnel who deny a taxpayer's request for abatement should personally notify the taxpayer of the denial and the appeal procedure. If the taxpayer wishes to appeal, it may be done with a verbal statement, if the proposed penalty does not exceed $2,500; with a brief written statement of disputed issues, if the proposed penalty exceeds $2,500 but does not exceed $10,000, or with a formal written protest, if the proposed penalty exceeds $10,000. The statement or protest should be submitted within 15 days to the Collection Division employee who denied the abatement request. The employee will then prepare a Form 5580, Penalty Appeal Record, with supporting documentation, Form 2973 (items 1-5) and forward to the Advisory unit who will in turn forward to the Appeals Office. The employee should maintain the TDA in inventory and suspend collection action only on the penalty portion of the TDA. When the Appeals Officer has completed the review, adjustment action will be taken if appropriate and a copy of Form 6173, Part 3, will be submitted to the Collection Employee advising of the decision.

Campus Personnel who deny the abatement of a penalty should send the taxpayer Correspondex Letter 854C, *Penalty Waiver or Abatement Disallowed/ Appeals Procedure Explained* (or Correspondex Letter 852C/853C if the Reasonable Cause Assistant (RCA) is used) which provides the reason for denial. They should also provide the name, address and phone number of the local Penalty Appeals Coordinator or Appeals Officer in the office of jurisdiction.

(6) Penalty Reference Numbers - Miscellaneous - Civil Penalties

Penalty Reference Numbers (PRN) are used to assess and abate Miscellaneous Civil Penalties. Form 8278, *Assessment and Abatement of Miscellaneous Civil Penalties*, should be used with the appropriate PRN to assess and/or abate most miscellaneous civil penalties. See Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties, for the most current revision of PRNs with new and existing Internal Revenue Code (IRC) sections. Form 8278 is used to assess and/or abate civil penalties for MFT 13 (BMF) and MFT 55 (IMF) accounts. The Form 8278 is available on the following IRS website:

http://publish.no.irs.gov/getpdf.cgi?catnum=62278

Form 3645, *Computation of Penalty for Failure to File Information Returns or Furnish Statements,* should be used, in conjunction with Form 8278, for computing of penalties for failure to file information returns, failure to furnish statements, and failure to comply with other information reporting requirements. The Form 3645 is available on the following IRS website:

http://core.publish.no.irs.gov/forms/internal/pdf/19810j09.pdf

Miscellaneous civil penalties are assessed using the appropriate PRN with a positive dollar amount. The Transaction Code (TC) 240 is computer (systemically) generated on the tax module with the amount of the penalty assessment and the PRN as a reference item. Miscellaneous civil penalties are abated using the corresponding PRN with a negative dollar amount. The TC 241 is computer (systemically) generated on the tax module with the amount of the penalty abatement and the PRN as a reference item.

A Penalty Reason Code (PRC) should always be used when abating penalties (see IRM 20.1.1). The PRC identifies the reason for abatement.

Most return-related penalties are assigned specific Transaction Codes (TC), and are ***not*** assessed or abated using data from Form 8278. Penalties should always be assessed/abated using the appropriate PRN or TC. The TC 240 and TC 241 are generated transaction codes and should not be used to assess or abate a miscellaneous civil penalty that has a PRN.

Note: Civil PRNs 500-514 will be used for tax years 1998 and subsequent by the Information Returns Penalty (IRP) Program. They will apply to penalties assessed under IRC section 6721 for failure to file correct

information returns. The narratives for PRNs 500-514 have been revised for tax years 1998 and subsequent and are included in IRM 20.1, Penalty Handbook. PRNs 52X and 53X are reserved for IRP future use.

CAUTION : The following table reflects the most current penalties for the respective PRNs listed below. Archived PRN information and more information about PRNs and civil penalties are available through the Office of Servicewide Penalties at the following Website: http://sbseservicewide.web.irs.gov/penalty/default.aspx.

Penalty Reference Numbers Table

Applies to Returns/Reports/Statements due BEFORE 01-01-90

PRN	Type of Penalty	Penalty Rate and Information	IRC
500–506	IRP Civil Penalty Note: Not manually assessed on Form 8278	$50 per document Maximum: $100,000 (TY 86-88)	6721
510–516	IRP Civil Penalty Note: Not manually assessed on Form 8278	$50 per document No maximum (TY 86-88) See IRC section 6724(c) requirements	6721
520–526	IRP Civil Penalty Note: Not manually assessed on Form 8278	$50 per document No maximum (TY 86-88)	6693
530–536	IRP Civil Penalty Note: Not manually assessed on form 8278	$50 per document Maximum $100,000 (TY 86-88)	6721
547–548	Failure to file correct information Note: Not manually assessed on Form 8278	$5 or $50 per form	6721
607	Failure to Timely File Information Return. Note: Not manually assessed on Form 8278	$50 per failure Maximum: $250,000	6721
608	Failure to Timely File Information Return (Forms 1099INT, 1099DIV, 1099OID, and 1099PARA returns) or Failure to File on Magnetic Media Note: Not manually assessed on Form 8278	$50 per failure Maximum: $250,000	6721
610	Failure to Furnish Payee Statement or Required Information. Note: Not manually assessed on Form 8278	$50 per failure Maximum: $100,000	6722
617	Failure to include correct information Note: Not manually assessed on Form 8278	$5 per failure Maximum: $20,000	6723
647	Failure to provide correct information Note: Not manually assessed on Form 8278	$5 per failure Maximum: $20,000	6723

Applies to Returns/Reports/Statements due AFTER 12-31-89

PRN	Type of Penalty	Penalty Rate and Information	IRC
527 (IMF)	Failure to Provide Public Inspection of Application	$20 per day No maximum. See IRC section 6104(d) requirements	6652(c)(1)(D)

PRN	Type of Penalty	Penalty Rate and Information	IRC
528 (IMF)	Failure to Provide Public Inspection of Annual Return	$20 per day Maximum: $10,000 See IRC sections 527(j) and 6104(d) requirements	6652(c)(1)(C)
543	Penalty for Specified Frivolous Submissions	$5,000 per submission	6702 (b)
549	Failure to File W-2s with intentional disregard (CAWR Penalty Program). Note: NOT manually assessed using Form 8278	The greater of $100 per form or 10% of the aggregate amount of items required to be reported No maximum See IRC section 6051 requirement. See also IRM 4.19.4.7.2(1)	6721(e)
550	Failure to File Forms W-2 Timely (CAWR Penalty Program) NOT manually assessed using Form 8278	$50 per failure See IRM 4.19.4.7.2(2)	6721(a)
551	Fraudulent Identification of Exempt Use Property under IRC section 170(e)(7)(C)	$10,000 per violation made after August 17, 2006	6720B
552	Failure to File Returns and Reports relating to certain Trust and Annuity Plans required under IRC section 6047(d) – Forms 1096 or 1099	Maximum: $15,000	6652(e)
553	Failure to File a Report relating to Archer MSAs required under IRC section 220(h)	$50 per failure No maximum	6693(a)(2)(B)
554	Failure to File a Report relating to Health Saving Accounts required under IRC section 223(h)	$50 per failure No maximum	6693(a)(2)(C)
555	Failure to File a Report relating to Qualified Tuition Programs required under IRC section 529(d)	$50 per failure No maximum	6693(a)(2)(D)
556	Failure to File a Report relating to Coverdell Education Saving Accounts required under IRC section 530(h)	$50 per failure No maximum	6693(a)(2)(E)
557	Failure to Furnish Information relating to Nondeductible Contribution required under IRC section 408(o)(4)	$100 per failure No maximum	6693(b)(1)
558	Failure to File a Form relating to Nondeductible Contributions required under IRC section 408(o)(4)	$100 per failure No maximum	6693(b)(1)
559	Failure of the Executor to make a Return required under IRC section 6018 relating to Large Transfers at Death and Gifts	$10,000 per failure No maximum	6716(a)
560	Failure to Furnish Information required under section 6018(b)(2) relating to certain Transfers of Gifts received by Decedent within 3 years of death	$500 per failure No maximum	6716(a)
561	Failure to Furnish Information required under IRC sections 6018(e) or 6019(b) relating to certain Transfers at Death and Gifts	$50 per failure No maximum	6716(b)

PRN	Type of Penalty	Penalty Rate and Information	IRC
562	Failure to Furnish Information required under IRC sections 6018(e) or 6019(b) relating to certain Transfers at Death and Gifts – Intentional Disregard	5% of the fair market value of the transferred property per failure No maximum	6716(d)
563	Penalty for failure to notify health plan of cessation of eligibility for COBRA premium assistance	110 percent of the premium reduction the taxpayer was ineligible to receive	6720C
564	Willful Failure to File a Return or Application required under IRC 6104(d)	$5,000 per failure No maximum	6685
565	Erroneous Claim for Refund or Credit Penalty	A penalty in an amount equal to 20% of the excessive amount. Apply to claim for refund or credit filed on or submitted after May 25, 2007	6676
566	Assessable Penalties with Respect to Liability for Tax under Chapter 42	Penalty equals, and is in addition to the amount of tax imposed under Chapter 42 No maximum	6684
567	Failure by Tax-Exempt Organization to Disclose certain Information or Service available from Federal Government – Intentional Disregard	The penalty is the greater of $1,000 per day, for each day you failed to make the required statement or 50% of the daily combined cost of all offers and solicitations for which there has been a failure to make the required statement. No maximum	6711
573	Failure to Furnish certain Information to Participant in SIMPLE IRA Plans required under IRC section 408(i) or 408(l)(2)	$50 per failure No maximum	6693 (c)
574	Willful Failure to Pay, Evade or Defeat Stamp Tax	50% of the total amount of the underpayment of the tax	6653
575	Fraudulent Statement or Willful Failure to Furnish Statement to Employee – IRC section 6051 or 6053(b)	$50 per failure No maximum	6674
578	Civil Penalty with Respect to Mortgage Credit Certificates – Negligence	$1,000 per failure No maximum	6709(a)
579	Civil Penalty with Respect to Mortgage Credit Certificates- Fraud	$10,000 per failure No maximum	6709(b)
580	Failure to Timely File Report relating to Mortgage Credit Certificate required under IRC section 25(g)	$200 for each failure Maximum: $2,000	6709©
582	Penalty with Respect to Tax Liability of Regulated Investment Company	Penalty equals to the amount of interest attributable to a deemed increase in tax determined under IRC section 860(c)(1)(A) Not to exceed one-half of the deduction allowed under IRC section 860(a).	6697
583	Failure to File a Registration Statement by Pension Plan	$1 per failure/participant Maximum: $5,000	6652(d)(1)
584	Failure to File a Notification by Pension Plan	$1 per failure/day Maximum: $1,000	6652(d)(2)
585	Failure to give a Notice to Recipients required under IRC section 3405(e)(10(B)	$10 per failure Maximum: $5,000	6652(h)
586	Failure to give a Written Explanation to Recipients required under IRC section 402(f)	$100 per failure Maximum: $50,000	6652(i)

PRN	Type of Penalty	Penalty Rate and Information	IRC
587	Failure to File Certification with Respect to certain Residential Rental Projects required under IRC section 142(d)(7)	$100 per failure No maximum	6652(j)
588	Failure to make Report required under IRC section 1202	$50 per failure. $100 per failure if due to negligence or intentional disregard. If a report covering periods in two or more years, the amount of the penalty shall be multiplied by the number of such years. No maximum	6652(k)
589	Split-Interest Trust	$100 per failure/day Maximum $50,000	6652(c)(2)(C)(ii)
590	Failure to File a Return for Payments of Dividends aggregating less than $10 under IRC section 6942(a)(2) or 6652(a)(2) – Failure to File Returns for Payments of Dividends aggregating less that $10 under IRC section 6044(a)(2)	$1 per failure/statement Maximum: $5,000	6652(a)
591	Failure to comply with Demand by Manger of any Organization	$10 per failure/day Maximum: $5,000	6652(c)(1)(B)(ii)
592	Failure to comply with Demand by Managers of exempt organization or trust	$10 per failure/day Maximum: $5,000	6652(c)(2)(B)
593	Failure to Pay Premium	$100 per failure/day No maximum	9707
600	Failure to File Correct Information Returns.	$50 per failure/Maximum $250,000. $15 per failure/Maximum $75,000. If a failure is corrected within 30 days, after the due date of the information return, the penalty will be decreased to $15 per failure. The maximum annual penalty per filer shall not exceed $75,000. $30 per failure/Maximum $150,000. If the failure is corrected more than 30 days after the due date of the return, but on or before August 1st of the filing year, the penalty will be $30 per failure. The maximum annual penalty per filer shall not exceed $150,000. For other circumstances that may apply, see IRM 20.1.7.	6721
603	Failure of Foreign Corporation Engaged in a U.S. Business to Furnish Information or Maintain Records.	Initial penalty: $10,000/year. After 90 days from notification: $10,000 for each 30-day period (or fraction thereof). No maximum.	6038C
604	Failure of Foreign Person to File Return Regarding Direct Investment in U.S. Real Property Interests.	$25 a day not to exceed the lesser of $25,000, or 5% of the aggregate fair market value of U.S. real property interests owned at any time during the year.	6652(f)
605	Failure to File Return or Supply Information by DISC or FSC	Under IRC section. 6011(c)(1): $100 per failure, not to exceed $25,000 for any calendar year. Under IRC section. 6011(c)(2): $1,000 for each return.	6686
606	Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals	The lesser of: The greater of 10 percent of the amount of the underpayment attributable to the misstatement, or $1,000, or 125 percent of the gross income received from the preparation of the appraisal	6695A

PRN	Type of Penalty	Penalty Rate and Information	IRC
611	Failure to File a Disclosure Required of Tax-Exempt Entity	$100 per failure/day Not to exceed $50,000 See IRC section 6033(a)(2) requirements	6652(c)(3)(A)
612	Failure to Furnish Correct Payee Statement.	Statements is not reduced if returns are corrected or filed after the due date. Only one penalty per statement, regardless the total penalty for all such failures during any calendar year shall not exceed $100,000	6722
613	Failure to File Foreign Information Returns (Form 5471 Sch O/Form 8865 Sch P)	$10,000 per failure, plus $10,000 for each 30-day period for continuous failure after notification Maximum: $50,000 See IRC sections 6046 and 6046A requirements	6679
616	False information with respect to withholding (W-4 Penalty)	$500 per false statement	6682
618	Failure to Collect and Pay Over Tax, or an Attempt to Evade or Defeat Tax. (Trust Fund Recovery Program – Assessed against responsible corporate officers)	100 percent of the tax required to be collected, accounted for, and paid over. Assessed via Form 2749 (NOT Form 8278).	6672
619	Failure to File Returns with Respect to Foreign Corporations or Foreign Partnerships.	Continued failure to provide information after 90-day period. The penalty is assessed at $10,000 per 30-day period (or fraction thereof Maximum: $50,000	6038 6038A 6677 6679
620	Failure to Provide Reports on Individual Retirement Accounts.	$50 per failure to file report; No Maximum	6693(a)
621	Failure to Comply with Other Reporting Requirements.	A penalty of $50 per failure to comply timely with specified information reporting requirements, or to include correct information Maximum: $100,000 per year	6723
623	Failure to Furnish Information with Respect to Certain Foreign Corporations and Partnerships (Forms 5471/8865)	$10,000 per annual accounting period plus FTC reduction. If failure continues for more than 90 days after notification, penalty is increased by $10,000 for each 30-day period (or fraction thereof) the failure continues. Maximum: $50,000	6038
624	Return Preparer Penalties	$50 per failure Maximum $25,000 per year	6695(a) thru (e)
625	Failure to file information on foreign owned (Form 5472)	$10,000 per failure/year, plus $10,000 for each 30-day period (or fraction thereof) for continuous failure after notification	6038A
626	Preparer Negotiating Taxpayer Refund Check	$500 per violation	6695(f)
627	Preparer EIC due diligence	$100 per failure	6695(g)
628	Promoting Abusive Tax Shelter	The lesser of $1,000 or 100% of gross income derived (or to be derived) from the activity <u>after</u> 12/31/1989 50 percent of gross income derived (or to be derived) from such activity <u>after</u> 10/22/2004	6700
630	Acknowledgement Regarding Vehicle Donation	Multiple calculations. See IRC sections 6720(1) and 6720(2) for calculations.	6720
631	Aiding and Abetting Understatement of Tax Liability	$1000 for individual $10,000 for corporation	6701

PRN	Type of Penalty	Penalty Rate and Information	IRC
632	Failure by a Broker to Provide Notice to a Payor	$500 per failure	6705
633	Disclosure or Use of Information by Return Preparer	$250 per disclosure or use. Maximum: $10,000 in any calendar year.	6713
634	Failure to Furnish Information Regarding Tax Shelters	For "Reportable" transactions, the penalty for returns due after 10/22/2004 is $50,000 per failure For "Listed" transactions, the penalty for returns due after 10/22/2004 is the greater of $200,000, or 50 percent of the gross income derived relating to the listed transaction. In the case of an intentional failure or act, 75 percent of the gross income derived	6707
635	Fraudulent Failure to File (See IRM 20.1.2.7.1)	15 percent per month (14 1/2 percent per month for any month in which the Failure to Pay penalty also applies), up to 5 months. Maximum penalty is 75 percent (72 1/2 percent if Failure to Pay penalty also applies for all 5 months)	6651(f)
636	Failure to Maintain List of Investors/Advisees Relating to Reportable Transactions	$10,000 per day from the 20th day after failure to provide a list and continues until the requested list is submitted No maximum See IRC section 6112 requirements	6708
637	Failures for Returns Relating to Higher Education Tuition and Related Expenses	$50 per failure to file return/maximum $250,000 $50 per failure to furnish correct payee statement/maximum $100,000/year. See IRC section 6050S requirements	6721(a)(1) or 6722(a)
638	Failures Relating to Form 8027 (Employer's Annual Information Return of Tip Income and Allocated Tips)	$50 per document /maximum $250,000 Intentional disregard: The greater of $100 per document or 10 percent of aggregate amount of items required to be reported See IRC section 6053 requirements	6721
643	Sanctions and Costs Awarded by Tax Court	Court awarded sanctions, penalties or costs Maximum $25,000	6673(a)
644	Sanctions and Costs Awarded by Other Courts	Court awarded sanctions, penalties or costs Maximum $10,000.	6673(b)
645	Understatement of Taxpayer's Liability by Return Preparer Due to Unrealistic Position	For each income tax return prepared on or before May 25, 2007, $250/No maximum For each tax return prepared after May 25, 2007, the greater of $1000 or 50 percent of the income derived by the preparer/No maximum	6694(a)
648	Failure to Disclose Reportable Transaction with Return (Form 8886)	Reportable transaction: $10,000/ natural person or $50,000 /other taxpayer. Listed transaction: $100,000/natural person or $200,000/other taxpayer	6707A
649	Failure to File Form 8806	$500 per day/Maximum $100,000 See IRC section 6043(c) requirements	6652(l)
650	Preparer's Willful or Reckless Conduct	$1,000 for each return or claim prepared on or before May 25, 2007/ No maximum Greater of $5,000 or 50 percent of the income derived by the preparer for each return or claim prepared after May 25, 2007/No maximum	6694(b)
651	Failure to Comply with Certain Information Reporting Requirements (Form 8300)	$50 per failure Maximum $250,000 See IRC section 6050I requirements	6721(a)

PRN	Type of Penalty	Penalty Rate and Information	IRC
652	Intentional Disregard: Failure to File Form 8300	The greater of $25,000 or the amount of cash received in such transaction Maximum $100,000 on a 6050l(d) transaction. The $250,000 yearly limitation does not apply.	6721(e)(2)(c)
653	Failure to Furnish Correct Payee Statements (Form 8300)	$50 per failure Maximum $100,000	6722(a)
654	Failure to Provide Correct Payee Statement – Intentional Disregard (Form 8300)	The greater of $100 per failure or 10% of the aggregate amount of items required to be reported correctly No maximum.	6722(e)
655	Refusal of Entry or Inspection	$1,000 for each refusal to admit entry or to permit examination $1,000 for each refusal to admit entry or to permit examination if the refusal is related to any place where taxable fuel is stored or produced See IRC section 4083(d)1 requirements	6717(a)
656	Dyed Fuel Sold for Use or Used in Taxable Use	The greater of $1,000 or $10 per gallon of the dyed fuel used, plus Multiply the number of prior violations times the greater of $10 per gallon per prior violation or $1,000 per prior violation.	6715
658	Failure to File Information Return (Form 1041-A, etc.)	$10 per day Maximum: $5,000 See IRC sections 6034 and 6043(b) requirements	6652(c)(2)(A)
659	Failure to Report Transactions with Foreign Trusts or Receipt of Certain Foreign Gifts (Form 3520)	35 percent of gross reportable amount, plus $10,000 for each 30-day period if failure continues after 90 days from notification See IRC section 6048 requirements	6677
660	Failure to Report Transaction of Foreign Trust with U.S. Owner (Form 3520A)	5 percent of gross reportable amount, plus $10,000 for each 30-day period if failure continues after 90 days from notification. See IRC section 6048(b) requirements	6677
661	Excessive Claims Relating to Fuels not Used for Tax Purposes	The greater of $10 or two times the excessive amount See IRC section 6427 requirements	6675
662 (BMF)	Failure to File Required Disclosure of Expenditures and Contributions (Form 8872)	35 percent of amount relating to failure See IRC section 6652(c)(1)(C) requirements	527(j)(1)
663 (BMF)	Failure to File a Return – Exempt Organizations	Gross receipts $1,000,000 and less: $20 per day during which such failure continues/maximum is the lesser of $10,000 or 5 percent of gross receipts Gross receipts more than $1,000,000: $100 per day during which such failure continues/ Maximum $50,000 See IRC sections 6033 and 6012(a)(6) requirements	6652(c)(1)A
664	Failure to Disclose Treaty-Based Return Position	$1,000 per failure, or $10,000 per failure for C corporations See IRC section 6114 requirements	6712

PRN	Type of Penalty	Penalty Rate and Information	IRC
665	Mechanical Dye Injection Systems	For IRC section 6715A(a)(1) (Tampering), the penalty is the greater of: $25,000, or $10 for each gallon of fuel involved For IRC section 6715A(a)(2) (Failure to Maintain Security Requirements), the penalty is: $1,000 per failure, and $1,000 per day for failing to correct the violation for each day after which such violation was discovered, or such person should have reasonably known of such violation	6715A
666	Frivolous Submissions	$5,000 per failure (after 3/16/07) $500 per failure (before 3/17/07) **CAUTION:** Only PRN 666 assesses IRC section 6702(a) after 1/24/2005	6702(a)
667	Failure to Report a Vessel/Facility	$10,000 per failure See IRC section 4101(d) requirements	6725
668	Failure to Report of Foreign Gifts (Form 3520)	5 percent of amount of gift per month Maximum: 25 percent of the amount of the gift	6039F(c)
669 (IMF)	Failure to File Report Residence in a U.S. Possession (Form 8898)	$1,000 per failure	6688
670	Failure to Register/Re-register	$10,000 per initial failure plus $1,000 per day for continuous failure See IRC section 4101 requirements	6719
671 (IMF)	Failure to File Expatriation (Form 8854)	$10,000 per failure after 06-03-04	6039G
672 (BMF)	Failure to File Return Relating to Taxable Mergers/Acquisitions	$50 per failure Maximum: $250,000 $100 per failure for intentional disregard See IRC section 6043A requirements	6721
673	Resale of Adulterated Diesel Fuels	$10,000 for each transfer, sale, or holding out for resale	6720A
674	Failure to provide a notice of exchange of partnership interest	$50 per failure Maximum: $100,000 per year See IRC section 6050K requirements	6723
676	Failure to file information on transfers and distributions to foreign persons (Form 926/Form 8865/Sch O)	10 percent of the fair market value of property transferred at time of exchange Maximum: $100,000	6038B

PRN	Type of Penalty	Penalty Rate and Information	IRC
677	A U.S. person files Form 3520 on trust activities and operations to report certain activities, operations, or transactions with foreign trusts such as: A creation of a foreign trust by a U.S. person A transfer of any money or property to a foreign trust by a U.S. person Reporting the death of a U.S. person, if such person was treated as an owner of a foreign trust, and reporting any portion of a foreign trust that was included in the decedent's estate A distribution from a foreign trust received by a U.S. person A U.S. person, who has no interest in a foreign trust, must use the Form 3520 to report the receipt of certain large gifts or bequests from certain foreign persons A U.S. person treated as an owner of a foreign trust, without regard to the year of creation or whether property was transferred in the current year This form is required of any U.S. person, directly or indirectly transferring property to a foreign trust, whether or not the trust has one or more U.S. beneficiaries. An Individual, Partnership, Corporation, Trust or Estate may be required to file this return. NOTE: A separate Form 3520 must be filed for transactions with each foreign trust. The Form 3520 is processed at the Ogden Submission Processing Campus (OSPC) under MFT 68, to the Business Master File (BMF). Filing is done using the trust EIN or a social security number followed by a " V" (if valid) or "W" (if invalid) - like Form 706. The DLN used is 60383-XXX-XXXXX-X (98383-XXX-XXXXX-X for returns processed in Philadelphia prior to 2007). Prior to processing year 1999, the Form 3520 was not recorded on any automated system. Due Date: In general, the due date is the same as for income tax returns (1040, 1041 Series, 1041, 1065 & 1120 Series). Most taxpayers are liable for some type of income tax return and the Form 3520 is due on the date that the income tax return is due, including extensions. Thus, the due date may vary. All required attachments must be submitted with Form 3520 for it to be considered a complete return. Civil Penalties: A CP 215 and/or CP 15 generates after examination reviews Form 3520, and they determine that it was filed late, or if the required information is	Application of Penalties: The following general criteria are used: Failure to report or timely file the required information on Form 3520 is subject to a: 35% penalty on the gross value of any property transferred to a foreign trust, for failure by a U.S. transferor to report the transfer. The penalty is assessed against the U.S. transferor (using transferor's TIN under MFT 13 (BMF account numbers) or MFT 55 (IMF account numbers)). 35% penalty on the gross value of the distributions received from a foreign trust, for failure by a U.S. person to report receipt of the distribution. The penalty is assessed against the U.S. person (using such person's TIN under MFT 13 or MFT 55).	

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PRN	Type of Penalty	Penalty Rate and Information	IRC
678	Failure to Furnish Information (Form 8281-OID)	1 percent of the aggregate issue price of debt instrument amount Maximum: $50,000	6706(b)
679 (IMF)	Failure to Provide Information on Residence Status	$500 per failure	6039E
680	Accuracy-Related Penalties	20 percent of the applicable underpayment	6662(c),(d),(e),(f) & (g)
680	Accuracy-Related Penalty	40 percent of the applicable underpayment	6662(h)
681	Accuracy-Related Penalty on Reportable Transactions	20 percent or 30 percent of the reportable transaction underpayment	6662A
684	Required Payments for Entities Electing Not to Have Required Taxable Year	10 percent of the underpaid tax. Assessable on MFT 15 (IRC section 444 Elections)	7519(f)(4)
686	Increase in Penalty for Fraudulent Failure to File	15 percent per month for a maximum of 5 months, not to exceed 75 percent of the total tax.	6651(f)

11 Designated Payment Codes (DPC)

Designated Payment Codes (DPC) are two digit codes which serve a three-fold purpose. Use of a DPC on all posting vouchers is now mandatory with Transaction Codes 640, 670, 680, 694, 690, and 700. DPCs are used to:

(a) Facilitate identification of payments which are designated to trust fund or non-trust fund employment taxes. In such cases, they are input with payments to Form 941 (MFT 01), Form 720 (MFT 03), Form CT-1 (MFT 09), Form 943 (MFT 11), and Form 1042 (MFT 12).

(b) Indicate application of a payment to a specific liability when the civil penalty contains both a Trust Fund Recovery penalty and any other type of civil penalty. In these cases, they are input to MFT 55 only.

(c) Identify the event which resulted in a payment. This is done at the time that a payment is processed and may be used with any MFT to which the payment transaction code will post. Data from this type of input is accumulated on a national basis to determine the revenue effectiveness of specific collection activities.

DPCs and their definitions are:

DPC	Definition
00	Designated payment indicator is not present on posting voucher.
01	Payment is to be applied first to the non-trust fund portion of the tax.
02	Payment is to be applied first to the trust fund portion of the tax.
03	Bankruptcy, undesignated payment.
04	Levy on state income tax refund (prior to 07/22/1998).
05	Notice of levy.
06	Seizure and sale.
07	Federal tax lien.
08	Suit.
09	Offer in compromise (OIC).
10	Manually monitored installment agreement (MMIA).
11	Bankruptcy payment, designated to trust fund.
12	Cash bond credit (allowed with TC 640 only)
13	Payment in response to reminder notice, Deferred Taxes (OBRA).
14	Authorization given by taxpayer to apply payment to expired CSED account.
15	Payments received with Form 8519, taxpayer copy of Notice of Levy.
16	Federal EFT levy payment.

DPC	Definition
17	EFT payroll deduction installment agreement payment.
18	FPLP payment for the Primary TIN. Payments are received electronically from FMS.
19	FPLP payment for the Secondary TIN. Payments are received electronically from FMS.
20	State Income Tax Levy Program (SITLP) receipt (used exclusively for systemically applied payments).
21	State Income Tax Levy Program (SITLP) receipt (used exclusively for manually applied payments).
22	Alaska Permanent Fund Dividend Levy Program receipt (used for systemically applied payments).
23	Alaska Permanent Fund Dividend Levy Program receipt (used for manually applied payments).
24	Freezes payment received with an amended return.
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return (MFT 31).
33	Offer in Compromise $150.00 application fee
34	Offer in Compromise 20% lump sum/initial periodic payment
35	Offer in Compromise subsequent payments made during the offer investigation
50	Installment Agreement User Fee (initial origination fee).
51	Installment Agreement User Fee (reinstatement or restructure fee).
52	Reserved for Collection
53	Discharges
54	Private Debt Collection (aka CCS)
55	Subordinations
56	Withdrawals
57	Judicial and Non-Judicial Foreclosures
58	Redemptions; Release of Right of Redemptions
59	706 Liens; Decedent Estate Proof of Claim (POC)
99	Miscellaneous payment other than above

DPCs 03 through 14 and 99 are used to identify the event which was primarily responsible for the payment being made.

If a payment to a trust fund tax liability is not being designated or if the event which resulted in a payment does not fall into one of the categories represented by DPCs 03 through 11, DPC 99 must be indicated on the posting voucher to indicate that it is a miscellaneous payment.

12 Generated Reports

(1)Currently Not Collectible Accounts Register

General Description—Daily Transaction Register (DTRs) will not be received on accounts reported currently not collectible. Semi-annually, in March and August, a Currently Not Collectible Accounts Register of Master File Accounts will be issued for each area office.

(2)Collection Activity Report (CAR)

CAR is a group of IDRS reports providing management information to field and National Office Collection officials. The reports will reflect activity associated with TDA and TDI issuances and installment agreements including issuances, dispositions and inventories as well as Collection related payments. CAR utilizes the TIF as its source of information.

13 Delinquent Investigations/Account Listing and Delinquent Account Inventory Profile

The two reports, the Delinquent Investigation/Account Listing (DIAL) and Delinquent Account Inventory Profile (DAIP), are provided to facilitate the monitoring and control of TDA and TDI inventories.

The DIAL is issued monthly for hardcopy assignments, i.e. TDAs and TDIs assigned to the Collection Field function (CFf), and for certain other non-ACS assignments. It provides information about cases in assigned inventory, such as the grade level of assignments, the date of initial assignment and the date of assignment to the current responsibility unit, which were previously provided on the DAIP and the Delinquent Investigation Inventory Profile (DIIP). It identifies assignments which meet established criteria for large dollar, overage, no activity, CSED and ASED analyses. A review of the DIAL will provide Collection Field function managers with a comprehensive profile of each case under their control.

The DAIP is a quarterly listing of TDA cases in statuses other than status 26 which meet either not activity or CSED criteria.

14 FTD Alerts

FTD Alerts generate on MFT 01 modules when the quarter deposits are significantly below what is expected based on a comparison with the same quarter in the prior year. Masterfile conducts the analysis for FTD Alert issuance in the twelfth cycle of the quarter.

When an FTD Alert generates, it is assigned a value of 1 through 3. The values reflect criteria under which the Alert was generated.

Subsequently, priority code values are set according to the following conditions:

1. The taxpayer had an unresolved account in notice status in each of the prior two quarters. A priority code 'A' is assigned.
2. The taxpayer is considered likely to owe without intervention based on our identification and selection process. A priority code 'B' is assigned.
3. The taxpayer is considered unlikely to owe. A priority code 'C' is assigned.

FTD Alerts having priority codes 'A' or 'B' are required to be assigned to revenue officers. Those Alerts assigned priority code 'C' are dropped by ICS and are not worked by revenue officers.

CP 196 is issued by the Primary Program and a TC 971 AC 46 is placed on each module (including those Alerts assigned priority code 'C'). Alerts are issued through masterfile and are sent to ICS for direct assignment to the field.

15 Status & Closing Codes used for CAWR

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?	
08	SSA identified SSA case for possible future referral to IRS	None	Both	
09	WIRS Ordered	09	Both	
10	Suspense	10	Both	
16	CP 251 issued	16	IRS	
21	Federal Entity Correspondence	21	Both	
24	IRS Undeliverable	24	IRS	
25	Open Case Referral to Exam	25	IRS	
26	BMF St. Cd. To CAP St. 91 attempted to post, but NO SSA-IND = 2	Reserved	IRS	
27	[redacted]	27	IRS	#
28	99C Letter issued	28	Both	
29	Open Case Referral to Collection	29	IRS	
38	BMF Merge Case completed	None	Both	
42	2057C letter issued	42	Both	
44	Reply to CAWR Correspondence (No Gen Code S)	44	IRS	
45	Module reanalysis request	45	Both	
55	1534C letter issued	55	Both	
67	Correspondence issued other than that for Status 16, 21, 28, 42, 55, 69 or 90	67	Both	
68	Reply Received Interim Response issued to TP (Action 61)	68	Both	
69	98C issued	69	CT 01 and 09 only	

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?	
87	SSA IND = 2 cases with TC 290 TC 549 input to IDRS. IRS indicates case in balance, SSA indicates case is out of balance. No Civil Penalty assessed (not input by user)	No	Both	
88		No	Both	#
90	CP 253 Issued SSA IND = 2 only	90	SSA	
92	Reply Received - SSA IND = 2	92	SSA	
93	Undeliverable - SSA IND = 2	93	Both	
Closing Code	**Definition**	**Forwarded to BMF via 6222 Status Code**	**Used for IRS or SSA or both**	
11	BMF (MCC) Delete Case	None	Both	
31	Closed to Exam	31	IRS	
33		33	IRS	#
34	Closed CAWR (no SSA IND = 2) TC 290 zero with TP Reply Received	34	IRS	
35	Closed CAWR (no SSA IND = 2) TC 290 with money amount with TP Reply Received	35	IRS	
36	Closed CAWR (no SSA IND = 2) Research only	36	IRS	
37	Closed CAWR (no SSA IND = 2) No Reply Received	37	IRS	
39	Closed CAWR (no SSA IND = 2) Undeliverable	39	IRS	
40	Closed (SSA IND = 2), TC 290, RC 549 (any amount or zero) input to IDRS	No	Both	
41	SSA IND = 2, TC 290, RC 549 zero or with $, entity is either Bankrupt or Defunct	No	Both	
43	Late reply received, worked and closed	No	Both	
46	SSA IND = 2 - Undeliverable closed/no new address/end of program (PCD) systemic input	46	Both	
47	Closed, Late reply received (to be worked)	No	Both	
91	SSA IND = 2, Penalty Assessment from CAP to BMF. BMF posts Penalty	91	Both	
94	SSA IND = 2, Closed under Tolerance at/by BMF (CAP sent as a CC 91, BMF to post 91 then 94. Delete to CAP)	94	Both	
95	SSA IND = 2, TC 290, RC 549 zero, input to IDRS and posted to BMF (pyramid updates to CC 40 - not to BMF)	No	Both	
96	TC 290 RC 549 with $ input to IDRS and posted to IDRS and posted to BMF (Pyramid updates to CC 40 - not to BMF)	No	Both	
97	Reserved	Reserved	Reserved	
98	Closed Reconciled by direction of HQ	98	Both	
99	Closed SSA IND = 2 Case - Research Reveals Money Match - case in balance but master file not updated.	99	Both	

These status and closing codes are valid for MFT 88, CAWR Reconciliation

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Section 12 - Examination

1 Nature of Changes

Description	Page No.
Name change of Operation Division from LMSB to LB&I	throughout
Updates to Partnership Control System	12-1
Partnership Control System, Partnership Investor Control File (PICF)	12-2
Audit Information Management System (AIMS) – Changes and updates to subsections 2, 3, 4, 5, 7, 8, 9. 10, 14 and 15 beginning on	12-4

2 Discriminate Function (DIF)

Discriminate Function (DIF) is a mathematical technique used to classify income tax returns as to Examination potential.

Under this concept, formulas are developed based on available data and are programmed into the computer to classify returns by assigning weights to certain basic return characteristics. These weights are added together to obtain a composite score for each return processed. This score is used to rank the returns in numerical sequence (highest to lowest). The higher the score, the higher the probability of significant tax change. The highest scored returns are made available to Examination upon request.

The DIF-system involves computer classification to mathematically determine the Examination potential of returns, and manual screening to set the scope of examinations and to select needed workload.

3 PCS – Partnership Control System

Reference IRM 4.29, Partnership Control System (PCS) Handbook, and 2.2, Partnership Control System.

PCS is a real-time system that establishes, links, and controls flow-through returns and their investors. It interfaces with AIMS, Master File and the TIF.

PCS identifies returns subject to TEFRA examination procedures; controls TEFRA and non-TEFRA statutes; generates required statutory correspondence for TEFRA investors including the Notice of Beginning of an Administrative Proceeding (NBAP), 60-Day Letter, FPAA/FSAA, and Appeals settlement correspondence. PCS produces National directories, data base maintenance reports, statute reports, action reports, and management information reports.

PCS has eight command codes which are input real-time:

TSLOD	Establishes and links returns on PCS, generates NBAP'S, requests returns from Master File, and establishes TC424's on AIMS. Each time a new link is established, TC424 will be generated to post to Master File. If there is already an open TC 420 at Master File, a TC 421 with DC 99 will be generated and then the TSLOD TC 424 will post. IRM Reference 2.2.2
TSCHG	Changes PICF data elements. IRM Reference 2.2.3
TSCLS	Releases the AIMS freeze on investor closure. It is used only as a part of final investor AIMS closure activity. IRM Reference 2.2.7
TSDEL	Deletes erroneous linkages. IRM Reference 2.2.5
TSINQ	Researches accounts on PCS displaying PICF, and AIMS information. IRM Reference 2.2.4
TSNOT	Key case records for generation of TEFRA notices during real-time, but notices are generated after weekly batch processing. IRM Reference 2.2.6
TSUMY	Displays summarized research for linked key case and their investors. IRM Reference 2.2.9
MSCHG	Changes certain PICF/AIMS data elements of all investors linked to a particular key case. The command code is input real-time, but the update is performed via batch processing for all affected accounts. IRM Reference 2.2.8

PCS uses real-time processing to update the PICF when establishments and updates are made on the IDRS terminal.

Only MSCHG and TSNOT are processed in the batch mode.

Nightly batch processing includes: updating records nationwide, maintaining the PCS data base, and producing error registers.

Weekly batch processing includes: generating extracts for PCS reports, and notices.

Partnership Investor Control File (PICF) Codes

0	No PICF record for this account
1	Linked TEFRA Partnership
2	Linked non-TEFRA Partnership/S Corporation
3	Unlinked Electing Large Partnership (ELP)
4	Investor with both open TEFRA linkage and open non-TEFRA linkage
5	Investor with at least one open TEFRA linkage
6	Investor with at least one open non-TEFRA linkage
7	Investor with no open linkages below it (flow thru)
8	Investor with no open linkages below it (flow thru)

4 ERCS – Examination Return Control System

Reference IRM Part 4, Examining Process, IRM 4.7, Examination Returns Control System (ERCS)

ERCS is an automated inventory management system used by field personnel in both the SB/SE and LB&I Operating Divisions. It is used for controlling tax returns and technical time charges from the time returns arrive until they are closed on the Audit Information Management System (AIMS). TE/GE and Appeals do not use ERCS.

5 Audit Information Management System (AIMS)

(1)General

Audit Information Management File (AIMF) contains all data elements used by the AIMS System. These data elements are described separately in IRM's 4.4 and 2.8, Audit Information Management Systems (AIMS).

TE/GE and Appeals use the system to control their cases.

The AIMS command codes which authorize the terminal operator to input or receive information to or from the system are found in IRM 2.8.

(2) AIMS Website

The AIMS Website can be found at: http://mysbse.web.irs.gov/exam/mis/default.aspx. The AIMS website contains up to date lists of many of the fields on AIMS such as Aging Reason Codes, Disposal Codes, Employee Group Code definitions, Source Codes, etc.

(3) AIMS ASSIGNEE CODE

A twelve-digit code used for the management structure so that returns and time applied to returns can be applied to the correct location (Business Operating Division) for management information reports. The AIMS Assignee Code (ACC) is displayed on page 1 of an AMDISA print and Form 5546, Charge Out. The code is broken down into three fields.

Field 1: Primary Business Code consists of 3 digits (Positions 1 - 3). Position 1 is referred to as the "AIMS BOD Code":

0 = Not set
1 = Wage and Investment (WI)
2 = Small Business/Self-Employed (SB)
3 = Large and Mid-Sized Business (LM)
4 = Tax Exempt/Government Entity (TE)

Positions 2 and 3 are referred to as “IND-AREA-TYPE-CODE”.

Field 2: Secondary Business Code consists of 5 digits (Positions 4 - 8). (See below for breakdown by Operating Division)

Field 3: Employee Group Code consists of 4 digits (Positions 9 -12). Position 9 is referred to as “EMPLOYEE-TYPE-CODE”:
1 = Revenue Agent
2 = Tax Compliance Officer
5 = Campus
7 = TE/GE

Positions 10 - 12 are referred to as “GROUP-CODE”.

Field 1 Primary Business Code			Field 2 Secondary Business Code					Field 3 Employee Group Code			
1	2	3	4	5	6	7	8	9	10	11	12
Operating Division	LM = Industry Code (SB&WI= Area Code)		LM = Director Field Operations (SB & WI = Territory Mgrs)			LM = Territory Mgrs (SB&WI = Reserved)		Employee Type Code	Group Code		

Employee Group Code	**Explanation**
	A complete up-to-date listing of all active EGC’s can be found at: http://mysbse.web.irs.gov/exam/mis/contacts/default.aspx
1XXX	Revenue Agents
1000-1099	GROUPS PHYSICALLY IN THE CAMPUS - Area work physically in the campus
1000	DIF Returns are opened in this employee group code (not valid with Status Code 10 or 12)
1001	PBC 213 – Form 706 Returns with International Aspects (Blocking Series 990-999)
1005	PBC 212 87700 1005 = COBRA
1020	CF&S – Missing Returns
1030	Receipt of DIF Return
1066	CF&S – Field Audit
1067	CF&S – Field Audit
1068	CF&S – Field Audit
1069	SB/SE Case building (Only valid in the campus)
1076	CF&S
1077	CF&S
1078	CF&S
1093	Audit Reconsideration Case building group in the campus for returns that will be sent to the Area Office
1095	LB&I - In transit from SOI
1098	Reserved for Imaging Project
1099	EGC is updated to 1099 if opening in 1000 or 2000, PBC is 20X, 212-214 or 30X and return is MeF
1100-1849	Groups physically in the Area offices
1168	PBC 306 84005 1168 = COBRA case
1850-1999	Groups physically in the PSP or Special Situations

Employee Group Code	Explanation
1911	CDE – Grade 11 – Revenue Agent
1912	CDE – Grade 12 – Revenue Agent
1913	CDE – Grade 13 – Revenue Agent
1924	CDE – Training RA
1988	Use when sending cases to area office PSP
1989	CDE - CIP - Revenue Agent
1990	CDE - RPP - Revenue Agent
1991-1992	Reserved (Do not use without HQ SB/SE AIMS analyst approval)
1993	EGC that the campus will use when sending Audit Recons to the field
1994	Math Error BMF cases automatically opened in Source Code 06 and changed to Source Code 20 (Effective 1/1/2010)
1995*	LB&I Status Code 06 Inventory
1996	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in this employee group code)
1997	All transfer TO a PBC 3XX (invalid with status codes 10 or 12)
1998	Non-LB&I transfers (systemically generated using CC AMSOC, DC 30)
1999	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in this employee group code)
2XXX	Tax Compliance Officers
2000-2099	Area work physically located at the Campus
2000	DIF Returns are opened in this EGC (Not valid with status codes 10 or 12 or Activity Codes 219, 221, 223, 226-231)
2020	CF&S – Missing Returns
2030	Receipt of DIF return
2050	CF&S – TCO
2066	CF&S – TCO
2069	SB/SE Case building (Only valid in the campus)
2093	Audit Reconsideration Case building group in the campus for returns that will be sent to the Area Office
2098	Reserved for Imaging Project
2100-2849	Groups that are physically in the area.
2850-2999	Group physically in the PSP
2909	CDE – Grade 09 – Tax Compliance Officer
2911	CDE – Grade 11 – Tax Compliance Officer
2923	CDE - TCO 1
2924	CDE – TCO 2
2925	CDE – TCO 3
2988	Use when sending cases to the area office PSP
2989	CDE – CIP – Tax Compliance Officer
2990	CDE – RPP – Tax Compliance Officer
2991-2992	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)
2993	EGC that the campus will use when sending Audit Recons to the field
2994-2996	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)
2997	DIF CORR IRS Employee Cases – diverted to open in Area Office
2998	Non-LB&I transfers (Systemically generated using CC AMSOC, DC 30)
2999	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)
5XXX	Campus Exam Operations
5000-5004	Correspondence Examinations
5005	EITC Duplicate TIN Claims
5006	Correspondence Examinations
5014	Dependent Data Base

Employee Group Code	Explanation
5015-5017	Correspondence Examination
5018	Campus Reporting Compliance Corporate Inventory Management (CRC CIM)
5019-5033	Correspondence Examination
5034-5054	Correspondence Examination
5055	Disaster Cases
5056-5095	Correspondence Examination
5096	EGC is updated to 5096 if opening EGC is 5000, PBC is X9X and MeF
5097-5188	Correspondence Examination
5189	Reserved for CDE W&I Campus
5190-5288	Correspondence Examination
5289	Reserved for CDE SB/SE Campus
5290-5385	Correspondence Examination
5386-5391	Reserved
5392-5399	Correspondence Examination
5400-5416	Non-TEFRA suspense cases (status 33 only)
5417	Computer generated for a transfer to PBC 295 or 398 and the PICF code is 2, 6, or 8 or AIMS Freeze Code 6.
5418-5499	Non-TEFRA suspense cases (status 33 only)
5500	Campus Fraud Program
5501-5530	High DIF Fast Track Initiative #
5531-5539	Unassigned
5540-5559	Specialty Cases
5560-5588	Unassigned
5589	Reserved for CDE
5590-5597	Unassigned
5598	Computer generated when a database is transferred from a non-X9X PBC to a Campus PBC (X9X).
5599	Schedule C Investors
5600-5609	Pre-refund Program (Used by Kansas City Only)
5607	Exam Certification with Bankruptcy Indicator (Used by Kansas City Only)
5608-5699	Pre-refund Program (Used by Kansas City Only)
5700-5709	Reserved
5710-5716	PCS Related Inventory
5717	Computer generated for transfers into PBC 295 or 398 if the AIMS Freeze Code is 6
5718-5719	PCS Related Inventory
5720-5789	Reserved
5790-5799	Pre-filing Cases
5800-5816	TEFRA (status 34 only)
5817	Computer generated for a transfer to PBC 295 or 298 398 input if PICF Code is 1, 3, 4, 5 or 7.
5818-5899	TEFRA (status 34 only)
5900-5999	Locally defined (Do not use for Corr Exam Cases)
7000-7999	TE/GE

LB&I Industries and Management Structure

Industry Code	Industry Title
3 01	Financial Services Industry
3 02	Natural Resources & Construction Industry
3 03	Communications, Technology & Media Industry
3 04	Retailers, Food, Pharmaceuticals and Healthcare Industry

Industry Code	Industry Title
3 05	Heavy Manufacturing & Transportation Industry
3 06	Field Specialists
3 07	Global High Wealth Industry
3 09	Only used when NAICS code does not align to an industry.
3 15	International

(4)Source Codes—Grouped by Category

This is a two digit entry to identify the source of the examination. All source codes are valid for area Examination Functions. Campus Examination Branches can only use the source codes marked by asterisk (*). More information on source codes can be found in IRM Exhibit 4.4.1-27. For a complete list of source codes with extensive instructions see:

http://wsep.ds.irsnet.gov/sites/co/dcse/sbse/exam/webdocuments/Document%20Library/1/AIMS/SourceCodeJobAid.xls

-or -

http://mysbse.web.irs.gov/exam/mis/data/default.aspx .

Code	Explanation
Computer Identified Returns (EGC 1XXX and 2XXX)	
01	Automatics - Computer identified returns, automatics (BMF) and tax shelter automatics (IMF).
02	DIF (Discriminant Function) - Computer identified returns, DIF scored
Campus Initiated Examination Program (EGC 5XXX)	
02	DIFF CORR — Computer Identified returns, DIF scored
03	Unallowable items — Returns identified for Unallowable Items Program initiated at campuses.
04	Multiple Filers — Returns identified for Multiple Filers Program initiated at campuses.
06	DIF CORR — Returns converted to DIF CORR Program from another program. This includes Source Codes 03, 08, 11, 14 and 15 that are converted to the DIF CORR Program because: (a) other issues were selected for examination during screening of high DIF scored returns, or (b) they were screening of high DIF scored returns, or (c) they were identified for more than one of the above programs. Also used by Examination Operations in the campus, to request returns related to a DIF return under examination at the campus.
08	Self-Employment Tax — Returns identified for the Self-Employment Tax Program initiated at campuses.
11	Studies, Tests and Research Projects initiated by Headquarters.
14	High Underreporter — Underreporter returns identified and selected for initial contact by Examination Operations at the Campus as part of the fraud detection program. #
17	Tax Shelter Program
20	Erroneous Refund
23	TEFRA Related
24	Substitute for Return
25	Non-Filer Strategic Initiative
26	Minimum Tax Program — Returns identified for Minimum Tax Program initiated at campuses.
30	Claims for Refund/Abatement – Not Paid
31	Claims for Refund – Paid
32	Claims – Carryback year - Paid or not paid
35	Administrative Adjustment Request
39	Tax Shelter Program Related Pick-up
45	Reference and Information
46	Employee Returns
48	Related to Campus Unallowable — Used exclusively by Examination Operations in the Campus, to request returns related to an unallowable return under examination at the campuses.
64	NON-TEFRA Pickup Related to Forms 1065, 1041 and 1120S.
65	Collection Referrals
70	Ineligible (EITCRA), CI Referrals, Informants

Code	Explanation
73	Taxpayer Request
77	Federal/State Cooperative
80	NRP Current
85	Information Returns
91	NRP – Related Returns
Non-filer (EGC 1XXX and 2XXX)	
24	Nonfiler Local Sourced Work
25	Non-Filer Strategic Initiative — High Income Non-Filer.
DIF Related Pickups (EGC 1XXX and 2XXX)	
05	Filed returns related to a primary DIF return (Source Code or) or DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).
10	Filed prior and/or subsequent year pickups related to a primary DIF return (Source Code 02) or to a DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).
12	Nonfiled Delinquent Return or SFR related to a primary DIF return (Source Code 02) or DIF equivalent return (Source Code 20 with Project Code 0158).
Non-DIF Related (EGC 1XXX and 2XXX)	
40	Filed prior and/or subsequent year pickups where the primary return was Non-DIF selected.
44	Non-filed Delinquent Return or SFRs.
50	Filed returns - Other.
Claims (EGC 1XXX and 2XXX)	
30	Claims for Refund/Abatement—Returns selected before refunds/abatement are scheduled (also see source code 73).
31	Paid Claims for Refund
32	Carryback
35	Administrative Adjustment Requests (AAR's
Tax Shelters (EGC 1XXX and 2XXX)	
17	Tax Shelter Program
39	Tax Shelter Program - Related Pick-up— with a Different TIN or Different MFT filed or non-filed
40	Tax Shelter Program – Related Pick-up — filed prior and/or subsequent tax period pickup of a filed return with the same TIN and same MFT as the key return (SC 17).
44	Tax Shelter Program – Related Pick-up — Pick up of a non-filed return or SFR
Classification (EGC 1XXX and 2XXX)	
20	Regular Classification—Returns selected under a Manual Classification Program, CDE or MACS (other than CIP's.
Fraud (EGC 1XXX and 2XXX)	
88	Special Enforcement – Pick-up of any return that is part of the SEP program.
89	Special Enforcement – related pick-up. Effective 1/1/2011
90	Fraud Regular—Pick-up of any return for a joint examination with Criminal Investigation, or for the purpose of referring such returns to the Criminal Investigation. Any return returned to Examination with no recommendation of fraud penalty should be coded with Source Code 70. Generally, returns that were already open on AIMS with another source code, should not be updated to 90. A fraud project code should be used to identify the case. #
Research and Reference (EGC 1XXX and 2XXX)	
45	Reference and Information—Return requested for reference or information purposes only, and there is no intent to audit the return. See IRM 4.4.1, Exhibit 1 for more information on Reference Returns.
80	NRP - Current — All cycles and all phases of NRP identified returns
91	NRP - Related Returns—Return related to an NRP return under Source Code 80 above, all cycles and all phases, , including nonfilers and carrybacks.
Miscellaneous Sources (Other than DIF) (EGC 1XXX and 2XXX)	
46	Employee Returns— Returns opened because the taxpayer is an IRS employee (See IRM4.2.6)
49	Preparer of Returns—Returns selected because of questionable tax practitioners
62	Compliance Initiative Program — Use for all compliance initiative projects of filed returns
73	Taxpayer Requests Includes: Code Section 6501(d)—See IRM 4.1.4 – Examination initiated at the request of a taxpayer
Information Items (EGC 1XXX and 2XXX)	
60	Information Report—Returns identified because of an Examination Information Report outside of or within the area..

Code	Explanation
Referrals (EGC 1XXX and 2XXX)	
65	Collection Referrals.
70	Referrals/Other Agency Requests (Do not include referrals of related cases, even if from another Exam group).
71	Specialist Referral System Referral (Specialty Tax PBC 212-214 Only)
72	Related to Specialist Referral System Referral (Specialty Tax PBC 212-214 Only)
77	State Information (Including State Abstracts)—Examinations initiated from various state sources, generally under the various exchange programs.
IRP (EGC 1XXX and 2XXX)	
85	IRP - Information Document Match—Use for all IRP information document matches. Use non-DIF related source codes for any pick-ups.

(5)Status and Location

A two digit code used to identify the location of a return.

Area Office Status Codes (EGC 1XXX and 2XXX)

Appears on Form 5546 and on an AMDIS(A) display. For more information see Exhibit 4.4.1-30.

Location	Status Code	Definition
PSP	00	Document in Transit - (Computer Generated) — Assembly on hand and return not yet available to the area. Not included in inventory reports. Generated for all bulk ordered returns with no assigned status code. Updates automatically to 06 the weekend after the status code has been in 00 over 14 days.
	01	Claims and Other Returns in Transit-Claims selected by campus for examination in Area Offices, and other returns selected by campus and which should be associated with related returns prior to forwarding to Area Offices. Immediately upon receipt, the Area must update the status code appropriately.
	05	SOI — Returns will be automatically updated to 05 through SOI/AIMS match.
	06	Awaiting Classification—(Computer Generated)—Returns or related documents awaiting association in the Campus Control Reports Unit or returns in hands of PSP Support Manager which have not been classified or screened. Never update returns to a higher status until it has been selected for examination. Once the status code is greater than 06, you cannot update to a status code lower than 07.
	07	Transfer - When a record is transferred, and the current status code is less than 08, the status is unchanged. If the current status code is greater than 07, the status is overlaid with a 07, with the exception of status 08 in EGC 2050 in which case the status and EGC will remain unchanged even though the record was transferred from one Centralized files and Scheduling unit to another.
	08	Selected – Not Assigned — Returns on hand that have been selected for examination but not yet assigned to a territory or group.
Examination Group	09	Transfer within LB&I; transfers to 212-214 or transfers to PBC 301-307) if the current status code is NOT 10-19. For other PBC's = local definition.
	10	Assigned—No Time Applied— Returns on hand at group and territory levels but not yet assigned to an examiner, and returns assigned to an examiner but with no direct examination time (Technical) applied.
	11	Local Definition
	12	Started— Generally, cases should be placed in 12 prior to the first interview, i.e., cases should be placed in 12 when: - An appointment letter or phone contact is made with the taxpayer or representative initiating an examination. - Pre-audit analysis is being performed and the return will be examined. - A related return is being considered for examination, and where books and records are requested for that return.
	13	30-Day -- All returns awaiting the issuance of a 30-day letter in the group, or in the group 30-day suspense file. See IRM 4.10.8.1.12 for instructions.

Location	Status Code	Definition
	14	LB&I-CIS Suspense – TEFRA related investor returns that are CIC, Joint Committee, or other corporate specialty cases (Forms 1120 with letters other than A, S, or X) linked on PCS held in the field group until the examination of the TEFRA flow-through entity is completed. Sets Suspense Code. PICF code must be >0.
	14	SB/SE – Suspense-Sets the suspense code
	15	LB&I-SEP CIC CLM – Use with the designated Aging Reason Code when all group issues are resolved but case cannot be closed. Suspense Code NOT set**.**
	15	SB/SE – Local Definition - Suspense code NOT set.
	16	Reserved - do not use on AIMS. ERCS only for Suspended Parallel Promoter Investigation (P6/P7)
	17	Fraud — When it is agreed by the examiner, group manager and the Fraud Referral Specialist that potential for fraud exists, the case will be updated to Status Code 17. Cases will be returned to the applicable status code, i.e. 12, if it is later determined that fraud potential no longer exists. #
	18	Acceptance by Criminal Investigation Division— update to Status Code 18 when the completed Form 2797 is approved by CI and received by Examination. Also used when CI request a cooperating agent – NOT GRAND JURY. #
	19	Local Definition.
Technical Services	20	Mandatory Review (Except JCC) — All returns subject to mandatory review, either awaiting review or in the process of being reviewed. (IRM 4.8.4)
	21	In transit to Technical Services
	22	30-Day – All returns awaiting issuance of a 30-day letter or awaiting response from taxpayers.
	23	Sample Review— All sample selected or management identified returns either awaiting review or in the process of being reviewed. (IRM 4.8.3).
	24	90-Day Letter— (Notice of Deficiency)—All 90-day Letter (or equivalent) cases awaiting response from taxpayers.
	25	Pre 90-Day— All returns awaiting preparation and/or issuance of 90-day letter.
	26	Joint Committee Cases
	27	PREPARE TEFRA LETTER: TEFRA and non-TEFRA key case and/or investor closed to Technical Services for processing of agreed cases, issuance of no change letters, preparation of 60-day and FPAA letters, and preparation of certain TEFRA investor statutory notices.
	28	TEFRA Letter Issued: FPAA Preparation – TEFRA key case – 60 day letter or FPAA has been issued or an FPAA default package is in process. TEFRA Investor – TEFRA investor statutory notice has been issued.
	29	Other TEFRA Suspense: TEFRA key case and/or investor in suspense.
Technical Services - Suspense	30	Form 1254 — Used only for returns where a Form 1254 (Examination Suspense Report) is in the case file.
	31	Reserved
	32	GENERAL FRAUD: This includes returns except SEP cases, where a joint investigation has been completed and awaiting settlement of criminal aspects. #
	35	Reserved
	36	GRAND JURY: All cases being actively investigated by the Grand Jury.
	37	Reserved
	38	SUSPENSE OTHER: Cases awaiting technical advice from the National Headquarters. Cases placed in suspense by area office.
	39	Reserved
Campus	33	Non-TEFRA PCS Suspense: Returns housed in the campus CTF awaiting completion of partnership/S-Corp. examination.
	34	TEFRA-PCS Suspense: TEFRA investor/shareholder returns in campus CTF awaiting the partnership/S corporation examination results.
PSP	41	In-Transit to PSP from group or Tech Services. (Should not be used by campuses when sending returns to the area).
	42	AIMS Unit
	43	NRP
	44	PSP Suspense

Location	Status Code	Definition
Centralized Case Processing	51	In transit to Centralized Case Processing.
	52	Centralized Case Processing
	53	Centralized Case Processing
	54	Centralized Case Processing
	55	Centralized Case Processing
	56	Centralized Case Processing
	57	Surveys – Held in Case Processing awaiting closure
	58	Centralized Case Processing
	59	Centralized Case Processing
Appeals	80	Nondocketed Appeals
	81	Not Assigned Appeals
	82	Docketed Appeals
	83	Local Definition
	84	Local Definition
	85	Local Definition
	86	Reference Return
	87	Closing to Processing
	88	Tried — District Counsel
	89	Local Definition
Closed	90	CLOSED (Computer Generated— All examined and non-examined Examination and Appeals closings. Cannot be input via Examination Update or Correction Request procedures.

Note: Status Code 09 for SBSE is for use locally to control returns. New uses of any local code must be cleared by the area office prior to implementation. Any new use of the status code 09 should also be checked with the Charlotte Development Center to determine how the proposed uses of this code will impact ERCS.

Definition of Campus Status Codes

Appears on Form 5546 as Item 30 and on AMDIS (A) screen display.

Location	Status Code	Definition
Correspond-ence or Classification Function	00	Returns in Transit - (Computer Generated) — Returns selected for examination in the campus. This status is used for returns that do not require association with related returns.
	01	Unstarted claims
	05	SOI — Returns will be automatically updated to 05 through an SOI/AIMS match.
	06	Awaiting Classification
	07	Transfer
Centralized Storage/Correspondence Exam	08	Selected – Not Assigned; Returns on hand where Examination contact has not been initiated.
	09	Correspondence Examination.
	10	Initial Contact Letter Sent — Returns manually identified by Processing Division (Computer Generated) and/or all other returns on which initial contact has been made and a status change submitted.
	12	Special Contact Letter Sent — Returns requiring special correspondence and awaiting response from taxpayer.
	13	Suspensed Cases - with Bankruptcy scrambled or SSN cases.
	17	Referral for Fraud #
	18	Local Definition

Location	Status Code	Definition
	20	Backdown from Appeals
	22	30-Day -- Returns held in 30-day letter suspense awaiting taxpayer response.
	23	Revised Report Sent — Awaiting Reply
	24	90-Day Letter – (Notice of Deficiency)-issued. All 90-day letter (or equivalent) cases awaiting taxpayer response.
	25	Additional information needed after 30-day letter and before 90-day letter, exam report remains unchanged.
Suspense	33	Non-TEFRA PCS Suspense — Returns housed in the campus CTF awaiting completion of partnership/S-Corp examination.
	34	TEFRA PCS Suspense — TEFRA investor/shareholder returns in the campus CTF awaiting completion of partnership/S-Corp examination results.
	38	Suspense -Other
Processing Function	51	Manual Case to Close
	52	Manual 90-Day Letter Being Prepared
	53	Case Rejected from 90-Day Letter
	54	CRD DAY 1 THROUGH 70: Correspondence Replies — Returns on which taxpayer correspondence has been received and the correspondence requires technical consideration by a Correspondence Tax Examiner before a reply to the taxpayer can be prepared. This does not apply to cases where the reply is an agreement to cases that are in Status Code 24 (90-Day Statutory Notice of Deficiency issued).
	55	CRD DAY 71 THROUGH 115: Correspondence Received Day 71 through 115 — Returns identified on the Status Workload Review List as being 71 through 115 days old.
	56	Suspense, Local Definition
	57	CRD DAY > 115: Correspondence Received Day 115> — Returns identified on the Status Workload Review List as being over 114 days old.
Appeals	80	Nondocketed Appeals
	81	Unassigned Appeals
	82	Docketed Appeals
	83	Local Definition
	84	Local Definition
	85	Reserved
	86	Reference Appeals
	87	Closed to Appeals processing section
	88	Tried Area Counsel
	89	Reserved
Closed	90	CLOSED
	99	PCS controlled related return

Other Information

Status Codes 18 and 56 are for use locally to control returns. New uses of these codes must be cleared by the Campus AIMS Coordinator prior to implementation.

Returns in Status Code 06 must never be updated to a higher status until selected for examination.

(6)PDT Indicator

Displayed on page 1 of an AMDISA when a TC 016 posts to Master File to identify a Potentially Dangerous Taxpayer.

(7)Blocking Series

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments For adjustments input prior to 1/1/2009 see http://sbse.web.irs.gov/AIMS/docs/BlockingSeries-Exam.xls)

(Reference: IRM 4.4.1, Exhibit 4.4.1-11)

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments

(Reference: IRM 4.4.1, Exhibit 4.4.1-11)

Number	Disposal Codes	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5344	01-04, 08-10, 12, 13, 34	*Exam Original Paper Return/SFR	000-079	080-099
	01-04, 08-10, 12, 13, 34	+Exam Electronic Prints	300-379	380-399
	01-04, 08-10, 12, 13, 34	Paperless – Examined Automated batch paperless process – EGC 5XXX Only (DO NOT SEND TO FILES). Contact the Campus RGS Coordinator to obtain a copy of the examination.	400-479	N/A
	01-04, 08-10, 12, 13, 34	Reserved	200-249	N/A
	07, 11, 12 with AOC	Any Type (DO NOT SEND TO FILES)	100-129	180-199
	Partial Assessment	Any Type (DO NOT SEND TO FILES)	100-129	180-199
5351, 5546	20-22, 25, 31-32, 35, 42, 45, 99	Original paper return	600-679	680-699
	20-22, 25, 31-32, 35, 42	%Paperless non-examined closures (DO NOT SEND TO FILES)	130-179	190-199
	28, 29, 33, 36-41	No Return/SFR	100-129	180-199
	@All non-examined DC's	+Electronic Prints	250-279	250-279
		+No Return Workpapers	280-299	280-299
5403	01,03	*Original/Electronic print	700-749	750-759
	01, 03	&Copy/BRTVU/RTVUE	790-799	760-769
	Partial Assessment	Any type (Nothing sent to files)	780-789	

* Use an original return blocking series for cases in which the TC 150 is an SFR/Dummy TC 150

@ See IRM 4.4.1 - Exhibit 16 for a list of non-examined disposal codes.
+ This blocking series will not generate a CP notice or control DLN: therefore the original return will remain filed under the DLN that contains the "X".
% Not valid if Return Requisition Indicator is Blank which means the paper return was requested.

(8)Disposal Codes

These two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division.

Disposal Codes 01 through 04 and 07 through 13, pertain to examined returns.

Disposal Codes 03, 04 and 07 through 13 are used when an adjustment is proposed/processed.

Disposal Codes 01 and 02 are used when no adjustments are proposed/processed to any type of return.

Disposal Codes 20 through 99 pertain to non-examined returns.

Disposal Codes 03, 04, 08, 09, 10, 12 and 13 are valid for partial assessments. The Disposal Codes on partial assessments do not post to Master File.

(a)Examined Disposal Codes

Code Definition

Code Definition

01 No Change With Adjustments—(01 is considered agreed on the AIMS tables). Applies to no-change examined returns (even if a 30-day letter was issued) if there is an adjustment to the tax base data such as income or deduction items but no change in tax liability or refundable credits; or tax changes fell below the tolerance level in LEM IV. An audit report must accompany the case file. Note: An audit report is not required for most cases closed below the tax tolerance in the Campus TEFRA Function (CTF). An exception will be when the tax changes impact a prior or subsequent tax year (NOL, PAL, etc), or other adjustment years are above the tax tolerance. Item 41 is required if MFT = 30. The following are examples of no-change with adjustments examinations:

a. Delinquent returns secured by the examiner, accepted as filed and forwarded to the campus for processing. This includes delinquent return pickups that result in a zero tax liability. If the TC 424 posted prior to the posting of the delinquent return, enter the balance due or refund amount, excluding penalties in Form 5344, Item 414. If an SFR has been processed the amounts from the secured return must be input through AIMS therefore DC 01 does not apply.

b. Claims disallowed in full. (Agreed or not agreed)

c. Income tax examination when taxpayers are issued an examination report Form 4549 and Letter 1156. (see IRM 4.10)

d. Flow through entities where no changes are made to the entities reported income, loss, deductions or credits reflected on the return or the owner(s) K-1 and (1) a delinquent return secured by examination, or (2) a balance sheet item is adjusted, or (3) a related return is adjusted as a result of the flow through examination (i.e. – adjustments to basis, at risk, or passive activity rules, taxable loan repayments or distributions, or adjustments to include the amount reported to the owner's K-1).

e. Estate or gift tax cases when offsetting adjustments result in no change in tax liability. This includes gift tax cases when Letter 942 (C) is issued to taxpayers (See IRM 4.10).

f. Excise, trusts and estates, or employment tax cases when offsetting adjustments to tax base data and/or credits result in no change in tax liability.

g. Disqualified 1120 DISC(obsoleted)/IC-DISC election.

h. Non-TEFRA (nontaxable) Flow through Entities - no change with adjustments should be utilized when no changes are made to the entity's ordinary income or loss or separately stated items reflected on the return or Schedule K-1 and an owner's return is adjusted as a result of the flow through examination. This would include: adjustments to basis, at-risk or passive activity rules: taxable loan repayments; adjusting the owner's return to match the K-1 flow through amount(s).

02 **No change**— (02 is considered no change on the AIMS tables) - Applies to Examination which do not necessitate the issuance of a report (other than the no-change report subject to area director's approval)

a. Taxable return — there were no adjustments or no changes in tax liability for this return to: Tax, penalties, or refundable credits. This disposal code would also apply to changes only affecting the balance sheet, including constructive dividend issues, and any other related return pick-ups where there was no tax liability adjustment to this return. Item 41 is required if MFT = 30. Block 405 & 408 of Form 5344 should be completed as appropriate.

b. Flow through entities — no exam changes are made to the entities reported income, loss, deductions or credits reflected on the return or Schedule(s) K-1. (See DC 01 where adjustments are made to a related return.) Applies to TEFRA returns closed within 45 calendar days (including weekends and holidays) from the date the NBAP is issued to the TMP as well as those closed no change after 45 days where a no change FPAA is issued...

c. Non-TEFRA (nontaxable) Flow through Entities should be utilized when the examination results in no changes to the entity or any owner. This would also be appropriate if you make adjustments to one of the owner's returns as a result of compliance checks which are not related to the entity examination.

d. Not valid with an Amount Claimed on the data base.

03 **Agreed**— (03 is considered agreed on the AIMS tables) – Applies only to returns if an agreement is received prior to the issuance of a 30-day or 60-day letter. EGC's 5XXX will not use DC 03 for agreements as their first contact with the TP is the 30-day letter. Also applies to claims allowed in full and agreed claims partially allowed. EGC 2XXX: ALL agreed income tax cases closing from office examination will use Disposal Code 03 regardless of whether a Letter 915, Letter to Transmit Examination Report has been issued. EGC 5XXX: .Non-TEFRA (nontaxable) Flow through Entities: Applies to an agreed case if an agreement is obtained from all owners. If all signatures are received from the owners, you can close the case indicating on the entity report that agreement has been obtained from the owners.

04 **Agreed**— (04 is considered agreed on the AIMS tables) Applies only to returns if an agreement is received after the issuance of a 30-day or 60-day letter. EGC 2XXX, should use DC 03 - not DC 04. Non-TEFRA (nontaxable) Flow Through Entities: Applies to an agreed case if an agreement is obtained from all owners. If all signatures are received from the owners, you can close the case indicating on the entity report that agreement has been obtained from the owners.

07 **Appealed**— (07 is considered appealed on the AIMS tables) - Returns closed to Appeals before issuance

Code	Definition
	of a 90-day letter, FPAA or FSAA.
08	**Other** — (08 is considered agreed on the AIMS tables). NOTE: Technical Services requests that the groups use DC 08 for cases forwarded to Technical Services for the issuance of a stat notice. This includes unagreed SFR cases forwarded to Technical Services. Technical Services will update the disposal to the correct code upon final closure. NOTE: Effective 3/2009 DC 08 is no longer used when closing SFR cases to Status Code 90. Use the applicable disposal code. Taxable Income Tax Returns - Unagreed claims partially allowed - Form 906 agreement - partial assessment of employee share of FICA - any other manner of closing after issuance of a 30-day or 60-day letter Non-income Tax Returns (MFT 01, 03, 10, etc.) -- Use when the taxpayer did not sign a report or request an Appeals conference. Non-Taxable Returns (Form 1041, 1065, or 1120S -- Use when the taxpayer did not sign a report or request an Appeals conference.
09+	**Agreed**— (09 is considered agreed on the AIMS tables) - Applies only to returns if an agreement is received after the issuance of a 90-day letter, FPAA or FSAA. This includes an agreed Form 4549 if it is received AFTER the issuance of the 90-day letter. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80.
10+	**Default**— (10 is considered default on the AIMS tables) - Applies only to returns if the taxpayer fails to file a petition or sign an agreement after the issuance of a 90-day letter, FPAA or FSAA. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80. Valid for partial agreement.
11+	**Petitioned**— (11 is considered appealed on the AIMS tables) - Applies only to returns if the taxpayer petitions tax court after the issuance of a 90-day letter, FPAA or FSAA. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80.
12	**Other**— (12 with an AOC is considered appealed on the AIMS tables/12 without an AOC is considered agreed on the AIMS tables) - Applies to any other manner of closing not identified above, such as direct transfers to Justice Department for settlement, interest only or penalty only cases; barred assessment cases. Audit Recons if a new AIMS base was opened and the exam resulted in no change from the original examination - See IRM 4.13.4.3. Valid for partial assessment. Offsetting assessments which result in zero tax. Use when a return is forwarded to Technical Services for fraud suspense.
13	**Undeliverable 90-day letter, FPAA or FSAA**— (13 is considered default on the AIMS tables) - Applies to returns closed after the issuance of the 90-day letter, FPAA or FSAA, if the above letter is returned as undeliverable. Valid for partial assessments.
15	You will only see this disposal code on IMFOLZ and on the Form 5546, Examination Charge-out in the prior audit section. DC 15 is used when more than one Doc Code 47 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.
16	You will only see this disposal code on IMFOLZ and on the Form 5546, Examination Charge-Out in the prior audit section. It is used when a Doc Code 47 and Doc Code 51 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.

(b)Non-Examined Disposal Codes

Code	Definition
20*	Accepted as Filed by Classification-All returns (other than DIF) accepted on manual classification. Also includes returns that were surveyed before classification. Not valid if source code is 02, 05, 10 or 12. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 21 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot be used if an amount claimed is on the data base.
21*	Accepted as Filed by Classification—DIF returns accepted during screening process on which questionable items are adequately substantiated or explained by schedules or attachments to the return or other specific reason. Also includes returns that were surveyed before classification. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 21 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot be used if a Claim Amount is on the data base.
22*	Accepted as Filed by Classification DIF returns accepted during screening process because the prior year examinations resulted in no change in tax liability and the current year return appears to have no tax potential. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 22 will be blocked. If the current status code is greater than 06 (excluding 57) DC 22 will be blocked. Cannot be used if a Claim Amount is on the data base.

Code	Definition
23	Accepted as Filed by Classification during the screening process using MACS (Midwest Automated Compliance System). Computer generated using ADDAPT, CDE or MACS. Only valid for returns NOT on AIMS. A TC421 with DC 23 will only be displayed on TXMODA/IMFOL/BMFOL..
24	Accepted as Filed by Classification during the screening process using ADDAPT (Alternative DIF Delivery and Planning Tool). Computer generated using ADDAPT, CDE or MACS. Only valid for returns NOT on AIMS. A TC421 with DC 23 will only be displayed on TXMODA/IMFOL/BMFOL..
25*	Accepted as Filed by Classification DIF returns accepted during screening process for referral to a state under the Federal-State exchange program. For Use by Classification Only (i.e., Valid with status code less than 08, or status code 57). Cannot be used if a Claim Amount is on the data base.
28*	Non-Master File Closings— This code is used to close an account which was established on AIMS Non-Master File for temporary control purposes. This disposal code does not reverse TC420 or TC424 at Master File. Cannot be used if a Claim Amount is on the data base.
29*	Missing Return— For Campus: used to indicate a DIF or other bulk ordered return that was not able to be located by the Files Unit. For Area Office: used when a return was not able to be located by the Files Unit. Before DC 29 Is used, alternatives such as retrieving an electronic print should be pursued. Cannot be used if a Claim Amount is on the database.
30	Transfers Out of Area — This code is used to transfer a return to another Area Office/Campus location.
31	Survey Before Assignment by PSP or group — A return selected for examination is considered as surveyed before assignment, if it is disposed of without contact with taxpayers, or their representatives, and before assignment to an examiner. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
32	Survey After Assignment— A return shall be reported as a survey after assignment if the examiner, after consideration of the return and without contact with taxpayers or their representatives, and believes that an examination of the return would result in no material change in tax liability. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
33	Error Accounts with No Returns— Used to remove records from the AIMS database that were established in error. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
34	Surveyed Claims— Allow over assessment without examination. An amount claimed must be present on the database. (Not valid if Source Code is 31). DC 34 cases are not included in the examined or non-examined A-CIS data base.
35*	Surveyed-Excess Inventory — Return has audit potential but time prohibits starting the examination. Valid with Status Codes 07, 08 and 57. Cannot be used if a Claim Amount is on the data base.
36	No Return Filed— Taxpayer not liable—Little/No Tax due or P-5-133. Also use if limited resources are available. Generates TC 590 (which means TP not liable this period) with a CC 52 IMF and CC50 (BMF). Cannot be used if a Claim Amount is on the data base.
37	Taxpayer Previously Filed therefore no audit will take place. Generates a TC 594 CC58. Cannot be used if a Claim Amount is on the data base.
38	No Return Filed — Taxpayer previously filed with spouse on joint return. Generates a TC 594 CC59. Cannot be used if a Claim Amount is on the data base.
39	No Return Filed — Taxpayer no longer liable TC 591 (which means TP no longer liable and closes the filing requirement) with a CC50. Cannot be used if a Claim Amount is on the data base.
40	No Return Filed — Unable to locate taxpayer. Generates TC 593 CC57. Cannot be used if a Claim Amount is on the data base.
41	No Return Filed — Taxpayer due refund. Generates TC 590 CC53 which means the TP is due refund. Cannot be used if a Claim Amount is on the data base.
42	Return Filed— Unable to locate taxpayer. Cannot be used if a Claim Amount is on the data base.
43	Accepted after monitoring. Cannot be used if a Claim Amount is on the data base. PBC 3XX Only. Not valid if Exam Start Date is present.
45	Reference and Information Returns— Valid only if Source Code is 45. Cannot be used if a Claim Amount is on the data base.
99	Other— Only to be used for: a. Information report returns accepted by Chief, PSP or Examination Branch at the campus. (Valid with Source Code 60 only). b. The establishment of a linkage on PCS—you can identify these records if there is a TC421 with Disposal Code 99 and a TC424 with the same DLN present on Master File. c. Cannot be used if a “Claim Amount” is on the database.

* For Use by Classification Only (i.e., Valid with Status Codes less than 09 or Status Code 57.

+ Not valid with MFT 01, 04, 09-12, 17-19, 71-72 or 80.

36-42 Since you will not have a return to be refiled; these codes will only be valid with Blocking Series 1XX.

(9)Push Codes

Push Codes are a three digit code used when establishing AIMS controls (TC 424) if there is no TC 150 posted at Master File. Special Handling message codes used on request generate processing instructions on Form 5546. Push codes are 010, 019-041, and 121 (BMF Only). Special Handling messages are 042-049. Those not listed below are not valid on AIMS. For more information on Push Codes refer to:

http://sbse.web.irs.gov/AIMS/docs/PushCodes.xls

010	Related Control	Special Handling/Push
019	Automatic Return Classification Req.	Push
020*	Delinquent Return	Push
021*	Non-Filer – to establish a skeletal record of (SFR WILL NOT be generated)	Push
022	Reserved	Push
023	CAP Cases — Compliance Assistance Process (LB&I only)	Push
024	Closing Agreement	Push
025	Inadequate Records Notice	Push
026	Code Section 183 Issues	Push
027	Contribution Adjustment/Carryover	Push
028	Involuntary Conversion	Push
029	NOL Carryovers	Push
030	Investment Credit Carryovers	Push
031	Capital Loss Carryovers	Push
032	1120-S Revocations	Push
033	Reserved	Push
034	Pers Res/Cap of Property	Push
035	Reserved	Push
036	Non-Filer: Will computer generate a substitute for return TC150 at Master File 2 cycles after input. — Will cause a TC 150 to post to Master File 1 cycle after input. Can delete using AM424D 30 days after input.	Push
037	Potential CI Referral/Nonfiler	Push
038	Audit Issue Message 038	Push
039	Audit Issue Message 039	Push
040	Memo, rulings, etc., on specific case	Push
041	Current Return Pick-Up	Push
049	Joint Investigation	Special Handling
050	Use when TC150 at Master File is an SFR TC150	Push
121	Pre-filing Notification (BMF only)	Push

(10)Activity Codes

Reference IRM 4.4, Exhibit 1-2 and 1-3

A code that identifies the type and condition of return selected for audit. For prior year activity codes see http://sbse.web.irs.gov/AIMS/docs/ActivityCodes.xls.This is a three-digit numeric code.

(a)Examination Activity Codes

Code	Definition
Form 1040, 1040A, 1040C, 1040NR, 1040SS and 1040 with F2555 (MFT 30, *20, *21) (valid after 12/31/2006)	
266	Form 1040PR/1040SS
270	EITC Present & TPI<$200,000 and Schedule C/F TGR<$25,000 or EITC with no Schedule C/F
271	EITC Present & TPI<$200,000 and Schedule C/F TGR>$24,999.
272	No EITC present - TPI<$200,000 and No Schedule C, E, F, or Form 2106
273	No EITC present - TPI<$200,000 and Schedule E or Form 2106 but no Schedule C or F
274	No EITC present - Non-farm Business with Schedule C/F TGR<$25,000 and TPI<$200,000

Code	Definition
275	No EITC present - Non-farm Business with Schedule C/F TGR $25,000 - $99,999 and TPI<$200,000
276	No EITC present - Non-farm Business with Schedule C/F TGR $100,000 - $199,999 and TPI<$200,000
277	No EITC present - Non-farm Business with Schedule C/F TGR>$199,999 and TPI<$200,000
278	No EITC present - Farm Business Not Classified Elsewhere and TPI<$200,000
279	No EITC present - No Schedule C or F and TPI>$199,999 and <$1,000,000.
280	No EITC present - Schedule C or F present and TPI>4199,999 and <$1,000,000
281	No EITC present - TPI>$999,999
Form 1041 Fiduciary (MFT05 and Non-MF MFT21) Returns posted after 12/31/2007	
496	Taxable (automatics and non-automatics)
497	Non-Taxable – Grantor, Bankruptcy and Pooled Income (automatics and non-automatics).
498	Non-Taxable – Other (automatics and non-automatics)
Form 1065 Partnership	
473	Form 1065 (Taxable)
480	Returns Processed Before 1988
481	10 or Less Partners-Gross Receipts Under $100,000
482	10 or Less Partners-Gross Receipts $100,000 and Over
483	11 or More Partners
Forms 1066	
489	REMIC
Form 1120 (Including 1120L, 1120M, 1120PC)	
203	No Balance Sheet
209	Under $250,000
213	$250,000 to $1,000,000
215	$1,000,000 to $5,000,000
217	$5,000,000 to $10,000,000
219	$10,000,000 to $50,000,000
221	$50,000,000 to $100,000,000
223	$100,000,000 to $250,000,000
225	$250,000,000 and Over (obsoleted 01-01-2007)
226	$250,000,000 to $500,000,000 (Valid after 12-31-2006 for all tax periods)
227	$500,000,000 to $1,000,000,000 (Valid after 12-31-2006 for all tax periods)
228	$1,000,000,000 to $5,000,000,000 (Valid after 12-31-2006 for all tax periods)
229	$5,000,000,000 to $20,000,000,000 (Valid after 12-31-2006 for all tax periods)
230	$20,000,000,000 and Over (Valid after 12-31-2006 for all tax periods)
231	Default if no data is available (Must be updated out of 231 before AMSOC or AMCLS is attempted. (Valid after 12-31-2006 for all tax periods))
Form 1120-C >12-31-2006	
490	Type of Co-op is “2” (Non-Exempt) and total assets are greater than/equal to zero and less than $10,000,000.
491	Type of Co-op is “2” (Non-Exempt) and total assets are greater than/equal to $10,000,000.
492	Type of Co-op is “1” (Exempt) and total assets are greater than/equal to zero and less than $10,000,000.
493	Type of Co-op is “1” (Exempt) and total assets are greater than/equal to $10,000,000.
Form 1120 DISC/DISC	
224	1120 DISC
Form 1120-F	
241	1120 FSC
259	Under $50,000,000 Obsolete 9/2009 except for status code >79
260	No balance sheet and no income
261	$2 under $10,000,000
262	$10,000,000 under $50,000,000
263	$50,000,000 Under $250,000,000
265	$250,000,000 and Over
Form 1120S (Non-Taxable)	
287	1120S Nontaxable prior to 1/1/91 Obsoleted 01/01/2010

Code	Definition
288	Assets under $200,000 processed after 1/1/91
289	Assets $200,000 under $10,000,000 processed after 1/1/91
290	Assets $10,000,000 and over. Nontaxable processed after 1/1/91
Form 1120S (Taxable)	
202	1120S processed prior to 1/1/91. After 12/31/90 all 1120S which produced addition tax.
Estate (Gross Estate)	
414	Under $1,500,000 and TC 150 = zero
415	Under $1,500,000 and TC 150 not equal to zero
416	$1,500,000 to $4,999,999 and TC 150 = zero
417	$1,500,000 to $4,999,999 and TC 150 not equal to zero
418	$5,000,000 and Over and TC 150 = zero Obsolete 1/23/2010
419	$5,000,000 and Over and TC 150 not equal to zero Obsolete 1/23/2010
420	Form 706, 706A, 706NA
421	Form 706GS(T)/706 GS(D)
422	$5,000,000 to $10,000,000 (TC 150 = zero)
423	$5,000,000 to $10,000,000 (TC 150 not equal to zero)
424	$10,000,000 to $20,000,000 (TC150 = zero)
425	$10,000,000 to $20,000,000 (and TC 150 not equal to zero)
426	$20,000,000 and Over (TC150 = zero)
427	$20,000,000 and Over (TC150 not = $0)
428	Inventory in 418 that was not able to be converted
427	Inventory in 419 that was not able to be converted
Form 709 - Gift (Total Gifts) Tax (MFT 51 and 54)	
	For openings > 12/31/2007
	If Total Gifts are:
434	Under $600,000 and TC 150 = zero
435	Under $600,000 and TC 150 ≠ zero
436	$600,000 to under $1,000,000 and TC 150 = zero
437	$600,000 to under $1,000,000 and TC 150 ≠ zero
438	$1,000,000 and over and TC 150 = zero
439	$1,000,000 and over and TC 150 ≠ zero
Employment Tax	
463	Form 945
464	Form 940
465	Form 941
466	Form 942
467	Form 943
468	Form CT-1
469	Form CT-2
470	Form 1042
471	Form 1040PR
472	Form 1040SS
Excise-Form 720	
	(See Chapter 8 Under Doc Code 30 Form 720 Abstract Codes)
Excise-Other Forms	
099	Form 8849, Claim for Refund of Excise Taxes
196	Form 2290
197	Form 11C
198	Form 730
Miscellaneous Forms	
488	Form 8804 Taxable
489	REMIC (Non-taxable)
499	FIRPTA (Non-taxable)
Miscellaneous	

Code	Definition
501*	Return Preparer - Negligent Preparation Penalty Sec 6694(a)
502*	Return Preparer - Willful Attempt to Understate Tax Penalty-Sec 6694(b)
503*	Return Preparer - Endorsing or Negotiating Tax Refund Check
504*	Return Preparer - Disclosure Penalties - Sec 6695(a) to (e)
505*	Failure to Disclose Reportable Transactions – Sec 6707(a)
506*	Information Return Penalty Case
507*	Pricing Issues
508*	Economist Studies
509*	Form 8300 Compliance Review
510*	Form 558 (Information to determine whether worker is an employee for Federal Employment Tax & Income Tax Withholding)
511*	Technical Guidance
512*	COBRA
513*	CIC-EO
514*	Special Consultations or Informal Assistance
515*	Diesel Terminal Inspection
516*	Diesel Fleets and Trucks Stop Inspection
517*	Diesel on Road Inspection
518*	Diesel all other Dyed Fuel Inspection
519*	IRP Compliance Check
520*	Unmatchable Information Return Follow-up
521*	Excise Compliance
522*	Return Preparer Multi-Functional Monitoring Team
523*	CIC Chief Compliance
524*	EITC Return Preparer
525*	Pre-filing Agreement
526*	Pre-filing Technical Guidance
527*	Industry issue Resolution
528*	Comprehensive Case Resolution
529*	Corporate Tax Shelters
544*	Global High Wealth
545*	FBAR (Foreign Bank and Financial Accounts and Compliance Activity)
546*	Fraud Development #
547*	Form 720 TO/CS
548	Certified Professional Employer Organization
549*	Promoter Penalty - IRC 6707 - Failure to register tax shelter transactions
550*	Foreign Initiated Adjustments
551*	TIP Reporting Compliance
552*	Substantial and Gross Valuation Misstatement Attributable to Incorrect Appraisals – Sec 6695A
553*	Failure to Exercise Due Diligence – IRC 5596(g)
554*	Penalty for Erroneous claim for Refund or Credit – IRC 6676
555*	Other Penalties – Form 8278
575*	Compliance Outreach
585*	Failure to File/Failure to Pay Penalties – Form 8278
586*	International Penalties – Form 8278
587**	Coordinator Activity
588*	Registry and Exemptions
589**	Offer in Compromise
590**	Abatement of Interest
591*	Title 31 Compliance Checks
592*	Narcotics/Information Gathering Projects – No Return Examined
593*	TEFRA — Promoter Penalty
594*	TEFRA — Aiding and Abetting Penalty
595*	Promoter Penalty – IRC 6708 Failure to maintain investor Information and/or provide to IRS

Code	Definition
596*	Joint Committee Survey
597*	SEP - Non case Time
598*	CIC PRE/POST Conference Meeting
599*	Industry Specialist Program
991**	Miscellaneous - Taxable
992**	Miscellaneous - Non Taxable

*Valid for use only on SETTS Form 4502.
**Not valid for use on SETTS Form 4502.

(11)Collectibility Indicator Codes

A Collectibility indicator will be placed in the entity section of Master File whenever there has been collection field activity (Collection Status 26). This information will be communicated to AIMS (reflected on Form 5546 or AIMS Weekly Update), along with any subsequent updates to bankruptcy or currently not collectible status.

Indicator Code Order of Precedence	Weekly AIMS Update Reports Changes in Indicators
B=Bankrupt	28=Bankrupt
N=Currently Not Collectible	29=Currently Not Collectible
C=Collection Status 26	30=Collection Status 26

(12)Installment Agreement Code/Payment Code

Item 412 on Form 5344, Examination Closing Record are used to monitor the number of installment agreements that are received by Examination. The current values are:

I= installment agreement secured by Examination
C= installment agreement coordinated with Collection
N= no installment agreement

Item 411 on Form 5344 - Payment Codes at the time the case is closed from the group.

F= Full Paid - Amount shown on RAR is paid in full; may be unpaid accruals - Frozen refund or payment which covers the balance due in full.
P= Part Paid - Includes frozen refund; withholding, payments or an offset from another tax period that will not completely satisfy the liability.
N= No Payment - Changed cases where there was no frozen refund, payment or offset from another tax period to satisfy the balance due. Also, used for No Change, Over assessment and any Appeal case if no payment is received.
0= Total Offset - Offsets from other tax periods that will satisfy the balance due in full.

(13)Settlement Codes

The following three digit settlement codes are printed on Forms 5546 for individual return requests and “bulk ordered” returns such as DIF orders, TCMP returns, unallowable program returns and for requests generated under certain programs such as the Information Returns Program (IRP):

501 Tax Per Computer (after math verification)-Assessed liability shown on Master File.
502 Settlement Amount Per Computer—Balance due or refund shown on Master File. (Balance due indicated by an asterisk (*)).
503 Math Error (Includes adjustments to credits)—The difference between balance due or refund per computer (502 above) and balance due or refund per return.
506 Delinquency Penalty - Amount of delinquency penalty determined by computer.

(14)Freeze Codes

A freeze can be placed on AIMS to prevent closing and/or updating a specific account.

Codes A - P, V, W, Y and 1-9 prevent closing.

Codes Q-T, prevent closing and updating. Updating (Q will not block a docketed (DC 11) closure to Appeals – freeze will be removed systemically.

Code U prevents closing if TC 300 contains a positive dollar amount. Otherwise it will allow a closure.

Code X prevents closing if TC 300 is positive unless disposal code is agreed.

Codes H will prevent AMCLS unless item 16, Appeals Office Code, is present.

A-G, I-J, L, Q-S, V and W prevent transfers (AMSOC DC 30).

Definitions of freeze codes are found in IRM 4.4.1, Exhibit 5 and on the AIMS web site at:

http://sbse.web.irs.gov/AIMS/docs/FreezeCodes.xls

Code	Definition
A-G	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
H	TEFRA key case
I-J	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
K	Gulf Oil Spill
L	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
M	EQMS — (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
N	Reserved
O	Informal Claim Association
P	Civil Disposition
Q	Docketed
R-S	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
T	Reserved
U	Bankruptcy (Petitions filed before 10/22/94)
V-W	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
X	Bankruptcy (Petitions filed after 10/21/94)
Y	Mirror Processing
Z	Computer generated if the current year return is Source Code 01 and prior year was Source Code 01 and surveyed with a DC 29. Cannot be closed with DC 29. The Z freeze will be systemically removed if status code is updated to 12-40.
1	Protective Assessment Made (See IRM 25.6.23.7.6.4(1)5
2	CCP
3	NRP
4	Reserved
5	Global Settlement Initiative (CCP Freeze)
6	TEFRA/Non-Related Issues
7	Reserved
8	TCO Correspondence Exam Pilot
9	New Correspondence Received (EGC 5XXX Only)

(15) Statute of Limitations (Alpha Codes) See IRM 25.6.23, Exhibit 3, for more information regarding criteria for use.

Code	Messages
AA	Claim for Refund/Credit Only Issue
AB	Assessment Statute of Limitation Waived By Properly Executed Closing Agreement
AC	TEFRA-Entity Statute Protected at the Partner Level
AD	Employment Tax Return Examination Limited to IRC 3121(q)
BB	Loss Carryback — IRC 6501(h)
CC	Joint Investigation

Code	Messages
DD	Credit Carryback – IRC 6501(j)
EE	No Return Filed – IRC 6501(c)(3)
FF	Reference Return
GG	Non-TEFRA Flow-through
HH	TEFRA Investor
II	Form 1040 – Other Taxes
JJ	Non-taxable Fiduciary
KK	Bankruptcy Suspension
LL	Third Part Summons Suspension – IRC 7609(e)
MM	Activity Not Engaged in for Profit. - IRC 183(e)(4)
NN	Substantial Omission of Items — IRC 6501(e)
OO	False or Fraudulent Return IRC 6501(c)(1) #
PP	Intentionally allowing the Statute to Expire
QQ	Docketed Cases
RR	Various Other IRC's that Override IRC 6501(a)
SS	Financial Disability – IRC 6511(h)
TT	Mitigation - IRC 1314(b)
UU	Failure to Notify Secretary of Foreign Transfers – IRC 6501(c)(8)
VV	Gifts Not Adequately Disclosed on Return – IRC 6501(c)(9)
WW	Failure to Disclose Information with Respect to "Listed Transactions" – IRC 6501(c)(10)
XX	Return Preparer, Promoter and Aiding/Abetting Penalties (Only used for ERCS Controls, not an AIMS entry)
YY	Participation in Abusive Offshore Arrangements
ZZ	AIMS Database Transfer – Temporary ASED Alpha Code (Not to be used/input unless receiving (gaining) unit approves).

(16)AIMS & SETTS Reporting Cycle Charts

FISCAL YEAR 2010

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
200910	Oct 23, 2009	Oct 26, 2009	19	152
200911	Nov 20, 2009	Nov 23, 2009	18	144
200912	Dec 25, 2009	Dec 28, 2009	24	192
201001	Jan 22, 2010	Jan 25, 2010	18	144
201002	Feb 19, 2010	Feb 22, 2010	19	152
201003	Mar 26, 2010	Mar 29, 2010	25	200
201004	Apr 23, 2010	Apr 26, 2010	20	160
201005	May 21, 2010	May 24, 2010	20	160
201006	Jun 25, 2010	Jun 28, 2010	24	192
201007	Jul 23, 2010	Jul 26, 2010	19	152
201008	Aug 20, 2010	Aug 23, 2010	20	160
201009	Sep 24, 2010	Sep 27, 2010	24	192
		FY TOTALS	250	2000

FISCAL YEAR 2011

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201010	Oct 22, 2010	Oct 25, 2010	19	152

FISCAL YEAR 2012

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201110	Oct 28, 2011	Oct 31, 2011	19	152

201011	Nov 19, 2010	Nov 22, 2010	19	152
201012	Dec 24, 2010	Dec 27, 2010	23	184
201101	Jan 21, 2011	Jan 24, 2011	18	144
201102	Feb 18, 2011	Feb 22, 2011	20	160
201103	Mar 25, 2011	Mar 28, 2011	24	192
201104	Apr 22, 2011	Apr 25, 2011	20	160
201105	May 20, 2011	May 23, 2011	20	160
201106	Jun 24, 2011	Jun 27, 2011	24	192
201107	Jul 22, 2011	Jul 25, 2011	19	152
201108	Aug 19, 2011	Aug 22, 2011	20	160
201109	Sep 30, 2011	Oct 03, 2011	29	232
		FY TOTALS	250	2040

201111	Nov 25, 2011	Nov 28, 2011	18	144
201112	Dec 30, 2011	Jan 03, 2012	24	192
201201	Jan 27, 2012	Jan 30, 2012	18	144
201202	Feb 24, 2012	Feb 27, 2012	19	152
201203	Mar 30, 2012	Apr 02, 2012	25	200
201204	Apr 27, 2012	Apr 30, 2012	20	160
201205	May 25, 2012	May 28, 2012	20	160
201206	Jun 29, 2012	Jul 02, 2012	24	192
201207	Jul 27, 2012	Jul 30, 2012	19	152
201208	Aug 24, 2012	Aug 27, 2012	20	160
201209	Sep 28, 2012	Oct 01, 2012	24	192
		FY TOTALS	250	2000

FISCAL YEAR 2013

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201210	Oct 26, 2012	Oct 29, 2012	19	152
201211	Nov 23, 2012	Nov 26, 2012	18	144
201212	Dec 28, 2012	Dec 31, 2012	24	192
201301	Jan 25, 2013	Jan 28, 2013	18	144
201302	Feb 22, 2013	Feb 25, 2013	19	152
201303	Mar 29, 2013	Apr 01, 2013	25	200
201304	Apr 26, 2013	Apr 29, 2013	20	160
201305	May 24, 2013	May 28, 2013	20	160
201306	Jun 28, 2013	Jul 01, 2013	24	192
201307	Jul 26, 2013	Jul 29, 2013	19	152
201308	Aug 23, 2013	Aug 26, 2013	20	160
201309	Sep 27, 2013	Sep 30, 2013	24	192
		FY TOTALS	250	2000

FISCAL YEAR 2014

Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201310	Oct 25, 2013	Oct 28, 2013	19	152
201311	Nov 22, 2013	Nov 25, 2013	19	152
201312	Dec 27, 2013	Dec 30, 2013	23	184
201401	Jan 24, 2014	Jan 27, 2014	18	144
201402	Feb 21, 2014	Feb 24, 2014	19	152
201403	Mar 28, 2014	Mar 31, 2014	25	200
201404	Apr 25, 2014	Apr 28, 2014	20	160
201405	May 23, 2014	May 27, 2014	20	160
201406	Jun 27, 2014	June 30, 2014	24	192
201407	Jul 25, 2014	Jul 28, 2014	19	152
201408	Aug 22, 2014	Aug 25, 2014	20	160
201409	Sep 26, 2014	Sep 29, 2014	24	192
		FY TOTALS	250	2000

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Section 13 - Appeals and TE/GE

1 Nature of Changes

Description	Page No.
EP Activity Codes and MFT Codes	13-5
EP Issue Codes	13-8
EP AIMS Project Codes	13-13
EO AIMS Activity codes	13-31
EO Disposal Codes	13-35
EO Status Codes	13-37
EO MFT Codes	13-39
EO Source Codes	13-39
EO Principal Issue Codes	13-40
EO AIMS Project Codes	13-41
EO Subsection	13-49
GE Activity Codes	13-51
GE Project Codes	13-55
GE Source Codes	13-58

2 Appeals Codes

These codes identify the Appeals office with AIMS control of the case. These codes are input on Form 5344 with CC AMCLS when Compliance closes cases to Appeals. Use of 1XX Appeals Office code denotes a Nondocketed closure to Appeals and a 2XX Appeals Office code denotes a Docketed closure to Appeals.

PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
610	110/210	Atlanta	653	153/253	New Orleans
612	112/212	Greensboro	654	154/254	Oklahoma City
613	113/213	Jacksonville/Tampa	655	155/255	Austin
614	114/214	Ft. Lauderdale/ Miami	660	160/260	Los Angeles
615	115/215	Nashville	661	161/261	Phoenix
620	120/220	Buffalo	663	163/263	Laguna Niguel
621	121/221	Boston	664	164/264	San Francisco
622	122/222	Hartford	665	165/265	Seattle
623	123/223	New York City	668	168/268	San Jose
624	124/224	Long Island	671	171/271	Baltimore
631	131/231	Chicago	672	172/272	Newark
633	133/233	Milwaukee	673	173/273	Philadelphia
635	135/235	St. Louis	675	175/275	Richmond
636	136/236	St. Paul	693	193/293	Fresno Campus
641	141/241	Cincinnati	695	195/295	Brookhaven Campus
643	143/243	Detroit	696	196/296	Covington Campus
644	144/244	Indianapolis	697	197/297	Memphis Campus
650	150/250	Dallas	698	198/298	Ogden Campus
651	151/251	Denver	699	199/299	Philadelphia Campus

PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
652	152/252	Houston			

3 Closing Codes for Appeals

A two–digit "closing code" must be input to AIMS via CC AMCLSA on each AIMS case closed by Appeals. The closing code is input from Form 5403. (Appeals' AIMS closing code is similar to Compliance's AIMS closing code).

03 Agreed Nondocketed
04* Agreed Notice of Deficiency/Nonfiler
05 Defaulted Notice of Deficiency
08 Agreed Appeals Docketed or Dismissed from Tax Court and AO has time on the case and Appeals did not issue Notice of Deficiency
10 Counsel Settlement or Dismissed from Tax Court and no Appeals Officer time on the case
11 Dismissed from Tax Court for Lack of Jurisdiction (Appeals issued Notices of Deficiency only)
12 Dismissed from Tax Court for Lack of Jurisdiction (Appeals issued Notices of Deficiency only)
13 Unagreed Nondocketed
14** Campus Claim Fully Disallowed/OIC Rejected/Penalty Appeal fully Sustained
15** Campus Claim Fully Allowed/OIC Accepted/Penalty Appeal fully Abated
16** Campus Claim Partially Allowed/OIC Withdrawn/Penalty Appeal Partially Abated
17 Tried Tax Court Case
18 TEFRA key case or case closed to DOJ because TP files suit in the court of Federal Claims
19 TEFRA key case or case closed to DOJ because TP files suit in District court or bankruptcy
33 Erroneous Aims Account
45 Reference Return

* Includes all nondocketed nonfilers (both 90 day and pre-90 day) where signed agreement constitutes delinquent return.
** Generally, these cases are not AIMS

4 Status Codes for Appeals

Code	Definition	Code	Definition
80	Nondocketed Appeals	86	Reference Return
81	Not Assigned Appeals	87	Closing to Processing
82	Docketed Appeals	88	Tried – District Counsel
83	Local Definition	89	Local Definition
84	Local Definition	90	Closed
85	Local Definition		

5 Appeals Office Addresses

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

http://www.appeals.irs.gov/APS/caserouting.htm

6 TE/GE Reporting Systems Codes

EP/EO Determination System (EDS)

EDS is an inventory control and letter generation system for Exempt Organizations (EO) and Employee Plans (EP) determination letter applications. Organizations and plan sponsors submit applications to EO or EP to determine if they meet the law requirements of the Internal Revenue Code. Data entered is added to the Inventory Control System (ICS). This information allows EP and EO to manage their workload, generate correspondence (usually a favorable determination letter), and to add the applicant to the EO/BMF or EPMF.

Before the applicant is added to the EO/BMF or EPMF, the data entered must be validated by MPS (campus subsystem). Once the data passes the validity checks it is added to the campus database files to wait for the weekly posting cycle to Master File and the monthly extract to DCC.

Database Files of MPS

PCCF — The Plan Case Control File contains the plan characteristics, entity information, filing requirements and the final disposition of each application. The data on the PCCF can be accessed via the unique case number and file source generated by CSS.

POIF — The Plan/Organization Index File is an abbreviated record of the PCCF. The POIF is used to retrieve the case number when only limited data such as the File Folder Number, EIN, Name Control and on EP Cases, Plan Number is available.

The EP and EO data is stored in one database file. EP and EO cases are identified by a file source. File Sources are:

EP — Employee Plan Case
EO — Exempt Organization Case

Two types of records are added to the PCCF: an opening record and a closing record. The opening record will be in status 51 — Area Office Receipt and will stay in that status until the closing record is added. The closing record is sent to ECC-DCC and the master files. Command codes are available for research through IDRS. These command codes are:

PLINF — Displays specific information from the PCCF. The case number must be used with the file source EP or EO to display the data. If the case number is unknown the command code PLINQ may be used to obtain it. PLINF with a definer of “blank” will display the history of status 51 and the final closing. PLINF with definer E will display the complete entity data.

PLINQ — Accesses one or more records from the POIF based on the search data entered. The case number is obtained to be used with PLINF. PLINQ without a definer searches for EP records and a definer of “O” searches for EO records.

For complete details on the subsystems of EDS in the area office, refer to IRM 7.14, EP/EO Determination System (EDS) Employee Plans User Manual or IRM 7.22, EP/EO Determination System (EDS) Exempt Organizations User Manual.

7 TE/GE Area Offices

Area Office	Code	States Of Jurisdiction
Northeast	01, 16	Wethersfield CT (EP Area Manager)
		Brooklyn (EO Area Manager)
		Maine, New Hampshire, Vermont, Connecticut, Rhode Island, Massachusetts, New York, New Jersey, Pennsylvania, Virginia, West Virginia
	16	FSLG Area
		Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York, New Jersey, Pennsylvania, Rhode Island, Vermont
Mid-Atlantic	02, 16	Philadelphia (EP Area Manager)
		Baltimore (EO Area Manager)
		Pennsylvania, New Jersey, Maryland, Delaware, Ohio, Virginia, West Virginia, North Carolina, South Carolina, District of Columbia
Great Lakes	03	Waukesha WI (EP Area Manager)
		Chicago (EO Area Manager)
		Ohio, Indiana, West Virginia, Kentucky, Illinois, Michigan, Wisconsin, Iowa, Indiana, Minnesota, Nebraska, South Dakota
Gulf Coast	04	New Orleans (EP Area Manager)
		Dallas (EO Area Manager)
		Florida, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Missouri
	16	FSLG Area

Area Office	Code	States Of Jurisdiction
		Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
Pacific Coast	06	Denver (EP Area Manager)
		Ogden (EO Area Manager)
		Washington, Oregon, Idaho, California, Alaska, Hawaii, Nevada, Arizona, Colorado, Utah, Wyoming, Montana, New Mexico, Pacific Territories
	16	FSLG Area
		Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
Southeast	16	Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, District of Columbia, Virginia, West Virginia and Atlantic Possessions
Midwest	16	Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota
Western U.S.	16	Arizona, Colorado, Idaho, Montana, New Mexico, Utah, Wyoming
	16	FSLG Area (Central Group)
		Illinois, Indiana, Iowa, Michigan, Ohio, Wisconsin
Eastern and Southern Plains	17	All States East of the Mississippi River (except Illinois, Michigan and Wisconsin), Oklahoma, Arkansas, Louisiana and Eastern Texas
North Central	17	Montana, Wyoming, North Dakota, South Dakota, Nebraska, Kansas, Iowa, Michigan, Missouri, Wisconsin, Illinois, Minnesota
Southwestern	17	New Mexico, Arizona, Utah, Colorado and Western Texas
Western	17	California, Nevada and Hawaii
Pacific Northwest	17	Alaska, Oregon, Idaho and Washington
	15	All States

8 Employee Plans Master File

(1)General

Beginning in 2010, check the EFAST website at *www.efast.dol.gov* for information on filing and appropriate addresses.

(2)EPMF Delinquency Investigations

EPMF delinquency investigations are also processed through IDRS, IDRS will issue notices and TDI's, generate transactions to record fact of notice/TDI issuance for each module, and monitor closures by TC 150, 59X or 977. EPMF delinquency investigations may be initiated with Form 4864 (Request for Delinquency Notice or TDI).

(3)EP/AIMS Input Terms

Employee Group Code	
Function (1st Digit)	7 TE/GE
Division (2nd Digit)	6 EP/7 or 9 EO/2 GE
Group (3rd and 4th Digit)	00 thru 99

File Source
- 0 IMF Valid SSN
- 1 IMF Invalid SSN
- 2 BMF with EIN
- 4 BMF with SSN or V
- 5 NMF with EIN
- 6 NMF with SSN
- P EPMF

Examination Techniques
- 1 Office Interview Technique
- 2 Office Correspondence Technique
- 4 Field Examination

Type of Plan
- 1 Defined Benefit
- 2 Defined Contribution
- 3 Other (not identified on return filed)

(4)Description of EP Activity and MFT Codes

An EP/AIMS activity code is a 3 digit numeric code that identifies the type and condition of the return selected for examination.

Activity Code	Description	MFT Code
307	5500 & 5500C/R	74
310	5330	76
311	990–T	34
312	5500EZ	74
315	5500SF	74
473, 481-483	1065	06/35
462	944	14/39
464	940	10/80
463	945	16
465	941	01/17
266, 270-281	1040	30/20
495,496, 497, 498	1041	05/21
202,203,209,213,215,217,219,221,223,226-231,234,241,260,261,262, 263,265, 267,288-290	1120	02/31/32
Non-return units	Any	99 (EPIC)
370,383,412	5500NRU	74NMF
501-505, 507	Form 8278	99
182	5500NRU	99NMF(Effective 01/01/2011)

EP AIMS ACTIVITY CODES

Form 5500 including 5500-SF and 5500-EZ (MFT 74)

Activity Code	Explanation
307	Form 5500
312	Form 5500-EZ
315	Form 5500-SF

Form 5330 (MFT 76)

Activity Code	Explanation
310	Form 5330

Form 990-T (MFT 34)

Activity Code	Explanation
311	Form 990-T

Activity Codes for Flow-Through Adjustments

Form 1120 – including 1120L, 1120PC, 1120H, 1120F (MFT 02, 32) 1120S, (MFT 02, 31)

Activity Code	Explanation
202	Form 1120S (Taxable)

Activity Code	Explanation
203	Form 1120 (No balance sheet)
209	Form 1120 (Under $250,000)
213	Form 1120 ($250,000 to <$1 Mil)
215	Form 1120 ($1 Mil to < $5 Mil)
217	Form 1120 ($5 Mil to < $10 Mil)
219	Form 1120 ($10 Mil to < $50 Mil)
221	Form 1120 ($50 Mil to < $100 Mil)
223	Form 1120 ($100 Mil to < $250 Mil)
226	Form 1120 (≥ $250 Mil to < $500 Mil)
227	Form 1120 (≥ $500 Mil to < $1 Bil)
228	Form 1120 (≥ $1 Bil to < $5 Bil)
229	Form 1120 (≥ $5 Bil to < $20 Bil)
230	Form 1120 (≥ $20 Bil)
231	Form 1120 ($250 Mil and Over)
234	Form 1120S No Balance Sheet
241	Form 1120F (1120FSC)
260	Form 1120F Assets =0)
261	Form 1120F (Assets>0 and <$10 Mil)
262	Form 1120F (Assets>$10 Mil and <$50 Mil)
263	Form 1120F ($50Mil under $100Mil Asset Class 10) ($100Mil under $250Mil Asset Class 11)
265	Form 1120F ($250Mil under $500Mil Asset Class 13) ($500Mil under $1Bil Asset Class 14) ($1Bil under $5Bil Asset Class 15) ($5Bil under $20Bil Asset Class 16) ($20Bil and Over Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date before/1/2008
288	Form 1120S (Assets under $200K Non-Taxable)
289	Form 1120S (Assets $200K to < $10 Mil)
290	Form 1120S (Assets $10 Mil and Over, Non-Taxable)

Employment Tax (MFT 16, 10, 14, 01, 17, 39, 80)

Activity Code	Explanation
462	Form 944 (MFT 14 or 39)
463	Form 945
464	Form 940 (MFT 10 or 80)
465	Form 941 (MFT 01 or 17)

Form 1065 (MFT 06, 35)

Activity Code	Explanation
473	Form 1065 Taxable Return
481	Form 1065 (10 or less Partners, Gross Receipts under $100,000)
482	Form 1065 (10 or less Partners, Gross Receipts $100,000 and Over)
483	Form 1065 (11 or more Partners)

Form 1041 (MFT 05, 21)

Activity Code	Explanation
495	Form 1041 Non-Automatic (Valid for Inventory and Non-Examined Closures only)
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-Taxable Grantor, Pooled Income funds and Bankruptcy Estates
498	Form 1041 Non- Taxable Other

Form 1040 (MFT 30, 20, 22)

Activity Code	Explanation
266	Form 1040SS/1040PR (U.S. Self-Employment Tax – English/Spanish)
270	Form 1040 EITC present & TPI < $200,000 and Sch. C/F Total Gross Receipts (TGR) < $25,000
271	Form 1040 EITC present & TPI < $200,000 and Sch. C/F TGR > $25,000
272	Form 1040 TPI < $200,000 and No Sch. C, E, F or 2106
273	Form 1040 TPI < $200,000 and No Sch. C or F, but Sch. E or 2106 OKAY
274	Form 1040 Non-farm Business with Sch. C/F TGR < $25,000 and TPI < $200,000
275	Form 1040 Non-farm Business with Sch. C/F TGR $25,000 < $100,000 and TPI < $200,000
276	Form 1040 Non-farm Business with Sch. C/F TGR $100,000 < $200,000 and TPI < $200,000
277	Form 1040 Non-farm Business with Sch. C/F TGR $200,000 or More and TPI < $200,000
278	Form 1040 Farm Business Not Classified Elsewhere and TPI < $200,000
279	Form 1040 No Sch. C or F present and TPI ≥ $200,000 and < $1,000,000
280	Form 1040 Sch. C or F present and TPI ≥ $200,000 and < $1,000,000
281	Form 1040 TPI ≥ $1,000,000

Form 5500-Non Return (NRU) (MFT 74NMF)

Activity Code	Explanation
182	Non-Bank Trustee Examination
370	IRC 403(b)/457 and SIMPLE/SIMPLE IRA Plans (Non-Return Units)
383	SEPs/Governmental (NRU)
412	412(i) Non-return Unit

Form 8278 (MFT 99)

Activity Code	Explanation
501	Return Preparer-Negligent Preparation Penalty Sec. 6694(a)
502	Return Preparer-Willful Attempt to Understate Tax Penalty-Sec. 6694(b)
503	Return Preparers Endorsing or Negotiating Tax Refund Check-Sec. 6695(f)
504	504 Return Preparer Disclosure Penalties-Sec. 6695(a) to (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-filer (ATAT)
508	Non-Filer (Non-ATAT)

(5)Area Office Status Codes

EP AIMS

Status	Definition		Status	Definition
07	Transferred in			
08	Selected, not assigned		54	Assigned by Area Office Terminal Function
10	[redacted]	#	55	Cases previously held in suspense
12	Assigned — Taxpayer contact		56	Form 10904
13	Returned From Review		58	ESS/ESP Suspense
17	[redacted]	#	60	Department of Labor Notification/or Closed to PSP/Classification
18	[redacted]	#	80	Nondocketed
20	Review		81	Unassigned Case Forwarded to Appeals
21	Joint Committee		82	Docketed
22	30–Day letter		83	Locally Defined
24	90–Day letter		84	TE/GE–SP for Closure

Status	Definition		Status	Definition
25	Transferred to Counsel		85	Suspense
30	Suspense, Issue		86	Reference Return
32		#	87	Closed to Appeals Processing Function
34	Suspense, TEFRA-PCS		88	Tried–District Counsel
38	Suspense, All Other		89	Local Definition
51	TE/GE –ESP		90	Closed (computer generated with an AIMS Disposal Code)
52	Reserved			

(**6) EP Issue Codes**

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
01	Minimum Funding	(A) Minimum Funding - IRC 4971(a) excise tax secured with correction	4971 - 412
		(B) Minimum Funding - IRC 4971(a) excise tax secured (correction made prior to exam)	4971 - 412
		(C) Minimum Funding - correction only involved (F5330 already filed and correct)	4971 - 412
		(D) Minimum Funding - IRC 4971(a)&(b) proposed assessment (unagreed exam)	4971 - 412
		(Z) Other	4971 - 412
02	Prohibited Transactions	(A) Prohibited Transaction - IRC 4975(a) excise tax secured with correction	4975
		(B) Prohibited Transaction - IRC 4975(a) excise tax secured (correction made prior to exam)	4975
		(C) Prohibited Transaction - correction only involved (F5330 already filed and correct)	4975
		(D) Prohibited Transaction - IRC 4975(a)&(b) proposed assessment (unagreed exam)	4975
		(Z) Other	4975
03	Participation/Coverage	(A) Failure to satisfy minimum age and/or service requirements	401(a)(3) - 410(a)
		(B) Failure to satisfy IRC 410(b) coverage requirements	410(b)
		(C) Statutory requirements met, but eligibility failure due to failure to follow plan terms	Reg. 1.401-1(a)(2)
		(D) Ineligible participant(s) in plan	401(a)(2)
		(Z) Other	410
04	Coverage - DB Special Rule	(Z) Failure by DB Plans to meet IRC 401(a)(26) minimum coverage requirements	401(a)(26)
05	Exclusive Benefit	(A) Exclusive benefit violation (misuse/diversion of assets)	401(a)(2)
		(B) Sham employer - no valid employees or beneficiaries	401(a)(2)
		(Z) Other	401(a)(2)
06	Vesting	(A) Incorrect distribution due to error in applying vesting schedule	401(a)(7) - 411
		(B) Error in applying cash out distributions/forfeiture rules, including improper timing of forfeitures	411(a)(7)
		(C) Error in applying break-in-service rules	411(a)(4)-(6)
		(D) Failure to fully vest at normal retirement age	411(a)
		(E) Failure to fully vest affected participants due to complete discontinuance of contributions	411(d)(3)
		(F) Failure to fully vest all affected participants due to partial plan termination	411(d)(3)
		(G) Failure to properly fully vest at plan termination	411(d)(3)
		(H) Statutory requirements met, but failure to follow plan terms operationally	401(a)(7) - 411
		(Z) Other	401(a)(7) - 411
07	Discrimination of	(A) Failure to provide for nondiscriminatory contributions in	1.401(a)(4)-2&3

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
	Contributions/Benefits	amounts or benefits (in amount)	
		(B) Failure to provide for nondiscriminatory benefits, rights or features	1.401(a)(4)-4
		(C) Discrimination involving timing of plan amendment/plan terminations and pre-termination restrictions	1.401(a)(4)-5
		(D) Failure to comply with the "gateway test" or Reg. 1.401(a)(4)-8(b) exception	1.401(a)(4)-8(b)
		(Z) Other	401(a)(4)
08	Required Distributions	(Z) Failure to make required distributions under IRC 401(a)(9)	401(a)(9)
09	Top Heavy Plans	(Z) Failure to provide minimum contributions/benefits and/or accelerated vesting in top-heavy plan	401(a)(10) - 416
10	Joint and Survivor Annuity	(A) Failure to properly comply with Qualified Joint and Survivor (QJSA) requirements	401(a)(11) - 417
		(B) Failure to comply with the Qualified Pre-Retirement Survivor Annuity (QPSA) requirements	401(a)(11) - 417
		(C) Failure to comply with the Qualified Optional Survivor Annuity (QOSA) requirements	401(a)(11) - 417
		(Z) Other	401(a)(11) - 417
11	Merger/Consolidations - Transfer of Assets or Liabilities	(Z) Merger/Consolidations - transfer of assets	401(a)(12)
12	Assignment and Alienation	(A) Improper assignment and/or alienation of plan benefits	401(a)(13)
		(B) Failure to comply with QDRO requirements	401(a)(13)(B)
		(Z) Other	401(a)(13)
13	Commencement of Benefits	(Z) Failure to commence benefits timely per IRC 401(a)(14)	401(a)(14)
14	Special Non-Discrimination Requirements of IRC 401(a)(5)	(A) Failure to provide for nondiscriminatory classification (included or excluded class of employees)	401(a)(5)
		(B) Failure to comply with the permitted disparity formula of IRC 401(l)	1.401(a)(4)-
		(Z) Other	401(a)(5)
15	IRC 415 Limitations	(Z) Exceeded IRC 415 Limits	401(a)(16) - 415
16	IRC 401(a)(17) Compensation Limit	(Z) Exceeded IRC 401(a)(17) compensation limits	401(a)(17) - 415
17	PGBC Notification	(Z) Referral to PGBC required per Form 6533	Form 6533
18	Employer Securities - Voting Rights	(Z) Failure to provide certain voting rights to non-PS DC plans for non-publicly traded stock per IRC 401(a)(22)	401(a)(22)
19	Non-Amender/Late Amender	(A) Failure to timely adopt a Required or Interim Amendment	401(a)/401(b)
		(B) Failure to adopt a timely Discretionary Amendment	401(a)
		(C) Adoption of a Disqualifying Provision (not timely corrected)	401(a)/401(b)
		(Z) Other	401(a)/401(b)
20	Contributions/Earnings allocations	(A) Error in allocation of Contributions and/or Forfeitures due to incorrect definition of Compensation used	1.401-1(b)
		(B) Error in allocation of Contributions and/or Forfeitures due to reasons other than incorrect definition of Compensation used	1.401-1(b)
		(C) Error in allocation of trust earnings	1.401-1(b)
		(D) Failure to make all matching contributions per plan terms	1.401-1(b)
		(Z) Other	1.401-1(b)
21	Section 414 Violations	(Z) Section 414 Violations	414
22	Deductions	(A) Deduction error due to late payment of contribution	404(a)(6)
		(B) Deduction error due to contributions paid in excess of IRC 404 limits	404(a)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(C) Deduction error due to exceeding IRC 415 limitations	404(a)/404(j)
		(D) Deduction error due to compensation taken into account in excess of IRC 401(a)(17)	404(a)/404(l)
		(E) Excess dividend deduction per IRC 404(k)	404(k)
		(Z) Other	404(a)
23	Incorrect Testing-Passed, Fut Affect	(Z) Incorrect Testing-Passed, Future Affect (e.g., 416, 401(a)(4), etc.) - Does not include errors in ADP/ACP testing	401(a)(4), 416, etc
24	Inadequate or No Fidelity Bond	(Z) Inadequate or No Fidelity Bond	ERISA 412
25	Reversion	(Z) Reversion	4980/401(a)(2)
26	Unrelated Business Income	(Z) Unrelated Business Income	511
27	Taxable Distributions	(A) Failure to include Taxable Distributions into income	72
		(B) Loans treated as distributions (deemed distributions) per IRC 72(p)	72(p)
		(Z) Other	
28	Insufficient Distributions	(Z) IRC 4974 excise tax assessed or proposed	4974
29	IRC 401(k) Specific Issues	(A) IRC 402(g) Excess Deferrals (exceeding dollar limit) not corrected timely	402(g)
		(B) Failure to withhold proper amount of Elective Deferrals per plan terms	Reg. 1.401-1(a)(2)
		(C) Impermissible distribution	401(k)(2)(B)
		(Z) Other specific 401(k) issues (not covered by other issue code elsewhere)	401(k)
30	Excess Non-Deductible Contributions	(Z) IRC 4972 - Excess Non-Deductible Contributions made	4972
31	Delinquent Returns	(Z) Delinquent Returns	6058(a), et al
32	Excess Contributions-IRA	(Z) Excess Contributions-IRA	4973/219
33	Excess Contributions-401(k)	(Z) Excess contributions and excess aggregate contributions (401(k)) not timely distributed	4979
34	Backup Withholding	(Z) Backup Withholding	3405
35	Penalties	(Z) Penalties	Various
36	Other Issues	(Z) Other Issues	
37	No Issues	(Z) No Issues	
38	Late Deposit of Employee Deferrals	(Z) Late Deposit of Employee Deferrals	4975(c)(1)(A)
39	Incorrect ADP/ACP-Passed, Fut Impact only	(Z) Incorrect ADP/ACP-Passed, Future Affect Only	401(k)/401(m)
40	Failed ADP/ACP Test-Corrected	(A) Failed ADP Test Only - Corrected	401(k)/401(m)
		(B) Failed ACP Test Only - Corrected	401(k)/401(m)
		(C) Failed both ADP and ACP Tests - Both Corrected	401(k)/401(m)
		(Z) Other	401(k)/401(m)
41	Safe Harbor IRC 401(k)(12) and/or 401(m)(11) Plan	(A) Failure to provide timely notice to participants	401(k)(12)
		(B) Failure to provide the required SH contribution to all eligible participants	401(k)(12)
		(C) Failures to comply with other requirements for SH plan, such as vesting and withdrawal restrictions	401(k)(12)
		(D) Failure to comply with additional limitations on matching contributions per IRC 401(m)(11)(B)	401(m)(11)(B)
		(Z) Other	401(k)(12)
42	Distribution Issues (other than J&S)	(A) Failure to distribute per plan terms (either timing or form)	411, 401(a)
		(B) Failure to distribute the correct amount of benefit (error	411, Reg. 1.401-1

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		in calculation of benefit) (including IRC 401(a)(25))	
		(C) Failure to distribute the correct amount of benefic (DC plan error)	401(a)
		(D) Failure to provide for mandatory distribution rollovers per IRC 401(a)(31)(B)	401(a)(31)(B)
		(E) Failure to comply with plan terms related to hardship distributions	401(k)
		(F) Failure to provide restriction on certain IRC 411(a)(11)/417(e) lump sum distributions (right to defer)	411(a)(11) & 417(e)
		(G) Orphan Plan - Failure to make timely distributions after dissolution of plan sponsor	Reg. 1.401-1(a)(2)
		(H) Failure to File required Forms 1099-R	6652(h)
		(I) Error in distribution amount (error in calculation of plan benefit not related to error in actuarial calculations)	401(a)
		(J) Error in distribution amount (error in calculation of plan benefit related to error in actuarial calculations)	401(a)/411(b)
		(Z) Other	401(a)
43	ESOP Specific Issues	(A) Sub-S ESOP Prohibited Allocation - IRC 409(p)	409(p)
		(B) Failure to comply with Independent appraisal requirement	401(a)(28)(C)
		(C) Failure to provide for required diversification rights	401(a)(28)(B)
		(D) Failure to comply with Put Option requirements	401(h)(4)&(5)
		(E) Failure to provide right to demand stock distribution	401(h)(1)
		(F) Failure to comply with special distribution rules of IRC 409(o)	409(o)
		(Z) Other	409/401
44	Plan Investment Issues	(A) Failure to properly value all assets at FMV (non IRC 412(i))	RR 80-155
		(B) Failure to properly reflect all plan assets in name of trust (i.e., real estate investments, etc.)	401(a)(1)&(2)
		(C) PPA requirement to allow diversification of ER stock in publicly traded company	401(a)(35)
		(Z) Other	
45	Benefit Accruals	(A) Failure to satisfy IRC 411(b) accrual rules	411(b)
		(B) Error in counting accrual service	411(b)
		(C) Error in applying the Suspension of Benefits Rule	DOL 2530.203-3
		(Z) Other	411(b)
46	IRC 412(i) Specific Issues	(A) 412(i) - Excessive Purported Normal Costs	412(i)/404(a)(i)(A)(iii)
		(B) 412(i) - Discriminatory Life Ins (BRF violation) under Rev. Rul. 2004-21	412(i)(3)
		(C) 412(i) - Listed transaction under Rev. Rul. 2004-20	412(i)
		(D) 412(i)(3) - Springing Cash Values	412(i)(3)
		(E) 412(i)(3) - Exchange rights for policy with higher values	412(i)(3)
		(F) 412(i)(3) - Values provided by contracts significantly exceed amts need for benefits at NRA (including IRC 415)	412(i)(3)
		(G) 412(i)(3) - Excessive surrender/expense charges	412(i)(3)
		(H) 412(i)(2) - No separate agreement (non-compliant defect)	412(i)(2)
		(I) 412(i)(2) - Non-level premiums (non-compliant defect)	412(i)(2)
		(J) 412(i)(3) - Benefits provided by contracts not equal to benefit provided by plan under one or more forms (non-compliant defect)	412(i)(3)
		(K) 6707A - IRC 6707A Penalty (Non-Return Unit)	6707A
		(Z) Other	412(i)
47	DOL Notifications	(A) Failure to Diversify (more than 20% in any one asset) per ERISA 404(a)	ERISA 404(a)(1)(C)
		(B) Investments appear to violate requirement related to prudent investments	ERISA 404(a)(1)(B)
		(C) Fees to service providers appear unreasonable	Form 6212-B
		(D) Plan identified as ERISA 404(c) plan, but failed certain	ERISA 404(c)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		criteria to qualify as ERISA 404(c) plan in operation	
		(Z) Form 6212-B referral made for Other reason (Note: Inadequate Bonding is covered by Issue Code 24A above).	Form 6212-B
48	IRC 411(d)(6) Violation	(A) Accrued benefit improperly reduced by plan amendment (anti-cutback)	411(d)(6)
		(B) Improper elimination of optional form(s) of benefit or eliminating/reducing early retirement subsidy	411(d)(6)
		(C) Improper conversion of DB plan to DC plan	411(d)(6)
		(Z) Other IRC 411(d)(6) violation	411(d)(6)
49	SEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Participation/Coverage	408(k)(2)
		(C) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(D) Excess Contributions	404(a)(3) & 415(c)
		(E) Top Heavy Requirements	408(k)(1)(B) & 416
		(Z) Other	408(k)
50	SARSEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Not More than 25 Participants	408(k)(6)(B)
		(C) 50% of Eligible Elect Deferral	408(k)(6)(A)(ii)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Deferral Percentage Test	408(k)(6)(A)(iii)
		(F) Top Heavy Requirements	408(k)(1)(B) & 416
		(Z) Other	408(k)
51	SIMPLE IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Proper Employer Match	408(p)(2)(A)
		(C) Participation/Coverage	408(p)(2)(C)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Timely Deposit of Salary Deferrals	4975(c)(1)(B)
		(F) Excess Salary Deferrals	402(g)
		(Z) Other	408(p)
52	403(b) Plans	(A) Plan Document Compliance with Current Law	Notice 2009-3
		(B) Universal Availability	403(b)(12)
		(C) Excess Contributions	402(g) & 403(b)
		(D) Loans	72(p)
		(E) Hardship Distributions	403(b)(10)
		(Z) Other	403(b)
53	457 Plans (Non-Return Unit)	(A) Catch-Up Contributions	414(v) & 457(b)(3)
		(B) Unforeseeable Emergency Distributions	457(d)(1)(A)(iii)
		(C) Excess Contributions	402(g) & 457(b)
		(D) Loans	72(p)
		(E) Sick and Vacation Leave	457(e)(11)
		(F) IRC 457(f) Issues	457(f)
		(Z) Other	457

(7) EP AIMS Source Codes

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code	
06	Interest Abatement Claims	65	Collection Referral	
20	Regular Classification	66		#
21	RICS-Nationwide Samples	67	Other TE/GE Area Referral (from another Area)	

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code
23	TEFRA - PCS	68	#
26	Non Return Units	69	Customer Account Services Referral
30	Claim For Refund	70	W&I, SB/SE, LMSB Referral
40	Multi–Year–Examination	71	Classification Settlement Program (CSP)
41	Closing Agreement	72	#
42	Future Year Return	73	Taxpayer Request (includes Walk-In CAP cases, which are worked as examinations)
43	Substitute for Return (SFR)	74	Media Lead (News Media i.e., Newspapers, TV, News, Magazines)
44	Delinquent Returns	75	#
45	Reference and Information Return	76	#
47	EO TEP/LMSB CIP/EPTA Large Case	77	#
49	Preparer of Returns	78	Referrals (other)
50	Related Return Pickup	79	PBGC
55	Incomplete Returns	80	#
60	Information Reports (Intra AO TE/GE Referral)	81	RICS (Used for Nationwide Exam)
61	Determinations	82	Employee Plans Compliance Unit (EPCU) Referrals
62	Washington POD Referral*	87	Local Definitions
63	Appeals Referral	90	RICS - General (Used for Local/Multi-Area Samples, General Cases, Training Cases, Local Classified Issues, Converted Cases)
64	Area Office Referral	91	RICS - Tested Condition Codes

In determining which source code is applicable, select from the above codes the one that best describes the original source which identified to the TE/GE Division the taxpayer for examination. For example, if an EP employee reads a newspaper article and prepares an information report, the original source is Media Lead and not Information Reports, thus, source code 74 is applicable.

(8)EP AIMS Project Codes

EP Project Codes are three four-digit codes, which identify the program to which a case belongs. The following project codes are valid for FY 2008:

CODE	DEFINITION
0000	General Casework
0080	Communications Tax
0090	Training Cases
1066	Hire Act – Employment Tax Examination
1072	Qualifying Therapeutic Discovery Project Credit, Provision 9023
1073	Credit for Employee Health Insurance Expenses of Small Employers, Provision 1421
5053	Section 4945
6039	EPTA-MAP
6040	EPTA-403(b)
6041	EPTA-457(b)
6042	EP Team Audit (EPTA)
6043	EPTA Emerging Issues
6044	EPTA – 457(f)
6045	Support to EO/TEP
6046	EPTA - Governmental 401(a)

CODE	DEFINITION	
6047	EPTA - International	
6048	EPTA - Reserved (6048)	
6049	EPTA - Reserved (6049)	
6050	EPTA - Reserved (6050)	
6051	EPTA - Reserved (6051)	
6052	International Support to TEP/CIP	
6053	EO/LMSB Support - Reserved (6053)	
6054	EO/LMSB Support - Reserved (6054)	
6055	EO/LMSB Support - Reserved (6055)	
6068	Referrals	
6069	Reported Funding Deficiencies	
6070	Claims	
6078	Support to LMSB CIP	
6087	Issued Waivers	
6182	Non-Bank Trustee Investigation	
6183	General - Reserved (6183)	
6184	General - Reserved (6184)	
6185	General - Reserved (6185)	
6186	General - Reserved (6186)	
6213	IRC 403(b) Plans	
6214	IRC 457(b) Plans	
6215	IRC 457(f) Plans	
6216	Multiemployer Plans	
6217	IRA Trust Compliance	
6218	Governmental IRC 401(a), Non-EPTA	
6219	Special Emphasis - Governmental	
6220	Special Emphasis - International	
6221	Special Emphasis - Reserved (6221)	
6222	Special Emphasis – Reserved (6222)	
6223	Special Emphasis – Reserved (6223)	
6224	Special Emphasis - Reserved (6224)	
6225	Special Emphasis – Reserved (6225)	
6422	[redacted]	#
6423	[redacted]	#
6424	[redacted]	#
6425	[redacted]	#
6426	Gulf Coast Practitioner Project	#
6427	ESOP – Listed Transaction	
6429	Reserved (6429)	
6430	EP Risk Model Project	
6431	LESE	
6432	Reserved Risk Assessment (6432)	
6433	SIMPLE Plans	
6434	Reserved – Risk Assessment (6434)	
6435	S Corp ESOPs	
6436	412(i) Plans	
6437	[redacted]	#

CODE	DEFINITION	
6438		#
6439		#
6440		#
6441		#
6442	Form 5500EZ Project	
6445	Risk Based Targeted	
6446	Excess Assets in DB Plan	
6447	IRC 409(p) Compliance	
6448	Rollovers as Business Startups	
6449	ATAT Reserved	
6451		#
6452	Special Emphasis - Reserved (6452)	
6453	SARSEP IRA	
6454	SEP-IRA	
6458	PART Project	
6459	Reserved Risk Assessment (6459)	
6460	Risk Assessment 401(k)	
6461	Reserved Risk Assessment (6461)	
6462	Reserved Risk Assessment (6462)	
6463	Reserved Risk Assessment (6463)	
6464	Reserved Risk Assessment (6464)	
6465	Reserved Risk Assessment (6465)	
6502	EPCU - Reserved (6502)	
6503	EPCU Local Projects	
6504	EPCU Real Estate Holdings Project	
6505	EPCU - Reserved (6505)	
6506	EPCU 403(b) - UA	
6507	EPCU 1099-R - 72t	
6508	EPCU Local Projects	
6509	EPCU 5500-EZ	
6510	EPCU 5330's	
6512	EPCU – Form 5498 IRA	
6513	EPCU Terminations	
6515	EPCU - Funding Deficiencies	
6516	EPCU - Reserved (6516)	
6517	EPCU – Reserved (6517)	
6518	EPCU – Reserved (6518)	
6519	EPCU- ESOP	
6526	EPCU - Reserved	
6527	EPCU - Minimum Required Distributions Project	
6537	EPCU – Form 1120 Improper Deductions	
6538	EPCU – Qualifying ER Securities	
6539	EPCU - Partial Termination/Partial Vesting	
6540	EPCU – 945/1099R Filings	
6541	EPCU- ROBS	
6542	EPCU- Uncollectible Loans	
6543	EPCU- Excess DB Assets	

CODE	DEFINITION
6544	EPCU- 401(k) Questionnaire
6545	EPCU- 401(k) Project
6546	EPCU- International Project – Foreign Trust
6547	EPCU- International Project - Foreign Distribution
6548	EPCU – International Project - Other
6549	EPCU – Sham Collective Bargaining Agreement
6550	EPCU – 412(i)
6800	Determination Conversions

(9)EP Disposal Codes

Code	Definition
Examined — Agreed Disposal Codes (Including Penalties)	
Change in Tax Liability	
03	Agreed Tax Change
34	Claims Allowed in Full (Survey)
Change in Organization Status	
09	Revocation
Other Changes	
01	Regulatory/Revenue Protection
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
12	Amendment Secured
13	Referrals to LMSB,SBSE,W&I,DOL or PBGC
14	SCP
15	Closing Agreement
Examined — Unagreed Disposal Codes	
Change in Either Tax Liability or Organization Status	
07	Unagreed — Protest to Appeals
10	Unagreed — Without Protest
11	Unagreed — Petition to Tax Court
Examined — No Change Disposal Codes	
02	No Change
Examined — Impact on Future Plan Operations	
08	Correction of Operational Practice - Future Impact
Non-Examined Disposal Codes — Classification	
Accepted on Manual Classification	
20	Regular Classification
Disposal Codes (Non-Examined Screening)	
21	Questionable Items Explained
22	No Examination Potential on Current Year
25	Excess Workload for AO or POD
Non-Examined — Survey Disposal Codes	
Surveyed Before Assignment	
31	Surveyed Before Assignment
35	Surveyed - Excess Inventory
Surveyed After Assignment	
32	Surveyed After Assignment
34	Claims Allowed in Full (surveyed)
Non-Examined — Miscellaneous Disposal Codes	
29	Missing Returns

Code	Definition
30	Transfer out of Area Office
33	Error Accounts with No Return
45	Reference and Information Return
99	Information Report and Miscellaneous

(10)EP Disposal Code Priority

If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09	Revocation
2	07,10 or 11	Unagreed
3	15	Closing Agreement
4	14	SCP
5	03	Agreed Tax Change
6	06	Delinquent Return Secured
7	05	Delinquent Related
8	04	Change Related Return
9	12	Amendment Secured
10	01	Regulatory/Revenue Protection
11	13	Referrals to LMSB, SBSE, W&I, DOL OR PBGC
12	08	Correction of Operation Practice – Future Impact
13	02	No Change

(11)EP AIMS Push Codes

020 — Delinquent Return 5330/940/941/945/1040/1041/1065
021 — Substitute 5330
025 — Inadequate Records Notice
036 — Substitute for Return
041 —Current Return Pick-up
081 — Future Year Return

When a request is made through AIMS to post a transaction code, TC424, to the Master File (BMF, IMF, EPMF), if the Master file does not reflect the posting of the return (TC150), entering a Push Code from the above list, with the exclusion of Push Code 036, on the Form 5597 will post the TC 424 and 3 digit Push Code on AIMS and MF. The Push Code will allow the skeletal AIMS account (TC424) to remain active and will hold at MF for up to 26 months. If the return (TC 150) does not post on MF within that time frame, then the TC 424 will reverse shutting down the AIMS account and posting the closing on MF (TC421). If the return posts in the interim, an AIMS opening will automatically be generated, be extracted and a good AIMS account (TC420) will appear.

Note: Using a Push Code 036 will automatically generate a TC 150 and TC 420 on Master File, Push Code 036 can be used for all MFT's except for MFT 74 and 76.

(12 [redacted]

Code	[redacted]
00	
01	
02	
03	

(13 [redacted]

Input upon establishment or update.

Valid Values and Meanings:

Values	Meanings
0	
1	
3	

9 North American Industry Classification System (NAICS) Codes

(To be used by SBSE, LMSB & TEGE)

Agricultural Forestry, Fishing and Hunting

	BOD Client Code		
	SB/SE	**LMSB**	
Crop Production			
111100	A	4	Oilseed & Grain Farming
111210	A	4	Vegetable 7 Melon Farming (Including potatoes and yams)
111300	A	4	Fruit & Tree Nut Farming
111400	A	4	Greenhouse, Nursery 7 Floriculture Production
111900	A	4	Other Crop Farming (including tobacco, cotton, sugarcane, hay peanut, sugar beet & all other crop farms)
Animal Production			
112111	A	4	Beef Cattle Ranching & Farming
112112	A	4	Cattle Feedlots
112120	A	4	Dairy Cattle & Milk Production
112130			Dual Purpose Cattle Ranching & Farming
112210	A	4	Hog & Pig Farming
112300	A	4	Poultry & Egg Production
112400	A	4	Sheep & Goat Farming
112510	A	4	Animal Aquaculture (including Shellfish & Finfish Farms & Hatcheries)
112900	A	4	Other Animal Production
Forestry and Logging			
113000	B	2	Forestry & logging (including forest nurseries & timber tracts)
113110	B	2	Timber Tract Operations
113210	B	2	Forest Nurseries & Gathering of Forest Products
113310	B	2	Logging
Fishing, Hunting and Trapping			
114110	B	4	Fishing
114210	B	4	Hunting & Trapping
Support Activities for Agriculture and Forestry			
115110	B	4	Support Activities for Crop Production (including cotton ginning, soil preparation, planting and Cultivating)
115210	B	4	Support Activities for Animal Production
115310	B	2	Support Activities for Forestry

Mining

Oil and Natural Gas Extraction			
211110	F	2	Oil & Gas Extraction

	BOD Client Code		
	SB/SE	LMSB	
Mining			
212110	F	2	Coal Mining
212200	F	2	Metal Ore Mining
212300	F	2	Non-metallic mineral mining & quarrying
212310	F	2	Stone mining & quarrying
212320	F	2	Sand, gravel, clay, and ceramic & refractory minerals mining & quarrying
212390	F	2	Other non-metallic mineral mining & quarrying
Support Activities for Mining			
213110	F	2	Support activities for mining

Utilities

Utilities			
221000	P	2	Utilities
221100	P	2	Electric power generation, transmission & distribution (Utilities)
221210	P	2	Natural gas distribution (Utilities)
221300	P	2	Water, sewage and other systems (Utilities)
221500			Combination Gas & Electric

Construction

Construction of Buildings			
236100	D	2	Residential building construction
236110	D	2	Residential building construction
236200	D	2	Non-residential building construction
Heavy & Civil Engineering Construction			
237100	D	2	Utility system construction
237210	D	2	Land subdivision
237310	D	2	Highway, street and bridge construction
237990	D	2	Other heavy & civil engineering construction
Specialty Trade Contractors			
238100	C	2	Foundation, structure, & building exterior contractors (including framing carpentry, masonry, glass, roofing & siding)
238110	C	2	Poured concrete foundation & structure contractors
238120	C	2	Structural steel & pre-cast concrete construction contractors
238130	C	2	Framing carpentry contractors
238140	C	2	Masonry contractors
238150	C	2	Glass & glazing contractors
238160	C	2	Roofing contractors
238170	C	2	Siding contractors
238190	C	2	Other foundation, structure & building exterior contractors
238210	C	2	Electrical contractors
238220	C	2	Plumbing, heating & air-conditioning contractors
238290	C	2	Other building equipment contractors
238300	C	2	Building finishing contractors (including drywall, insulation, painting, wall covering, flooring, tile & finish carpentry)
238310	C	2	Drywall & insulation contractors
238320	C	2	Painting & wall covering contractors

	BOD Client Code		
	SB/SE	LMSB	
238330	C	2	Flooring contractors
238340	C	2	Tile & terrazzo contractors
238350	C	2	Finish carpentry contractors
238390	C	2	Other building finishing contractors
238900	C	2	Specialty trade contractors (including site preparation)
238910	C	2	Site preparation contractors
238990	C	2	All other specialty trade contractors

Manufacturing

Food Manufacturing			
311110	E	4	Animal Food Mfg.
311200	E	4	Grain & Oilseed Milling
311300	E	4	Sugar & Confectionery Product Mfg.
311400	E	4	Fruit & Vegetable Preserving & Specialty Food Mfg
311500	E	4	Dairy Product Mfg.
311610	E	4	Animal Slaughtering the Processing
311710	E	4	Seafood Product Preparation & Packaging
311800	E	4	Bakeries & Tortilla Mfg.
311900	E	4	Other Food Mfg. (including coffee, tea, flavoring & seasonings)
Beverage and Tobacco Product Manufacturing			
312000	E	4	Beverage & tobacco product manufacturing
312110	E	4	Soft drink & ice mfg.
312120	E	4	Breweries
312130	E	4	Wineries
312140	E	4	Distilleries
312200	E	4	Tobacco manufacturing
Textile and Fabric Mills			
313000	E	4	Textile mills
Textile Product Mills			
314000	E	4	Textile product mills
Apparel and Apparel Accessories Manufacturing			
315000	E	4	Apparel manufacturing
315100	E	4	Apparel knitting mills
315210	E	4	Cut & sew apparel contractors
315220	E	4	Men’s & boy’s cut & sew apparel manufacturing
315230	E	4	Women’s and & girl’s cut & sew apparel manufacturing
315290	E	4	Other cut & sew apparel manufacturing
315990	E	4	Apparel accessories & other apparel manufacturing
Leather and Allied Product Manufacturing			
316110	E	4	Leather & Hide Tanning & Finishing
316210	E	4	Footwear mfg. (including rubber & plastics)
316990	E	4	Other leather & allied product mfg.
Wood Product Manufacturing			
321000	E	2	Wood product manufacturing
321110	E	2	Sawmills & wood preservation

	BOD Client Code		
	SB/SE	LMSB	
321210	E	2	Veneer, plywood & engineering wood product mfg.
321900	E	2	Other wood product mfg.
Paper and Converted Paper Product Manufacturing			
322000	E	2	Paper manufacturing
322100	E	2	Pulp, paper & paperboard mills
322200	E	2	Converted paper product mfg.
Printing and Related Support Activities			
323100	E	3	Printing & related support activities
Petroleum and Coal Products Manufacturing			
324100	E	2	Petroleum and coal products manufacturing
324110	E	2	Petroleum refineries (including integrated)
324120	E	5	Asphalt paving, roofing & saturated materials manufacturing
324190	E	2	Other petroleum and coal products manufacturing
Chemical and Chemical Product Manufacturing			
325100	E	2	Basic chemical manufacturing
325200	E	2	Resin, synthetic rubber & artificial & synthetic fibers & filaments mfg
325300	E	2	Pesticide, fertilizer & other agricultural chemical mfg.
325410	E	4	Pharmaceutical & medicine mfg.
325500	E	2	Paint, coating & adhesive mfg.
325600	E	2	Soap, cleaning compound & toilet preparation mfg.
325900	E	2	Other chemical product mfg.
Plastics and Rubber Products Manufacturing			
326000	E	2	Plastics & rubber products manufacturing
326100	E	2	Plastic product manufacturing
326200	E	2	Rubber product manufacturing
Non-Metallic Mineral Product & Refractory Manufacturing			
327100	E	5	Clay product & refractory mfg
327210	E	5	Glass & glass product mfg
327300	E	2	Cement & concrete product mfg
327400	E	2	Lime & gypsum product mfg
327900	E	2	Other non-metallic mineral product mfg
Primary Metal Manufacturing			
331000	E	2	Primary metal manufacturing
331110	E	2	Iron & steel mills & ferroalloy mfg
331200	E	2	Steel product manufacturing from purchased steel
331310	E	2	Alumina & aluminum production & processing
331400	E	2	Non-ferrous metal (except aluminum) production & processing
331500	E	2	Foundries
Fabricated Metal Product Manufacturing			
332000	E	5	Fabricated metal product manufacturing
332110	E	5	Forging & stamping
332210	E	5	Cutlery & hand tool manufacturing
332300	E	5	Architectural & structural metals manufacturing
332400	E	5	Boiler, tank & shipping container manufacturing
332510	E	5	Hardware manufacturing

	BOD Client Code		
	SB/SE	LMSB	
332610	E	5	Spring & wire products manufacturing
332700	E	5	Machine shops, turned product and screw, nut & bolt manufacturing
332810	E	5	Coating, engraving, heat treating and allied activities
332900	E	5	Other general purpose machinery manufacturing
Machinery Manufacturing			
333000	E	5	Machinery manufacturing
333100	E	5	Agricultural, construction & mining machinery manufacturing
333200	E	5	Industrial machinery manufacturing
333310	E	5	Commercial & service industry machinery manufacturing
333410	E	5	Ventilation, heating, air-conditioning & commercial refrigeration equipment manufacturing
333510	E	5	Metalworking machinery manufacturing
333610	E	5	Engine, turbine & power transmission equipment manufacturing
333900	E	5	Other general purpose machinery manufacturing
Computer and Electronic Product Manufacturing			
334000	E	3	Computer & electronic product manufacturing
334110	E	3	Computer & peripheral equipment mfg
334200	E	3	Communication equipment mfg
334310	E	3	Audio & video equipment mfg
333410	E	3	Semiconductor & other electronic component mfg
333500	E	3	Navigational, measuring, electro medical & control instrument mfg
334610	E	3	Manufacturing & reproducing magnetic & optical media
Electrical Equipment, Appliance and Component Manufacturing			
335000	E	3	Electrical equipment, appliance & component manufacturing
335100	E	3	Electric lighting equipment mfg
335200	E	4	Household appliance mfg
335310	E	3	Electrical equipment mfg
335900	E	3	Other electrical equipment & component
Transportation Equipment Manufacturing			
336000	E	5	Transportation equipment manufacturing
336100	E	5	Motor Vehicle Mfg
336210	E	5	Motor Vehicle Body & Trailer Mfg
336300	E	5	Motor Vehicle Parts Mfg
336410	E	5	Aerospace Product & Parts Mfg
336510	E	5	Railroad Rolling Stock Mfg
336610	E	5	Ship & Boat Building
336990	E	5	Other Transportation Equipment Mfg
Furniture and Related Product Manufacturing			
337000	E	4	Furniture & Related Product Mfg
Miscellaneous Manufacturing			
339110	E	3	Medical Equipment & Supplies Mfg
339900	E	3	Other Miscellaneous Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods			
423100	G	5	Motor vehicle & motor vehicle part & supplies wholesalers

	BOD Client Code		
	SB/SE	LMSB	
423200	G	4	Furniture & home furnishing wholesalers
423300	G	5	Lumber & other construction materials wholesalers
423400	G	5	Professional & commercial equipment & supplies wholesalers
423500	G	2	Metal & mineral (except petroleum)
423600	G	5	Electrical goods wholesalers
423700	G	5	Hardware, plumbing and heating equipment & supplies
423800	G	5	Machinery, equipment & supplies wholesalers
423910	G	4	Sporting & recreational goods & supplies wholesalers
423920	G	4	Toy & hobby goods & supplies wholesalers
423930	G	4	Recyclable material wholesalers
423940	G	4	Jewelry, watch, precious stone & precious metal wholesalers
423990	G	4	Other miscellaneous durable goods wholesalers
Merchant Wholesalers, Non-durable Goods			
424100	G	2	Paper & Paper Produce Wholesalers
424210	G	4	Drugs & Druggists' Sundries Wholesalers
424300	G	4	Apparel, Piece Goods & Notions Wholesalers
424400	G	4	Grocery & Related Product Wholesalers
424500	G	4	Farm Product Raw Material Wholesalers
424600	G	2	Chemical & Allied Product Wholesalers
424700	G	2	Petroleum & Petroleum Products Wholesalers
424800	G	4	Beer, Wine & Distilled Alcoholic Beverage Wholesalers
424910	G	4	Farm Supplies Wholesalers
424920	G	3	Book, Periodical & Newspaper Wholesalers
424930	G	4	Flower, Nursery Stock & Florists' Supplies Wholesalers
424940	G	4	Tobacco & Tobacco Product Wholesalers
424950	G	2	Paint, Varnish & Supplies Wholesalers
424990	G	4	Other Miscellaneous Nondurable Goods Wholesalers
Wholesale Electronic Markets and Agents & Brokers			
425110	G	3	Business to business electronic markets
425120	G	3	Wholesale trade agents & brokers

Retail Trade

Motor Vehicle and Parts Dealers			
441110	I	5	New Car Dealers
441120	I	5	Used Car Dealers
441210	I	5	Recreational Vehicle Dealers
441221	I	5	Motorcycle Dealers
441222	I	5	Boat Dealers
441229	I	5	All Other Motor Vehicle Dealers
441300	I	5	Automotive Parts, Accessories & Tire Stores
Furniture and Home Furnishing Stores			
442110	K	4	Furniture stores
442200	K	4	Home furnishings stores
442210	K	4	Floor covering stores
442291	K	4	Window treatment stores

	BOD Client Code		
	SB/SE	LMSB	
442299	K	4	All other home furnishing stores
Electronics and Appliance Stores			
443111	L	4	Household Appliance Store
443112	L	4	Radio, Television & Other Electronic Stores
443120	L	3	Computer Software Stores
443130	L	3	Camera & Photographic Supplies Stores
Building Material and Garden Equipment and Supplies Dealers			
444110	L	4	Home Centers
444120	L	4	Paint & Wallpaper Stores
444130	L	4	Hardware Stores
444190	L	4	Other Building Material Dealers
444200	L	4	Lawn & Garden Equipment & Supplies Stores
Food and Beverage Stores			
445100	J	4	Grocery stores (including supermarkets & convenience stores without gas)
445110	J	4	Supermarkets and Other Grocery (except Convenience) Stores
445120	J	4	Convenience Stores
445210	J	4	Meat Markets
445220	J	4	Fish & Seafood Markets
445230	J	4	Fruit & Vegetable Markets
445290	J	4	Other specialty food stores
445291	J	4	Baked Goods Stores
445292	J	4	Confectionery & nut stores
445299	J	4	All Other Specialty Food Stores
445310	J	4	Beer, Wine & liquor Stores
Health and Personal Care Stores			
446110	L	4	Pharmacies & Drug Stores
446120	L	4	Cosmetics, Beauty Supplies & Perfume Stores
446130	L	4	Optical Goods Stores
446190	L	4	Other Health and Personal Care Stores
Gasoline Stations			
447100	I	2	Gasoline Stations (including Convenience Store with Gas)
Clothing and Clothing Accessories Stores			
448110	K	4	Men’s Clothing Stores
448120	K	4	Women’s Clothing Stores
448130	K	4	Children’s & Infant’s Clothing Stores
448140	K	4	Family Clothing Stores
448150	K	4	Clothing Accessories Stores
448190	K	4	Other clothing stores
448210	K	4	Shoe Stores
448310	K	4	Jewelry Stores
448320	K	4	Luggage & Leather Good Stores
Sporting Goods, Hobby, Book and Music Stores			
451110	L	4	Sporting Goods Stores
451120	L	4	Hobby, Toy & Game Stores

451130	L	4	Sewing, Needlework & Piece Goods Stores
451140	L	4	Musical Instrument & Supplies Stores
451211	L	3	Book Stores
451212	L	3	News Dealers & Newsstands
451220	L	4	Prerecorded Tape, Compact Disc & Record Stores
General Merchandise Stores			
452000	K	4	General merchandise stores
452110	K	4	Department Stores
452900	K	4	Other General Merchandise Stores
Miscellaneous Store Retailers			
453110	L	4	Florists
453210	L	4	Office Supplies & Stationery Stores
453220	L	4	Gift, Novelty & Souvenir Stores
453310	L	4	Used Merchandise Stores
453910	L	4	Pet & Pet Supplies Stores
453920	L	4	Art Dealers
453930	L	4	Manufactured (Mobile) Home Dealers
453990	L	4	All Other Miscellaneous Store Retailers (including tobacco, candle & Trophy Shops)
Non-store Retailers & Fuel Dealers			
454110	H	4	Electronic Shopping & Mail-Order Houses
454111	H	4	Electronic shopping
454112	H	4	Electronic auctions
454113	H	4	Mail-order houses
454210	H	4	Vending Machine Operators
454310	H	2	Fuel Dealers
454311	H	2	Heating Oil Dealers
454312	H	2	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	H	2	Other Fuel Dealers
454390	H	4	Other Direct Selling Establishments (Including Door-to-Door Retailing, Frozen Food Plan Providers, Party Plan Merchandisers & Coffee-Break Service Providers)

Transportation and Warehousing

Air Transportation			
481000	O	5	Air Transportation
Rail Transportation			
482110	O	5	Rail Transportation
Water Transportation			
483000	P	5	Water Transportation
Truck Transportation			
484110	P	5	General Freight Trucking, Local
484120	P	5	General Freight Trucking, Long-Distance
484200	P	5	Specialized Freight Trucking
Transit and Ground Passenger Transportation			
485110	O	5	Urban Transit Systems
485210	O	5	Interurban & Rural Bus Transportation
485300	O	5	Taxi & Limousine service
485310	O	5	Taxi Service

485320	O	5	Limousine Service
485410	O	5	School & Employee Bus Transportation
485510	O	5	Charter Bus Industry
485990	O	5	Other Transit & Ground Passenger Transportation
Pipeline Transportation			
486000	P	2	Pipeline Transportation
Scenic & Sight-seeing Transportation			
487000	O	5	Scenic & Sight-seeing
Support Activities for Transportation			
488000	P	5	Support activities for transportation (including motor vehicle towing)
488100	O	5	Support Activities for Air Transportation
488210	O	5	Support Activities for Rail Transportation
488300	P	2	Support Activities for Water Transportation
488410	P	5	Motor Vehicle Towing
488490	P	5	Other Support Activities for Road Transportation
488510	P	5	Freight Transportation Arrangement
488990	P	5	Other Support Activities for Transportation
Couriers and Messengers			
492000	P	3	Couriers & messengers
492110	P	3	Couriers
492210	P	3	Local Messengers & Local Delivery
Warehousing and Storage			
493100	P	5	Warehousing & Storage Facilities (Except Lessors of Mini-warehouses & Self Storage Units)

Information

Publishing Industries			
511000	E	3	Publishing Industries (except internet)
511110	E	3	Newspaper Publishers (except internet)
511120	E	3	Periodical Publishers (except internet)
511130	E	3	Book Publishers (except internet)
511140	E	3	Directory & mailing list publishers (except internet)
511190	E	3	Other Publishers (except internet)
511210	E	3	Software Publishers
Motion Picture and Sound Recording Industries			
512100	Q	3	Motion Picture & Video Industries (Except Video Rental)
512200	Q	3	Sound Recording Industries
Broadcasting			
515000	P	3	Broadcasting (except internet)
515100	P	3	Radio & Television Broadcasting
515210	P	3	Cable & other subscription programming
Internet Publishing and Broadcasting			
516110	S	3	Internet publishing & broadcasting
Telecommunications			
517000	P	3	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers and other telecommunications)
Internet Service providers, Web Search Portals and Data Processing Services			
518111	S	3	Internet Service Providers

518112	S	3	Web Search Portals
518210	S	3	Data processing, hosting and related services
Information Services			
519100	S	3	Other information services (including news syndicates & libraries)

Finance and Insurance

Credit Intermediation and Related Activities			
522100	N	1	Depository credit intermediation (including commercial banking, savings institutions and credit unions)
522110	N	1	Commercial Banking
522120	N	1	Savings Institutions
522130	N	1	Credit Unions
522190	N	1	Other Depository Credit Intermediation
522200	N	1	Non-depository credit intermediation (including sales financing & consumer lending)
522210	N	1	Credit Card Issuing
522220	N	1	Sales Financing
522291	N	1	Consumer Lending
522292	N	1	Real Estate Credit (including mortgage bankers & originators)
522293	N	1	International Trade Financing
522294	N	1	Secondary Market Financing
522298	N	1	All Other Non-depository Credit Intermediation
522300	N	1	Activities related to credit intermediation (including loan brokers)
Securities, Commodity Contracts and Other Financial Investments and Related Activities			
523110	N	1	Investment Banking & Securities Dealing
523120	N	1	Securities Brokerage
523130	N	1	Commodity Contracts Dealing
523140	N	1	Commodity Contracts Brokerage
523210	N	1	Securities & Commodity Exchanges
523900	N	1	Other Financial Investment Activities (Including Portfolio Management & Investment Advice)
Insurance Carriers and Related Activities			
524140	N	1	Direct Life, Health & Medical Insurance & Reinsurance Carriers
524150	N	1	Direct Insurance & Reinsurance (Except Life, Health & Medical) Carriers
524210	N	1	Insurance Agencies & Brokerages
524290	N	1	Other Insurance Related Activities
Funds, Trusts and Other Financial Vehicles			
525100	N	1	Insurance & Employee Benefit Funds
525910	N	1	Open-End Investment Funds (Form 1120-RIC)
525290	N	1	Trusts, Estates & Agency Accounts
525930	N	1	Real Estate Investment Trusts (Form 1120-REIT)
525990	N	1	Other Financial Vehicles

Real Estate and Rental & Leasing

Real Estate			
531100	M	5	Lessors of real estate (including mini warehouses & self-storage units)
531110	M	5	Lessors of Residential Buildings & Dwellings
531114	M	5	Cooperative housing
531120	M	5	Lessors of Non-Residential Buildings (Except Mini-warehouses)

531130	M	5	Lessors of Mini-warehouses & Self Storage Units
531190	M	5	Lessors of Other Real Estate Property
531210	M	5	Offices of Real Estate Agents & Brokers
531310	M	5	Real Estate Property Managers
531320	M	5	Offices of Real Estate Appraisers
531390	M	5	Other Activities Related to Real Estate
Rental and Leasing Services			
532100	T	5	Automotive Equipment Rental & Leasing
532210	S	4	Consumer Electronics & Appliances Rental
532220	S	4	Formal Wear & Costume Rental
532230	Q	3	Video Tape & Disc Rental
532290	S	4	Other Consumer Goods Rental
532310	S	4	General Rental Centers
532400	S	5	Commercial & Industrial Machinery & Equipment Rental & Leasing
Lessors of Non-financial Intangible Assets			
533110	S	3	Lessors of non-financial intangible assets (except copyrighted works)

Professional, Scientific and Technical Services

Professional, Scientific and Technical Services			
541100	U	1	Legal Services
541110	U	1	Offices of Lawyers
541190	U	1	Other Legal Services
541211	U	1	Office of Certified Public Accountants
541213	U	1	Tax Preparation Services
541214	U	1	Payroll Services
541219	U	1	Other Accounting Services
541310	U	4	Architectural Services
541320	U	4	Landscape Architectural Services
541330	U	4	Engineering Services
541340	U	4	Drafting Services
541350	U	4	Building Inspection Services
541360	U	4	Geophysical Surveying & Mapping Services
541370	U	4	Surveying & Mapping (Except geophysical) Services
541380	U	4	Testing Laboratories
541400	U	4	Specialized Design Service (Including interior, industrial, graphic & Fashion design)
541510	U	3	Computer systems design & related services
541511	U	3	Custom Computer Programming Services
541512	U	3	Computer Systems Design Services
541513	U	3	Computer facilities management services
541519	U	3	Other Computer Related Services
541600	U	3	Management, scientific & technical consulting services
541700	U	3	Scientific Research & Development Services
541800	U	4	Advertising & Related Services
541910	U	4	Marketing Research & Public Opinion Polling
541920	U	4	Photographic Services
541930	U	4	Translation & Interpretation Services
541940	U	4	Veterinary Services

541990	U	3	All Other Professional, Scientific & Technical Services

Management of Companies & Enterprises

Management of Companies (Holding Companies)

551111	S	1	Offices of Bank Holding Companies
551112	S	1	Offices of Other Holding Companies

Administrative & Support, Waste Management & Remediation Services

Administrative and Support Services

561110	S	4	Office Administrative Services
561210	S	4	Facilities Support Service
561300	S	4	Employment Services
561410	S	4	Document Preparation Services
561420	S	4	Telephone Call Centers (including telephone answering services & telemarketing bureaus)
561430	S	4	Business service centers (including private mail centers & copy shops)
561440	S	4	Collection Agencies
561450	S	4	Credit Bureaus
561490	S	4	Other Business Support Services (Including Repossession Services, Court Reporting & Stenotype Services)
561500	S	4	Travel Arrangement & Reservation Services
561600	S	4	Investigation & Security Services
561710	S	4	Exterminating & Pest Control Services
561720	S	4	Janitorial Services
561730	S	4	Landscaping Services
561740	S	4	Carpet & Upholstery Cleaning Services
561790	S	4	Other Services to Buildings & Dwellings
561900	S	4	Other Support Services (Including Packages & Leveling services & convention Trade Show Organizers)

Waste Management and Remediation Services

562000	S	2	Waste Management & Remediation Services

Educational Services

Educational Services

611000	S	4	Educational Services (Including schools, colleges & universities)

Health Care & Social Assistance

Ambulatory Health Care Services

621111	R	4	Offices of Physicians (except mental health specialists)
621112	R	4	Offices of Physicians, mental health specialists
621210	R	4	Offices of Dentists
621310	R	4	Offices of Chiropractors
621320	R	4	Offices of Optometrists
621330	R	4	Offices of Mental Health Practitioners (except Physicians)
621340	R	4	Offices of Physical, Occupational & Speech Therapists & Audiologists
621391	R	4	Office of Podiatrists
621399	R	4	Offices of all other miscellaneous Health Practitioners
621400	R	4	Outpatient Care centers

621410	R	4	Family Planning Centers
621420	R	4	Outpatient Mental Health & Substance Abuse Centers
621491	R	4	HMO Medical Centers
621492	R	4	Kidney Dialysis Centers
621493	R	4	Freestanding Ambulatory Surgical & Emergency Centers
621498	R	4	All Other Outpatient Care Centers
621510	R	4	Medical & Diagnostic Laboratories
621610	R	4	Home Health Services
621900	R	4	Other Ambulatory Health Care Services (Including ambulance services & blood & organ banks)
Hospitals			
622000	R	4	Hospitals
Nursing and Residential Care Facilities			
623000	R	4	Nursing and Residential Care Facilities
Social Assistance			
624100	S	4	Individual & Family Services
624200	S	4	Community & Housing & Emergency & Other Relief Services
624310	S	4	Vocational Rehabilitation Services
624410	S	4	Child Day Care Services

Arts, Entertainment & Recreation

Performing Arts, Spectator Sports and Related Industries			
711100	Q	3	Performing Arts Companies
711210	Q	3	Spectator Sports (including sports clubs & race tracks)
711300	Q	3	Promoters of Performing Arts, Sports & Similar events
711410	Q	3	Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures
711510	Q	3	Independent Artists, Writers & Performers
Museums, Historical Sites and Similar Institutions			
712100	Q	3	Museums, Historical Sites & Similar Institutions
Amusement, Gambling and Recreational Industries			
713100	Q	3	Amusement Parks & Arcades
713200	Q	3	Gambling Industries
713900	Q	3	Other Amusement & Recreational Industries (including Golf Courses, skiing facilities, marinas, fitness centers, bowling centers)

Accommodation and Foodservices

Accommodation			
721100	T	4	Travel accommodation (including hotels, motels and Bed & Breakfast inns)
721110	T	4	Hotels (Except casino hotels) & motels
721120	T	4	Casino Hotels
721191	T	4	Bed & Breakfast Inns
721199	T	4	All other Traveler Accommodations
721210	T	4	RV (Recreational Vehicle) Parks & Recreational camps
721310	T	4	Rooming & Boarding Houses
Foodservices and Drinking Places			
722110	J	4	Full-service Restaurants
722210	J	4	Limited-service eating places
722300	J	4	Special Foodservices (including Foodservice Contractors & Caterers)

722410	J	4	Drinking Places (Alcoholic Beverages)

Other Services

Repair and Maintenance

811110	T	5	Automotive Mechanical & Electrical Repair & Maintenance
811120	T	5	Automotive Body, Paint, Interior & Glass Repair
811190	T	5	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210	T	3	Electronic & precision equipment repair & maintenance
811310	T	5	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair and Maintenance
811410	T	4	Home & Garden Equipment & Appliance Repair & Maintenance
811420	T	4	Reupholstering & Furniture Repair
811430	T	4	Footwear & Leather Goods Repair
811490	T	4	Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

812111	S	4	Barber Shops
812112	S	4	Beauty Salons
812113	S	4	Nail Salons
812190	S	4	Other Personal Care Services (Including Diet & Weight Reducing Centers)
812210	S	4	Funeral Homes & Funeral Services
812220	S	4	Cemeteries & Crematories
812310	S	4	Coin-operated Laundries & Drycleaners
812320	S	4	Dry-cleaning & Laundry Services (except Coin-operated)
812330	S	4	Linen & Uniform Supply
812910	S	4	Pet Care (Except Veterinary) Services
812920	S	4	Photo Finishing
812930	S	4	Parking Lots & Garages
812990	S	4	All Other Personal Services

Religious, Grantmaking, Civic Professional, and Similar Organizations

813000	S	4	Religious, Grantmaking, Civic & other Membership Organizations
813930			Labor Unions and Similar Labor Organizations
921000			Governmental Instrumentality or Agency

10 Exempt Organizations Computer Systems Codes

(1)General

Exempt Organization (EO) returns are processed in the Ogden Campus.

EO AIMS ACTIVITY CODES

Code	Definition
EO ACTIVITY CODES Form 990/990-EZ (MFT 67)	
318	501(f) Cooperative Service Organizations of Operating Educational Organizations
320	International Issues
321	501(c)(28) National Railroad Retirement Investment Trust
323	501 (c)(27) State Sponsored Workers Compensation Reinsurance (990)
324	501(n) Charitable Risk Pool (990)
327	501(c)(1) U.S. Instrumentality
328	501(c)(2) Title Holding Corporation

Code	Definition
337	Form 1041/1041A
339	Private School
340	Educational Other Than Private School
341	501(c)(3) Other
342	Religious Organization
343	Scientific Organization
344	Hospital/Other Health Services
345	Church Tax Inquiry
347	501(c)(4) Civic League, Social Welfare
348	NECT, Form 990, 990EZ
349	Approved Church Examination
350	501(c)(5) Labor Organization
351	501(c)(5) Agricultural or Horticultural Organization
352	IRC 529, Qualified State Sponsored Tuition Program (Form 990)
354	501(c)(6) Business League, Gross income under $100,000
355	501(c)(6) Business League Gross income $100,000 and over
356	501(c)(26) State Sponsored High Risk Health Insurance Organization (Form 990)
358	501(c)(7) Pleasure Recreational Social Club
360	501(c)(8) Fraternal Beneficiary Assoc.
361	501(c)(9) Employee Beneficiary Association
363	501(c)(10) Fraternal Lodge
364	501(c)(11) Teachers Retirement Fund Association
365	501(c)(12) Mutual Assets under $500,000
366	501 (c)(12) Mutual, Assets $500,000 and Over
367	Political Organizations with a 990-T Filing Requirement
369	501(c)(13) Cemetery Company
371	501(c)(14) Credit Union Assets under $500,000
372	501(c)(14) Credit Union Assets $500,000 and over
373	501(c)(15) Mutual Insurance Association
374	501(c)(16) Financing of Crop Operations
375	501(c)(17) Supplemental Unemployment Trust
376	501(c)(18) Employee Funded Pension Trust
377	501(c)(19) Veterans Organization
378	501(c)(20) Legal Service Organization
381	501(e) Cooperative Hospital
382	501(c)(22) Withdrawal Liability Payment Fund
398	501(c)(24) Trust of Terminated Plans
399	501(c)(25) Real Property Title Holding Company

Form 8278 (MFT 99)

501	Section 6694 (a)
502	Section 6694 (b)
503	Section 6695 (f)
504	Section 6695 (a) – (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer

Form 926 (MFT 81)

992	Transfer of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership (Whistleblower/International Issues)

Form 8804 (MFT 08)

488	Annual Return of Partnership Withholding Section 1446

Code	Definition
Form 8871 (MFT 47)	
325	Form 8871 Political Organization Notice of Section 527 Status
326	Form 8872 Political Organization Report of Contributions and Expenditures
Form 990—BL (MFT 56)	
379	501(c)(21) Black Lung Trust
Form 990—T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program
359	501(c)(27) State Sponsored Workers Compensation Reinsurance
362	501(c)(26) State Sponsored High Risk Health Ins. Org.
368	IRC 501(n) Charitable Risk Pool (990T)
385	501(c)(28) National Railroad Retirement Investment Trust
386	501(c)(2) Title Holding Corporation
387	501(c)(3) Private Foundation
388	501(c)(3) Other Than Private Foundation
389	501(c)(4) Civil League, Social Welfare
390	501(c)(5) Labor, Agricultural, or Horticultural Organization
391	501(c)(6) Business League
392	501(c)(7) Pleasure, Recreational or Social Club
393	501(c)(8) Fraternal Beneficiary Lodge
394	501 All Others (Including TEFRA-PCS Referred from LMSB, SB/SE and W&I Divisions)
305	TEFRA-PCS Referred from LMSB, SB/SE and W&I Divisions
Employment Tax Returns (MFT 01, 04, 09, 10, 11, 12, 14, 16, 17, 19, 22, 30, 71, 72, 80)	
462	Form 944, Employers Annual Federal Tax Return
463	Form 945, Annual Federal Income Tax Withheld
464	Form 940, Employer's Annual Federal Unemployment Tax Return
465	Form 941, Employer's Quarterly Federal Tax Return
467	Form 943, Employer's Annual Tax Return for Agriculture Employees
468	CT-1, Employer's Annual Retirement Tax Return
469	CT-2, Employee Representatives Quarterly Railroad Retirement Tax Return
470	Form 1042, Withholding Tax for US Income or Foreign Persons
Form 1065 (MFT 06, 35)	
380	501(d) Apostolic or Religious Association
Form 990—PF (MFT 44)	
329	501(c)(3) Private Foundation, Assets under $25,000
330	501(c)(3) Private Foundation, Assets $25,000 under $100,000
331	501(c)(3) Private Foundation, Assets $100,000 under $500,000
332	501(c)(3) Private Foundation, Assets $500,000 under $1 Million
333	501(c)(3) Private Foundation, Assets $1 Million and over
346	NECT
Form 4720 (MFT 50)	
334	Form 4720, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions
Form 5227 (MFT 37)	
335	Form 5227, Split Interest Trust, Assets under $100,000
336	Form 5227, Split Interest Trust, Assets $100,000 and Over
Form 1041 (MFT 05, 36)	

Code	Definition
337	Form 1041/1041A

Form 1120 (MFT 02 & 32)

338	Form 1120 Private Foundation with Revoked Exemption
395	Form 1120POL Exempt
396	Form 1120POL

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS

Code	Definition
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Related 1040 (Other) Returns (MFT 20,22,30)	
266	Form 1040SS/1040PR (US Self Employment Tax – English/Spanish)
270	Form 1040 EITC & TPI<$200K & Sch C/F w/TGR<$25K
271	EITC & TPI <$200K & Sch C/F w/ TGR >= $25k
272	Form 1040 TPI<$200K & No Sch C or E, F or 2106 (No EITC)
273	Form 1040 TPI<$200K & No Sch C or F (E and 2106 OK) (No EITC)
274	Form 1040 Non-Farm Bus w/Sch C/F TGR<$25K&TPI<$200K
275	Form 1040 Non-Farm Bus w/Sch C/F TGR $25K<$100K &TPI<$200K
276	Form 1040 Non-Farm Business w/Sch C/F TGR$100K<$200K
277	Form 1040 Non-Farm Business w/Sch C/F TGR $200K or More & TPI<$200K
278	Form 1040 Farm Business Not Classified Elsewhere & TPI<$200K
279	Form 1040 No Sch C/F & TPI<$200K, $1m
280	Form 1040 Sch C or F & TPI$200K <$1m
281	Form 1040 TPI 1,000,000 or more
Related 1041 (Other) Returns (MFT 05,21,36)	
495	Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only; must be updated for examined closures
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-taxable Grantor, Pooled Income Fund, Bankruptcy Estates
498	Form 1041 Non-taxable Other
Related 1042 (MFT 12)	
470	Form 1042, Withholding Tax for US Income or Foreign Persons
Related 1065 (Other) Return (MFT 06, 35)	
473	Form 1065 Taxable Return
481	10 or Less Partners - Gross Receipts Under $100,000
482	10 or Less partners - Gross Receipts $100,000 and Over
483	11 or More Partners
Form 5330 (MFT 76)	
310	Related 5330 (other) Returns

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS

Code	Definition
Form 1120S Taxable (MFT 02 & 31)	
202	Form 1120S (Taxable)
Form 1120 (including 1120L and 1120PC) (MFT 02 & 32)	
203	No Balance Sheet
209	Assets < $250,000
213	Assets > $250,000 and < $1,000,000
215	> $1,000,000 and < $5,000,000
217	> $5,000,000 and < $10,000,000
219	> $10,000,000 and < $50,000,000
221	> $50,000,000 and< $100,000,000
223	> $100,000,000 and < $250,000,000
226	Form 1120 ($250 MIL<$500 MIL)
227	Form 1120 ($500 MIL<$1 BIL)
228	Form 1120 ($1 BIL<$5 BIL)
229	Form 1120 ($5 BIL<$20 BIL)
230	Form 1120 ($20 BIL and OVER)
231	Form 1120 $250 MIL and OVER – Valid only for Inventory. Not valid for closures)
Form 1120F (Other) Returns (MFT 02)	
241	Form 1120 FSC
260	Assets = 0 Default Activity Code;259 Conversion and Opening Creation date later then 12/31/07
261	Assets >0 and <$10,000,000
262	Assets >$10,000,000 and <$50,000,000
263	Form 1120F ($50Mil under $100Mil Asset Class 10) ($100Mil under $250Mil Asset Class 11)
265	Form 1120F ($250Mil under $500Mil Asset Class 13) ($500Mil under $1Bil Asset Class 14) ($1Bil under $5Bil Asset Class 15) ($5Bil under $20Bil Asset Class 16) ($20Bil and over Asset Class 17)
267	Form 1120F (Assets = 0) Default for AC 259 Conversion and Opening Creation Date before 1/1/2008
Form 1120S (Nontaxable) (MFT 02 & 31)	
234	No Balance Sheet
288	Assets Under $200,000
289	Assets $200,000 Under $10,000,000
290	Assets $10,000,000 and Over
Form 8278	**(MFT 99)**
501	Section 6694(a)
502	Section 6694(b)
503	Section 6695(f)
504	Section 6695(a)-(e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer
Form 926	**(MFT 81)**
992	Form 926
Form 8804	**(MFT 08)**
488	Annual Return of Partnership Withholding Section 1446
Form 8871	(MFT 47)
325	Political Organization Notice of Section 527 Status

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS

Code	Definition
326	Political Organization Report of Contributions and Expenditures

(2)EO Disposal Codes

Code	Definition
EO Disposal Codes No Change Disposal Code	
02	No Change
53	No Change to Related Return
Regulatory/Revenue Protection Change Disposal Code	
01	Regulatory/Revenue Protection
18	Chapter 42 - Under Tolerance
19	Amendment Secured
54	Chapter 42 – Under Tolerance Non-PF
Tax or Status Change Disposal Codes	
03	Agreed Tax or Penalty Change
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
07	Unagreed-Protest to Appeals
08	Written Advisory-Form 5666 Required.
09	Revocation - Agreed
10	Unagreed-Without Protest
11	Unagreed-Petition to Tax Court
12	Closing Agreement
13	Referrals to Other Operating Divisions
14	Termination - Agreed
15	Church Examination-Unagreed
16	Change in Subsection - Agreed
17	Change in Foundation Status - Agreed
34	Claims Allowed in Full (Surveyed)
50	Agreed Intermediate Sanction Payments
52	Written Advisory – No Form 5666 Required
55	Unagreed Revocation Without Protest

Non-Examined-Classification Disposal Codes

Accepted on Manual Classification *SERFE (S/C obsolete as of 01/2007)(Non-SERFE)

20	Regular Classification

Non-Examined Screened

Accepted During Screening (SERFE/RICS)

21	Questionable Items Explained
22	No Examination Potential on Current Year and No Change on the Prior Year Examination
25	Excess Workload

Non-Examined—Survey Disposal Codes

Surveyed Before Assignment

31	Surveyed Before Assignment
35	Surveyed Excess Inventory

Code	Definition
Surveyed After Assignment	
32	Surveyed After Assignment
36	Surveyed After Initial Contact

Non-Examined—Miscellaneous Disposal Codes

29	Missing Returns (Campus ONLY)
30	Transfer Out of Area
33	Error Accounts with No Return
40	Survey -Unable to Locate –No Return_
45	Reference and Information Return (Source Code must be 45)
99	Information Report and Miscellaneous

EO Disposal Code Priority

If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09, 55	Revocation
2	07, 10, 11, or 15	Unagreed
3	03, 18, 50 and 54	Agreed Tax or Penalty Change
4	12	Closing Agreement
5	16	Change in Subsection
6	34	Survey Claim
7	17	Change in Foundation Status
8	14	Termination
9	06	Delinquent Return Secured
10	05	Delinquent Related Return Secured
11	04	Change to Related Return
12	19	Amendment Secured
13	01	Regulatory/Revenue Protection
14	13	Referrals to Other Operating Divisions
15	08, 52	Written Advisory-Form 5666 required
16	02, 53	No Change/Written Advisory –No Form 5666 Required

(3)Status Codes - Master File and AIMS

These codes are used to reflect the current (and possibly the past) rating of an account. Both Master File and AIMS status codes are listed and defined below.

It should be noted, that any similarity between the value or definition of these two sets of codes is purely coincidental. Master File Status Codes for Exempt Organizations are used to define the rating of the organization as to its qualifications under specified Internal Revenue Code Sections, whereas, AIMS Status Codes are used to identify a specific type of EO return (MFT and Tax Period) of an organization that has been controlled for reporting purposes into the Examination Stream.

Master File (EO/BMF) Status Codes

Definition of an "Active" Organization: for purposes of counting an organization as an active EO Division customer, an active organization is one that has either received a favorable IRS determination letter that is currently in effect or has filed an EO return that is subject to EO Division compliance oversight**.**

Active	Definition

Status Code		
01	Unconditional Exemption	
02	Conditional Exemption	
06	State University or College Filing Form 990-T(but not on the master file as having been recognized as exempt)	
07	Church Filing Form 990-T(but not on the master file as having been recognized as exempt)	
10	Pre-Examination of a Church(not on the master file as having been recognized as exempt)	
11	School Certification(filed racial non-discrimination Form 5578) (skeletal info put on master file by Ogden Submission Processing Campus to allow 5578 to post)	
12	Formal Exemption IRC 4947(a) (2) trust filing Form 5227 or taxable farmer's cooperative (allows a 990, PF or 5227 to post when no EO section is on BMF)	
18	Temporary revocation of a private foundation (trust) required to File 990-PF and 1041	
19	Revocation of a private foundation (corp.) required to File 990-PF and 1120	
23	IRC 507(a) Termination (required to file a Form 990-PF)	
24	507 (b)(1)(A) Termination (required to file a Form 990-PF)	
25	507(b)(1)(B) Termination (60 month termination)	
34	IRC 527 Political Organizations (required to file Forms 990, 1120-POL, 8871 & 8872))	
36	Organizations other than 501(c)(3), (9) or (17) without determination letters but who file Forms 990	
98		#
Inactive Status Codes	**Definition**	
20	Termination (out of business)	
22	Revocation	
26	Termination Merger (when two EOs are merged, the terminated entity this is the non-survivor)	
28	No longer a member of a group ruling (subordinate entity whose parent organization states it is no longer part of the group)	
29	Group Ruling has been Dissolved (parent entity and all subs. are dissolved)	
40	Application pending , no exemption	
41	No Reply to Solicitation for an Application (repeat Form 990 filer without a determination letter. Ogden Submission Processing Campus sets these up with taxable filing requirements)	
70	Exemption application was denied	
71	Incomplete Application, No Exemption	
72	Refusal to Rule (organization unable to furnish detailed description of activities)	
97	Revocation due to failure to file Form 990N for 3 years	
99	Dump Code – No exemption (prior EO status codes 20, 22, 42 or 70-72)	
Unspec-ified Status Codes	**Definition**	
21	Unable to locate (Campus service center notices returned undeliverable or not returned at all)	
30	Churches Voluntarily file Form 990 (but not on the master file as having been recognized as exempt)	
31	Small Organizations with gross receipts less than $5000 who voluntarily file Form 990	
32	Non Responders to CP 140/141 – applicable to tax periods 200612 & prior (**Obsolete January 1, 2008)**	
33	Foreign Private Foundations described in IRC 4948(b) (these are PFs that are not required to apply for exemption but are required to file Form 990-PF to pay 4% tax on US investment income)	
35	Foreign charities without foundation classification that are exempt by treaty (required to file Form 990-PF)	
36	Non IRC 501(c)(3), (9) or (17) Filers – No official exemption	
42	An extension of time to file Form 990 was filed but the organization has no determination letter and is not on the master file as exempt.	
EO/AIMS	**Definition**	
07	Transferred in (Not Started)	
08	Selected, Not assigned	
10	[redacted]	#

12	Assigned, Taxpayer Contact	
13	30 - Day	
17		#
18		#
20	Review	
21	Transfer to Joint Committee	
22	30-Day Letter	
24	90-Day Letter (Statutory Notice Issued)	
25	Transferred to Counsel	
30	)	#
32		#
34		#
36		#
38		#
39		#
51	TE/GE-ESP – Awaiting closing	
52	Reserved	
54	Locally Defined	
55	Cases previously held in suspense or returned from Appeals	
56	Form 10904	
57	Surveys Held	
58	ESS/ESP Suspense	
60	Classification Control	
80	Appeals - Non-docketed	
81	Appeals - Unassigned	
82	Appeals - Docketed	
83	Appeals - Locally Defined	
84	Appeals - TE/GE-ESP for Closure	
85	Appeals - Suspense	
86	Appeals - Reference Returns	
87	Closed to Appeals Processing Function	
88	Appeals - Tried - Area Counsel	
89	Appeals - Locally Defined	
90	Closed (Computer Generated)	

(4) EO MFT Codes

MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File
01	941	BMF	20	1040	NMF	50	4720	BMF/IMF
02	1120 (All)	BMF	21	1041	NMF	56	990-BL	NMF
05	1041	BMF	22	1040PR	NMF	63	11-C	BMF
06	1065	BMF	30	1040	IMF	64	730	BMF
08	8804/ 8805	BMF/NMF	31	1120S	NMF	66	4720/4720A	NMF
09	CT-1	BMF	32	1120	NMF	67	990/990EZ	BMF/NMF
10	940	BMF	34	990-T	BMF/NMF	71	CT-1	NMF
11	943	BMF	35	1065	NMF	72	CT-2	NMF
12	1042	BMF/NMF	36	1041-A	BMF/NMF	76	5330	BMF/NMF
13	8278	BMF	37	5227	BMF/NMF	80	940	NMF
14	944	BMF	39	944	NMF	81	926	NMF
16	945	BMF	44	990PF	BMF/NMF	96	11C	NMF
17	941	NMF	47	8871 Notice	BMF/NMF	97	730	NMF
19	943	NMF	49	8872 Report	BMF/NMF	99	8278	NMF

(5) EO Source Codes

Source Codes

Code	Definition	
03		#
06	Claim for Abatement of Interest	
07	Counsel Referral	
08	Campus (Service Center) Referral	
09	8871/8872 Return/Notice	
13	Delinquent Return	
20	Regular Classification	
23	TEFRA –- PCS	
24	Non-filer/Refusal to File TDI	
26	Non-Return Units	
28		#
30	Claim for Refund	
31	Paid Claims for Refund	
32	Carryback Refund	
33	4962 Abate Req (Tax Assess/Paid)	
34	4962 Abate Req (Not Assess/Not Paid)	
35	Administrative Adjustment Request	
40	Multi-Year Examination	
41	Closing Agreement	
42	Future Year Return	
44	Substitute for Return	
45	Reference and Information Returns	
49	Preparer of Returns	
50	Related Pick-up	
60	Information Report (Intra-Area Office TE/GE Referral - Includes examinations, excludes determinations)	
61	Determinations (Intra-Area Office TE/GE Referral)	
62	EO Rulings & Agreements Referral	
63	Appeals Referral	
64	Public Affairs Referral	
65	SB/SE Referral	
66	[redacted]	#

Source Codes

Code	Definition	
67	Other TE/GE Area Office Referral (another area office is actual source of referral)	
68		#
69	W&I Referral	
70	LMSB Referral	
71		#
72		#
73	Taxpayer's Request	
74	Media Lead (news media, i.e., Newspaper, TV, News Magazine –- is actual source of lead)	
75		#
76		#
77		#
78		#
79	Legislation Compliance	
80	National Research Project "NRP"	
81	RICS Market Segment Project	
82	Reserved - EPP	
83	Reserved - EPP	
84	Reserved - EPP	
85	Reserved - EPP	
86	Reserved - EPP	
87	Local Definition	
90	RICS Compliance Project	
91	National Research Project Related Return	
92	RICS –- General (Use for General Cases, Training Cases, Local Classified Issues	
93	EOCA EO Compliance Analysis	
94	RICS - Related Pick-up	
95	RICS - Multi-Year Examination	
96	ROO (Review of Operation)	
97	RICS - Delinquent Return	
98		#

(6) Principal Issue Codes

Principal Issue Codes

Code	Definition
01	Advertising Income
49	Excise Tax - Other

Principal Issue Codes

Code	Definition
02	Business with Non-Members
03	Deductibility of Contributions/Dues
04	Donor Advised Funds
05	Delinquent Filing of Return (other)
06	Discontinued Operations
07	Discrimination
08	Governing Body & Management, Size of Governing Body
09	Excess Business Holdings
10	Failure to Distribute
11	Grassroots Lobbying
12	Inadequate Records
13	Incomplete Returns
14	Inurement
15	Jeopardy Investments
10	Failure to Distribute
16	IRC 4962 Abatements
17	Legislative Activities
18	Non-Exempt Activities
19	Package Audit Procedures
20	Operating in a Commercial Manner
21	Operational Test
22	Organizational Test
23	Particular Services for Members
24	Not Operating for Exempt Purposes
25	Political Activities
26	Private Foundation Status
27	Private vs. Public Interests
28	Public Information Not Reported 501(c) (3)
29	Rental Income from Debit Financed Property
30	Self-Dealing
31	Taxable Expenditures
32	Tax on Investment Income
33	Unrelated Trade or Business (other)
34	Other
35	UBI – Expense Allocation Issues
36	UBI – NOL Adjustment Issues
37	UBI – Income from a Controlled Corp. under IRC 512(b) (13)
38	UBI – Other
39	Delinquent 990/990EZ return(s)
40	Delinquent 990-T return(s)
41	Delinquent 990-PF return(s)
42	Delinquent 940/941 return(s)
43	Delinquent 1120-POL return(s)

Code	Definition
50	Organizational Control – Family Board
51	Process for Determining Executive Compensation - Faulty
52	Lack of Conflict of Interest Policy or Adherence
53	Chapter 42 Under Tolerance
54	Revocations (this must be the first/primary code for unagreed revocations)
55	Gaming – Casino/Las Vegas Nights
56	Gaming - Bingo
57	Gaming – Pull Tabs
58	Gaming – Other (Raffles/Paddlewheels/Night at the Races/Lottery Fundraising etc.
59	Investment Income Issues
60	Failure to Properly Report Fundraising
61	Foreign Charitable Activities
62	Captive Offshore Insurance Issues
63	Foreign Grants
64	120 Percent of Economic Life Maturity
65	Claim for Refund
66	Lack of Financial Oversight by Governing Body
67	Excess Benefit IRC 4958
68	Penalty for Failure to File Return
69	Penalty for Failure to Fully Complete Return
70	Penalty for Failure to Make Annual Return Available for Public Inspection
71	Penalty for Failure to Make Exemption Application Available for Public Inspection
72	Personal Benefits Contracts
73	Approved Church Examination
74	Non-Cash Donation Solicitation
75	Reserved
76	Car/Boat Donation Solicitations
77	Employment Tax – Student FICA Issues
78	Employment Tax – Worker Classification Issues
79	Employment Tax – 1099 Issues
80	Employment Tax – Backup Withholding Issues
81	Employment Tax – Nonresident Alien Issues
82	Employment Tax – Fringe Benefit Issues
83	Employment Tax – Other Issues
84	FICA Claims
85	Revocation – Inurement
86	Proxy Tax
87	Health Maintenance organization (HMO) – Insurance Tax
88	Adjustment to a Related Return
89	Accounting Method Errors
90	Change in Subsection
91	Rev. Proc. 75-50 (Record-keeping and Public Notice Requirements Issues)

Principal Issue Codes

Code	Definition	Code	Definition
44	Delinquent 4720 return(s)	92	Discrepancy Adjustment
45	Excise Tax - Gaming	93	Tax Shelter Issues
46	Excise Tax – Failure to Distribute	94	Private Benefit
47	Excise Tax – Self-Dealing	95	Filing Requirement Issues
48	Excise Tax - 4958	96	8871/8872 Reporting Requirements

(7) EO AIMS Project Codes and Definitions

CODE	DEFINITION	
0000	General Casework	
0079	Delinquent Forms 990-T	
0080	Communications Tax	
0087	NRP ET Compliance Study	
0090	Training Cases	
0150	Non-Filers	
0171	Medical Residents	
0360	Gaming	
0922	Telephone Excise Tax Refund (TETR)	
1001	Disaster Response	
1014	Credit Rollover	
5051	Section 6707	
5052	Section 6707A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	
8001	IRC 509(a)(3) Supporting Organizations - ATAT	
8002	[redacted]	#
8003	[redacted]	#
8004	[redacted]	#
8006	[redacted]	#
8007	TEP Medical/FICA Claims	
8008	509(a)(3) Miscellaneous	
8009	CAWR – Credit Balances	
8011	Referral /Information Report	
8012	TEP Political Activities Compliance Project	
8013	[redacted]	#
8014	[redacted]	#
8015	[redacted]	#
8016	[redacted]	#
8019	JTTF – General Support	
8020-8021	JTTF - Reserved	
8022-8024	GP Compliance Project Reserved	
8026-8028	Compliance Project	
8029	990PFs Filing Form 990	
8030	990 Filing Form 990PFs	
8031	CAWR - Churches	
8032	CAWR – FUTA	

CODE	DEFINITION	
8033-8035	Compliance Project	
8036	ROO Generated Misc. Compliance Issues	
8037	ROO Generated Determination Follow-up	
8038	ROO Proj-Rev Exempt Ltr. 5-Yrs Prev to Curr Review Yr	
8039-8040	Compliance Project	
8043	Mandatory E-Filing	
8044	Mandatory E-Filing – Return Not Posted	
8045	ROO Generated TAG Cases	
8046	Questionable 501(h) Elections	
8047	Term Orgs – Assets not Distrib ST20 Sub-Contractors/Term	
8048	Form 8899 Intellectual Property	
8049	GP Compliance Project - Reserved	
8051	Centralized Case Processing	
8052	Cycle Time	
8054	TEP Program Analysis	
8055	Reserved - for VCAP	
8059		#
8060		#
8061		#
8062		#
8063		#
8064		#
8065		#
8066	GP Market Segment Study - Reserved	
8067	Low Income Housing	
8068	TEP Claim Examination	
8069	TEP Entity (Non-Team Exam)	
8070	EOCA – Referrals received from Classification	
8071	Reserved	
8072	Private Foundations/Chapter 42 Taxes	
8073	TEQMS Revision	
8074	IRC Section 527 Political Organizations	
8075	Training Revisions	
8077	Website Enhancements	
8078	TEP Primary Entity	
8080	Potential Fraud Case Involving a Cooperating Officer	
8081	JTTF – Case Related Support (Non-EO)	
8082	JTTF- General Support	
8083	JTTF – Expert Witness Trail Support	
8084	[redacted]	
8085	[redacted]	
8086	Gaming Non-Filer Voluntary Compliance Program	
8087	Reserved	
8088	GP Compliance Project - Reserved	
8089	Claims (Non-TEP)	
8090	Other Casework as Identified	
8091	TEP Related Entity Return	

CODE	DEFINITION	
8092		#
8093		#
8094-8095	Investment Projects Reserved	
8096	Request for Cooperating Officer not Based on Examination Referral	
8097	EO Support of LMSB	
8098		#
8099		#
8100	GP Market Segment - Reserved	
8101	TEP Referrals	
8102	TEP Post VCAP	
8103	TEP Donor Advised Fd	
8106	Gaming – Reserved	
8107	Risk Modeling Gaming Sample	
8111	TEP Executive Compensation Project Case	
8112	Medical-Dental/FICA – Non Case Activities	
8113	GP Casework - Reserved	
8115	GP Casework	
8116	Health Maintenance Organizations (HMO) – TEP	
8117	Medical/Dental FICA Claims	
8118	Potential Casework	
8119	State Charitable Gaming Referral	
8120		#
8121		#
8122		#
8123	501(c)(15) Project - TEP	
8124	TEP Consumer Credit	
8125	TEP Compliance Project - Reserved	
8126	[redacted]	#
8127	[redacted]	#
8128	TEP Compliance Project - Reserved	
8129	TEP Compliance Project - Reserved	
8130	TEP Healthcare	
8131	[redacted]	#
8132	[redacted]	#
8133-8135	EOCA - Reserved	
8136	ROO Generated Referral	
8137- 8140	EOCA – Reserved	
8141	$25K or more EE Tax Pmt. No 990 Filed	
8142-8147	EOCA - Reserved	
8148	[redacted]	#
8149	[redacted]	#
8150	[redacted]	#
8151	TEP Private Foundation Market Segment Study	
8152	TEP Foreign Grants Compliance Project	
8153	TEP Community Foundation	
8154	TEP 4958/4941 Loans to/from Disqualified Persons Case	
8155	TEP Other Excess Benefit Transaction Case	
8156	[redacted]	#

CODE	DEFINITION	
8157	TEP Hospital 2 Compliance Project	
8158-8160	EOCA - Reserved	
8161	ROO Project Follow-up Denials	
8162	ROO Project Follow-ups Revocations	
8163-8165	EOCA - Reserved	
8166	EOCU – TAG 18	
8167	ROO Project Follow-ups Withdrawal	
8168		#
8169		#
8170		#
8172		#
8173		#
8174	FIU Schedule B Initiative	
8175-8179		#
8180	Reserved	
8190	GP Compliance Project - Reserved	
8191	NECT Non-Filers 1041	
8192	NECT Non-Filers 990	
8193	OMB Referrals – CFC Related	
8194	GP Materiality (ROO)	
8195	GP Compliance Project - Reserved	
8196	ROO Closing Agreement follow-up	
8197	National Research Project (NRP)	
8198	EO Non-Filer Project	
8199	GP Tuition/Contribution	
8200	GP High Priority Referrals	
8201-8204	GP Casework - Reserved	
8205	GP Market Segment Study - Reserved	
8206	GP Market Segment Study – Reserved	
8207	GP Market Segment - Reserved	
8208	GP Market Segment Study - Reserved	
8209	GP Market Segment Study - Reserved	
8210	GP Market Segment Study - Reserved	
8211-8213	GP Market Segment - Reserved	
8214	GP Market Segment Study - Reserved	
8215	Private Foundations	
8216	GP Market Segment Study – Reserved	
8217	GP Market Segment Study – Reserved	
8218	PF – Delinquent Returns from Non-filers	
8219-8223	GP Compliance Project - Reserved	
8225	TEP Team Examination	
8226	TEP 509(a)(3) Miscellaneous	
8227	TEP PACI Political Contributions	
8228	TEP Mandatory Electronic Filing Initiative	
8229	TEP Colleges and Universities	
8230	TEP – Operational/Organizational Issues	
8231	TEP Materiality (ROO)	

CODE	DEFINITION	
8232	TEP Materiality (EOCU)	
8233	TEP Compliance Project - Reserved	
8234	TEP VEBA Project	
8235	TEP (c)(4) HMO Arrangers	
8236	TEP (c)(14) Credit Unions	
8237	TEP International Activities of Charities – FBAR Compliance	
8238	TEP (c)(27) State Workers' Comp Fund	
8239	TEP Exec. Comp Transparency	
8240	TEP Gifts-In-Kind	
8241	TEP UBI And Form 990-T	
8242	TEP Resdesigned 990 Case Selection Queries	
8243	TEP Vehicle Donations	
8244	TEP Training Cases	
8245	TEP International Activities – Foreign Conduits	
8246-8249	Reserved – TEP	
8250	CAWR Officer Compensation Issues	
8251	GP Casework - Reserved	
8252	GP (c)(4) HMO Arrangers	
8253	Non-filers	
8254	GP (c)(10) Domestic Fraternal Orgs	
8255	TEP Private Foundations	
8256	GP Executive Compensation Project Case	
8257	GP (c)(14) Credit Unions	
8258	GP (c)(25) Title Holding Co	
8259	GP Compliance Project - Reserved	
8260	GP(c)(27) Stats Workers' Comp Fund	
8261	GP Caseworker - Reserved	
8262	GP Market Segment - Reserved	
8272	News Release	
8275	Cincinnati Technical Issue Coordination	
8284	Status 40/41	
8285	GP Compliance Project - Reserved	
8287	[redacted]	#
8288	Amended Case Referrals – ROO Amendments	
8289	GP Colleges and Universities	
8290	IRC 501 (c)(12) Orgs	
8291	IRC 501 (c)(7) Social Clubs	
8292	IRC 501(c)(9) VEBAS	
8293	GP Compliance Project - Reserved	
8294	Reasonable Compensation	
8295	GP Compliance Project - Reserved	
8297	GP Compliance Project - Reserved	
8298	GP Compliance Project - Reserved	
8299	G GP Compliance Project - Reserved	
8300	GP Compliance Project - Reserved	
8301	PORC Compliance Project	
8302	Political Intervention	

CODE	DEFINITION	
8303	Community Foundations	
8304	GP 4958/4941 Loans to/from Disqualified Persons Case	
8305	GP Other Excess Benefit Transaction Case	
8306		#
8307	GP Compliance Project	
8308	GP Compliance Project - Reserved	
8309	GP CAWR Employment Tax Case	
8310	GP PACI Political Contributions	
8311	Tax Shelter #1	
8312	TEP Spending Indicator Project	
8313	TEP Governance	
8314	TEP Student Loans	
8315	TEP International Exam Time	
8316	TEP High Priority Referrals	
8317	Tax Shelter #7	
8318	Tax Shelter #8	
8319	Tax Shelter #9	
8320	Tax Shelter #10	
8321	Tax Shelter #11	
8322	Tax Shelter #12	
8323	Tax Shelter #13	
8324	Tax Shelter #14	
8325	Tax Shelter #15	
8326	Tax Shelter #16	
8327	Tax Shelter #17	
8328	Tax Shelter #18	
8329	Tax Shelter #19	
8330	Tax Shelter #20	
8331	[redacted]	#
8332	[redacted]	#
8333	[redacted]	#
8334	[redacted]	#
8335	[redacted]	#
8336	[redacted]	#
8337	[redacted]	#
8338	[redacted]	#
8339	[redacted]	#
8340	[redacted]	#
8341	[redacted]	#
8342	[redacted]	#
8343	[redacted]	#
8344	[redacted]	#
8345	[redacted]	#
8346	GP Exec Comp Transparency	
8347	GP Gifts-In-Kind	
8348	GP SIP Officer Comp more than Org Receipts	
8349	GP Spending Indicator Project	
8350	GP Governance	

CODE	DEFINITION	
8351	GP Compliance Project - Reserved	
8352	GP Student Loans	
8353	GP 501(c)(5) and (c)(6)	
8354	GP Day Care	
8355	GP International Activities - FBAR Compliance	
8356	HG – Diseases, Disorders, and Medical Disciplines	
8357	HG – Medical Research	
8358	HG – Public Safety, Disaster Preparedness and Relief	
8359	HG – Youth Development	
8360	HG – International, Foreign Affairs, and National Security	
8361	EOCA Classification Settlement Program	
8362	GP Compliance Project - Reserved	
8363	GP Investment Income – IRC 501(c)(7)	
8364	GP 990+Scheds-Changes in Activities – Line 76	
8365	GP 990+Scheds – Organizational Change – Line 77	
8366	GP Compliance Project - Reserved	
8367	GP Compliance Project - Reserved	
8368	GP Compliance Project - Reserved	
8369	Operational/Organizational Issues	
8370	GP Risk Modeling Test Audits	
8371	GP Materiality (EOCU)	
8372	GP Publicly Supported Charities	
8373	GP Katrina Follow-up	
8374	GP Franchises and/or Business Ventures	
8375	Compliance – Reserved	
8376	FIU – Form 926 Audit	
8377-8380	[redacted]	#
8381	GP Booster Clubs	
8382	GP Redesigned 990 Case Selection Queries	
8383	GP International Exam Time	
8384	GP International Activities – Foreign Conduits	
8385	GP UBI and Form 990-T	
8386	GP Form 990 Full/Fair Reporting	
8387	GP Foundation Follow-up	
8388	GP Investments Jeopardizing Charitable Goals	
8389	GP Non-Exempt Entities	
8390	GP Vehicle Donations	
8391-8394	GP Compliance Project - Reserve	
8395	GP Healthcare	
8406	3402-T, Educational	
8407- 8420	EOCA - Reserved	
8424-8428	EOCA Reserved	
8440	8871/8872 filing Requirement	
8441	8871/8872 Assessment	
8442-8443	8871/8872 Reserved	
8658	VCAP	

(8) Push Codes

Current or Prior Year Examination

020 Delinquent Return

021 Substitute for Return

036 Substitute for Return (Computer Generated TC 150) Except for MFT 50, Form 4720 must use Push Code 021 until 12/31/2007. Effective 1/2008, Push code 036 will be used for Form 4720, MFT *50.*

037 Potential CI referral/Non-Filer

041 Current Year Pick-up

049 Joint Investigation

For a Subsequent (future) year Examination

022 Follow-Up: Exemption Granted

023 Follow-up: Unrelated Business Income

024 Follow-up: Payout Provisions

025 Follow-up: Other

(EO—Exempt Organizations)

(9) MF Sorting and Blocking for Document Code 47 & 77

Adjustment Form Number	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5599	Original & Copy BRTVU/RTVUE	000-079 900-979 200-249	080-099 980-999 200-249
5351	Paperless Non Examined	130-179	190-199
5599	Electronic Prints	300-379	380-399
TREES	Paperless Examined	400-479	N/A
Going to Appeals	Copy of Return	79X	76X
Going to Appeals	Either	100-179	180-199
Partial Assessment	No Return	100-1279	180-199

(10) EO Subsection

Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
01	501(c)(1)	21	501(c)(21)
02	501(c)(2)	22	501(c)(22)
03	501(c)(3)	23	501(c)(23)
04	501(c)(4)	24	501(c)(24)
05	501(c)(5)	25	501(c)(25)
06	501(c)(6)	26	501(c)(26)
07	501(c)(7)	27	501(c)(27)
08	501(c)(8)	28	501(c)(28)
09	501(c)(9)	29	501(c)(29)
10	501(c)(10)	40	501(d)
11	501(c)(11)	50	501(e)
12	501(c)(12)	60	501(f)
13	501(c)(13)	70	501(k)
14	501(c)(14)	71	501(n)
15	501(c)(15)	80	521
16	501(c)(16)	81	IRC 529
17	501(c)(17)	82	IRC 527 Political Organization
18	501(c)(18)	90	4947(a)(2) - Political Organization

Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
19	501(c)(19)	91	4947(a)(1) - 4947(a)(2) - Split Interest Trust
20	501(c)(20)	92	4947(a)(1) - Private Foundation (Form 990-PF)

(11)Statute of Limitations

Code	Message	Code	Message
		#	#
		#	#
		#	#
		#	#
		#	#
		#	#
		#	#
		#	#
		#	#
		#	#
		#	#

11 Government Entities

(1)General

Organization	Business Segment	States of Jurisdiction
Government Entities	14	TE/GE Commissioner Deputy Commissioner Director, Administrative Services Director, Government Entities – Washington D.C.
Tax Exempt Bonds	15	
Federal, State and Local Government	16	Southeast Group – Atlantic Possessions District of Columbia, Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Virginia, West Virginia
	16	Northeast Group - Connecticut, Maine, Massachusetts, New York, New Jersey, Rhode Island, Vermont,
	16	Gulf Coast Group - Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
	16	Central Group - Illinois, Indiana, Iowa, Michigan, Ohio, Wisconsin
	16	Pacific Coast Group - Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
	16	Midwest Group - Missouri, Kansas, North Dakota, South Dakota, Minnesota
	16	Western Group - Arizona, Wyoming, Colorado, Utah, Idaho, Arizona, New Mexico,

Organization	Business Segment	States of Jurisdiction
		Montana
	16	Mid-Atlantic Group - Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, West Virginia
Indian Tribal Governments	17	Compliance and Program Management Group - 7271 Nationwide
	17	Eastern and Southern Plains Group 7280 - All States East of the Mississippi River (except Illinois, Michigan and Wisconsin), Oklahoma, Arkansas, Louisiana and Eastern Texas
	17	North Central Group 7281 - Montana, Wyoming, North Dakota, South Dakota, Nebraska, Kansas, Iowa, Michigan, Missouri, Wisconsin, Illinois, Minnesota
	17	Southwestern Group 7282 - New Mexico, Arizona, Utah, Colorado and Western Texas
	17	Western Group 7283 – California, Nevada and Hawaii
	17	Pacific Northwest Group 7284 – Alaska, Oregon, Idaho and Washington
	17	ADAPT Group 7288 - Nationwide
	17	ADAPT Group 7289 - Nationwide

(2)GE Return Activity Codes

Code	Definition
GE Return Activity Codes Individual Returns - Forms 1040, 1040A, 1040PC, 1040NR, 1040SS and 1040 with 2555 (MFT 30, *20, *21)	
266	Form 1040SS/PR EITC Classes with TPI < $200,000
270	EITC & TPI<$200K & Sch C/F w/TGR<$25K
271	EITC & TPI<$200K & Sch C/F w/TGR>$25K
272	Form 1040TPI < $200,000 No SCH C, E, F or 2106
273	Form 1040TPI < $200,000 No SCH C or F, but SCH E or 2106 okay
274	Non-Farm Bus w/Sch C/F TGR<$25K&TPI<$200K
275	Non-Farm Bus w/Sch C/F TGR $25K<$100K &TPI<$200K
276	Non-Farm Business w/Sch C/F TGR$100K<$200K & TPI<$200K
277	Non-Farm Business w/Sch C/F TGR $200K or > & TPI<$200K
278	Farm Business Not Classified Elsewhere and TPI<$200K
279	No Sch C/F & TPI<$200K <$1m
280	Sch C/F & TPI$200K <$1m
281	TPI 1M or more
Excise Tax Returns - Form 720 (Products and Commodities) (MFT 03, *45)	
014	Aviation Fuel - Gasoline
059	Gasohol
060	Diesel
077	L.U.S.T Taxes-Aviation Fuel
078	Dyed Diesel Fuel - Buses Only
140	Indoor Tanning Services
Excise - Other - Forms 11-C (MFT 63, *96), 730 (MFT 64, *97)	
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Corporate Returns - Taxable (Including 1120-POL and 1120-H) (MFT 02, *32)	
203	Form 1120 - No Balance Sheet

Code	Definition
209	Form 1120 - Under $250,000
213	Form 1120 - $250,000 under $1,000,000
215	Form 1120 - $1,000,000 under $5,000,000
217	Form 1120 - $5,000,000 under $10,000,000
219	Form 1120 - $10,000,000 under $50,000,000
221	Form 1120 - $50,000,000 under $100,000,000
223	Form 1120 - $100,000,000 under $250,000,000
226	Form 1120 - $250M<$500M
227	Form 1120 - $500M<$1B
228	Form 1120 - $1B<$5B
229	Form 1120 - $5B<$20B
230	Form 1120 - $20B
231	Form 1120 - $250M and OVER – Valid only for Inventory. Not valid for closures.
241	Form 1120F - 1120FSC
260	Form 1120F (Assets =0)
261	Form 1120F ($0 under $250 K Asset Class 2) ($250K under $1Mil Asset Class 3) ($1Mil under $5Mil Asset Class 4) ($5Mil under $10Mil Asset Class 5)
262	Form 1120F ($10Mil under $50Mil Asset Class 9)
263	Form 1120F ($50Mil under $100Mil Asset Class 10) ($100Mil under $250Mil Asset Class 11)
265	Form 1120F ($250Mil under $500Mil Asset Class 13) ($500Mil under $1Bil Asset Class 14) ($1Bil under $5Bil Asset Class 15) ($5Bil under $20Bil Asset Class 16) ($20Bil and Over Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date Before 1/2008
Corporate Returns – Taxable (MFT 02, 31)	
202	Form 1120S Corporate Assets
Corporate Returns – Nontaxable (MFT 02, 31)	
234	No Balance Sheet
288	Form 1120S - Assets under $200,000 (Processed after 1/1/91)
289	Form 1120S - Assets $200,000 under $10,000,000 (Processed after 1/1/91)
290	Form 1120S - Assets $10,000,000 and over (Processed after 1/1/91)
Form 1120POL (MFT 02)	
395	Form 1120-POL/Exempt
396	Form 1120-POL
Form 990-T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program (990)
362	501(c)(26) State Sponsored High Risk Health Ins. Org (990-T)
367	Political Organizations with a 990-T Filing Requirement
386	Form 990-T,501(c)(2)
387	Form 990-T,501(c)(3) Pvt. Fdn.
388	Form 990-T,501(c)(3) Other Than Private Fdn.
389	Form 990-T,501(c)(4)
390	Form 990-T,501(c)(5)
391	Form 990-T,501(c)(6)
392	Form 990-T,501(c)(7)
393	Form 990-T 501 (c)(8)
395	501(c)(27) State Sponsored Workers Compensation Reinsurance (990-T)
Form 8278 (MFT 99)	
501	Form 8278 Sec 6694(a
502	Form 8278 Sec 6694(b)
503	Form 8278 Sec 6695(f)

Code	Definition
504	Form 8278 Sec 6695(a) – (e)
505	Preparer, Promoter, Section 6707, 6707A, 4956
507	Form 8278 Non Filer
508	Form 8278 Non Filer (Non ATAT)
Employment Tax	
462	Form 944 (MFT14)
463	Form 945, Annual Federal Income Tax Withheld (MFT 16)
464	Form 940, Employer's Annual Federal Unemployment Tax Return (MFT 10, *80)
465	Form 941, Employer's Quarterly Federal Tax Return (MFT 01, *17)
467	Form 943, Employer's Annual Return (Agriculture Employees) (MFT 11, *19)
468	Form CT-1, Employer's Annual Retirement Return (MFT 09, *71)
469	Form CT-2, Employee Representatives Quarterly Railroad Retirement Return (MFT *72)
470	Form 1042 Foreign U.S. Income Source (MFT 12)
Partnership Form 1065 (MFT 06, *35)	
481	10 or Less Partners - Gross Receipts under $100,000
482	10 or Less Partners - Gross Receipts $100,000 and over
483	11 or More Partners
TEB Forms	
397	Form 8038 (MFT 46)
300	Form 8038-G (MFT 46)
302	Form 8038-GC (MFT 46)
303	Form 8329 (MFT 85)
304	Form 8330 (MFT 86)
306	Form 8379 (MFT 46)
308	Form 8703 (MFT 46)
309	Form 8038-T (MFT 46)
322	Form 8328 (MFT 46)
Forms 1041 (MFT 05,*21)	
495	Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only.
496	Form 1041 – Taxable (Automatic & Non-Automatic)
497	Form 1041 – Non-Taxable Grantor, Pooled Income Funds, Bankruptcy Estates
498	Form 1041 – Non-Taxable Other

* Non Master File (NMF)

(3)Appeals Issue Codes

Specialist Recommended Action (Left Most Digit)		Primary Issue Involved (Middle Digit)		Alternative Issue (Right-Most Digit)	
1	Bond Taxable	1	Arbitrage	1-3	Reserved
2	Arbitrage	2	Private Use	4	Other
3	Flow Through Adjustment	3	Yield Burning	5	None
4-6	Reserved	4	Manufacturing		
7	Other Returns, Tax and Penalties	5-7	Reserved		
8	Other	8	Other		

(4)GE Disposal Codes

Examined Code	Definition	TREES Code	Non Examined Code	Definition	TREES Code
01	No Change with Adjustments	303	20	Regular Classification	906

Examined Code	Definition	TREES Code
02	No Change	107
03	Agreed Tax or Penalty Change	102
04	Change To Related Return	205
05	Delinquent Related Return Secured	207
06	Delinquent Return Secured	208
07	Appealed – Protest to Appeals	601
08	Written Advisory	213
09	Bonds Taxable	215
10	Unagreed – Without Protest	604
11	Unagreed – Petition to Tax Court	603
12	Closing Agreement	104
13	Referrals To Other Operating Divisions	501
14	Referrals To Other Segments Of TE/GE Operating Division	502
15	IRC 6700 Penalties on Related Parties	401
16-19	Reserved	
30	Transfer Out of District	803
34	Claims Allowed	103
50	Reserved	
51	Global Settlement Case	209
52	Survey Bond Return – No Material Change	911
53	Survey of Claims for Arbitrage – Allowed in Full	912

Non Examined Code	Definition	TREES Code
Screened		
21	Questionable Items Explained	905
22	No Exam Potential	904
25	Excess Workload	902
28	**File Closings**	
29	**Missing Returns**	903
Surveyed		
31	Surveyed Before Assignment	910
32	Surveyed After Assignment	908
33	Error Accounts With No Return	901
35	Survey Excess Inventory (Non-SERFE Returns)	913
36	Survey After Initial Contact	909
41	No Return	
42	Return Filed	
45	Reference And Information Return	802
99	Information Report And Miscellaneous	801

(5[redacted]

0	[redacted]
1	[redacted]
3	[redacted]

(6)GE Principal Issue Codes

Code	Principal Issue	Code	Principal Issue
01-03	Reserved	57	Yield Restriction
04	Delinquent Filing Of Return	58	Yield Burning
05	Delinquent Filing Of Return (Other)	59	Private Use
08	Employee Benefits	60	Change In Use

Code	Principal Issue	Code	Principal Issue
12	Inadequate Records	61	$10 Million Limitation
13	Incomplete Returns	62	$40 Million Limitation
18	Non-Exempt Activities	63	Issuance Costs
25	Political Activities	64	120 Percent Of Economic Life Maturity
27	Private vs. Public Interest	65	Claim For Refund
34	Other	66	Discrepancy
54	Bonds Taxable (This Must Be The First/Primary Code For Revocations)	68	Penalty For Failure To File Return
55	Arbitrage Rebate	69	Penalty For Failure To File Fully Complete Return
56	Advance Refunding	70-72	Reserved

(7)GE AIMS Project Codes

Code	Definition	Group
0000	General Casework	ALL
0079	Delinquent Form 990-T	ALL
0080	Communication Tax	ALL
0087	NRP Employment Tax Compliance Study	FSLG
0090	Training Cases	ALL
0099	OCEP	ALL
0150	Non-Filer	ALL
0999	N/A Other	FSLG & ITG
1014	Credit Rollover	TEG & ITG
1066	HIRE ACT – Employment Tax Examination	GECU, FSLG & ITG
1070	Excise Indoor Tanning Tax	GECU, FSLG & ITG
1071	Excise Medical Device Tax	GECU, FSLG & ITG
1072	ACA Provision 9023	ALL
1073	ACA Provision 1421	ALL
4017	Forms 8038 Examinations	TEB
4018	Non EO Bond Compliance	TEB
4050	Bond Compliance Activity	TEB
4056	Tax Exempt Bond Related Returns	TEB
4076	Form 8038-G Examinations	TEB
4105	Continuing Nationwide Sample -Timely use of Bond Proceeds	TEB
4110	Small Issue Compliance Follow-up	TEB
4111	Claims For Refund Of Arbitrage	TEB
4112	Bond Financed Sport Facilities	TEB
4113	Solid Waste Disposal Facilities	TEB
4114	Gas Prepayment Bonds	TEB
4115	Zero Coupon Cases-Revenue Ruling 94-42 Cases	TEB
4116	Hospital Acquisitions And Mergers	TEB
4117	Yield Burning Cases	TEB
4118	Failure To Rollover Escrowed Securities To Zero Interest Rate State And Local Gov't Securities	TEB
4119	Loan Pools	TEB
4120	Sewage Facilities	TEB
4121	Tax And Revenue Anticipation Notes	TEB
4122	Cases Involving "Captive" 501(c) (3) Orgs.	TEB
4123	Use Of Proceeds - Government Bonds	TEB
4124	Single Family Housing	TEB
4125	Multi-Family Housing	TEB

Code	Definition	Group
4126	Securing Bond Holder Names - Pending In Appeals	TEB
4127	Securing Bond Holder Names - Not Pending In Appeals	TEB
4128	Developing IRC 6700 Issue	TEB
4129	Developing IRC 150(b) Issue	TEB
4130	Student Loan Bonds	TEB
4131	Tax Increment Financing	TEB
4132	Hospital Financing	TEB
4133	Non-Public School Financing	TEB
4134	Other Financing Under Section 145	TEB
4135	Indian Tribal Governments Bonds	TEB
4136	Penalty in Lieu of Rebate	TEB
4137	New Nationwide Samples – Tax Exempt Bonds	TEB
4138	New Nationwide Samples – Tax Exempt Bonds	TEB
4139	New Nationwide Samples – Tax Exempt Bonds	TEB
4140	ARRA	TEB
4141	International	ALL
4160	Title 31 Compliance Review	FSLG
4161	Title 31 Identification	FSLG
4162	Title 31 Outreach and Education	FSLG
4163	TIP Compliance Restaurant	FSLG
4164	Tip Compliance Gaming	FSLG
4165	Tip Compliance Other	FSLG
4166	Local Government	FSLG
4167	State Government	FSLG
4168	Federal Government	FSLG
4169	Quasi Government	FSLG
4170	Medical Resident	FSLG
4171	Medical Resident Resolution Project	FSLG
4186	ITG Nationwide Sample 1	ITG
4187	ITG Nationwide Sample 2	ITG
4188	ITG Nationwide Sample 3	ITG
4189	ITG Nationwide Sample 4	ITG
4190	ITG Nationwide Sample 5	ITG
4205	TEB Local Sample 1	TEB
4206	TEB Local Sample 2	TEB
4207	TEB Local Sample 3	TEB
4208	TEB Local Sample 4	TEB
4210	Use of Proceeds III (Formerly TEB Project 1	TEB
4211	Federal Home Loan Bank Federal Guarantees	TEB
4212	5-1(c)(3) Phase I	TEB
4213	Hedge Initiatives Phase I	TEB
4214	8038, Gs and GCs Initiative	TEB
4215	Exempt Facilities Bond Initiative	TEB
4216	Small Issue Bonds Initiative	TEB/FLSG
4217	503 (c)(3) - Initiatives Phase II	TEB
4218	Student Loan Initiative	TEB
4219	Hedge Initiative	TEB
4220	Late Filed 8038 T Project	TEB
4221	TEB Project 10	TEB
4222	TEB Project 11	TEB
4223	TEB Project 12	TEB
4224	TEB Project 1	TEB
4225	TEB Project 2	TEB

Code	Definition	Group
4226	TEB Project 3	TEB
4227	TEB Project 4	TEB
4228	TEB Project 5	TEB
4229	TEB Project 6	TEB
4230	TEB Project 13	TEB
4231	TEB Project 14	TEB
4232	TEB Project 15	TEB
4233	TEB Project 16	TEB
4234	TEB Project 17	TEB
4235-4240	Local Sample	TEB
4241	FSLG Coordinated Industry Case	FSLG
4242	County Government	FSLG
4243	Municipality Government	FSLG
4244	Schools	FSLG
4245	Community Government	FSLG
4246	Fire Districts	FSLG
4247	Housing Activities	FSGL
4248		ALL #
4249	Follow-up Compliance	FSLG
4250	Special Project #01	FSLG
4251	Special Project #02	FSLG
4252	Special Project #03	FSLG
4253	Special Project #04	FSLG
4254	Special Project #05	FSLG
4255	Special Project #06	FSLG
4256	Special Project #07	FSLG
4257	Special Project #08	FSLG
4258	Special Project #09	FSLG
4259	Special Project #10	FSLG
4260	Special Project #11	FSLG
4261	TIP Rate Exam	ITG
4262	Non-Filer Initiative	ITG
4263	Form 1042 Initiative	ITG
4264-4268	ITG Local Reserved	ITG
4269	ADAPT	ITG
4275	Knowledge Sharing 1	ALL
4276	Knowledge Sharing 2	ALL
4277	Knowledge Sharing 3	ALL
4278	Knowledge Sharing 4	ALL
4279	Knowledge Sharing 5	ALL
4280	Knowledge Sharing 6	ALL
4281	Knowledge Sharing 7	ALL
5051	Section 6707	ALL
5052	Section 6707 A	ALL
5053	Section 4965	ALL
5054	6700 Investigations	ALL
5055	6701 Investigations	ALL

(8)GE Push Codes

Current or Prior Year Examination **Subsequent (Future) Year Examination**

Current or Prior Year Examination		Subsequent (Future) Year Examination	
020	Delinquent Return	037	Potential CI Referral/Non-Filer
021	Non-filer – to establish a skeletal record (SFR will not be generated)	041	Current Year Pick-up
022	Follow-up	049	Joint Investigation
023	Follow-up - Unrelated Business	072	Dummy/Closing Agreement (for PBC 415 only)
036	Substitute for Return		

(9)GE Source Codes

Source Code	Definition		Source Code	Definition	
03		#	62		#
	)				
04	Multiple Filers		63	Appeals Referral	
05	Related Pick-Up		64	Pick-up Related To Other	
06	Claims for Abatement of Interest		65	Collection Div Referral	
11	Studies, Tests And Research Programs		66		#
20	Regular Classification		67	Other Referral (W & I, SB/SE, Or LMSB Division Referral)	
23	TEFRA-PCS Case		68		#
24	Non Filer/Refusal To File TDI		69	Taxpayer Service Referral	
25	Substitute For Return		70	W&I, SBSE, LMSB Referral	
30	Claim For Refund		71		#
31	Paid Claims For Refund		72		#
32	Carry-Back Refund		73	Taxpayers Request	
35	Administrative Adjustment		74	Media Lead (News Media, I.e., Newspaper, TV, News Magazine - Is Actual Source Of Lead)	
36	Survey After Initial Contact		75		#
40	Multi-Year Examination		76		#
41	Closing Agreement		77		#
42	Future Year Return		80	NRP	
44	Delinquent Return		87	Local Definition	
45	Reference And Information Returns		90	RICS - New Project	
46	Employee Returns		91	NRP Related	
49	Preparer Of Returns		92	RICS - General (Use For General Cases, Training Cases Local Classified Issues)	
50	Pick-up Related To Other		95	RICS Related Pick-up	
60	Information Report (Intra-TE/GE Referral)		98		#

(10)GE AIMS Status Codes

Code	Definition		Code	Definition
07	Transferred In (Not Started)		51	EP/EO Support and Processing Branch, Awaiting Closing
08	Selected, Not Assigned		52	TREES Suspense
09	Correspondence		54	Local Definition
10	Assigned, No Taxpayer Contact		55	Cases previously held in suspense or returned from Appeals
12	Assigned, Taxpayer Contact		56	Form 10904
13	30 Day		57	Surveys Held
17		#	60	Classification Control
18		#	80	Appeals - Nondocketed
20	Review		81	Appeals - Unassigned
21	Joint Committee		82	Appeals - Docketed
22	30-Day Letter		83	Appeals - Locally Defined
24	90-Day Letter		84	Appeals – TEGE Support and Processing for Closure
25	Transferred to Counsel		85	Appeals - Suspense
30	Suspense, Form 1254		86	Appeals - Reference Return
32		#	87	Closed To Appeals Processing Function
34	Suspense, TEFRA-PCS		88	Appeals - Tried - District Counsel
36		#	89	Appeals - Local Definition
38	Suspense, All Others (used for cases awaiting Technical Advice)		90	Closed (Computer Generated)

(11)Survey Reason Codes

These codes may be used to further define disposal codes 31 & 32

A. No large unusual questionable items
B. No change in prior years
C. Beyond cycle (Includes statute issues)
D. Lack of resources
E. Other
F-Z Reserved

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Section 14 - Integrated Data Retrieval System (IDRS)

1 Nature of Changes

Description	Page No.
Deleted obsolete information from Subsection 2(3)	14-1
New Category Codes	14-7

2 Summary of IDRS

Reference Handbooks 2.3 and 2.4

The Integrated Data Retrieval System (IDRS) is a system which enables employees in the Campuses and the Area Offices to have instantaneous visual access to certain taxpayer accounts.

Some capabilities of the system include:

- Researching account information and requesting returns.
- Entering transactions such as adjustments, entity changes, etc.
- Entering collection information for storage and processing in the system.
- Automatically generating notices, collection documents and other outputs.

Several different files compose the IDRS data base. Some of them are:

(1) AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)—This file is a computer system designed to give Examination Division information about the returns open to Examination.

(2) ADOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN) - This file contains W-7A application information regarding pending adoptions. A temporary number is assigned to the child so that adoptive parents can claim dependency exemption and child care credit. All update processing will take place at the Austin Campus. Command Code ATINQ is available for universal access inquiries at all Campuses. (IRM Handbook 2.3 Chapter 79)

(3) CENTRALIZED AUTHORIZATION FILE (CAF) RESEARCH—The Centralized Authorization File contains information regarding the type of authorization that taxpayers have given representatives for various modules within their accounts. This information is used to direct refunds and/or copies of notices and correspondence to representatives when this has been authorized. It can also be used to determine whether an individual claiming to be a representative (Rep) of a taxpayer is, in fact, authorized to represent or act in the taxpayer's behalf, or to receive the information requested. The command codes available for research are: (a) CC CFINK IRM Handbook 2.3 Chapter 31, and (b) CC RPINK IRM 2.3 Chapter 31.

Note: The service center CAF databases were consolidated in July 2001. Then the CAF was converted to DB2 format in March 2003. There is only one CAF, maintained on the master file IBM.All command code inquiries and updates process against that file.

(4) DISHONORED CHECK FILE (DCF)—This file contains a record of the dishonored checks returned to the Campus by banks. The record will remain on the file until research positively identifies the tax module which was credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice will also be generated to notify the taxpayer. Reference IRM 2.4 Chapter 25

(5) EXCESS COLLECTION FILE (XSF)—This file contains two accounts, non-revenue receipt credits in Account 6800 (Excess Collections) and Account 9999 (Revenue Clearance Accountability). Each record within the file contains the control number, amount, source of the credit, IRS received date, status code, other available payment and follow up information. This file may be accessed with CC XSINQ. (IRM 2.3.49).

(6) Name Search Facility (NSF) - The NSF provides a way for IRS employees to access a Taxpayer Identification Number (TIN) with the selected taxpayer's name and address, or vice-versa. NSF data is stored in a DB2 data base on the IBM, which is accessed by NSF command codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, and FINDE.

(7) IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN) - This file contains W-7 application information. The ITIN is a permanent number assigned to those individuals who do not qualify for Social Security numbers (SSN) but require a number for tax purposes. All update processing will take place at the Austin Campus. Command Code ITDLN is available for universal access inquires at all Post of Duties.

(8) NATIONAL ACCOUNT PROFILE (NAP)—The National Account Profile is maintained at the Martinsburg Computing Center. The Campuses and Area Offices have direct access to the NAP using CC INOLE.

(9) PREPARER TAX IDENTIFICATION NUMBER (PTIN) - This file contains W-7P application information. The PTIN is a 9 character number assigned to tax return Preparers who choose to use the PTIN in lieu of their individual Social Security Number on those returns they prepare. All update processing will take place at the Brookhaven Campus. Command Code PTINQ is available for universal access inquires at all Post of Duties.

(10) REPORTING AGENTS FILE (RAF) RESEARCH—The Reporting Agents File contains information regarding the type of authorization that taxpayers have given to their reporting agent for the employment tax/payment modules and/or the FTD payment modules in their account. This authorization allows the reporting agent to file the taxpayer's Form 940 or Form 941 on magnetic tape or make magnetic tape or electronically or make magnetic tape or electronic submission of federal tax deposits. The information from the authorization is used to direct copies of notices and correspondence to reporting agents if authorized. It can also be used to determine whether an individual claiming to be a reporting agent for a taxpayer is, in fact, authorized to receive the information requested.

(11) TAXPAYER INFORMATION FILE (TIF)—The TIF provides tax account information for taxpayers selected for IDRS. The TIF is divided into three sub-groups as follows:

- ITIF—Individual Master File
- BTIF—Business Master File
- ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.
- Entity changes may be made using CCs ENREQ, INCHG, IRCHG, BNCHG, , BRCHG, EOREQ, and EOCHG. - See IRM 2.3 Chapter 9 for the instructions.

(12) UNIDENTIFIED REMITTANCE FILE (URF)—This file contains an information record of each remittance which is received but cannot be positively identified. This file aids in resolving payment tracers.

3 IDRS Security System

A. Security Procedures

General

The IDRS Security System is designed to provide protection for both the taxpayer and the IDRS user employee. The taxpayer must be protected from unauthorized disclosure of information concerning his/her account and unauthorized changes to it. The IDRS user employee must be protected from other personnel using his/her identification to access or make changes to an account.

IRM 1.3, Disclosure of Official Information Handbook contains guidelines governing the release of data included on tax returns and other information contained in Service files.

Protection of Taxpayer Accounts

Employees should exercise special precautions to identify the taxpayer or his/her authorized representative when

answering inquiries about a refund, notice, adjustment or delinquent account.

When responding to telephone inquiries and walk-in taxpayers about a tax account, the employee handling the inquiry should obtain:

- Taxpayer's name, address.
- Taxpayer Identification Number (SSN or EIN).
- Document Locator Number (DLN), date or amount on notice or other document received.
- Date and/or amount of refund, adjustment, payment or return.
- Type of notice or other communication received.

If a caller is unable to furnish enough information to establish that he/she actually is the taxpayer, the employee should request that the caller find out the information and call back. If the caller states he/she does not have the information and cannot obtain it, the employee should advise the caller to write.

Employees should not provide Taxpayer Identification Numbers over the telephone. Tele-Tin employees will follow their IRM guidelines.

Information concerning taxpayers will not be provided to third parties without written authorization from the taxpayer, even though the third party requesting the information has possession of a copy of the bill or notice in question.

Written authorization from the taxpayer is not restricted to a power of attorney or to any specific form. The authorization must bear the taxpayer's signature. If there is serious doubt whether the signature on the authorization is the taxpayer's, offer to mail the information to the taxpayer's address of record.

Authorized Access

IDRS users are authorized to access only those accounts required to accomplish their official duties. IRM 0735.1, Handbook for the Rules of Conduct, states that instances of employee's accessing their own (or spouse's) account or the account of another employee (or spouse) via IDRS will be treated as administrative offenses. In addition, IDRS users must not access the account of a friend or relative, or any account in which they have a personal or financial interest.

Passwords

Each IDRS user employee will be furnished a password on a periodic basis.

The employee is responsible for protecting his/her password. The password must not be revealed to anyone, regardless of his/her position in or outside the Internal Revenue Service.

Employees must never use another employee's password.

Any time a password is compromised, or even if an employee suspects that it has been, he/she will notify the System

Security Supervisor to obtain another password.

B.) Security Violations

The following are examples of security violations:

- the input of incorrect CC SINON information.
- the input of a command code without an entry code or an invalid entry code.
- the input of a command that is not in the Employee Profile.

All security violations will be recorded in the security files by terminal and, if possible, by employee number.

[redacted] #
#
#

C. Security Reminders

Employees should always clear the screen when the terminal operation is completed.

Employees should be sure to retrieve all prints. If someone leaves a print in the printer, it should be placed in classified waste if the originator cannot be determined.

IDRS terminals are programmed for real-time usage and are systematically deactivated at the end of each work day.

Note: The preceding rules must be followed carefully to protect the security and integrity of the IDRS.

The SFDIS Command Code with definer (values: P=Production, T=Training) is used to pull up the list of Command Codes in an employee's profile.

4 IDRS Message File

IDRS Message file is available to all IDRS users via command code MESSG followed by the users entry code. This multi page file contains up to date information on a variety of topics for example; command code availability, command code changes, MFTRA print status, ACTRA display status and system Files availability. An index of MESSG topics will be displayed. All IDRS users should make a point of checking the MESSG File every morning.

5 Selection Criteria for IDRS

Data is extracted for IDRS when the entity or tax module meets extraction criteria prescribed in IRM Handbook 2.9. Updated records are extracted for each module whenever Master File activity occurs in the account, such as merges, unpostables, notices, Tax Code postings (including adjustments and examinations), certain freezes, and status changes. The files are constantly updated from various sources until the record is removed from IDRS.

6 Retention Criteria for IDRS

Retention on the TIF is governed by the principle that a module should be retained as long as any one specified criteria is met, such as dummy modules less than 3 cycles old, accounts in TDA status, accounts in TDI status, modules containing any open pending transactions, and modules with open control bases. If a module no longer meets any retention criteria it is dropped from the file and a generated transaction is sent to MCC to inform the Master File that the module is no longer on that Campuses IDRS file. Specific retention criteria is included in IRM Handbook 2.9.

7 Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes

A. Pending Transaction Identification Codes

Code	Definition
AP	—A pending tax module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.
CU	—A corrected unpostable transaction
*DC	—A transaction deleted by ERS or Campus Reject Processing.
*DI	—A delinquent or entity transaction which appears on IDRS, but does not post to the Master File.
*DJ	—A transaction deleted through normal weekly update.

Code	Definition
*DN	—A transaction deleted by IDRS daily TIF batch processing. This pending transaction status normally occurs under the following conditions: 1. A transaction on the TIF other than a Unn or Nu did not match an incoming IDRS daily update on money amount. The transaction on the TIF changes to DN and the input transaction is separately appended. 2. An entity transaction on the TIF other than a Unnn or Nu failed to match an incoming IDRS daily update transaction on size (transaction length). The transaction on the TIF changes to DN and the incoming transaction is appended separately.
*DP	—A transaction deleted by CC DELET, or has been a TP on TIF for 4 cycles or an age-pending routine change or a TP transaction failed to match daily update on money amount.
*DQ	—A transaction deleted by Quality Review.
DR	—Retained for research.
*DU	—A deleted unpostable transaction.
*DW	—A transaction deleted via optional age routine in the weekend IDRS computer batch processing (weekly updates).
EP	—A pending entity module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.
ERS	—A RS transaction appended to the entity is identified as ERS when it is displayed with a tax module. Limited to TCs 903 and 904.
NU	—A nullified unpostable transaction.
PN	—A pending transaction that has passed all IDRS validity checks and has a complete DLN. All NMF transactions posted after establishment of module remain as PN.
RJ	—A reject transaction. RJ transactions are appended to the entity. They are displayed on the tax module if the MFT, Plan Number and Tax Period are for the displayed tax module.
Rnnn	—A transaction has been delayed beyond the scheduled cycle. It is extracted from the resequencing file at MCC. Includes all TC 904s and TC 903s (Refer to 8.14 for numeric code definitions).
TP	—A payment received in the Campus input to IDRS from the Remittance Processing System (RPS) with the cycle of input. It will not be included on a master file transaction tape until passing all validity and consistency checks and updated to “PN” status with the expected MCC posting cycle.
Unnn	—An open unpostable transaction (nnn - the numeric unpostable code).

*The pending transaction codes identified above with the asterisk will not be included in the IDRS balance.

B. Merge Related Transaction Codes

These differ slightly from those for the corresponding Master File transactions. The TC 003 and 026 are generated during IDRS processing, therefore they are not the actual MF transactions, but do reflect MF status.

TC	Description	Definition
003	BMF Partial Merge	Appears on the old EIN and contains a cross reference number. It indicates that a merge was attempted but was not able to become a complete merge because of modules in both involved accounts which are for the same MFT and tax period. The TC 003 will appear in “DI” pending status in the entity module.
004	BMF Partial Merge	Appears on the new EIN and contains a cross reference TIN. The TC 004 will appear in “DI” pending status in the entity.
006	A Merge/Merge	Fail. A TC 006 without a cross reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
008	IMF/BMF Complete Merge	Appears on the new TIN to reflect a successful merge and contains a cross reference TIN. The TC 008 will appear in “DI” pending status in the entity.
026	IMF/BMF Complete Merge	Appears on the old TIN to reflect a successful merge and contains a cross reference to the new TIN. It will appear in the entity module only in “DI” pending status.

C. Transaction Information Codes

BMF:

Code	Condition
A	FTD (Federal Tax Deposit) Credit computer

IMF:

Code	Condition
G	Amended (G Code) Return

	transferred from a prior module			
C	Consolidated FTD (TC 650) will consist of the number of payments consolidated.	X	Indicates DLN (location) or Administrative file or refile DLN	
F	Final Return	D		#
G	Amended Return	M		#
G	Amended Return	F	Final Return	
L	Rejected Forms 7004/2758			
P	FTD (TC 650) credit computer transferred to a subsequent module			
X	Return refiled under DLN indicated			
T	Treasury - U.S. DLN (Doc Code 97)			
W	Form 7004, changed Entity Fiscal Month			
2	Form 7004, 990C filed			
4	Form 7004, 990T Resident Corp.			
5	Form 7004, 990T Non-resident Corp.			
6	Form 7004, 1120F, Non-resident Corp.			
7	1120F Resident Corp.			
8	Form 1066 Filer			

8 Case History Status Codes

The following status codes are used when controlling a case. These status codes should not be confused with Master File Status codes or with freeze codes.

A	Assigned—Actively being worked	S	Suspense—Short term delay
B	Background—Non-workable case being monitored	M	Other—Long term delay
C	Closed	Z	Used to Close IRP Cases

9 Category Codes

The category codes are a 4 digit code to denote the type or source of an adjustment or correspondence case. For purposes of understanding the meaning of some of the column headings in the table below, the definitions are as follows: “Age” refers to the number of days given before a case defaults; “Recap Category” refers to the area assigned to work the case. A current list of the category codes and their definitions is given below:

Category Codes	**Definition**	**Age**	**Recap**	**Recap Category**
–Xnn	Expired or Potentially Expired Assessment Statute Case. Further descriptions are as follows:	099		STATUTE
–X01	Debit Balance – No Return	099		STATUTE
–X02	Erroneous Credit Freeze	099		STATUTE
–X03	Amended Return – No Original	099		STATUTE
–X04	Duplicate Return	099		STATUTE
–X05	Audit hold code	099		STATUTE
–X06	Claim Pending	099		STATUTE
–X07	ADP Credit to NMF Liability	099		STATUTE
–X08	Manual Refund	099		STATUTE
–X09	Additional Liability Pending	099		STATUTE

Category Codes	Definition	Age	Recap	Recap Category	
–X10	Refund – Repayment, Canceled or Deleted	099		STATUTE	
–X11	Advance Payment	099		STATUTE	
–X12	Credit Balance – No Return	099		STATUTE	
–X13	Expired Installment	099		STATUTE	
–X14	Barred Refund (STEX)	099		STATUTE	
–X15	Erroneous Refund	099		STATUTE	
–X16	Excess ES Credits	099		STATUTE	
–X17	Reserved	099		STATUTE	
–X18	TC59X w/Credit Balance – No Return	099		STATUTE	
–X19	Offer in Compromise	099		STATUTE	
–X20	Subsequent Payment	099		STATUTE	
–X21	Account Reactivation	099		STATUTE	
–X22	Original – No Amended Return	099		STATUTE	
–X23	CSED TC470 (Claim Pending)	099		STATUTE	
–X24	Math Error Protest	099		STATUTE	
–X25	Additional Liability Pending	099		STATUTE	
–X26	Reserved for Future Use	099		STATUTE	
–X27	Reserved for Future Use	099		STATUTE	
–X28	Unreversed TC 480	099		STATUTE	
–XSF	Statute Cases - Credit Systemically Transferred to XSF	099		STATUTE	
100P	100-Percent Penalty Two Year Refund Hold	060		INTERGEN	
191E	CP 191 Extension	075	11	INTERGEN	
191I	CP 191 Installment	075	11	INTERGEN	
1081	Reclamation credit received from FMS	030		REFINQ	
1664	Undelivered Refund Check-NMF	045		UNDELRERF	
2287	Dishonored Check Case	045		ADJSTMTS	
3858	TFS 1133 and check photocopy sent to taxpayer	045		REFINQ	
3859	TFS 3859 Received from FMS Adjudication Division	014		REFINQ	
3864	TFS 3864 Follow up sent to FMS	030		REFINQ	
3870	Identify Form 3870 worked in CAWR and FUTA programs	045	24	TPI	
3911	Lost/Stolen Refunds	030		REFINQ	
3913	Refund Check Returned-TC841 to Post	045		RETDREF	
4115	[redacted]	045	36		#
4116	[redacted]	045	36		#
840-	IDRS Generated Refund (CC RFUND)	045		CORRESP	
841P	TC 841 Posted and P Freeze Set	014		RETDREF	
941C	Any Form 941C received at Ogden or Cincinnati worked in Accounts Management	045	29	AMADJUST	
941X	Any 941X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
943X	Any 943X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
944X	Any 944X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
945X	Any 945X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
ACEO	Adjustment Customer Experienced Improvement (all other)	045	5	CLAIM	
ACEX	Adjustment Customer Experienced Improvement (all other)	045	5	CLAIM	
ACKN	Claim or Photocopy Request Processed by RCF to CP&R	030		REFINQ	
ACTC	CC CHKCL input for ACTC	090	29	AMADJUST	
AKPF	Alaska Permanent Fund Dividend Levy Program	120	06	COLL	
AM-X	Expired or Potentially Expired Assessment Statute	099		STATUTE	
AMnn	Accounts Maintenance Research, Further Descriptions are as follows:	120		AMRESRCH	

Category Codes	Definition	Age	Recap	Recap Category
AM01	Debit Balance - No return	120		AMRESRCH
AM02	Erroneous Credit Freeze	120		AMRESRCH
AM03	Amended Return - No Original	120		AMRESRCH
AM04	Duplicate return	120		AMRESRCH
AM05	Audit Hold Codes	120		AMRESRCH
AM06	Claim Pending	120		AMRESRCH
AM07	AADP Credit to NMF Liability	120		AMRESRCH
AM08	Manual Refund	120		AMRESRCH
AM09	Additionally Liability Pending	120		AMRESRCH
AM10	Refund - Repayments, Cancelled or Delayed	120		AMRESRCH
AM11	Advanced Payment	120		AMRESRCH
AM12	Credit Balance - No return	120		AMRESRCH
AM13	Expired Installment	045		AMRESRCH
AM14	Barred Refund (STEX)	099		AMRESRCH
AM15	Erroneous Refund	045		AMRESRCH
AM16	Excess ES Credits (IMF) or FTD Credit module (BMF)	120		AMRESRCH
AM17	TDI Refund Freeze	010		COLL
AM18	TC59X w/Credit Balance - No Return	099		AMRESRCH
AM19	Offer in Compromise	099		AMRESRCH
AM20	Subsequent Payment	120		AMRESRCH
AM21	Account Reactivation	120		AMRESRCH
AM22	Original -No amended return	120		AMRESRCH
AM23	CSED TC 470 (Claim Pending)	045		AMRESRCH
AM24	Math error protest	075		AMRESRCH
AM25	Additional Liability Pending (URP)	045		AMRESRCH
AM26	TC 59X w/Credit Balance - No return	120		AMRESRCH
AM27	URP - Zero Debit Balance	045		AMRESRCH
AM28	Unreversed TC 480	045		AMRESRCH
AMCZ	Accounts Maintenance Combat Zone	180		AMRESRCH
AMRH	Accounts Maintenance Research	120		AMRESRCH
APPZ	Appeals Case	005	33	APPEALS
ARDI	Accounts Receivable Dollar Inventory	045		COLL
ASFR	Automated Substitute for Return	045	02	COLL
ASIA	Assessed Installment Agreement	030		COLL
ASTA	Alternative Strategy for Tax Administration	120		COLL
ATAO	911 Hardship (effective July 1990)	020		DEFAULTS
ATFR	Automated Trust Fund Recovery	045		COLL
ATLA	Additional Tax Liability Assessment	075		INTERGEN
AUDT	Special Audit	045		ADJSTMTS
B249	249C Installment Bill	045	08	DEFAULTS
BA14	Barred Refund (STEX)	099	23	STATUTE
BARD	Barred Assessment	099		STATUTE
BDUP	BMF Duplicate Files For (non-employment tax forms) All BMF Form 706, 709 and 94X series returns identified as amended, revised, or corrected that by-pass processing.	045		CLAIM
BEIC	Non-Select BCSC EITC	045	24	TPI
BMFO	BMF Other Correspondence (non-employment tax forms)	045		TPI
BRRQ	BMF Other (non-employment tax forms) non-TPI issues	075		INTERGEN
BWH-	Backup Withholding	045		COLL
C174	Unexplained exempt remuneration listed on Form 940	075		INTERGEN
C175	Unexplained adjustment on Forms 941,945,942,943	075		INTERGEN
C186	CP 186 Transcript	075		INTERGEN

Category Codes	Definition	Age	Recap	Recap Category	
C190	Amended Return Posted No Original on Record Within Four Cycles	045		CLAIM	
C194	CP 194 (Potential FTD Penalty)	045		CORRESP	
C234	CP 234 Potential ES Penalty Transcript Notice—BMF	075		INTERGEN	
C294	Possible 15% FTD Penalty	045		CORRESP	
C36F	Domestic 36F	075	05	CLAIM	
C36P	Domestic CP36	045	01	ACCOUNTS	
C874	Unexplained exempt remuneration listed on Form 940PR	075		INTERGEN	
C875	Unexplained adjustment on Forms 941PR and 943PR	075		INTERGEN	
CAT1		120	36		#
CATA	1040X CATA	45	02	ADJSTMTS	
CAWR	Combined Annual Wage Reporting—CAWR cases where correspondence has been issued and no previous CCA record has been generated.	045		CORRESP	
CCO1	Collection Contracted Out	060		DEFAULTS	
CDPF	Collection Due Process Front End Case	060		COLL	
CERT	Certified Transcript	045		CORRESP	
CFTE	Credit for the Elderly	120		INTERGEN	
CISA	Assessed CIS	045	06	COLL	
CISP	Pre-Assessed CIS0	045	06	COLL	
CLAM	Claim Cases	030		CLAIM	
COCZ	Collection Combat Zone	180		COLL	
COLL	Collection Related Questions	045		COLL	
COPY	Taxpayer Request for Copy of Return	060		CORRESP	
CP29	Amended Return Posted, No Original	045		CLAIM	
CP40	Potential ES Penalty Transcript Notice—IMF	075		INTERGEN	
CP44	Notice of Available Credit	045		ACCOUNTS	
CP46	CP 46 Paper transcript (Notice of Manual Refund on L or W Coded Return)	120	03	AMRSRCH	
CP86	CP 86 Transcripts	075		INTERGEN	
[redacted]	[redacted]	180			#
CRTS	Correspondence Response Time Study	045		ADJSTMTS	
CT1X	Any CT1X received at Ogden or Cincinnati workd in Accts Management	045	02	ADJSTMTS	
CZ01	Combat Zone	045		AMRSRCH	
DATC	Deferred Adverse Tax Consequence	075		INTERGEN	
DAUD	Duplicate Filing Audit	045		CLAIM	
DDIA	Direct Debit Installment Agreement	060	30	CUSTSRVC	
DDIP	Direct Debit Installment Pre-Assessed (Agreement)	060	30	CUSTSRVC	
DFRL	1993 Deferral of Taxes Processing in 1995 and 1996	030		INTERGEN	
DFRX	Deferral Cleanup	045		INTERGEN	
DIAG	TDI DIAG-Q Transcripts	045	06	COLL	
DMFC	Debtor Master File Claim	045		CLAIM	
DMFE	Injured Spouse Claim – Efile	045	05	CLAIM	
DMFN	Injured Spouse Claim – No Debt	045	01	ACCTS	
DMFT	Injured Spouse Claim – Tax Debt	045	01	ACCTS	
DSTR	Disaster Case	045		CLAIM	
DUPA	Duplicate Assignment	045		ADJSTMTS	
DUPE	Duplicate Return for Estate and Gift Tax	045	29	AMADJUST	
DUPF	Duplicate Filing (CP 36,193,436)	045		CLAIM	
DUPR	Duplicate Refunds	045		REFINQ	
DUPX	Duplicate Return for Excise Tax	045	29	AMADJUST	
E190	Amended Return Posted for Estate and Gift Tax	045	29	AMADJUST	

Category Codes	Definition	Age	Recap	Recap Category	
E910		120	08		#
E911		120	08		#
E912		120	08		#
E913		120	08		#
E914		120	08		#
E915		120	08		#
E916		120	08		#
E917		120	08		#
E918		120	08		#
E919		120	08		#
EARC	Electronic Account Resolution Control	045	07	CORRESP	
ECAT		120	08		#
EDUP	Exempt Organization (EO) Duplicated Filed Returns	045	31	OAMC	
EICN	Earned Income Credit Notice (CP32)	045		TPI	
ENCC	Energy Credit Carryover Transcript	075		INTERGEN	
ENTC	Entity Change Case	075		INTERGEN	
EOAM	Exempt Organization(EO) Accounts Maintenance Transcripts	075	31	OAMC	
EOAR	Criminal Investigation ATAO	010	08	DEFAULTS	
EOCP	EO CP Notices	045	31	OAMC	
EOCU	Miscellaneous EOCU Fallout	045	31	OAMC	
EOPC	EO Photo Copy	060	35	RAIVIS	
EPAM	Form 5330 AMRH Transcript	075	31	OAMC	
EPBS	Form 5330 – Reprocessing of Returns/Payment processed incorrectly by IRS	045	31	OAMC	
EPCD	Form 5330 – Credit/Debit Listing	030	31	OAMC	
EPDP	Form 5330 – Amended/Dup Returns & CP193	045	31	OAMC	
ER51	Error—Doc Code 51	075		INTERGEN	
ERAB	Erroneous Abatement	099		STATUTE	
ERAM	[redacted]	045	08		#
EREX	[redacted]	030	08		#
ERFQ	[redacted]	030	08		#
ERRF	Erroneous Refund	045		CORRESP	
ESCN	[redacted]	030	08		#
ESTA	Potential Expired Statute Case—Campus	045		EXPDSTAT	
ESTB	Potential Expired Statute Case—Area Office	045		EXPDSTAT	
ETAD	Employment Tax Adjustment-DCC Program.	075		INTERGEN	
ETAP	Employment Tax Adjustment Program	075		INTERGEN	
ETC-	Employee Tax Compliance Program	030		PRIVACT	
EVFY	[redacted]	030	08		#
EXES	EXEC-TC 840 transcript (J-/-X Freeze)	120	03	AMRESRCH	
EXOR	Exempt Organization	045		ADJSTMTS	
F709	F709XTNSN Transcripts	075		EXAMS	
FACO	Field Assistance Collection (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FAOT	Field Assistance Other (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FARE	Field Assistance Refund (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FTHB	First - Time Home Buyer Credit - Claims	045	02	ADJSTMTS	
FTHC	First-Time Home Buyer Credit - Correspondence	045	02	ADJSTMTS	
FUTA	Federal Unemployment Tax Act	090		DEFAULTS	
GAIN	Gain on Sale of Residence	120		INTERGEN	

Category Codes	Definition	Age	Recap	Recap Category
GRVW	Accounts Management – Global Review **Reserved for AM IPSU**	180	02	ADJSTMTS
HCTC	Health Coverage Tax Credit	030		CUSTSRVC
I174	Unexplained Exempt Remuneration Listed on Form 940—International	099		INTL-CP
I175	Unexplained Adjustment on Forms 941/E/SS/942/943—International	099		INTL-CP
I190	Amended Return Posted—BMF—No original—International	099		INTLCLAM
I234	Potential ES Penalty Transcript Notice—BMF—International	099		INTL-CP
I36F	International 36F	045	05	CLAIM
136P	International CP36	045	01	ACCOUNTS
I840	IDRS Generated Refund—International	060		INTLCORR
I874	Form 940—International	099		INTL-CP
I875	Unexplained Adjustment on Forms 941PR/942PR/943PR—International	099		INTL-CP
IATL	Additional Tax Liability Assessment—International	099		INTL-CP
IDI1	Reserved	045	11	ADJSTMTS
IDI2	Reserved	045	11	ADJSTMTS
IDI3	Reserved	045	11	ADJSTMTS
IDI4	Reserved	045	11	ADJSTMTS
IDI5	Reserved	045	11	ADJSTMTS
IDI6	Reserved	045	11	ADJSTMTS
IDI7	Reserved	045	11	ADJSTMTS
IDI8	Reserved	045	11	ADJSTMTS
IDI9	Reserved	045	11	ADJSTMTS
IDII	Identity Theft International	045	02	ADJSTMTS
IDPA	Duplicate Filing Audit CP93, 293—International	099		INTLCLAM
IDPF	Duplicate Filing Audit CP36, 193—International	099		INTLCLAM
IDST	Disaster Case—International	099		INTLCLAM
IDS-	Inventory Dollar System	045		COLL
IDT1	Accounts Management – Tax Related	180	02	ADJSTMTS
IDT2	Accounts Management – **Unpostable 147 Cases Reserved for AM IPSU**	120	02	ADJSTMTS
IDT3	Accounts Management – Mixed Entity-Internal Determination	180	02	ADJSTMTS
IDT4	Accounts Management – **Non-Tax Related Reserved for AM IPSU**	090	02	ADJSTMTS
IDT5	Accounts Management – **Reserved for AM IPSU**	045	02	ADJSTMTS
IDT6	Accounts Management **– Post Function Adjustment work Reserved for AM IPSU**	180	02	ADJSTMTS
IDT7	Accounts Management **– Reserved for AM IPSU**	180	02	ADJSTMTS
IDT8	Accounts Management – **Reserved for AM IPSU**	045	02	ADJSTMTS
IDT9	Accounts Management – Phishing	180	02	ADJSTMTS
IDTX	Accounts Management – **Tax Related – Monitoring only – Reserved for AM IPSU**	365	11	ADJSTMTS
IDUP	Unnumbered Intl Return	045	13	INTLCLAM
IEIN	Application for EIN	030	29	AMADJUST
IENC	Entity Control Case—International	099		INTL-CP
IERF	Erroneous Refund Case—International	099		INTLCORR
IETP	Employment Tax Adjustment—International	099		INTL-CP
IFUT	Federal Unemployment Tax—International	120		INTL-CP
IIAC	Interest Abatement Claim—International	099		INTLCLAM
IIEQ	Internal Examination Question—International	099		INTLTPRQ
IIRQ	Internal Request for Adjustment—International	099		INTL-CP
IJCC	Joint Committee Case—International	099		INTLCLAM
IN29	Amended Return Posted—IMF—No original—International	099		INTLCLAM

Category Codes	Definition	Age	Recap	Recap Category	
IN32	Earned Income Credit Notice (CP32)—International	099		INTLTPRQ	
IN40	Potential ES Penalty Transcripts Notice—IMF—International	099		INTL-CP	
INEQ	Internal Examination Question (3870)	045		ADJSTMTS	
INMF	NMF Return Adjustments—International	099		INTLTPRQ	
INSP	Primary Taxpayer Filed a Request for Innocent Spouse Relief	060		CLAIM	
INSS	Secondary Taxpayer Filed a Request for Innocent Spouse Relief	060		CLAIM	
INTC	Claim for abatement of Interest	045		CLAIM	
INTT	Complex Interest Cases	045		TPI	
INUP	Nullified Unpostable—International	099		INTL-CP	
IOTH	“Other Adjustment” (no Category)—International	099		INTL-CP	
IOUR	Output Review—International	010		INTL-CP	
IPRP	Problem Resolution Case—International	030		INTLTPRQ	
IPYT	IMF and BMF Payment Tracer—International	099		INTLTPRQ	
IRA-	Individual Retirement Annuity Cases	045		ANNUITY	
IRAF	Individual Retirement Annuity Cases	030		ADJSTMTS	
IRNT	Restricted Interest Carryback Claim—International	060		RINTTENT	
IRP-	Information Reports Processing	045		INRETURN	
IRRQ	Internal Request, e.g. 3465	075		INTERGEN	
IRTL	IRS Telephone Inquiry, or other (Taxpayer Assistance)	045		CORRESP	
ISPJ	Other Special Project Cases—International	180		INTLSPJT	
ISSA	SSA Adjustments,SSA-7000,OAO-10,SS-13 and other SSA Cases—International	099		INTLCORR	
ITAR	Accounts Management **– Identity Theft Assistance Request – Reserved for AM IPSU**	180	02	ADJSTMTS	
ITCB	Tentative Carryback Application—International	060		RINTTENT	
ITCC	International and Possession Technical Request or Correspondence	099		INTLCORR	
ITIN	Individual Tax Identification Number	075	05	CLAIM	
ITLR	Telephone Inquiry or other Taxpayer Assistance—International	099		INTLTPRQ	
ITRQ	(TPRQ) Taxpayer Request—International 1040X or 1120X-International	099		INTLTPRQ	
IXRT	1040X or 1120X-international	060		INTLCLAM	
JCCC	Joint Committee Case	045		CLAIM	
KATX	Disaster – Hurricane Katrina	045	34	DSTR	
KITA	Killed in Terrorist Action	045		CLAIM	
L249	249C Reply	045	08	DEFAULTS	
LBSR	Lockbox Special Research	090		INTERGEN	
LEVY	Levy payment	014		COLL	
LGCP	Large Corp	045		AMRESRCH	
LGGE	Government Entity Large Case (01402)	045		TRDSBSE	
LGSB	Small Business Large Case (01401)	045		TRDSBSE	
LSFM	Loose Form	045	24	TPI	
LTXn	(n=1-9)—Lifetime Exclusion	120		INTERGEN	
MATH	Correspondence Math Error	045	24	TPI	
MDEF	Military Deferment	030	06	COLL	
MFCO	MF Clean-up Collection Cases	045		COLL	
MFRP	MF Clean-up Non-collection Cases	045		INTERGEN	
MISC	Miscellaneous Correspondence	045		TPI	
MLBD	Multi-lingual Bal Due	030	06	COLL	
MLRD	Multi-lingual Return Delinquency	030	06	COLL	
MULT	Multiple Spouse	060		ADJSTMTS	
[redacted]	[redacted]	045	02		#
N910	[redacted]	120	08		#

Category Codes	Definition	Age	Recap	Recap Category	
N911		120	08		#
N912		120	08		#
N913		120	08		#
N914		120	08		#
N915		120	08		#
N916		120	08		#
N917		120	08		#
N918		120	08		#
N919		120	08		#
NATF	Non-Atfr Transcript	45	11	INTERGEN	
NCAT		120	08		#
NLUN	Nullified Unpostable	045		TPI	
NLWH	No Longer Works Here	060	06	COLL	
NMnn	(nn 01-29) No Merge	075		INTERGEN	
NM01	ADJSTMTS Nomrg-400 type NMRG CONTROL-CATEGORY	075		INTERGEN	
NM02	ADJSTMTS Nomrg-VEST type NMRG CONTROL-CATEGORY	075		INTERGEN	
NM03	ADJSTMTS Nomrg-XXSSN type NMRG CONTROL-CATEGORY	075		INTERGENT	
NM04	REFDELET Nomrg-914 type NMRG CONTROL-CATEGORY	045		ADJSTMTS	
NM05	REFDELET Nomrg-916 type NMRG	045		ADJSTMTS	
NM06	REFDELET Nomrg-918 type NMRG	045		ADJSTMTS	
NM07	COLL Nomrg-TDA type NMRG	099		ADJSTMTS	
NM08	ADJSTMTS Nomrg-DUP type NMRG	075		INTERGEN	
NM09	ADJSTMTS Nomrg-576 type NMRG	075		INTERGEN	
NM10	ADJSTMTS Nomrg-930 type NMRG	075		INTERGEN	
NM11	DEFAULTS Nomrg-424 type NMRG	075		INTERGEN	
NM12	DEFAULTS Nomrg-940 type NMRG	045		ADJSTMTS	
NM13	COLL Nomrg-520 type NMRG	045		ADJSTMTS	
NM14	ADJSTMTS Nomrg-RPS type NMRG	075		INTERGEN	
NM15	CORRESP Nomrg-CAF type NMRG	020		ADJSTMTS	
NM16	ADJSTMTS Nomrg-RECR type NMRG	075		INTERGEN	
NM17	COLL Nomrg-PDT type NMRG	045		ADJSTMTS	
NM18	ADJSTMTS Nomrg-LTEX type NMRG	075		INTERGEN	
NM19	ADJSTMTS Nomrg-TAXI type NMRG	075		INTERGEN	
NM20	COLL Nomrg-CPNL type NMRG	099		ADJSTMTS	
NM21	DEFAULTS Nomrg-ATS type NMRG	045		ADJSTMTS	
NM22	ENTITY Nomrg-CONS type NMRG CATEGORY	020		ADJSTMTS	
NM23	ENTITY Nomrg-STAT type NMRG CATEGORY	020		ADJSTMTS	
NM24	ENTITY Nomrg-GEN type NMRG CATEGORY	020		ADJSTMTS	
NM25	ENTITY Nomrg-AF type NMRG CATEGORY	020		ADJSTMTS	
NM26	ENTITY Nomrg-FYM type NMRG CATEGORY	020		ADJSTMTS	
NM27	ENTITY Nomrg-NOUS type NMRG CATEGORY	020		ADJSTMTS	
NM28	ENTITY Nomrg-SS type NMRG CATEGORY	020		ADJSTMTS	
NM29	ENTITY Nomrg–NC type NMRG CATEGORY	020		ADJSTMTS	
NMRG	No Merge Transcripts	075		INTERGEN	
NOAR	[redacted]	010	08		#
NRAM	[redacted]	045	08		#
NREX	[redacted]	030	08		#
NRFQ	[redacted]	030	08		#
NRPY	No Reply—CAWR cases (no SSA IND = 2 cases) are systemically closed as a No Reply on CAP.	045	07	CORRESP	
NSCN	[redacted]	030	08		#
NVFY	[redacted]	030	08		#

Category Codes	Definition	Age	Recap	Recap Category	
NYCX	New York City 1040X	045	05	CLAIM	
OECD	Form 1042/1042S OECD - Exchange of Information Project - International	180		INTLSPJT	
OICC	OIC Correspondence	030	06	COLL	
OIO-	Office of International Operations	045		OIO	
OOPS	Claim Processing Interrupted, Remedial Action Required	014		REFINQ	
OPA-	Online Payment Application	060	06	COLL	
OTHE	Other Adjustments (no category)	075		INTERGEN	
OURV	Output Review	010		INTERGEN	
P810	Form 1042/1042S, Correspondence Listing of Underwithheld Withholding Agents—International	180		INTLSPJT	
PAID	Check Negotiated, Claims Package or Check-Photocopy to follow	030		REFINQ	
PAYT	Payment Tracer	045		TPI	
PDIA	Payroll Deduction Installment Agreement	030	06	COLL	
PFRZ		070	08		#
PHZ1	Taxpayer Correspondence Initial Scan	045	24	TPI	
PHZ2	Unresolved Taxpayer Correspondence from Initial Scan	045	29	TPI	
PLTY	Correspondence Penalty	045	24	TPI	
PMTE	Payment After Expired CSED	045		COLL	
PPCC	Practitioner Priority Case Collection	045		AMRESRCH	
PPCM	Practitioner Priority Case Messages	045		AMRESRCH	
PPCO	Practitioner Priority Case Other	045		AMRESRCH	
PPCP	Practitioner Priority Case Program Accounts	045		CORRESP	
PPCR	Practitioner Priority Refunds	045		AMRESRCH	
PPEI	Practitioner Priority Electronic Request	045		PPSERVIC	
PPPI	Practitioner Priority Phone Inquiry	045		PPSERVIC	
PPRQ	Practitioner Paper Request	045		PPSERVIC	
PREA	Pre-assessed Installment Agreements	060		COLL	
PRNQ	Privacy Act Inquiry	030		PRIVACT	
PRPD	Problem Resolution Program—DO Initiated	030		TPI	
PRPS	Problem Resolution Program—SC Initiated	045		TPI	
PSUB	Parent/Subsidiary	045		ACCOUNTS	
PYMT	Correspondence Payment Inquiry	045	24	TPI	
Q-FR	Notice Review of Q Freeze Cases	045		REFDELET	
QRPA	Questionable Refund Program Adjustments	045	29	AMADJUST	
RCTF	CHKCL Claim input	030		REFINQ	
REBV	Internal Transcript — REBATEREV	075		ADJSTMTS	
RECL	Claim Denied or Reclamation	180		REFINQ	
RECN	Reconsideration Cases	030	05	CLAIM	
REF-	Refund Hold For return delinquency cases	060		COLL	
REFM	Refund MFT 31	060		ADJUSTMTS	
RFCK	CHKCL photocopy or status request input	030		REFINQ	
RFDL	Refund Delete Case	045		REFDELET	
RFIQ	Refund Inquiry	045		REFINQ	
RINT	Restricted Interest	045		RINTTENT	
RSED	Refund Statue Exp Date	099		STAYUTE	
RTCK	Returned Check	045		CORRESP	
SC0E	Reserved	045	29	AMADJUST	
SC0P	Reserved	045	19	AMADJUST	
SC1E	Form 8849, Schedule 1 E-file	045	29	AMADJUST	
SC1P	Form 8849, Schedule 1 Paper	045	29	AMADJUST	
SC2E	Form 8849, Schedule 2 E-file	020	29	AMADJUST	
SC2P	Form 8849, Schedule 2 Paper	045	29	AMADJUST	

Category Codes	Definition	Age	Recap	Recap Category
SC3E	Form 8849, Schedule 3 E-file	020	29	AMADJUST
SC3P	Form 8849, Schedule 3 Paper	045	29	AMADJUST
SC4E	Form 8849, Schedule 4 E-file	045	29	AMADJUST
SC4P	Form 8849, Schedule 4 Paper	045	29	AMADJUST
SC5E	Form 8849, Schedule 5 E-file	045	29	AMADJUST
SC5P	Form 8849, Schedule 5 Paper	045	29	AMADJUST
SC6E	Form 8849, Schedule 6 E-file	045	29	AMADJUST
SC6P	Form 8849, Schedule 6 Paper	045	29	AMADJUST
SC7E	Reserved	045	29	AMADJUST
SC7P	Reserved	045	29	AMADJUST
SC8E	Form 8849, Schedule 8 E-file	020	29	AMADJUST
SC8P	Form 8849, Schedule 8 Paper	045	29	AMADJUST
SC9E	Reserved	045	29	AMADJUST
SC9P	Reserved	045	29	AMADJUST
SCRM	Scrambled SSN Case	150		CLAIM
SCTR	Substantiated Credit Transcripts	045		ACCOUNTS
SFAR	ASFR Reconsideration	060		COLL
SFR-	Substitute for Returns	045		INRETURN
SFRC	ASFR correspondence	030	06	COLL
SFRH	Refund Hold	030	06	COLL
SFRI	ASFR Refund Hold	030	06	COLL
SFRR	ASFR Returns	045	06	COLL
SFRT	ASFR telephone calls	030	06	COLL
SIXD	6020(b)-DCC	075		INTERGEN
SPAC	Spanish Adjustments Correspondence	045	24	TPI
SPC1	Reserved for special assignment	045		DEFAULTS
SPC2	Reserved for special assignment	045		DEFAULTS
SPC3	Reserved for special assignment	045		DEFAULTS
SPC4	Reserved for special assignment	045		DEFAULTS
SPC8	Advanced Child Tax Credit	045		AMADJUST
SRWC	Spanish Referral Written Collection	045	24	TPI
SRWO	Spanish Referral Written Other	045	24	TPI
SRWR	Spanish Referral Written Refund	045	24	TPI
SSA-	CAWR SSA IND = 2 cases where correspondence has been issued and no previous CCA record has been generated. OR CAP system systemically closed an SSA IND = 2 case as a no reply. OAO10, SS-13, OALETR, OAR7000, other SSA	045		CORRESP
SSA2	Scrambled SSN 2-Year File	730	24	TPI
STnn	(nn=01-29) Statute	099		STATUTE
ST01	Debit Balance – No Return	099		STATUTE
ST02	Erroneous Credit Freeze	099		STATUTE
ST03	Amended Return – No Original	099		STATUTE
ST04	Duplicate Return	099		STATUTE
ST05	Audit Hold Codes	099		STATUTE
ST06	Unreversed TC 470 (Claim Pending)	099		STATUTE
ST07	ADP Credit to NMF Liability	099		STATUTE
ST08	Manual Refund	099		STATUTE
ST09	Additional Liability Pending	099		STATUTE
ST10	Refund – Repayment, Cancelled or Deleted	099		STATUTE
ST11	Advance Payment	099		STATUTE
ST12	Credit Balance – No Return	099		STATUTE
ST13	Expired Installment	099		STATUTE
ST14	Barred Refund (STEX)	099		STATUTE

Category Codes	Definition	Age	Recap	Recap Category	
ST15	Erroneous Refund	099		STATUTE	
ST16	Excess ES Credits	099		STATUTE	
ST17	Reserved	099		STATUTE	
ST18	TC 59X with Credit Balance – No Return	099		STATUTE	
ST19	Offer in Compromise	099		STATUTE	
ST20	Subsequent Payment	099		STATUTE	
ST21	Account Reactivation	099		STATUTE	
ST22	Original – No Amended Return	099		STATUTE	
ST23	CSED TC 470 (Claim Pending)	099		STATUTE	
ST24	Math Error Protest	099		STATUTE	
ST25	Additional Liability Pending	099		STATUTE	
ST26	Reserved for Future Use	099		STATUTE	
ST27	Reserved for Future Use	099		STATUTE	
ST28	Unreversed TC 480	099		STATUTE	
ST29	Refund Statute Expiration Date — Follow-up for Statutes Area	099		STATUTE	
ST30	Refund Statute Expiration — Follow-up for Exam Area Offices	030		STATUTE	
ST32	Status 32-Check outstanding	045		REFINQ	
STAT	Statute Cases	099		STATUTE	
STEX	Statute Case	099		STATUTE	
SWRC	Spanish Refund Written Collection	030		TPI	
SWRO	Spanish Refund Written Other	030		TPI	
SWRR	Spanish Refund Written Refund	030		TPI	
TBCD	TEB Credit/Debit Listing	075	31	OAMC	
TBCL	Tax Exempt Bond Claim Processing	045	31	OAMC	
TBCP	TEB CP 142/143 Notice Replies	030	31	OAMC	
TBFR	TEB First Read	045	31	OAMC	
TDI-	Campus TDI Cases	045		CORRESP	
TDIa	Campus TDI Cases (a=A-Z)	045		CORRESP	
TDUP	TEB DUP Files for Tax Exempt Bonds	045	31	OAMC	
TECC	Technical Case, Congressional	045		CORRESP	
TECL	Technical Case, Letter	045		CORRESP	
TECT	Technical Case, Telephone or other	045		CORRESP	
TEGE	TEGE CAS – Customer Account Services	031	06	COLL	
TENT	Tentative Carryback	045		RINTTENT	
TETR	Telephone Excise Tax Rebate	045	05	CLAIM	
TFCR	Miscellaneous Trust Fund Credit Transcripts	099	06	COLL	
TFRP	Trust Fund Recovery Penalty	075		COLL	
TINP	No TIN Penalty	045		INRETURN	
TOAD	Completed TFS 1133 Sent to FMS Adjudication Dir.	090		REFINQ	
TPAR	Taxpayer Service, Impact on Accounts Receivable	075		DEFAULTS	
TPCI	Taxpayer Correspondence Inquiry	045		TPI	
TPLR	Late Reply—CAWR and SSA IND = 2 cases where a late reply is received (after closed on CAP system).	045	07	CORRESP	
TPPI	Taxpayer Personal or Phone Inquiry	045		TPI	
TR46	TRNS 46 automated transcript	120	03	AMERSRCH	
TPRQ	Taxpayer Request, e.g. 3870	045		TPI	
TPRR	CAWR taxpayer reply received and/or when case is reassigned (case is open on CAP).	030		TPI	
TROT	[redacted]	045	08		#
TWRC	Telephone Written Referral (Collection Issue)	030		TPI	
TWRO	Telephone Written Referral (Other)	030		TPI	
TWRR	Telephone Written Referral (Refund Issue)	030		TPI	
U183	Criminal Investigation Unpostable TC 150	070	36	CI	

Category Codes	Definition	Age	Recap	Recap Category	
UDRF	Undelivered Refund Check—IMF and BMF	045		UNDELREF	
UNDL	Undeliverables—CAWR and SSA IND = 2 cases that are updated for an undeliverable received for correspondence previously issued (for open cases only).	045	07	CORRESP	
UOTH		070	36		#
URP-	CP-2000 Notice of Proposed Change	075		INRETURN	
URP1	CP-2501 Inquiry Notice	060		INRETURN	
URPS	Statutory Notice of Deficiency	120		INRETURN	
VERF	Verified Payment Transcripts	120		AMRESRCH	
WHCC	WHC Correspondence	030	06	COLL	
WHCP	WHC Phone Calls	030	06	COLL	
WHCR	WHC Referrals	030	06	COLL	
WHCS	WHC Special Projects	060	06	COLL	
WHCT	WHC Transcripts	045	06	COLL	
WPT-	Windfall Profit Tax	045		CLAIM	
X190	Amended Return Posted for Excise Tax	045	29	AMADJUST	
XHRG	1040X – Hurricane Relief Grant	120	05	CLAIM	
XRET	1040X, 1120X	045		CLAIM	

10 Activity Codes

These codes are used in the case control and history section. They are used when controlling a case or to describe an action taken. It should be noted that each Campus has its own Activity Codes and these will vary from center to center. The respective Campus bulletins and Regional Commissioner memorandums should be consulted in regards to explanations of Activity Codes.

Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes specified in ADP Handbooks are listed below.

Code	Definition
1	ADJUSTMENT—Accounts Maintenance case sent to Adjustments
2	AMFOLLUPn—Accounts Maintenance follow-up number n.
3	CASETOCn—Related case closed for association with Cn case.
4	CREDTRANS—Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established.
5	CRTOSPnnnn—Credit transferred to spouse's tax period.
6	CnERRCLSD—Control base number n was closed prematurely. Current control base is a continuation of Cn.
7	DOnn2990—Miscellaneous Investigation (Form 2990) initiated to Area office nn, Field Branch.
8	ENMODCNTRL—Case controlled on ENMOD-overflow on TXMOD
9	ENTC—Input with an entity history item in order to hold entity posted transactions on IDRS for research purposes for seven weeks.
10	ERRORCASE—Case established in error, closed.
11	FOLLOWUP—Follow-up or second inquiry correspondence associated with established case.
12	FRERELINP—Freeze release input.
13	FRFRELVER—Freeze release verified.
14	IDRSREFUND—IDRS Generated Refund requested by CC RFUND
15	INCRADDLW2—To increase tax due to additional W-2 filed.
16	LETERvvvvv—Specified RSC, C, or other letter sent.
17	LEVYa—LEVYE, LEVYR, or LEVYD input establishes a history item on the entity module.
18	MULTIPLE—Case was identified as "multiple" or a "duplicate" before the Campus adjustment control file was converted to IDRS' generated during conversion.
19	FODAUDIT—Return being audited at FOD (formerly OIO)
20	OVERSIZE—Account is too large to be brought into IDRS.

Code	Definition
21	POAONFILE—Power of attorney on file
22	POTDUPLIC—Potential duplicate case
23	STAUPnnvvv—Module status changed by STAUP to status requested.
24	TELREPLY—Telephone reply to taxpayer
25	TNSFRCASE—Transferring a open control base from one employee to another.
26	TPnnn-nnnn—Taxpayer's phone number.
27	nnnnnnnnnn—Adjustment control number; generated when case control is established by tape input.
28	ZEROSPACCT—Spouse's account backed out in full.
29	34-CR TRAN—Credit transferred by FRM34 input, generated when case control was not previously established.
30	54-TAX-ADJ—DP tax adjustment input by ADJ54; generated when no other action code was specified.
31	CANTPAY—Taxpayer referred to nearest IRS Office in response to claim of inability to pay tax or request for time to pay.
32	3911 TORDCC—Generated when check claim data input-etc.
33	IAaaa—An IAORG, IAREV, IADFL, input established or updated the Installment Agreement data in the accounts entity module.
34	UnnnCnnnn—Generated for nullified unpostable condition (where nnn equals the cycle)

11 (NAICS) North American Industry Classification System Codes

The North American Industry Classification System Code, formerly called Principal Industry Activity Code (PIA) will be self coded by the taxpayer on line B of Schedule C. The PBA identifies the nature of the taxpayers business and will appear on IDRS tax modules, IDRS module transcripts, and CC RTVUE. Additional references for these codes are included in Section 12, Subsection 25 of this book, or IRM 3.17.41 Exhibit 6.

12 Microfilm

All microfilm was not converted to Microfilm Replacement System. The unconverted microfilm will continue to be researched in the microfilm units.

Three types of microfilm information are available:

A. CURRENT MICROFILM+m-These microfilms contain data which cannot be found by using MRS. They are updated periodically and include the following:

(a)Partnership Name Directory-can be used to determine the EIN and Name Control of partnership entities. Once these have been determined, the DLN and return can be obtained through existing procedures.

(b)EPMF National Alpha Register-is produced annually and contains a nationwide listing (in alphabetical order) of all the active entities on the EPMF.

(c)Federal Tax Deposit Registers-The Federal Tax Deposit (FTD) transactions (Doc. Code 97) received at MCC are listed on microfilm FTD Registers. For each Campus, the FTD Registers list only the FTD transactions received from that Campus. Three registers are produced for each scheduled production period. Each register contains the same information but in a different sort sequence. The three registers are:

1) EIN Register listed by EIN

2) Amount Register listed by the payment amount

3) Each FTD payment is accompanied by an FTD coupon which is microfilmed upon receipt in the Campus. This microfilm register is the third FTD register maintained in the Research function. Images of FTD coupon are retained on this microfilm register in sequence by microfilm serial number within a weekly cycle.

(d)CAWR Module Register and CAWR Microfilm Index are created from an extract of the CAWR modules on the

BMF. The extract is performed at the end of the CAWR Reconciliation Program. (Albany Area Office only)1042 Microfilm Name and Index Register (available for tax years prior to TY1988).

(e)1042S Index Register

(f)CAWR W-2/W-2P Microfilms and Register (Albany Area Office only)

B. RETENTION REGISTER—These microfilms contain modules which are no longer carried on the Individual and Business Master Files. The Retention Registers require index information to be accessed; this information is found on the Reference Registers for prior to cycle 198401 located in the Microfilm Unit or in the retention register data section of certain types of MRS transcripts.

(a)Retention Register (IMF/BMF)-The first IMF Retention Register was produced in January 1969 during the 1968 year-end conversion computer processing. The first BMF Retention Register was produced one year later. The format is identical to the Accounts Register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are an assessed module balance of zero and the last transaction (including the return) has been posted 51 or more months, or the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months. When the last tax module is removed from the account, the entity module is also removed from the Master File to the Retention File. The Reference Register shows a “2222’ as the period, and “R’ in the Status Indicator position and the cycle of removal. Each tax module is also shown with the reference to the cycle of removal.

(b)IMF/BMF will be researched using the DO and year. Some of the BMF MFT’s placed on retention in cycle 197901 or earlier will be found by researching the Residual Master File (RMF) Retention Register Microfilm. No transactions can post to the tax period once the module has been removed.

Note: No new Retention Registers were produced for calendar years 1982 and 1983 due to the time period of inactivity extending to at least 52 months before dropping to the Retention Register. Production began again in 1984.

C. ARCHIVAL MICROFILM—These microfilms contain information which predate MRS.

13 Universal Access

Universal Access is part of the TSM effort to provide users the most current taxpayer data by providing on-line updates of taxpayer data from CFOL, the ability to view other SC TIP accounts, and the creation of a National Account Index (NAI) to keep track of the location of IDRS accounts.

Simply defined, Universal Access is part of the TSM effort to provide the user of an IDRS research command code with the ability to access and review TIF data on a remote Campuses TIF data base.

It is also the ability to Download or Refresh an account on the local IDRS TIF with data from CFOL.

It includes the creation of a National Account Index (NAI) to keep track of the SC location of IDRS accounts.

A. Universal Access Command Codes

The following command codes have Universal Access capability:

ACTON	CHKCL	ESTABS	IAPND	INTST	PIFTD	REINF	STAUP	UPCAS	VPARS	VRINT
AISDL	DMSDL	FFINQ	IAGRE	LETER	PIFTF	REMFE	SUMDL	UPDIS	VPMSG	XSINQ
AMDIS	DMSUL	FTDPN	IAORG	LPAGE	PIVAR	RFINK	SUMRY	UPTIN	VRIAG	
ATINQ	ENMOD	FTPIN	IAREV	MESSG	PLINF	RFRTM	TDINQ	URINQ	VRIAO	
KAFRM	ERINV	IADIS	ICOMP	PICRD	PLINQ	RPINK	TXMOD	USIGNR	VRIAR	
CFINK	ERSDL	IADFL	ITDLN	PIEST	PTINQ	SCFTR	UNLCE	USIGNT	VRSTA	

B. National Account Index (NAI)

The NAI is an index of tax module and entity information that can be found on the IDRS nationwide.

- When the inquiry command code (mentioned above) fails to find the requested information on the local TIF it will then “default” to access the NAI. If the requested information cannot be found on the NAI, the CFOL files will be accessed to find the requested information.
- If a tax module or entity module exists on the NAI, the requesting input screen will be displayed as the new input display screen with the addition of the remote Campus abbreviations and location codes on lines 22 and 23.
- If a tax module or entity is not on the NAI but can be found on CFOL and is online, then a MFREQ input screen will be displayed. MFREQ will immediately bring the entity/tax module on line to the originating Campus.
- If a tax module or entity information is on the master file, but is not on line for BMF, then a BMFOLM screen with the message NO DATA FOUND AT LOCAL SITE - NAI - INPUT REQUEST FOR CFOL DATA on line 23 will be displayed to request that the data be placed on line the next day.
- The following collection update command codes can also be used at remote sites: LEVYD, LEVYE, LEVYR, LEVYS, TDIAD, TSIGN, TELEA, TELEC, TELED and TELER.

C. NAI/IDRS Timing

Lag time will exist between the time that MF, CFOL and NAI are updated to the time that the TIF is updated.

There is also a lag between the time TIF retention drops an account locally and the time NAI is updated with this information.

This lag time could give the appearance that something exists on a SC TIF when in reality it doesn’t.

In these cases the remote access command code would give back a “NO DATA FOUND” message.

When data does not exist on the local TIF but exists on CFOL CC MFREQ may be used to download the account information from CFOL to TIF.

When data exits on TIF but is not as current as CFOL a refresh update or reconciliation of the account may be performed using a new command code called RECON.

Account currency will be determined by comparing the Last MF Extract Cycle of the TIF account to that of the CFOL.

If they are equal no update will take place but an appropriate message will be returned.

If CFOL is more current, then the TIF account will be refreshed with the more current CFOL data.

Entity only or single module Download requests be input.

D. TC902’s

Every time that an account is downloaded or reconciled using CC MFREQ or RECON a TC902 will be generated to MF. This TC902 will let MF know that the account is now resident on IDRS and where. It will also cause MF to reanalyze the module and send a current update back to IDRS.

A mini-weekend analysis will also be performed for each account downloaded or updated through CC MFREQ or RECON.

E. 10 days to 10 seconds

This whole process should accomplish in ten seconds what current MFREQ TC902 processing does in ten days.

F. Profile Restrictions

The remote access command codes would be used prior to making taxpayer contact or after the taxpayer has initiated contact to determine the current overall status of the account.

Once account research is completed the MFREQ/RECON command codes would be used to establish or update a local account prior to making or inputting an account adjustment.

MFREQ/RECON should not be used to download data for the sole purpose of researching. Remote access or CFOL command codes should be used for this purpose.

Note: Download capability from CFOL will not be available during Dead Cycles (cycles 1 through 4).Initially only IMF and BMF will be available for CFOL download. EPMF will be available at a later date. NMF accounts will not have update capability because they have no associated Master File or CFOL.

G. Direct Remote Access

IDRS users will have the option of directly routing a command code request to a remote Campus by manually inputting the CC information followed by the routing symbol (@) and the two digit Campus location code and transmitting.

This will provide file research functionality with files that are physically located in remote centers.

No adjustment, credit transfer or transaction type input command code will be allowed as this functionality is currently available locally. This service will effectively consolidate Security Processing at the local level and provide a National Password for IDRS users.

Users will have to determine beforehand which SC location they want to route to. How this determination is made will be dependent on each individual case and what data is needed.

H. IDRS Command Codes Job Aid

Many screen displays and field definitions for command codes reside in this helpful tool located at the SERP web site on the intranet. The web address is:

http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm

Because command code information can be obtained from the address mentioned above, this document will no longer be providing the screen displays with field definitions.

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Section 15 – Systems Overview: CADE, CADE2, SCRIPS and CFOL

1 Nature of Changes

Description	Page No.
Placeholder for CADE2	15-1

2 Customer Account Data Engine (CADE)

Summary - Current CADE has provided a foundation for modernized systems. Building on current CADE, the Internal Revenue Service will have the flexibility to respond more quickly to complex tax law and policy initiatives-changes that the existing Master File system cannot currently make easily or cost-effectively accommodate.

Current CADE Release 4.2 deployed on January 15, 2009 and added the capabilities to process certain revenue receipt transactions, extension (Forms 4868), and last name changes.

A revised program strategy is under development which will leverage several years of successful current CADE implementation by converting IRS's existing Individual Master File (IMF) into a daily processing architecture by migrating all core tax account processing to a target application architecture and relational database structure. Customer Account Data Engine will allow quicker data conversion than a sequential conversion of source data and will enhance IRS's ability to address technology security, financial material weaknesses, and long-term architectural planning and viability.

More information can be found at CADE's web site located via the intranet at:

http://bsm.web.irs.gov/CADE/FactSheets/FactSheetCADE1.htm

3 Customer Account Data Engine 2 (CADE2)

No information available on CADE2 as of this printing.

4 Service Center Recognition/Image Processing System (SCRIPS)

SCRIPS is an Image Processing System that processes FTD, IRP, Schedule K-1, Form 940 and Form 941 applications in four submission sites. The submission sites are Austin, Cincinnati, Kansas City and Ogden Campuses. SCRIPS provides character recognition, automated numbering and code & edit functions, minimizing operator workload and maximizing processing throughput. SCRIPS stores and retrieves digitized images of the document. SCRIPS interfaces with BBTS to control the documents for processing and with IDRS allowing images of the documents to be requested via Command Code ESTABS. The following forms are scanned and processed by SCRIPS at the centers indicated:

FTD	All four centers
IRP	Austin and Kansas City
Form 1041 Schedule K-1	Cincinnati and Ogden
Form 1065 Schedule K-1	Cincinnati and Ogden
Form 1120S Schedule K-1	Cincinnati and Ogden
Form 940	Cincinnati and Ogden
Form 941	Cincinnati and Ogden

Additional and more specific information on SCRIPS processing can be found in following published IRM's:

FTD Processing on SCRIPS	3.41.268
IRP Processing on SCRIPS	3.41.269
General Processing via SCRIPS	3.41.274
Scanning Operations	3.41.275
K-1 Processing	3.0.101
941	3.41.276
940	3.41.277

5 Corporate File On-Line (CFOL)

(1) CFOL Summary

- CFOL provides NATIONWIDE access to information processed through any Area Office/Campus and posted to any of the master files.
- CFOL command codes provide on-line access to master file information, residing at MCC/DCC, via IDRS.
- CFOL command codes are available even when IDRS is not.
- CFOL command codes are for research only capabilities (cannot adjust accounts).
- CFOL command codes will not show pending transactions, case controls, history items or unpostables. Therefore, IDRS research should be done prior to accessing certain CFOL command codes.
- Additional reference information for the CFOL command codes can be found in IRM 2.3 and at the SERP website under Job Aids.

Help For CFOL:

Any CFOL command code with the definer "H" will display the help screen for that command code (i.e. BMFOLH).

Note: This will change as paging capabilities become available.

CFOL COMMAND CODES

BMFOL	DM1DT	EMFOL	FINDE	IRPOL	NAMEI	RPVOL	RTFTP	TPCOL
BRTVU	DTVUE	EOGEN	IMFOL	IRPTR	NAMES	RPVUE	SPARQ	TRDBV
DDBOL	DUPED	ERTVU	IMFOR	NAMEB	PMFOL	RPVCU	SUPOL	TRERS
DDPOL	DUPOL	FINDS	INOLE	NAMEE	RPPRT	RTVUE	TPCIN	TRPRT

TRPRT Important Note: All RTVUE and BRTVU screens reflect information as shown on the original posted return only. For post-processing adjust-ments, see Command Codes IMFOL and BMFOL. CC BRTVU will show those amended returns which are not "G" coded.

Display screens and Field Definitions for all of the command codes listed above can be found at the IDRS Command Codes Job Aid located on the SERP web site at:

http://serp.enterprise.irs.gov/databases/irm-sup.dr/job-aid.dr/command-code.dr/idrs_command_code_job_aid.htm

(2) CFOL Specialized Glossary

2% TRIGGER DATE — Indicates start date for computation of debit interest at normal rate plus 2% (MMDDYYYY format).

6020B INDICATOR — IRS prepared a substitute return for a non-filer or delinquent filer under IRC SEC 6020(b).

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

ADJ REASON CDS — ADJUSTMENT REASON CODES — Reason codes describe where the adjustment action affects the original return and determines the explanation that will print on the Adjustment Notice.

ADP IND — Taxpayer indicated that some or part of the company's accounting/tax records were kept on a computerized system. Values are:
Blank Records not computerized
1 Records computerized

APPLIED REFUND INDICATOR — Indicates the disposition of any overpayment of taxes. Values are:
Blank All other conditions
1 Credit elect
2 Refund

ARDI IND — Accounts Receivable Dollar Inventory Indicator. If set when a module is established, the indicator is set based solely on assess-ments. When set on an existing module, both assessments and accruals are used in determining the value of the indicator. Once set to a value other than zero, the indicator will remain at that value without regard to the ending module balance. Values are:

0 Credit balance, zero balance, debit balance <$25,000.00
1 Debit balance of $25,000.00 to $99,999.99
2 Debit balance of $100,000.00 to $999,999.99
3 Debit balance of $1,000,000.00 to $49,999,999.99
4 Debit balance of $50,000,000.00 or greater

ASED — **Assessment Statute Expiration Date** — The last date an assessment may be made, usually 3 years from the due date of the return or the received date whichever is later. Other conditions may exist; see IRM 3.15.259.

ASSESSED MODULE BALANCE — Sum of tax, penalty amount; interest assessed and interest paid amounts (does not include accruals).

ASSET CODE — A one position field which indicates the range of total assets reported. Values are:
0 Total assets is blank, zero or negative
1 Total assets is $.0 to $9,999.99
2 Total assets is $10,000.00 to $24,999.99
3 Total assets is $25,000.00 to $99,999.99
4 Total assets is $100,000.00 to $499,999.99
5 Total assets is $500,000.00 to $999,999.99
6 Total assets is $1,000,000.00 to $4,999,999.99
7 Total assets is $5,000,000.00 to $9,999,999.99
8 Total assets is $10,000,000.00 to $49,999,999.99
9 Total assets is $50,000,000.00 or more

AUDIT CODES — Used to identify a particular condition on the return for audit. See specific return sections for values.

AUDIT YEAR — Year under examination in YYYYMM format.

BWH — **BACKUP WITHHOLDING** — An additional amount of income tax (31%) required to be withheld by the payer on dividends and interest income when the taxpayer fails to provide SSN to payer.

BWI — **BACKUP WITHHOLDING INDICATOR** — Indicates of status of backup withholding on module. Values are:
0 Not subject to backup withholding
Potentially subject (liable)
2 Subject (liable)
4 Satisfied
8 Suspended

BUSINESS MASTER FILE (BMF) — A magnetic tape file containing information about taxpayers filing business returns and related documents.

CAF — Centralized Authorization File — A computerized system of records which houses authorization information from both powers of attorney and tax information authorizations. The CAF system contains several types or records, among them taxpayers, representatives, tax modules, and authorizations.

CAF IND — Centralized Authorization File Indicator — gives information about the Power of Attorney. Values are:

0 TC 961 deleted or revoked module
1 1 representative authorized to receive notices
2 2 representatives authorized to receive notices
3 1 representative authorized to receive notices and refunds
4 2 representatives authorized to receive notices and 1 representative authorized to receive refunds
5 No authorization to receive notices or refunds. No blind trust.
6 Reserved
7 1 representative authorized to receive refunds
8 Blind trust in effect

CALENDAR YEAR — A Tax Year that ends on December 31st.

CAMPUS ID — Campus identification code. Values are:

ID	Campus	ID	Campus
07	Atlanta Campus	19	Brookhaven Campus
08	Andover Campus	28	Philadelphia Campus
09	Kansas City Campus	29	Ogden Campus
17	Cincinnati Campus	49	Memphis Campus
18	Austin Campus	89	Fresno Campus

CASE MAJOR — Provides IRP summary information, and entity information from the Individual Master File (name/address, prior year info)

CASE MINOR — Provides specific data from each information return filed for the taxpayer.

CFOL — CORPORATE FILES ON-LINE — Provides access to taxpayer information (return, transcript, IRP, etc.) at the computing center. This data is accessible through IDRS via various command codes.

CHECK DIGIT — Two computer-generated alpha characters used mainly to reduce key strokes during transcribing.

COMBAT DEPART — Combat Departure Date in MMDDYYYY format

COMBAT ENTRY — Combat Entry Date in MMDDYYYY format

COMBAT INDICATOR — Indicates taxpayer was stationed in a combat zone. Values are:

0 Not applicable
1 Combat Zone freeze on

COMMAND CODE — A five character code used to initiate information from IDRS.

COMP COND CD — COMPUTER CONDITION CODE — An alpha or numeric character edited onto a tax return to identify a special condition or computation for the computer. CCCs post to the master file. See Section 3.

COMPTR TRANS — COMPUTER TRANSACTION — Computer-generated fields. (for RTVUE, RFFTP and BRTVU this is now PER CMPTR)

COMPUTING CENTERS — Centers where business and individual transactions are posted to taxpayer accounts residing on the master files. The three computing centers are: Detroit, Martinsburg and Tennessee.

CORR IND — CAWR W-3/W-2 Correction Indicator — Indicates whether a TC 980/984 either with correction indicator of “blank” or “C” has posted to a CAWR module. Values are:

blank — Not significant
C — Original and corrected documents.

CORR RCVD DT — CORRESPONDENCE RECEIVED DATE — Date taxpayer's reply to our correspondence was received in the Campus. This date will appear in MMDDYYYY format. If no reply to correspondence, the field will contain 999999. The field will be blank if correspon-dence and reply occurred prior to the return due date, or correspondence was not issued.

CORRESPONDENCE CODE — A two position field which indicates the reply state of correspondence initiated by IRS. Values are:

Blank No correspondence was initiated by IRS
11 Reply received with all requested information
12 Reply received with some of requested information
13 Reply received with none of requested information
14 No reply received
21 Reply to second correspondence with all information
22 Reply to second correspondence with some information
23 Reply to second correspondence with none of requested information
24 No reply to second correspondence

CREDIT INT DT — CREDIT INTEREST DATE — Date which credit interest is computed. Shown in MMDDYYYY format.

CSED — COLLECTION STATUTE EXPIRATION DATE — The last date to collect delinquent tax without filing a suit for judgment. Usually ten years form the assessment date.

CUSIP NUMBER — Committee on uniform securities ID procedures number. Assigned to corporations and other entities which issue public securities listed on stock exchanges or traded over the counter (updated from latest return posted).

CURRENTLY NOT COLLECTIBLE — Displays if any module in the account has an unreversed TC 530.

CYCLE — All transactions posting to good tape for transmittal to MCC are processed through the Campus during a prescribed period: usually one week.

CYCLE POSTED — The processing week the return or transaction posted to the master file. A six digit number – the first four digits are the year, the second two are the week number.

DELINQUENT RETURN — A return filed after the relevant due date without an approved extension.

DIF CATEGORY — Identifies Examination potential as determined by a predefined mathematical rule.

DIF FORMULA — Code to determine the potential increase in tax resulting from a DIF audit.

DIF SCORE — A four digit score assigned to a return based on the calculation of a mathematical formula which in combination with a formula code determines which returns should be inventoried. Historical as of 7/1994.

DISPOSAL CODE — Two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division. See Section 12.05.

DLN — DOCUMENT LOCATOR NUMBER — A controlled number assigned to every return or document input through the ADP system. The fourteenth digit is the year of processing. The DLN is used to control, identify and locate documents.

DM-1 — DATA MASTER-1 — Social Security Administration Tape. The DM-1 contains all names and social security numbers assigned by SSA.

DSI — DEPENDENCY STATUS INDICATOR — A box on page 2 of the 1040 return that indicates when the taxpayer can be claimed as a dependent on another person's return. Values are:

Blank Not Applicable
1 Yes

DTC — DEPENDENCY TIN CODE — A single-digit numeric code edited in the exemption area used to track taxpayers based on whether they provided the IRS with dependent SSN/age information. A maximum of six DTC's are edited per return.

EARNED INCOME CREDIT (EIC) — A credit which may be taken by a taxpayer with a dependent child, an adjusted gross income of less than $22,370 and a filing status of 1, 2, 4, 5, or 7.

EDIT — To place certain marks on documents and properly enter misplaced items in preparation for key punch operation.

EDIT FTD PENALTY — The amount the taxpayer computes if FTD penalty is present.

EIN — EMPLOYER IDENTIFICATION NUMBER — An assigned nine digit number to identify a business tax account.

EMPLOYMENT CODE(S) — A one letter code used to identify certain employers regarding Social Security Taxes and Federal Unemployment Tax. Applicable to certain Form 941/943 filers. Values are:

C Church or Church-controlled Organization filing Form 8274 (not subject to FICA or FUTA)
F Federal Employer
G Only State or local government Agencies subject to withholding tax
M Maritime Industry
N Non-profit organization subject to FICA
S Foreign Subsidiary
T State or local Government Agency covered under a Section 218 Agreement
W Section 501(c)(3) of the IRC Non-profit Organization (not subject to FUTA)
N Non Profit Organization subject to FICA
(-) Deletes employment codes

ENT UPDT CY — ENTITY UPDATE CYCLE — Cycle of the latest update.

ENTITY CODE — Indicates how much of the entity (name, address, SSN) was entered by the Campus in DIS. Values are:

1 Long entity – change in Primary SSN on pre-print label or handwritten name & address
2 Short entity – pre-print label or name control only
3 Intermediate entity – address change on pre-print label or F1040X
5 Partial Entity – Taxpayer corrected name on pre-print label – no change to address

ENTRY CODE — A two character code assigned upon request to authorized terminal operators.

ERS — ERROR RESOLUTION SYSTEM — A system for the examination and correction of returns rejected due to taxpayer and processing errors.

ES DISC — ESTIMATED TAX DISCRP CODE — Estimated Tax Discrepancy Code. Values are:

Blank No discrepancy
$ Discrepancy

ESP IND — ESTIMATED TAX PENALTY INDICATOR — A single digit numeric code used to indicate the box checked on Form 2210/2210F. Values are:

1 Waiver
2 Annualized Income
3 Withholding
4High Income Taxpayer – Based on annualized income
5 High Income Taxpayer – Based on Modified AGI
6 Filing Status Change
9 More than one of the above conditions

ESTAB DT — ESTABLISHMENT DATE — Year and month the entity was established on the master file.

FILE FOLDER NUMBER — Nine digit number assigned by KDO (Key Area Office) to the case files of plan applications for internal control and public service purposes. This number appears on determination letters and opinions issued.

FILE SOURCE — A one digit code which follows the Taxpayer Identification Number (TIN). Values are:

Code	Definition	Code	Definition
Blank	valid SSN or EIN	P	valid IRA SSN
*	invalid SSN on IMF	X	invalid IRA SSN
V	valid SSN on BMF	P	valid EPMF EIN
W	invalid SSN on BMF	X	invalid EPMF EIN
D	Temporary TIN		

FILING LOC CODE — FILING LOCATION CODE — Campus where latest return was filed.

FISCAL YEAR — Tax year ending the last day of any month other than December.

FOREIGN COUNTRY CODE — Country of citizenship of any foreign individual, who at the end of the tax year, owned, directly or indirectly, 50% or more of the corporation's voting stock. Values are:

Code	Country	Code	Country	Code	Country
AR	Argentina	EI	Ireland	KS	South Korea
AS	Australia	IS	Israel	SW	Sweden
BF	Bahamas	JA	Japan	SZ	Switzerland
CA	Canada	LU	Luxembourg	TW	Taiwan
CJ	Cayman Islands	MX	Mexico	UK	United Kingdom
CO	Columbia	NL	Netherlands	GM	Germany
DA	Denmark	NA	Netherlands Antilles	VE	Venezuela
FR	France	PM	Panama	OC	"Other Country"
HK	Hong Kong	RP	Philippines		

FRC — FILING REQUIREMENT CODE — These codes are posted to the entity section of the master file. Identifies the type of return a tax-payer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. See Section 8.

FREEZE CDS — FREEZE CODES — Alpha code applied to a master file account identifying specific conditions generated either systemically, during the processing operation, or manually. Restricts normal computer operations. See Section 8.03.

FSC — FILING STATUS CODE — A single-digit numeric code equivalent to the number of the filing status box checked by the taxpayer or edited by the Campus. Values are:

FORMS 1040, 1040A, & 1040EZ

Code	Definition
0	Single, filing declaration of estimated income tax
1	Single taxpayer
2	Married taxpayer filing joint return
3	Married taxpayer filing a separate return, spouse required to file
4	Head of Household
5	Widow(er) with dependent child
6	Married filing a separate return and spouse is not required to file
7	Head of Household with an unmarried child's name listed on the return, but no exemption claimed.

Form 1040ES

Code	Definition
0	One name in nameline
7	Two names in nameline

FTD — FEDERAL TAX DEPOSIT — Withheld taxes submitted to an authorized depository via form 8109 or form 8109B.

FTP ASS'D — FTP ASSESSED — FAILURE TO PAY PENALTY ASSESSED — Amount of computed FTP due IRS against which collection action can be taken.

FTP START DT — **Failure to pay penalty computation start date**. This represents the first penalty month and its beginning date.

FUTA — **Federal Unemployment Tax Act** — Provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance.

FYM — Fiscal Year Month — Fiscal year ending date.

GROUP EXEMPTION NUMBER — A four digit number assigned to parent/central organization.

HIGH INC — HIGH INCOME INDICATOR — Used in the ES Tax processing at the master file.

Set when:
a)Unreversed estimated tax payments and/or penalty are present on any of the past 3 year taxable periods; and

(b)FSC is 3 and current year AGI is $37,500 or greater and CY AGI is $20,000 or more over prior year AGI;or
(c)FSC is other than 3 and current year AGI is $75,000 or greater and CY AGI is $40,000 or more over prior year AGI.

Values are:

1. Taxpayer met all high income conditions
2 Taxpayer met at least one, but not all high income conditions

HISTORIC DO — Indicates entity primary location DO code at the time of posting a transaction. Once TC 150 posts and Historic DO has been updated, no further updates will occur.

HOLD CODE — Numeric code used with TC29X or TC 30X when it is desired to prevent or delay the issuance of a refund and/or notice. See Section 8 for a complete listing.

IDRS TECHNICIAN — Assistor in the IDRS control group or customer support section at each SC.

IMF — INDIVIDUAL MASTER FILE — a magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.

INCOMPLETE RETURN ITEM (IRI) CODES — Two digit IRI code(s) are displayed on TXMODA. Up to a maximum of five (5) two-digit nu-meric codes may be on any one module. A correspondence Code 11, 21, 22, 23, 24 or 12, 13, 14, must also be present. The IRI codes only apply to the returns that are part of the IRI program, which include Forms 990; 990-EZ & 990-PF.

Form 990 (Doc Code 90)

Item Missing	IRI Code Value
Part II	92
Part IV	94
Part V	95

Form 990EZ (Doc Code 09)

Item Missing	IRI Code Value
Part I	61
Part II	62
Part IV	64

Schedule A (Doc Code 90 or 09)

Item Missing	IRI Code Value
Schedule A	30
Sch. A – Part I	31 (Doc Code 90 only)
Sch. A – Part I	41 (Doc Code 09 only)
Sch. A – Part II	32 (Doc Code 90 only)
Sch. A – Part II	42 (Doc Code 09 only)
Sch. A – Part III	33
Sch. A – Part IV	34
Sch. A – Part IV-A	38
Sch. A – Part V	35
Sch. A – Part VI-A	36
Sch. A – Part VII	37

Form 990PF (Doc Code 91)

Item Missing	IRI Code Value
Part I	01
Part II	02
Part VIII	08
Part X	10
Part XI	11
Part XIII	13
Part XIV	14
Part XV	15
Part XVII	17

Form 990 (DOC Code 93)

Item Missing	IRI Code Value
Wrong revision of Form 990	98
Missing signature	90
Part VII	87
Part VIII	88
Part IX	89

Form 990-EZ (DOC Code 92)

Item Missing	IRI Code Value
Filed a 990-EZ, should have filed a 990	91
Missing Signature	90
Part II	62
Part IV	64
Entire Sch. A missing or wrong revision	20

Form 990 (DOC Code 93)

Item Missing	IRI Code Value
Part X	80
Entire Sch. A missing or wrong revision	20
Sch. A Part I	21
Sch. A Part II	22
Sch. A Part III	23
Sch. B	50
Sch. C	51
Sch. D Part I	52
Sch. F	53
Sch. L	54
Sch. R	55
Sch. J	56
Sch. H	57
Sch. O	58
Audited Financial Statements	59

Form 990-EZ (DOC Code 92)

Item Missing	IRI Code Value
Sch. A Part I	21
Sch. A Part II	22
Sch. A Part III	23
Sch. B	50
Sch. C	51
Sch. F	53
Sch. L	54

Doc Code 90, 09, 91, 92 and93

Item Missing	IRI Code Value	Item Missing	IRI Code Value
Schedule B	50	Non-IRI Issue	99 (Correspondence Codes 11, 12, 13 or 14 only)
Missing Signature	90		

INCOMPLETE RETURN ITEM (IRI) ISSUE CODES — Issue Codes identify whether a Form 990, 990-EZ or 990-PF is late filed, incomplete or late filed and incomplete. The Issue Code is a two-digit numeric code displayed on TXMODA. The Issue Code also identifies whether a CP (150, 151 or 152) notice was generated.

Issue Code – 01

- Generates a CP 150 when the return is late filed only.
- No significant IRI Code present
- Valid on MFT 44 (Doc Code 91) & MFT 67 (Doc Codes 90 & 09)

Issue Code – 02

- CP 152 – Issued when a return is timely filed and
- Correspondence Code 22, 23 or 24 is present
- Valid on MFT 44 (Doc Code 91) and MFT 67 (Doc Codes 90 & 09)

Issue Code – 03

- CP 152 – Issued when a return is both late filed and incomplete
- Correspondence Code 22, 23 or 24 is present
- Valid on MFT 44 (Doc Code 91) and MFT 67 (Doc Codes 90 & 09)

INSTALLMENT SALES INDICATOR — Codes are based on Question D, Sales Form 6252, Installment Sales. Values are:

Blank Form 6252 not present
1 “YES” box checked
2“NO” box checked
3 Neither or both boxes checked when Form 6252 is present

INT ASSESSED — INTEREST ASSESSED — Amount of computed interest due IRS against which collection action can be made.

INT COMPTN DT — INTEREST COMPUTATION DATE (Debit) in MMDDYYYY format. The date from which debit interest is computed.

IRA CONDITION CODE — a two digit numeric code used to identify reasonable cause, requests for waiver, amended Forms 5329 or de-ceased IRA distribution recipients. See Section 3,.04.

IRS EMPLOYEE LITERAL — indicates whether taxpayer is an IRS Employee. Values are:

IRS Employee Code	Definition
P	Primary taxpayer is IRS employee
S	Secondary taxpayer is IRS employee
B	Both taxpayers are IRS employees
Blank	Not an IRS employee

KEY DO — KEY AREA OFFICE — The office charged with the primary administrative and audit functions of Exempt Organizations.

LIST YEAR — The year the return was processed.

MFR — MAIL FILING REQUIREMENTS — are posted to the entity section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. See Section 8 or IMFOL "E" for a list of values.

MASTER FILE — A magnetic tape record which contains taxpayer accounts.

MFT — MASTER FILE TAX — Two digit number which identifies the type of tax.

MATH ERR CODE — MATH ERROR CODE — Indicates a math error is present on the return involving the tax liability or refund/amount owed.

MATH INCREASE — Original return posted with increase in tax. Values are:

Blank	No Increase	1	Original return posted with increase in tax and either a math error or both CCCs X & Y are present. Also, TC 29X blocked 770-789 posted.

MATH STATUS CODE — These codes are computer generated at the Campuses and are entered on IMF and BMF return records transmitted to MCC. Values are:

BMF		IMF	
0	Record has not been math verified	0	No math error
1	No math error	1	Math error in excess of tolerance
2	Math error within tolerance		
3	Math error in excess of tolerance		

MF ASSESSED MOD BAL — See Assessed Module Balance

MIN DEL — MINIMUM DELINQUENCY — Delinquency penalty based on minimum delinquency criteria.

MINISTER SE CODE — Minister Self Employment Code. Values are:

Blank	Not Present	2	Form 4361 denied	8	Form 4029 denied
1	Form 4361	4	Form 4029 approved		

MISSING SCHEDULE CODE — A two digit code entered by the Campus when the taxpayer fails to provide a complete or sufficient answer to correspondence or the return is a "no reply." See specific return sections for values.

MRG-PRCS — Merge in process.

NO CHANGE ISSUE CODES — Applies to no-change examined returns with adjustments to tax base data such as income or deduction items but no change in tax liability or refundable credits. See LEM 48(14)0

NON-COMPUTE RETURN — A tax return filed by a taxpayer who expects the IRS to compute the tax or refund due.

NON-REMIT RETURN — A tax return filed without a payment attached.

NRA — NON-RESIDENT ALIEN — An individual who is not a United States citizen and does not meet the requirements to be treated as a lawful permanent resident of the United States for tax purposes. Special IRS regulations apply to NRA spouses and dependents who are res-idents of Canada and Mexico.

ORIGINAL RETURN — 00 DUPLICATE/AMENDED RETURN ARE AVAILABLE Displays sequence number of any amended/duplicate re-turns filed. Valid range=00-99. (BRTVU ONLY – DOES NOT INCLUDE RETURNS WITH CCC "G.")

PARENT CORPORATE EIN — The number assigned by the IRS for identification of a Parent Corporation filing a consolidated Form 1120.

PARENT NAME CONTROL — Name control of the Parent Corporation.

PENALTY AND INTEREST CODE — Entered when the return indicates an amount for precomputed penalty and interest and the return is received during the grace period (7 days after the due date) of the original due date. If interest only is indicated, a computer condition code "R" must also be present. Values are:

0 Normal interest and delinquent penalty are computer generated
1 Normal interest is computer generated; delinquency penalty is computer generated at 5% (.05) when accompanying TC 160 identifies pre-delinquency penalty during grace period
2 Normal interest is computer generated. Delinquency penalty is computer generated at 25% (.25).

PENS FEAT CD — PENSION FEATURES CODE — up to eight codes indicating certain additional features of the plan. Comprised of the first four values of the old "other plan features code" plus several other individual indicators (updated from the latest return posted).

PETITION DATE — The date the taxpayer filed the bankruptcy petition with the Court to start the bankruptcy proceedings. Set by TC 520 with closing codes (cc) 83, 85, or 88 in the account.

PIA CODE — PRINCIPAL BUSINESS OR PRINCIPAL INDUSTRY ACTIVITY CODE — Identifies the nature of the taxpayer's business. This code is self identified by the taxpayer. (See Pkg X or the separate instructions for the applicable return).

POA — POWER OF ATTORNEY — A document signed by the taxpayer, as principal, by which an individual is appointed as attorney-in-fact to perform certain specified act(s) or kinds of act(s) on behalf of the principal.

PREPARER ID/TIN — Identification number of paid preparer.

PRIMARY LOCATION CODE — TP's current Area office location code designation.

PRIORITY CODE — These codes must be used to post adjustments to the Master File when certain module conditions exist. See Section 8 for a complete list.

PROCESSING YEAR — Calendar year the return or document was processed by the Campus or Martinsburg Computing Center (MCC).

PTAC — PROVIDER TIN CODE — A single digit numeric code which identifies taxpayer information about the care provider.

QDC — QUALIFYING DEPENDENT CODE — A single digit numeric code edited for each qualifying dependent based on the dependent age and SSN information provided.

REASON CODE — Used when an adjustment is made to a taxpayer's account (IMF ONLY). Reason codes describe where the adjustment action affects the original return and determines the explanation that will print on the adjustment notice. See Section 8,.08.

RECEIVED DATE — The date a return was received by the IRS. A received date is required on all annual returns. A received date will appear on quarterly filed returns if the return is received late.

REMIT RETURN — A tax return filed with a payment attached.

RPS — REMITTANCE PROCESSING SYSTEM — A computer controlled system through which payments and documents may be processed at a single multi-functional work station.

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

RESERVE CODE — Special codes entered by the Campus to force the return to the error register for special handling. Values are:

Blank	Not applicable		4	Form 2220 is attached and taxpayer has checked the box
1		#		for "Large Corporation"
3	Orphan Drug Credit is present		9	Explanation is attached by the Campus

RETURN CONDITION/PROCESSING CODE — Codes used to identify a special condition or computation for the computer which do not post to the master file.

RDD — RETURN DUE DATE — The established date that a return is due to be filed unless an extension is granted.

RETURN TRANS — RETURN TRANSACTION — Taxpayer's figures per return.

RECORD REQUEST — The elements on line one and sometimes line two of all screens.

RETENTION REGISTER LITERAL — Indicates whether module resides on the Retention Register.

ROFT/ROQFTL — Record of Federal Tax/Record of Quarterly Federal Tax Liability – The portion of a BMF tax return where the taxpayer is required to list his/her periodic tax liabilities. Also known as the liability breakdown.

RSED — REFUND STATUTE EXPIRATION DATE — The last date that a refund can be claimed; usually 3 years from the due date or received date or 2 years from the payment whichever is later.

SCRAMBLED SSN — Two taxpayers with the same SSN and name control on the Master File. Temporary SSNs are assigned to both tax-payers until problem is resolved. Values are:

0/blank	No scrambled SSN	2	SSN has been verified not scrambled SSN
1	Two taxpayers using same SSN	8	SSN has been verified and released this cycle

SELECTION CODE — One-character field input on TC141 causing or updating of the last period satisfied section with a significant Compli-ance Indicator. See Section 11.07(5).

SETTLEMENT DATE — See 23c Date.

SIC — SCHEDULING INDICATOR CODE — One of the five numeric codes used to notify the computer that the Record of Federal Tax Deposits is incomplete, need not be completed or that a penalty should not be assessed. See specific 94X return for values.

SOURCE CODE — Used when adjustments are made to the taxpayer's account. The source code chooses the statement which will appear on the taxpayer's adjustment notice with the literal reason code completing the statement. See Section 8,.08.

SSA 205(c) — The section of SSA regulations which denies the issuance of a Social Security Number to a Non Resident Alien (NRA) who has no source of income in the United States.

STATUTORY EMPLOYEE — A self-employed independent contractor who can report income and expenses on Sch C, but, Social Security and Medicare taxes withheld are reported on Form W-. Values are:

1	Taxpayer checked box on Sch C	2	Box on Sch C not checked

SUBSIDIARY FILER CODE — Indicates whether the company filing the return is a subsidiary of another corporation. Values are:

Blank	Not applicable or neither box is checked	2	"No" box is checked
1	"Yes" box is checked	3	Both boxes are checked

TAXPAYER NOTICE CODE — Codes which will force a standard notice to send to taxpayers when math errors are made. See Section 9.

TAX PREF CD — TAX PREFERENCE CODE — Indicates that the taxpayer used Alternative Minimum Tax to compute the Corporate taxes. Values are:

Blank	Alternative Minimum tax not used
1	Form 4626 or substitute is attached

TC 148 HOLD ON MF — Indicates the account is subject to "Immediate TDA" issuances due to the presence of an unreversed TC 148. Values are:

Blank	No unreversed TC 148 present	01-99	Unreversed TC 148 present

TDA COPYS — TAXPAYER DELINQUENT ACCOUNT COLLECTION POTENTIAL YIELD SCORE — Represents potential benefit that may be achieved from pursuit of collection. The higher the score, the greater the potential benefit.

TDA/TDI LOC CD — 4 digit field indicating district and area office to which TDA/TDI was originally issued. See Section 11.

TDI STATUS INDICATORS — Indicator which tells specific activity on TDI module during each status. See Section 11.(7).

TOTAL INTEREST — Interest assessed and unassessed computed to the interest date on the TXMOD.

TRANS DT — TRANSACTION DATE — Date return was received.

UP-CYC — Martinsburg Computing Center (MCC) Update Cycle. Values are:

04-52	MCC cycle
MRS	Module is on line via MRS processing
AUX	Auxiliary. Created for disaster victims in Florida & Louisiana

VESTIGIAL SCREEN — Shows modules moved to the retention register and when, for a specific TIN.

(3) Taxpayer Information Available from CFOL Command Codes

The value of CFOL as a research tool is its capacity to provide taxpayer information on any valid TIN nationwide. CFOL is especially helpful to revenue officers conducting courtesy investigations or otherwise investigating taxpayers who reside out of state. The categorical index that follows is intended only as a partial guide to the types of information available. Further information about CFOL can be found in Multifunctional Handbook 2.3, various chapters. Revenue officers who utilize the CFOL command codes regularly will discover new and effective ways to obtain the information they need to resolve their cases.

Corporate Files On-Line – Types of Information

Types of Information	Command Codes
Address and Entity Information	INOLE, IRPOL, SUPOL, RPVUE, RPPRT, FINDE, FINDS, NAMEB, NAMEI
Age, Date of Birth (DOB), Date of Death (DOD)	INOLE, RTVUE, SUPOL, FINDS, NAMEI, NAMES
Business Deductions, Income, Losses	BRTVU (F1120), RTVUE (F1040)
Capital Gains and Losses	RTVUE
Dependents in Household/Exemptions	RTVUE
Earned Income Credit (EIC)	RTVUE
EIN	NAMEB, NAMEE

Corporate Files On-Line – Types of Information

Types of Information	Command Codes
Employee Plans Return Transaction File	ERTVU
Estimated Tax Payments – Compliance	IMFOL, RTVUE
Federal Tax Deposits – Compliance	BMFOL, BRTVU
Filing History, Filing Requirements	BMFOL, BRTVU, IMFOL, RTVUE
Income Information	BRTVU, RTVUE, BMFOL, IMFOL
- Dividends	RTVUE, IRPOL, SUPOL
- Interest	RTVUE, IRPOL, SUPOL
- Schedule C (Self-employed persons)	RTVUE, IRPOL, SUPOL
- Schedule D (Capital Gains and Losses)	RTVUE, IRPOL
- Schedule E (Income-Partnerships, Rents)	RTVUE
- Schedule F (Farming Income)	RTVUE, IRPOL, SUPOL
Last Return Filed – Compliance	BMFOL, BRTVU, IMFOL, RTVUE
Motor and Recreation Vehicles	RTVUE, BRTVU
Real Estate Information (Schedules A, D, E)	IRPOL, SUPOL, RTVUE
- Home Mortgage Interest Paid (F1098)	RTVUE, IRPOL, SUPOL
- Property Taxes Paid (Schedule A)	RTVUE
- Rental Income (Schedule E)	RTVUE
- Sale of Home (Form 2119)	RTVUE, IRPOL, SUPOL
Related Entities (BMF/IMF)	BMFOL, BRTVU, IMFOL, SUPOL
SSN	NAMEI, NAMES
Trust Fund Recovery Penalty – IRC 6672	BMFOL, BRTVU
Withholding Taxes – FIT, Social Security	BMFOL, BRTVU, IMFOL, RTVUE, SUPOL

Section 16 - Julian Date, Cycle and Notice Calendars

1 Nature of Changes

Description	Page No.
2011 CADE Daily Processing Cycles Calendar updated	16-2
2011 GMF Campus Processing Cycles updated	16-3
2011 Enterprise Computing Center - MTB Posting Cycle Calendar updated	16-4
2012 Enterprise Computing Center - MTB Posting Cycle Calendar updated	16-5
2011 IDRS On-Line Input calendars updated	16-6
2010 CADE Daily Processing Cycles Calendar updated	16-8
2010 GMF Campus Processing Cycles updated	16-9
2010 Enterprise Computing Center - MTB Posting Cycle Calendar	16-10
2010 IDRS On-Line Input calendars updated	16-11
2009 CADE Daily Processing Cycles Calendar updated	16-12
2009 GMF Campus Processing Cycles updated	16-13
2009 Enterprise Computing Center - MTB Posting Cycle Calendar	16-14
2009 IDRS On-Line Input calendars updated	16-15

2 Explanation of Output Cycle Calendars

Reference IRM 3.30.123

Output tapes will be available for the weekend IDRS updates, and will be available on IDRS realtime Monday morning.

ECC cycles are the posted cycles for the transaction that has been input to the system.

Enterprise Computing Center-MTB

2011 CADE Daily Posting Cycles

Holiday
Elongated CADE Holiday Cycle
No CADE Processing

JANUARY

Cycle	S	M	T	W	T	F	S
201101						31	1 1
201102	2 2	3 3	4 4	5 5	6 6	7 7	8 8
201103	9 9	10 10	11 11	12 12	13 13	14 14	15 15
201104	16 16	17 17	18 18	19 19	20 20	21 21	22 22
201105	23 23	24 24	25 25	26 26	27 27	28 28	29 29
201106	30 30	31 31		31 17	New Years Day MLK Day		

FEBRUARY

Cycle	S	M	T	W	T	F	S
201106			1 32	2 33	3 34	4 35	5 36
201107	6 37	7 38	8 39	9 40	10 41	11 42	12 43
201108	13 44	14 45	15 46	16 47	17 48	18 49	19 50
201109	20 51	21 52	22 53	23 54	24 55	25 56	26 57
201110	27 58	28 59					
			21	Presidents Day			

MARCH

Cycle	S	M	T	W	T	F	S
201110			1 60	2 61	3 62	4 63	5 64
201111	6 65	7 66	8 67	9 68	10 69	11 70	12 71
201112	13 72	14 73	15 74	16 75	17 76	18 77	19 78
201113	20 79	21 80	22 81	23 82	24 83	25 84	26 85
201114	27 86	28 87	29 88	30 89	31 90		

APRIL

Cycle	S	M	T	W	T	F	S
201114						1 91	2 92
201115	3 93	4 94	5 95	6 96	7 97	8 98	9 99
201116	10 100	11 101	12 102	13 103	14 104	15 105	16 106
201117	17 107	18 108	19 109	20 110	21 111	22 112	23 113
201118	24 114	25 115	26 116	27 117	28 118	29 119	30 120

MAY

Cycle	S	M	T	W	T	F	S
201119	1 121	2 122	3 123	4 124	5 125	6 126	7 127
201120	8 128	9 129	10 130	11 131	12 132	13 133	14 134
201121	15 135	16 136	17 137	18 138	19 139	20 140	21 141
201122	22 142	23 143	24 144	25 145	26 146	27 147	28 148
201123	29 149	30 150	31 151				
			30	Memorial Day			

JUNE

Cycle	S	M	T	W	T	F	S
201123				1 152	2 153	3 154	4 155
201124	5 156	6 157	7 158	8 159	9 160	10 161	11 162
201125	12 163	13 164	14 165	15 166	16 167	17 168	18 169
201126	19 170	20 171	21 172	22 173	23 174	24 175	25 176
201127	26 177	27 178	28 179	29 180	30 181		

JULY

Cycle	S	M	T	W	T	F	S
201127						1 182	2 183
201128	3 184	4 185	5 186	6 187	7 188	8 189	9 190
201129	10 191	11 192	12 193	13 194	14 195	15 196	16 197
201130	17 198	18 199	19 200	20 201	21 202	22 203	23 204
201131	24 205	25 206	26 207	27 208	28 209	29 210	30 211
201132	31 212						
			4	Independence Day			

AUGUST

Cycle	S	M	T	W	T	F	S
201132		1 213	2 214	3 215	4 216	5 217	6 218
201133	7 219	8 220	9 221	10 222	11 223	12 224	13 225
201134	14 226	15 227	16 228	17 229	18 230	19 231	20 232
201135	21 233	22 234	23 235	24 236	25 237	26 238	27 239
201136	28 240	29 241	30 242	31 243			

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201136					1 244	2 245	3 246
201137	4 247	5 248	6 249	7 250	8 251	9 252	10 253
201138	11 254	12 255	13 256	14 257	15 258	16 259	17 260
201139	18 261	19 262	20 263	21 264	22 265	23 266	24 267
201140	25 268	26 269	27 270	28 271	29 272	30 273	
			5	Labor Day			

OCTOBER

Cycle	S	M	T	W	T	F	S
201140							1 274
201141	2 275	3 276	4 277	5 278	6 279	7 280	8 281
201142	9 282	10 283	11 284	12 285	13 286	14 287	15 288
201143	16 289	17 290	18 291	19 292	20 293	21 294	22 295
201144	23 296	24 297	25 298	26 299	27 300	28 301	29 302
201145	30 303	31 304					
				10	Columbus Day		

NOVEMBER

Cycle	S	M	T	W	T	F	S
201145			1 305	2 306	3 307	4 308	5 309
201146	6 310	7 311	8 312	9 313	10 314	11 315	12 316
201147	13 317	14 318	15 319	16 320	17 321	18 322	19 323
201148	20 324	21 325	22 326	23 327	24 328	25 329	26 330
201149	27 331	28 332	29 333	30 334			
			11	Veterans Day			
			24	Thanksgiving Day			

DECEMBER

Cycle	S	M	T	W	T	F	S
201149					1 335	2 336	3 337
201150	4 338	5 339	6 340	7 341	8 342	9 343	10 344
201151	11 345	12 346	13 347	14 348	15 349	16 350	17 351
201152	18 352	19 353	20 354	21 355	22 356	23 357	24 358
201201	25 359	26 360	27 361	28 362	29 363	30 364	31 365
						26	Christmas Day

2011 GMF Campus Processing Cycles

Holiday

JANUARY

Cycle	S	M	T	W	T	F	S
201101						31	1 1
201102	2 2	3 3	4 4	5 5	6 6	7 7	8 8
201103	9 9	10 10	11 11	12 12	13 13	14 14	15 15
201104	16 16	17 17	18 18	19 19	20 20	21 21	22 22
201105	23 23	24 24	25 25	26 26	27 27	28 28	29 29
201106	30 30	31 31		31 17	New Years Day MLK Day		

FEBRUARY

Cycle	S	M	T	W	T	F	S
201106			1 32	2 33	3 34	4 35	5 36
201107	6 37	7 38	8 39	9 40	10 41	11 42	12 43
201108	13 44	14 45	15 46	16 47	17 48	18 49	19 50
201109	20 51	21 52	22 53	23 54	24 55	25 56	26 57
201110	27 58	28 59					

21 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
201110			1 60	2 61	3 62	4 63	5 64
201111	6 65	7 66	8 67	9 68	10 69	11 70	12 71
201112	13 72	14 73	15 74	16 75	17 76	18 77	19 78
201113	20 79	21 80	22 81	23 82	24 83	25 84	26 85
201114	27 86	28 87	29 88	30 89	31 90		

APRIL

Cycle	S	M	T	W	T	F	S
201114						1 91	2 92
201115	3 93	4 94	5 95	6 96	7 97	8 98	9 99
201116	10 100	11 101	12 102	13 103	14 104	15 105	16 106
201117	17 107	18 108	19 109	20 110	21 111	22 112	23 113
201118	24 114	25 115	26 116	27 117	28 118	29 119	30 120

MAY

Cycle	S	M	T	W	T	F	S
201119	1 121	2 122	3 123	4 124	5 125	6 126	7 127
201120	8 128	9 129	10 130	11 131	12 132	13 133	14 134
201121	15 135	16 136	17 137	18 138	19 139	20 140	21 141
201122	22 142	23 143	24 144	25 145	26 146	27 147	28 148
201123	29 149	30 150	31 151				

30 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
201123				1 152	2 153	3 154	4 155
201124	5 156	6 157	7 158	8 159	9 160	10 161	11 162
201125	12 163	13 164	14 165	15 166	16 167	17 168	18 169
201126	19 170	20 171	21 172	22 173	23 174	24 175	25 176
201127	26 177	27 178	28 179	29 180	30 181		

JULY

Cycle	S	M	T	W	T	F	S
201127						1 182	2 183
201128	3 184	4 185	5 186	6 187	7 188	8 189	9 190
201129	10 191	11 192	12 193	13 194	14 195	15 196	16 197
201130	17 198	18 199	19 200	20 201	21 202	22 203	23 204
201131	24 205	25 206	26 207	27 208	28 209	29 210	30 211
201132	31 212						

4 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
201132		1 213	2 214	3 215	4 216	5 217	6 218
201133	7 219	8 220	9 221	10 222	11 223	12 224	13 225
201134	14 226	15 227	16 228	17 229	18 230	19 231	20 232
201135	21 233	22 234	23 235	24 236	25 237	26 238	27 239
201136	28 240	29 241	30 242	31 243			

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201136					1 244	2 245	3 246
201137	4 247	5 248	6 249	7 250	8 251	9 252	10 253
201138	11 254	12 255	13 256	14 257	15 258	16 259	17 260
201139	18 261	19 262	20 263	21 264	22 265	23 266	24 267
201140	25 268	26 269	27 270	28 271	29 272	30 273	

5 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
201140							1 274
201141	2 275	3 276	4 277	5 278	6 279	7 280	8 281
201142	9 282	10 283	11 284	12 285	13 286	14 287	15 288
201143	16 289	17 290	18 291	19 292	20 293	21 294	22 295
201144	23 296	24 297	25 298	26 299	27 300	28 301	29 302
201145	30 303	31 304					

10 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
201145			1 305	2 306	3 307	4 308	5 309
201146	6 310	7 311	8 312	9 313	10 314	11 315	12 316
201147	13 317	14 318	15 319	16 320	17 321	18 322	19 323
201148	20 324	21 325	22 326	23 327	24 328	25 329	26 330
201149	27 331	28 332	29 333	30 334			

11 Veterans Day
24 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
201149					1 335	2 336	3 337
201150	4 338	5 339	6 340	7 341	8 342	9 343	10 344
201151	11 345	12 346	13 347	14 348	15 349	16 350	17 351
201152	18 352	19 353	20 354	21 355	22 356	23 357	24 358
201201	25 359	26 360	27 361	28 362	29 363	30 364	31 365

26 Christmas Day

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Department of the Treasury-Internal Revenue Service

2011 Enterprise Computing Center-MTB

Posting Cycles

Holiday

JANUARY

Cycle	S	M	T	W	T	F	S
201052						31	1 1
201101	2 2	3 3	4 4	5 5	6 6	7 7	8 8
201102	9 9	10 10	11 11	12 12	13 13	14 14	15 15
201103	16 16	17 17	18 18	19 19	20 20	21 21	22 22
201104	23 23	24 24	25 25	26 26	27 27	28 28	29 29
201105	30 30	31 31		31 New Years Day 17 MLK Day			

FEBRUARY

Cycle	S	M	T	W	T	F	S
201105			1 32	2 33	3 34	4 35	5 36
201106	6 37	7 38	8 39	9 40	10 41	11 42	12 43
201107	13 44	14 45	15 46	16 47	17 48	18 49	19 50
201108	20 51	21 52	22 53	23 54	24 55	25 56	26 57
201109	27 58	28 59					

21 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
201109			1 60	2 61	3 62	4 63	5 64
201110	6 65	7 66	8 67	9 68	10 69	11 70	12 71
201111	13 72	14 73	15 74	16 75	17 76	18 77	19 78
201112	20 79	21 80	22 81	23 82	24 83	25 84	26 85
201113	27 86	28 87	29 88	30 89	31 90		

APRIL

Cycle	S	M	T	W	T	F	S
201113						1 91	2 92
201114	3 93	4 94	5 95	6 96	7 97	8 98	9 99
201115	10 100	11 101	12 102	13 103	14 104	15 105	16 106
201116	17 107	18 108	19 109	20 110	21 111	22 112	23 113
201117	24 114	25 115	26 116	27 117	28 118	29 119	30 120

MAY

Cycle	S	M	T	W	T	F	S
201118	1 121	2 122	3 123	4 124	5 125	6 126	7 127
201119	8 128	9 129	10 130	11 131	12 132	13 133	14 134
201120	15 135	16 136	17 137	18 138	19 139	20 140	21 141
201121	22 142	23 143	24 144	25 145	26 146	27 147	28 148
201122	29 149	30 150	31 151				

30 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
201122				1 152	2 153	3 154	4 155
201123	5 156	6 157	7 158	8 159	9 160	10 161	11 162
201124	12 163	13 164	14 165	15 166	16 167	17 168	18 169
201125	19 170	20 171	21 172	22 173	23 174	24 175	25 176
201126	26 177	27 178	28 179	29 180	30 181		

JULY

Cycle	S	M	T	W	T	F	S
201126						1 182	2 183
201127	3 184	4 185	5 186	6 187	7 188	8 189	9 190
201128	10 191	11 192	12 193	13 194	14 195	15 196	16 197
201129	17 198	18 199	19 200	20 201	21 202	22 203	23 204
201130	24 205	25 206	26 207	27 208	28 209	29 210	30 211
201131	31 212						

4 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
201131		1 213	2 214	3 215	4 216	5 217	6 218
201132	7 219	8 220	9 221	10 222	11 223	12 224	13 225
201133	14 226	15 227	16 228	17 229	18 230	19 231	20 232
201134	21 233	22 234	23 235	24 236	25 237	26 238	27 239
201135	28 240	29 241	30 242	31 243			

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201135					1 244	2 245	3 246
201136	4 247	5 248	6 249	7 250	8 251	9 252	10 253
201137	11 254	12 255	13 256	14 257	15 258	16 259	17 260
201138	18 261	19 262	20 263	21 264	22 265	23 266	24 267
201139	25 268	26 269	27 270	28 271	29 272	30 273	

5 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
201139							1 274
201140	2 275	3 276	4 277	5 278	6 279	7 280	8 281
201141	9 282	10 283	11 284	12 285	13 286	14 287	15 288
201142	16 289	17 290	18 291	19 292	20 293	21 294	22 295
201143	23 296	24 297	25 298	26 299	27 300	28 301	29 302
201144	30 303	31 304					

10 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
201144			1 305	2 306	3 307	4 308	5 309
201145	6 310	7 311	8 312	9 313	10 314	11 315	12 316
201146	13 317	14 318	15 319	16 320	17 321	18 322	19 323
201147	20 324	21 325	22 326	23 327	24 328	25 329	26 330
201148	27 331	28 332	29 333	30 334			

11 Veterans Day
24 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
201148					1 335	2 336	3 337
201149	4 338	5 339	6 340	7 341	8 342	9 343	10 344
201150	11 345	12 346	13 347	14 348	15 349	16 350	17 351
201151	18 352	19 353	20 354	21 355	22 356	23 357	24 358
201152	25 359	26 360	27 361	28 362	29 363	30 364	31 365

26 Christmas Day

2012 Enterprise Computing Center-MTB

Posting Cycles

Holiday

JANUARY

Cycle	S	M	T	W	T	F	S
201201	1 1	2 2	3 3	4 4	5 5	6 6	7 7
201202	8 8	9 9	10 10	11 11	12 12	13 13	14 14
201203	15 15	16 16	17 17	18 18	19 19	20 20	21 21
201204	22 22	23 23	24 24	25 25	26 26	27 27	28 28
201205	29 29	30 30	31 31				

2 New Years Day
16 MLK Day

FEBRUARY

Cycle	S	M	T	W	T	F	S
201205				1 1	2 2	3 3	4 4
201206	5 5	6 6	7 7	8 8	9 9	10 10	11 11
201207	12 12	13 13	14 14	15 15	16 16	17 17	18 18
201208	19 19	20 20	21 21	22 22	23 23	24 24	25 25
201209	26 26	27 27	28 28	29 29			

20 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
201209					1 1	2 2	3 3
201210	4 4	5 5	6 6	7 7	8 8	9 9	10 10
201211	11 11	12 12	13 13	14 14	15 15	16 16	17 17
201212	18 18	19 19	20 20	21 21	22 22	23 23	24 24
201213	25 25	26 26	27 27	28 28	29 29	30 30	31 31

APRIL

Cycle	S	M	T	W	T	F	S
201214	1 1	2 2	3 3	4 4	5 5	6 6	7 7
201215	8 8	9 9	10 10	11 11	12 12	13 13	14 14
201216	15 15	16 16	17 17	18 18	19 19	20 20	21 21
201217	22 22	23 23	24 24	25 25	26 26	27 27	28 28
201218	29 29	30 30					

MAY

Cycle	S	M	T	W	T	F	S
201218			1 1	2 2	3 3	4 4	5 5
201219	6 6	7 7	8 8	9 9	10 10	11 11	12 12
201220	13 13	14 14	15 15	16 16	17 17	18 18	19 19
201221	20 20	21 21	22 22	23 23	24 24	25 25	26 26
201222	27 27	28 28	29 29	30 30	31 31		

28 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
201222						1 1	2 2
201223	3 3	4 4	5 5	6 6	7 7	8 8	9 9
201224	10 10	11 11	12 12	13 13	14 14	15 15	16 16
201225	17 17	18 18	19 19	20 20	21 21	22 22	23 23
201226	24 24	25 25	26 26	27 27	28 28	29 29	30 30

JULY

Cycle	S	M	T	W	T	F	S
201227	1 1	2 2	3 3	4 4	5 5	6 6	7 7
201228	8 8	9 9	10 10	11 11	12 12	13 13	14 14
201229	15 15	16 16	17 17	18 18	19 19	20 20	21 21
201230	22 22	23 23	24 24	25 25	26 26	27 27	28 28
201231	29 29	30 30	31 31				

4 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
201231				1 1	2 2	3 3	4 4
201232	5 5	6 6	7 7	8 8	9 9	10 10	11 11
201233	12 12	13 13	14 14	15 15	16 16	17 17	18 18
201234	19 19	20 20	21 21	22 22	23 23	24 24	25 25
201235	26 26	27 27	28 28	29 29	30 30	31 31	

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201235							1 1
201236	2 2	3 3	4 4	5 5	6 6	7 7	8 8
201237	9 9	10 10	11 11	12 12	13 13	14 14	15 15
201238	16 16	17 17	18 18	19 19	20 20	21 21	22 22
201239	23 23	24 24	25 25	26 26	27 27	28 28	29 29
201240	30 30						

3 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
201240		1 1	2 2	3 3	4 4	5 5	6 6
201241	7 7	8 8	9 9	10 10	11 11	12 12	13 13
201242	14 14	15 15	16 16	17 17	18 18	19 19	20 20
201243	21 21	22 22	23 23	24 24	25 25	26 26	27 27
201244	28 28	29 29	30 30	31 31			

8 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
201244					1 1	2 2	3 3
201245	4 4	5 5	6 6	7 7	8 8	9 9	10 10
201246	11 11	12 12	13 13	14 14	15 15	16 16	17 17
201247	18 18	19 19	20 20	21 21	22 22	23 23	24 24
201248	25 25	26 26	27 27	28 28	29 29	30 30	

12 Veterans Day
22 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
201248							1 1
201249	2 2	3 3	4 4	5 5	6 6	7 7	8 8
201250	9 9	10 10	11 11	12 12	13 13	14 14	15 15
201251	16 16	17 17	18 18	19 19	20 20	21 21	22 22
201252	23 23	24 24	25 25	26 26	27 27	28 28	29 29
201301	30 30	31 31					

25 Christmas Day

2011 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
12-30-2010	01-10-2011	01-17-2011	201101
01-06-2011	01-17-2011	01-24-2011	201102
01-13-2011	01-24-2011	01-31-2011	201103
01-20-2011	01-31-2011	02-07-2011	201104
01-27-2011	02-07-2011	02-14-2011	201105
02-03-2011	02-14-2011	02-21-2011	201106
02-10-2011	02-21-2011	02-28-2011	201107
02-17-2011	02-28-2011	03-07-2011	201108
02-24-2011	03-07-2011	03-14-2011	201109
03-03-2011	03-14-2011	03-21-2011	201110
03-10-2011	03-21-2011	03-28-2011	201111
03-17-2011	03-28-2011	04-04-2011	201112
03-24-2011	04-04-2011	04-11-2011	201113
03-31-2011	04-11-2011	04-18-2011	201114
04-07-2011	04-18-2011	04-25-2011	201115
04-14-2011	04-25-2011	05-02-2011	201116
04-21-2011	05-02-2011	05-09-2011	201117
04-28-2011	05-09-2011	05-16-2011	201118
05-05-2011	05-16-2011	05-23-2011	201119
05-12-2011	05-23-2011	05-30-2011	201120
05-19-2011	05-30-2011	06-06-2011	201121
05-26-2011	06-06-2011	06-13-2011	201122
06-02-2011	06-13-2011	06-20-2011	201123
06-09-2011	06-20-2011	06-27-2011	201124
06-16-2011	06-27-2011	07-04-2011	201125
06-23-2011	07-04-2011	07-11-2011	201126
06-30-2011	07-11-2011	07-18-2011	201127
07-07-2011	07-18-2011	07-25-2011	201128
07-14-2011	07-25-2011	08-01-2011	201129
07-21-2011	08-01-2011	08-08-2011	201130
07-28-2011	08-08-2011	08-15-2011	201131
08-04-2011	08-15-2011	08-22-2011	201132
08-11-2011	08-22-2011	08-29-2011	201133
08-18-2011	08-29-2011	09-05-2011	201134
08-25-2011	09-05-2011	09-12-2011	201135
09-01-2011	09-12-2011	09-19-2011	201136
09-08-2011	09-19-2011	09-26-2011	201137
09-15-2011	09-26-2011	10-03-2011	201138
09-22-2011	10-03-2011	10-10-2011	201139
09-29-2011	10-10-2011	10-17-2011	201140
10-06-2011	10-17-2011	10-24-2011	201141
10-13-2011	10-24-2011	10-31-2011	201142
10-20-2011	10-31-2011	11-07-2011	201143
10-27-2011	11-07-2011	11-14-2011	201144
11-03-2011	11-14-2011	11-21-2011	201145
11-10-2011	11-21-2011	11-28-2011	201146
11-17-2011	11-28-2011	12-05-2011	201147
11-24-2011	12-05-2011	12-12-2011	201148
12-01-2011	12-12-2011	12-19-2011	201149
12-08-2011	12-19-2011	12-26-2011	201150
12-15-2011	12-26-2011	01-02-2012	201151
12-22-2011	01-02-2012	01-09-2012	201152

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the individual campus procedures.

2012 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
12-29-2011	01-09-2012	01-16-2012	201201
01-05-2012	01-16-2012	01-23-2012	201202
01-12-2012	01-23-2012	01-30-2012	201203
01-19-2012	01-30-2012	02-06-2012	201204
01-26-2012	02-06-2012	02-13-2012	201205
02-02-2012	02-13-2012	02-20-2012	201206
02-09-2012	02-20-2012	02-27-2012	201207
02-16-2012	02-27-2012	03-05-2012	201208
02-23-2012	03-05-2012	03-12-2012	201209
03-01-2012	03-12-2012	03-19-2012	201210
03-08-2012	03-19-2012	03-26-2012	201211
03-15-2012	03-26-2012	04-02-2012	201212
03-22-2012	04-02-2012	04-09-2012	201213
03-29-2012	04-09-2012	04-16-2012	201214
04-05-2012	04-16-2012	04-23-2012	201215
04-12-2012	04-23-2012	04-30-2012	201216
04-19-2012	04-30-2012	05-07-2012	201217
04-26-2012	05-07-2012	05-14-2012	201218

2010 Enterprise Computing Center-MTB CADE Daily Posting Cycles

Holiday
Elongated CADE Holiday Cycle
No CADE Processing

JANUARY

Cycle	S	M	T	W	T	F	S
201001						1 1	2 2
201002	3 3	4 4	5 5	6 6	7 7	8 8	9 9
201003	10 10	11 11	12 12	13 13	14 14	15 15	16 16
201004	17 17	18 18	19 19	20 20	21 21	22 22	23 23
201005	24 24	25 25	26 26	27 27	28 28	29 29	30 30
201006	31 31						

1 New Years Day
18 MLK Day

FEBRUARY

Cycle	S	M	T	W	T	F	S
201006		1 32	2 33	3 34	4 35	5 36	6 37
201007	7 38	8 39	9 40	10 41	11 42	12 43	13 44
201008	14 45	15 46	16 47	17 48	18 49	19 50	20 51
201009	21 52	22 53	23 54	24 55	25 56	26 57	27 58
201010	28 59						

15 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
201010		1 60	2 61	3 62	4 63	5 64	6 65
201011	7 66	8 67	9 68	10 69	11 70	12 71	13 72
201012	14 73	15 74	16 75	17 76	18 77	19 78	20 79
201013	21 80	22 81	23 82	24 83	25 84	26 85	27 86
201014	28 87	29 88	30 89	31 90			

APRIL

Cycle	S	M	T	W	T	F	S
201014					1 91	2 92	3 93
201015	4 94	5 95	6 96	7 97	8 98	9 99	10 100
201016	11 101	12 102	13 103	14 104	15 105	16 106	17 107
201017	18 108	19 109	20 110	21 111	22 112	23 113	24 114
201018	25 115	26 116	27 117	28 118	29 119	30 120	

MAY

Cycle	S	M	T	W	T	F	S
201018							1 121
201019	2 122	3 123	4 124	5 125	6 126	7 127	8 128
201020	9 129	10 130	11 131	12 132	13 133	14 134	15 135
201021	16 136	17 137	18 138	19 139	20 140	21 141	22 142
201022	23 143	24 144	25 145	26 146	27 147	28 148	29 149
201023	30 150	31 151					

31 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
201023			1 152	2 153	3 154	4 155	5 156
201024	6 157	7 158	8 159	9 160	10 161	11 162	12 163
201025	13 164	14 165	15 166	16 167	17 168	18 169	19 170
201026	20 171	21 172	22 173	23 174	24 175	25 176	26 177
201027	27 178	28 179	29 180	30 181			

JULY

Cycle	S	M	T	W	T	F	S
201027					1 182	2 183	3 184
201028	4 185	5 186	6 187	7 188	8 189	9 190	10 191
201029	11 192	12 193	13 194	14 195	15 196	16 197	17 198
201030	18 199	19 200	20 201	21 202	22 203	23 204	24 205
201031	25 206	26 207	27 208	28 209	29 210	30 211	31 212

5 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
201032	1 213	2 214	3 215	4 216	5 217	6 218	7 219
201033	8 220	9 221	10 222	11 223	12 224	13 225	14 226
201034	15 227	16 228	17 229	18 230	19 231	20 232	21 233
201035	22 234	23 235	24 236	25 237	26 238	27 239	28 240
201036	29 241	30 242	31 243				

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201036				1 244	2 245	3 246	4 247
201037	5 248	6 249	7 250	8 251	9 252	10 253	11 254
201038	12 255	13 256	14 257	15 258	16 259	17 260	18 261
201039	19 262	20 263	21 264	22 265	23 266	24 267	25 268
201040	26 269	27 270	28 272	29 272	30 273		

6 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
201040						1 274	2 275
201041	3 276	4 277	5 278	6 279	7 280	8 281	9 282
201042	10 283	11 284	12 285	13 286	14 287	15 288	16 289
201043	17 290	18 291	19 292	20 293	21 294	22 295	23 296
201044	24 297	25 298	26 299	27 300	28 301	29 302	30 303
201045	31 304						

11 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
201045		1 305	2 306	3 307	4 308	5 309	6 310
201046	7 311	8 312	9 313	10 314	11 315	12 316	13 317
201047	14 318	15 319	16 320	17 321	18 322	19 323	20 324
201048	21 325	22 326	23 327	24 328	25 329	26 330	27 331
201049	28 332	29 333	30 334				

11 Veterans Day
25 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
201049				1 335	2 336	3 337	4 338
201050	5 339	6 340	7 341	8 342	9 343	10 344	11 345
201051	12 346	13 347	14 348	15 349	16 350	17 351	18 352
201052	19 353	20 354	21 355	22 356	23 357	24 358	25 359
201101	26 360	27 351	28 352	29 363	30 364	31 365	

24 Christmas Day

Department of the Treasury-Internal Revenue Service

2010 GMF Campus Processing Cycles

Holiday

JANUARY

Cycle	S	M	T	W	T	F	S
201001						1 1	2 2
201002	3 3	4 4	5 5	6 6	7 7	8 8	9 9
201003	10 10	11 11	12 12	13 13	14 14	15 15	16 16
201004	17 17	18 18	19 19	20 20	21 21	22 22	23 23
201005	24 24	25 25	26 26	27 27	28 28	29 29	30 30
201006	31 31						

1 New Years Day
18 MLK Day

FEBRUARY

Cycle	S	M	T	W	T	F	S
201006		1 32	2 33	3 34	4 35	5 36	6 37
201007	7 38	8 39	9 40	10 41	11 42	12 43	13 44
201008	14 45	15 46	16 47	17 48	18 49	19 50	20 51
201009	21 52	22 53	23 54	24 55	25 56	26 57	27 58
201010	28 59						

15 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
201010		1 60	2 61	3 62	4 63	5 64	6 65
201011	7 66	8 67	9 68	10 69	11 70	12 71	13 72
201012	14 73	15 74	16 75	17 76	18 77	19 78	20 79
201013	21 80	22 81	23 82	24 83	25 84	26 85	27 86
201014	28 87	29 88	30 89	31 90			

APRIL

Cycle	S	M	T	W	T	F	S
201014					1 91	2 92	3 93
201015	4 94	5 95	6 96	7 97	8 98	9 99	10 100
201016	11 101	12 102	13 103	14 104	15 105	16 106	17 107
201017	18 108	19 109	20 110	21 111	22 112	23 113	24 114
201018	25 115	26 116	27 117	28 118	29 119	30 120	

MAY

Cycle	S	M	T	W	T	F	S
201018							1 121
201019	2 122	3 123	4 124	5 125	6 126	7 127	8 128
201020	9 129	10 130	11 131	12 132	13 133	14 134	15 135
201021	16 136	17 137	18 138	19 139	20 140	21 141	22 142
201022	23 143	24 144	25 145	26 146	27 147	28 148	29 149
201023	30 150	31 151					

31 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
201023			1 152	2 153	3 154	4 155	5 156
201024	6 157	7 158	8 159	9 160	10 161	11 162	12 163
201025	13 164	14 165	15 166	16 167	17 168	18 169	19 170
201026	20 171	21 172	22 173	23 174	24 175	25 176	26 177
201027	27 178	28 179	29 180	30 181			

JULY

Cycle	S	M	T	W	T	F	S
201027					1 182	2 183	3 184
201028	4 185	5 186	6 187	7 188	8 189	9 190	10 191
201029	11 192	12 193	13 194	14 195	15 196	16 197	17 198
201030	18 199	19 200	20 201	21 202	22 203	23 204	24 205
201031	25 206	26 207	27 208	28 209	29 210	30 211	31 212

5 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
201032	1 213	2 214	3 215	4 216	5 217	6 218	7 219
201033	8 220	9 221	10 222	11 223	12 224	13 225	14 226
201034	15 227	16 228	17 229	18 230	19 231	20 232	21 233
201035	22 234	23 235	24 236	25 237	26 238	27 239	28 240
201036	29 241	30 242	31 243				

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201036				1 244	2 245	3 246	4 247
201037	5 248	6 249	7 250	8 251	9 252	10 253	11 254
201038	12 255	13 256	14 257	15 258	16 259	17 260	18 261
201039	19 262	20 263	21 264	22 265	23 266	24 267	25 268
201040	26 269	27 270	28 272	29 272	30 273		

6 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
201040						1 274	2 275
201041	3 276	4 277	5 278	6 279	7 280	8 281	9 282
201042	10 283	11 284	12 285	13 286	14 287	15 288	16 289
201043	17 290	18 291	19 292	20 293	21 294	22 295	23 296
201044	24 297	25 298	26 299	27 300	28 301	29 302	30 303
201045	31 304						

11 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
201045		1 305	2 306	3 307	4 308	5 309	6 310
201046	7 311	8 312	9 313	10 314	11 315	12 316	13 317
201047	14 318	15 319	16 320	17 321	18 322	19 323	20 324
201048	21 325	22 326	23 327	24 328	25 329	26 330	27 331
201049	28 332	29 333	30 334				

11 Veterans Day
25 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
201049				1 335	2 336	3 337	4 338
201050	5 339	6 340	7 341	8 342	9 343	10 344	11 345
201051	12 346	13 347	14 348	15 349	16 350	17 351	18 352
201052	19 353	20 354	21 355	22 356	23 357	24 358	25 359
201101	26 360	27 351	28 352	29 363	30 364	31 365	

24 Christmas Day

Department of the Treasury-Internal Revenue Service

2010 Enterprise Computing Center-MTB
Posting Cycles

Holiday

JANUARY

Cycle	S	M	T	W	T	F	S
200952						1 1	2 2
201001	3 3	4 4	5 5	6 6	7 7	8 8	9 9
201002	10 10	11 11	12 12	13 13	14 14	15 15	16 16
201003	17 17	18 18	19 19	20 20	21 21	22 22	23 23
201004	24 24	25 25	26 26	27 27	28 28	29 29	30 30
201005	31 31						

1 New Years Day
18 MLK Day

FEBRUARY

Cycle	S	M	T	W	T	F	S
201005		1 32	2 33	3 34	4 35	5 36	6 37
201006	7 38	8 39	9 40	10 41	11 42	12 43	13 44
201007	14 45	15 46	16 47	17 48	18 49	19 50	20 51
201008	21 52	22 53	23 54	24 55	25 56	26 57	27 58
201009	28 59						

15 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
201009		1 60	2 61	3 62	4 63	5 64	6 65
201010	7 66	8 67	9 68	10 69	11 70	12 71	13 72
201011	14 73	15 74	16 75	17 76	18 77	19 78	20 79
201012	21 80	22 81	23 82	24 83	25 84	26 85	27 86
201013	28 87	29 88	30 89	31 90			

APRIL

Cycle	S	M	T	W	T	F	S
201013					1 91	2 92	3 93
201014	4 94	5 95	6 96	7 97	8 98	9 99	10 100
201015	11 101	12 102	13 103	14 104	15 105	16 106	17 107
201016	18 108	19 109	20 110	21 111	22 112	23 113	24 114
201017	25 115	26 116	27 117	28 118	29 119	30 120	

MAY

Cycle	S	M	T	W	T	F	S
201017							1 121
201018	2 122	3 123	4 124	5 125	6 126	7 127	8 128
201019	9 129	10 130	11 131	12 132	13 133	14 134	15 135
201020	16 136	17 137	18 138	19 139	20 140	21 141	22 142
201021	23 143	24 144	25 145	26 146	27 147	28 148	29 149
201022	30 150	31 151					

31 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
201022			1 152	2 153	3 154	4 155	5 156
201023	6 157	7 158	8 159	9 160	10 161	11 162	12 163
201024	13 164	14 165	15 166	16 167	17 168	18 169	19 170
201025	20 171	21 172	22 173	23 174	24 175	25 176	26 177
201026	27 178	28 179	29 180	30 181			

JULY

Cycle	S	M	T	W	T	F	S
201026					1 182	2 183	3 184
201027	4 185	5 186	6 187	7 188	8 189	9 190	10 191
201028	11 192	12 193	13 194	14 195	15 196	16 197	17 198
201029	18 199	19 200	20 201	21 202	22 203	23 204	24 205
201030	25 206	26 207	27 208	28 209	29 210	30 211	31 212

5 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
201031	1 213	2 214	3 215	4 216	5 217	6 218	7 219
201032	8 220	9 221	10 222	11 223	12 224	13 225	14 226
201033	15 227	16 228	17 229	18 230	19 231	20 232	21 233
201034	22 234	23 235	24 236	25 237	26 238	27 239	28 240
201035	29 241	30 242	31 243				

SEPTEMBER

Cycle	S	M	T	W	T	F	S
201035				1 244	2 245	3 246	4 247
201036	5 248	6 249	7 250	8 251	9 252	10 253	11 254
201037	12 255	13 256	14 257	15 258	16 259	17 260	18 261
201038	19 262	20 263	21 264	22 265	23 266	24 267	25 268
201039	26 269	27 270	28 272	29 272	30 273		

6 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
201039						1 274	2 275
201040	3 276	4 277	5 278	6 279	7 280	8 281	9 282
201041	10 283	11 284	12 285	13 286	14 287	15 288	16 289
201042	17 290	18 291	19 292	20 293	21 294	22 295	23 296
201043	24 297	25 298	26 299	27 300	28 301	29 302	30 303
201044	31 304						

11 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
201044		1 305	2 306	3 307	4 308	5 309	6 310
201045	7 311	8 312	9 313	10 314	11 315	12 316	13 317
201046	14 318	15 319	16 320	17 321	18 322	19 323	20 324
201047	21 325	22 326	23 327	24 328	25 329	26 330	27 331
201048	28 332	29 333	30 334				

11 Veterans Day
25 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
201048				1 335	2 336	3 337	4 338
201049	5 339	6 340	7 341	8 342	9 343	10 344	11 345
201050	12 346	13 347	14 348	15 349	16 350	17 351	18 352
201051	19 353	20 354	21 355	22 356	23 357	24 358	25 359
201052	26 360	27 351	28 352	29 363	30 364	31 365	

24 Christmas Day

2010 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
12-31-2009	01-11-2010	01-18-2010	201001
01-07-2010	01-18-2010	01-25-2010	201002
01-14-2010	01-25-2010	02-01-2010	201003
01-21-2010	02-01-2010	02-08-2010	201004
01-28-2010	02-08-2010	02-15-2010	201005
02-04-2010	02-15-2010	02-22-2010	201006
02-11-2010	02-22-2010	03-01-2010	201007
02-18-2010	03-01-2010	03-08-2010	201008
02-25-2010	03-08-2010	03-15-2010	201009
03-04-2010	03-15-2010	03-22-2010	201010
03-11-2010	03-22-2010	03-29-2010	201011
03-18-2010	03-29-2010	04-05-2010	201012
03-25-2010	04-05-2010	04-12-2010	201013
04-01-2010	04-12-2010	04-19-2010	201014
04-08-2010	04-19-2010	04-26-2010	201015
04-15-2010	04-26-2010	05-03-2010	201016
04-22-2010	05-03-2010	05-10-2010	201017
04-29-2010	05-10-2010	05-17-2010	201018
05-06-2010	05-17-2010	05-24-2010	201019
05-13-2010	05-24-2010	05-31-2010	201020
05-20-2010	05-31-2010	06-07-2010	201021
05-27-2010	06-07-2010	06-14-2010	201022
06-03-2010	06-14-2010	06-21-2010	201023
06-10-2010	06-21-2010	06-28-2010	201024
06-17-2010	06-28-2010	07-05-2010	201025
06-24-2010	07-05-2010	07-12-2010	201026
07-01-2010	07-12-2010	07-19-2010	201027
07-08-2010	07-19-2010	07-26-2010	201028
07-15-2010	07-26-2010	08-02-2010	201029
07-22-2010	08-02-2010	08-09-2010	201030
07-29-2010	08-09-2010	08-16-2010	201031
08-05-2010	08-16-2010	08-23-2010	201032
08-12-2010	08-23-2010	08-30-2010	201033
08-19-2010	08-30-2010	09-06-2010	201034
08-26-2010	09-06-2010	09-13-2010	201035
09-02-2010	09-13-2010	09-20-2010	201036
09-09-2010	09-20-2010	09-27-2010	201037
09-16-2010	09-27-2010	10-04-2010	201038
09-23-2010	10-04-2010	10-11-2010	201039
09-30-2010	10-11-2010	10-18-2010	201040
10-07-2010	10-18-2010	10-25-2010	201041
10-14-2010	10-25-2010	11-01-2010	201042
10-21-2010	11-01-2010	11-08-2010	201043
10-28-2010	11-08-2010	11-15-2010	201044
11-04-2010	11-15-2010	11-22-2010	201045
11-11-2010	11-22-2010	11-29-2010	201046
11-18-2010	11-29-2010	12-06-2010	201047
11-25-2010	12-06-2010	12-13-2010	201048
12-02-2010	12-13-2010	12-20-2010	201049
12-09-2010	12-20-2010	12-27-2010	201050
12-16-2010	12-27-2010	01-03-2011	201051
12-23-2010	01-03-2011	01-10-2011	201052

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the individual campus procedures.

2009 GMF Campus Processing Cycles

JANUARY

Cycle	S	M	T	W	T	F	S
200901					1 1	2 2	3 3
200902	4 4	5 5	6 6	7 7	8 8	9 9	10 10
200903	11 11	12 12	13 13	14 14	15 15	16 16	17 17
200904	18 18	19 19	20 20	21 21	22 22	23 23	24 24
200905	25 25	26 26	27 27	28 28	29 29	30 30	31 31

1 New Years Day
19 MLK Day

FEBRUARY

Cycle	S	M	T	W	T	F	S
200906	1 32	2 33	3 34	4 35	5 36	6 37	7 38
200907	8 39	9 40	10 41	11 42	12 43	13 44	14 45
200908	15 46	16 47	17 48	18 49	19 50	20 57	21 52
200909	22 53	23 54	24 55	25 56	26 51	27 58	28 59

16 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
200910	1 60	2 61	3 62	4 63	5 64	6 65	7 66
200911	8 67	9 68	10 69	11 70	12 71	13 72	14 73
200912	15 74	16 75	17 76	18 77	19 78	20 79	21 80
200913	22 81	23 82	24 83	25 84	26 85	27 86	28 87
200914	29 88	30 89	31 90				

APRIL

Cycle	S	M	T	W	T	F	S
200914				1 91	2 92	3 93	4 94
200915	5 95	6 96	7 97	8 98	9 99	10 100	11 101
200916	12 102	13 103	14 104	15 105	16 106	17 107	18 108
200917	19 109	20 110	21 111	22 112	23 113	24 114	25 115
200918	26 116	27 117	28 118	29 119	30 120		

MAY

Cycle	S	M	T	W	T	F	S
200918						1 121	2 122
200919	3 123	4 124	5 125	6 126	7 127	8 128	9 129
200920	10 130	11 131	12 132	13 133	14 134	15 135	16 136
200921	17 137	18 138	19 139	20 140	21 141	22 142	23 143
200922	24 144	25 145	26 146	27 147	28 148	29 149	30 150
200923	31 151						

25 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
200923		1 152	2 153	3 154	4 155	5 156	6 157
200924	7 158	8 159	9 160	10 161	11 162	12 163	13 164
200925	14 165	15 166	16 167	17 168	18 169	19 170	20 171
200926	21 172	22 173	23 174	24 175	25 176	26 177	27 178
200927	28 179	29 180	30 181				

JULY

Cycle	S	M	T	W	T	F	S
200927				1 182	2 183	3 184	4 185
200928	5 186	6 187	7 188	8 189	9 190	10 191	11 192
200929	12 193	13 194	14 195	15 196	16 197	17 198	18 199
200930	19 200	20 201	21 202	22 203	23 204	24 205	25 206
200931	26 207	27 208	28 209	29 210	30 211	31 212	

3 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
200931							1 213
200932	2 214	3 215	4 216	5 217	6 218	7 219	8 220
200933	9 221	10 222	11 223	12 224	13 225	14 226	15 227
200934	16 228	17 229	18 230	19 231	20 232	21 233	22 234
200935	23 235	24 236	25 237	26 238	27 239	28 240	29 241
200936	30 242	31 243					

SEPTEMBER

Cycle	S	M	T	W	T	F	S
200936			1 244	2 245	3 246	4 247	5 248
200937	6 249	7 250	8 251	9 252	10 253	11 254	12 255
200938	13 256	14 257	15 258	16 259	17 260	18 261	19 262
200939	20 263	21 242	22 265	23 266	24 267	25 268	26 269
200940	27 270	28 271	29 272	30 273			

7 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
200940					1 274	2 275	3 276
200941	4 277	5 278	6 279	7 280	8 281	9 281	10 283
200942	11 284	12 285	13 286	14 287	15 288	16 289	17 290
200943	18 291	19 292	20 293	21 294	22 295	23 296	24 297
200944	25 298	26 299	27 300	28 301	29 302	30 303	31 304

12 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
200945	1 305	2 306	3 307	4 308	5 309	6 310	7 311
200946	8 312	9 313	10 314	11 315	12 316	13 317	14 318
200947	15 319	16 320	17 321	18 322	19 323	20 324	21 325
200948	22 326	23 327	24 328	25 329	26 330	27 331	28 332
200949	29 333	30 334					

11 Veterans Day
26 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
200949			1 335	2 336	3 337	4 338	5 339
200950	6 340	7 341	8 342	9 343	10 344	11 345	12 346
200951	13 347	14 348	15 349	16 350	17 351	18 352	19 353
200952	20 354	21 355	22 356	23 357	24 358	25 359	26 360
201001	27 361	28 362	29 363	30 364	31 365		

25 Christmas Day

2009 Enterprise Computing Center-MTB
Posting Cycles

Holiday

JANUARY

Cycle	S	M	T	W	T	F	S
200853					1 1	2 2	3 3
200901	4 4	5 5	6 6	7 7	8 8	9 9	10 10
200902	11 11	12 12	13 13	14 14	15 15	16 16	17 17
200903	18 18	19 19	20 20	21 21	22 22	23 23	24 24
200904	25 25	26 26	27 27	28 28	29 29	30 30	31 31

1 New Years Day
19 MLK Day

FEBRUARY

Cycle	S	M	T	W	T	F	S
200905	1 32	2 33	3 34	4 35	5 36	6 37	7 38
200906	8 39	9 40	10 41	11 42	12 43	13 44	14 45
200907	15 46	16 47	17 48	18 49	19 50	20 51	21 52
200908	22 53	23 54	24 55	25 56	26 57	27 58	28 59

16 Presidents Day

MARCH

Cycle	S	M	T	W	T	F	S
200909	1 60	2 61	3 62	4 63	5 64	6 65	7 66
200910	8 67	9 68	10 69	11 70	12 71	13 72	14 73
200911	15 74	16 75	17 76	18 77	19 78	20 79	21 80
200912	22 81	23 82	24 83	25 84	26 85	27 86	28 87
200913	29 88	30 89	31 90				

APRIL

Cycle	S	M	T	W	T	F	S
200913				1 91	2 92	3 93	4 94
200914	5 95	6 96	7 97	8 98	9 99	10 100	11 101
200915	12 102	13 103	14 104	15 105	16 106	17 107	18 108
200916	19 109	20 110	21 111	22 112	23 113	24 114	25 115
200917	26 116	27 117	28 118	29 119	30 120		

MAY

Cycle	S	M	T	W	T	F	S
200917						1 121	2 122
200918	3 123	4 124	5 125	6 126	7 127	8 128	9 129
200919	10 130	11 131	12 132	13 133	14 134	15 135	16 136
200920	17 137	18 138	19 139	20 140	21 141	22 142	23 143
200921	24 144	25 145	26 146	27 147	28 148	29 149	30 150
200922	31 151						

25 Memorial Day

JUNE

Cycle	S	M	T	W	T	F	S
200922		1 152	2 153	3 154	4 155	5 156	6 157
200923	7 158	8 159	9 160	10 161	11 162	12 163	13 164
200924	14 165	15 166	16 167	17 168	18 169	19 170	20 171
200925	21 172	22 173	23 174	24 175	25 176	26 177	27 178
200926	28 179	29 180	30 181				

JULY

Cycle	S	M	T	W	T	F	S
200926				1 182	2 183	3 184	4 185
200927	5 186	6 187	7 188	8 189	9 190	10 191	11 192
200928	12 193	13 194	14 195	15 196	16 197	17 198	18 199
200929	19 200	20 201	21 202	22 203	23 204	24 205	25 206
200930	26 207	27 208	28 209	29 210	30 211	31 212	

3 Independence Day

AUGUST

Cycle	S	M	T	W	T	F	S
200930							1 213
200931	2 214	3 215	4 216	5 217	6 218	7 219	8 220
200932	9 221	10 222	11 223	12 224	13 225	14 226	15 227
200933	16 228	17 229	18 230	19 231	20 232	21 233	22 234
200934	23 235	24 236	25 237	26 238	27 239	28 240	29 241
200935	30 242	31 243					

SEPTEMBER

Cycle	S	M	T	W	T	F	S
200935			1 244	2 245	3 246	4 247	5 248
200936	6 249	7 250	8 251	9 252	10 253	11 254	12 255
200937	13 256	14 257	15 258	16 259	17 260	18 261	19 262
200938	20 263	21 264	22 265	23 266	24 267	25 268	26 269
200939	27 270	28 271	29 272	30 273			

7 Labor Day

OCTOBER

Cycle	S	M	T	W	T	F	S
200939					1 274	2 275	3 276
200940	4 277	5 278	6 279	7 280	8 281	9 282	10 283
200941	11 284	12 285	13 286	14 287	15 288	16 289	17 290
200942	18 291	19 292	20 293	21 294	22 295	23 296	24 297
200943	25 298	26 299	27 300	28 301	29 302	30 303	31 304

12 Columbus Day

NOVEMBER

Cycle	S	M	T	W	T	F	S
200944	1 305	2 306	3 307	4 308	5 309	6 310	7 311
200945	8 312	9 313	10 314	11 315	12 316	13 317	14 318
200946	15 319	16 320	17 321	18 322	19 323	20 324	21 325
200947	22 326	23 327	24 328	25 329	26 330	27 331	28 332
200948	29 333	30 334					

11 Veterans Day
26 Thanksgiving Day

DECEMBER

Cycle	S	M	T	W	T	F	S
200948			1 335	2 336	3 337	4 338	5 339
200949	6 340	7 341	8 342	9 343	10 344	11 345	12 346
200950	13 347	14 348	15 349	16 350	17 351	18 352	19 353
200951	20 354	21 355	22 356	23 357	24 358	25 359	26 360
200952	27 361	28 362	29 363	30 364	31 365		

25 Christmas Day

Department of the Treasury-Internal Revenue Service

2009 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS* THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
01-01-2009	01-12-2009	01-19-2009	200901
01-08-2009	01-19-2009	01-26-2009	200902
01-15-2009	01-26-2009	02-02-2009	200903
01-22-2009	02-02-2009	02-09-2009	200904
01-29-2009	02-09-2009	02-16-2009	200905
02-05-2009	02-16-2009	02-23-2009	200906
02-12-2009	02-23-2009	03-02-2009	200907
02-19-2009	03-02-2009	03-09-2009	200908
02-26-2009	03-09-2009	03-16-2009	200909
03-05-2009	03-16-2009	03-23-2009	200910
03-12-2009	03-23-2009	03-30-2009	200911
03-19-2009	03-30-2009	04-06-2009	200912
03-26-2009	04-06-2009	04-13-2009	200913
04-02-2009	04-13-2009	04-20-2009	200914
04-09-2009	04-20-2009	04-27-2009	200915
04-16-2009	04-27-2009	05-04-2009	200916
04-23-2009	05-04-2009	05-11-2009	200917
04-30-2009	05-11-2009	05-18-2009	200918
05-07-2009	05-18-2009	05-25-2009	200919
05-14-2009	05-25-2009	06-01-2009	200920
05-21-2009	06-01-2009	06-08-2009	200921
05-28-2009	06-08-2009	06-15-2009	200922
06-04-2009	06-15-2009	06-22-2009	200923
06-11-2009	06-22-2009	06-29-2009	200924
06-18-2009	06-29-2009	07-06-2009	200925
06-25-2009	07-06-2009	07-13-2009	200926
07-02-2009	07-13-2009	07-20-2009	200927
07-09-2009	07-20-2009	07-27-2009	200928
07-16-2009	07-27-2009	08-03-2009	200929
07-23-2009	08-03-2009	08-10-2009	200930
07-30-2009	08-10-2009	08-17-2009	200931
08-06-2009	08-17-2009	08-24-2009	200932
08-13-2009	08-24-2009	08-31-2009	200933
08-20-2009	08-31-2009	09-07-2009	200934
08-27-2009	09-07-2009	09-14-2009	200935
09-03-2009	09-14-2009	09-21-2009	200936
09-10-2009	09-21-2009	09-28-2009	200937
09-17-2009	09-28-2009	10-05-2009	200938
09-24-2009	10-05-2009	10-12-2009	200939
10-01-2009	10-12-2009	10-19-2009	200940
10-08-2009	10-19-2009	10-26-2009	200941
10-15-2009	10-26-2009	11-02-2009	200942
10-22-2009	11-02-2009	11-09-2009	200943
10-29-2009	11-09-2009	11-16-2009	200944
11-05-2009	11-16-2009	11-23-2009	200945
11-12-2009	11-23-2009	11-30-2009	200946
11-19-2009	11-30-2009	12-07-2009	200947
11-26-2009	12-07-2009	12-14-2009	200948
12-03-2009	12-14-2009	12-21-2009	200949
12-10-2009	12-21-2009	12-28-2009	200950
12-17-2009	12-28-2009	01-04-2010	200951
12-24-2009	01-04-2010	01-11-2010	200952

* Cutoff for Release of Transactions from the Quality Review File. This may vary depending on the individual campus procedures.

A	
Abbreviations	1-1
Abstract Codes	8-126
Account Specialist – NMF	7-2
ACS (Automated Collection System	11-4
ACS Call Sites	11-2
Action Codes (TC 971)	8-142
Activity Codes	
Examination	12-16
EP	13-5
EO	13-31
GE	13-50
IDRS.	14-1
Addresses – Appeals	13-2
ADEPT	10-1
Adjustment Notice Codes	9-120
Adoption Taxpayer Identification Number (ATIN)	14-1
Age/Blind Indicator	3-3
Agency Codes.	5-2
AIMS	12-2, 14-1
AIMS Assignee Codes	12-2
AIMS Reporting Cycles	12-22
AIMS Web Site	12-3
Appeals	13-1
Appeals Codes	13-1
Appeals Issue Codes	13-53
Attachments to Returns	4-23
Audit Codes (BMF)	3-14
Audit Codes (IMF)	3-13
Automated Collection System (ACS)	11-4
B	
Backup Withholding (BWH)	11-40
Blocking Series – Examination	12-11
Blocking Series – Returns Processing Adjustment	4-13
BMF Notices.	9-5
BMF Input Codes	9-118
BMF Math Error Notice Codes	9-5
BMF Non-Math Error Notice Codes	9-117
BMF TDI Explanation	11-4
BOBs	10-1
Business Operating Division (BOD) Codes and Client Codes	7-2
BWH (Backup Withholding)	11-40
C	
CADE (Customer Account Data Engine)	15-1
CADE2 (Customer Account Data Engine 2)	15-1
CADE Daily Posting Cycle Calendar	16-2
CAF Indicator	11-7, 11-10

CAF Research.	14-1
Campus and File Location Codes	4-2
Campus Collection Branch	11-1
Case History Status Codes	14-6
Category Codes (IDRS)	14-6
CAWR Status and Closing Codes	11-58
CFOL (Corporate Files On-Line)	15-1
CFOL Command Codes	15-3
Child Support	7-2
Civil Penalty Reference Numbers	11-38
Closing Codes – Appeals	13-2
Closing Codes – CAWR	11-58
Collectibility Indicator Codes	12-19
Collection	11-1
Collection Activity Report (CAR)	11-57
Collection Offices	11-1
Collection Status Codes	8-40
Command Code(s)	
CFOL	15-1
CHKCL	6-1
ESTAB	4-19
IDRS	14-18
Computer Codes	10-4
Computer Condition Codes (IMF)	3-8
Computer Condition Codes (non-IMF)	3-3
Computer Systems Codes – EO	13-31
Corporate Files On-Line (CFOL)	15-1
CP Numbers	9-1
Credit Reference Number	8-116
Currently Not Collectible Accounts Register	11-57
Customer Account Data	
Engine (CADE)	15-1
Customer Service	
Representative (CSR) – NMF	7-2
Cycle Calendars	16-3
D	
DAIP (Delinquent Account Inventory Profile)	11-57
Debtor Master File	5-1
Debtor Master File Research	5-2
Definition of Terms	1-11
Delinquent Account Inventory Profile (DAIP)	11-57
Delinquent Investigation Account Listing (DIAL)	11-57
De Minimus Rule	10-3
Designated Payment Codes	11-56
DIAL (Delinquent Investigation Account Listing)	11-57
DIF (Discriminant Function)	12-1
Dishonored Check File (DCF)	14-1
Disposal Codes	

Examination	12-12
EP	13-16
EO	13-39
GE	13-50
Non-Examination	12-14
Disposition Codes	6-1
DLN Composition	4-1
DMF Agency/Sub-Agency Codes	5-2
DMF Source and Reason Codes	5-9
Document Codes	2-1
Document Locator Number	4-1
Due Dates of Returns	2-16
E	
EFTPS	4-8, 10-1
EFTPS DLN	4-8
Electronic Funds Transfer (EFT) Number	4-8
Electronically Filed Returns (IMF)	4-4
Employee Disclosure Responsibilities	3-1
Employment Codes	3-14
Endorsement Data	4-11
EO AIMS Activity Codes	13-31
EO AIMS Project Codes	13-41
EO Computer Systems Codes	13-31
EO Disposal Code Priority	13-36
EO Disposal Codes	13-35
EO MFT Codes	13-39
EO Principal Issue Codes	13-40
EO Source Codes	13-39
EP Activity Codes	13-6
EP AIMS Push Codes	13-17
EP AIMS Source Codes	13-12
EP Disposal Code Priority	13-17
EP Disposal Codes	13-16
EP Issue Codes	13-8
EP Merge Fail Reason Codes	8-141
EP MFT Codes	13-5
EP Project Codes	13-13
EP/EO and GE Area Offices	13-4
EP/EO Determination System (EDS)	13-2
EPMF (Employee Plans Master File)	13-4
EPMF CP Notices	9-9
ERCS (Examination Returns Control System)	12-2
ESTAB	4-19
Examination	12-1
Examination Blocking Series	12-12
Examination Returns Control System (ERCS)	12-2
Examination Source Codes	12-6
Examined Disposal Codes	12-12

Excess Collection File (XSF)	14-2
Exempt Organizations Computer Systems Codes	13-31
Exemption Codes (IMF)	3-3
Explanation of Output Cycle Calendars	16-1
Extension Forms	2-19
F	
Federal Tax Deposit System	10-1
FICA Tax Rate Table (see Social Security Tax Rate Table)	3-14
File Location Codes	4-2
File Source	2-1
Filing Requirement Codes	8-52
Filing Status Codes (IMF)	3-2
Financial Agent Number	4-8
Forms	2-1
Freeze Codes	8-44
Freeze Codes – AIMS	12-20
FTD	
Alerts	11-58
Credit Module	10-5
Deposit Requirements	10-2
Error Register	10-2
Manual	10-5
Penalties	10-2
FUTA Tax Rate Table	3-16
G	
GE AIMS Project Codes	13-55
GE AIMS Status Codes	13-58
GE Disposal Codes	13-53
GE Principal Issue Codes	13-54
GE Push Codes	13-57
GE Return Activity Codes	13-51
GE Source Codes	13-58
Generated Reports	11-57
Glossary	1-1
Glossary (CFOL)	15-3
Government Entities (GE)	13-50
H	
Hold Codes	8-105
I	
IDRS	14-1
IDRS Location Codes	8-149
IDRS Merge Related Transaction Codes	14-5
IDRS Notices and Forms (Spanish)	9-10
IDRS On-Line Input Table	16-6
IDRS Security System	14-2

IDRS Sequence Number	4-11
IMF Computer Condition Codes	3-8
IMF CP Notices	9-1
IMF Electronically Filed Returns	4-4
IMF Input Notices Codes	9-117
IMF Math Error Notice Codes	9-12
IMF Reason Codes	8-105
IMF Source Codes	8-105
IMF TDI Explanation Codes	11-8
Incomplete Return Item (IRI) Codes	15-8
Incomplete Return Item (IRI) Issue Codes	15-9
Identification Number (ITIN)	14-2
Installment Agreement Codes	12-20
Integrated Data Retrieval System (IDRS)	14-1
Interest and Penalty Provisions	11-40
IRA Notices (Internal)	9-9
IRA Input Codes	9-119
IRI Codes	15-8
IRI Issue Codes	15-9
IRP Notices	9-4
IRP Selection Criteria Codes	11-13
Item Adjustment Codes	8-116
L	
List of Returns and Forms	2-1
LB&I Industries and Management Structure	12-5
Lookback Period	10-3
M	
MACS (Midwest Automated Compliance System)	12-14
Manual Codes	10-5
Master File and Non-Master File Tax Account Codes	4-9
Master File Codes	8-1
Master File Endorsement Data	4-11
Master File Notices (Spanish)	9-11
Master File Returns	3-1
Math Error Notice Codes	9-12
Message File (IDRS)	14-4
MFT Codes	2-1, 4-9
Microfilm	14-18
Microfilm Serial Number	10-1
Modernized e-File (MeF)	4-7
N	
NAICS - North American Industry Classification System Codes	13-18, 14-18
Name Search Facility (NSF)	14-2
National Account Profile (NAP)	14-2
Nature of Changes (Page 1 of each Section)	
NMF Blocking Series	12-11

No Merge Reason Codes	8-139
Non-Examination Disposal Codes	12-14
Non-Master File Abstract Codes	8-126
Non-Master File Unit Ledger Card Units	11-2
Non-Math Error Notice Codes	9-117
Notice Codes	9-12
Notices	
BMF	9-5
EPMF	9-9
IRA (Internal)	9-9
IRP	9-4
Master File (Spanish)	9-11
NSF (Name Search Facility	14-2
O	
Online Filing Program (1040)	4-6
P	
Payment Code	12-20
PCCF	13-3
PCS (Partnership Control System)	12-1
PDT Indicator	12-11
Penalties – FTD	10-2
Penalty and Interest Chart	11-42
Penalty Appeal Procedure	11-44
Penalty Computation Codes (PCC)	10-4
Penalty Provisions	11-41
Penalty Reason Codes (PRC)	8-112, 10-4
Penalty Reference Numbers (Used with TC 240)	11-44
Pending Transaction Codes (IDRS)	14-4
PICF (Partnership Investor Control File) Codes	12-2
Preparer Tax Identification Number (PTIN)	14-2
Principal Issue Codes – EO	13-40
Principal Issue Codes – GE	13-54
Prior Year Notice Codes (1040)	9-96
Priority Codes	8-105
Process Codes – Underreporter	8-133
Processing Codes	3-2
Project Codes	
EP.	13-12
EO	13-36
GE	13-55
Push Codes	12-15, 13-48
R	
RAF	14-2
Reason Codes	
BMF	8-113
EP Merge Fail	8-141

IMF	8-106
No Merge	8-139
Reduce Unnecessary Filers (RUF) Program DLN	4-11
Refund Deletion Codes	9-120
Regional Finance Centers	6-3
Reporting Cycles for AIMS and SETTS	12-22
Requesting Returns (IDRS)	4-18
Resequence Codes (IMF)	8-103
Residual Remittance	
Processing System (RRPS)	4-12
Resource and Workload	
Management System (RWMS)	11-4
Restrictive Conditions	8-51
Retention Criteria (IDRS)	14-4
Return Requester Priority	4-17
Returns	2-1
Returns Processing Adjustment	
Blocking Series	4-13
Returns Processing Codes	
(EPMF)	3-9
(IMF)	3-10
Reversal Codes	8-1
RPSID Number	4-12
RWMS (Resource and Workload Management System)	11-4
S	
SB/SE Tax Year Selection Codes	11-15
Codes	11-15
SCCF, BOBs, Error Reg. , Classification & Reversals of FTDs	10-1
Schedule Indicator Codes (SIC)	10-4
SCRIPS	15-1
Security System (IDRS)	14-2
Selection Criteria (IDRS)	14-4
Service Center Control File (SCCF)	10-2
Settlement Codes	12-20
SETTS Reporting Cycles	12-22
Social Security Tax Rate Table	3-14
Source Codes	
Examination	12-6
EO	13-39
EP	13-12
GE	13-58
IMF	8-105
Spanish Master File	9-11
Status Codes	
ACTON	6-2
AIMS	12-8
Appeals	13-2
Case History (IDRS)	14-6
Collection	8-40

EO	13-31
EP	13-7
GE	13-55
Status Indicators	11-28
Statute of Limitations	13-49
Statute of Limitations (Alpha Codes)	12-21
Statutory Period of Limitations	2-16
Sub-Agency Codes	5-2
Summary (SCRIPS)	15-1
T	
Tax Class	2-1
Tax Class Codes	2-1
Tax Return Information	3-1
Tax Return Preparer's Penalty	11-42
Tax Returns	2-1
Tax Year Selection Codes	11-13
TAXLINK	10-1
Taxpayer Delinquency Investigation (TDI)	11-4
Taxpayer Information from CFOL Command Codes	15-3
Taxpayer Notice Codes	9-12
TC 470 Closing Code Chart	11-36
TC 520 Closing Code Chart	11-38
TC 971 Action Codes	8-142
TDA Closing Codes	
TC 470	11-36
TC 500	11-36
TC 520	11-38
With Outstanding Balance	11-35
TDA Issuance Codes	11-33
TDA/TDI Assignment Codes	11-2
TDI Closing Codes	11-29
TDI Codes	11-12
TDI Indicator Codes	11-29
TDI Notice Codes	11-29
TDI Related Transaction Codes	11-29
TDI Status Indicators	11-28
TDIs	11-4
TE/GE	13-1
TE/GE Reporting Systems Codes	13-2
Toll-Free Number — NMF	7-1
TOP Offset Bypass Indicators	5-2
TOP Offsets	5-1
TOP Source and Reason Codes	5-9
Transaction Codes — Master	
U	
Unallowable Codes	3-11
Underreporter Process Codes	8-133

Unidentified Remittance File (URF)	14-2
Universal Access (IDRS)	14-19
Universal Location Codes	8-149
Unpostable Codes	
BMF	8-76
EPMF	8-101
GUF	8-57
IMF	8-57
PMF	8-102
Unpostable Command Codes	8-103
Unpostable Resolution Codes	8-102
W	
W&I Tax Year Selection Codes	11-14
Web Site — AIMS	12-2
X	
XSF (Excess Collection File)	14-2

Quick Finder Index

Return Due Dates	**2-16**
Transaction Codes	**7-3**
Freeze Codes	**8-44**
Unpostable Codes	**8-57**
Hold, Priority, Reason, Source Codes	**8-105**
IMF Notices	**9-1**
BMF Notice Codes	**9-4**
IDRS	**14-1**
Calendars	**16-1**

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