MANUAL TRANSMITTAL

2.3.34

Department of the Treasury
Internal Revenue Service

NOVEMBER 14, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1) This transmits revised IRM 2.3.34, IDRS Terminal Responses, Command Code PATRA.

MATERIAL CHANGES

(1) Updated section 2.3.34.1 Program Scope and Objectives.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.34, dated July 31, 2020, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, W&I.

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Acting, Chief Information Officer

2.3.34
Command Code PATRA

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2.3.34.1
(11-14-2023)
Program Scope and Objectives

(1) This sections provides information on the use of the Integrated Data Retrieval System (IDRS) terminal input command code PATRA. The information in this section is a general guide of the input of content.

(2) **Audience** Customer Service Representatives

(3) **Policy Owner** Chief Information Officer

(4) **Program Owner** Application Development

(5) **Primary Stakeholders** LMSB, SB/SE, TE/GE and W&I

(6) **Program Goals** This IRM provides the fundamental knowledge and procedural guidance for employees who are designated to request Payer Master File transcripts on IDRS. By following the processes and procedures provided in this IRM, employees will be able to request transcripts in Real-time via IDRS in a manner that follows IRS policy and procedures while promoting the best interests of the Government

2.3.34.1.1
(07-01-2023)
Background

(1) PATRA is the principle way of requesting PMF data. PMF transcripts reflects Form 1096 Reconciliation data from reporting third party. And Disclosure Lists relating to IMF (which lists to whom taxpayer information has been divulged).

2.3.34.1.2
(07-01-2023)
Authority

(1) Command Code PATRA was developed as the principal means for requesting Disclosure Lists and Data from Payer Master File.

2.3.34.1.3
(07-01-2023)
Roles and Responsibilities

(1) PATRA Project Lead is responsible for:

- Review and implementation of WRs that affect PATRA.
- Updating the contents of this IRM.
- Conducting compatibility testing

2.3.34.1.4
(07-01-2023)
Program Management and Review

(1) PATRA is part of the TRS system within IDRS. The transcripts are handled and delivered by other systems.

2.3.34.1.5
(07-01-2023)
Program Controls

(1) Access to this program is governed by SACS.

2.3.34.1.6
(07-01-2023)
Terms and Acronyms

(1) Table of commonly used Terms and Acronyms is below:

Term or Acronym:	Meaning:
PMF	Payer Master File
BMF	Business Master File
IMF	Individual Master File
EIN	Employer Identification Number

MCC/TCC	Computing Centers, Martinsburg and Memphis
SACS	Security and Communications System in charge of maintaining security protocols across CCs.
TIN	Taxpayer Identity Number
MFT	Master File Transaction (2 digit code)

2.3.34.1.7
(07-01-2023)
Related Resources

(1) No related resources available for Command Code PATRA.

2.3.34.2
(01-01-2011)
General Information about PATRA

(1) Command Code PATRA is used to request Literal Transcripts of tax and/or entity data from Enterprise Computing Center - Martinsburg (ECC-MTB) for a particular TIN. PATRA can also be used to request Disclosure Lists or Data from the Payers Master File. Although the PATRA Command Code is maintained by the Transcript Research Systems programming staff, the PATRA transcripts are produce by another system.

(2) Like Master File Generated Transcripts, they are extracted only once a week. The only processing done at the Service Centers is printing and distribution. Turnaround may take several weeks, depending on the day the request is made, the day the extract is run, the day the transcript is printed in the Service Center, and the day the transcript is delivered.

(3) The input screen is shown in Exhibit 2.3.34-1

2.3.34.3
(01-01-2007)
Types of PATRA transcripts

(1) PAYER MASTER FILE TRANSCRIPTS (Information Returns BMF EIN's). Resultant transcript reflects Form 1096 Reconciliation data from reporting third party.

a. SPECIFIC Module (A specific return for a specific period) Enter NN,YYYYMM where NN is MFT.
b. COMPLETE (All return periods for a taxpayer regardless of balance) REQUEST-TYPE "C".
c. ENTITY (All name lines and transactions associated with the entity section)—REQUEST-TYPE "E".
d. An example input screen is shown in Exhibit 2.3.34-2

2.3.34.4
(01-01-2007)
Disclosure List

(1) DISCLOSURE LIST—An IMF Disclosure List (which lists to whom taxpayer information has been divulged) may be ordered instead. The same three REQUEST-TYPE's are possible for Payer Master File. These requests are also possible for Disclosure Lists.

(2) An example input screen is shown in Exhibit 2.3.34-2

2.3.34.5
(01-01-2007)
Multiple PATRA requests

(1) Multiple PATRA requests are permitted on one input screen (up to 22). However, none of the distinct types listed above may be intermixed on the same screen. For example, an employee may want 5 Payer Master File transcripts for four different taxpayers and their 5 corresponding Disclosure lists. This requires two separate input screens to be entered, one with the Payer Master File requests, the other with the Disclosure List requests. This is facilitated by the retention of the previous REQUEST COMPLETED screen, which requires only a minimum of keystroke changes before re-input with another Command Code Definer.

2.3.34.6
(01-01-2007)
Command Code PATRA Error Messages—Input Validation Messages

(1) Error messages are confined to line 24 and usually do not explain the particular error, since generally there are multiple entries and each incorrect field is marked to its right with an asterisk.

a. PLEASE CORRECT INVALID FIELD(S)—The most common error message. Even if only one error is made on the screen, NONE of the requests will be completed. If data is invalid, or invalid and inconsistent an asterisk will appear to the right of the field(s). If input data is inconsistent only, a question mark will appear to the right of the field(s). To facilitate the correction of the screen for re-entry, the cursor will be moved to position one on the first line that has within it at least one invalid/inconsistent entry. Correct the error or errors marked and re-enter. (If the invalid field identified is the TIN field and the correction results in the input of a valid SSN, change the asterisk (indicating the invalidity) to a comma, to eliminate any possibility of the SSN being validated as an invalid-segment SSN).

b. INVALID COMMAND CODE DEFINER IN POSITION 6—Requires input of “D” for a Disclosure List, or an “P” for input of a request for “ information” from the Payer Master File.

c. LINE 24 CANNOT BE USED FOR INPUT —Up to 22 separate PATRA requests can be input on one input screen. However, line 24 is reserved for possible error messages.

d. INPUT IGNORED—PREVIOUS REQUEST COMPLETED SCREEN HAS BEEN ERRONEOUSLY RE-INPUT—None of the previous entries marked by an “RC” or an “IG” has been altered, or else the data was altered but in either case re-input without clearing out at least one “RC” or one “ IG” following an entry.

(2) REQUEST COMPLETED—(VARIES) where the variable portion of the message is either “DISCLOSURE TRANSCRIPT(S)”, or PAYER MASTER FILE TRANSCRIPT(S). None of the two conditions previously listed are detected. All requests entered met validation criteria. Screen remains intact, to facilitate further requests. If there is only one request on the screen, and it has been accepted as valid and consistent, the cursor will be moved to the first position on the first line. If there are more than one request on the screen, and at least one of them has been accepted as valid and consistent, the cursor will be moved to the first position of the first line where the next batch entry would begin. Data will be returned from ECC-MTB and printed usually within three weeks of the date of the request.

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Exhibit 2.3.34-1 (01-01-2007)
Command Code PATRA

Input and Output Format

```
|     1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |     71-79 |
 |12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
 1|PATRA2      3                                                                            | 1
 2|      3       ,    4    ,     5      ,     6     ,    7   ,8                        9    | 2
 3|                                                                                         | 3
 4| (ABOVE ELEMENTS ON LINE 2 CAN OCCUR 1 TO 22 TIMES                                       | 4
 5|                                                                                         | 5
  |                                                                                         |
  |                                                                                         |
24|                        (Line 24 is reserved for ERROR Messages                          |
 |12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
 | 1-9       | 11-19     | 21-29     | 31-39     | 41-49     | 51-59     | 61-69     | 71-79     |
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Record Element Description

Exhibit 2.3.34-1 (Cont. 1) (01-01-2007)
Command Code PATRA

Item	Line	Description
1	1	CC PATRA
2	1	COMMAND CODE DEFINER—D, or P. “D” for a Disclosure List, or an “P” for input of a request for third party 1096 information from the Payer Master File
3	1–23	TIN and FILE SOURCE—Must meet standard validity criteria. Also limited depending upon COMMAND CODE DEFINERs: When = “D”, may be SSN = nnn-nn-nnnv, where v = File Source which may be * or blank only. When = “P”, may be SSN = nnn-nn-nnnn or EIN = nn-nnnnnnn only. When the TIN and FILE SOURCE are entered on line 1, the Comma field breaker is not required to be entered on line 2. In this case, Item 4 begins in position 1 of Line 2. For multiple inputs, an “R” may be entered instead of the TIN and“FILE SOURCE” to repeat that of the previous entry.
4	2–23	TYPE OF REQUEST and/or SUPPLEMENTAL MFT AND TAX PERIOD. This information which must be entered by the operator and which varies depending on the TYPE of REQUEST as follows: For TYPE OF REQUEST — ENTER Entity Only — E (Valid only with COMMAND CODE DEFINER “D” or “P”) Complete — “C” Specific — “NN,YYYYMM ” Note “NN” is MFT and “YYYYMM” is TAX PERIOD. For multiple inputs, an “R” may be entered instead of the MFT and/or Tax Period to repeat that of the previous entry.

Exhibit 2.3.34-1 (Cont. 2) (01-01-2007)
Command Code PATRA

Item	Line	Description
5	2–23	RECEIVER-EMPLOYEE-NUM or “R”. Optional. (If not entered, and subsequent items follow on the same line, a comma must be entered instead and precede the next item.) If entered as a RECEIVER-EMPLOYEE NUM, it must be (1) exactly ten positions, (2) the first 2 digits must be the Service Center (SC) code of the SC of input or a valid DO code within the SC of input, and (3) the last 8 digits must not be all zeros. If the entered RECEIVER EMPLOYEE NUMBER is valid, the data resulting from the satisfying of the request will be issued to the Employee specified in the request. If the operator and the person desiring the data are one and the same, and there is nothing else to be entered on this line, leave the rest of the line blank by using the “NEW LINE” button. For multiple inputs, an “ R” may be entered instead of the RECEIVER EMPLOYEE NUMBER to repeat that of the previous entry. This field will be picked up from line 2 unless it has been entered on a subsequent entry.
6	2–23	REMARKS—Optional. (If not entered, and subsequent items follow on the same line, a comma must be entered instead and precede the next item.) Enter in this field any name or supplementary information, if desired, up to 9 characters. Do not enter * (asterisk), ? (question mark), or comma in this field. If input, must be alpha or numeric and the REMARKS cannot start with a blank nor have two intervening blanks. Can be used to identify user area requesting transcript. For example, it may contain CASE or REFERENCE NUMBER.
7	2–23	LINE REPEAT INDICATOR—Optional. If the operator wishes the three items (RECEIVER EMPLOYEE NUMBER, REMARKS, and PRIVACY ACT CODES) which immediately precede on this line to be carried over to all subsequent entries on this screen, then the operator enters an “L” for Item 8. The values of those three items (or any significant combination thereof) will be written onto every subsequent request until changed (manually entered with a new value, if desired) by the operator. By the use of the “ L,” an operator can easily enter multiple requests on one screen with a minimum of keystrokes.

Exhibit 2.3.34-1 (Cont. 3) (01-01-2007)
Command Code PATRA

Item	Line	Description
8	2–23	RC LITERAL/IG LITERAL— This will be either “RC” (which stands for REQUEST COMPLETED for this one entry), or “IG” (which stands for REQUEST IGNORED for this one entry), or two blanks. None of these “RC” or “IG” literals will be present on an initial entry, but they may be present on a subsequent entry. If present, and the operator wishes to enter a subsequent request on that line, the “RC” or “IG” must be manually cleared out blanks. Any entry ending with an “RC” or an “ IG” is ignored by PATRA on any possible subsequent re-entries. This feature allows the operator to alter any one (or more) of the entries and re-enter the entire screen without the need to clear out individual line entries and literals. Leaving the “RC” or the “ IG” is also beneficial in preventing inadvertent duplicate requests. Manually clearing out the “RC” entry or the “IG” entry (via “NEW LINE” button on keyboard) facilitates the entry of multiple screens of specific requests. Those entries initially ending with an “RC” that did not have the “RC” entry cleared out will not be accepted for re-entry, and will be identified on subsequent entries with “IG” to indicate they were ignored. For example, if three specific requests are entered on one screen for taxpayer 123–45–6789 for all data from the 1040 Tax Returns in the years ending in 1986 thru 1988, and the operator also desires to obtain all data from the 1040 Tax Returns for the same years for taxpayer 321–54–9876, all the operator has to do is change the SSN(s) and clear out the “RC” or the “IG” literals, then re-enter with the entry code to the right of the last significant entry field.

Exhibit 2.3.34-2 (01-01-2007)
Command Code PATRA Input Examples—Request Types

Disclosure Lists requested for three different Taxpayers, the first one to be delivered to the person who input the PATRA, the other two to be delivered to a different employee.

```
|     1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |     71-79 |
  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
 1|PATRAD000-00-1845                                                                | 1
 2|C                                                                                | 2
 3|000-00-6768,C,2800100056                                                         | 3
 4|000-00-1234,30,198812,R                                                          | 4
 5|                                                                                 | 5
  |                                                                                 |
  |                                                                                 |
24|                      (Line 24 is reserved for ERROR Messages                    |
  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
  | 1-9       | 11-19     | 21-29     | 31-39     | 41-49     | 51-59     | 61-69     | 71-79     |
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Payer Master File Transcripts, one requested for a BMF Specific Tax Module, the other for an IMF Specific Tax Module, both to be delivered to the person who input the PATRA.

```
|     1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |     71-79 |
  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
 1|PATRAP32-1234567                                                                 | 1
 2|01,198812                                                                        | 2
 3|000-00-9876,30,198812                                                            | 3
 4|                                                                                 | 4
 5|                                                                                 | 5
  |                                                                                 |
  |                                                                                 |
24|                      (Line 24 is reserved for ERROR Messages                    |
  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
  | 1-9       | 11-19     | 21-29     | 31-39     | 41-49     | 51-59     | 61-69     | 71-79     |
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