



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.49

DECEMBER 10, 2025

EFFECTIVE DATE

(02-02-2026)

PURPOSE

- (1) This transmits revised IRM 2.3.49, IDRS Terminal Responses, Command Code EICMP.

MATERIAL CHANGES

- (1) Program Scope and Objectives: This IRM has been revised to change all instances of Wage & Investment (W&I) to Taxpayer Services (TS). IRM 2.3.49.1 IRM 2.3.49.1.3
- (2) Updates were made to The Number of Qualifying Children field can only be used with the 2025, 2024 and 2023 Tax Periods. See IRM 2.3.49.3, Paragraph 5.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.49, dated August 27, 2025, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, TS.

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Chief Information Officer

2.3.49

Command Code EICMP

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2.3.49.1
(08-27-2025)
Program Scope and Objectives

- (1) This IRM section provides the instructions for the use of EICMP.
- (2) **Purpose** :These section provides instructions for inputting Command Codes EICMP .
- (3) **Audience**: IRS Tax Technicians and Account Management employees.
- (4) **Policy Owner**: The Director, Taxpayer Services (TS) is responsible for the administration, procedures, and updates related to the program. owns the policies contained herein.
- (5) **Program Owner**: Taxpayer Services (TS) is responsible for the administration, procedures, and updates related to the program. is responsible for the administration, procedures, and updates related to the program.
- (6) **Primary Stakeholders**:Taxpayer Services (TS)
- (7) **Program Goals**: These are the instructions for using the EICMP IDRS command code.

2.3.49.1.1
(01-03-2023)
Background

- (1) This IRM and the contained sections provide the user the necessary information on how to use the command code EICMP

2.3.49.1.2
(10-17-2023)
Authority

- (1) The EICMP command code was developed as a means of calculating the EITC table.

2.3.49.1.3
(08-27-2025)
Responsibilities

- (1) Applications Development is responsible for the maintenance of Command Code EICMP.
- (2) The Director, Taxpayer Services (TS) is responsible for the administration, procedures, and updates related to the program.

2.3.49.1.4
(01-03-2023)
Program Management and Review

- (1) **Program Reports**:Quality Review reports are available in CONTROL-D via the EOD07
- (2) **Program Effectiveness**:This program will compute the Earned Income Credit for the current tax year and the 2 prior tax years.

2.3.49.1.5
(01-03-2023)
Program Controls

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

2.3.49.1.6
(08-27-2025)
Terms and Acronyms

- (1) **Command Code Definitions**Command Code EICMP is used by IRS employees to compute the Earned Income Credit on qualifying individual tax returns. This program will compute the credit for the current tax year and the 2 prior tax years.
- (2) The table lists commonly used acronyms and their definitions:

Word or acronym:	Meaning:	Example of use:
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EICMP	Command Code	The EICMP data can be accessed on-line.
EITC	Earned Income Tax Credit	The credit for the current tax year and the 2 prior tax years.
IDRS	Integrated Data Retrieval System	IDRS only contains accounts being worked on, not all accounts the IRS maintains.

2.3.49.1.7
(10-17-2023)

Related Resources

- (1) The following is the primary source of guidance on the EICMP program.
 - IRM 2.3.49, IDRS Terminal Input, Command Codes EICMP

2.3.49.2
(01-01-2000)

General on Command Code EICMP

- (1) Command Code EICMP is used by IRS employees to compute the Earned Income Credit on qualifying individual tax returns. This program will compute the credit for the current tax year and the 2 prior tax years.
- (2) Command Code EICMP with definer R will provide a format for inputting the tax year, earned income, and adjusted gross income.
- (3) Command Code EICMP with a blank definer will provide the Earned Income Credit for the specified year and input amounts.

2.3.49.3
(12-10-2025)

CC EICMP Error Messages

- (1) "COMMAND CODE DEFINER INVALID"—The input Command Code definer was not R or blank.
- (2) "PLEASE CORRECT INVALID DATA"—At least one input field was invalid. An asterisk will follow after the invalid element(s). Correct the invalid condition and re-enter.
- (3) "EARNED INCOME EXCEEDS QUALIFYING INCOME"—The input Earned Income amount is greater than allowable for Earned Income Credit computation.
- (4) "ADJUSTED GROSS INCOME EXCEEDS QUALIFYING INCOME"—The input Adjusted Gross Income amount is greater than allowable for Earned Income Credit computation.
- (5) "INVALID TAX PERIOD FOR NUMBER OF QUALIFYING CHILDREN"—The Number of Qualifying Children field can only be used with the 2025, 2024 and 2023 Tax Periods.
- (6) "INVALID FILING STATUS MUST BE Y OR N"—Must determine whether taxpayer is Married Filing Jointly or not for Earned Income Credit computation.

2.3.49.4
(01-01-2000)
**CC EICMP Valid
Response**

- (1) Command Code EICMP with definer R will return the input screen with a blank definer.
- (2) Command Code EICMP with a blank definer will return the computed Earned Income Credit with the message "REQUEST COMPLETE".

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Exhibit 2.3.49-1 (01-01-2000)

Command Code EICMP With Definer R Input

Input Screen—EICMPR

	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	
	123456789012345678901234567890123456789012345678901234567890								
1	EICMPR								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	123456789012345678901234567890123456789012345678901234567890								
	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	

Record Element Description:

Item	Line	POS	Description
1	1	1-5	Command Code
2	1	6	Command Code Definer

Exhibit 2.3.49-2 (01-01-2007)**Command Code EICMP With Definer R Response**

Response Screen—EICMPR

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	EICMP								1
2									2
3	-TAX PERIOD								3
4	\$ -EARNED INCOME								4
5	\$ -ADJUSTED GROSS INCOME								5
6	-MARRIED FILING JOINTLY-(Y OR N)								6
7	-NUMBER OF QUALIFYING CHILDREN								7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Item	Line	POS	Description
1	1	1-5	Command Code EICMP
2	1	6	Command Code Definer (blank)
3	3	5-15	Literal
4	4	1	Literal
5	4	11-24	Literal
6	5	1	Literal
7	5	11-32	Literal
8	6	2-33	Literal
9	7	2-33	Literal

Exhibit 2.3.49-3 (01-01-2011)

Command Code EICMP With Blank Definer Input

Input Screen—EICMP with blank definer

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	EICMP								1
2									2
3	nnnn-TAX PERIOD								3
4	\$vvvvvvvvv-EARNED INCOME								4
5	\$vvvvvvvvv-ADJUSTED GROSS INCOME								5
6	n-MARRIED FILING JOINTLY-(Y OR N)								6
7	n-NUMBER OF QUALIFYING CHILDREN								7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Exhibit 2.3.49-3 (Cont. 1) (01-01-2011)**Command Code EICMP With Blank Definer Input**

Item	Line	POS	Description	Format
1	1	1–5	Command Code	EICMP
2	1	6	Command Code Definer	Blank
3	3	1–4	Tax Period	yyyy
4	3	5–15	Literal	Generated
5	4	1	Literal	Generated
6	4	2–10	Earned Income Amount	n thru nn,nnn.nn valid; edited dollar amount
7	4	11–24	Literal	Generated
8	5	1	Literal	Generated
9	5	2–10	Adjusted Gross Income Amount	R in the first position or n—nn,nnn.nn; R = Earned Income Amount; n—nn,nnn.nn = edited dollar amount
10	5	11–32	Literal	Generated
11	6	1	Married Filing Jointly	Y or N — Y= Yes filing Jointly N= No not filing jointly
12	6	2–33	Literal	Generated
13	7	1	Number of Qualifying Dependents	0, 1, 2 or 3— 0 = No qualifying children; 1 = 1 qualifying children; 2 = 2 qualifying children, 3 = 3 or more qualifying children.
14	7	2–33	Literal	Generated

Exhibit 2.3.49-4 (01-01-2007)

Command Code EICMP With Blank Definer Output

Output Screen—EICMP with blank definer

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	EICMP								1
2									2
3	nnnn-TAX PERIOD								3
4	\$vvvvvvvvv-EARNED INCOME								4
5	\$vvvvvvvvv-ADJUSTED GROSS INCOME								5
6	n-MARRIED FILING JOINTLY-(Y OR N)								6
7	n-NUMBER OF QUALIFYING CHILDREN								7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15	\$vvvvvvvvv- EARNED INCOME CREDIT								15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	REQUEST COMPLETE								24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Item	Line	POS	Description
	See Exhibit 2.3.49-3 for elements 1 thru 12)		
15	14	1	Literal
16	14	2-8	Earned Income Credit Amount
17	14	10-30	Literal
18	24	3-18	Literal—REQUEST COMPLETE

