



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.54

JANUARY 27, 2023

EFFECTIVE DATE

(01-27-2023)

PURPOSE

- (1) This transmits revised IRM 2.3.54, *IDRS Terminal Responses, Command Code DDBOL*.

MATERIAL CHANGES

- (1) A new IRM 2.3.54.1 was created to comply with the internal control requirements set forth in IRM 1.11.2.2.5, *IRM Standards, Address Management and Internal Controls*.
- (2) Subsequent IRM subsections renumbered due to addition of the new 2.3.54.1.
- (3) IRM 2.3.54 remains entirely Official Use Only (OUO). The information in IRM 2.3.54 is restricted for official purposes and is not available to the public.
- (4) 2.3.54.1 Internal Controls updated to include the following fields: Background, Authority, Roles and Responsibilities, Program Management and Review, Program Controls, Terms/Definitions/Acronyms, and Related Resources.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.54, dated April 13, 2020 is superseded.

AUDIENCE

Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Wage & Investment (W&I).

Nancy Sieger
Chief Information Officer

2.3.54

Command Code DDBOL

Table of Contents

2.3.54.1 Program Scope and Objectives

2.3.54.1.1 Background

2.3.54.1.2 Authority

2.3.54.1.3 Responsibilities or Roles and Responsibilities

2.3.54.1.4 Program Management and Review

2.3.54.1.5 Program Controls

2.3.54.1.6 Terms/Definitions/Acronyms

2.3.54.1.7 Related Resources

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Exhibits

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2.3.54.1
(01-27-2023)
Program Scope and Objectives

- (1) Command Code (CC) DDBOL is used to display any Dependent Database issues that exist for a taxpayer.
- (2) **Purpose:** This IRM section provides instructions for using the Integrated Data Retrieval System (IDRS) Command Code DDBOL.
- (3) **Audience:** Wage & Investment (W&I), Small Business Self-Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt and Government Entities (TE/GE).
- (4) **Policy Owner:** Wage & Investment (W&I).
- (5) **Program Owner:** Wage & Investment (W&I).
- (6) **Primary Stakeholders:** Wage & Investment (W&I), Small Business Self-Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals:** The primary use of this command code is to display information on the issues which were identified for the tax return of a taxpayer that have partial or full refunds frozen under the Dependent Database program.

2.3.54.1.1
(01-27-2023)
Background

- (1) The Dependent Database (DDB) is a Rules Based selection application that is designed to identify Individuals (IMF) and Businesses (BMF) claiming unentitled tax returns.
- (2) The primary use of Command Code DDBKD is to display information on the issues which were identified for the tax return of a taxpayer that have partial or full refunds frozen under the Dependent Database program.
- (3) The sources of data displayed come from Social Security Administration, Health & Human Services, and IRS. The primary use of this command code is to display information on the issues (rules) which were identified for the tax return for Remote Exam to audit returns that have refunds frozen under the Dependent Database program.

2.3.54.1.2
(01-27-2023)
Authority

- (1) None

2.3.54.1.3
(01-27-2023)
Responsibilities or Roles and Responsibilities

- (1) Wage and Investment RICS Business partners provide design, program requirements and documentation.
- (2) Applications Development is responsible for Operations and Maintenance of the command codes.

2.3.54.1.4
(01-27-2023)
Program Management and Review

- (1) Audience: W&I, SB/SE, LB&I, and TE/GE.
- (2) Policy Owner: W&I.
- (3) Program Owner: W&I.

2.3.54.1.5
(01-27-2023)
Program Controls

- (1) Primary Stakeholders: W&I, SB/SE, LB&I, and TE/GE.

2.3.54.1.6

(01-27-2023)

Terms/Definitions/
Acronyms

(1)

Acronyms

| Acronym | Definition |
|---------|--|
| DDB | Dependents Data Base |
| BMF | Business Master File |
| IMF | Individual Master File |
| DDBOL | DDB's IMF IDRS Command Code |
| RICS | Return Integrity and Compliance Services |
| W&I | Wage & Investment |
| SB/SE | Small Business Self-Employed |
| LB&I | Large Business and International |
| TE/GE | Tax Exempt and Government Entities |

2.3.54.1.7

(01-27-2023)

Related Resources

(1) *IRM 2.3.54*

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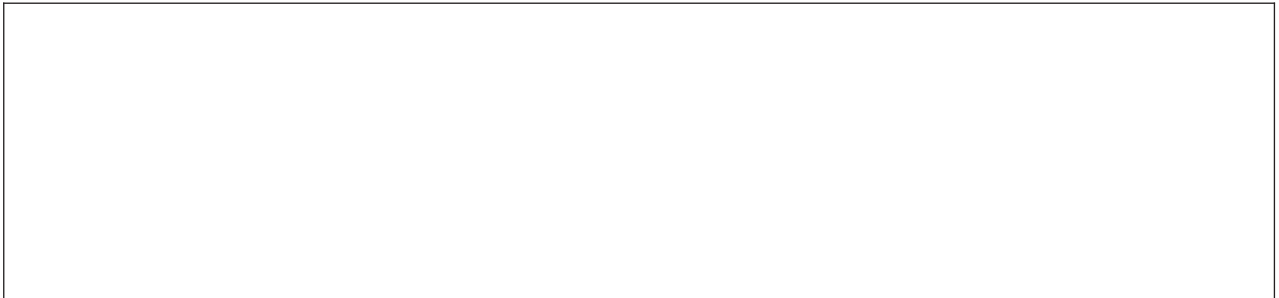
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