



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.54

FEBRUARY 26, 2025

EFFECTIVE DATE

(02-26-2025)

PURPOSE

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

MATERIAL CHANGES

- (1) IRM 2.3.54 Signature updated to the new CIO.
- (2) IRM 2.3.54.1 changed all Wage and Investment (W&I) to Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 2.3.54, dated January 27, 2023, is superseded.

AUDIENCE

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

Rajiv Uppal
Chief Information Officer

2.3.54

Command Code DDBOL

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Exhibits

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2.3.54.1
(02-26-2025)
**Program Scope and
Objectives**

- (1) **Overview:** 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:** Taxpayer Services (TS), Small Business Self-Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt and Government Entities (TE/GE).
- (4) **Policy Owner:** Taxpayer Services (TS).
- (5) **Program Owner:** Taxpayer Services (TS).
- (6) **Primary Stakeholders:** Taxpayer Services (TS), 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
(02-26-2025)
Background

- (1) The Dependent Database (DDB) is a Rules Based Scoring System (RBSS) 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
(02-26-2025)
Authority

- (1) There is no specific authority related to these instructions.

2.3.54.1.3
(02-26-2025)
**Responsibilities or
Roles and
Responsibilities**

- (1) Taxpayer Services 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
(02-26-2025)
**Program Management
and Review**

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

2.3.54.1.5
(02-26-2025)
Program Controls

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

2.3.54.1.6
(02-26-2025)
Terms/Definitions/
Acronyms

(1)

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

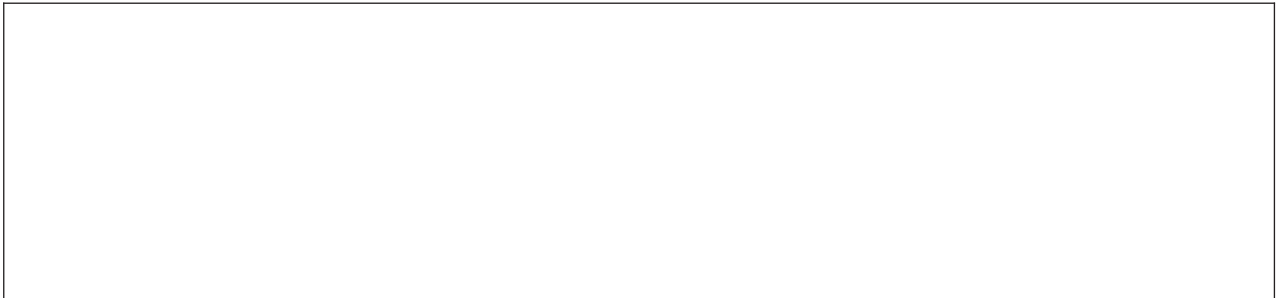
2.3.54.1.7
(02-26-2025)
Related Resources

(1) *IRM 2.3.54*

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