



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.55

OCTOBER 23, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) (1) This revised IRM 2.3.55 transmits, Integrated Data Retrieval System (IDRS) Terminal Responses, Command Codes ELFUP and ELFRQ.

MATERIAL CHANGES

- (1) IRM 2.3.55.1 Realign and renumber Internal Controls, Program Scope and Objectives paragraphs (1) thru (5).
- (2) IRM 2.3.55.1.1 Incorporate "Background" data into new subsection paragraph.
- (3) IRM 2.3.55.1.2 Incorporate "Responsibilities" data into new subsection paragraph.
- (4) IRM 2.3.55.1.3 Realign and incorporate "Program Management and Review" data into new subsection paragraphs.
- (5) IRM 2.3.55.1.4 Incorporate "Program Controls" data into new subsection paragraph.
- (6) IRM 2.3.55.1.5 Create new "Acronym" table into new subsection paragraph.
- (7) IRM 2.3.55.2 Update valid tax years: TY 2023 thru TY 2016, also valid for TRDB-R8453 records.
- (8) Exhibit 2.3.55-1 Update valid tax years: PY 2024 thru PY 2017, also valid for TRDB-R8453 records.
- (9) Exhibit 2.3.55-2 Update valid tax years: PY 2024 thru PY 2017, also valid for TRDB-R8453 records.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.55, dated November 16, 2022, is superseded.

AUDIENCE

IT, LB&I, SB/SE, TE/GE, W&I.

Kaschit Pandya
Acting, Chief Information Officer

2.3.55

Command Codes ELFUP and ELFRQ

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2.3.55.1 (10-23-2023) Program Scope and Objectives

- (1) **Purpose:** (1) This revised IRM 2.3.55, IDRS Terminal Responses transmits Command Codes ELFUP and ELFRQ individual tax return data electronically through the Modernized Electronic File (MeF) System.
- (2) **Audience:** IT, LB&I, SB/SE, TE/GE, W&I.
- (3) **Policy Owner:** Wage and Investment (W&I) Business Operating Division (BOD).
- (4) **Program Owner:** Information Technology (IT), Application Development Domain (AD), Submission Processing (SP), Document Perfection Branch (DPB).
- (5) **Primary Stakeholders:** Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self Employed (SB/SE), and Tax Exempt and Government Entities (TE/GE). Electronic Filing (E-File) help desk employees research Integrated Submission and Remittance Processing (ISRP) tax returns with Form 8453 receipts, to capture data on the Tax Return Data Base (TRDB).

2.3.55.1.1 (01-01-2024) Background

- (1) IDRS Command Code ELFUP changes applicable Electronic Filing System (ELF) programs and reports to recognize tax returns within one (1) current and seven (7) prior tax years. ELFUP accept and validate Action Codes **A, C, D** and **R** for the current Tax Year (TY) 2023 and prior Tax Years ranging from 2022 thru 2016 for Form 8453 receipts.
- (2) The final Business Master File (BMF) related Form 8453 process retired in Processing Year (PY) 2021 and was migrated to MeF, altering both Command Codes ELFUPB and ELFRQ to process one (1) prior tax year.
- (3) PY 2014 was the remaining BMF Form 1041 prior tax year listed on its seven (7) tax year retention record; BMF Form 1065 processing was also migrated to MeF back in 2009.

2.3.55.1.2 (01-01-2024) Responsibilities

- (1) Information Technology (IT) Application Development (AD) is responsible for the Operation and Maintenance of command codes ELFUP and ELFRQ procedures.

2.3.55.1.3 (01-01-2024) Program Management and Review

- (1) The assigned /team, /section, or /business unit respectively named, Individual Master File Document Specific (IDOCs), within the program owner's authority must submit this manual annually to receive approval through the Internal Management Documents (IMD) Certification process.
- (2) **Internal Controls**, per Internal Revenue Manual (IRM) 1.11.2, Internal Management Documents (IMD) System.

2.3.55.1.4 (01-01-2024) Program Controls

- (1) The processes included in this manual are reviewed annually to ensure accuracy and promote consistency.

2.3.55.1.5 (01-01-2024) Acronyms

- (1) This table list the commonly used acronyms and their definitions.

Acronym	Definition
AD	Application Development
BMF	Business Master File
BOD	Business Operating Division
BS	Bought / Sold
DCN	Document Control Number
DLN	Document Locator Number
DPB	Document Perfection Branch
E-File	Electronic Filing
EIN	Employee Identification Number
ELF	Electronic Filing System
IDOCs	Individual Master File Document Specific
IDRS	Integrated Data Retrieval System
IMD	Internal Management Documents
IMF	Individual Master File
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
LB&I	Large Business and International
MeF	Modernized Electronic File
PY	Processing Year
SB/SE	Small Business Self Employed
SRC	Source Code
SSN	Social Security Number
TIN	Taxpayer Identification Number
TY	Tax Year
TE/GE	Tax Exempt Government Entities
TRDB/V	Tax Return Data Base/View
W&I	Wage and Investment

2.3.55.2

(01-01-2024)

Command Code ELFUP

- (1) Command Code ELFUP is used to update TRDB-R8453 records. The ELFUP screen contains 7 fields for which the user may input data See Exhibit 2.3.55-1. For each request entered, the user must provide the SSN, the list YEAR-DIGIT of requested History-File, and the action code. Valid tax years are TY 2023, TY 2022, TY 2021, TY 2020, TY 2019, TY 2018, TY 2017, or TY 2016.
- (2) Action Codes A, C, and D are used to update the TRDB-R8453 records for Tax Years 2016 thru 2023.
- (3) Action Codes A, C and D are no longer used to update the Individual Master File (IMF) History-File, however they are used to update IDRS Command Code TRBDV's database for Tax Year 2002 and prior years.

Action Requested	Action Code Required
ADD the 8453 DLN Record	Action Code A
CHANGE the 8453 DLN Record	Action Code C
DELETE the 8453 DLN Record	Action Code D

Figure 2.3.55-1

2.3.55.3

(01-01-2008)

Command Code ELFUPR

- (1) Command Code ELFUP with definer "R" is used to replace the TRDB-R8453 or IMF History File record with another Social Security Number (SSN). The ELFUPR screen contains four fields to input data See Exhibit 2.3.55-2. For each request entered, the user must provide the Master File Code, the list year digit of the requested History-File, and the current and new SSN.

2.3.55.4

(01-01-2024)

Command Code ELFUP with Definer "B"

- (1) ELFUPB is used for changing or deleting records on the BMF History-File. There are six fields on the screen See Exhibit 2.3.55-3. (ELFUPB Screen). ACTION-CODE values can be "C" for change or "D" for delete. SOURCE CODE (SRC) an identifier for the requesting BMF system. The value can be "F" for Form 1041 users. For Form 1041, the YEAR-DIGIT can be a prior processing year beginning and ending in PY 2014. Employee Identification Number (EIN), the EIN number of the record that will be changed on the BMF History-File. Bought or Sold (BS) Indicator can be "1" for bought, "2" for sold, or "0" for neither. Form 8453-DLN, the DLN number of the Form 8453 signature document that will replace the existing DLN on the BMF HISTORY-FILE. ACTION-CODE "C" requires all fields except BS Indicator to contain data. For ACTION-CODE "D" the Form 8453-DLN and BS Indicator fields are optional all others are required.
- (2) For PY 2022 and future tax years, both ELFUPB and ELFRQ will "only" process TY 2013.

2.3.55.5
(01-01-2015)

Command Code ELFRQ

- (1) Command Code ELFRQ is used for requesting a RETURN CHARGEOUT, Form 8453 CHARGEOUT or RESEARCH REPORT for a particular TIN. Chargeouts are requested by entering the TIN, YEAR-DIGIT, ACTION CODE and SOURCE CODE (SRC). See Exhibit 2.3.55-4 for the ELFRQ screen.

Action Requested	Action Code Required
Return Chargeout	1
8453 Chargeout	2
Return DLN and 8453 DLN Chargeout	3
Research Report Only	4

Figure 2.3.55-2

- (2) The SOURCE CODE consists of: • “F” for requesting BMF Form 1041 information only.
- (3) The IMF Form 8453/8453-OL DLN information for Tax Year 2003 and future years, if available, is obtained by using Command Code TRDBV or R8453. After the Form 8453/8453-OL DLN is obtained, Command Code ESTAB is used to request the Form 8453/8453-OL from files.

Exhibit 2.3.55-1 (01-01-2024)

ELFUP—Screen

1	2	3	4	5	6	7	8
123456789012345678901234567890123456789012345678901234567890							
1	ELFUP	ELF 8453 UPDATE REQUEST RECORDS				DATE [E1]	
2							
3	ACTION	MFC	YR-DGT	SSN	8453 DLN	RETURN DLN	RETURN DCN
4	[]	[]	[]	[]-[]-[]	[E8]	[E9]	[E10]
5	E2	E3	E4	E5 E6 E7	.	.	.
6	.	.	.	.	.	.	.
7	.	.	.	.	.	.	.
8	.	.	.	.	.	.	.
9	.	.	.	.	.	.	.
10	.	.	.	.	.	.	.
11	.	.	.	.	.	.	.
12	.	.	.	.	.	.	.
13	.	.	.	.	.	.	.
14	.	.	.	.	.	.	.
15	.	.	.	.	.	.	.
16							
17							
18							
19							
20							
21							
22							
23							
24	EMPLOYEE NUM	[	E12]			

Element#	Line#	Column#	Description
1	1	69-74	CURRENT-DATE (YYYYMMDD)
2	05-15	03	ELFUP-ACTION-CODE A, C, D
3	05-15	10	MASTER-FILE-SYSTEM-ID-CODE
4	05-15	16	YEAR-DIGIT - CURRENT YEAR (PY2024), ANY OF SEVEN PRIOR YEARS (PY2023 - PY2017)
5	05-15	21-23	SSN1
6	05-15	25-26	SSN2
7	05-15	28-31	SSN3
8	05-15	34-47	8453-DLN
9	05-15	50-63	RETURN-DLN
10	05-15	66-79	RETURN-DCN
11	19	48-49	ENTRY CODE
12	24	15-24	EMPLOYEE-NUMBER

Exhibit 2.3.55-2 (01-01-2024)
ELFUPR—Screen

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	ELFUPR		ELF 8453 REPLACEMENT SSN RECORDS				DATE [E1]	
2								
3	MFC	YR-DOT	SSN			NEW SSN		
4								
5	[]	[]	[]-[]-[]			[]-[]-[]		
6	E2	E3	E4	E5	E6	E7	E8 E9	
7	.	.	.	.	.	.	.
8	.	.	.	.	.	.	.
9	.	.	.	.	.	.	.
10	.	.	.	.	.	.	.
11	.	.	.	.	.	.	.
12	.	.	.	.	.	.	.
13	.	.	.	.	.	.	.
14	.	.	.	.	.	.	.
15	.	.	.	.	.	.	.
16								
17								
18	ENTRY CODE: []E10							
19								
20								
21								
22								
23								
24	EMPLOYEE NUM [E11]							

Element#	Line#	Description
1	1	CURRENT-DATE (YYYYMMDD)
2	05-14	MASTER-FILE-SYSTEM-ID-CODE
3	05-14	YEAR-DIGIT - CURRENT YEAR (PY2024) ANY OF SEVEN PRIOR YEARS (PY2023 - PY2017)
4	05-14	SSN1 (CURRENT)
5	05-14	SSN2 (CURRENT)
6	05-14	SSN3 (CURRENT)
7	05-14	SSN1 (NEW)
9	05-14	SSN3 (NEW)
10	19	ENTRY CODE
11	24	EMPLOYEE NUMBER

Exhibit 2.3.55-3 (01-01-2021) ELFUPB Screen

ACTION	SRC	YR-DGT	EIN	BS	8453 DLN
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX

ENTRY CODE:

Element #	Line #	Column #	Description
1	1	69-74	CURRENT DATE YYYYMMDD
2	5-18	3	ACTION-CODE C or D
3	5-18	10	SRC F
4	5-18	16	YEAR-DIGIT: 1041- 4.
5	5-18	21-29	EIN
6	5-18	34	BS 1 for bought, 2 for sold, or 0 for neither
7	5-18	37-50	8453-DLN
8	19	48-49	ENTRY-CODE
8	24	15-24	EMPLOYEE NUMBER

Exhibit 2.3.55-4 (01-01-2021)**ELFRQ—Screen**

EX 2355-4.txt

ELFRQ ELF 8453/RETURN TRANSCRIPT REQUEST DATE 20080725

ACTION	SRC	SSN	YEAR	REQUESTER	REMARKS	ERROR MSG
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	

IS THIS THE LAST ENTRY? <N> N

EMPLOYEE NUM 2810013277

Element#	Line#	Column#	Description
1	1	70-76	CURRENT-DATE (YYYYMMDD)
2	05-20	6	ELFRQ ACTION CODE 1, 2, 3, 4
3	05-20	11	SOURCE CODE F
3	05-20	17-19	SSN1
4	05-20	21-22	SSN2
5	05-20	24-26	SSN3
6	05-20	36	YEAR-DIGIT - ONLY REMAINING PRIOR YEAR (PY 2014)
7	05-20	41-50	REQUESTER IDRS NUMBER
8	05-20	53-66	REMARKS COLUMN
9	05-20	70-80	ERROR MESSAGE INVALID YEAR INVALID ACTION NON-NUM-SSN
10	22	52	CONTINUATION RESPONSE Y, N
11	24	15-24	EMPLOYEE NUMBER