



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.74

DECEMBER 22, 2025

## EFFECTIVE DATE

(01-02-2026)

## PURPOSE

- (1) This transmits revised IRM 2.3.74, IDRS Terminal Responses, Command Code DDPOL.

## MATERIAL CHANGES

- (1) 2.3.74.1 Added Program Scope and Objectives with updated mandatory Internal Controls.
- (2) 2.3.74.4 Error Message (a) has been updated to reflect changes to the acceptable Command Code Definers: Definer '6' has been added to access both IMF and BMF tax processing year 2026 (2025 tax return) data, and Deletion of definer code (3 which displayed 2022 return data).
- (3) 2.3.74-1 Exhibit Description now shows an updated list of acceptable Command Code Definers.
- (4) IRM 2.3.74 revised throughout to update organizational title Taxpayer Services.

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.74, dated November 17, 2023 is superseded.

## AUDIENCE

IRS Tax Technicians, Account Management employees, and Criminal Investigator.

Kaschit Pandya  
Chief Information Officer (CIO)



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2.3.74

Command Code DDPOL

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2.3.74.1  
(12-17-2024)  
**Program Scope and Objectives**

- (1) **Overview:** Command Code DDPOL is designed to research and display information to help aid in fraud detection by monitoring duplicate direct deposits. This command code is used to further research accounts which are listed on the IMF and BMF weekly Multiple Direct Deposit Reports. The reports list bank accounts that have three or more direct deposits made to them in one processing year.
- (2) **Purpose:** These sections provide instructions for accessing Duplicate Direct Deposit information through the IMF and BMF weekly Multiple Direct Deposit Reports files in Martinsburg, WV.
- (3) **Audience:** IRS Tax Technicians, Account Management employees, and Criminal Investigator
- (4) **Policy Owner:** Director, Corporate Data Domain
- (5) **Program Owner:** Tax Data On-line (TDOL), a branch within Corporate Data Domain
- (6) **Primary Stakeholders:** Criminal Investigation (CI), Taxpayer Services (TS), and any other IRS organization profiled with IDRS access.
- (7) **Program Goals:** As an aid in fraud detection by monitoring duplicate direct deposits, these are the instructions for using the CFOL/IDRS command code DDPOL. Details below.

2.3.74.1.1  
(01-02-2025)  
**Background**

- (1) This IRM and the contained subsections provide the user the necessary information on how to use Command Codes DDPOL

2.3.74.1.2  
(01-02-2026)  
**Authority**

- (1) Unified Work Request (UWR) 999071

2.3.74.1.3  
(01-02-2025)  
**Roles and Responsibilities**

- (1) Applications Development (AD) is responsible for operations and maintenance of the command codes.
- (2) Director, Corporate Data Domain
- (3) Branch Chief, TDOL

2.3.74.1.4  
(01-02-2025)  
**Program Management and Review**

- (1) Project's data source is the weekly Multiple Direct Deposit Reports VSAM files.

2.3.74.1.5  
(01-02-2025)  
**Program Controls**

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

2.3.74.1.6  
(01-02-2025)  
**Terms and Acronyms**

(1)	<table><tr><th>Acronym</th><th>Definition</th></tr><tr><td>BMF</td><td>Business Master File</td></tr></table>	Acronym	Definition	BMF	Business Master File
Acronym	Definition				
BMF	Business Master File				

CFOL	Corporate Files Online
DM1	Data Master 1
DDPOL	Duplicate Direct Deposit Online
IDRS	Integrated Data Retrieval System
IMDDS	Internal Management Document Distribution System
IMF	Individual Master File
IPPIN	Identity Theft Protection Pin
IRS	Internal Revenue Service
ISPF	Interactive System Productivity Facility
IT	Information Technology
NAP	National Account Profile
SSN	Social Security Number
TDOL	Tax Data On-line Branch
TIN	Tax Identification Number

2.3.74.1.7  
(01-02-2026)

#### Related Resources

- (1) Functional Specifications Package (FSP) 5.30.10.01, Command Code DDPOL

2.3.74.2  
(01-01-2002)

#### Command Code DDPOL Input Format

- (1) The required input for CC DDPOL is as follows:
  - a. Command Code
  - b. Command Code Definer
  - c. File Type Code
  - d. Routing Transaction Number (RTN)
  - e. Bank Account Number (BAN)

- (2) The input screen is shown in Exhibit 2.3.74-1.

2.3.74.3  
(01-01-2001)

#### Command Code DDPOL Valid Output Screens

- (1) CC DDPOL will display the following:
  - a. Total number of returns that were filed for deposit into a specific bank account.
  - b. Up to 999 returns can be displayed for each tax processing year.
- (2) CC DDPOL will provide the following paging features:
  - a. IDRS-like paging when display of multiple returns fills a page.
  - b. The paging routine will automatically position the cursor following the Start of Message symbol. When the ENTER key is depressed, the terminal will display the next page or any page designated by overlaying a page number onto the format by key input.
  - c. No entry key is needed to move from one page to another.

- (3) The output screen is shown in Exhibit 2.3.74-2.

2.3.74.4

(01-02-2026)

**Command Code DDPOL  
Error Screens**

- (1) The input screen will be displayed back with one of the following error messages:
  - a. \* \* DDPOL REQUIRES A DEFINER 4, 5 or 6 —The input DDPOL command code definer is not valid.
  - b. \*\* INVALID RTN REQUEST—The Routing Transaction is not numeric.
  - c. \*\* DDPOL FILE UNAVAILABLE—The attempt to access the Duplicate Direct Deposit Database failed.
  - d. \*\* NO MATCHING RECORD FOUND—There is no information found for the requested Routing Transaction Number/Bank Account Number in the Duplicate Direct Deposit Database.
  - e. \* \* ERROR DETECTED IN RETRIEVING DATA, CONTACT PROGRAMMER—An error has occurred when trying to retrieve a record on the Duplicate Direct Deposit database.
  - f. \*\* A PAGING REQUEST WAS ENTERED BEFORE A DDPOL REQUEST—The attempt to retrieve an additional page was performed before an initial DDPOL request was made.
  - g. \*\* NO ADDITIONAL INFORMATION AVAILABLE FOR THIS ACCOUNT—No additional information exists for requested Routing Transaction Number/Bank Account Number.
  - h. \*\*FILE TYPE CD OF I OR B IS REQUIRED—The input File Type Code is invalid.
- (2) The error screen is shown in Exhibit 2.3.74-3.

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## Exhibit 2.3.74-1 (01-02-2026)

### COMMAND CODE DDPOL Input Screen

Description: Screen format to input request.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890							
1	DDPOLn							
2								
3								
4								
5								
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11								
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16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.74-1 (Cont. 1) (01-02-2026)****COMMAND CODE DDPOL Input Screen**

LINE	POSITION	DESCRIPTION
1	01–05	Command Code: DDPOL
1	06	Command Code Definer
		4 is Tax processing year 2024 (2023 tax return).
		5 is Tax processing year 2025 (2024 tax return).
		6 is Tax processing year 2026 (2025 tax return).
1	07	File Type Code
		I = IMF
		B = BMF
1	08–16	Routing Transaction Number
1	17–33	Bank Account Number

## COMMAND CODE DDPOL Response Screen

**Note:** This format is the initial response screen. If more Records exist enter paging command for additional screen.

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**Exhibit 2.3.74-2 (Cont. 1) (01-01-2004)****COMMAND CODE DDPOL Response Screen**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION</b>
1	01–05	Command Code DDPOL
1	23–53	Screen literal
3	01–04	Year literal
3	06–09	Tax year of return
3	11–13	RTN literal
3	15–23	Routing Transaction Number (RTN). (This field recaptures the RTN previously entered)
3	25–43	Bank Account Number literal
3	45–61	Bank Account Number (BAN). (This field recaptures the BAN previously entered).
3	63–75	Total returns literal
3	77–80	Total Returns for this RTN/BAN
5	01–80	Literals
6	01–80	Literals
8–21	03–11	SSN for IMF accounts EIN for BMF accounts
8–21	14–27	DLN
8–21	30–35	Tax Period
8–21	39	Filing Status For IMF: 0 = None 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er) with dependent child For BMF: N = None
8–21	42–47	Cycle Added
8–21	50–71	Refund Amount
8–21	74–78	Zip Code

**Exhibit 2.3.74-2 (Cont. 2) (01-01-2004)****COMMAND CODE DDPOL Response Screen**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION</b>
24	16–19	Page literal
24	21–23	Current Screen Number
24	25–26	Page literal
24	28–30	Total number of screens
24	42–46	Command Code to retrieve additional screen
24	48–50	Next screen number

