



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.76

NOVEMBER 2, 2023

EFFECTIVE DATE

(11-02-2023)

PURPOSE

- (1) This transmits revised IRM 2.3.76 IDRS Terminal Response, Command Code ISTSD.

MATERIAL CHANGES

- (1) IRM 2.3.76.1 has been revised to include mandatory Internal Controls.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.76, dated 4-28-2020 is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, AND W&I.

Kaschit Pandya
Acting, Chief Information Officer

2.3.76

Command Code ISTSD

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2.3.76.1
(11-02-2023)
Program Scope and Objectives

- (1) **Overview** This IRM section provides an overview of the ISTSD Command Code
- (2) **Purpose** This IRM contains procedural steps for use of the ISTSD Command Code. An Innocent-Spouse-Tracking-Record is added to a module on IDRS whenever a Form 8857 is filed with the Service.
- (3) **Audience** These procedures apply to IRS employees who are responsible for the processing of Innocent Spouse records. These employees are located in the following areas: Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Wage & Investment.
- (4) **Policy Owner** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure
- (5) **Program Owner** IT
- (6) **Primary Stakeholders** Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Wage & Investment.
- (7) **Primary Goals** This IRM provides the fundamental knowledge and procedural guidance for employees who work with Innocent Spouse cases. By following the processes and procedures provided by this IRM, employees will process Innocent spouse cases in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.3.76.1.1
(11-02-2023)
Background

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

2.3.76.1.2
(11-02-2023)
Authority

- (1) ISTSD was developed to process the deletion of ISTSE accounts.

2.3.76.1.3
(11-02-2023)
Roles and Responsibilities

- (1) The ISTSD programmer is responsible for
 - Review and implementation of work requests that affect ISTSD
 - Updating the contents of this IRM

2.3.76.1.4
(11-02-2023)
Program Management and Review

- (1) **Program Reports** Entity Record: Each individual taxpayer or business is assigned a unique identity that contains information about them such as SSN/EIN,name and address. Module Record: These records are tax forms submitted by the taxpayer or business for a specific tax period and correspond to the entity record. Information that creates a unique on this record would be the SSN/EIN,MFT(tax form), plan number, tax period, and control name. The Innocent Spouse Tracking Record showcases the Deletion of a taxpayers account
- (2) **Program Effectiveness** Command Code ISTSD formatted screen allows input of the unique taxpayer identifying information . CC ISTSD must operate within the constraints of the Real time Operating System

2.3.76.1.5
(11-02-2023)
Program Control

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

2.3.76.1.6
(11-02-2023)
Acronyms and Terms

(1)	MFT	Master File Transaction
	TIF	Taxpayer Information File
	TIN	Taxpayer Identification Number

2.3.76.1.7
(11-02-2023)
Related Resources

- (1) IRM 2.9.1 Integrated Data Retrieval Systems Procedures

2.3.76.2
(01-01-2009)
Deleting Cases Using ISTSD

- (1) ISTSD may be entered in three ways. Command Code ISTSE may be asked to pass a case to ISTSD to be deleted. See IRM 2.3.77 for details. Command Code ISTSR definer **S** offers the same service. See IRM 2.4.56 ISTSD may be entered directly by inputting the Primary taxpayer's TIN (formatted), the Module MFT and Tax Period, and the Case File-Code and Claim-Number. For exact placement see Exhibit 2.3.76–1. These fields will be validated, and the user will be notified of any errors.
- (2) If the case is found, an approval screen will be displayed. See Exhibit 2.3.76–2. The identification information for the case is displayed as well as the first 32 stages/comments. The user can tab to an entry field after the question **'DO YOU REALLY WANT TO DELETE THIS CASE?'** An entry of **'Y'** will cause the delete. If **'N'** is entered, no delete will take place. Anything else results in an error message. ISTSD will then acknowledge what was entered and act accordingly.

2.3.76.3
(01-01-2009)
Restoring Delete Cases Using ISTSD Definer U

- (1) ISTSD definer U may be entered in two ways. Command Code ISTSR definer **S** will pass off to ISTSD. See IRM 2.4.56. ISTSD will interrogate the Filer-Code of the passed off request to determine if a delete or a restore is required. ISTSD may be entered directly by inputting the Primary taxpayer's TIN (formatted), the Module MFT and Tax Period, and the Case Filer-Code and Claim-Number. For exact placement see Exhibit 2.3.76–3. These fields will be validated, and the user will be notified of any errors.
- (2) If the case is found, an approval screen will be displayed. See Exhibit 2.3.76–4. The identification information for the case is displayed as well as the first 32 stages/comments. The user can tab to an entry field after the question **'DO YOU REALLY WANT TO RESTORE THIS CASE?'** An entry of **'Y'** will cause the restore. If **'N'** is entered, no restore will take place. Any other response is an error. ISTSD will then acknowledge what was entered and act accordingly.

Exhibit 2.3.76-1 (01-01-2009)
ISTSD Input Format

Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTSD XXX-XX-XXXX								1
2	MF TAXPRD C NN								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
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Row	Position	
1	1-5	Literal ISTSD
1	5	Blank
1	7-18	Primary Taxpayer TIN
2	1-2	MFT
2	4-9	Tax Period
2	11	Filer Code (P or S)
2	13-14	Claim Number (Blank or 01 to 99)

Exhibit 2.3.76-2 (01-01-2009)

ISTSD Action Screen

Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTSD								1
2	DO YOU REALLY WANT TO DELETE THIS CASE? Y/N (N)								2
3	PR/SEC	FILER	CLAIM	TAX	SECONDARY	NAME	CLAIMANT		3
4	TIN	CODE	NUM	MFT	PERIOD	TIN	CONTROL	STATE	4
5	XXX-XX-XXXX	X	XX	XX	XXXXXX	XXX-XX-XXXX	XXXX	XX	5
6									6
7	STAGE	DATE	STAGE/COMMENT DATA		STAGE	DATE	STAGE/COMMENT DATA		7
8	XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		8
9	XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9
10	XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		10
11	XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		11
12	XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		12
13	13-23 repeat								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 2.3.76-2 (Cont. 1) (01-01-2009)
ISTSD Action Screen

Row	Position	
1	1–5	ISTSD
2	47	Entry point for permission to delete case. Y to delete. N to retain.
5	1–12	Primary taxpayer TIN from previous command code
5	14	Filer Code (P or S) from previous command code
5	20–21	CLAIM Number from previous command code
5	25–26	MFT of module from previous command code
5	29–34	Tax Period of Module from previous command code
5	37–47	Secondary TIN of case from Innocent Spouse Tracking Record
5	48–51	Name Control from Entity Record
5	64–65	Claimant State of case from Innocent Spouse Tracking Record
9–23	3–4	Stage number or History type from Innocent Spouse Tracking Record
9–23	6–15	Stage date or History action date from Innocent Spouse Tracking Record
9–23	17–40	Unformatted stage data or history entry
9–23	43–44	Stage number or History type from Innocent Spouse Tracking record
9–23	46–50	Stage date or History action date from Innocent Spouse Tracking Record
9–23	57–80	Unformatted stage data or history entry

Note: Only the first 32 stages or History comments will be displayed for any case.

Exhibit 2.3.76-3 (01-01-2009)**ISTSDU Input Format**

Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	123456789012345678901234567890123456789012345678901234567890								
1	ISTSDUXXX-XX-XXXX								1
2	MF TAXPRD C NN								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								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Row	Position	
1	1-5	Literal ISTSD
1	6	'U'
1	7-18	Primary Taxpayer TIN
2	1-2	MFT
2	4-9	Tax Period
2	11	Filler Code (Q or T)
2	13-14	Claim Number (Blank or 01 to 99)

Exhibit 2.3.76-4 (01-01-2009)
ISTSDU Action Screen

Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	ISTSDU									1
2	DO YOU REALLY WANT TO RESTORE THIS CASE? Y/N (N)									2
3	FILER CLAIM TAX SECONDARY NAME CLAIMANT									3
4	TIN	CODE	NUM MFT	PERIOD	TIN	CONTROL	STATE		4	
5	XXX-XX-XXXX	X	XX XX	XXXXXX	XXX-XX-XXXX	XXXX	XX		5	
6										6
7	STAGE	DATE	STAGE/COMMENT DATA		STAGE	DATE	STAGE/COMMENT DATA		7	
8	XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			8	
9	XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			9	
10	XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			10	
11	XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			11	
12	XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			XX XX/XX/XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			12	
13	13-23 repeat									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 2.3.76-4 (Cont. 1) (01-01-2009)
ISTSDU Action Screen

Row	Position	
1	1–6	ISTSDU
2	47	Entry point for permission to Restore case. Y to restore. N to retain as deleted.
5	1–12	Primary taxpayer TIN from previous command code
5	14	Filer Code (P or S) from previous command code
5	2–21	CLAIM Number from previous command code
5	25–26	MFT of module from previous command code
5	29–34	Tax Period of Module from previous command code
5	37–47	Secondary TIN of case from Innocent Spouse Tracking Record
5	48–51	Name Control from Entity Record
5	64–65	Claimant State of case from Innocent Spouse Tracking Record
9–23	3–4	Stage number or History type from Innocent Spouse Tracking Record
9–23	6–15	Stage date or History action date from Innocent Spouse Tracking Record
9–23	17–40	Unformatted stage data or history entry
9–23	43–44	Stage number or History type from Innocent Spouse Tracking Record
9–23	46–55	Stage date or History action date from Innocent Spouse Tracking Record
9–23	57–80	Unformatted stage date or history entry

Note: Only the first 32 stages or History comments will be displayed for any case.

Exhibit 2.3.76-5 (01-01-2009)
ISTSD Error Messages

ISTSD Error Messages:

DELETE/RESTORE ISSUED BUT CASE NOT FOUND — ISTSD could not find a case approved for delete or restore

DELETE/RESTORE ISSUED BUT CASE NOT PRESENT — case requested not found

DELETE/RESTORE AREA XXX NOT = CONTROLLING AREA XXX AND XXX — person working on case is not in the BOD/AREA controlling the case

INCONSISTENT MFT — MFT inconsistent

INCONSISTENT TAX PERIOD — Tax Period inconsistent

INVALID CLAIM NUMBER — claim number not blanks or 01–99

INVALID FILER CODE — Filer code not 'P' or 'S' for delete or 'Q' or 'T' for restore

INVALID MFT — MFT invalid

INVALID RESPONSE TO QUESTION — question required an answer of 'Y' or 'N'

INVALID TAX PERIOD — Tax Period Invalid

ISTSD ENTERED IMPROPERLY — ISTSD entered via pass off from a command code other than ISTSE or ISTSR

