



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.23

NOVEMBER 27, 2023

EFFECTIVE DATE

(01-02-2024)

PURPOSE

- (1) This transmits revised IRM 2.4.23, IDRS Terminal Input, Command Codes CHKCLR and CHKCL.

MATERIAL CHANGES

- (1) Updated Exhibit 2.4.23-2 Input/Output Format, CC CHKCL Exhibit 2.4.23-2 Items 17 - 20

EFFECT ON OTHER DOCUMENTS

IRM 2.4.23, dated August 8, 2023, is superseded.

AUDIENCE

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2.4.23

Command Code CHKCLR and CHKCL

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2.4.23.1 (11-27-2023) Program Scope and Objectives	<ul style="list-style-type: none"> (1) This IRM section provides the instructions for the use of CHKCL. (2) Purpose :This transmits revised IRM 2.4.23, IDRS Terminal Input, Command Code CHKCL. (3) Audience: IRS Tax Technicians and Account Management employees. (4) Policy Owner: Chief Information Officer. (5) Program Owner: Customer Service. (6) Primary Stakeholders: Wage & Investment(W&I). (7) Program Goals: This system manages data extracted from Corporate Account Data Stores (BMF, IMF, EPMF) allowing IRS employees to take specific actions on taxpayer account issues and track status of an account.
2.4.23.1.1 (08-08-2023) Background	<ul style="list-style-type: none"> (1) This IRM and contained sections provide the user the necessary information on how to use the command code CHKCL.
2.4.23.1.2 (08-08-2023) Authority	<ul style="list-style-type: none"> (1) The CHKCL command code was developed as a means of manually reissuing refunds.
2.4.23.1.3 (08-08-2023) Responsibilities	<ul style="list-style-type: none"> (1) Applications Development is responsible for the maintenance of Command Code CHKCL. (2) The following have the authority to sign manual refund requests: Group Managers, Territory Managers, and Area Directors.
2.4.23.1.4 (08-08-2023) Program Management and Review	<ul style="list-style-type: none"> (1) Program Reports:Provides instructions that will release lost or stolen refund checks and requests for photocopies of refund checks from the Individual Master File (IMF) and Business Master File (BMF) through an on-line process. (2) Program Effectiveness:This system manages data extracted from Corporate Account Data Stores (BMF, IMF, EPMF) allowing IRS employees to take specific actions on taxpayer account issues and track status of an account.
2.4.23.1.5 (08-08-2023) Program Controls	<ul style="list-style-type: none"> (1) Access to the CHKCL Database by these inquiry command codes is governed by SACS.
2.4.23.1.6 (08-08-2023) Terms	<ul style="list-style-type: none"> (1) Command Code DefinitionsCHKCL command code used to issue lost or stolen and requests for photocopies of refund checks. Preceding Command Codes are SUMRY, TXMOD. To research Accounts on the IDRS use CC SUMRY. TXMOD is then used to select the Taxpayer Account information. CHKCL and CHKCLR their various different formats are then entered to access several different screen displays of data.

2.4.23.1.7
(08-08-2023)
Acronyms

- (1) The table lists commonly used acronyms and their definitions:

Word or acronym:	Meaning:	Example of use:
BMF	Business Master File	The BMF data can be accessed on-line.
CC	Command Code	The use of CC has sped up processing time.
EIN	Employer Identification Number	The business Taxpayer identifier is called an EIN.
IDRS	Integrated Data Retrieval System	IDRS only contains accounts being worked on, not all accounts the IRS maintains.
IMF	Individual Master File	The IMF is considered a file of all Individual Taxpayers.
MFT	Master File Tax (code)	The Taxpayer used Form 1040 which is MFT-30.
TIN	Taxpayer Identification Number	A TIN can be a SSN or EIN.
TXMOD or TXMD	Tax Module	A Tax Module identifiers are MFT, Tax Period and Report-Plan Number.

2.4.23.1.8
(08-08-2023)
Related Resources

- (1) The following are the primary sources of guidance on the CHKCL and CHKCLR program. Together this material forms the operating rules and responsibilities for the CHKCL and CHKCLR program.
- IRM 2.4.23, IDRS Terminal Input, Command Codes CHKCL and CHKCLR

2.4.23.2
(07-01-2009)
General Overview for Command Code CHKCL/CHKCLR

- (1) Command code CHKCL/CHKCLR is used to input taxpayer claims for lost or stolen refund checks and requests for photocopies of refund checks. The data is then recorded on tape and sent to the Regional Financial Center (RFC) for processing. Check claims were previously submitted to RFC on Form 3911, Taxpayer Statement Regarding Refund.
- (2) Command codes TXMOD and **CHKCLR** are prerequisites for CC CHKCL. A dummy module will satisfy the requirement for having a tax module on IDRS.
- (3) Case Control for CC CHKCL requires that a control base be present for the Terminal operator inputting CC CHKCL. *CC CHKCL will only update a control*

base, not create one. At the time of input, the IDRS control base is updated with the following activity codes to reflect the action taken:

- **3911TORDCC**—for check claims
- **PHOTOREQ**—for request for regular photocopy
- **CERTREQ**—for request for certified photocopy

- (4) IDRS Check Claims are subject to Quality Review.
- (5) CC TERUPC will reject erroneous inputs only on the day of input. *See IRM 2.4.13* for CC TERUPC input instructions.
- (6) CC CHKCL will generate a TC971 transaction to Master File through End of Day processing if the TC 971 Suppression Indicator is set to Y.

2.4.23.3
(01-01-2000)
**Command Code
CHKCLR**

- (1) This command code is used to request the screen format for command code CHKCL. It must be preceded by a Command code TXMOD input for which data was made available.

2.4.23.4
(01-01-2000)
**Terminal Responses to
CC CHKCLR**

- (1) **Error responses** (are displayed in inverse video on line 13.)
 - a. *COMMAND CODE DEFINER INVALID*—The command code definer (sixth position of the command code) is other than “R”.
 - b. *REQUEST DENIED/IMPROPER INITIALIZATION—CHKCLR* was not preceded by a CC TXMOD for which a tax module was found and displayed. If the desired tax module is not present on IDRS, enter CC ACTON to establish a dummy module.
 - c. *EMP NO. INVALID-CASE CONTROLLED*—The tax module being addressed contains open control bases but not all are assigned to the terminal operator.
 - d. *MEMO ACCOUNT/MODULE PRESENT*—The tax module being addressed is a memo module and input is prohibited. CC ACTON can be used to establish a dummy module and to remove the memo data.
 - e. *NO CONTROL BASE ASSIGNED-INITIATE ACTON*—No control bases are present or all control bases are closed.
 - f. *CASE CONTROL INDICATOR INVALID-CC TXMOD* has returned an invalid case control indicator.
 - g. *FILE SOURCE INVALID FOR CHKCL*—An EPMF file source is invalid with CC CHKCL.
- (2) **Valid Responses:** *The format for CC CHKCL is returned.* (TIN, file source, MFT, and tax period from CC TXMOD are generated on line 1), in addition to the current name and address of the taxpayer on line 2 thru 7.

2.4.23.5
(01-01-2000)
Command Code CHKCL

- (1) This command code initiates a tape record containing claim data for a lost or stolen refund check or a photocopy request. It also updates IDRS of that fact.

2.4.23.6
(01-01-2000)
**Terminal Responses to
CC CHKCL**

- (1) **Error responses** (are displayed in inverse video on line 13.)
 - a. *NO CONTROL BASE ASSIGNED-INITIATE ACTON*—The only control base in the tax module being addressed is in “B” (background) status and is assigned to other than the terminal operator.

- b. *COMMAND CODE INITIALIZATION INVALID*—The command code input prior to CC CHKCL input was not CHKCLR.
- c. *ID INFO CHANGED-RESTART-TIN,MFT*,tax period or name control on CHKCL entry does not match that of the preceding TXMOD. Begin again with TXMOD.
- d. *PLEASE CORRECT INVALID DATA ON SCREEN*—Input data has not passed validity checks. Invalid data will be indicated on the screen display as follows: When individual data fields contain invalid entries, the format, complete with all entries keyed in by the operator, will be displayed. An asterisk (*) will be displayed following the invalid field or following the literal which identifies the invalid field. Where an inconsistency exists between two or more fields, each field will be annotated with an asterisk. In order to correct an invalid entry in fields marked by an asterisk, input the correct data as an overlay of the erroneous information and reenter.
- e. *DATA IN NON-INPUT FIELD-PLEASE CORRECT*—Data has been entered in other than those fields reserved for input.
- f. *SYSTEM ERROR ON ACCESS/UPDATE*—An error was encountered when accessing the database. Notify RPA.
- g. *DMS ERROR-REINPUT DATA*—The data requested from the database has already been reserved by a prior request or a quick recovery is in progress. Try reinputting data three times. If still not successful, try again tomorrow.

(2) **Valid Responses**

- a. *REQUEST COMPLETED*—No errors were present in the input and the control base was updated.
- b. *NO CONTROL BASE UPDATE*—CC CHKCL processing was completed but the control base was not successfully updated. Use CC ACTON to update the control base.

Exhibit 2.4.23-1 (01-04-2006)

Input Format, CC CHKCLR

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	CHKCLR								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1-6	CHKCLR

Exhibit 2.4.23-2 (10-24-2023)
Input/Output Format, CC CHKCL

Exhibit 2.4.23-3 (10-24-2023)
Input/Output Format, CC CHKCL

Graphic # 28214639

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	123456789012345678901234567890123456789012345678901234567890								
1	CHKCL	2	3	4	5	6vvv			1
2	7				N1				2
3	8				N2				3
4	9				N3				4
5	10				N4				5
6	11				ADD				6
7	12				=CY/ST/ZIP				7
8	13#####								8
9	14 15				16=GENERATE TC 971?				9
10	17CCYY 1819 20								10
11	21\$\$\$\$\$\$\$ SRI>22								11
12									12
13	23\$\$\$\$\$\$\$ SRI>24								13
14									14
15	25\$\$\$\$\$\$\$ SRI>26								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

Exhibit 2.4.23-2 (Cont. 1) (10-24-2023)
Input/Output Format, CC CHKCL

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND CODE—CHKCL
2	1	7–18	TIN AND FILE SOURCE—Generated from preceding TXMOD. nnvvnnvnnnnvv
3	1	20–21	MFT—Generated from preceding TXMOD. nn
4	1	23–25	PLAN-RPT-NUM—Generated from preceding TXMOD. Note: This field will only show if plan-rpt-num is present otherwise will be space filled. nnn
5	1	27–32	TAX PERIOD—Generated from preceding TXMOD. nnnnnnn
6	1	34–37	NAME CONTROL—Generated from preceding TXMOD. vvvv
7–12			NAME AND ADDRESS—Data input in these fields must reflect the most current name and address data as prescribed in IRM 3(17)(42)3. Manual or IDRS Generated Refund checks may have been issued to a name other than that of the account from which they were issued.
7	2	1–30	<p>N1-FIRST NAME LINE— An entry must be present in this field. Enter data beginning in position 1, extending to position 30, overlaying the “+” if necessary. Any characters following two sequential blanks are invalid. Acceptable formats are as follows:</p> <p>(a) SSN accounts—Valid characters are A–Z, blank, hyphen, ampersand and right hand bracket. The first position must be A–Z. For IMF only, hyphen is also valid in the first position if immediately followed by right hand bracket. At least one right hand bracket must be present and must precede the surname. The surname must be at least two valid characters. Enter a second right hand bracket following the surname if a suffix follows on the First Name Line.</p> <p>Examples:</p> <p>JOHNJBROWN</p> <p>SAMJSMITHJR</p> <p>(b) EIN accounts—Valid characters are A–Z, 0–9, blank, hyphen, ampersand and right hand bracket. The first position must be alpha or numeric. If the name control is the first four significant characters of the name line, no right hand bracket is necessary. Otherwise, a right hand bracket must immediately precede the name control. Enter a second right hand bracket following the name containing the name control if a suffix or a partner’s name follows on the First Name Line.</p>

Exhibit 2.4.23-2 (Cont. 2) (10-24-2023)
Input/Output Format, CC CHKCL

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
			<p>Examples:</p> <p>FRITZBEES FOOD FACTORY (no bracket required)</p> <p>THE RED]ROOSTER(one bracket required)</p> <p>HARRY]HOOPER&HARVEY HOLDER PTR (two brackets required)</p>
8	3	1–30	<p>N2—SECOND NAME LINE—This field may contain an entry. Data will be entered in position 1 and may extend to position 30, overlaying the “+”. Valid characters are A–Z, 0–9, blank, ampersand (&), hyphen, slash (/) and %. The first position must be alpha, numeric or %. Two sequential blanks followed by a significant character are invalid.</p>
9	4	1–30	<p>N3—THIRD NAME LINE—Same as Item 8 (N2—Second Name Line). In addition, if Third Name Line is present, Second Name Line must be present.</p>
10	4	1–30	<p>N4—FOURTH NAME LINE—Same as Item 8 (N2—Second Name Line). In addition, if fourth Name Line is present, second and Third Name Lines must be present.</p> <p>Note: If any of the name lines are longer than 30 positions, ignore any characters beyond position 30</p> <p>.</p>
11	6	1–30	<p>ADD-STREET ADDRESS— This field may contain an entry. If present, City/State/Zip code (Item 12) must also be present. Data will be entered beginning in position 1 and may extend to position 30 overlaying the “=”. Valid characters are A–Z, 0–9 blank, hyphen, and slash (/). First position may contain alpha, numeric, or blank. Blank is only valid in the first position if the entire field is blank. Two sequential blanks followed by a significant character are invalid.</p>
12	7	1–28	<p>CY/ST/ZIP-CITY, STATE and ZIP CODE—Data will be entered beginning in position 1 and may extend to position 28, overlaying the “=”. City data will be followed by a comma, a valid state abbreviation, a blank and the zip code (CITY,STZIP). An entry must be present in this field. City, state and zip code must be valid as follows:</p> <p>CITY—Unless a major city code is input, at least three valid characters must be present. Valid characters are A–Z, and blank. A comma must follow the city field. If a foreign address is being entered, a period and blank space (.) must be entered following the comma which terminates the foreign city field. Major City Codes is not valid with Foreign Address.</p>

Exhibit 2.4.23-2 (Cont. 3) (10-24-2023)
Input/Output Format, CC CHKCL

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
			<p>STATE—A valid state entry must follow the city and comma. A valid state abbreviation must be present. In the case of a foreign address, a period and a blank (.) must be entered. The state field must be followed by a blank. There is one exception—if a major city code is used a state abbreviation must not be entered (Example for Dallas—DA, [slashb] 38710). MAJOR CITY CODE must be valid within the Service Center's jurisdiction. See LEM 3(27)(68)0 for list of valid MAJOR CITY CODE.</p> <p>ZIP CODE—Data will be entered following the state and a blank. Entry must be five numeric characters from 00601 to 99999. The last two positions may not be 00. If a period and a blank were entered in the state field, indicating a foreign address, the zip code must not be entered.*</p> <p>*The ZIP code will be cross checked against the state or major city (if used). If the ZIP code is not valid for the state, an “*” will be displayed following the CY/ST/ZIP. If proper procedures have been followed to document the ZIP code as valid for the state, the crosscheck will be bypassed by overlaying the “Z” in the literal with a “/”.</p>
13	8	1–8	<p>Check Number (or first number of Check Range). An entry must be present if type of Payment Code is D (IDRS), R (release) or M (Manual), otherwise an entry may not be present. If present, valid characters are 0–9 or blank and first position must be numeric. A blank followed by a significant character is invalid.</p> <p>CHK #####</p>
14	9	1	<p>T-TYPE OF NON RECEIPT CODE—An entry must be present. Valid characters are as follows:</p> <p>N=Non-receipt of check</p> <p>E=Lost, stolen or destroyed endorsed check</p> <p>L=Lost, unendorsed check</p> <p>S=Stolen, unendorsed check</p> <p>D= Destroyed, unendorsed check</p> <p>P= Request for regular photocopy of check.</p> <p>C= Request for certified photocopy of check.</p> <p>F= Non-entitlement</p> <p>J=Non-receipt of substitute check</p> <p>H = Unendorsed check freeze cancellation credit</p> <p>X = Endorsed check freeze cancellation credit</p>

Exhibit 2.4.23-2 (Cont. 4) (10-24-2023)
Input/Output Format, CC CHKCL

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
			Note: F and J are valid upon implementation of full Recertification
15	9	3–16	YYYYJJJSCTLLLL SCHEDULE NUMBER—An entry must be present. The first nine positions must be in “YYYYJJJSC” format: YYYY = YEAR JJJ = JULIAN DATE SC = SERVICE CENTER T = MASTERFILE TYPE LLLL = LITERAL The last five positions may be numeric, alpha, hyphen or blank. A blank followed by a significant character is invalid. .
16	9	18	TC971 SUPPRESSION IND—An Indicator to either allow a TC971 transaction to be generated or to suppress it. Values are: Y = yes do generate a TC971 transaction N = no do not generate a TC971 transaction
17	10	1–6	MMCCYY Issuance Date of Check. – 6 digits
18	10	8	Type of Payment Code – 1 digit I = IMF B = BMF D = IDRS (CC RFUND) R= issue M=Manual If TYPE OF PAYMENT CODE is “I”, the file source must be IMF. If the TYPE OF PAYMENT CODE is “B”, the file source must BMF. Note: Type of payment code “R” is valid only for checks issued prior to January 1979.
19	10	10-12	SEQ-SEQUENCE NUMBER— 3 digits
20	10	14-15	Business Division Office Identifier – 2 digits
21	11	1–10	\$\$\$\$\$\$\$\$\$\$-AMOUNT OF CHECK—An entry greater than “.00” must be present in this field. Input the amount as dollars and cents beginning in position 1. Valid characters are numeric, period (.) and comma (,). \$\$\$\$\$\$\$\$\$\$

Exhibit 2.4.23-2 (Cont. 5) (10-24-2023)
Input/Output Format, CC CHKCL

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
22	11	16	Split Refund Ind (SRI). A single field entry used by masterfile to identify each refund to be traced. Valid entries are 2 or 3. #
23	13	1–10	\$\$\$\$\$\$\$\$\$\$\$\$-AMOUNT OF CHECK—An entry greater than “.00” must be present in this field. Input the amount as dollars and cents beginning in position 1. Valid characters are numeric, period (.) and comma (,). \$\$\$\$\$\$\$\$\$\$\$\$
24	13	16	Split Refund Ind (SRI). A single field entry used by masterfile to identify each refund to be traced. Valid entries are 2 or 3. #
25	15	1–10	\$\$\$\$\$\$\$\$\$\$\$\$-AMOUNT OF CHECK—An entry greater than “.00” must be present in this field. Input the amount as dollars and cents beginning in position 1. Valid characters are numeric, period (.) and comma (,). \$\$\$\$\$\$\$\$\$\$\$\$
26	15	16	Split Refund Ind (SRI). A single field entry used by masterfile to identify each refund to be traced. Valid entries are 3. #

Exhibit 2.4.23-3 (01-01-2016)**CC CHKCL Input Example**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	123456789012345678901234567890123456789012345678901234567890								
1	CHKCL 001-16-5600 30 000 200212 HILL								1
2	% DEBRA G ALEX CO-EXECUTOR N1								2
3	N2								3
4	N3								4
5	N4								5
6	13 ROGERS ST ADD								6
7	DOVER,NH 038203504131 CY/ST/ZIP								7
8	1,392.47								8
9	D 200610528##### Y=GENERATE TC 971?								9
10	082006 D 013								10
11	CHK 2378 SRI>1								11
12									12
13	1,000.00 SRI>2								13
14									14
15	1,000.00 SRI>3								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	

Exhibit 2.4.23-3 (Cont. 1) (01-01-2016)

CC CHKCL Input Example

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	CHKCL 192-34-7658* 30 200012 FIEL								1
2	MLFM AT YOUR SERVICE								2
3									3
4									4
5									5
6	3245 STATION ROAD								6
7	TENAFLY, TN 235845662452								7
8	548.89								8
9	L 20011542818345 Y=GENERATE TC 971?								9
10	022001 I 011								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	

