



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.38

JULY 16, 2024

EFFECTIVE DATE

(07-16-2024)

PURPOSE

- (1) This transmits revised IRM 2.4.38, IDRS Terminal Input, Command Code CSED.

MATERIAL CHANGES

- (1) IRM 2.4.38.1.7 added Related Resources to Internal Controls.
- (2) Update Wage & Investment (W&I) to Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 2.4.38, dated August 1, 2023, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE and TS.

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Chief Information Officer

2.4.38

Command Code CSEDR

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2.4.38.1
(07-16-2024)
Program Scope and Objectives

- (1) **Purpose:** This transmits revised IRM 2.4.38, IDRS Terminal Input, Command Code CSEDR
- (2) **Audience:** All IRS business units
- (3) **Program Owner:** Accounts Services Branch, which is under the Director, Internal Management
- (4) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self Employed (SB/SE), and Tax Exempt and Government Entities (TE/GE)
- (5) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance to allow a user to mark a tax module if all its Collection Statute Expiration Dates (CSEDs) are satisfied or protected

2.4.38.1.1
(08-01-2023)
Background

- (1) Managers review DAIP and DIAL output in order to identify cases with valid CSEDs and provide follow-up as needed to ensure statute protection. By marking the tax module and printing this marker on DAIP and DIAL reports, unnecessary repetition of reviews can be avoided. Once all CSEDs within a tax module have been reviewed, this command code can be used to mark a tax module if all its CSEDs are satisfied or protected. This indicator is IDRS-only use, and is not displayed by CC TXMOD or other real-time programs, but is shown only on the DAIP and DIAL. Upon update of the earliest CSED, this indicator will be turned off systematically by weekend or daily processing. For tax modules erroneously marked, this command code can be used to reverse the indicator.

2.4.38.1.2
(08-01-2023)
Authority

- (1) IRM 5.4.13, Case Processing, CCP General Procedures, provides an overview of Centralized Case Processing.

2.4.38.1.3
(08-01-2023)
Responsibilities

- (1) Applications Development is responsible for the maintenance of Command Code CSEDR.

2.4.38.1.4
(08-01-2023)
Program Management and Review

- (1) Command Code CSEDR validates user input and provides either a "Request Completed" message or Error Message, prompting the user to correct the information.

2.4.38.1.5
(08-01-2023)
Program Controls

- (1) SACS controls all IDRS user accesses and permissions.

2.4.38.1.6
(08-01-2023)
Terms/Definitions/ Acronyms

- (1) Commonly used acronyms in this IRM.

Acronym	Meaning
ASED	Assessment Statute Expiration Date
CC	Command Code

CSED	Collection Statute Expiration Date
DAIP	Delinquent Account Inventory Profile
DIAL	Delinquency Investigation Account Listing
MFT	Master File Tax
TDA	Tax Delinquent Account
TDI	Tax Delinquent Investigation
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number

2.4.38.1.7
(07-16-2024)

Related Resources

- (1) IRM 2.3.8 - Standard Validation Criteria
- (2) IRM 2.3.11 - IDRS Terminal Responses - Command Codes TXMOD and SUMRY

2.4.38.2
(01-01-2000)

Command Code CSEDR

- (1) This command code is used to set an indicator within a tax module to note that the CSEDs have been reviewed and are satisfied or protected. CC TXMOD must precede this request in order to reference the CSEDs to verify that the earliest module CSED has not been changed since the last DAIP or DIAL print. If it has been updated there is no need for CC CSEDR to be used. The CSED from the DAIP/DIAL listing is required input to CC CSEDR to confirm this research has been done. (CSEDR may be preceded by itself in cases of error response.)
- (2) CC CSEDR uses TIN and FILE SOURCE, MFT, TAX PERIOD, and Name control information from CC TXMOD. Attempts to change these fields on CC CSEDR will be ignored. CSED and a CSED RO REVIEW indicator are input to complete a request. (CSED RO REVIEW is an optional indicator: if left blank, the indicator will be set to mark the CSEDs as reviewed). When a request results in a valid response, CC CSEDR has updated the Basic Entity record to denote activity, set the CSED Review indicator on the requested tax module, and generated a history item for the Action History record.

2.4.38.3
(01-01-2000)

Terminal Response

- (1) Input request screen is redisplayed including line 1 information from CC TXMOD, with one of the following on line 13.
 - a. Error response-See EXHIBIT 2.4.38–1 for specific messages.
 - b. Valid response “REQUEST COMPLETED ” will be displayed.

2.4.38.4
(01-01-2000)

Background — DAIP and Dial Listings

- (1) The TDA portion of the DIAL provides employees of the district office with the information on TDA cases assigned to the Collection function. The DIAL processing includes analyzing TIF accounts for certain conditions (such as a CSED about to expire, cases open for a long time, or an ASSED notice to be issued), and summarizes the account on the listing. The DIAL is regularly printed once a month. Only paper TDA and TDI cases will appear on the monthly listing.

- (2) Cases in statuses other than paper TDA are included on the DAIP listing during the quarterly cycles. Both DIAL and DAIP listings may also be requested at any time in order to provide various inventory reports of TDA cases or by particular status and district office.
- (3) CC CSEDR sets an indicator that is displayed on the DAIP and DIAL beside a CSED to mark the CSED as protected or satisfied.

2.4.38.5
(01-01-2000)
History Items

- (1) Whenever CC CSEDR is input and has a valid response, a history item will be generated for the ACTION-HIST record. This item will consist of an action date, employee number, source code denoting this command code (S) and a literal determined by the action taken (CSEDREVIEW or CSEDERROR.)

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Command Code CSEDR

Input Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
1	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
2	CSEDR nn-nnnnnnnv	MFT=nn	TX-PRD=YYYYMM				NM-CTRL=VVVV		
3	YYYYMMDDv								
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
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19									
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21									
22									
23									
24									
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Item	Line	Position	Description and Validity
1	1	1–5	CC CSED Note: other information on line 1 from CC TXMOD may be blanked out, (TIN, MFT, TXPD, Name) but MAY NOT be changed.
2	2	1–8	CSED-YYYYMMDD
3	2	9	CSED-RO-REVIEW-IND may be blank, E, or R. R or blank = tax module has been reviewed, all CSEDs satisfied or protected. Indicator turned on. E = erroneously marked-module needs further review. Indicator turned off.

Exhibit 2.4.38-2 (Cont. 1) (01-01-2014)
Command Code CSEDR

Item	Line	Position	Description and Validity
11	13	1-40	REQUEST COMPLETED or appropriate message

Terminal Response:

- a. Error responses — If an error is present, the appropriate message will be displayed on line 13 inverse video. The invalid elements can be corrected and request re-entered. CC.
 - INITIALIZATION INVALID — CC TXMOD did not give valid response.
 - CSED DATE INVALID — not in numeric format.
 - CSED HAS BEEN UPDATED — CSED input must equal the CSED currently on the tax module.
 - CSED INDICATOR INVALID — not blank, E, or R.
 - BASIC ENTITY RECORD NOT PRESENT ON TIF — this account cannot be accessed.
 - ACCOUNT CURRENTLY UNAVAILABLE — Account is being used by another command code, or possible temporary file problems. Try again later.
 - NO SUCH TAX MODULE ON THIS ACCOUNT — Unable to locate specified tax module as belonging to specified TIN input.
 - TAX MODULE INVALID FOR CSED INDICATOR — Module would not qualify for DAIP or DIAL listing because IDRS (SC) status is not present, or is other than 22, 24, 26, 41-44, 53 (with closing cd 90 or 93), 60, 61, 63, 64, 71, 72, 89, or 91.
 - TIF CSED INVALID FOR INDICATOR — CSED on tax module is either suspended or not computed (all zeroes on TIF).
 - DUPLICATE REQUEST NOT TAKEN — requested CSED-RO-REVIEW indicator on screen has same value already on tax module.
- b. Valid response — 'REQUEST COMPLETED ' on line 13

