



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.39

AUGUST 1, 2023

EFFECTIVE DATE

(08-01-2023)

PURPOSE

- (1) This transmits revised IRM 2.4.39, IDRS Terminal Input, Command Codes ASEDD and ASEDR.

MATERIAL CHANGES

- (1) 2.4.39.1 added Internal Controls.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.39, dated February 20, 2020, is superseded.

AUDIENCE

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

Kaschit Pandya
Acting, Chief Information Officer

2.4.39

Command Codes ASEDD and ASEDR

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2.4.39.1
(08-01-2023)
Program Scope and Objectives

- (1) **Purpose:** This transmits revised IRM 2.4.39, IDRS Terminal Input, Command Codes ASEDD and ASEDR
- (2) **Audience:** All IRS business units
- (3) **Program Owner:** Accounts Services Branch, which is under Director, Internal Management
- (4) **Primary Stakeholders:** 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 review and update the ASER-REVIEW-IND on IDRS

2.4.39.1.1
(08-01-2023)
Background

- (1) ASER REVIEW consists of two Command Codes: ASEDD is used to display the ASER-REVIEW-IND of certain modules in the account; and ASEDR is used to update the ASER-REVIEW-IND in a BASIC-TAX-MOD-REC to the requested value. These command codes are for use on BMF accounts; and only tax modules with a MFT of 01, 03, 09, 11, 12, 14, or 16 may be updated.
- (2) ASER notices are issued quarterly on BMF accounts when there are 58 to 70 weeks left before the statute expires on a module in the account, whether the 100% determination has been made on a module or not. As a result of this, District personnel are spending substantial staff-hours researching notices for those that require action. By marking the modules when reviewed, and eliminating those reviewed modules from the notice, unnecessary reviews can be avoided. Once the applicable determination has been made, Command Code ASEDR can be used to mark the module with the appropriate value. This indicator is IDRS-only use and is not displayed by CC TXMOD, (use CC ASEDD), or other real-time programs, but is displayed on the DIAL and DAIP listings.

2.4.39.1.2
(08-01-2023)
Authority

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

2.4.39.1.3
(08-01-2023)
Responsibilities

- (1) Applications Development is responsible for the maintenance of Command Codes ASEDD and ASEDR.

2.4.39.1.4
(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.

2.4.39.1.5
(08-01-2023)
Program Controls

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

2.4.39.1.6
(08-01-2023)

**Terms/Definitions/
Acronyms**

- (1) Commonly used acronyms in this IRM.

Acronyms	Definitions
ASED	Assessment Statute Expiration Date
BMF	Business Master File
BTIF	Business Taxpayer Information File
DAIP	Delinquent Account Inventory Profile
DIAL	Delinquency Investigation Account Listing
MFT	Master File Tax
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number

2.4.39.2
(01-01-2000)

Command Code ASEDD

- (1) Command Code ASEDD is used to display the Tax Period and the ASEDD-REVIEW-IND of all modules in the account with a MFT of 01, 03, 09, 11, 12, 14, or 16. CC ASEDD is a prerequisite for CC ASEDR.
- (2) Terminal Input/Output: See EXHIBIT 2.4.39–1.
- (3) Terminal Response:
- Valid Response: If no errors are present for an entry, the MFT, TAX-PRD, and ASEDD-REVIEW-IND for all qualifying modules in the account, will be displayed, along with the message "REQUEST COMPLETED".
 - Invalid Response: If any errors are present for an entry, the appropriate error message will be displayed on line 13 in inverse video, See EXHIBIT 2.4.39–1 paragraph (7).

2.4.39.3
(01-01-2000)

Command Code ASEDR

- (1) Command Code ASEDR is used to set the ASEDD-REVIEW-IND in a BASIC TAX-MOD-REC on the TIF to indicate the appropriate 100% penalty determination.

Valid input values	Definitions
1	100% penalty assessed
2	No responsible officer
3	No collection potential
4	All trust fund amounts have been paid
5	100% Penalty not applicable
0	No determination has been made

- (2) Whenever CC ASED R is input and has a valid response, a history item will be generated for the ACTION-HIST-REC. This item will consist of an action date, employee number, a source code designating this command code, and a literal determined by the action taken.
- (3) Terminal Input/Output: See EXHIBIT 2.4.39–2.
- (4) Terminal response:
 - a. Valid Response: If no errors are present for an entry, “REQUEST COMPLETED” will be displayed on line 13.
 - b. Invalid Response: If errors are present for an entry, the invalid field will be asterisked and the appropriate error message will be displayed on line 13 in inverse video. See EXHIBIT 2.4.39–2 paragraph (7).

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Exhibit 2.4.39-1 (01-01-2009)**CC ASEDD**

Input Display.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
1									1
2									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

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1-5	CC ASEDD
2	1	7-18	TIN (edited) and FILE SOURCE must meet standard criteria and account must be on BTIF .nn-nnnnnnnv or nnn-nn-nnnnv
3	1	20-23	NAME CONTROL—Must meet standard validity criteria. vvvv

Exhibit 2.4.39-2 (01-01-2009)
CC ASEDD

Output Display (Valid):

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ASEDD nn-nnnnnnnw VVVV								1
2	nn YYYYMM n nn YYYYMM n nn YYYYMM n nn YYYYMM n								2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	nn YYYYMM n nn YYYYMM n nn YYYYMM n nn YYYYMM n								12
13	REQUEST COMPLETED-sc abbrev.								13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	Page n of n								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
1	1	1-5	CC ASEDD
2	1	7-18	TIN and FILE-SOURCE-CD
3	1	20-23	NAME CONTROL
4	2-12	1-2, 13-14, 25-26, 37-38	MFT-CD nn
5	2-12	4-9, 16-21, 28-33, 40-45	TAX-PRD YYYYMM
6	2-12	11, 23, 35, 47	ASED-REVIEW-IND n
7	13	1-40	"REQUEST COMPLETED"
8	24	1-40	Literal-Page n of n

Exhibit 2.4.39-3 (07-01-2010)**CC ASEDD**

Output Display (Error):

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
1	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ASEDD nn-nnnnnnnw VVVV								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13	TIN INVALID								13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
1	1234567890123456789012345678901234567890123456789012345678901234567890								
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Item	Line	Position	Description
1	1	1-5	CC ASEDD
2	1	7-18	TIN and FILE-SOURCE-CD
3	1	20-23	NAME CONTROL
4	13	1-40	ERROR MESSAGE—The appropriate error message will be displayed.

Error Response: One of the following error messages will be displayed on line 13 in inverse video.

1. TIN INVALID-TIN and FILE-SOURCE did not meet standard validity criteria.
2. NOT BMF ACCOUNT—FILE-SOURCE indicates account not on BTIF.
3. NAME CONTROL INVALID — Name control does not meet standard validity criteria.
4. MISMATCH ON NAME CONTROL WITH TIF — Name control does not match name control in the BASIC-ENT-REC on the TIF.
5. ACTION NOT ALLOWED UNTIL MF UPDATE RECEIVED — The account is a memo or dummy and not eligible for the command code until the Master File update is received.
6. ACCOUNT NOT ON FILE — No BASIC-ENT-REC present on TIF.

Exhibit 2.4.39-3 (Cont. 1) (07-01-2010)
CC ASEDD

7. NO TAX MODULES FOR ASED ON TIF — No Tax Modules in the account with MFT of 01, 03, 09, 11, 12, 14, or 16.
8. BMF ACCESS RESTRICTED — User only profiled for IMF Access.

Exhibit 2.4.39-4 (01-01-2009)
CC ASEDR

NOTE: CC ASEDD must precede the first execution of this command code.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
1	123456789012345678901234567890123456789012345678901234567890123456789012345678901								1
2	ASDR nn-rnnnnnnw VVV								2
3	nm YYYYMM n								3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	nm YYYYMM n								12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	123456789012345678901234567890123456789012345678901234567890123456789012345678901								24
	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	1–5	CC ASEDR— CC ASEDD is a prerequisite.
2	1	7–18	TIN and FILE-SOURCE-CD — Must be present and may not be changed from CC ASEDD or prior CC ASEDR. nn-nnnnnnnnv or nnn-nn-nnnn
3	1	20–23	NAME CONTROL — Must be present and may not be changed from CC ASEDD or prior CC ASEDR. vvvv
4	2–12	1–2	MFT-CD — Must be 01, 03, 09, 11, 12, 14, or 16 and meet standard validity criteria. nn
5	2–12	4–9	TAX-PRD — Must meet standard validity criteria. YYYYMM

Exhibit 2.4.39-4 (Cont. 1) (01-01-2009)**CC ASED**

Item	Line	Position	Description and Validity
6	2-12	11	ASED-REVIEW-IND — Valid values are 0-5.

Exhibit 2.4.39-5 (01-01-2009)**CC ASEDR**

Output Display: (VALID)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ASEDR nn-nnnmmnnw VVVV								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13	REQUEST COMPLETED-sc abbrev.								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:

Item	Line	Position	Description
1	1	1-5	CC ASEDR
2	1	7-18	TIN and FILE-SOURCE-CD
3	1	20-23	NAME CONTROL
4	13	1-40	"REQUEST COMPLETED"

Exhibit 2.4.39-6 (07-01-2010)
CC ASEDR

Output Display: (ERROR)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ASEDR nn-nnnnnnw VVVV								11
2	nn YYYYMM*n								12
3									13
4									14
5									15
6									16
7									17
8									18
9									19
10									20
11									21
12									22
13	PLEASE CORRECT INVALID DATA-sc abbrev.								23
14									24
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

Item	Line	Position	Description
1	1	1–5	CC ASEDR
2	1	7–18	TIN and FILE-SOURCE-CD
3	1	20–23	NAME-CONTROL
4	2–12	1–2	MFT-CD
5	2–12	4–9	TAX-PRD
6	2–12	11	ASED-REVIEW-IND
7	13	1–40	ERROR MESSAGE — The appropriate error message will be displayed.

NOTE: Asterisk(s) will be displayed in the blank space following the erroneous input items(s).

Error Response: One of the following messages will be displayed on line 13 in inverse video.

Exhibit 2.4.39-6 (Cont. 1) (07-01-2010)
CC ASEDR

1. COMMAND CODE INITIALIZATION INVALID — Prior COMMAND CODE not “ASEDD”, or “ASEDR” for the same TIN.
2. INVALID CHANGE TO TAXPAYER ID — Displayed TIN, FILE SOURCE, or Name Control not the same as those initialized.
3. MFT INVALID — MFT did not meet standard validity criteria.
4. MFT INCONSISTENT WITH FILE SOURCE — MFT not valid for FILE-SOURCE.
5. MFT NOT VALID FOR INDICATOR — MFT not 01, 03, 09, 11, 12, 14, or 16.
6. TAX PERIOD INVALID — Tax period did not meet standard validity criteria.
7. TAX PERIOD INCONSISTENT WITH MFT — Tax period not valid for MFT.
8. TAX MODULE NOT PRESENT ON ACCOUNT — Requested tax module not present on TIF.
9. ACTION NOT ALLOWED UNTIL MF UPDATE RECEIVED — Module is a memo or dummy module and not eligible for the command code until the Master File update is received.
10. ASER REVIEW VALUE NOT VALID — Requested value for indicator not 0–5.
11. DUPLICATE REQUEST NOT TAKEN — Requested ASER-REVIEW-IND value already on tax module.
12. PLEASE CORRECT INVALID DATA — An error has been detected in one or more input lines. (Invalid fields will be asterisked)

