EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.12.32, Error Resolution - General Unpostables.

MATERIAL CHANGES

(1)   Updates have been made throughout this IRM to reflect the changes in Filing Season Years.

(2)   Edits have been made throughout this IRM to reflect the organization name change of the division from Wage & Investment (W&I) to Taxpayer Services (TS).

(3)   IRM 3.12.32.1.6 - Added definitions for the following acronyms/terms : EIN, LB&I, P&A, SB/SE,TS and TEGE.

(4)   IRM 3.12.32.2 - Updated IRM link to the correct reference for following guidelines on IRM Deviations.

(5)   IRM 3.12.32.5.9.1(3) - Removed UPC 336 RC 5 from **CATEGORY B3 CRITERIA (IMF/BMF/EPMF)** table, to match BMF PRP.

(6)   IRM 3.12.32.5.9.1(3) - Added UPC 383 RC 3 to **CATEGORY B3 CRITERIA (IMF/BMF/EPMF)** table, per UWR 980009.

(7)   IRM 3.12.32.13.2 - Updated and added unpostable conditions to URC D Auto-Closures to match UWR 980009.

(8)   IRM 3.12.32.13.3 - Added unpostable conditions UPC 186 RC 0 and UPC 198 RC 3 to URC 1 Auto-Closures to match UWR 980009.

(9)   IRM 3.12.32.13.4 - Updated unpostable conditions to the URC 2 Auto-Closures in the table to match UWR 980009.

(10)   IRM 3.12.32.13.6(1) - Added UPC 164 RC 9 to URC 8 Auto-Closure table to match UWR 980009.

(11)   IRM 3.12.32.14.2(4) - Added Nullify Area Code (NAC) 35 to the URC 2 Nullification Table per IR Works Incident INC01476346.

(12)   IRM 3.12.32.14.2(4) - Updated NAC 53 with Office Indicator (OI) 03 range 760-777 in the Nullification Table to match the GUF Functional Specification Package (FSP).

(13)   IRM 3.12.32.14.4 - Updated the Column for the Default Unit Number in the table as per the GUF FSP.

(14)   Various editorial changes have been made throughout this IRM and IRM links, references and formatting has been corrected and revised as appropriate without changing any substantive content or its meaning.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.12.32 dated November 06, 2023 (effective January 1, 2024).

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AUDIENCE

Taxpayer Services (TS) Employees, Tax Exempt and Government Entities (TE/GE) Employees, Large Business and International (LB&I) and Small Business/Self Employed (SB/SE) Employees.

James L. Fish,
Director, Submission Processing
Taxpayer Services Division

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3.12.32
General Unpostables

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3.12.32.1 (01-01-2025) **Program Scope and Objectives**	(1) **Purpose**: This IRM provides information and guidelines on how the Generalized Unpostable Framework (GUF) system processes unpostable transactions received from various Master Files.
	(2) **Audience**: The primary audience for this IRM is all IRS employees who use the GUF system and reports to manage, reassign, research, suspend, close, and/or review Individual Master File (IMF), Business Master File (BMF), Employee Plan Master File (EPMF), Payer Master File (PMF) or Combined Annual Wage Reporting (CAWR) unpostable cases.
	(3) **Policy Owner**: Director, Submission Processing.
	(4) **Program Owner**: Post Processing Section (An organization within Submission Processing, Specialty Branch).
	(5) **Primary Stakeholders**: All business units that use the GUF system to resolve unpostable transactions including but not limited to:

- Submission Processing
- Criminal Investigation
- Small Business-Self Employed
- Independent Office of Appeals
- Tax Exempt and Government Entities
- Accounts Management
- Return Integrity and Compliance Services
- Large Business and International

3.12.32.1.1 (01-01-2022) **Background**	(1) Some transactions, payments and returns cannot post to the master file due to programming checks for specific conditions. These conditions generate "unpostables" that may require review and resolution determination on the Generalized Unpostable Framework (GUF) system. This IRM:

a. Explains how transactions are organized and categorized within the GUF system.
b. Explains the functionality of the command codes used to resolve unpostables.
c. Provides specific details on the reports that generate during GUF processing.

3.12.32.1.2 (01-01-2025) **Authority**	(1) Internal Revenue Code (IRC) 6213(b), provides the authority for resolution of mathematical and clerical errors identified during processing of tax returns. Title 26 of the United States Code (USC) has been amended by acts, public laws, rules and regulations, such as the following :

- Taxpayer Bill of Rights I and II
- IRS Restructuring and Reform Act of 1998
- Revenue Reconciliation Act of 1998 (RRA)
- Affordable Care Act (ACA)
- Patient Protection and Affordable Care Act (PPACA) as amended by the Health Care and Education Reconciliation Act of 2010 (HCERA)
- Federal Tax Liens - Lien Release and Related Topics IRC 7432
- Tax Reform Act of 2017
- Tax Cuts and Job Act 2018

Note: The above list may not be all inclusive of the various updates to the IRC.

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(2) Policy Statements for Submission Processing can be found in IRM 1.2.1.4, Policy Statements for Submission Processing Activities.

3.12.32.1.3
(01-01-2021)
Roles and Responsibilities

(1) The Director of Submission Processing monitors performance and policy related to this IRM.

(2) The Campus Director monitors operational performance for the Submission Processing campus.

(3) The Operations Manager monitors operational performance for their operation.

(4) The Team Manager/Lead monitors and ensures employees have the tools to perform their duties.

(5) The Tax Examiners working the Generalized Unpostable Framework (GUF) system follow the procedures and guidelines contained in this IRM.

3.12.32.1.4
(01-01-2023)
Program Management and Review

(1) The information in this IRM applies to all GUF processing for all the following programs :

- Individual Master File (IMF)
- Business Master File (BMF)
- Employee Plan Master Plan (EPMF)
- Combined Annual Wage Reporting (CAWR)
- Payer Master File (PMF)

(2) The Generalized Unpostable Framework (GUF) program is managed through updates to programming based on feedback from employees working the program and legislation changes. Updates to the programming are requested through Unified Work Requests (UWRs) and tested in applications development. Once programming is implemented, the GUF system updates are monitored by program owners and employees utilizing the GUF system. Issues with the GUF system are elevated and tickets are input to correct programming when applicable.

(3) The GUF system generates a variety of reports used for program management and review and can be found on the Control-D application. The reports detail the following:

- **Assigning and monitoring workloads** - Weekly report generated for monitoring of workload and assignment.
- **Reassignment of workload** - Daily reports generated to identify any changes of assignment by employee or area.
- **Case resolution** - Weekly reports generated to display the type of closure for each GUF transaction.
- **Identifying trends in the types of transactions that unpost** - Weekly reports display cumulative (CUM) data of generated unpostables or repeat unpostables generated at the campuses.
- **Maintaining an audit trail for closed cases** - Weekly reports to display weekly and CUM closure actions of each unpostable transaction.

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3.12.32.1.5
(01-01-2022)
Program Controls

(1) Campuses coordinate with Headquarters at the beginning of each year to verify the programming of the Generalized Unpostable Framework (GUF) system is functional and validate the changes requested are implemented and programmed correctly. Sites review printed reports, test command codes and test resolutions of sample cases of each master file.

(2) Campuses monitor reports weekly for anomalies in the GUF system programming and elevate issues as needed. Headquarter analysts work with the Information Technology (IT) analysts to determine if additional action is needed to correct issues elevated. If needed, a ticket or a work request will be submitted to IT to update programming for the GUF system.

3.12.32.1.6
(01-01-2025)
Terms, Definitions and Acronyms

(1) The table lists commonly used acronyms, terms and their definitions.

Acronym/Term	Definition
AMS	Accounts Management System
CAWR	Combined Annual Wage Reporting
CC	Command Code
CCC	Computer Condition Code
DLN	Document Locator Number
EIN	Employer Identification Number
EPMF	Employee Plans Master File
EFTPS	Electronic Federal Tax Payment System
GUF	Generalized Unpostable Framework
IDRS	Integrated Data Retrieval System
IDRS employee number	A 10-digit Employee Security File identification number assigned to each IDRS user.
IRM	Internal Revenue Manual
IRPTR	Information Returns Transcript File online
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number
LB&I	Large Business and International
MFT	Master File Tax Account Code
NAP	National Account Profile
NC	Name Control

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Acronym/Term	Definition
OFP	Organization, Function and Program
PN	Pending
PMF	Payer Master File
P&A	Planning & Analysis
QR	Quality Review
RTR	Remittance Transaction Research System
SSN	Social Security Number
SB/SE	Small Business Self Employed
SCUPMF	Service Center Unpostable Master File
TAS	Taxpayer Advocate Service
TS	Taxpayer Services
TIN	Taxpayer Identification Number
TEGE	Tax-Exempt Government Entities
TC	Transaction Code
UPC	Unpostable Code
URC	Unpostable Resolution Code

3.12.32.1.7
(01-01-2021)
Related Resources

(1)   Related resources include:

a.   IRM 3.12.37, IMF General Instructions
b.   IRM 3.12.38, BMF General Instructions
c.   IRM 3.12.166, EPMF Unpostables
d.   IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
e.   IRM 3.12.278, Exempt Organization Unpostable Resolution
f.   IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution
g.   IRM 3.13.122, Individual Master File (IMF) Entity Control Unpostables
h.   IRM 3.13.222, BMF Entity Unpostables Correction Procedures
i.   IRM 25.6.1, Statute of Limitations Processes and Procedures
j.   IRM 2.3.37, Command Code UPTIN for the GUF System
k.   IRM 2.3.48, Command Code UPDIS for the GUF System
l.   *IDRS Command Code Job Aid*

3.12.32.2 (01-01-2025) **IRM Deviations**	(1)	Service center directors, headquarter branch chiefs, and headquarter analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through proper channels for executive approval. This ensures other functional areas are not adversely affected by the change, and it does not result in disparate treatment of taxpayers.
	(2)	See specific guidelines in IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process. Submit IRM deviation requests in writing, following instructions in IRM 1.11.2.2.3 , When Procedures Deviate from the IRM. The Field Director must sign the request. Submit the request through the headquarters IRM Coordinator for executive level program owner review and approval. Deviations may begin after the request is approved.

3.12.32.3 (01-01-2023) **Cycles and Unpostable Processing Time Frames**	(1)	The development and implementation of the Customer Account Data Engine (CADE) 2 system accelerated the following cycles and impact Unpostables: a. Campus Cycle: Thursday - Wednesday b. Master File Processing: Friday - Thursday c. Unpostables: New available Tuesday; Closing Tuesday

Note: Opening and Closing runs are delayed one day when Monday is a Federal Holiday.

(2) New and repeat unpostables are available to work on Tuesday morning. The Generalized Unpostable Framework (GUF) system closing run occurs Tuesday evenings.

Note: This applies to all Master Files.

(3) Individual Master File (IMF) processes and posts specific transactions daily. Unpostables generate each day of the cycle. However, GUF cycles run weekly. Unpostables for all five days of the IMF cycle are marked for GUF to locate for opening runs beginning on Mondays.

a. Unpostable transactions may be resolved by subsequent transactions.
b. IMF does not re-analyze the account at the end of the cycle to determine if the unpostable condition is resolved.
c. GUF 07 reports are updated to contain multiple IMF data rows for each day of the production cycle.
d. Day five transactions include the last day of cycle unpostables as well as all weekly account unpostables.

Note: Business Master File (BMF) processes weekly and creates one unpostable file for GUF for the Monday opening run.

(4) Not all transactions or accounts post in IMF daily. Transactions or accounts marked as weekly resequence until Master File processes the end of the cycle on Thursday.

Note: BMF processes weekly.

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(5)   Corporate Files Online (CFOL) Command Codes contain indicators on the screen to identify whether the IMF account is a daily account or a weekly account.

(6)   IMF transactions posting time frames are outlined as follows in the If/Then table below:

If...	Then...
A. Daily transaction is directed to a daily account	• Transactions are viewable using CFOL command codes the second day after campus input. • Transactions are viewable on Integrated Data Retrieval System (IDRS) command codes the third day after campus input.
B. Weekly transaction directed to a daily account	Transaction posts with the weekly processing run on Thursday which may change the account type to weekly.
C. Daily and weekly transactions directed to a weekly account	Transaction posts with the weekly processing run on Thursday.
D. Transactions with posting delay codes contains a value other than 0	Transactions will continue to re-sequence and will be held until the weekly processing on Thursday for the number of cycles equal to the value.

Note: For items b and c, transactions are viewable using CFOL command codes on the Saturday following the Thursday processing run. Transactions are viewable on IDRS command codes Monday following the Thursday processing run.

Example: A transaction input with a posting delay code of "1" (one) processes on Thursday, and resequences until the following weekly processing day (the following Thursday). Use of the posting delay code on a daily account with daily transactions may result in delaying the posting of the transactions that would resolve the account.

(7)   See the following chart for BMF transaction posting time frames:

If...	And...	Then...
A. Using CFOL Command Code	Thursday Master File processing run	BMF transaction is viewable on Saturday

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If...	And...	Then...
B. Using IDRS Command Code	Thursday Master File processing run	BMF transaction is viewable on Monday *Note:* With the acceleration of IDRS weekly analysis occurring the weekend directly after Master File processing on Thursday, transactions post Monday instead of in showing as pending status.

(8)   IMF cycle posting dates reflect a format of "YYYYCCDD." "YYYY" indicates the year. "CC" indicates the posting cycle. For IMF transactions, the following values for "DD" can be found below:

If...	Then...
A. Friday	"DD" value is **01**
B. Monday	"DD" value is **02**
C. Tuesday	"DD" value is **03**
D. Wednesday	"DD" value is **04**
E. Thursday	"DD" value is **05**

(9)   BMF cycle posting reflect "YYYYCC." The "YYYY" indicates the year, and "CC" indicates the posting cycle. BMF cycle posting dates in TXMOD reflect a format of "YYYYCCDD." The "DD" value is 08.

(10) IMF accelerated refund processing prevents a refund transaction code (TC 846) from posting by placing a refund hold to an account containing the following conditions:

a.   Priority Refund Transcript criteria (Refund, Refund-E, Refund-S, $1M, and $10M) contains a TC 971 action code (AC) 805 and a TC 570 with blocking series "55555." The systemic hold expires 4 business days after the TC 971 AC 805 cycle posting date.

b.   Specific CP notice issuance criteria (processed on Thursday) contains a TC 971 AC 804 and a TC 570 with blocking series "55555." The systemic hold expires 7 calendar days after the TC 971 AC 804 cycle posting date.

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(11) Due to the accelerated refund processing, Bureau of the Fiscal Service (BFS) does not accept NOREF or HAL requests for IMF refunds. Impacted functions use specific guidelines to address accounts with systemic refund holds instead of using NOREF.

(12) For functions without specific guidelines to place holds on inventory, refer to IRM 3.14.1.7.1.1, IMF Notice Review, Refund Intercepts.

(13) The BMF and EPMF did not change to daily processing or accelerated refund schedule issuance. BMF/EPMF accounts continue to use NOREF and/or HAL per existing guidelines.

3.12.32.4
(01-01-2024)
Category Code Identification and Criteria

(1) **General Category Information** - The Generalized Unpostable Framework (GUF) system assigns a "category code" to every unpostable record for all Master Files: Individual Master File (IMF), Business Master File (BMF), Employee Plans Master File (EPMF), Exempt Organization Master File (EOMF), Payer Master File (PMF) and Combined Annual Wage Reporting (CAWR).

(2) Category codes consist of unique two-digit alpha-numeric codes that identify the assigned area to work the unpostable case and determine when a Form 4251, Return Charge-Out automatically generates.

(3) The case is automatically sorted for an AUTO, MASS, or INDIVIDUAL type closure if the case requires routing of unpostable document to the preparer, or another function.

(4) When the case is an expedite and/or requires special handling, the sequence is sorted in order according to the recipient.

(5) The following table lists the unpostable category codes, category names, primary processing areas and applicable Master File(s):

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Category Code	Category Name	Primary Processing Area	Master File
A1	Criminal Investigation	Criminal Investigation	IMF, BMF, EPMF
A6	Appeals	Appeals	IMF, BMF, EPMF
B1	Entity Control	Unpostables	IMF, BMF, EPMF
B3	Entity Control - Exempt Organization (EO)	Unpostables	BMF
B4	Entity Control - EPMF	Unpostables	EPMF
B5	Entity Control - 1120-S, 1065, or 1041	Unpostables	BMF
B6	Exempt Organization E-Post filings	Unpostables	EOMF
C1	Statute Reject Batch	Statutes	IMF, BMF
C2	Statute Close Batch	Statutes	IMF, BMF
C3	Potential Statutes	Unpostables	IMF, BMF
C5	Credit Interest Returns	Unpostables	IMF, BMF
D3	Accounts Management - Close Batch	Unpostables	IMF, BMF *Note:* Category D3 should be worked as individual closures.
E1	Examination Changes	Examination	IMF, BMF, EPMF
E2	Examination Statutes	Examination	IMF, BMF, EPMF
E3	Examination Close Batch	Examination	IMF, BMF, EPMF
F1	Name Control Files	Unpostables	IMF, BMF, EPMF, PMF
F3	Files Unpostables	Unpostables	IMF, BMF, EPMF, PMF
G1	Electronic Federal Tax Payment System Transactions	Unpostables	BMF, IMF
H1	Large Business and International	Large Business International	BMF
I1	Identity Theft (IDT)	Unpostables	IMF
I2	IDT - Return Integrity and Compliance Services (RICS)	RICS (AMTAP on reports)	IMF, BMF
I4	IDT - Lock (No Filing Requirement)	Unpostables	IMF
L1	Foreign Operations	Unpostables	IMF, BMF

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Category Code	Category Name	Primary Processing Area	Master File
L3	All other transactions, no document	Unpostables	IMF, BMF, EPMF
L5	All other transactions with documents	Unpostables	IMF, BMF, EPMF
L7	Credit Transfers and Bad Checks	Unpostables	IMF, BMF
P1	PMF - Generated Adjustments	Unpostables	PMF
R1	Reject Batch Transactions	Unpostables	IMF, BMF, EPMF
T1	IDT - Taxpayer Protection Program	Return Integrity Compliance Services (AMTAP on reports)	IMF
V1	Batch Close, with documents	Unpostables	IMF, BMF, EPMF, PMF
V3	Batch Close, no document	Unpostables	IMF, BMF, EPMF
V5	Generated Transactions	Unpostables	IMF, BMF, EPMF
V6	Information Return Document Matching - Generated Trans-actions	Unpostables	IMF, BMF
V7	Centralized Authorization File	Unpostables	EPMF
V8	CAWR	Unpostables	CAWR
W1	Records with Transcripts	Unpostables	BMF
W3	Documents and Transcripts	Unpostables	BMF
W5	Retention Register Microfilm	Unpostables	IMF, BMF
Y1	With-Remittance (ISRP/RPS) Batch	Unpostables	IMF, BMF
Y2	With-Remittance (ISRP/RPS) Prior	Unpostables	IMF, BMF
Z1	Bankruptcy	Unpostables	IMF, BMF

3.12.32.4.1
(01-01-2024)
Policy for Establishing a Category Code

(1) The Generalized Unpostable Framework (GUF) system assigns each un-postable transaction a category code based on the first category condition it satisfies after analyzing the following:

    a. MF-UP-TYPE-CODE
    b. UNPOSTABLE-CD
    c. DOC-CD
    d. TRANS-CD

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      e.   BLOCK-NUM
      f.   GEN-TRANS-SOURCE-DOC-IND
      g.   INPUT-SYSTEM-SOURCE-CODE
      h.   MFT-CD
      i.   RPS-RETURNS-IND
      j. MF-UP-REASON-CD
      k. FILE-LOC-CD

(2) The transaction's category code **cannot** be changed once established. Unpostables do not have a subsequent category check, even if the unpostable case is reassigned to another area.

(3) This category code sort sequence, which is different than the preceding alpha-numeric list in IRM 3.12.32.4, Category Code Identification and Criteria, determines which unpostable transactions belong in each category. The following table lists all the category codes in category sort sequence (priority) order:

Category Code	Category Sort
A1	Criminal Investigation
A6	Appeals
I1	Identity Theft (IDT)
I2	IDT - Return Integrity and Compliance Services (RICS)
I4	IDT - Lock (No Filing Requirement)
T1	IDT - RICS Taxpayer Protection Program (TPP)
Z2	Bankruptcy Freeze
Z1	Bankruptcy
C2	Statute Close Batch
E2	Examination Statute
C1	Statute Reject Batch
C3	Potential Statutes
G1	Electronic Federal Tax Payment System (EFTPS) Transactions
P1	Payer Master File (PMF) Generated Transactions
V6	Information Return Document Matching (IRDM) Generated Transactions
V7	Centralized Authorization File (CAF)
V8	Combined Annual Wage Reconciliation (CAWR)
B4	Employee Plans Master File (EPMF) Unpostables
B1	Entity Control
B3	Exempt Organization

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Category Code	Category Sort
B5	Entity Control - Master File Tax (MFT) 02, MFT 05 and MFT 06 unpostables - Form 1120S / Form 1065 / Form 1041
E1	Examination Changes
E3	Examination Close Batch
L7	Credit Transfers and Bad Checks
D3	Adjustment Close Batch
V5	Generated Transactions
Y2	Remittance Processing With Remittance (ISRP/RPS) - Prior Year or Repeats
Y1	Remittance Processing With Remittance (ISRP/RPS) Batch
R1	Batch Reject Transactions
C5	Credit Interest Return Transactions
L1	Foreign Operations Transactions
F1	Name Control - Files Research
F3	Files Unpostables
W5	Retention Register Microfilm
V1	Batch Close with Documents
V3	Batch Close No Document
W3	Batch with Documents and Transcripts
W1	Batch Transactions with Transcripts
B6	Exempt Organization E-file
L5	All Other Transactions with Documents
H1	Large Business and International (LB&I)
L3	All Other Transactions No Document

3.12.32.5
(01-01-2021)
Unpostable Category Code(s) - Specific Category Sort Details

(1) The following subsections provide specific details for each processing area.

(2) The specific details include the following:

- Processing area
- Closure Type
- Category Criteria
- Aging Criteria

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3.12.32.5.1
(01-01-2022)
Criminal Investigation (CI) - A1

(1) **PROCESSING AREA:** All unpostable records in the Criminal Investigation (CI) Category **A1** are assigned to and closed by CI or Internal Security, Inspection-PSC using specific instructions provided by CI.

(2) **CLOSURE TYPE:** Criminal Investigation A1 category is generally an individual closure.

(3) **CATEGORY A1 CRITERIA (IMF/BMF/EPMF):**

    a.   Unpostable Code (UPC) is 183
    b.   UPC 309 Reason Code (RC) 2
    c.   UPC is 333
    d.   Transaction Code (TC) is 596, 910-912 or 914-919
    e.   or TC 016 and the Document Locator Number (DLN) block number is 700 through 799

Note: The Area Office (AO) and various TC 91X information are part of CC UPCAS display.

(4) Category A1 cases may involve statute, bankruptcy, or With-Remittance (ISRP/RPS) return issues, in addition to the CI issue. The CI function will resolve the following issues (as necessary) as part of the A1 case:

    a.   STATUTE - If IMF or BMF TC 150, 29X, 30X, or Doc-Code 17, 18, 24 or 48 with TC 170 or 200, and the assessment statute considerations.
    b.   BANKRUPTCY- If an IMF or BMF account/module and TC 520 with Closing Code 085 or 088 posted.
    c.   CREDIT INTEREST- An IMF or BMF refund return, involving a credit interest issue.
    d.   With-Remittance (ISRP/RPS) RETURN - If an IMF or BMF With-Remittance (ISRP/RPS) TC 150 and/or 610, then also involves With-Remittance (ISRP/RPS) processing considerations.

(5) **AGING CRITERIA:** Category A1 unpostables age 10 cycles after the original unpostable cycle.

3.12.32.5.2
(01-01-2023)
Appeals - A6

(1) **PROCESSING AREA:** All unpostable records in Appeals Category **A6** are assigned to and closed by the Appeals Function using specific instructions provided by Appeals.

(2) Form 4251, Return Charge-Out does not generate for Category A6.

(3) **CLOSURE TYPE:** Appeals A6 category is generally an individual closure.

(4) **CATEGORY A6 CRITERIA (IMF/BMF/EPMF):** Transactions with DOC-CD 47 and Blocking Series 70X, 78X and 79X.

(5) **AGING CRITERIA:** Category A6 unpostables age 10 cycles after the original unpostable cycle.

3.12.32.5.3
(01-01-2024)
Identity Theft (IDT) - I1, I2, I4 and T1

(1) **PROCESSING AREA:**

    a.   All unpostable records in Category **I1** are assigned to and closed by the Submission Processing (SP) Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.28.4, Identity Theft Returns for Submission Processing.

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      b.   All unpostable records in Identity Theft Category **I2** are assigned to and closed by Return Integrity and Compliance Services (RICS), Return Integrity and Verification Operations (RIVO).

         Note: GUF reports label RICS as Accounts Management Taxpayer Assurance Program (AMTAP). Programming restrictions prevent the name on the reports to be updated to RICS/ RIVO.

      c.   All unpostable records in Identity Theft Category **I4** are assigned to SP and closed by GUF Auto Closure programming.

(2) **CLOSURE TYPE:**

      a.   Identity Theft I1 category is generally an individual closure.
      b.   Identity Theft I2 category is systemically closed by GUF.
      c.   Identity Theft I4 category is systemically closed by GUF.

(3) **CATEGORY I1 CRITERIA (IMF):** UPC 147 RC 0; TC 150.

(4) **CATEGORY I2 CRITERIA (IMF):**

      a.   UPC 194 RC 3 with TC 971 AC 5XX
      b.   UPC 368 RC 1 with TC 971 AC 712/713

(5) **CATEGORY I4 CRITERIA (IMF):** UPC 147 RC 4; TC 150.

(6) **AGING CRITERIA:** Category I1, I2, and I4 unpostables age 10 cycles after the original unpostable cycle.

(7) Criteria for unpostables in the IDT Category T1 is found in subsection, IRM 3.12.32.5.3.1, Identity Theft Taxpayer Protection Program (TPP) - T1.

3.12.32.5.3.1
(01-01-2021)
Identity Theft Taxpayer Protection Program (TPP) - T1

(1) **PROCESSING AREA:** All unpostable records in RICS Category **T1** are assigned to and closed by RICS/RIVO using specific instructions provided by Return Integrity and Verification.

(2) **CLOSURE TYPE:** Category T1 unpostables are closed based on the unpostable code:

      a.   UPC 126 RC 0 is generally an individual closure.
      b.   UPC 126 RC 1 is systemically closed by GUF.

(3) **CATEGORY T1 CRITERIA (IMF):**

      a.   UPC 126 RC 0
      b.   UPC 126 RC 1

(4) **AGING CRITERIA:** Category T1 unpostables age 10 cycles after the original unpostable cycle.

3.12.32.5.4
(01-01-2021)
Bankruptcy - Z1 and Z2

(1) **PROCESSING AREA:** All unpostable records in Category **Z1** are directly assigned to and worked by SP unpostables using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

Exception: Category Z1 cases can be worked by the Area Office per local agreement/procedures.

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(2) **CLOSURE TYPE:**

    a.   Category Z2 is systemically closed by GUF.
    b.   Category Z1 are generally an individual closure.

(3) **CATEGORY Z2 CRITERIA (IMF):** UPC 171 RC 4 and TC 520.

(4) **CATEGORY Z1 CRITERIA (IMF/BMF):**

    a.   UPC 171 and not RC 3 and TC 150, 290, 300 or 370
    b.   UPC 322 and not RC 3

(5) **AGING CRITERIA:** Category Z2 and Z1 unpostables age 3 cycles after the original unpostable cycle.

Note: This category does not calculate into the aged percentage.

3.12.32.5.5
(01-01-2022)
Statute - C1, C2 and C3

(1) **PROCESSING AREA:** All unpostable records in Category **C2** and **C1** are directly assigned to and closed by the Statute function using specific instructions provided by the Statute Protection function.

(2) **CLOSURE TYPE:** Category C2 and C1 unpostables are generally individual closures.

(3) **CATEGORY C2 CRITERIA (IMF/BMF):** UPC 150 or UPC 350 and DOC-CD 54.

(4) **CATEGORY C1 CRITERIA (IMF/BMF):** UPC 150 or UPC 350.

(5) **AGING CRITERIA:** Category C1 and C2 unpostables age 3 cycles after the original unpostable cycle.

(6) Criteria for unpostables in Statute Category C3 is found in subsection IRM 3.12.32.5.5.1, Potential Statutes - C3.

3.12.32.5.5.1
(01-01-2021)
Potential Statutes - C3

(1) **PROCESSING AREA:** All unpostable records in category **C3** are directly assigned to SP unpostables and resolved using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution. After screening, statute cases will be immediately routed to the Statute protection function after case reassignment on Service Center Unpostable Master File (SCUPMF).

(2) **CLOSURE TYPE:** Category C3 unpostables are generally an individual closure.

(3) **CATEGORY C3 CRITERIA (IMF/ BMF):** "Potential" statute cases will be identified by a Master File Unpostable Type Code of S.

(4) **AGING CRITERIA:** Category C3 unpostables age 5 cycles from the original unpostable cycle.

3.12.32.5.6
(01-01-2024)
Examination - E1, E2 and E3

(1) **PROCESSING AREA:** All unpostable records in category **E2** are directly assigned to and closed by the Examination Function and must be worked on an expedite basis.

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(2) **CLOSURE TYPE:** Category E2 unpostables are generally an individual closure.

(3) **CATEGORY E2 CRITERIA (IMF/BMF):**

    a.   UPC 150 or UPC 350 and DOC-CD 47
    b.   Master File Code "S" is present with TC 300 and DOC-CD 47
    c.   UPC 191 RC 0 and Master File Code is "S"

(4) **AGING CRITERIA:** Category E2 unpostables age 5 cycles after the original unpostable cycle.

(5) Criteria for unpostables in Examination Category E1 and E3 are found in the following subsections:

- IRM 3.12.32.5.6.1, Examination Changes - E1
- IRM 3.12.32.5.6.2, Examination Close Batch - E3

3.12.32.5.6.1
(01-01-2024)
Examination Changes - E1

(1) **PROCESSING AREA:** All unpostable records in category **E1** are directly assigned to and closed by the Examination Function using instructions located in IRM 4.4.35, Audit Information Management System (AIMS) - Validity and Consistency - Unpostable Resolution.

(2) **CLOSURE TYPE:** Category E1 is generally an individual closure.

(3) The following table lists the category criteria for E1.

CATEGORY E1 CONDITION CRITERIA (IMF/BMF/EPMF)
1. TC is 30X and UPC is not 193 RC 0 or 494 RC 0 or TC is 428 or 81X
2. TC is 421, DOC-CD is 47
3. UPC 144 or UPC 380
4. UPC 160 RC 5
5. UPC 168 RC 0, TC is 300, DOC-CD is 47
6. (UPC 192 or 29X and MFT-CD is 55) and (DOC-CD is not 24, 34, 45, 48, 51, 52, 58 or 87) and (MFT-CD is 55 and not UPC 290 RC 9, and DOC-CD is not equal to 19)
7. UPC 191 RC 0
8. UPC 313 RC 1 TC is 300 and DOC-CD is 47
9. UPC 314 RC 1/3
10. (UPC 342 RC 4 and ((DOC-CD is 47, 51 or 54) and (TC is 340 or 341)) OR (DOC-CD is 47 or 54 and TC is 770)
11. UPC 342 RC 4, MFT-CD is 52, DOC-CD is 47, 51 or 54 and TC is 290 or 30X
12. UPC 361, MFT-CD is 13 and DOC-CD is not equal to 24, 34, 45, 48, 51, 52, 58 or 87
13. UPC 492 RC 3

(4) **AGING CRITERIA:** Category E1 unpostables age 10 cycles after the original unpostable cycle.

3.12.32.5.6.2 (01-01-2024) **Examination Close Batch - E3**	(1) **PROCESSING AREA:** All unpostable records in Category **E3** are directly assigned to Examination. (2) **CLOSURE TYPE:** Category E3 is systemically closed by GUF. (3) **CATEGORY E3 CRITERIA (IMF/BMF/EPMF):** TC is 42X, 494, 495, 560, 564, 576, 577, 595 or 936 or UPC 494 RC 0 and TC is 30X. (4) **AGING CRITERIA:** Category E3 unpostables age 3 cycles from the original unpostable cycle.
3.12.32.5.7 (01-01-2024) **Electronic Federal Tax Payment System (EFTPS) - G1**	(1) **PROCESSING AREA:** All records in Category **G1** are directly assigned to and closed by the Unpostable function using IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution, IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution, IRM 3.13.122, Individual Master File (IMF) Entity Control Unpostables and IRM 3.13.222, BMF Entity Unpostable Correction Procedures. (2) **CLOSURE TYPE:** Category G1 is generally an individual closure. (3) **CATEGORY G1 CRITERIA (IMF/BMF):** Master File System ID Code is IMF or BMF and the Input System Source Code (ISSC) is "P", and DOC-CD is 19, and the transaction code is 61X, 62X, 64X, 65X 66X, 67X, 68X, 69X, and the EFTPS-NUM is significant. (4) **AGING CRITERIA:** Category G1 unpostables age 5 cycles from original unpostable cycle.
3.12.32.5.8 (01-01-2024) **Generated Adjustments/ Transactions - P1, V5 and V6**	(1) **PROCESSING AREA:** All PMF generated adjustment unpostable records in Category **P1** are directly assigned to and closed by the SP Unpostable function using instructions in IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution. (2) **CLOSURE TYPE:** Category P1 is generally an individual closure. (3) **CATEGORY P1 CRITERIA (PMF):** TC is 290 MFT-CD is 13 or 55 and block number of DLN is 590-599. (4) **AGING CRITERIA:** Category P1 unpostables age 10 cycles from the original unpostable cycle. (5) Criteria for generated transaction unpostables in Category V6 and V5 are found in the following subsections: • IRM 3.12.32.5.8.1, Information Return Document Matching (IRDM) Generated Transactions - V6 • IRM 3.12.32.5.8.2, Generated Transactions - V5
3.12.32.5.8.1 (01-01-2024) **Information Return Document Matching (IRDM) Generated Transactions - V6**	(1) **PROCESSING AREA:** All unpostable records in Category **V6** are directly assigned to and closed by the SP Unpostable function using instructions in IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution. (2) **CATEGORY V6 CRITERIA (IMF/ BMF/ CAWR):**

a. ((UPC 345 RC 4 or 5, TC is 925, DOC-CD is 77) and (MFT-CD is 02 and TAX-CLASS is 3) or (MFT-CD is 05 or 06 and TAX-CLASS is 2))

(3) **CLOSURE TYPE:** Category V6 is systemically closed by GUF.

(4) **AGING CRITERIA:** Category V6 unpostables age 3 cycles from original unposted cycle.

3.12.32.5.8.2
(01-01-2021)
Generated Transactions - V5

(1) **PROCESSING AREA:** Unpostable records in Category **V5** are directly assigned to and worked by the SP Unpostable function using IRM 3.12.179 Individual Master File (IMF), Payment Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category V5 is generally an individual closure.

(3) **CATEGORY V5 CRITERIA (IMF/BMF/EPMF/CAWR):**

a. Generated transaction source document indicators with "0" or "1" and TC is not 980 or 982.

Note: Generated transaction indicator "0" identifies a generated transaction with no source document generated. Indicator "1" identifies a generated transaction with a generated transaction document (in Files).

b. The third digit of the TC contains "6" or "7" and TC is not 016, 157, or 986.

c. TC is 019, 120, 132, 140, 141, 142, or 922.

Note: Immediately elevate generated records appearing to be a program problem (other than transaction codes listed) to the Campus Planning and Analysis Staff and/or Computer System Analysis (CSA) for referral to headquarters if necessary.

d. TC 599 with DAR-CLOSING-CODE 99.

(4) **AGING CRITERIA:** Category V5 unpostables age 3 cycles from original unposted cycle.

3.12.32.5.9
(01-01-2024)
Entity Control - B1, B3, B4, B5 and B6

(1) **PROCESSING AREA:** All unpostable records in Category **B1** are directly assigned to Entity Control and worked using specific instructions in IRM 3.13.122, Individual Master File (IMF) Entity Control Unpostables or IRM 3.13.222, BMF Entity Unpostable Correction Procedures.

(2) **CLOSURE TYPE:** Category B1 is generally an individual closure.

(3) The following table lists the Category Criteria for B1 unpostables:

CATEGORY B1 CRITERIA (IMF/BMF/EPMF)
1. TC 023, 024, 058, 059, 06X
2. UPC 182, 341, 810 or 811 and the TC is not 120, 132, 140, 141, 142, 147, 30X, 42X, 470-475, 480-483, 488, 489, 582 583, 590-599, 920, 922, 930 or 96X

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CATEGORY B1 CRITERIA (IMF/BMF/EPMF)
3. TC is 96X with MFT-CD is 00 and Tax Period 000000 and not UPC 345 RC 1
4. UPC 177, 307, 308, 343, 352, 355, 372, 429, 813, 842, or 880, or UPC 384 RC 1
5. TC is 590 and DOC-CD is 90
6. MFT-CD is 33 and not UPC 329 RC 1 or 2
7. (UPC 301 and RC 1, 2, 3 or 4) and (DOC-CD is 05, 06, 08, 09, 29 or 59) and (TC is not 96X or 98X)
8. UPC 302 and DOC-CD is 80 and Block Number of Document Locator Number (DLN) is not 990-999
9. UPC 302 RC 2 and Block Number of DLN is not 990-999
10. UPC 303, DOC-CD is 35, 36, or 39 and MFT-CD is 01 or 10
11. UPC 313 RC 1 and TC is 077
12. UPC 323 RC 2, 3 or 5
13. UPC 326 RC 4
14. UPC 329 RC 2 and MFT-CD is 02, 05 or 06
15. UPC 331 RC 7, TC is 150, MFT-CD is 12 and DOC-CD is 25
16. UPC 331 RC 6
17. UPC 338, TC is 150 and DOC-CD is 07
18. UPC 338 RC 5
19. UPC 339 RC 1 and TC is 061, 066, 074, 076, 078, 090, 091, 096, 100, 101, 102 or 103
20. UPC 339 RC 2 and TC is 063, 064, 070, 084, 086, 093 and 094
21. UPC 353, TC is 150 and MFT-CD is 67
22. UPC 366, and not MFT-CD 47 or 49
23. UPC 432 RC 1
24. UPC 498 RC 1 or 2
25. UPC 801 TC is 121-123 or 125

(4) **AGING CRITERIA:** Category B1 unpostables age 10 cycles from original unpostable cycle.

(5) The criteria for unpostables in Entity Category B3, B4, B5, and B6 are detailed in the following subsections:

- IRM 3.12.32.5.9.1, Exempt Organization - B3
- IRM 3.12.32.5.9.2, Employee Plan Master File (EPMF) - B4
- IRM 3.12.32.5.9.3, Entity Control, Form 1120-S, Form 1065 or Form 1041 - B5

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- IRM 3.12.32.5.9.4, Exempt Organization E-Post Filings - B6

3.12.32.5.9.1
(01-01-2025)
Exempt Organization - B3

(1) **PROCESSING AREA:** All unpostable records in Category **B3** are directly assigned to Exempt Organization and worked using specific instructions in IRM 3.12.278, Exempt Organization Unpostable Resolution.

(2) **CLOSURE TYPE:** Category B3 is generally an individual closure.

(3) The following table lists the Category Criteria for B3:

CATEGORY B3 CRITERIA (IMF/BMF/EPMF)
1. 971-CD of DAR-DOC-SECT-DATA is 341-345 or 349-353 and TC is 971 *Note:* GUF FSP refers **Action Code (AC)** as **DAR-DOC-SECT-DATA**
2. MFT-CD is 46 and DOC-CD is 61, 62, 72, 74, 75 or 88
3. MFT-CD is 47 or 49
4. MFT-CD is 74 and DOC-CD is 31, 32 or 37
5. MFT-CD is 76 and DOC-CD is 35
6. UPC 342 (except RC 4), UPC 351, UPC 355-359, UPC 363, UPC 365, UPC 366, UPC 369-373, UPC 379 or UPC 382
7. UPC 302 RC 1, MFT-CD is 53 and DOC-CD is 73
8. UPC 303 RC 3, MFT-CD is 53 and DOC-CD is 73
9. UPC 307 RC 1, MFT-CD is 53 and DOC-CD is 73
10. UPC 308 RC 3, TC is 150, MFT-CD is 49 and DOC-CD is 62
11. UPC 308 RC 4, 5, 8 or 9 and MFT-CD is 33, 34, 36, 37, 44, 46, 60 or 70
12. UPC 313 RC 1, TC is 023, 024, 071, 072, 073 or 075
13. UPC 323 RC 2, TC is 023 or 024
14. UPC 323 RC 3, TC is 07X
15. UPC 329 RC 1 or 2, MFT-CD is 33, 34, 36, 37, 44, 50, 60, 67
16. UPC 332 RC 9
18. UPC 342 RC 9, TC is 290
19. UPC 359 RC 7, MFT-CD is 67 and TC is 971
20. (UPC 383 RC 1 and MFT-CD is not 67) OR (UPC 383 RC 2 or 3, MFT-CD is 67, TC is 150, DOC-CD is 90 and Tax Class is 4) OR (UPC 383 RC 3, TRANS-CD is 150, DOC-CD is 93 and TAX-CLASS is 4) OR (UPC 383 RC 4, MFT-CD is 67 and TC is 620) OR (UPC 383 RC 5)

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CATEGORY B3 CRITERIA (IMF/BMF/EPMF)
21. UPC 490 RC 1, MFT-CD is 34 and DOC-CD is 93
22. UPC 498 RC 6 and TC is 011

(4) **AGING CRITERIA:** Category "B3" unpostables age 10 cycles from original unpostable cycle.

3.12.32.5.9.2
(01-01-2021)
Employee Plan Master File (EPMF) - B4

(1) **PROCESSING AREA:** All unpostable records in Category **B4** are directly assigned to SP Unpostables and closed using specific instructions in IRM 3.12.166, EPMF Unpostables.

(2) **CLOSURE TYPE:** Category B4 is generally an individual closure.

(3) **CATEGORY B4 CRITERIA (EPMF):**

    a.   UPC 801, 802, 803, 806, 808, 810, 811, 812, 813, 815, 823, 824, 832, 836, 838, 839, 840, 842, 843, 844, 845, 847, 848, 849, 851, 852, 853, 854, 869, 877 and MFT-CD is 74
    b.   UPC 801 RC 2
    c.   UPC 498 RC 2 MFT-CD is 74
    d.   DOC-CD is 35 or 52, MFT-CD is 76 and TC is 019, 150 or 460

(4) **AGING CRITERIA:** Category B4 unpostables age 10 cycles from the original unpostable cycle.

3.12.32.5.9.3
(01-01-2024)
Entity Control, Form 1120-S, Form 1065 or Form 1041 - B5

(1) **PROCESSING AREA:** All unpostable records in Category **B5** are directly assigned to Entity Control and closed using specific instructions in IRM 3.13.222, BMF Entity Unpostable Correction Procedures. Unpostable records in this category are specific to MFT 02, Form 1120-S, U.S. Income Tax Return for an S Corporation, and MFT 06, Form 1065, U.S. Return of Partnership Income, and MFT 05, Form 1041, U.S. Income Tax Return for Estates and Trusts.

(2) **CLOSURE TYPE:** Category B5 is generally an individual closure.

(3) **CATEGORY B5 CRITERIA (BMF):**

    a.   UPC 307 RC 5, and (MFT-CD is 02, DOC-CD is 16) or (MFT-CD is 06, DOC-CD is 65, 67 or 68)
    b.   UPC 307 RC 6, MFT-CD is 02 and DOC-CD is 23
    c.   UPC 310
    d.   UPC 329 RC 1, MFT-CD is 02 or 05 or 06
    e.   UPC 332 RC 2 or RC 3

(4) **AGING CRITERIA:** Category B5 unpostables age 15 cycles from the original unpostable cycle.

3.12.32.5.9.4
(01-01-2021)
Exempt Organization E-Post Filings - B6

(1) **PROCESSING AREA:** All unpostable records in Category **B6** are directly assigned to Exempt Organization (EO) and closed using specific instructions in IRM 3.12.278, Exempt Organization Unpostable Resolution.

(2) **CLOSURE TYPE:** Category B6 is generally an individual closure.

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(3) **CATEGORY B6 CRITERIA:** Meets "B3" category criteria and contains a DLN with FLC 92 or 93.

(4) **AGING CRITERIA:** Category B6 unpostables age 10 cycles from the original unpostable cycle.

3.12.32.5.10
(01-01-2021)
Combined Annual Wage Reporting (CAWR) - V8

(1) **PROCESSING AREA:** All unpostable records in Category **V8** are directly assigned to SP Unpostables and closed using specific instructions in IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category V8 is generally an individual closure.

(3) **CATEGORY V8 CRITERIA:**

    a.   TC 980 or 982
    b.   UPC 301 RC 1 and TC 98X
    c.   UPC 303 RC 1 and TC 98X
    d.   UPC 312 RC 2 and TC 98X

(4) **AGING CRITERIA:** Category V8 unpostables age 15 cycles from the original unpostable cycle.

3.12.32.5.11
(01-01-2024)
Credit Transfers and Bad Checks - L7

(1) **PROCESSING AREA:** All unpostable records in category **L7** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category L7 is generally an individual closure.

(3) **CATEGORY L7 CRITERIA (IMF/BMF):**

    a.   UPC 138 RC 4 and TC is 848 and DOC-CD is 48
    b.   UPC 159 RC 0
    c.   UPC 171 RC 3
    d.   (UPC 196 RC 1) or (DOC-CD is 24, 34, 45, 48, 58 or 87)
    e.   UPC 309 RC 1

(4) **AGING CRITERIA:** Category L7 unpostables age 10 cycles from the original unpostable cycle.

3.12.32.5.12
(01-01-2023)
Credit Interest Return Transactions - C5

(1) **PROCESSING AREA:** All unpostable records in Category **C5** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category C5 is generally an individual closure.

(3) **CATEGORY C5 CRITERIA (IMF/BMF):** A return (TC 150 with MFT-CD 02, 05,   #
      #

current date.

(4) Form 4251, Return Charge-Out, is generated for every unpostable record in this category. Unpostables "8" is in the recipient field for **C5** Form 4251, Return Charge-Out. Files will route these documents to unpostables for processing and these requests will require expedite processing.

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(5) **AGING CRITERIA:** Category **C5** unpostables age 5 cycles from the original unpostable cycle.

3.12.32.5.13
(01-01-2022)
**Batch Closure Records -
D3, R1, V1 and V3**

(1) **PROCESSING AREA:** All Adjustment closure batch records in category **D3** are directly assigned to and closed by the Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category D3 is generally an individual closure.

(3) **CATEGORY D3 CRITERIA (IMF/BMF/PMF):**

    a.   TC is 470, 471 or 472
    b.   UPC 141 RC 0
    c.   UPC 171 RC 3 not TC 670
    d.   UPC 317 RC 4
    e.   UPC 322 RC 3

(4) **AGING CRITERIA:** Category D3 unpostables age 3 cycles from the original unpostable cycle.

(5) Criteria for unpostables in Batch Closure Category R1, V1, and V3 are found in the following subsections:

    •   IRM 3.12.32.5.13.1, Reject Batch Transactions - R1
    •   IRM 3.12.32.5.13.2, Batch Void with Document - V1
    •   IRM 3.12.32.5.13.3, Batch Void No Document - V3

3.12.32.5.13.1
(01-01-2023)
**Reject Batch
Transactions - R1**

(1) **PROCESSING AREA:** All unpostable records in Category **R1** are directly assigned to SP Unpostables using specific instructions in IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution.

(2) **CLOSURE TYPE:** Category R1 is generally an individual closure.

(3) **CATEGORY R1 CRITERIA (IMF/BMF/EPMF):**

    a.   UPC 164 RC 1
    b.   UPC 164 RC 5 and TC 150

(4) **AGING CRITERIA:** Category R1 unpostables age 3 cycles from original unpostable cycle.

3.12.32.5.13.2
(01-01-2024)
**Batch Void with
Document - V1**

(1) **PROCESSING AREA:** All unpostable records in category **V1** are directly assigned to SP Unpostables using specific instructions in IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostables.

(2) **CLOSURE TYPE:** All records in Category V1 will be systemically closed by GUF if Integrated Data Retrieval System (IDRS) employee number is present.

(3) The following table lists the Category Criteria for V1 unpostables:

CATEGORY V1 CRITERIA (IMF/BMF/EPMF)
1. TC is 011, 012, 020, 022, 488, 489, 984 or 986

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CATEGORY V1 CRITERIA (IMF/BMF/EPMF)
2. TC is 96X and MFT-CD is 00 and tax period 000000
3. DOC-CD is 80 and Block Number of DLN is 990-999
4. UPC 130 RC 1, TC is 011, 013, 040 or 041 and DOC-CD is 63
5. UPC 145, 345, 349, 357, 358, 370, 371, 850, 852, or 854, and TC is not 150 and primary transaction pre-journalized (PJ) amount is zero
6. UPC 185 or 346 and TC is 930
7. UPC 302 and DOC-CD is 81
8. UPC 306 and TC is 29X
9. UPC 313, TC is 052 and DOC-CD is 63
10. UPC 373, 379, 382 or 805
11. UPC 806 and TC is 151
12. UPC 853, TC is not 150, 154, 155, or 460

(4) **AGING CRITERIA:** Category V1 unpostables age 3 cycles from original unpostable cycle.

3.12.32.5.13.3
(01-01-2021)
Batch Void No Document - V3

(1) **PROCESSING AREA:** All records in category **V3** are directly assigned to SP Unpostables using specific instructions in IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostables.

(2) **CLOSURE TYPE:** All Category V3 unpostables will be auto-closed by GUF if IDRS employee number is present.

(3) **CATEGORY V3 CRITERIA (IMF/BMF/EPMF):**

    a.   UPC 151, 197, 301, 347, 701 or 801 and DOC-CD is 14, 49, 63, 64, 77-81, and TC is not 150 or 460
    b.   UPC 390 RC 1
    c.   (UPC 302, 802, 815) or (UPC 430, and TC is 016)
    d.   UPC 163, 172, 195, 199, 312, 331, 356, 365 or 369 and TC is not 150 and the PJ amount is zero
    e.   TC is 131, 473-475, 480-483, 521, 550, 582, 583 or 920
    f.   TC is 59X and DAR-CLOSING-CODE of TC 59X is not 014
    g.   UPC 840, 844 or 845

(4) **AGING CRITERIA:** Category V3 unpostables age 3 cycles from original unpostable cycle.

3.12.32.5.14
(01-01-2022)
Files and Name Control Files Research - F1 and F3

(1) **PROCESSING AREA:** All unpostable records in category **F1** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution for name control files research.

(2) **CLOSURE TYPE:** Category F1 is generally an individual closure.

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(3) **CATEGORY F1 CRITERIA (IMF/BMF/PMF/EPMF):**

    a.   UPC 152 and UPC 153

    b.   UPC 156 or UPC 176 and TC is not 460, and DOC-CD is not 14, 49, 63, 64, 77- 81

    c.   UPC 303 and DOC-CD is not 80 and Block Number of DLN is not 990- 999

    d.   UPC 503

    e.   UPC 803

(4) **AGING CRITERIA:**

    a.   IMF/BMF/EPMF Category F1 unpostables age 5 cycles from the original unpostable cycle.

    b.   PMF Category F1 unpostables age 15 cycles from the original un-postable cycle.

(5) Criteria for Files unpostable Category F3 is found in IRM 3.12.32.5.14.1, Files Unpostables - F3.

3.12.32.5.14.1
(01-01-2021)
Files Unpostables - F3

(1) **PROCESSING AREA:** All unpostable records in category **F3** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category F3 is generally an individual closure.

(3) **CATEGORY F3 CRITERIA (IMF/BMF/PMF/EPMF):**

    a.   UPC 151, 166, 301 or 801 and TC is not 460 and DOC-CD is not 14, 49, 63, 64, 77-81

    b.   UPC 164 RC 2

    c.   UPC 395 RC 5

    d.   UPC 501

(4) **AGING CRITERIA:**

    a.   IMF/BMF/EPMF Category F3 unpostables age 5 cycles from the original unpostable cycle.

    b.   PMF Category F3 unpostables age 15 cycles from the original un-postable cycle.

3.12.32.5.15
(01-01-2021)
Retention Register Micro - W5

(1) **PROCESSING AREA:** All unpostable records in category **W5** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category W5 is generally an individual closure.

(3) **CATEGORY W5 CRITERIA (IMF/BMF):** UPC 197 or UPC 347, not TC 460 and the DOC-CD is not 14, 49, 63, 64, 77- 81.

(4) **AGING CRITERIA:** Category W5 unpostables age 10 cycles from the original unpostable cycle.

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3.12.32.5.16
(01-01-2024)
**All Other Transactions -
L3 and L5**

(1) **PROCESSING AREA:** All other transactions with documents records in category **L5** are directly assigned and worked by SP Unpostables using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category L5 is generally an individual closure.

(3) The following table contains category L5 criteria:

CATEGORY L5 CRITERIA (IMF/BMF/EPMF)
1. TC is 150, 154, 155, 430, 460, or 620 or DOC-CD is 18, 51, 52, 54 or 97
2. DOC-CD is 17 but TC is not 670
3. UPC 172, 354, 362, 364, 366, 808 or 877
4. UPC 148 RC 9, TC is 150, MFT-CD is 30, and Tax Class is 2
5. UPC 157 RC 2
6. UPC 165 RC 3, TC is 290, MFT-CD is 55, DOC-CD is 54 and Tax Class is 2
7. UPC 169 MFT-CD is 55
8. UPC 193 RC 1, TC is 290
9. UPC 195 RC 1 or RC 2
10. UPC 198 RC 2, TC is 610
11. UPC 290 RC 3
12. UPC 299 RC 9
13. UPC 304 RC 0, MFT -CD is 17, DOC-CD is 40 and not TC is 150
14. UPC 304 RC 6, MFT-CD is 14, DOC-CD is 49 and not TC 150
15. UPC 304 RC 9, MFT-CD is 43, TC is 640, DOC-CD is 17 or 19 and Tax Class is 4
16. UPC 304 RC 9, MFT-CD is 79 and Tax Class is 4
17. UPC 311 RC 6, TC is 971
18. UPC 315 RC 8, TC is 290, MFT-CD is 13, DOC-CD is 54 and Tax Class is 3 or (UPC 315 RC 9)
19. UPC 327 RC 2, (TC is 29X and DOC-CD is 54) or (TC is 370 and DOC-CD 51 or 52)
20. UPC 328 RC 4, TC is 290
21. UPC 328 RC 6
22. UPC 329 RC 5, TC is 610, 640 or 670
23. UPC 329 RC 6, TC is 150, MFT-CD is 01 or 14
24. UPC 491 RC 4

CATEGORY L5 CRITERIA (IMF/BMF/EPMF)
25. UPC 498 RC 4, TC is 150

(4) **AGING CRITERIA:** Category L5 unpostables age 10 cycles from original unpostable cycle.

(5) Criteria for all other transactions without documents, Category L3 records are found in IRM 3.12.32.5.16.1, All Other Transactions, No Document - L3.

3.12.32.5.16.1
(01-01-2023)
**All Other Transactions,
No Document - L3**

(1) **PROCESSING AREA:** All records in Category **L3** are directly assigned and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category L3 cases are generally individual closures.

(3) **CATEGORY L3 CRITERIA (IMF/BMF/EPMF):** All other unpostable records **not** included in any other category where a document is not needed.

(4) No Form 4251, Return Charge-Out, or transcript is generated.

(5) **AGING CRITERIA:** Category L3 unpostables age 10 cycles from the original unpostable cycle.

3.12.32.5.17
(01-01-2024)
**Remittance Processing -
Y1 and Y2**

(1) **PROCESSING AREA:** Remittance (Integrated Submission and Remittance Processing (ISRP) and Lock Box) records from the prior years and/or repeat records in Category **Y2** are directly assigned to and closed by the SP unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category Y2 cases are generally individual closures

(3) The following table lists the Category Criteria for Y2 unpostables:

CATEGORY Y2 CRITERIA (IMF/BMF)
1. TC is 150 and Remittance Processing System (RPS) Return Indicator is on and DLN year is not equal to the current year and Master File system ID code is IMF or BMF
2. TC is 150 and Remittance Processing System (RPS) Return Indicator is on and Unpostable Classification Code is 2 (corrected) or 3 (reclassified) and Master File system ID code is IMF or BMF
3. TC is 610 but UPC is NOT 198 RC 2
4. TC 610 but DOC-CD is NOT 24, 34, 45, 48, 58 or 87 and DLN year is NOT equal to the current year
5. TC 610 but DOC-CD is NOT 24, 34, 45, 48, 58 or 87 and Unpostable Classification Code is **corrected** or **reclassified**

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CATEGORY Y2 CRITERIA (IMF/BMF)
6. TC 610, DOC-CD is NOT 24, 34, 45, 48, 58 or 87 and not UPC 198 RC 2 and not UPC 329 RC 5 and DLN year is not equal to current year
7. UPC 140 or 399 and DLN year is not equal to current year
8. UPC 140 or 399 and Unpostable Classification Code is 2 (corrected) or 3 (reclassified)

(4) **AGING CRITERIA:** Category Y2 unpostables age 5 cycles from the original unpostable cycle.

(5) Criteria for remittance processing batch records in Category Y1 is found in IRM 3.12.32.5.17.1, Remittance Batch - Y1.

3.12.32.5.17.1
(01-01-2024)
Remittance Batch - Y1

(1) **PROCESSING AREA:** Category **Y1** unpostable cases are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:**

a. Category Y1 is generally an individual closure.
b. Category Y1 unpostables UPC 140 and UPC 399 are systemically closed to correct the name control or tax period by GUF when the With-Remittance (ISRP/RPS) TC 150 finds a matching TIN and remittance TC 610.

(3) **CATEGORY Y1 CRITERIA (IMF/BMF):**

a. TC is 150 with a Remittance Processing System (RPS) indicator remaining on and Master File system ID code being IMF or BMF
b. TC is 610 and not UPC 198 RC 2 or UPC 329 RC 5
c. TC 610 and DOC-CD is not 24, 34, 45, 48, 58, or 87
d. UPC 140
e. UPC 399

(4) **AGING CRITERIA:**

•   Category Y1 TC 150 unpostables age 5 cycles from the original un-postable cycle.
•   Category Y1 TC 610 unpostables age 10 cycles from the original un-postable cycle.

3.12.32.5.18
(01-01-2022)
Documents and
Transcripts - W1 and W3

(1) **PROCESSING AREA:** All unpostable records in category **W3** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolutions.

(2) **TYPE CLOSURE:** Category W3 unpostable cases are individual closures.

(3) **CATEGORY W3 CRITERIA (BMF):** UPC 305 and TC 150 or UPC 489.

(4) **AGING CRITERIA:** Category W3 unpostables age 10 cycles from the original unpostable cycle.

(5) Criteria for batch transactions with transcripts, Category W1 is found IRM 3.12.32.5.18.1, Records with Transcripts - W1.

3.12.32.5.18.1
(01-01-2021)
Records with
Transcripts - W1

(1) **PROCESSING AREA:** All records in category **W1** are directly assigned to and closed by the SP Unpostable function IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category W1 is generally an individual closure.

(3) **CATEGORY W1 CRITERIA (BMF):** UPC 305 and TC 620.

(4) **AGING CRITERIA:** Category W1 unpostables age 10 cycles from the original unpostable cycle.

3.12.32.5.19
(01-01-2024)
Foreign Operations
(International) - L1 & H1

(1) **PROCESSING AREA:** All unpostable records in category **L1** are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category L1 is generally an individual closure.

(3) **CATEGORY L1 CRITERIA (IMF/BMF):** FLC begins with 47,48, 66, 98, 20, 21, 60 or 78.

(4) **AGING CRITERIA:** Category L1 unpostables age 15 cycles from the original unpostable cycle.

(5) Criteria for LB&I unpostables, Category H1, is found in IRM 3.12.32.5.19.1, Large Business and International - H1.

3.12.32.5.19.1
(01-01-2024)
Large Business and
International (LB&I) - H1

(1) **PROCESSING AREA:** All records in category **H1** are directly assigned to Large Business and International (LB&I).

(2) **CLOSURE TYPE:** Category H1 is systemically closed by GUF.

(3) **CATEGORY H1 CRITERIA (BMF):** UPC 313 RC 8, TC 971 AC 747.

(4) **AGING CRITERIA:** Category H1 unpostables age 15 cycles from the original unpostable cycle.

3.12.32.5.20
(01-01-2021)
Centralized
Authorization File (CAF)
- V7

(1) **PROCESSING AREA:** All Category **V7** cases are directly assigned to and closed by the SP Unpostable function using IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution or IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(2) **CLOSURE TYPE:** Category V7 is systemically closed by GUF.

(3) **Category V7 CRITERIA (IMF/BMF/EPMF):**

    a. TC 96X, MFT-CD is not 00 and Tax Period is not 000000
    b. TC 96X and UPC 301 RC 1
    c. TC 96X and UPC 313 RC 1
    d. TC 960-962 and UPC 324 RC 1

(4) **AGING CRITERIA:** Category V7 unpostables age 10 cycles from original unpostable cycle.

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3.12.32.6
(01-01-2023)
**General Unpostable
Framework (GUF) OFP
Information**

(1)   Organization, function, program (OFP) codes are used for reporting work closed by Submission Processing tax examiners with the following two methods:

    a.   Mass closures
    b.   Individual closures

(2)   Work Planning and Control (WP&C) OFP codes are used to prepare the business operating divisions work plans/work schedules.

(3)   The receiving campus operation determines the Unpostable Program and Function using the Work Performance and Control reporting system guidelines.

Note: For more information on OFP codes, see IRM 3.30.20, Organization, Function and Program (OFP) Codes.

(4)   The following table lists relevant function codes:

Function Code	Function Title	Function Abbreviation
290	Unpostables Resolution	UNP RES
390	Entity Control	ENT CONT

(5)   The following table lists the parent program codes:

Program Code	Program Name	Program Name Abbreviation
13160	EO Combined	EO COMB
15100	BMF Unpostables	BMF UNP
15110	BMF Unpostables - Files	BMF UNPF
15120	BMF/EOMF MASS Unpostables	BMF UNP
15150	INTL BMF Unpostables	INTLBUNP
15160	Unpostable Code 305	UPC305
182X0	CAWR Replies	CAWRREPL
36720	Taxpayer Advocate Service Contacts and Resolution	TAS RES
40010	Identity Theft Unpostables	ID THFT
44620	IRP Payer Master File	IRP PMF
45100	IMF Regular Unpostables	IMF UNPR
45110	IMF	IMF
45120	IMF MASS Unpostables	IMF UNPM
45140	INTL IMF Unpostables	INTLIUN
72800	Employee Plans Combination Program	EPCOMB

(6) For information on recovering volumes and completing the Work Planning and Control (WP&C) Report with the correlating OFP codes, see IRM 3.12.32.20.20, GUF 53-43, Weekly Resource and Inventory Report for OFP.

3.12.32.7
(01-01-2024)
Unpostable Inventory
Management Guidelines

(1) General procedures for unpostable case inventories include:

    a. Enterprise Operations loads new unpostable cases which are separated in Unpostable, Criminal Investigation, Appeals, Exam, RICS/RIVO, Statute, Entity, Employee Plans Master File (EPMF), Exempt Organization (EO) and LB&I inventories within 3 days after campus receipt from Enterprise Computing Center - Martinsburg (ECC-MTB) or Enterprise Computing Center Memphis (ECC-MEM). The new cases are loaded Monday nights and are available to work Tuesday morning.

    b. The Integrated Document Solutions Enterprise (IDSE) which serves as a support branch, will transmit the closed Unpostables to ECC-MTB by Tuesday to keep up with the ECC Weekly Update. Missing this update will cause adverse effects (i.e., incorrect cycling).

    c. GUF corrections will be transmitted only on Tuesday night. Missing this update will not allow the weekly closures to be included in the GUF Inventory reports. Weekly GUF reports pertaining to closed inventory will be available Wednesday morning.

    Note: Any Federal Holiday observed on Monday will delay the availability of the weekly GUF reports by one day (Thursday morning).

(2) Keep inventories to a manageable level. Headquarters and the campuses use the weekly Submission Processing Miscellaneous Inventory Report to manage inventories (e.g., Unpostable Inventories, Unpostable Receipts, etc.). For more information refer to IRM 3.30.124.5.2.4, Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Unpostables.

    a. Work **Total Aged** Unpostable cases as quickly as possible. Do not exceed **20 percent** (per Function and Master File) of the ending inventory. The Unpostable Workload report contains the percentage of aged ending inventory. For more information refer to IRM 3.12.32.20.19, GUF 53-41, Unpostable Workload Report.

    Note: If a Form 4442, Inquiry Referral, is received, it must be completed within **20 days** of receipt.

    b. Do not allow unworkable and workable inventory levels (excluding bankruptcies) and cycle closures to exceed a 21 calendar day processing cycle. During conditions of backlogs, give high priority to processing unpostables related to refunds and payments on accounts where returns have previously posted and possibly in a balance due condition.

    c. Do not allow repeat unpostables to exceed 10 percent of the current week's receipts per Master File for each category separately. The Unpostable Repeats History Summary contains the total reports for functional areas. For more information refer to IRM 3.12.32.20.9, GUF 15-41, New Unpostable Repeats History Summary Report.

    d. Correspondence for unpostable cases must be issued within 10 workdays of determining if contact is needed.

(3) If a campus ending inventory exceeds its receipts by **15 percent** for three consecutive weeks, or the aged inventory exceeds **20 percent** per week, then the

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inventory is considered unmanageable. Aged inventory percentages are determined for each function worked within the individual Master Files.

(4) Stringent management measures must be taken to bring percentages back to manageable levels. Follow the criteria below when working unpostables to maintain these levels:

    a.   Refund and payment documents, including Electronic Federal Tax Payment System (EFTPS) unpostables, must be given a higher priority over other unpostables. Local management will decide highest priority. Specific unpostable listings are generated to identify refund tax returns to ensure the 45 calendar day interest free period is met. **After the return due date, refund returns will receive the highest priority to meet the 45 calendar day interest free period.**

        Note: Ensure manual refunds are issued on all applicable refunds (i.e., refunds of $1 million dollars or more). Refer to IRM 21.4.4, Manual Refunds.

    b.   Nullified Unpostables that are to be reinput will receive expedite processing. Reinput tax returns should not be shelved.

    c.   Review and completely resolve, to the extent possible, all unpostable conditions that can result in a repeat unpostable.

                                                                                      #
                                                                                      #

    e.   Review 100 percent of all repeat unpostables for each Master File.
    f.   Maintain adequate staffing and terminals.
    g.   Headquarters monitoring will contact the campus when a category is 15 cycles aged.

3.12.32.8
(01-01-2021)
GUF System Access and Overview

(1) Employees must be granted authorization to IDRS before adding access to GUF command codes.

Caution: GUF command codes can change taxpayer accounts. Approving officials must ensure the employee is properly authorized, prior to granting access.

(2) GUF users are authorized to access only those accounts required to accomplish their official duties. GUF users must not access their own or spouse's account, the account of a friend, relative or co-worker, or any account in which they have a personal financial interest or any unauthorized access.

Note: Employees engaged in the unauthorized access or inspection of tax records are subject to disciplinary actions. Employees are allowed access to taxpayer records only when the information is needed to carry out their tax-related duties and their involvement in the tax matter does not create a possible conflict of interest.

3.12.32.8.1
(01-01-2025)
Overview of GUF Command Codes, Definers and Status Codes

(1) GUF command codes apply to all master file unpostables. Use GUF command codes to reassign, display, suspend, correct (close), research and review unpostable cases.

(2) GUF definers and definer modifiers identify which specific action is to be taken by each command code.

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(3) GUF command codes display a status code and status date.

- The status code identifies the action taken of the unpostable case.
- The status date identifies the latest action taken on the unpostable case status.

(4) GUF command codes and status codes establish and maintain case control of all unpostable records on the Service Center Unpostable Master File (SCUPMF).

(5) The following table lists the available GUF command codes and the definition of each:

GUF Command Codes	Definition
UPTIN	Use to display all open and closed unpostable cases for a specific TIN. ***Note:*** UPTIN displays closed unpostables for 90 days.
UPASG	Use to reassign individual or groups of unpostable cases.
UPDIS	Use to display a specific unpostable record.
UPRES	Response screen from UPDIS. Use to resolve a specific unpostable record.

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GUF Command Codes	Definition
UPCAS	Use to request: • Return or un-postable document • Microfilm Replacement System (MRS) transcript of the unpostable record • Place or update a case to suspense status • Add History/Remarks to the UPTIN record including information to aid in the resolution of the un-postable condition
UPREV	Use to re-open a closed case before it is removed from the SCUPMF.
UPBAT	Use to close a large volume of unpostable cases.

(6) Weekly and daily case assignment lists result from a valid **CC UPASG** input.

(7) **CC UPBAT** used correctly will **MASS** (batch) close all cases within a range of Unpostable Cycle Sequence Numbers (first and last). The unpostables cannot be assigned to an individual employee number. **CC UPBAT** unpostable resolution code actions do not directly update the record. The status code will be updated to **"C"** (closed) during End of Day (EOD) processing.

(8) When **CC UPDIS** is input, the response screen display shown will be **CC UPRES**.

(9) CC UPDIS must be used prior to CC UPRES.

(10) **CC UPRES** will display the unpostable information and is used for the resolution of the case:

   a. Unpostable cases are closed on **CC UPRES** with definers **"A," "D," "0," "1," "2," "5," "6"** and **"8."**
   b. **CC UPRES** will indicate if other cases are on **CC UPTIN** with the same TIN as the unpostable case.

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c. **CC UPRES** can be used to correct an erroneous prior case closure if the case is still on the Service Center Unpostable Master File (SCUPMF) and the same employee is inputting the action.

(11) **CC UPCAS** is used to:

a. Add History/Remarks to the UPTIN record including information to help close an unpostable condition. The GUF system will not accept previously input remarks on URC D, 1, 2, or 8 closures. Enter a slash (/) at the end of the remarks field if previous remarks are still valid with unpostable closing.

b. Request a return or unpostable document.

> *Note:* GUF displays error messages when requesting a first, second, or third request (e.g., second request previously requested) if the same request was made previously. There are other error codes displayed that are self-explanatory.

c. Request the Microfilm Replacement System (MRS) transcript of the unpostable record.

d. Place or update the case to Suspense (S) status.

(12) **CC UPREV** is used to re-open a corrected (closed) case before it is removed from the Service Center Unpostable Master File (SCUPMF).

a. **CC UPREV** is used by Quality Review to examine the accuracy and completeness of corrected (closed) unpostable records. It is also used by supervisors or designated employees for On-the-Job-Training (OJT), and to correct processing errors identified while the case is still on the SCUPMF.

b. **CC UPREV** applies only to the review of **CC UPRES** (definers **"A," "D," "0," "1," "2," "5," "6,"** and "**8**") closures and **CC UPBAT** cases in closed status.

c. **CC UPREV** with definer **"E"** and modifier blank is used by the input area to delete an erroneous **CC UPBAT** or **CC UPRES** case closure still on the SCUPMF. The case will revert from **"C"** to **"A"** status.

(13) **CC UPTIN** is used to display all open and up to three months of closed unpostable cases for a specific TIN.

a. Each case requested sorts in ascending order by TIN, MFT, tax period, and transaction code.

b. This command code updates daily.

3.12.32.8.2
(01-01-2024)
**General Information for
GUF Command Codes
and Definers**

(1) A Command Code definer is used as a modifier of the related command code.

(2) A Command Code definer-modifier is used to further modify the related command code and command code definer.

(3) These definers and definer-modifiers identifies which specific action is to be taken by each command code.

(4) The definers for **CC UPRES** are the Unpostable Resolution Codes (**URC**) which indicate what corrective action was taken for case closure.

a. Definer modifier **"B"** is used to bypass the National Account Profile (**NAP**).

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     b.   Use the definer modifier only when an entity change transaction is being input (**EP**) or already pending (**PN**), and the transaction will post to the Master File before the closed unpostable.

(5)   The definer and definer modifiers for **CC UPCAS** are used as follows:

     a.   To place a case in suspense status.
     b.   To initiate a document or return request (**CC ESTABD**). The fourth request will automatically close the case using URC "**8**."
     c.   To update the history information.

(6)   The definer modifiers for **CC UPBAT**, **CC UPASG** and **CC UPDIS** must always be blank.

3.12.32.9
(01-01-2021)
**Command Code
Definers and Definer
Modifiers**

(1)   The following table lists the valid unpostable command code definers and definer modifiers:

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Command Code (CC)	DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANING
UPASG	"B"	BLANK	Batch case reassignment
UPASG	"R"	BLANK	Single case reassignment
UPBAT	"D," "0," "1," "2," "8"	BLANK	Batch Closure
UPBAT	"T"	BLANK	Batch Delete
UPBAT	"W"	BLANK	Reverse batch closure
UPDIS	BLANK	NONE	Display unpostable case
UPCAS	"M"	"B"	Specific Tax Module Microfilm Replacement System (MRS) transcript request Display/Hard Copy
UPCAS	"M"	"D"	Complete-All modules, MRS transcripts, Request Display/Hard Copy
UPCAS	"M"	NONE	Entity module, MRS transcript request, Display/Hard Copy
UPCAS	"M"	"J" (Spousal Social Security Number (SSN))	Specific-Spousal account tax module, MRS Display/Hard Copy
UPCAS	"M"	"L"	Complete-Spousal account, MRS Display/Hard Copy
UPCAS	"M"	"N"	Entity Module-Spousal account, MRS Display/Hard Copy
UPCAS	"M"	"P"	Specific-Valid and Invalid accounts tax module, MRS Display/Hard Copy
UPCAS	"M"	"R"	Complete-Valid and Invalid accounts all modules, MRS Display/Hard Copy
UPCAS	"M"	"T"	Entity Module-valid and invalid account, MRS Display/Hard Copy
UPCAS	"D"	"1"	Original request for Form 4251, Return Charge-Out ***Note:*** Only one first request is allowed
UPCAS	"D"	"2"	Second request for Form 4251 ***Note:*** Only one second request allowed
UPCAS	"D"	"3"	Third request for Form 4251 ***Note:*** Only one third request allowed

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Command Code (CC)	DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANING
UPCAS	"D"	"4"	Fourth request for Form 4251 **Note:** GUF will auto close with URC "8"
UPCAS	"S"	"A"	Places or updates a case in suspense status. Valid on all master files.
UPCAS	"S"	"B"	Places or updates a case in suspense status because of a document request not related to the unpostable case. Valid on all master files.
UPCAS	"S"	"C"	Places or updates a case in suspense status because of correspondence action with the taxpayer. Valid on all master files.
UPCAS	"Z"	"A/D"	Request to create, display, update, or change an unpostable history section.
UPRES	"D"	"01"	Transaction to be deleted. Valid on all master files.
UPRES	"0"	BLANK	No change made to unpostable transaction, repost. Valid on all master files.
UPRES	"0"	"B"	Same as above but GUF bypasses NAP checks.
UPRES	"1"	01, 23, 30, 31, 32, 41, 50, 51	Transaction to be reinput. Valid on all Master Files except CAWR and PMF.
UPRES	"2"	02, 03, 04, 06, 12, 24, 33	Transaction deleted but control base established on IDRS. Valid on all Master files.
UPRES	"5"	BLANK	Changes IMF NC(name control) and/or name line at master file and/or Error Delay Code.

Command Code (CC)	DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANING
UPRES	"6"	BLANK	Changes any combination of BMF NC (name control), TIN, TC, MFT, tax period, transaction date, TIN prefix and/or error delay code. Attempt to re-post to master file. **_Exception:_** CAWR BMF case attempts to match at BMF a. CCC "O" to TC 150 b. MFT 02, 05, 33 and 34 allows the input of the following CCC: 3, 5, 6, A, F, G, U, R, Y, L, W **_Note:_** CCC L and W are for TC 150 and 620 only.
UPRES	"6"	BLANK	Changes CAWR TIN and/or NC (name control). Attempt to match at BMF.
UPRES	"6"	BLANK	Changes EPMF NC(name control), TIN, plan number, plan period. Attempt to re-post to master file. Allows for the input of CCC "S".
UPRES	"6"	BLANK	Changes any IMF combination of name line, TIN, MFT, tax period, spouse's SSN, Error Delay Code, TC, transaction date, CCC "O" to TC 150 for MFT 30. Attempt to re-post to Master File. Allows the input of the following CCC: 3, 5, 6, A, F, G, U, R, Y, L, W, Z **_Note:_** CCC for TC 150 only. GUF validates all TIN and name control corrections through NAP.
UPRES	"6"	BLANK	Changes PMF TIN, TIN type, and/or NC (name control).
UPRES	"6"	"B"	Changes all TIN, TIN type, and/or NC (name control) to bypass the NAP checks.
UPRES	"8"	BLANK	Transaction sent to Reject Register or ERS Suspense Status. Valid on all Master Files except CAWR, and PMF. For 4th request action, GUF will automatically close the case with URC "8" when CC UPCAS with Definer "D" and Definer Modifier "4" is input.

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Command Code (CC)	DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANING
UPRES	"A"	BLANK	Valid on all Master Files but only for CAWR UPC 003, IMF UPC 152/156, BMF UPC 303, EPMF UPC 803. For UPC 152/156, the TC must be 140/150/430 and the entity code is "2" or "3." URC A will convert and equal URC 6 when the unpostable record is updated.
UPRES	"B"	BLANK	Special closure of open, assigned cases. Valid only on IMF and BMF.
UPREV	BLANK	BLANK	Quality Review (QR) acceptance of an unpostable case closure.
UPREV	"E"	BLANK	QR Rejection of an unpostable case closure.
UPREV	"H"	BLANK	QR Hold (for 7 days) of an unpostable case closure. On eighth day, GUF will release hold and close case.
UPREV	"Y"	BLANK	QR hold (for up to 7 days) of all unpostable cases closed by a particular employee for the day. On eighth day, GUF will release the hold and close case.
UPREV	"Z"	BLANK	QR hold (for 7 days) of all unpostable cases closed by a particular employee in the current process week. On eighth day, GUF will release the hold and close the case.
UPTIN	BLANK	NONE	Displays all open and closed (up to 90 days) unpostables.

3.12.32.9.1
(01-01-2023)
Unpostable Status Code and Status Date

(1) The use of **CC UPDIS**, **CC UPASG**, **CC UPBAT**, **CC UPCAS**, **CC UPRES** and **CC UPREV** and the related command code definers and modifiers will set, display, and/or update the STATUS CODE or STATUS DATE of an unpostable record.

(2) The status code and date will appear on line two of the CC UPCAS screen display following the literal "ST."

(3) The following is a list of status codes and their definitions:

STATUS CODE	DEFINITION
A	Assigned, not corrected
C	Corrected, not removed from the SCUPMF

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STATUS CODE	DEFINITION
F	A Files request was made to order the document
H	Quality Assurance hold
L	A letter was issued
M	Microfilm Replacement System (MRS) Transcript Request
S	Suspense, input when return is held (e.g., referred case or follow up action required before closure of the case)
Q	Accepted by Quality Assurance

(4)   The status code and the last updated date will appear on line two of the **CC UPCAS** screen display following the literal "ST".

(5)   The command codes, definers, and modifiers that result in status code changes are as follows (these status code changes and updates are based on a valid command code request):

Status Code	Command Code and Definers/Modifiers
"A"	**CC UPASG**, definer is "B," or "R" and modifier is blank; or **CC UPREV** with definer "E," and modifier is blank set status code "A."
"C"	**CC UPRES** with definers "A," "B," "D," "O," "1," "2," "5," "6," and "8," and **CC UPBAT** and **CC UPCAS** definer "D" with modifier "4," (closed cases still on the SCUPMF) will set the status code to "C." A closed unpostable case stays on CC UPTIN for 90 days after the case is removed from SCUPMF.
"H"	**CC UPREV** with definer "H," modifier Blank, (one case) will hold a case (for an employee assignment number) from being released off the SCUPMF and sets status code "H."
"S"	**CC UPCAS** with definer "D," "M," and "S," with "modifiers," "B," "C," "D," "E," "F," "G," "H," "I," "J," "K," "L," "M," "N," "O," "P," "Q," "R," "S," "T," "1," "2," and "3" updates cases held in suspense on the SCUPMF, and status code "S" is set.
"Q"	**CC UPREV** with a Blank command code definer and modifier, accepts closed cases still on the SCUPMF, and sets the status code to "Q."

3.12.32.10
(01-01-2021)
Case Assignment

(1)   The following table describes the format of the assignment number and the required access needed to resolve the unpostable case:

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IDRS Digit location	Description of IDRS Assignment Number Location	Required access needed to resolve the unpostable
XX 00000000	Campus/area assignment number (Office Identifier Number)	Employee must have campus jurisdiction of the same campus of the unpostable assignment.
XXXXX 00000	Unit assignment number	Employee must have campus jurisdiction and in the same IDRS unit of the unpostable assignment.
XXXXXXXXXX	Individual assignment number	Employee must have the same IDRS employee number as the unpostable assignment.

Note: "X" represents specific numbers "0" (zero) through "9." "0" represents no specific number.

3.12.32.11
(01-01-2023)
Types of Unpostable Case Closures

(1)   There are four types of unpostable case closures:

a.   AUTO (auto-void/auto reject) - Cases closed automatically by the GUF system based on GUF programming. Applies to all unpostable functions. There are unpostable category codes which do not auto-void or auto-reject because of certain conditions that apply.
b.   MASS - Multiple cases closed with one GUF input action, also referred to as "batch closures."
c.   FILES - After repeated attempts to secure the document, the Unpostable function will close the case to Rejects as a Special Search with CC UPCASD4. Unpostables will also request the document from Files as a fourth request using the Form 4251, Return Charge-Out, which automatically closes the case to Rejects using URC **8**.
d.   INDIVIDUAL - Single cases closed manually.

3.12.32.12
(01-01-2021)
Unpostable Resolution Codes

(1)   The following chart lists each valid Unpostable Resolution Code (URC) and a description of what each resolution does to an unpostable case:

URC	Description
URC "A"	Updates the unpostable name control to the Master File name control.
URC "B"	Special closure of open cases. Only used for Individual Master File (IMF) and Business Master File (BMF).

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URC	Description
URC "D"	Deletes (voids) transactions that do not need follow-up actions. Valid for all Master Files. *Note:* URC "D" removes the record from the Service Center Unpostable Master File (SCUPMF). URC "D" does not open an Integrated Data Retrieval System (IDRS) control base.
URC "0"	Allows the unpostable record to attempt to re-post at Master File with no change. *Note:* URC "0" is valid for all Master Files.
URC "1"	Allows transactions to be re-input. • Valid for all Master Files except Combined Annual Wage Reporting (CAWR) and Payer Master File (PMF). • URC "1" removes the record from the SCUPMF. Records are not corrected (at this time) for an attempt to re-post at Master File as would URC "0", "5", and "6".
URC "2"	Deletes (voids) transactions and is valid for all Master Files. *Note:* URC "2" removes the record from the SCUPMF. It sends transaction data to the Daily Tax Information File (TIF) to open an IDRS control base for most cases to the originator.
URC "3"	Used for auto-closures of With-Remittance documents due to a tax period change. *Note:* Only used during GUF 13 processing.
URC "5"	Used for IMF only when changing an error delay code and/or name control or name line at Master File and the transaction code (TC) is TC 140, TC 430, or TC 150.
URC "6"	Used for changing any combination of the name control, name line, adding or deleting a spouse and/or spouse's taxpayer identification number (TIN), TIN type, transaction codes, transaction date, plan number, error delay code, computer condition code, tax period ending for IMF, and certain nontaxable BMF and Employee Plans Master File (EPMF) returns. • URC 6 is valid for all Master Files. • PMF only accepts TIN, TIN type, and name control changes.
URC "8"	Rejects, nullifies or removes the record from the SCUPMF. • Valid for all Master Files except CAWR and PMF. Used when routing a case to Rejects.

3.12.32.13
(01-01-2022)
**Automatic Closures by
the GUF System**

(1) GUF automatically closes specific cases based on certain conditions using Unpostable Resolution Codes (URC) D, 1, 2, 3, 6, or 8 without tax examiner involvement.

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(2) The following cases do **NOT** auto-void with URC D or 2:

    a. Categories A1, A6, C1, C2, C3, E2, or Z1
    b. DOC-CD 51
    c. Employee number with a valid office identifier (OI) and the functional or-
        ganization codes (3rd, 4th, and 5th digits of the employee number) are
        890-899
    d. Category criteria E1 with TC 30X
    e. IDRS Employee number is blank, and the resolution is URC 2
    f.   TC 971 or TC 972 AC 341-345 or AC 349 - 353

(3) GUF does not auto-close/void purged unpostable cases.

3.12.32.13.1
(01-01-2023)
URC 0 Auto-Closures

(1) GUF auto-closes the following unpostable conditions with URC "0" :

- UPC 126 RC 1
- UPC 329 RC 4
- UPC 490 RC 4

3.12.32.13.2
(01-01-2025)
URC D Auto-Closures

(1) GUF auto-closes the following unpostable conditions with URC "D" (Void-No
Further Action):

Note: GUF programming will not auto-close an unpostable when the primary trans-
action pre-journalized amount is not equal to zero.

URC "D" AUTO-VOID
1. UPC 001 and Doc-CD is 69
2. UPC 003 and Doc-CD is 69
3. UPC 128
4. UPC 129
5. (UPC 162 RC 0, TC is 370 and DOC-CD is 77) OR (UPC 162 RC 0, TC is 971 and 971-CD is 517) OR (UPC 162 RC 0, TC is 971 and IDRS-EMPLEE-NUM equal spaces or zeroes)
5. (UPC 168 RC 0, TC is 494/495 and Doc-CD is 77) OR (UPC 168 RC 0, DOC-CD is 77, TC is 971 and 971-CD is 121/129/517)
7. (UPC 177 RC 0, TC is 540)
6. UPC 182, TC is 540 or 930
7. (UPC 186 RC 0 and TC is 140, 141, 142, 474, 475, 59X or 920) OR (UPC 186 RC 0 and TC is 520/530/971 and DOC-CD is 77)
8. UPC 188 RC 0 and TC is 599
9. (UPC 194 RC 3) OR (UPC 194 RC 0, TC is 972 and 971-CD is 124/129) OR (UPC 194 RC 0, TC is 971/972 and 971-CD is 517) OR (UPC 194 RC 0, TC is 971/972 and IDRS-EMPLEE-NUM equal spaces or zeroes)
10. UPC 197 RC 0 and Doc-CD is 14, 77 or 79

URC "D" AUTO-VOID
11. UPC 301 RC 1 and Doc-CD is 14 or 19 and not 971-CD is 341-345, 349-353
12. UPC 301 RC 1 and Doc-CD is 77 and not TC is 460 and not 971-CD is 341-345, 349-353
13. UPC 301 and Doc-CD is 78
14. (UPC 303 RC 1 and Doc-CD is 77 and not TC is 460) or (UPC 303 RC 1 and Doc-CD is 14, 49 or 78)
15. UPC 304 and TC is 59X
16. UPC 307 RC 1 and TC is 59X
17. UPC 312 RC 1
18. (UPC 313 RC 1 and TC is 073 or 075) OR (UPC 313 RC 1, TC is 521, DOC-CD is 77 and IDRS-EMPLEE-NUM equal spaces or zeroes) OR (UPC 313 RC 1, TC is 971/972 and IDRS-EMPLEE-NUM equals spaces or zeroes)
19. UPC 319 RC 1 and TC is 96X or Doc-CD is 63
20. (UPC 328 RC 6, MFT-CD is 79 and Tax Class is 4) OR (UPC 328 RC 6 and TC is 960/961/971)
21. UPC 329 RC 1 and TC is 59X
22. UPC 330 RC 9
23. UPC 341 RC 1 and TC is 59X
28. UPC 345 RC 6, TC is 925 and MFT-CD is not 01/02/05/06/11/13/14/16
24. UPC 383 RC 5
25. UPC 390 RC 1 or 9 but not Doc-CD is 51
26. (UPC 429 RC 1, TC is 016 and Doc-CD is 80) and (IDRS-EMPLEE-NUM equal spaces or zeroes)
27. UPC 430 RC 1
28. UPC 801, 803, 812 or 877 and TC is 96X
29. UPC 802, 844 or 845
30. UPC 812 and TC is 930
31. UPC 823 and TC is 59X
32. UPC 853 and TC is 59X
33. UPC 869, TC is 150 and MFT-CD is 74

(2)   GUF auto-closes TC 970 AC 001 with ISSC "L" using URC" D".

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3.12.32.13.3
(01-01-2025)
URC 1 Auto-Closures

(1)   GUF auto-closes the following unpostable conditions with URC "1" (Auto Re-input):

    a.   UPC 138 RC 2, TC is 740 or 841

    b.   UPC 186 RC 0, DOC-CD is 87

    c.   UPC 197 RC 6 or 7 and not MFT-CD is 29 or UPC 197 RC 8

    d.   UPC 198 RC 3, MFT-CD is 30 and not TC is 150

    e.   UPC 316 RC 1, TC is 840 and DOC-CD is 45 or UPC 316 RC 1, TC is 841

    f.   UPC 316 RC 2, TC is 740 or 841

    g.   UPC 494 RC 1, TC is 370, MFT-CD is 01 and DOC-CD is 41 or 51

3.12.32.13.4
(01-01-2025)
URC 2 Auto-Closures

(1)   GUF auto-closes the following unpostable conditions with URC "2" and generally voids to the originator/preparer:

Note: GUF constraints will not auto-close an unpostable if the primary transaction pre-journalized amount is not equal to zero.

URC "2" AUTO-VOID TO ORIGINATOR/PREPARER
UPC 132
UPC 133 RC 1
UPC 134 RC 2, 3, 5
UPC 139 RC 0 or 1
UPC 143 RC 0
(UPC 151 RC 0) and (DOC-CD is 77, and not TC 460) OR (UPC 151 and TC is 96X) OR (UPC 151 RC 0, DOC-CD is 04, 14, 49, 63, 78, 79, 80, 81)
UPC 152 and TC is 96X
UPC 154 and TC is 29X or 47X
UPC 155 RC 0 TC 29X or 30X or UPC 155 RC 1
UPC 158 RC 0 or 1 and TC is 29X or 30X
UPC 160 RC 0 OR (UPC 160 RC 1 and TC is 29X)
UPC 161 and TC is 96X
UPC 162 and TC is 971
UPC 163 RC 0
UPC 164 RC 5, and TC is 29X or 30X
(UPC 165 RC 0, 1, 2) OR (UPC 165 RC 3, TC is 290, MFT-CD is 55, DOC-CD is 54 and Tax Class is 2)
UPC 167 RC 0, 1, 3, or 4, and TC is 29X or 30X
(UPC 168 RC, 2, 6, 7, and 9) OR (UPC 168, TC is 480 /96X) OR (UPC 168 RC 0, TC is 290/571/971 or 972)
UPC 169 RC 0, 2, 4, 6, 7, 8
(UPC 173 RC 2-3) OR (UPC 173 RC 5 and MFT-CD is not 29) OR (UPC 173 RC 7 and TC is 29X or 30X)
UPC 174
UPC 178 RC 1 or 2
UPC 179 RC 0
UPC 181
(UPC 182 RC 0, and TC is 542) OR (UPC 182 RC 0, TC is 971 or 972 and 971-CD is 804)
UPC 185 RC 1
(UPC 186 RC 2) OR (UPC 186 and TC is 96X) OR (UPC 186 RC 0, TC is 612/662/672 and DOC-CD is 34) OR (UPC 186 RC 1, TC is 400 and DOC-CD is 77)
UPC 187

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URC "2" AUTO-VOID TO ORIGINATOR/PREPARER
UPC 188 RC 0 and TC is 29X, and MFT-CD is not 55
(UPC 189 RC 0, 1, 2, 3 and TC is 29X/30X)OR (UPC 189 RC 5, 6)
UPC 192 RC 0, 1, or 3
(UPC 193 RC 0 and TC 29X, 300, 304, 308) OR (UPC 193 RC 2 and TC 291 or 301)OR (UPC 193 RC 3 and TC is 290)
(UPC 290 RC 1, TC 520)OR (UPC 290 RC 7) OR (UPC 290 RC 8 and not TC 42X) OR (UPC 290 RC 4, TC is 971/972 and 971-CD is 111)
(UPC 291 RC 2-3 and TC 29X/30X) OR (UPC 291 RC 4, 5, 7, 8, or 9)
(UPC 292 RC 0, TC is 29X/30X) OR (UPC 292 RC 2 but not TC 150) OR (UPC 292 RC 4 but not TC 150 or 430) OR (UPC 292 RC 6) OR (UPC 292 RC 7 and DOC-CD is 34)
UPC 293 RC 0, 7, or 9
UPC 293 RC 8 but not TC 150 or 430
UPC 298 RC 0
UPC 302 RC 1
(UPC 304 RC 8 and the MFT-CD is 40) OR (UPC 304 and TC is 29X, 30X or 474)
(UPC 306 TC is 29X or 470) OR (UPC 306 RC 8)
UPC 307 RC 1 and (TC is 474 or DOC-CD is 14, 49 or (DOC-CD 77 and TC is not 460))
UPC 308 RC 5 and TC is 590 or 591
UPC 309 RC 1
(UPC 311 RC 3 but not TC is 400) OR (UPC 311 RC 4 and TC is 971) OR (UPC 311 RC 5 and TC is 370)
UPC 312 RC 2, 3, or 4
(UPC 313 RC 1, TC is 971 or 972) OR (UPC 313 RC 4, 6, 7 or 9)
(UPC 314 RC 1, MFT-CD is 34, 36, 37, 44, 46, 49 or 67) OR (UPC 314 RC 7, MFT-CD is 13, TC is 290)
(UPC 315 RC 2, 3, 4 or 7, TC is 290 and MFT-CD is 13) OR (UPC 315 RC 8, TC is 290, DOC-CD is 54, MFT-CD is 13 and Tax Class is 3) OR (UPC 315 RC 9)
(UPC 316 RC 1-7 and DOC-CD is 54) OR (UPC 316 RC 1 and DOC-CD is 77) OR (UPC 316 RC 9)
UPC 317 RC 3, 4, 5 or 6
UPC 320
UPC 321 RC 2 and TC is 29X
UPC 323 RC 1 or 4
UPC 324 RC 1
UPC 326 RC 1 or 2 and TC is 29X or 30X

URC "2" AUTO-VOID TO ORIGINATOR/PREPARER
(UPC 327 RC 1 and ((TC is 29X/42X/47X) or (DOC-CD is 54/77) or (MFT-CD is 40))) OR (UPC 327 RC 2 ,TC is 29X and DOC-CD is 54))
(UPC 328 RC 7, TC is 290 and DOC-CD is 54)))
UPC 329 RC 3
(UPC 330 RC 1, 4-7) OR (UPC 330 RC 3, TC is 290, DOC-CD is 54, MFT-CD is 12 and Tax Class is 1)
UPC 334 RC 2, 3, 4, or 6
UPC 335 and TC is 29X
((UPC 336 RC 1) and (not DOC-CD is 51))OR (UPC 336 RC 2 and TC is 29X or 30X) OR (UPC 336 RC 3/4 and TC is 290)
UPC 337 TC is 29X
UPC 339 RC 1 and TC is not 090
(UPC 341 RC 1) OR (UPC 341 RC 2 and TC is 474 or 96X)
(UPC 342 RC 1, 2 or 9 and TC is 29X) OR (UPC 342 RC 3-8)
UPC 343 RC 1
UPC 344
(UPC 345 RC 1, 3) OR (UPC 345 RC 4 or 5, TC is 925, DOC-CD is 77 and ((MFT-CD is 02 and Tax Class is 3) or (MFT-CD is 05 or 06 and Tax Class is 2)))
UPC 346 RC 1 or 2
UPC 348
UPC 349
UPC 351
UPC 354 RC 1, 2, 3, 5, 8 or 9
UPC 354 RC 6, TC is 971 and MFT-CD is not 02, 08 or 34
UPC 356
UPC 357
UPC 359 RC 1-6
UPC 361
UPC 366 RC 1 and TC is not 157, 460 or 620
UPC 367
UPC 368 RC 1
UPC 369
UPC 370
UPC 371
UPC 379

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URC "2" AUTO-VOID TO ORIGINATOR/PREPARER
UPC 382
UPC 384 RC 2, DOC-CD is 34
UPC 390 RC 2-8
UPC 391 RC 5-9
UPC 395 RC 5
UPC 398 RC 2
UPC 429 RC 1
UPC 438 RC 1-3
UPC 490 RC 3 or RC 5
(UPC 491 RC 3 or 8) OR (UPC 491 RC 4 and TC is 29X) OR (UPC 491 RC 7 and DOC-CD is 54)
UPC 492 RC 1, 5 or 6
UPC 493 RC 2, 4, 6, 7, 8, or 9
(UPC 494 RC 0-9) or (UPC 494 RC 1, TC is 29X or 30X and DOC-CD is 54 or 47)
UPC 495 RC 3-9
UPC 496 RC 1, 2, 6, 7, 8 or 9
UPC 497 RC 2, 7, or 9
UPC 498 RC 4, 5, or 8
UPC 806
UPC 810 and not TC is 150 or 460
UPC 811 and not TC is 150 or 460
UPC 812 and not TC is 150 or 460
UPC 820
UPC 823 and TC is 125 or 96X
UPC 836, UPC 838, UPC 840, UPC 843 or UPC 852
UPC 853 and TC is 011, 96X or 47X

(2) The following unpostable conditions will automatically void with URC "2" with specific remarks to originator:

UPC and Condition	Remarks
UPC 184 RC 0	"Contact Exam then reinput the document"
UPC 293 RC 0	"Correct refund statute control date"

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(3)   The following unpostable code conditions will automatically void with URC "2" to specific areas:

UPC and Condition	Null Code and Receiving Area
• UPC 135 • UPC 160 RC 2 • UPC 170 • UPC 173 RC 0 • UPC 175 RC 0, TC 820 and BS 050-059 • UPC 180 RC 2, TC 29X and BS 200-299 • UPC 186 RC 0 or • UPC 198 RC 0 • UPC 317 RC 4 • UPC 328 RC 4 and TC is 290	"02" - Accounts Management (AM)
• UPC 151 RC 0 • UPC 152 RC 0 • UPC 159 RC 0 and TC 120	"07" - Privacy, Government Liaison and Disclosure (PGLD)
• UPC 159 RC 0 and TC 140, 141,142 • UPC 168 RC 3 or RC 8 • UPC 194 RC 2 • UPC 320 and Service Center (SC) Code of IDRS employee number is spaces or zeroes. • UPC 322 RC 3 • UPC 337 and TC 29X	"03" - Collection/SC
• UPC 133 RC 0 • UPC 160 RC 3-9 • UPC 173 RC 6 • UPC 179 RC 1 • UPC 192 RC 2 • TC 42X and Category Code is not A1 and MFT-CD is not 34, 36, 37, 44, 49 or 67	"05" - Examination/SC
UPC 315 RC 2-4	"06" - AM Information Returns Processing (IRP)
UPC 197 RC 1-3	"41" - Accounting
• UPC 307 RC 1 and TC 96X and MFT-CD and Tax Period are not 0 • UPC 324 RC 2 and TC 960-962 • UPC 490 RC 3 and TC 960 • TC 96X, MFT and Tax Period are not 0 and UPC 182 RC 0, UPC 195 RC 0 or 1, UPC 341 RC 2 or UPC 345 RC 1 or 3 • (TC 96X and (UPC 301 RC 1) or (UPC 313 RC 1))	"14" - AM Power of Attorney (POA), Centralized Authorization (CAF), Reporting Agents File (RAF)
UPC 320 and SC-CD (Service Center code) of the IDRS employee number is an Area Office (AO) code and IDRS employee number is significant	"19"- Collection/AO

UPC and Condition	Null Code and Receiving Area
• UPC 169 RC 5 • UPC 326 RC 4 • UPC 343 RC 2-5 • UPC 358 RC 1 • UPC 365 RC 1 • UPC 373 RC 1-2 • UPC 496 RC 5	"25" - Entity

(4)   In addition to the above criteria, certain cases are routed by GUF to other areas (in lieu of the preparer) based on the transaction code, document code or nullify area:

    a.   All Category V1 cases with Doc Code 63 or with Doc Code 14, 49 or 77 and the MFT-CD not equal to 33, 34, 44, 67 or 74 will be routed to Nullify Area Code "25" (Entity)

3.12.32.13.5
(01-01-2022)
URC 6 Auto-Closures

(1)   If a transaction unposts as UPC 151 or UPC 303 and the first two positions of the Name Control are alpha characters and the last two positions are spaces, GUF auto-closes the unpostable with URC "6" to correct the placement of the two alpha characters in the name control as the check digits.

(2)   There are two ways to identify these URC 6 auto-closures:

    a.   Payments processed through the Integrated Submission and Remittance Processing (ISRP) or Remittance Processing System (RPS).

    b.   Check digits entered in the wrong positions; first two digits of the name control followed by two blanks.

3.12.32.13.6
(01-01-2025)
URC 8 Auto-Closures

(1)   The following unpostable conditions are auto-closed by the GUF system with URC "8" and systemically routed to the Rejects function with Nullify Area Code "01":

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URC "8" AUTO-CLOSED
UPC 127 RC 0
UPC 136 RC 1
UPC 145 RC 0, TC 150
UPC 148 RC 0, 6, or 7
UPC 148 RC 1, 2 or 3 and TC is 150
UPC 148 RC 9, TC is 150, MFT-CD is 30 and Tax Class 2
UPC 149 RC 9
UPC (164 RC 1) or (UPC 164 RC 5 and TC 150)
UPC 164 RC 6 or RC 8
UPC 164 RC 9 and TC is 971
UPC 167 RC 2 and Primary Trans Pre-Journalized (PJ) amount **is not** equal to zero
UPC 189 RC 7 or 9
UPC 195 RC 1 or 2
UPC 290 RC 1, TC 150
UPC 290 RC 4, TC 150
UPC 290 RC 6
UPC 291 RC 1
UPC 291 RC 2 and TC 370
UPC 291 RC 9 and TC 150
UPC 292 RC 1 or 5
UPC 292 RC 0, 2 or 3 and TC 150
UPC 292 RC 4 and TC is 150 or 430
UPC 293 RC 2 or 3
UPC 293 RC 8 and TC is 150 or 430
UPC 294 RC 1
UPC 299 RC 0, 1, 2, 3, 6 or 8
UPC 301 RC 4 TC 150, MFT 52
UPC 307 RC 2, TC is not 6XX or UPC 307 RC 9
(UPC 311 RC 2 and TC 370 or 971 and DOC-CD is 51) or (UPC 311 RC 3 and TC 971 and Doc Code 51)
UPC 318 RC 1
UPC 319 RC 1
UPC 331 RC 1, 3, 4, or 5
UPC 332 RC 1 and the File Location Code (FLC) is not 98
UPC 346 RC 1 and DOC-CD is 51

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URC "8" AUTO-CLOSED
UPC 397 RC 1 or 2
UPC 490 RC 0 and Doc Code 51
UPC 491 RC 2 or 9
UPC 492 RC 2
UPC 492 RC 4 but not DOC-CD 34
UPC 495 RC 1 or 2
UPC 495 RC 3 and TC 150
UPC 496 RC 1 and TC 150
UPC 496 RC 2 and TC 150
UPC 496 RC 3 and TC 150 or TC 6XX
UPC 496 RC 4
UPC 497 RC 1 or 5
UPC 498 RC 4 and TC 150
UPC 498 RC 6 and TC 011
UPC 499 RC 2, 5, or 9
UPC 878

(2)   The following conditions are also auto-closed with URC 8:

    a.   UPC 308 RC 6, auto-closed to AM Adjustments with nullify area code "02."

    b.   UPC 141 RC 0, auto-closed to AM Remote Toll Free with nullify area code "50."

    c.   UPC 325 RC 3 or UPC 385 RC 1, auto-closed to Rejects to forward to the originator.

    d.   (UPC 334 RC 7, DOC-CD 51 and TC 290/300 and Tax Class 2) or (UPC 334 RC 7 and DOC-CD is 51/52 and TC 370 and Tax Class 2), are auto-closed to Rejects with remarks to "Cancel DLN Fed Acct."

    e.   UPC 304 and not DOC-CD 97/34 and not TC 29X/30X/59X/474, auto-closed to Accounting with nullify area code "41."

3.12.32.13.7
(01-01-2024)
Purged Unpostables

(1)   Purged unpostables are items returned to Enterprise Computing Center-Martinsburg (ECC-MTB) without correction, normally as part of end-of-year processing.

(2)   After reformatting 2024 purged unpostables to the 2025 format, ECC-MTB will send the transactions back to GUF so they can be associated with the database information. Reformatted unpostables are identified on the corresponding Master File Unpostable Inventory reports as follows:

    a.   IMF: UPC 296
    b.   BMF: UPC 398
    c.   EPMF: UPC 890

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Exception: ECC-MTB will send PMF unpostables back with the same unpostable code originally issued.

(3)   Do not suspend unresolved end of year unpostables.

(4)   The GUF 11-41 report contains data for returned purged unpostable records that do not match the GUF database. For more information on the GUF 11-41, see IRM 3.12.32.20.4, GUF 11-41, No Match Purge List. This report is produced for all Master Files.

3.12.32.14
(01-01-2022)
Nullify Area Codes

(1)   Nullify area codes must be used when closing an unpostable with URC 1, 2 or 8 to identify the receiving area for the closed unpostable.

Caution: An error message displays when a nullify area code is not entered if closing with URC 1, 2 or 8.

(2)   GUF generates a nullification listing for each nullify area code used. For more information on nullification lists, see IRM 3.12.32.20.25, GUF 55-46, Nullified Distribution Listing Summary and GUF 55-47, Nullified Distribution Listing.

(3)   The nullify area code is entered on Line 2 in positions 6 and 7 on the **CC UPRES** screen.

(4)   The subsections in this chapter provide specific instructions for Nullify Area Codes for both manual closures and GUF auto-closed unpostables.

3.12.32.14.1
(01-01-2021)
Nullify Area Codes for URC 1 and URC D

(1)   Unpostables closed with URC 1 or D are routed to the following receiving areas based on the Nullify Area Code used:

Unpostable Resolution Code	Nullify Area Code	Receiving Area
1	01	Reinput - No Further Action
1	23	Dishonored Checks
1	30	Electronic Federal Tax Payment Function - Accounting
1	31	Data Controls
1	32	Revenue Accounting Control System (RACS)
1	41	Accounting
1	50	Accounts Management - Remote Toll Free
1	51	Computer Support/Other S/B
D	01	Void - No Further Action

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3.12.32.14.2
(01-01-2025)
Nullify Area Codes for URC 2

(1) Unpostables can be closed manually or systemically with URC 2. URC 2 voids (deletes or nullifies) the transaction and usually opens an Integrated Data Retrieval System (IDRS) control base to the originator of the transaction. Closing an unpostable with URC 2 is the process for routing the transaction back to the originator or other designated area.

(2) The employee number displayed on a closed UPTIN record is either the originator of the transaction, or the IDRS control number GUF assigned to the record based on the nullify area code used when the case was closed. This number is used to open a control base on IDRS.

(3) When a control base cannot be established, the GUF systemically closes with nullify area code "11" or "13."

(4) The following chart contains the functional areas and associated nullify area codes for URC "2" closures. If the range is not found in the chart, see IRM 3.12.32.14.2 (5), Nullify Area Codes for URC 2 for more information.

Exception: An IDRS control base does not open when the originator's IDRS number is not a significant number, the unpostable is document code 47 or the originator IDRS number has values 01-10 in first two digits and 8888888 in digits three through nine and a 3 or 4 in the tenth digit.

a.   Use the first five digits of the IDRS employee number to identify the correct nullify area code necessary to assign a control base.
b.   The first two digits of the IDRS number is known as the **Office Identifier (OI)**. Office Identifiers listed as "01-10," is valid for all campuses.
c.   The third, fourth and fifth digits of the IDRS number is known as the **unit range assignment**.
d.   The sixth through tenth digits of the IDRS number are used as the identifier of the individual assigned to that unit.
e.   If the range assignment overlaps within other range assignments, use the specific range assignment. Sometimes, the originating employee's number is not identifiable to the GUF system. These cases will be assigned to a default unit number based on the range assignment associated with the 3rd, 4th, and 5th digits of the originator's IDRS profile number.

   Example: The IDRS employee number on the open UPTIN is XX**232**XXXXX. Nullify area **"25"** unit range assignment is **200-249** for Entity. The chart contains another unit range assignment reflecting range **306-324** for POA/CAF/RAF with nullify area code **"14."** To ensure the proper control base is open to the correct receiving area, use the unit range assignment closest to the originator's office identifier and unit range assignment. For this example, nullify area code **"14"** is correct.

f.   If the smaller unit range assignments overlap, use the IDRS Unit and Unit Security Representative (USR) Database (IUUD) to locate the correct Business Division/function or Receiving Area *IUUD Database*.

   Example: Unpostables closed with Nullify Area Code **"10"** and IDRS unit range assignment **270-279** are routed to the Unpostable function. The ERS/Rejects unit range assignment is **250-279** with nullify area **"49." Unpostables closed with Nullify Area Code 09 and IDRS unit range assignment 250-269 will be routed to the Notice Review function.** Using the incorrect

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unit range assignment will open an invalid control base to the Default unit number of the wrong function. Use the IUUD application to determine the active Business Organization and Office description to help identify the correct nullify area code to use.

Caution: *Tax Examiners (TEs) must verify the correct nullify area code to use for routing the case to ensure a control base is opened to the correct area. Using the incorrect nullify area code may open a control base to the wrong area or not at all and can cause Barred Assessment cases.*

Office Identifier	Unit Range Assignment	Nullify Area Code	Business Operating Division and Function	Receiving Area	Function Location	GUF Default Unit
01-10	106-159	41	Submission Processing (SP) - Accounting Operations	Accounting	Campus	119
01-10	160-198	45	SP - Receipt and Control Operations	Receipt and Control	Campus	154
01-10	200-219	45	SP - Data Conversion	Data Conversion	Campus	219
01-10	220-249	25	SP - Document Perfection Operations	Entity	Campus	249
01-10	250-269	09	SP - Input Correction Operations	Notice Review	Campus	269
01-10	250-279	49	SP - Input Corrections Operations	ERS/Rejects	Campus	269
01-10	270-279	10	SP - Input Correction Operations	Unpostables	Campus	279
01-10	306-324	14	Accounts Management (AM) -POA/CAF/RAF	POA/CAF/RAF	Campus	324
01-10	350-359	24	AM - Large Corp, Technical, and Restricted Interest	Technical	Campus	359
01-10	360-364	12	AM - Refund Inquiry	Refund Inquiry/ Taxpayer Service	Campus	364
01-10	365-369	04	AM - Statutes and AMRH	Statutes	Campus	369
01-10	300-499	02	AM Operations Adjustments	Adjustments	Campus	399
01-10	500-598	50	AM Operations Remote Toll Free	Remote Toll Free	Campus	597

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Office Identifier	Unit Range Assignment	Nullify Area Code	Business Operating Division and Function	Receiving Area	Function Location	GUF Default Unit
01-10	600-604	50	Compliance Services - (SBSE)	P&A - CS	Campus	604
01-10	850-858	17	Criminal Investiga-tion (CI) Refund Crimes	Criminal Investiga-tion	Campus	859
01-05	605-649	05	Compliance Services - Exami-nation Operations	Examination/ Service Center (SC)	Campus	649
06	650-698	55	Compliance	Compliance ASFR TS/AUSC	Campus	799
01-10	350-399	06	AM Operations IRP	IRP	Campus	399
01, 02, 04, 05, 07-09	650-699	03	Compliance Services - Collec-tion Operations	Collection/SC	Campus	699
03	669-675 760-777	53	Compliance Services - Case Processing Opera-tions CAWR	Centralized Case Processing	Campus	777
01-05 07-09	670-679	15	Compliance Services - Collec-tion Operations	CAWR/FUTA	Campus	679
05	760-777	53	Compliance Services - Case Processing Opera-tions	Centralized Case Processing	Campus	777
05	778-799	53	Compliance Services - Central-ized Insolvency	Centralized Insol-vency	Campus	799
02	760-779	53	Compliance Services -Centralized Lien Operations	Centralized Lien	Campus	779
05	778-799	58	Compliance Services - Central-ized Insolvency Operations	Centralized Insol-vency	Campus	798

Office Identifier	Unit Range Assignment	Nullify Area Code	Business Operating Division and Function	Receiving Area	Function Location	GUF Default Unit
02	780-799 970-979	53	Compliance Services - Innocent Spouse Operations	Innocent Spouse	Campus	799
02, 03, 05	700-759	33	Compliance Services - ACS Operations	ACS/SC	Campus	739
01, 04, 06, 07, 08,10	700-779	33	Compliance Services - ACS Operations	ACS/SC	Campus	739
09	700-799	33	Compliance Services - ACS Operations	ACS/SC	Campus	739
04	780-799	53	Large Business and International (LB&I) - TEFRA	LBI TEFRA	Campus	799
01 03	800-829 (01) 800-849 (03)	53	Compliance Services - COIC Operations	COIC	Campus	829
02	800-829	53	Compliance Services -Centralized Specialty Tax Op-erations	Centralized Specialty Tax	Campus	829
01-02	830-849	16	Compliance Services - AUR Operations	AUR	Campus	849
04-10	800-849	16	Compliance Services - AUR Operations	AUR	Campus	849
01	940-963	52	Compliance	Compliance ASFR SBSE/BSC	Campus	964
06-10	605-649	56	TS RICS	TS RICS/SC	Campus	649
11-15	100-699	21	TS CARE	Taxpayer Service/AO	Area Office	699
11 12-15	700-729 700-798	21	TS CAS	CAS/AO	Area Office	799
11	730-898	21	TS IDTVA	TS IDTVA	Area Office	899

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Office Identifier	Unit Range Assignment	Nullify Area Code	Business Operating Division and Function	Receiving Area	Function Location	GUF Default Unit
12,15 13 14	800-898 (12), 800-809 (15), 820-898 (13), 800-809 (14)	21	TS Headquarters (HQ)	TS HQ/AO	Area Office	899
13	810-819	56	TS RICS HQ	TS RICS HQ	Area Office	819
14	810-888	56	TS RICS/ IVO	TS RICS/IVO	Area Office	889
21-27	100-399	19	SBSE Collection Area Offices	Collection	Area Office	399
21-27	400-699	20	SBSE Examination Area Offices	Examination	Area Office	699
21-27	715-748	20	SBSE Fraud/BSA	Fraud BSA	Area Office	749
21-27	750-798	20	SBSE Specialty Programs	Specialty	Area Office	799
21-27	800-898	20	SBSE HQ/AO	SBSE HQ/AO	Area Office	899
35	300-599	35	Accounts Management (AM) Operations	Adjustments	Area Office	399
40	100-899	47	Tax Exempt and Government Entities (TEGE)	TE/GE	Area Office	899
50	100-899	20	Large Business & International (LB&I)	Examination /AO-LM	Area Office	899
60	100-799	46	Criminal Investigation	Criminal Investigation	Area Office	799
63	100-799	48	Taxpayer Advocate Service (TAS)	TAO	Area Office	799
63	800-899	44	Taxpayer Advocate Service	TAO/SC	Area Office	899
66	100-899	20	Appeals	Appeals	Area Office	899
69	100-898	20	Counsel	Counsel	Area Office	899

Office Identifier	Unit Range Assignment	Nullify Area Code	Business Operating Division and Function	Receiving Area	Function Location	GUF Default Unit
79	100-899	07	Privacy, Govern-mental Liaison & Disclosure (PGLD)	PGLD	Area Office	899

(5) Some IDRS employee numbers are currently not contained in the Nullify Area Code table. If an input IDRS number does not fit within any office identifier and unit range assignment combinations in the table, then check if it meets the criteria for nullify area code 51 below:

- Nullify Area Code 51 - Office Identifier (01-10), Range Assignment (550-899).

Caution: Use nullify area code 51 only after verifying that the input IDRS number does not fit into any nullify area code in the table.

(6) If the IDRS employee number does not fit into an office identifier/range assign-ment combination in the table or nullify area code 51, notify management to elevate to P&A and submit a SERP Feedback to the appropriate Unpostable analyst for assistance. Do not use URC D, unless the specific UPC code instructs this resolution. Instead, put the case in suspense until the HQ analyst contacts the originator and determines a resolution. **Do not close the case until instructed to do so.**

3.12.32.14.3
(01-01-2022)
Nullify Area Codes for URC 8

(1) The following table lists the receiving area and nullify area codes that can be used when closing a case with URC 8:

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Nullify Area Code	Receiving Area
01	Reject Resolution
02	Adjustments
03	Collection/Service Center (SC)
04	Statutes
05	Examination/SC
06	IRP
07	PGLD
08	Taxpayer Relations
09	Notice Review
12	Refund Inquiry-Taxpayer Service
14	POA/CAF/RAF
15	CAWR/FUTA
16	AUR
17	Criminal Investigation
19	Collection/Area Office (AO)
21	Taxpayer Service/AO
23	Dishonored Checks
24	Technical
25	Entity
40	Unidentified/Excess Collection
41	Accounting
44	TAO/SC
45	Receipt and Control
46	Criminal Investigation/AO
47	TEGE/AO
48	TAO/AO
49	ERS/Rejects
50	AM Remote Toll Free

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3.12.32.14.4
(01-01-2025)
Nullify Area Codes for Unpostables Generated from Systemic IDRS Numbers

(1) Certain systemically generated transactions are posted to IDRS through End of Day (EOD) 10 processing. A control base is not established for the unpostables generated by the systems identified in the table below due to a problem with the employee number. GUF processing automatically assigns the nullify area code to these transactions. Tax examiners do not input these codes. The table below identifies the computer generated unpostable by the systemic IDRS employee number.

System	Systemically Generated Number	Nullify Area Code	Receiving Area Literal	Default Unit Number
Automated Under Reporter (AUR)	(01-10) 89000000	16	AUR	899
Automated Liens System (ALS) 5801	(11-17) 88500000	03	SCCB	899
Automated Liens System (ALS) 5801	(21-36) 885000000	19	Collection/AO	899
Inventory Delivery System (IDS) 9901	(01-10) 89209999 (01-36) 88888888	03	SCCB	899
ASFR	(01-36) 8808888	52	Compliance ASFR SBSC/BSC	964
ASFR	(01-36) 88800005	54	Compliance ASFR TS/FSC	899
ASFR	(01-36) 88800010	55	Compliance ASFR TS/AUSC	799

3.12.32.15
(01-01-2019)
Name and/or TIN Validation

(1) GUF uses the National Account Profile (NAP) to validate the name and/or Taxpayer Identification Number (TIN) on unpostable cases and corrections. The validation will look at:

  a. All URC "6" corrections involving a change to the name and/or TIN.
  b. All URC "0" closures if the UPC is 151, 152, 153, 156, 301, 303, 801, or 803.

(2) If the unpostable correction will not validate because an entity transaction is input or pending (e.g., transaction code (TC) 000 or TC 013), then definer modifier "B" can be used. If the transaction will not post before the corrected unpostable, the case should be cycled instead of using the definer modifier "B."

(3) If the unpostable case does not validate, GUF will not allow the closing action unless paragraph (2) above applies and is followed.

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3.12.32.16
(01-01-2021)
IDRS Case Control Nullified Unpostable (NLUN)

(1) When an unpostable case is closed with unpostable resolution code (URC) "2," IDRS automatically opens a control base to the employee who input the transaction originally or to a designated area identified with an IDRS Unpostable Unit Default Number (see exceptions in paragraph (3) below). Refer to the URC 2 Chart listed under IRM 3.12.32.14.2, Nullify Area Codes for URC "2".

(2) Unpostables are identified on the CCA4243 report as category Nullified Unpostable (**NLUN**). It is highly recommended that unpostable cases be resolved within **seven business days**. The open control base is given category code Nullified Unpostable ("NLUN"). For more information on IDRS category codes refer to *Document 6209 Category Codes*.

(3) An IDRS control base will not be opened if:

a. The transaction is a Doc Code 47 document
b. The IDRS employee number meets the criteria for Nullify Area Codes (NAC) 11, 13, 22, or 42
c. The case is closed with URC "D"
d. The input employee number meets the criteria- Office Identifier (01-10), any Unit Range, Employee Number (88888)

(4) The control base is established with the following:

a. "A" status
b. Case Category Code - "NLUN"
c. Received Date established as the processing date of the run creating the case control, or the date of the actual taxpayer correspondence as shown on the original Data Processing (DP) adjustment
d. Activity Code - UPnnnCyyyycc

   Note: "nnn" represents the 3-digit unpostable code, and "yyyycc" reflects the cycle that the transaction originally unposted.

(5) Use the following reports from the Control-D application system to identify open IDRS control bases for nullified unpostables:

a. The GUF 55-47, see IRM 3.12.32.20.25, GUF 55-46, IRM 3.12.32.20.25, Nullified Distribution Listing Summary and GUF 55-47, Nullified Distribution Listing for more information.
b. The CCA 42-43, IDRS Overage Report.

(6) The CCA 42-43 report contains all cases with open controls assigned to an IDRS number (in IRS received date order). The report is available in Control-D Monday mornings. Use the following to retrieve the report in Control-D:

a. **Report Name:** "OVERAGE REPORT"
b. **Job Name:** "CCA 4243*" (* = the alpha character assigned to the campus)

(7) Managers in all functions should use the reports to:

a. Identify nullified unpostable transactions that require action
b. Monitor the size of inventories
c. Set closure expectations
d. Identify problem cases

(8)   Every business unit is responsible for monitoring, working and closing the control bases generated by their unpostable transactions.

3.12.32.17
(01-01-2021)
IDRS Unpostable Case Control

(1)   It is not necessary to control a module with an unpostable record on Integrated Data Retrieval System (IDRS) except for the conditions described in the following paragraphs.

(2)   **First Condition** - The unpostable record is a transaction code (TC) 150 return that meets the following:

   a.   The return is not a Criminal Investigation case Category **A1,** or Entity Control case Category **B1,** or Bankruptcy case Category **Z1.**
   b.   The return has not or will not resolve (close) within six weeks of receipt. The unpostable is still on the Service Center Unpostable Master File (SCUPMF). Use the unpostable cycle sequence number to determine the receipt date of the unpostable return.
   c.   The return is not already controlled and/or displayed on CC TXMOD as an open unpostable. Unpostable records are identified as a "U" followed by the specific unpostable code and reason code. For example, "U1402" represents UPC 140 RC 2.

(3)   **Second Condition** - Any open unpostable record still on the SCUPMF and if the Taxpayer Advocate Services (TAS), Technical or Area Office function:

   a.   Requests the case be placed under IDRS control
   b.   Requests the addition or update of a CC TXMOD history item for an un-postable case already controlled (shown) on IDRS

(4)   **Third Condition** - A specific unpostable code procedure in IRM 3.12.166, EPMF Unpostables, IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution, IRM 3.12.279, BMF/CAWR/PMF Un-postable Resolution, IRM 3.12.278, Exempt Organization Unpostable Resolution, IRM 3.13.122, Individual Master File (IMF) Entity Control Un-postables or IRM 3.13.222, BMF Entity Unpostable Correction Procedures requires IDRS case control and the open case is still on the SCUPMF.

3.12.32.18
(01-01-2022)
GUF Command Code Screen Formats - General Information

(1)   Campus (and Area Office) personnel use Command Codes (CC) **CC UPASG**, **CC UPBAT**, **CC UPDIS**, **CC UPCAS**, **CC UPRES**, **CC UPREV** and **CC UPTIN** to assign, research, correct (individual and batch closures) and review un-postable cases in all master files.

(2)   Command Code - Primary Access Fields (input data to access the record):

   a.   The unpostable cycle sequence number (UP SEQ NUM) is the primary access field for CC UPBAT, CC UPDIS, and CC UPRES.
   b.   The unpostable cycle sequence number and employee assignment number (new and old) are the primary access fields (input data) for CC UPASG and CC UPREV.
   c.   The Taxpayer Identification Number (TIN) of the unpostable record is the primary access field for CC UPTIN.
   d.   The unpostable cycle sequence number and the command code definer(s) and modifier(s) are the primary access fields for CC UPCAS.

(3)   The GUF Command Code Screen Formats are representative of an actual screen. The valid values for the screens are as follows:

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GUF Screen Format	Definition
"a"	Position must be an alpha, a through z
"n"	Position must be numeric, 0 (zero) through 9
"v"	Position must be an alpha-numeric or any other valid character (i.e., **"-"** dash, or a **","** comma)

Note: Numbers on the screen correspond with the item listed on the screen format.

(4) Each screen shows an Unpostable Sequence Number (UP SEQ NUM):

    a.   The UP SEQ NUM is a unique number assigned to each unpostable record.

    b.   It contains the processing cycle (UP SEQ CYCLE) the unpostable record was controlled (added) to the Service Center Unpostable Master File (SCUPMF), plus a 6-digit number assigned in sequence order.

    c.   The UP SEQ NUM is assigned after the unpostable records are sorted into Master File, Category, DLN sequence or Payment sequence number within each category.

        Example: The UP SEQ NUM is **20XX21001700** the record was placed on the SCUPMF during Cycle **20XX21** and the record is the **1700th** case within the MF, Category, DLN or Payment sequence number sort.

        Note: In the example 20XX21, "XX" represents the year the unpostable is generated.

    d.   The UP SEQ NUM does not identify the cycle the record went un-postable at Master File. The UP SEQ NUM and the Master File Unposting Cycle may not be the same. The cycle for the record unposted reflects on the New Unpostable Report GUF 11-40 for each Master File. For more information on the GUF 11-40, see IRM 3.12.32.20.3, GUF 11-40, New Unpostable Report and Summary.

(5) The literal "CYC" on line 1 of **CC UPTIN** and line 2 of **CC UPRES** identifies the original cycle the transaction record went unpostable at Master File.

3.12.32.18.1
(01-01-2021)
Command Code UPASG - Screen Formats

(1) Command Code (CC) **CC UPASG** creates an "individual" or "batch" case reassignment of unpostable records.

(2) **Input Display - CC UPASG (Individual)**: See Figure 3.12.32-1.

FORMAT	DESCRIPTION
UPASGv nnnnnn nnnnnnnnnn vv vvvvvn	Reassignment of individual cases when all cases have the same UP SEQ NUM

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FORMAT	DESCRIPTION
UPASGv nnnnnn nnnnnnnnnn vv vvvvvvvvvvvn	Reassignment of individual cases when the UP SEQ NUM is different than the common UP SEQ NUM

```
1   UPASG|1|__2__| |__3__| |4|
2        |___5___|
3        |___6___|
```
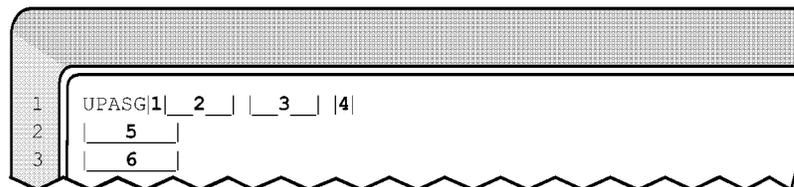
Figure 3.12.32-1 Format for CC UPASG screen - individual case assignment:

1. Line 1 (Item 1) - The Command Code definer "R" for individual case re-assignment.
2. Line 1 (Item 2) - The 6-digit cycle of the case(s) being reassigned.
3. Line 1 (Item 3) - The 10-digit employee or unit number to whom the case is being assigned.
4. Line 1 (Item 4) - Functional Area Code of employee/unit to whom case is assigned.

Example:
    AP = APPEALS
    AT = AMTAP
    EN = ENTITY
    CI = CRIMINAL INVESTIGATION
    EO = EXEMPT ORGANIZATION
    EP = EPMF ENTITY UNPOSTABLES
    EX = EXAMINATION
    LB = LB&I
    ST = STATUTES
    UP = UNPOSTABLES

5. Line 2 (Item 5) - Last six digits of the case cycle sequence number when cases have a common cycle. Delete leading zeros.
6. Line 2 (Item 6) - All twelve digits of the case cycle sequence number when the cases are from different cycles.

(3) **Input Display- CC UPASG screen - (Batch): See Figure 3.12.32-2.**

```
1   UPASG|1| |__2__| |__3__| |4|
2        |_____-_____|5|
```
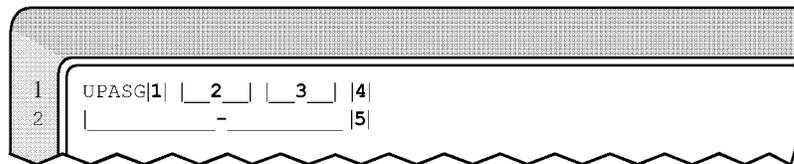
Figure 3.12.32-2 Format for CC UPASG screen - batch case assignment

1. Line 1 (Item 1): The Command Code definer "B" for batch case reassignment.

Note: There is no break in the sequence of case numbers assigned.

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2.   Line 1(Item 2): The 6-digit cycle of the case(s) being reassigned.
3.   Line 1(Item 3): The 10-digit employee or unit number to whom the case is being assigned.
4.   Line 1(Item 4): Functional Area Code of employee/unit to whom case is assigned.

   Example: EN = ENTITY
              AP = APPEALS
              AT = RICS/RIVO (AMTAP on reports)
              CI = INVESTIGATION
              EO = EXEMPT ORGANIZATION
              EP = EPMF ENTITY ORGANIZATION
              EX = EXAM
              LB = LB&I
              ST = STATUTES
              UP = UNPOSTABLES

5.   Line 2 (Item 5) - Last six digits of the first case cycle sequence number - Last six digits of the last case cycle sequence number.
6.   Lines 3-24 - Additional cases input the same as Line 2.

(4) Enter the sequence number for each **individual** unpostable case in the following format:

   a.   **Format 1:** When several cases all have the same "UP SEQ CYCLE", input the code on line 1 as the common "UP SEQ CYCLE". Then input the last 6-digits of the sequence number on lines 2 through 23 without entering the leading zeros. Input the common "UP SEQ CYCLE" in year and cycle format (YYYYCC).
   b.   **Format 2:** When the "UP SEQ CYCLE" of one individual case is different from the common "UP SEQ CYCLE", enter the complete 10-digit sequence number for each case.

Note: Enter one individual sequence number per line. Do not use commas and blanks to separate one case from another.

(5) With **CC UPASG,** include both the common "UP SEQ CYCLE" and the complete 10-digit sequence numbers on the same screen input. Both types are valid for case reassignments of different cases during the same command code request.

(6) The sequence numbers for each **batch** of unpostable cases may be entered in two different formats. With either format, enter the sequence numbers in pairs, separated by a dash. Enter only one pair of sequence numbers per line. Do not use commas and blanks to separate one case from another. Do not split a pair of numbers between two lines.

   a.   **Format 1:** When several batches have the same "UP SEQ CYCLE", input it on line 1 as the common "UP SEQ CYCLE". Then input the last 6-digits of the first sequence number, and the last sequence number may be input on lines 2 through 23 without entering the leading zeros. Enter the pairs on separate lines (e.g., 96-183 entered on line 2, 190-320 entered on line 3, 350-359 entered on line 4, etc.).
   b.   **Format 2:** When the "UP SEQ CYCLE" of one batch is different from the common "UP SEQ CYCLE", enter the complete 10-digit sequence number for the first case and the last case of each batch. The pairs must

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be entered on separate lines (e.g., XXXX28000197-XXXX28000583 entered on line 2 and XXXX29000001-XXXX29000953 entered on line 3, etc.).

   c.   With **CC UPASG**, include both the common "UP SEQ CYCLE" and the complete 10-digit sequence numbers together on the same screen input; both types are valid for case reassignment of different cases during the same command code request.

Note: Only one Functional Area Code can be used at a time. If cases require reassignment to Exam and Entity, input CC UPASG twice. The input of the Functional Area Code is important since it will decrease and increase the inventory of the respective functions.

(7)   **CC UPASG** with definer "R" (modifier "blank"), immediately reassigns the case allowing correction activity the same day. Definer "B" (modifier "blank") reassigns the case overnight.

(8)   **CC UPASG** reassigns a maximum of 1,000 unpostable cases per line.

(9)   The status does not change when a case reassigns within the same function.

(10)   The status code and date updates when a case is reassigned to another function.

(11)   On all reassignments, the data in the "Remarks" section remain.

(12)   *Output Display:* The terminal output display for **CC UPASG** (INDIVIDUAL and BATCH input) is a blank screen with line 24 reflecting the terminal response if all input information was valid. If the information was not validated, it will display at the top of the screen with an asterisk (*****) and an alpha character indicating why it did not validate.

(13)   Valid **CC UPASG** Request: The output terminal responses are "Single Case Reassigned," or "nn,nnn Batch Cases Reassigned."

Note: The "nn,nnn" displays a total of batch cases reassigned. This valid response indicates that all input reassignments processed without any input error conditions.

(14)   Error Messages for Invalid **CC UPASG** Requests:

   a.   "REQUEST DENIED/INCORRECT DEFINER": Indicates the command code definer is other than "B" or "R."
   b.   "EMPLOYEE NUM IS NOT NUMERIC or EMPLOYEE NUM HAS INVALID SC CODE": Indicates the **NEW** employee number is non-numeric, and/or the first 2-digits are not a valid Campus or Area Office Code (e.g., 07–ATSC, 08–ANSC, 09–KCSC, 02–CSC, 06–AUSC, 01–BSC, 05–PSC, 04–OSC, 03–MSC and 10–FSC).
   c.   "INVALID CYCLE NUMBER": Indicates the common unpostable sequence number cycle is invalid because the year of the common cycle is *not* in the range of "**84**" to the current year (year must be 84 or subsequent), and/or the week of the common cycle is not in the **1 to 53** range.
   d.   "FUNCTIONAL AREA CODE REQUIRED": Indicates an attempt to reassign without identifying the functional area of occurrence.
   e.   "INVALID FUNCTIONAL AREA CODE": Indicates the functional area code used was other than AP, AT, UP, EN, EO, EP, LB, ST, EX or CI.

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f.   "UP-SEQ-NUMBERS MISSING": Indicates the common unpostable sequence cycle to be missing and the first and last sequence numbers as blank.

g.   "INVALID SCREEN FORMAT FOR SEQ NUMBERS": Indicates an invalid screen format when definer code "R" is used.

3.12.32.18.2
(01-01-2023)
CC UPBAT - Screen Formats

(1)   Use Command Code (CC) **CC UPBAT** to batch (MASS) close unpostable records containing a Campus or Unit employee number with the same resolution.

(2)   Input Display for **CC UPBAT**: See Figure 3.12.32-3.

FORMAT	DESCRIPTION
UPBATv nnnnnn nn vvvvvn-vvvvvn	Batch (Mass) closure of unpostable records when all cases have the same "UP SEQ CYCLE".
UPBATv ---------nn vvvvvvvvvvvn-vvvvvvvvvvvn	Batch (Mass) closure of unpostable records when the UP SEQ CYCLE is different than the common "UP SEQ CYCLE".


```
1 | UPBAT|1| |_2_| |3|
2 | |____-____ |4|
```
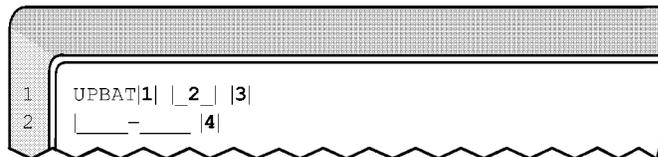
Figure 3.12.32-3 Figure 3.12.32-3 Command Code UPBAT screen.

1.   Line 1 - Command Code Definer. For valid unpostable command code definers see IRM 3.12.32.9, Command Code Definers and Definer Modifiers.
2.   Line 1 - The 6-digit cycle of batch being closed.
3.   Line 1 - Nullify Area Code. For Nullify Area Codes and their receiving areas see IRM 3.12.32.14, Nullify Area Codes.
4.   Line 2 - Last 6-digits of the first case cycle sequence number and the last 6-digits of the last case cycle sequence number, when cases have a common cycle.
5.   Lines 3-22 - Additional cases input the same as Line 2.

(3)   The sequence numbers for each batch of unpostable cases may be entered in two different formats. With either format, enter the sequence numbers in pairs separated by a dash and enter only one pair of sequence numbers per line.

a.   **Format 1:** When all the cases have the same **UP SEQ CYCLE**, it should be input on line 1 as the **COMMON UP SEQ CYCLE**. Then enter the last 6-digits of the first sequence number and the last sequence number on lines 2 through 22 without entering the leading zeros (e.g., line 2 = 1002-2010; line 3 = 2013-2089; line 4 = 2093-2214; etc.).

b.   **Format 2:** When the **UP SEQ CYCLE** of one batch is different from the **UP SEQ CYCLE** of another batch, leave the COMMON **UP SEQ CYCLE** on line 1 blank. Enter the complete 12-digit sequence number for the first

3.12.32.18.3
(01-01-2021)
CC UPREV - Screen Formats

(1) Command Code (CC) **CC UPREV** validates requests for quality review action. The prior command code *must* be **CC UPDIS** (CC UPRES retrieved) to display the unpostable record. Use CC UPREV to review or delete CC UPRES and CC UPBAT closure actions.

(2) See Figure 3.12.32-4 for the CC UPREV screen format.

FORMAT	DESCRIPTION
UPREV a nnnnnnnnnnnn n	Preceded by CC UPDIS. Used to review or delete CC UPRES and CC UPBAT closure actions.
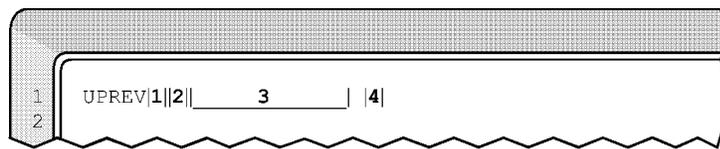
Figure 3.12.32-4 Command Code UPREV Screen

(3) Include the following information on line 1 of **CC UPREV** to review **CC UPRES** and **CC UPBAT** closure actions:

    a.   Definer - for valid unpostable command code definers see IRM 3.12.32.9, Command Code Definers and Definer Modifiers
    b.   Common modifier code - Always blank
    c.   **UP sequence number** - Generated by **CC UPDIS**
    d.   Error indicator - Generated

(4) Include the following information on line 1 of CC UPREV to delete CC UPRES and CC UPBAT closure actions.

    a.   Definer
    b.   Common modifier code - Always blank
    c.   UP employee number QR hold - Input only with Definer Z
    d.   Error indicator - Generated

Note: GUF releases the hold prior to the eighth day if CC UPREV is input without a modifier.

(5) **CC UPREV** is valid for all Master Files. Use **CC UPRES** to close unpostable case closures. Use **CC UPREV** for quality review or to delete incorrect actions.

(6) OUTPUT DISPLAY: The terminal output display for **CC UPREV** is the same as the input screen display format, *except* line 24 reflects the terminal response for the validity of the input request.

(7) VALID **CC UPREV** REQUEST: Output terminal response "UPREV EXECUTED" indicates successful input of the command code.

(8) Error messages for invalid **CC UPREV** requests:

    a.   REQUEST DENIED/INCORRECT DEFINER - Indicates the command code definer is other than blank, **"E," "H," "Y,"** or **"Z."**

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      b.   INVALID EMPLOYEE NUMBER - Indicates the employee number is not numeric or first 2-digits are invalid.

      c.   REVIEWER CANNOT REVIEW OWN CASE - Indicates reviewer is attempting to place hold on a unpostable case assigned to them.

      d.   PRIOR COMMAND IS NOT UPDIS - Indicates employee is entering **CC UPREV** with a blank, "**E,**" "**H,**" "**Y**" or "**Z**" definer without first entering UPDIS to display unpostable case.

      e.   STATUS INVALID FOR QR ACCEPT - Indicates definer is blank and status code is not "C" or "H."

      f.   STATUS INVALID FOR QR ERROR - Indicates definer is "**E**" and status code is not **"C," "H," "Q,"** or **"S."**

      g.   STATUS INVALID FOR QR HOLD - Indicates definer is "**H**" and status code is not **"C," "Q,"** or **"S."**

3.12.32.19
(01-01-2023)
Form 4251, Return Charge-Out

(1)   The Generalized Unpostable Framework (GUF) generates a Form 4251, Return Charge-Out, for unpostable cases requiring the return or document (or information from these records) to resolve the unpostable condition. Form 4251 also generates for certain auto-closed unpostable records that may require follow-up action by the originator or a designated area.

(2)   The Form 4251 always contains the following items:

- TIN
- MFT
- Tax Period
- Status Date
- DLN
- Name Control
- Receiving Area
- Category Code
- Cycle Sequence Number
- Unpostable Reason Code (UPC)
- Transaction Code
- Master File of the unpostable record

(3)   The following chart provides more Form 4251 content:

IF	THEN
The unpostable record is in Category Y1, Y2, F1 or F3	The transaction entity code (IMF only), filing status code (IMF only), master file name line and master file name control may also appear on the Form 4251.
The unpostable record is an Electronic Funds Transfer (EFT)	The Electronic Federal Tax Payment System (EFTPS) number generates.
The unpostable record meets credit interest criteria	The interest reduction overpayment amount generates as an alert requiring expeditious handling.
The unpostable is EPMF	The plan number will generate on Form 4251.

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IF	THEN
The unpostable transaction is Document Code 18	The IDRS source document file folder number of Area Office payments (transaction code 670 or 640) will generate.
The unpostable is a long entity IMF return	The transcribed name and address will generate on the Form 4251. This information should be used as part of the research tools in resolving unpostables prior to requesting the return from Files. It should also be used to correspond for missing returns.

(4)   The following chart lists the Form 4251 elements:

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Element No.	Element Description
E1	Page Number
E2	Taxpayer Identification Number (TIN)
E3	Invalid TIN Type
E4	Literal "MFT"
E5	MFT Code
E6	Literal "PN" (Plan Number)
E7	Plan Number
E8	Tax Period
E9	Status Date
E10	DLN
E11	Name-Line-2
E12	Unpostable Sequence Number
E13	Name Control
E14	Name-Line-1
E15	Street Address
E16	Literal "EFT"
E17	EFTPS number
E18	City
E19	State
E20	ZIP Code
E21-E21.3	Unpostable Document Recipient Miscellaneous Information: • Displays UP-DOC-REQUEST-REMARKS when the request is made using CC UPCAS • Contains the literal "BKRUPT" on Categories Z1 and Z2 • Contains variable recipient data
E22	Literal "CAT" for Category Code found on E23
E23	Unpostable Category Code
E24	Service Center Abbreviation
E25-E32	Literals: • E25 - Literal SEQ NUM (sequence number) for E33 • E26 - Literal UPC (unpostable code) for E35 • E27 - Literal TC-P (transaction code-primary) for E37 • E28 - Literal TC-S (transaction code-secondary) for E38 • E29 - Literal EC (entity code) for E39 • E30 - Literal FSC (filling status code) for E40 • E31/32 - Literal IDRS-EMP-NUM or Payment No found under the literal line

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Element No.	Element Description
E33	Unpostable Sequence Number
E34	Repeat Indicator • Displays as "R," "Blank, "or "S"
E35	Unpostable Code
E36	Unpostable Reason Code
E37	Primary Transaction Code
E38	Secondary Transaction Code
E39	Entity Code
E40	Filing Status Code
E41	Literal "MF" for Master File on E47
E42	Literal "Name" for E48
E43-E46	Literals: • E43 Literal "N/C," Name Control for E49 • E44 Literal "FYM," Fiscal Year Month for E50 • E45 Literal "FS," Filing Status for E51 • E46 Literal "PJ-Amount/Refund" for E52
E47	Master File Code
E48	Master File Name Line
E49	Master File Name Control
E50	Fiscal Year Month
E51	Filing Status Code
E52	Pre-journalized Amount or Interest Reduction Overpayment Amount (Refund)
E53	Variable UPC Data: • Literal "COM ZONE" - generates the Combat Zone if applicable • Literal "VEST CYCLE" - generates Vestigial Cycle for UPC 197 and 347 only, otherwise blank • Literal "AO" - generates Vestigial Area Office for UPC 197 and 347 only, otherwise blank • Literal "XREF" - generates when the record cross references to another TIN or Sequence number • Document Request Remarks

(5)   See **Figure 3.12.32-5.** for an example of a Form 4251.

E1 00558

1. SS OR EI NUMBER	2. FORM NO.	3. PERIOD	4. DATE	5. DLN AND PROCESSING YEAR

E2 000-00-4448*E3 MFT 30 PN E7 20XX12 06-25-20XX E10 00217-109-27432-X
E4 E5 E6 E8 E9
E11 [ ] E12 20XX12003293

6. TAXPAYER'S NAME AND NAME CONTROL   8. RENUMBERED DLN AND PROCESSING YEAR

E13 GALA ROBERT<GALAXY E14
123 ORBIT ST E15
E18 DETROIT,E19 MI 48233 E20
E16 EFT E17 000000000249255

7. REQUESTER AND REMARKS
E21-E21.3 FILES/UNPOSTABLES-9
E22 E23 E24
CAT F1 XSC

E25 E26 E27 E28 E29 E30 E31/E32
SEQ NUM UPC TC-P TC-S EC FSC IDRS-EMP-NUM
E33 20XX12003293R E34 151 1 150 E38 E39 E40 0039212345
E41 MF E42 NAME E35 E36 E37 E43 N/C E44 FYM FS E45 PJ-AMOUNT/REFUND E46
E49 E50 E51
E47 IMF E48 5,000.00- E52

E53

FOR FILES USE ONLY	FOR REQUESTERS USE	FOR RECORDS CENTER USE
Document Charged Out To: ☐ AIMS ☐ CARE ☐ EC ☐ ERS ☐ IRP ☐ OR ☐ QRDT ☐ REJ ☐ UP ☐ CP# _____ ☐ EXAMINATION (5546) CYCLE _____ SOURCE CODE_____ ☐ SOI CYCLE _____ PAGE/LINE _____	☐ Recharge Document To: Name or Other Identification	☐ Document Charged out Name or Other Identification
	Date / Phone	Date C/O / Phone
	Document Retained in FRC (Name and Location)	Form or CP Number
		FRC Researcher
		Date Searched
Name or Other Identification Date C/O / Phone ☐ BNIF (Remarks) ☐ DNIF ☐ Unservicable (Reason) Files Researcher Date Searched	Remarks	☐ Request is Unservicable (Reason) ☐ Julian Date or Year Not transferred ☐ Document Class or Code not Transferred ☐ Block Missing ☐ Wrong DLN ☐ Other

RETURN CHARGE OUT   FORM 4251 (Rev. 12-2001)

Figure 3.12.32-5 Form 4251

(6) Element 21.2 will contain the Nullify IDRS Control Number (employee number assigned to the record either from the original input or the employee number GUF assigned to the record) if AUTO-voided with URC "2." It will display the employee number assigned if the case is a repeat unpostable.

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(7)   If CC UPCAS is used with Definer "D" and Definer modifier "1," "2," "3," or "4" is used, then Elements 21.2 and 21.3 will print on the UP-DOC-REQUEST Remarks.

(8)   Element 21.3 will print the literal "BKRUPT" if the unpostable is a bankruptcy Category Code Z1 case.

3.12.32.19.1
(01-01-2022)
**Routing of Form 4251,
Return Charge-Out**

(1)   The following table identifies where the Form 4251, Return Charge-Out, is routed to based off on the Category of the unpostable case.

Form 4251 Recipient Code	Category	Receiving Area	Expedite Routing	Closure Action
Files/Unpostables-1	F1	Unpostables	No	Unpostables closures
Files/Unpostables-2	F3	Unpostables	No	Unpostables closures
Files/Unpostables-2	Y1	Unpostables	No	Remittance processing closures
Files/Unpostables-2	Y2	Unpostables	No	Remittance processing closures for Prior Year and Repeats
Criminal Investigation	A1	Criminal Investigation	No	CI closures
Entity Control	B1, B3	Entity Control	No	Entity closures
Examination	E1	Examination	No	Examination closures
Examination/Statute	E2	Examination	Yes	Examination Statute closures
Examination	E3	Examination	No	Examination batch void closures
Unpostables to Preparer	D3	Unpostables	No	Adjustment void closures
Unpostables to Preparer	V1	Preparer	No	Adjustment closures
Statute Protection	C1	Statute Protection	Yes	Statute Reject closures
Statute Protection	C2	Statute Protection	Yes	Statute batch void closures
Unpostables-8	C3	Unpostables	Yes	Potential Statute closures
Unpostables-8	C5	Unpostables	Yes	Credit Interest Returns closures
Unpostables-8	G1	Unpostables	Yes	Individual Electronic Federal Tax Payment System closures
Unpostables-9	R1	Unpostables	No	Individual closures
Unpostables-9	L1	Unpostables	No	Individual closures (FOD only)
Unpostables-9	L5	Unpostables	No	Individual closures
Unpostables-9	L7	Unpostables	Yes	Individual closure-Unpostable credit transfer
Unpostables-9	W3	Unpostables	No	Individual closures

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Form 4251 Recipient Code	Category	Receiving Area	Expedite Routing	Closure Action
Unpostables-9	W5	Unpostables	No	Individual closures
Unpostables-9	Y1	Unpostables	No	All Remittance processing closures, except UPC 151, 152, 153, 156, 166, 176, 301 and 303
Unpostables-9	Y2	Unpostables	No	All Remittance processing, Closures for Prior Year and Repeats, Individual Closures
Unpostable-10	Z1	Unpostables	No	Individual bankruptcy closures
Electronic Filing Unit	ALL	Electronic Filing	No	Individual closures
Unpostable	F3, F1	Unpostables	No	Individual PMF closures

Note: The Form 4251 with "Files to Nullify Area" in the recipient field will be routed from Files to the correct area.

(2)   The Form 4251 generates for IMF, BMF, PMF, and EPMF unpostable records weekly, for each unpostable cycle, and sorts in Master File, Recipient Code and DLN sequence (DLN within the master file and recipient code sort) and for the 2nd, 3rd, or 4th requests generated daily.

  a.   The Form 4251 routed to the Unpostable, Entity Unpostable, Criminal Investigation, Examination and Statute functions is received in DLN sequence within the master file recipient code sort, except for requests filled after the initial document pull (i.e., Form 4251 routed to the Federal Records Center - FRC).

  b.   UPC 191 sorts to the front of all other unpostables in Category E1.

(3)   **The following conditions do not generate a Form 4251**:

  a.   Categories L3, P1, V3, V5, V7, V8, W1, and W5
  b.   Category Y1 for UPC 140/399 cases with matching With - Remittance (ISRP/RPS) transaction code (TC) 150 and With - Remittance (ISRP/RPS) TC 610
  c.   TC 42X and Doc Code is 77
  d.   TC 740 or 841 Doc Code is 45
  e.   UPC 152 or 159 and TC is 120, 140, 141, 142, and Doc Code is 14, 49, 63, 77, 78, 79, 80 or 81 and category is not F1 or F3
  f.   Magnetic Tape PMF records
  g.   UPC 324
  h.   TC 290 and the Blocking Series (BS) is 590 thru 599 and the MFT is 13 or 55
  i.   Check Digit Correction
  j.   AIMS Closure

k. Category B1, Entity Control With - Remittance (ISRP/RPS) TC 610 un-
    postables

3.12.32.20
(01-01-2021)
**GUF Listings and
Reports - General
Information and
Distribution**

(1) GUF generates reports and listings of unpostable cases found on the
     Control-D application system. Management uses the reports and listings to
     identify, control, and manage inventories.

(2) Each function must review the GUF 51-41, List of Correction Errors report
     each cycle for potential errors. Resolve the unpostable condition by reworking
     the case following original unpostable instructions. See IRM 3.12.32.20.15,
     GUF 51-41, List of Correction Errors.

(3) IRM 3.13.62, Media Transport and Control contains more information on Un-
     postable Document Summary Reports.

GUF Report Run/File ID No.	Title
GUF 07-40	UNP INTEREST REDUCTION
GUF 07-41	NEW-UP-ERROR-REPORT-GUF 07
GUF 07-42	NEW UNPOSTABLES WITH INTEREST FREE PERIOD DUE TO EXPIRE
GUF 07-43	UNPOSTABLE CREDIT INTEREST SUMMARY
GUF 07-49	RUN CONTROL REPORT - GUF 07
GUF 07-90	UP-DOC-REQUEST SUMMARY REPORT
GUF 11-40	NEW UNPOSTABLE REPORT AND SUMMARY
GUF 11-41	NO-MATCH-PURGE-LIST - GUF 11
GUF 11-49	RUN CONTROL REPORT - GUF 11
GUF 12-49	RUN CONTROL REPORT - GUF 12
GUF 13-40	UNPOSTABLE ISRP/LB TC 150 PMT MATCH LIST TC 150
GUF 13-41	UNPOSTABLE ISRP/LB TC 150 NO MATCH LIST
GUF 13-42	UNPOSTABLE ISRP/LB TC OTHER THAN UPC 140/399
GUF 13-43	GUF13 CHARGE-OUTS
GUF 13-49	RUN CONTROL REPORT - GUF 13
GUF 13-90	UP-DOC-REQUEST SUMMARY REPORT
GUF 15-40	New UNPOSTABLE REPEATS HISTORY REPORT
GUF 15-41	NEW UNPOSTABLE REPEATS HISTORY SUMMARY
GUF 15-42	NEW UP REPEATS ERROR REPORT - GUF 15
GUF 15-49	RUN CONTROL REPORT - GUF 15

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GUF Report Run/File ID No.	Title
GUF 21-40	UNPOSTABLE CASE ASSIGNMENT LIST (Daily)
GUF 21-41	UNPOSTABLE REJECTED ACTIVITY LIST (Daily)
GUF 21-42	UNPOSTABLE REJECTED ACTIVITY SUMMARY (Daily)
GUF 21-43	UP CLOSED CASE LIST (Daily)
GUF 21-44	UP CLOSED CASE SUMMARY (Daily)
GUF 21-45	UNPOST DOC REQ (Daily)
GUF 21-46	BATCH DELETE LIST (Daily)
GUF 21-49	RUN CONTROL REPORT - GUF21 (Daily)
GUF 21-90	UP-DOC-REQUEST SUMMARY REPORT (Daily)
GUF 22-40	UNP RES CD 8 LIST (Daily)
GUF 22-42	UNP RES CD 1 LIST (Daily)
GUF 51-40	LIST OF UNMATCHED GUF DATA BASE AND TRANSACTION FILE RECORDS
GUF 51-41	LIST OF CORRECTION ERRORS
GUF 51-42	LIST OF GUF 5131 RECS WITHOUT MATCHING UP-TIN-RECS
GUF 51-43	INT-REDUCT-PRINT-FILE
GUF 51-44	UNPOSTABLE CREDIT INTEREST SUMMARY
GUF 51-45	ACCOUNTS RECEIVABLE LISTING FOR UN-POSTABLES
GUF 51-46	GUF IMF LONG ENTITY INFORMATION REPORT
GUF 51-49	GUF EXTRACT RUN CONTROL REPORT
GUF 52-49	RUN CONTROL REPORT - GUF 52
GUF 53-40	IMF UNPOSTABLE CONTROL REPORT
GUF 53-41	UNPOSTABLE WORKLOAD REPORT
GUF 53-42	REVENUE RECEIPT CONTROL SHEET NULLIFIED UNPOSTABLES
GUF 53-43	WEEKLY RESOURCE AND INVENTORY REPORT FOR O/F/P
GUF 53-44	ACCOUNTS RECEIVABLE REPORT FOR UN-POSTABLES
GUF 53-49	RUN CONTROL REPORT - GUF 53
GUF 55-40	UNPOSTABLE EMPLOYEE ASSIGNMENT AGED LIST

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GUF Report Run/File ID No.	Title
GUF 55-41	SUMMARY OF UNPOSTABLE BANKRUPTCY CASES UPC 322
GUF 55-42	UP EMPLOYEE ASSIGNMENT/AGED SUMMARY
GUF 55-43	UPC INVENTORY REPORT
GUF 55-44	QUARTERLY FORM 720 UNRESOLVED UN-POSTABLE LISTING
GUF 55-45	CAF UNIT WEEKLY HISTORICAL UP REPORT
GUF 55-46	NULLIFIED DISTRIBUTION SUMMARY
GUF 55-47	NULLIFIED DISTRIBUTION LIST
GUF 55-48	WEEKLY CAF SUMMARY REPORT
GUF 55-49	RUN CONTROL REPORT -GUF 55
GUF 55-50	CCP, EXAM AND APPEALS UP INVENTORY
GUF 57-49	RUN CONTROL REPORT - GUF 57
GUF 60-40	UNPOSTABLE PCD LISTING
GUF 60-41	PCD DATA CONTROL
GUF 60-49	RUN CONTROL REPORT - GUF 60
GUF 87-40	UNPOSTABLES ANNUAL O/F/P WORK PERFOR-MANCE AND CONTROL REPORT (Yearly)

3.12.32.20.1
(01-01-2021)
GUF 07-42, New Unpostable with Interest Free Period Due to Expire Report and GUF 07-43, Unpostable Credit Interest Summary Report

(1) The GUF 07-42, New Unpostable With Interest Free Period Due to Expire report, generates for all IMF and BMF transaction codes (TC) 150, 295, and 299 unpostable records where the credit interest date is in jeopardy or has expired. Use this report to reduce the amount of interest paid by the Internal Revenue Service due to untimely processing, See Figure 3.12.32-6.

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```
 P/R/F  GUF-07-42   XSC        NEW UNPOSTABLES WITH INTEREST FREE PERIOD DUE TO EXPIRE              DATE  07-

         SEQUENCE                                            TAX   TRANS          CYC  STATUS  INTEREST
  CAT     NUMBER  REP          DLN            TIN  TYPE MFT   PRD   CD  UPC        UNP  CD DATE  DATE

 * B1   20XX29018850   00111-111-11111-X   00-0XX1234  2    05   201512   150  331   20XX2900          20XX0614
 * B1   20XX29019107   00222-222-22222-X   00-0XX2345  2    05   201512   150  331   20XX2900          20XX0617
 * B1   20XX29019154   00333-333-33333-X   00-0XX3456  2    05   201512   150  331   20XX2900          20XX0622
```

Figure 3.12.32-6 GUF 07-42 Report

(2)   The report lists:

#
#

        processed within the 45-day interest free period.
    b.   Items with a tax class 2 or 3 and MFT code of 02, 05, 30, 33 and 34 on
         which 25 days or more have elapsed from the Credit Interest Date (the
         Return Due Date, the Return Received Date, or the Correspondence
         Received Date, whichever is later).

         Exception: The report excludes UPC 189 and 353, True Duplicates.

(3)   The GUF 07-42 report provides Unpostables, Exam, Statutes, CI, and Entity
      Control a way to identify overpayment documents requiring corrective action to
      refund the overpayment within the 45-day interest free period.

(4)   **Expedite** the unpostable cases appearing on the GUF 07-42 report to protect
      the interest free period.

(5)   The Interest Date used for determining the records to appear on this report is
      latest of the following:

    a.   The latest return correspondence received date, or
    b.   The received date, or
    c.   The return due date if a correspondence received date is *not* present,
         and/or a received date (late filed) is *not* present.
    d.   The date shows on the report as the INTEREST DATE.

(6)   The report is sorted by:

    a.   Expired Date Indicator
    b.   UP-Category Code
    c.   Unpostable Sequence Number

(7)   This report contains the following for each record identified:

    a.   New Unpostable receipt Indicator
    b.   Unpostable Category Code
    c.   UP SEQ NUM
    d.   Repeat Indicator

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       e.   DLN

       f.   TIN and TIN type

       g.   MFT

       h.   Tax Period

       i.   Transaction Code

       j. UPC

       k.   Original Unpostable Cycle

       l.   UP Status Code and Date

       m.   Interest Date

       n.   Interest Date +45 Days

       o.   Overpayment amount

       p.   Employee assignment number

(8)   The GUF 07-43, Unpostable Credit Interest Summary report shows the number of credit interest cases in each overpayment range.

(9)   The GUF 07-42 and GUF 07-43 reports generate as a management tool for each functional area, to pinpoint the range of overpayments and the number of returns falling into each category and monetary range. The following categories should be reviewed to expedite resolution of the unpostable return and return the amount of interest paid.

       a.   Category A1

       b.   Category Z1

       c.   Category B1

       d.   Category B3

       e.   Category B4

       f.   Category C1

       g.   Category C2

       h.   Category C3

(10) Any returns or carryback claims in Categories F1, F3, L1, L3, L5, R1, W3, Y1, and Y2, may appear on the report.

(11) See Figure 3.12.32-7.

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```
                          UNPOSTABLE CREDIT INTEREST SUMMARY
  P/R/F    GUF-07-43  XSC                                        DATE 05-01-20XX        PAGE  1

                                NUMBER OF                        NUMBER OF
                             UNPOSTABLE CASES                  UNPOSTABLE CASES
     RANGE
  OF OVERPAYMENTS          EXPIRED INTEREST FREE PRD    INTEREST FREE PRD DUE TO EXPIRE
  UNDER $ 2,000.00                   228                             16

  $ 2,000.00 - $ 2,999.99             82                              3

  $ 3,000.00 - $ 3,999.99             62                              8

  $ 4,000.00 - $ 4,999.99             46                              5

  $ 5,000.00 - $ 9,999.99            114                              8

  $10,000.00 - $14,999.99             10                              1

  $15,000.00    AND OVER               9                              2

              TOTALS                 551                             43
```

Figure 3.12.32-7 GUF 07-43 Report

3.12.32.20.2
(01-01-2023)
GUF 07-90 and GUF 13-43, Unpostable Document Request Summary Report, and GUF 21-45, Subsequent Requests Report

(1) The following reports generate when a document is requested, both daily and weekly, from:

    a. GUF 07-40: Initial document requests / Original charge-out requests, or

    b. GUF 07-90: Unpostable Document Request Summary Report (UP-DOC-REQUEST SUMMARY REPORT), or

    c. GUF 13-90: Unpostable Document Request Summary Report (UP-DOC-REQUEST SUMMARY REPORT), or

    d. GUF 21-45: Subsequent Requests Report (UNPOST DOC REQ) from CC UPCAS with definer code "D" and modifier codes "1," "2," "3," and "4."

(2) Use these reports to verify all document requests generated and are received from Files.

(3) The Unpostable function provides the Files function with a copy of this report to help determine if they received all charge-outs from Machine Services.

(4) The following lists the content and format of the GUF 07-90 report in Figure 3.12.32-8.

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```
P/R/F  GUF-07-90   XSC            UP-DOC-REQUEST SUMMARY REPORT


TOTAL FORMS 4251 PRINTED:  26,983


   BEGINNING - ENDING PAGE NUMBERS FOR FTD UNPOSTABLES:    0 -    0

   BEGINNING - ENDING PAGE NUMBERS FOR EFT UNPOSTABLES:    0 -    0

   BEGINNING - ENDING PAGE NUMBERS  -  BY MASTER FILE & UP-DOC-SORT-CODE:
```

DOC-SORT-CODE	IMF	BMF	EPMF	PMF	CAWR
01	1 - 660	11,968 - 11,968	0 - 0	0 - 0	0 - 0
02	661 - 3,446	11,969 - 11,969	0 - 0	0 - 0	0 - 0
03	3,447 - 3,464	0 - 0	0 - 0	0 - 0	0 - 0
04	3,465 - 3,555	11,970 - 11,975	0 - 0	0 - 0	0 - 0
05	3,556 - 3,592	0 - 0	0 - 0	0 - 0	0 - 0
06	3,593 - 3,812	11,976 - 11,976	0 - 0	0 - 0	0 - 0
07	3,813 - 4,010	0 - 0	0 - 0	0 - 0	0 - 0
08	4,011 - 4,616	11,977 - 11,979	0 - 0	0 - 0	0 - 0
09	4,617 - 9,502	11,980 - 11,983	0 - 0	0 - 0	0 - 0
10	0 - 0	0 - 0	0 - 0	0 - 0	0 - 0
11	0 - 0	0 - 0	0 - 0	0 - 0	0 - 0
12	9,503 - 9,966	0 - 0	0 - 0	0 - 0	0 - 0
20	0 - 0	0 - 0	0 - 0	11,984 - 22,146	0 - 0
21	0 - 0	0 - 0	0 - 0	22,147 - 26,983	0 - 0
98	9,967 - 9,990	0 - 0	0 - 0	0 - 0	0 - 0
99	9,991 - 11,967	0 - 0	0 - 0	0 - 0	0 - 0

Figure 3.12.32-8 GUF 07-90 Report

(5)   The DOC-SORT-CODE represents the recipient field on the Form 4251, Return Charge-Out.

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(6) The following chart lists the recipient field area and the category code associ-
ated with the DOC-SORT-CODE:

Note: The category code determines the recipient field area.

DOC-SORT-CODE	RECIPIENT FIELD	CAT-CODE
"01"	Files/Unpostable	**F1** except UPC 503
"02"	Files/Unpostable	**F3** except UPC 501 **Y1** and **Y2** (Only for UPCs 151, 152, 153, 156, 166, 176, 301, and 303)
"03"	Refund Fraud and Investigative Support TC 914 Refund Fraud and Investigative Support TC 916 Refund Fraud and Investigative Support TC 918 Refund Fraud and Investigative Support TC 016	**A1**
"04"	Entity Control	**B1/B3/B4**
"05"	Examination Examination-Statute Examination-Void	**E1** **E2** **E3**
"06"	Files to Nullify Area	**D3** All Auto-voided Documents
"06"	Unpostable to Preparer	Manually voided Documents
"07"	Statute Protection	**C1** **C2**
"08"	Unpostables	**C3** **C5** **G1**
"09"	Unpostables	**D1** **L1** **L5** **I1** **L7** **R1** **W3** **W5** (TC 150 or 370)
"10"	Unpostables	**Z1**
"11"	Electronic Filing Unit	ALL
"20"	Files/Unpostables	**F1** (PMF) UPC 503
"21"	Files/Unpostables	**F3** (PMF) UPC 501
"98"	Unpostables (ALL)	ALL
"99"	Route to Rejects	ALL (The Category Code determines the Recipient field area)

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3.12.32.20.3
(01-01-2022)
**GUF 11-40, New
Unpostable Report and
Summary**

(1)   The GUF 11-40, New Unpostable Report, generates for new unpostables in all
master files.

    a.   This report identifies the new unpostable cases (except AUTO closures)
and generates weekly for each cycle.

    b.   Dependent upon the master file, the unpostable generates daily or
weekly.

    c.   Each time a New Unpostable Report generates, a summary report
generates.

    d.   The summary sheet breaks down the total of each category by master
file, repeats, and AUTO closures.

    e.   Based on the master file of the New Unpostable Report, the content and
format of the report varies as shown in Figure 3.12.32-9 and Figure
3.12.32-10.

```
P/R/F GUF-11-40  XYZ       BMF NEW UNPOSTABLE REPORT FOR  UNPOSTABLE              CATEGORY XX

  SEQUENCE       DLN/EFT #        REP TIN/TYPE   N/C  MFT TAX  TC   TRANS     CYC      UPC
  NUMBER                                              PRD        DATE      UNP
XXXX00000000 EFT XXXXXXXXXXX1234    00XXXXXXX 2 UTAH 01 202209 650 20XX0013 20XX0000   329 5
XXXX00000000 EFT XXXXXXXXXXX0000    00XXXXXXX 2 ZION 01 202209 650 20XX1111 20000000   329 5
XXXX00000000 EFT XXXXXXXXXXX1111    00XXXXXXX 2 AGRA 01 202209 650 20XXXXXX 2000XXXX   329 5
XXXX00000000 EFT XXXXXXXXXXX2222    00XXXXXXX 2 ROME 01 202209 650 00002222 1111XXXX   329 5
XXXX00000000 EFT XXXXXXXXXXX1111    00XXXXXXX 2 FIJI 01 202209 650 1111XXXX 2XXX1111   329 5
```

Figure 3.12.32-9 GUF 11-40 Report

33695010

```
P/R/F GUF-11-40     XSC      NEW UNPOSTABLE REPORT SUMMARY                    DATE    05-

              ALL FILES                      IMF                       BMF
CAT    TOTAL    REPEATS    AUTO      TOTAL    REPEATS   AUTO    TOTAL    REPEATS   AUTO
A1      149       1         0         91        0        0       58        1        0
A2        0       0         0          0        0        0        0        0        0
A6        5       0         0          5        0        0        0        0        0
B1    1,007       0        76        176        0        0      831        0       76
B3       17       0        13          0        0        0       17        0       13
B4      575       6        10          0        0        0        0        0        0
```

Figure 3.12.32-10 GUF 11-40 Summary Report

(2)   The sequence number assigns to the records after they are sorted into DLN or
Payment Sequence Number order.

(3)   The GUF 11-40 Report starts a new page with each category change.

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(4)   Criminal Investigation, Entity Control, Examination and Statutes can access the GUF 11-40 Report through the Control D system.

(5)   Use the report to:

    a.   Reassign cases to individual tax examiners; and
    b.   Mass (**CC UPBAT**) close cases.

(6)   Expedite the reassignment of Category **"C3"** and **"C5"** cases to tax examiners with **CC UPASG** and route the related unpostable documents to these individuals.

(7)   Reassign Category **"L3"** cases to tax examiners with **CC UPASG**. No documents are received and a copy of the report is given to each individual tax examiner.

(8)   Reassign Category **"D1"**, **"L1"**, **"L5"**, **"L7"**, **"W1"**, **"W3"**, and **"Y2"** cases to tax examiners with **CC UPASG.** Route the related unpostable documents and transcripts (Category **"W1"/"W3"**) to the appropriate individuals.

(9)   Route category **"V5"** reports to the supervisor:

If	Then
Any TC other than 120, 140, 141, 142, and/or 922,	Notify immediate supervisor (or designated responsible individual). • The supervisor will contact the CSA or Planning and Analysis Staff Analyst regarding a possible "program problem for these generated transactions." • **MASS** (URC **D** or "2" - **CC UPBAT** voided) close cases as directed by the supervisor.
Generated TC 120,	Notify supervisor (or designated responsible individual). 1. The supervisor will determine if the TC 120 must be **MASS** closed using URC" D" or "2". 2. Use **CC UPBAT** to void or reassign to tax examiners for **INDIVIDUAL** case closures. ***Note:*** Generated TC 120 cases can generally be identified by the unique DLN.
Non-generated TC 120,	Reassign to a tax examiner for **INDIVIDUAL** case closure.
TC 140, 141, or 142,	Reassign to a tax examiner for **INDIVIDUAL** case closure. • If these transactions involve a "program problem," they may be **MASS** voided (URC "D" or" 2") using CC UPBAT. • The supervisor (or designated responsible individual) will determine if **MASS** closure is necessary for Category V5 unpostable records.

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(10)   **MASS** close (URC "D" or "2" with **CC UPBAT**) any CAWR Category V8 records that cannot be worked as an individual case. Generally, this action is designated by separate guidelines involving CAWR workload completion dates. If no such guidelines are received, reassign the CAWR Category **"V8"** (MFT 88, TC 980/982) cases to tax examiners for individual case closure with **CC UPASG**.

(11)   Review **Category "F1"** Forms 4251, Return Charge-Out, and the unpostable record (CC UPDIS) for closure, if possible, for obvious errors, for **URC** "A," "0," "5," "6," or quick closures (**URC** "D" or "2"), and destroy the Form 4251. If closure is not possible, route the Form 4251 to Files in strict **DLN** order.

(12)   Use the GUF 11-40, New Unpostable Report and request microfilm (retention register) for Category **"W5"** cases. Use the original Category **"W5"** report to reassign cases to tax examiners (CC UPASG) for individual case closure. When microfilm is received, route to appropriate tax examiner.

(13)   Upon receipt of Category **"F1"**, **"F3"**, and **"Y1"** Form 4251s from Files, reassign cases to a tax examiner with CC UPASG for individual case closure. Route the returns and/or documents to the appropriate individuals.

(14)   The GUF 11-40, New Unpostable Report includes Category **"Y1"**, With-Remittance (ISRP/RPS) TC 150/610 information and is retained for research and an audit trail. The ISRP/RPS listings GUF 13-40, 13-41, and 13-42 are used to reassign Category **"Y1"** cases to tax examiners using (**CC UPASG**). The Form 4251 generates, if the UPC is other than UPC 140 or 399 or if a UPC 140 or 399 does not match a recirculating TC 610. See ISRP/RPS Listing procedures in IRM 3.12.32.8.2, General Information for GUF Command Codes and Definers, for specific processing of Category **"Y1"** cases.

(15)   **Category "Z1"** bankruptcy cases:

   a.   Use the report to help identify certain bankruptcy cases for immediate closure.
   b.   Review the bankruptcy return or document, the GUF 11-40, New Un-postable Report, and the specific procedures in the appropriate Unpostable IRM to determine closure.
   c.   The Area Office (AO) Bankruptcy listings are used to process Category **"Z1"** cases.
   d.   Bankruptcy information is retained for research.
   e.   Category **"Z1"** records that are not **MASS** closed will be referred to the appropriate Area Offices using the "AO List of Unresolved Unpostable Bankruptcy Cases." Refer to the procedures for this list regarding specific guidelines for **"Z1"** cases.

(16)   Areas receiving CI, Entity, Statute and Examination New Unpostable Reports:

   a.   CI function (Category **"A1"**), Entity function (Category **"B1"** and **"B3"**), Statute function (Category **"C1"** and **"C2"**), and Examination function (Category **"E1"**, **"E2"**, and **"E3"**) cases must be reassigned upon receipt of the report.
   b.   Category **"A1"**, TC 016, Blocking Series 700-799 cases (PSC only), are reassigned as either CI or an Inspection Assignment Number, but these cases are handled by Internal Security Inspection.

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(1) The GUF 11-41, No Match Purge List report generates at the beginning of the year only if there are purged records that didn't match on the database. The report is produced for all Master Files.

(2) For each record, the report identifies:

   a. Unpostable Sequence Number
   b. Master File
   c. UPC
   d. MFT
   e. Tax Period
   f. Transaction Code
   g. DLN
   h. Pre-Journalized Amount

(3) See Figure 3.12.32-11 for an example of the report.

33695011

NO MATCH -PURGE – LIST – GUF 11						
P/R/F GUF-11-41 XSC						DATE 04-24-20
PURGED TRANSACTIONS – NO DATA BASE MATCH						
UP-SEQUENCE NUMBER	MASTER FILE	UPC	MFT	TAX PERIOD	TRANS CODE	DLN PJ AMOU
20XX07016333	1	140	30	20XX12	150	XX111-111-11111-X 1234.56
20XX07033556	1	140	30	20XX12	150	XX222-222-22222-X 2345.67

Figure 3.12.32-11 GUF 11-41 Report

(1) The GUF 13-40, Unpostable Payment and Return Match listing (ISRP/LB TC 150-PMT MATCH LIST) report matches With-Remittance, Integrated Submission and Remittance Processing (ISRP) system and Returns Processing Subsystem (RPS) Transaction Code (TC) 150 and TC 610 Unpostable records and provides a listing of the matches:

   a. GUF automatically matches the Taxpayer Identification Number (TIN) and money amount for all Category **"Y1"** and **"Y2"**, With-Remittance (ISRP/RPS) TC 150/610 unpostable records.
   b. The new unpostable TC 610 (Document Codes 70 and 76) payments are added to the CUMULATIVE-With-Remittance (**ISRP/RPS)-610-FILE** in TIN sequence order.
   c. Each cycle, all new unpostable with-remittance (ISRP/RPS) TC 150 returns (regardless of unpostable code) are included in TIN sequence and passed against the CUMULATIVE-With-Remittance (ISRP/RPS)-610-FILE.

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(2) GUF reviews with-remittance (ISRP/RPS) Individual Master File (IMF) TC 150 UPC 140 and Business Master File (BMF) UPC 399, and the TIN and balance due to match the with-remittance (ISRP/RPS) TC 610, on TIN and money amount for automatic correction. The following is a list of conditions that automatically correct the unpostable:

a. The TIN, Name Control, Master File Tax (MFT), Tax Period, and money amount all match
b. Only two digits of the TIN mismatches and Name Control, MFT, Tax Period, and money amount matches
c. Name Control mismatches and TIN, MFT, Tax Period and money amount matches
d. Tax Period mismatches and TIN, Name Control, MFT, and money amount matches

(3) GUF includes records not AUTO closed but match on TIN and money amounts on the GUF 13-40.

(4) With-remittance (ISRP/RPS) TC 150 IMF UPC 140 or BMF UPC 399 not locating a TC 610 with the same TIN, and money amount, are included on the GUF 13-41 report. See IRM 3.12.32.20.6, GUF 13-41, Unpostable Payment and Returns No Match List.

(5) GUF does not auto correct with-remittance (ISRP/RPS) TC 150 if unpostable is other than UPC 140 or UPC 399. The cases are included on the GUF 13-42, Unpostable Payment and Returns Other than UPC 140/399 Match/No Match List. This list displays the CYCLE SEQUENCE NUMBER of all TC 610 cases matching on the TIN and money amount. See IRM 3.12.32.20.7, GUF 13-42, Unpostable Payment and Returns Other than UPC 140/ UPC 399 Match/No Match List.

(6) An asterisk (*) appears on the GUF 55-40, EMPLOYEE ASSIGNMENT/AGED LIST after 10 cycles for IMF and BMF.

Note: Do not reassign the TC 610 to an individual employee number, until the asterisk (*) appears on the list because it will not allow the automatic correction process to work.

(7) With-Remittance (ISRP/RPS) TC 150 and TC 610 unpostables appear on the GUF 55-40, Employee Assignment/Aged List every week until they are resolved and removed from Service Center Unpostable Master File (SCUPMF). See IRM 3.12.32.20.21, GUF 55-40, Unpostable Employee Assignment/Aged List and GUF 55-42, Unpostable Employee Assignment/Aged Summary, for detailed information of GUF 55-40.

3.12.32.20.6
(01-01-2021)
GUF 13-41, Unpostable Payment and Returns No Match List

(1) The GUF 13-41, Unpostable Payment and Returns No Match List (ISRP/LB-TC 150 NO MATCH LIST) contains all Category Y1 and Y2 With-Remittance (ISRP/RPS) returns (TC 150) with UPC 140 and UPC 399 that failed to locate its related With-Remittance (ISRP/RPS) TC 610 payment.

(2) Reassign records to an individual IDRS employee number using this list.

(3) A Form 4251, Return Charge-Out, is generated for each case on the list.

(4) The procedures for processing no match UPC 140 With-Remittance (ISRP/ RPS) returns are in IRM 3.12.179, Individual Master File (IMF), Payer Master

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File (PMF) Unpostable Resolution. The procedures for processing UPC 399 With-Remittance (ISRP/RPS) returns are in IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(5)   The report has two records printed on each line, and the records are in un-postable sequence order. The report shows the following information for each transaction:

a.   Sequence number
b.   Money amount
c.   TIN/ Indicator
d.   Name Ctrl
e.   MFT
f.   Tax Period

See an example of GUF 13-41 in Figure 3.12.32-12.

33695012

P/R/F GUF-13-41 XSC		IMF UNPOSTABLE ISRP/LB TC 150 NOMATCH LIST TC 150 UPC 140				
SEQUENCE NUMBER	MONEY AMOUNT	TIN /INDICATOR	NAME CTRL	MFT	TAX PRD	SEQUENCE NUMBER
20XX17010194	$ 0.00	XXX-11-1111-0	DOVE	30	20XX12	20XX17010195
20XX17010196	$ 123.46-	XXX-22-2222-0	EAGL	30	20XX12	20XX17010197
20XX17010198	$ 0.00	XXX-33-3333-1	FINC	30	20XX12	20XX17010199
20XX17010200	$ 0.00	XXX-44-4444-0	HAWK	30	20XX12	20XX17010201
20XX17010202	$ 0.00	XXX-55-5555-0	HERR	30	20XX12	20XX17010203
20XX17010204	$ 0.00	XXX-66-6666-1	MALT	30	20XX12	20XX17010205
20XX17010206	$ 0.00	XXX-77-7777-1	DUCK	30	20XX12	20XX17010207
20XX17010208	$ 0.00	XXX-88-8888-0	CLOV	30	20XX12	20XX17010209

Figure 3.12.32-12 GUF 13-41 Report

3.12.32.20.7
(01-01-2021)
GUF 13-42, Unpostable Payment and Returns Other than UPC 140/399 Match/No Match List

(1)   The GUF 13-42, Unpostable Payment and Returns Other than UPC 140/399 Match/No Match List (ISRP/LB TC 150 OTHER THAN UPC 140/399 MATCH/ NOMATCH LIST) report, contains all Category **"Y1"** and **"Y2"** With-Remittance (ISRP/RPS) TC 150 returns with an unpostable code other than UPC 140 for IMF and UPC 399 for BMF.

(2)   The list matches the same Taxpayer Identification Number (TIN), Name Control, Master File Tax (MFT) code, Tax Period, and money amount. Transaction code (TC) 610 case information is also provided if the return finds the related TC 610 during GUF 13 matching process. Also:

a.   Both numbers will appear on the listing when the matching data is on the with-remittance (ISRP/RPS) TC 150 and TC 610 and each have a different unpostable cycle sequence number.
b.   Reassign the return and the payment to the same tax examiner for reso-lution of both unpostable conditions.

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(3)   A Form 4251, Return Charge-Out, generates for all with-remittance (ISRP/RPS) TC 150 records on this list.

(4)   The procedures for processing Category **"Y1"** and **"Y2"** are in IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution and IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution.

(5)   Figure 3.12.32-13 contains an example of the report.

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```
P/R/F  GUF-13-42    XSC    IMF UNPOSTABLE ISRP/LB TC 150 OTHER THAN UPC-140 MATCH/NO MATCH LIST


SEQUENCE NUMBER             TC 150 TIN    UPC       SEQUENCE NUMBER           TC 150 TIN    UPC
150         PMT                        150  PMT     150           PMT                      150  PMT


20XX17010194    **          XXX111111   176 0       20XX17010195    **        XXX222222    151 0
20XX17010203    **          XXX333333   166 0       20XX17010209    **        XXX444444    188 0
20XX17010231    **          XXX555555   176 0       20XX17010252    **        XXX666666    153 0
20XX17010265    **          XXX777777   188 0       20XX17010273    **        XXX888888    176 0
```

Figure 3.12.32-13 GUF 13-42 Report

3.12.32.20.8
(01-01-2022)
GUF 15-40, New Unpostable Repeats History Report

(1)   The GUF 15-40, New Unpostable Repeats History Report, is produced on a weekly basis and provides the prior closing history of repeating unpostable cases.

(2)   GUF assigns the repeat case to the employee who initially closed the unpostable. In the following situations, GUF assigns the repeat case to the campus:

   a.   The prior closing was a category **"A1"** and repeats in a category other than **"A1"**.
   b.   The prior closing was a category **B1** or **B3** and repeats in a category other than **"B1"** or **"B3"**.
   c.   The prior closing was a category **"C1"** or **"C2"** and repeats in a category other than **"C1"** or **"C2"**.
   d.   The prior closing was a category **"E1"**, **"E2"**, or **"E3"** and repeats in a category other than **"E1"**, **"E2"**, or **"E3"**.

(3)   Consider repeat Unpostables a higher priority to processing. Practice review and resolution of repeat unpostables on the same day of receiving the GUF 15-40 report.

(4)   Immediately review and reassign incorrect GUF assignments to the correct function/area when resolution jurisdiction is applicable.

Example: An Unpostable tax examiner resolved a UPC 176 RC 0 and it repeats as a UPC 126 RC 0 to the unpostable employee. Immediately reassign the unpostable to the campus using the correct area "AT."

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33695013   Any line marked with a #
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(5) Use the report as a management tool to identify training issues or trends of improper closures. Determine if the original unpostable condition was initially resolved when determining the correct closing action needed to resolve repeats.

(6) The report includes the total number of repeat cases for each employee with the following:

    a.   Same UPC as the prior closing.
    b.   Different UPC from the prior closing.

(7) See an example of the GUF 15-40 report in Figure 3.12.32-14.

33695014

```
P/R/F  GUF-15-40    UNPOSTABLES        NEW UNPOSTABLE REPEATS HISTORY REPORT

EMPLOYEE NUMBER XX11111111

                    SEQUENCE                NAME    PLAN               TRANS          CAT
MF     DLN/FTD/EFT #    NUMBER    TIN / TYPE   CTL  MFT NUM  TXPD  TC  STC   DATE     UPC/R  CD  URC-DA

IMF  00111-111-11111-X  20XX24000012 XXX111111 0  DOVE  30      20XX12  150/   20200415 147 0   I1
                        20XX20000034 XXX111111 1  ROBI  30      20XX12  150/   20200415 176 0   L1  6   051

BMF  00222-222-22222-X  20XX24000056 XXX222222 2  OLIV  02      20XX12  612/   20200415 313 1   L7
                        20XX13000078 XXX222222 2  OLIV  02      20XX03  612/   20200415 316 1   L7  6   051

                    PER EMPLOYEE          SAME UPC           DIFFERENT UPC
TOTAL REPEAT CASES:       2                  0                    2
```

Figure 3.12.32-14 GUF 15-40 Report

3.12.32.20.9
(01-01-2021)
**GUF 15-41, New
Unpostable Repeats
History Summary Report**

(1) The GUF 15-41, "New Unpostable Repeats History Summary" report generates weekly and provides the volume of repeat unpostables by:

    a.   employee number
    b.   total repeats for the employee
    c.   same UPC as the prior closing
    d.   different UPC of the prior closing
    e.   total for the functional area (Unpostable, Entity, Exam, Statute and CI) by total repeat cases

(2) Use the Summary report as a management tool to determine if:

    a.   An employee is creating repeats for the same unpostable code.
    b.   An employee is creating repeats for different unpostable codes.
    c.   An employee needs training for resolving the cases.

(3) Figure 3.12.32-15 shows an excerpt from the GUF 15-41 report.

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33695015

```
                        NEW UNPOSTABLE REPEATS HISTORY SUMMARY
P/R/F  GUF-15-41        ENTITY CONTROL                DATE 04-24-20XX        PAGE 2

EMPLOYEE
NUMBER                  TOTAL REPEAT CASES        SAME UPC          DIFFERENT UPC

XX11111111                    8                     1                   7
XX22222222                    2                     0                   2


FOR FUNCTIONAL AREA          10                     1                   9
```

Figure 3.12.32-15 GUF 15-41 Report

3.12.32.20.10
(01-01-2021)
GUF 21-40, Daily Unpostable Case Assignment List

(1)   The GUF 21-40, "Daily Unpostable Case Assignment List" report, includes the prior day case reassignment and case status change (i.e., suspense or closed) for an employee IDRS number. The list is sorted in ascending order by area, employee number, master file, status code, history indicator and unpostable cycle sequence number (UP SEQ NUM).

(2)   The report contains each employee IDRS number with assigned cases.

(3)   The following data is included in the report:

- STATUS CODE
- MASTER FILE
- SEQUENCE NUMBER
- CAT CD
- UPC
- STATUS DATE
- REASSIGNED BY
- AGED IND

(4)   The following defines the single alpha indicator as it appears when applicable to the specific transaction:

- "R" - Repeat
- "S" - Special repeat
- "C" - Refund
- "H" - History
- "*" - Potential aged case
- "+" - Aged case

(5)   The status code and cases assigned to each employee totals are included in the report.

(6)   See Figure 3.12.32-16 for an example of the GUF 21-40 report.

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```
     P/R/F  GUF-21-40    XSC     DAILY          UNPOSTABLE CASE ASSIGNMENT LIST          UNPOSTABLES


   EMPLOYEE    STATUS   MASTER    SEQUENCE      CAT              STATUS    REASSIGNED  AGED    SEQUENCE
   NUMBER      CODE     FILE      NUMBER        CD     UPC       DATE      BY          IND     NUMBER

   XX11111111    A      IMF       20XX21000001  I1     147 0     052920XX  XX99999999   +      20XX21000002
                 A      IMF       20XX21000003  I1     147 0     052920XX  XX99999999   +      20XX21000004
                 A      IMF       20XX21000005  I1     147 0     052920XX  XX99999999   +      20XX21000006
                 A      IMF       20XX21000007  I1     147 0     052920XX  XX99999999   +      20XX21000008
                 A      IMF       20XX21000009  I1     147 0     052920XX  XX99999999   +      20XX21000010
                 A      IMF       20XX21000011  I1     147 0     052920XX  XX99999999   +      20XX21000012
                 A      IMF       20XX21000013  I1     147 0     052920XX  XX99999999   +      20XX21000014
                 A      IMF       20XX21000015  I1     147 0     052920XX  XX99999999   +      20XX21000016

                                                                                            STATUS COD

                                                                                     TOTAL CASES ASSIG
```

Figure 3.12.32-16 GUF 21-40 Report

**3.12.32.20.11
(01-01-2021)
GUF 21-41, Unpostable
Rejected Activity List
and GUF 21-42,
Unpostables Rejected
Activity Summary**

(1) The GUF 21-41, "Unpostable Rejected Activity List" is a listing of reassign-ment, batch resolution, and With-Remittance (ISRP/RPS) resolution activities that failed GUF validity checks and dropped from further unpostable process-ing.

(2) The rejected activity list is sorted by area, employee IDRS number of the un-postable closure, master file and unpostable sequence number (UP SEQ NUM).

(3) The list contains the UP SEQ NUM, command code, activity code, status code, status date, reject code, and the new employee number (if applicable).

(4) The unpostable activity code is used to determine what information is to be updated on the Service Center Unpostable Master File (SCUPMF). Activity Codes 0, 1, 2, 3, 6, and 8 are valid for individual case closures, but they result in a record and an activity code of "C." The activity code values and meanings are as follows:

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Values	Meanings
"B"	Batch reassignment, updates the SCUPMF.
"C"	Individual case closure, SCUPMF updated.
"D"	Charge-Out Request (Form 4251, Return Charge-Out) generated. Updates unpostable record to "Suspense" status.
"E"	Error, Quality Review identified; updates the SCUPMF; and Status Code is changed from "C" to "A." The Remarks and all Corrections are deleted.
"H"	Quality hold, updates the SCUPMF. Closed cases are delayed from being purged from the SCUPMF.
"J"	With-Remittance (ISRP/RPS) cross reference number updates cross reference number of SCUPMF with sequence number of matching With-Remittance (ISRP/RPS) transaction code (TC) 150 unpostable record.
"K"	With-Remittance (ISRP/RPS) cross reference number updates cross reference number of SCUPMF with sequence number of matching With-Remittance (ISRP/RPS) TC 610 unpostable record.
"M"	Microfilm Replacement System (MRS) transcript request. A partial, complete or entity module transcript generated. Updates unpostable record to "Suspense" status.
"Q"	Quality Review accept of a closed (corrected) case, SCUPMF updated.
"R"	Individual reassignment, updates the SCUPMF; deletes the "old" assignment and establishes a "new" case assignment during real time.
"S"	Open case in suspense status, updates the SCUPMF.
"T"	Batch Delete, drops from processing a batch closure activity record; does not update the SCUPMF.
"W"	Reversal of Batch Closure. Updates a previously batch-closed SC–UNPOSTABLE-REC to assigned status.
"3," "6," "F," "G"	With-Remittance (ISRP/RPS) case closure because of a With-Remittance (ISRP/RPS) TC 150 and TC 610 match; updates SCUPMF.
"D," "0," "1," "2," "8"	Mass closures, updates the SCUPMF to a closed status. Valid only when mass closing groups of cases assigned to a "unit" employee IDRS number.
"Z"	Unpostable history section of CC UPCAS entered, updates the SCUPMF.
"4"	Fourth Charge-out Request (Form 4251) generated, SC-UNPOSTABLE-REC, closed by CC UPCAS with "Rejects Resolution" remarks (8).

(5)   The Real-time Activity Priority Sort Code is a value derived from the unpostable activity code which is used to determine the sequence information (command code requests) attempts to post to the SCUPMF. The priority sort code values are as follows; (listed from highest priority (01) to lowest (13)).

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Values	Meanings
01	Individual reassignment (real time)
02	Batch reassignment
05	Suspense
06	Individual closed case
07	Batch closed cases
08	Automatic With-Remittance (ISRP/RPS) Corrections
09	Quality Hold
10	Quality Accept
11	Quality Error
12	With-Remittance (ISRP/RPS) cross reference sequence number entered
13	Reversal Batch closure Activity
99	Unpostable history section entered

(6) The various unpostable records are prioritized and sorted in the proper sequence for application to update the SCUPMF.

   a. All actions to update the SCUPMF are subject to "Unpostable Activity Code and Unpostable Status Code" valid combination checks as shown by the "Unpostable Update Code."

   b. The valid status and activity code combinations are determined by an "Unpostable Activity Status Table."

(7) The conditions causing the record to reject are described on the Unpostable Reject Codes.

   a. Except for reject code "X," the reject code will contain a value extracted from the Unpostable Activity Status Table.

   b. The codes from this table are used to determine the validity of each request to update the SCUPMF.

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Code	Condition
"H"	An attempt to update an unpostable record With-Remittance (ISRP/RPS) closure (correction) data and the unpostable status code is "C," "H," "S," or "Q," or if it is not campus or unit assigned, the request is invalid.
"J"	An attempt to batch reassign an unpostable record with a new employee IDRS number and the current unpostable record status is "C," "H," or "Q," the request is invalid.
"K"	An attempt to obtain a fourth Charge-Out Document (Form 4251) for a case closed to Rejects and the case subsequently changed via other activities.
"L"	An attempt to obtain a charge-out document (Form 4251) and the status of the unpostable case is not "Suspense" except for CC UPCAS definer "D" with definer modifier "4."
"M"	An attempt to update an unpostable record with batch closure correction data and the unpostable record status is not "A" or the case is assigned to an individual.
"R"	An attempt to update an unpostable case with a batch closure using an unpostable resolution code not valid with the transaction being corrected.
"T"	An attempt to reverse a batch closure action and the unpostable case has not batch closed.
"X"	An attempt to update an unpostable case with a sequence number that is not on the data base.
"Y"	An attempt to reassign the same unpostable case more than once on the same day with CC UPASG, definer "B."
"Z"	An attempt to batch reassign a case that is individually reassigned the same day with CC UPASG definer "R."

(8)   See Figure 3.12.32-17 for an example of the GUF 21-41 report.

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```
     P/R/F  GUF-21-41   XSC    UNPOSTABLES     UNPOSTABLE REJECTED ACTIVITY LIST

EMPLOYEE NUMBER:     XX11111111

                           COMMAND CD -    STATUS CD-    REJ    NEW                       COMMAND
MF          SEQ NUM        ACTIVITY           DATE       CD     EMPLY NUM    SEQ NUM

IMF         20XX09000001   UPCASD         C  03-04-20XX  L                   20XX10000001   UPBATD
IMF         20XX10000002   UPBATD         A  03-22-20XX  M                   20XX10000003   UPBATD
IMF         20XX11000001   UPBATD         A  04-01-20XX  R                   20XX11000002   UPBATD
IMF         20XX13000001   UPASGB         C  04-02-20XX  J                   20XX13000002   UPASGB


            TOTAL REJECTED FOR THIS EMPLOYEE        8
```

Figure 3.12.32-17 GUF 21-41 Report

a.   All rejected codes reflect the unpostable status code and status date.

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b. Reject codes "B," "H," "J," "L," and "M" appear on the list to identify invalid activity code and status code combinations.

c. If the reject code is "H" or "J," then the employee assignment number appears on the list.

d. Reject code "A" should not appear on the list because the code identifies a valid combination of the activity code and the status code.

e. Reject code "X" identifies a failure to match the record on UP SEQ NUM.

(9) The GUF 21-42, Unpostable Rejected Activity Summary report, lists the employee number within each functional area of assignment, reassignment, individual and batch resolutions, suspense and quality review activities that failed validity checks. This report summarizes the GUF 21-41, Unpostable Rejected Activity List.

(10) See Figure 3.12.32-18 for an example of the GUF 21-42 report.

33695018

```
    P/R/F  GUF-21-42    XSC    UNPOSTABLES     UNPOSTABLE REJECTED ACTIVITY SUMMARY

 EMPLOYEE   NUMBER OF        EMPLOYEE    NUMBER OF        EMPLOYEE    NUMBER OF        EMPLOYEE    NUMBER OF
  NUMBER:    REJECTS          NUMBER      REJECTS          NUMBER      REJECTS          NUMBER      REJECTS
XX00000001      2           XX00000002     102           XX00000002      75           XX00000003      40
XX00000005    200

      TOTAL REJECTED FOR ALL EMPLOYEES              2,063
```

Figure 3.12.32-18 GUF 21-42 Report

3.12.32.20.12
(01-01-2023)
GUF 21-43, Unpostable Closed Case List and GUF 21-44, Unpostable Closed Case Summary

(1) The GUF 21-43, "Unpostables Closed Case List" report, provides information about the cases closed by each employee.

(2) For each case closed, the report provides:

• Sequence Number
• Category
• Unpostable Resolution Code
• Type of closure, individual (I) or batch (B)
• Status Date

(3) The GUF 21-43, Unpostable Closed Case List and the GUF 21-44, Unpostable Closed Case Summary are sorted by area, employee number(s), Master File, and sequence number.

(4) The Total Closed Cases is also shown for each employee number by Organization, Function and Program (OFP) code designation:

a. **F1** and **F3**
b. **L1**
c. BATCH

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        d.   INDIV (Individual)
        e.   CAF
        f.   TOTAL

(5)   The employee number is the employee who closed the unpostable case.

(6)   The Unpostable Closed Case Lists are used to:

      a.   Identify closed cases (CC UPRES, CC UPCAS with definer "D" and modifier "4," and CC UPBAT) to the Quality Review function.
      b.   Provide closed case information (volumes) to the employee and manager.
      c.   Help prepare employee time sheets by recording the correct volume under the applicable OFP Code.

(7)   See Figure 3.12.32-19 for a partial GUF 21-43 report.

33695019

```
    P/R/F  GUF-21-43    XSC    UNPOSTABLES        UP CLOSED CASE LIST

  EMPLOYEE NUMBER XX00000002              MASTER FILE IMF

SEQUENCE          URC- STATUS     SEQUENCE          URC- STATUS     SEQUENCE              URC-   ST
NUMBER       CAT  TYPE DATE       NUMBER       CAT  TYPE DATE       NUMBER         CAT     TYPE   DA
20XX07000001 F1   5-I  04-01-20XX 20XX10000001 F3   6-I  04-01-20XX 20XX10000002   F3      0-I    04
20XX11000001 L3   6-I  04-01-20XX 20XX11000002 L3   0-I  04-01-20XX 20XX11000003   L3      0-I    04
20XX12000001 L5   6-I  04-01-20XX 20XX12000002 L5   6-I  04-01-20XX 20XX12000003   L5      0-I    04
20XX12000004 L3   6-I  04-01-20XX 20XX12000005 F3   0-I  04-01-20XX 20XX12000011   F3      0-I    04
20XX12000013 L5   D-I  04-01-20XX 20XX12000015 F3   6-I  04-01-20XX 20XX12000022   L5      D-I    04


                         CLOSED CASES - THIS EMPLOYEE - THIS MF      F1 & F3    6
                                                                     L1         0
                                                                     BATCH      0
                                                                     INDIV      9
                                                                     CAF        0
                                                                     TOTAL      15
```

Figure 3.12.32-19 GUF 21-43 Report

(8)   See the example of the GUF 21-44 Report, UP Closed Case Summary below.

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```
    P/R/F  GUF-21-44    XSC    UNPOSTABLES         UP CLOSED CASE SUMMARY                            DATE

                                        IMF      BMF      EPMF      PMF      CAWR        TOTAL

EMPLOYEE NUMBER XX00000002    F1 & F3    6        0        0        44        0          50
                             L1         0        0        0         0        0           0
                             BATCH      0        0        0         0        0           0
                             INDIV      9        5        0         0        0          14
                             CAF        0        0        0         0        0           0
                             TOTAL      15       5        0        44        0          64

EMPLOYEE NUMBER XX00000003    F1 & F3    0        0        0         0        0           0
                             L1         0        0        0         0        0           0
                             BATCH     100        0        0         0        0         100
                             INDIV      5        5        0         0        0          10
                             CAF        0        0        0         0        0           0
                             TOTAL     105        5        0         0        0         110
```

```
    P/R/F  GUF-21-44      XSC    UNPOSTABLES         UP CLOSED CASE SUMMARY                          DATE

                                        IMF      BMF      EPMF      PMF      CAWR        TOTAL

CRIMINAL INVESTIGATION    AREA   TOTALS   108      19        0         0        0           0

ENTITY                    AREA   TOTALS    50    1,111       0         0        0           0

EXAMINATION               AREA   TOTALS    14       8        0         0        0           0

STATUTES                  AREA   TOTALS    75       0        0         0        0           0

UNPOSTABLES               AREA   TOTALS  1,217     310       0      1,697       0           0


             SERVICE CENTER  TOTALS  1,464   1.448       0      1,697       0           0
```

Figure 3.12.32-20 GUF 21-44 Report

(9)   The GUF 21-44 summary report should be used by management to ensure the correct volume of cases are used with the appropriate OFP codes on the employee time sheets.

3.12.32.20.13
(01-01-2021)
GUF 21-46, Batch Delete List

(1)   The GUF 21-46, Batch Delete List report identifies the disposition of all CC UPBAT activity records with definer code "T" (batch delete) that were processed during the day.

(2)   For each employee number, the report lists:

   a.   Command Code Activity
   b.   Beginning Unpostable Sequence Number
   c.   Ending Unpostable Sequence Number
   d.   Remarks/Results
   e.   Total UPBAT (T) Records Processed

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(3) See Figure 3.12.32-21 for an example of the GUF 21-46 report.

33695021

```
P/R/F  GUF-21-46        XSC                    BATCH DELETE LIST             DATE 06-10-20XX

EMPLOYEE NUMBER XX00000002

                        COMMAND CD              BEGINNING          ENDING            REMARKS/RESULTS
                        ACTIVITY                SEQ NUMBER         SEQ NUMBER

                        UPBAT    T              20XX20000100       20XX20000200        ERROR - UPBAT RE

                                 T              20XX20000500       20XX2000600         ERROR - UPBAT RE


                                                               TOTAL UPBAT (T) RECORDS PROCESSED 20
```

Figure 3.12.32-21 GUF 21-46 Report

3.12.32.20.14
(01-01-2021)
**GUF 51-40, List of
Unmatched GUF Data
Base and Transaction
File Records**

(1) The GUF 51-40, List of Unmatched GUF Data Base and Transaction File Records report identifies possible processing and/or program problems due to unmatched GUF correction data with the original unpostable transaction record.

(2) For each unmatched record, the report provides the following data:

- Type
- Page/Record
- Unpostable Sequence Number
- Master File
- DLN
- TIN

(3) Contact the CSA for necessary action (if any). See Figure 3.12.32-22 for an example of the GUF 51-40.

33695022

```
P/R/F  GUF-51-40     XSC    LIST OF UNMATCHED GUF DATA BASE AND TRANSACTION FILE RECORDS   DATE 06-

        TYPE      PAGE/RECORD   UP-SEQ-NUM      MF     DLN               TIN         MFT     TXPD    T
     XXXXXXXXXX   XXXXXXXXXX    XXXXXXXXXXX      X    XXXXXXXXXXXXXX    XXXXXXXXX     XX     XXXXXX
```

Figure 3.12.32-22 GUF 51-40 Report

3.12.32.20.14   **Internal Revenue Manual**   Cat. No. 33695R (11-25-2024)
                        33695021, 33695022   Any line marked with a #
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3.12.32.20.15
(01-01-2021)
**GUF 51-41, List of
Correction Errors**

(1) The GUF 51-41, List of Correction Errors report identifies possible processing or program problems including invalid database corrections.

(2) GUF programming will run consistency checks to ensure the resolution code (URC) agrees with the data elements in the GUF correction record. If an inconsistency is found, the unpostable case will be treated as unresolved and placed on the "error list." The case will not be removed from the Service Center Unpostable Master File (SCUPMF).

(3) See Figure 3.12.32-23 for an example of the GUF 51-41 report.

P/R/F GUF-51-41 XSC				LIST OF CORRECTION ERRORS				
	CORR		STATUS	NEW	NEW	NEW		NEW
UP-SEQ NUM URC	IND	MF	CD-DATE	MFT	TXPD	NC	NEW MF NAME LINE	TYPE-
20XX09000006 6	Y	2	C 060720XX			BEAR		000
20XX22000002 6	N	1	C 061520XX					

Figure 3.12.32-23 GUF 51-41 Report

(4) Resolve the unpostable condition by reworking the case following original unpostable instructions.

3.12.32.20.16
(01-01-2021)
**GUF 51-45, Accounts
Receivable Listing for
Unpostables and GUF
53-44, Accounts
Receivable Report for
Unpostables**

(1) The GUF 51-45, Accounts Receivable Listing for Unpostables report is a weekly cumulative listing of all open (unresolved) Accounts Receivable cases.

   a.   Cases are sorted by Master File, and then by cycle sequence order.
   b.   A separate list is created for each functional unpostable area.

(2) The listing provides information on the cases in the unpostable inventory which meet Accounts Receivable criteria. The following is the criteria set for cases on this report:

                                                                                                    #
        Document Code 17, 18, 19, 24, 34, 48, or 58.
   b.   A transaction code 290 with a secondary transaction code 291, 295, or
                                                                                                    #

   c.   A transaction code 300 with a secondary transaction code 301, 305, or
                                                                                                    #

(3) See Figure 3.12.32-24 for an example of the GUF 51-45 report.

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```
P/R/F    GUF-51-45    XSC                    ACCOUNTS RECEIVABLE LISTING FOR UNPOSTABLES

UNPOSTABLES                    IMF

SEQUENCE                                                    TAX    TRANS              CYC
NUMBER      REP  CAT        DLN            TIN      TYPE MFT  PRD      CD     UPC      UNP

20XX11000019     L5    XX111-111-11111-X  111-11-1111   0    30  20XX12    291    189 8   20XX11
20XX11000025     L7    XX111-111-11111-X  222-22-2222   0    30  20XX12    821    168 0   20XX11
```

Figure 3.12.32-24 GUF 51-45 Report

(4)   The GUF 53-44, Accounts Receivable Report for Unpostables is a monthly

#
#

(5)   See Figure 3.12.32-25 for an example of the GUF 53-44 report.

33695025

```
P/R/F    GUF-53-44    XSC        UNPOSTABLES    ACCOUNTS RECEIVABLE REPORT FOR UNPOSTABLES

         IMF

                                   PAYMENTS                              ABATEMENTS
                          NUMBER         DOLLAR VALUE        NUMBER              D

BEGINNING INVENTORY          4             112,861-            0
RECEIPTS                     3             169,519-            0
CLOSURES NOT IN INVENTORY    3             316,147-            0
ENDING INVENTORY             4             176,500-            0
CLOSURES IN INVENTORY        0                0               0

         BMF

                                   PAYMENTS                              ABATEMENTS
                          NUMBER         DOLLAR VALUE        NUMBER              D

BEGINNING INVENTORY         25              52,909-            0
RECEIPTS                    11              38,431-            0
CLOSURES NOT IN INVENTORY    0                0               1              81
ENDING INVENTORY             0                0               1              8
CLOSURES IN INVENTORY        0                0               0
```

Figure 3.12.32-25 GUF 53-44 Report

(6)   The listing provides:

   a.   Beginning inventory count and dollar amount of payments and abatements.

   b.   Current receipts count and dollar amounts of payments and abatements.

c.   Closures not in the inventory count and dollar amounts of payments and abatements.
d.   Ending inventory count and dollar amounts of payments and abatements.
e.   Closures in inventory count and dollar amounts of payments and abatements.

3.12.32.20.17
(01-01-2021)
GUF 51-46, GUF IMF Long Entity Information Report

(1)   The GUF 51-46, GUF IMF Long Entity Information Report provides taxpayer information from returns that unpost as UPC 140, 151, 153, 154 and 176. The listing is an extract of Individual Master File (IMF) cases from the GUF 5101 SC-UNPOSTABLE-TRANSACTION-FILE.

(2)   The IMF Long Entity Report provides the following information for each case:

a.   Unpostable Sequence Number (sorted by)
b.   Primary and Secondary TINs
c.   Tax Period
d.   Primary and Secondary Taxpayer Name and Address
e.   Unpostable Code

(3)   See Figure 3.12.32-26 for an example of the GUF 51-46 report.

33695026

P/R/F GUF-51--46 XSC		GUF IMF LONG ENTITY INFORMATION REPORT		
SEQUENCE NUMBER	TIN AND	TAX PERIOD	NAME AND ADDRESS	UPC
	SPOUSE TIN			
20XX15000001	111111111	20XX12	JOHN A<EAGLE	140
			123 BUNTING BLVD	
			HOUSTON/TX 770130000000	
20XX24000006	222222222	20XX12	THOMAS & JENNIFER<COMET	
	333333333		777 CLYDESDALE DR	
			SAN ANTONIO/TX 782840000000	140

Figure 3.12.32-26 GUF 51-46 Report

3.12.32.20.18
(01-01-2021)
GUF 53-40, Unpostable Control Report

(1)   The GUF 53-40, "Unpostable Control Report," is used as a management tool to monitor unpostable case closures sorted by Unpostable Resolution Code (URC) and the unresolved unpostable inventory by cycle. A separate Unpostable Control Report is produced for each Master File.

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(2)   The GUF 53-40 report is not produced for separate areas processing un-postable cases.

(3)   The GUF 53-40 report is used by Accounting. See IRM 3.17.30, SC Data Controls.

(4)   See Figure 3.12.32-27.

33695027

P/R/F GUF-53-40	XSC	IMF UNPOSTABLE CONTROL REPORT		
		RECORD COUNT	PJ CREDITS	PJ DEBITS
PREVIOUS BALANCE		6031	$2,211,617.12	$3,815,867.45
ADDED SINCE LAST REPORT		1337	$176,143.87	$127,679.67
	RESOLUTION CODE			
CORRECTED	0	14	$200.00	$130,193.96
CORRECTED	5	0	$0.00	$0.00
CORRECTED	6	44	$16,690.78	$32,446.94
CORRECTED	B	0	$0.00	$0.00
TOTAL CORRECTED UNPOSTABLES		58	$16,890.78	$162,640.90
RECLASSIFIED UNPOSTABLES	3/6	19	$1,686.23	$49,723.40
REINPUT	1	0	$0.00	$0.00
VOID	2/D	960	$0.00	$0.00
REJECT	8	0	$0.00	$0.00
TOTAL NULLIFIED UNPOSTABLES		960	$0.00	$320.00
TOTAL RESOLVED UNPOSTABLES		1037	$18,557.01	$212,364.30
PURGED UNPOSTABLES		0	$0.00	$0.00
CURRENT CYCLE BALANCE FROM GUF51		6331	$2,369,183.82	$3,731,182.82

	UNRESOLVED UNPOSTABLES BY CYCLE		
CYCLE	RECORD COUNT	CYCLE	RECORD COUNT
20XX25	502	20XX24	427
20XX23	418	20XX22	411
20XX21	488	20XX20	377
20XX19	446	20XX18	403
20XX17	545	20XX16	364
20XX15	402	20XX14	262
20XX13	104	20XX12	52
20XX11	45	20XX10	27
20XX09	100	20XX08	38
20XX07	3	20XX06	917

Figure 3.12.32-27 GUF 53-40 Report

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(1)   The GUF 53-41, Unpostable Workload Report, lists the inventory count of workable, unworkable, and closed - unreleased cases for Individual Master File (IMF), Business Master File (BMF), and Employee Plan Master File (EPMF) for each area working unpostables (CI, Entity, Exam, Statutes, Unpostables, EPMF Entity Unpostables, Exempt Organization, AMTAP and LB&I).

(2)   The inventory report can be used as a management tool to identify the current workload and to determine the necessary resources for maintaining a manageable inventory.

(3)   This report should also be used to monitor the "unworkable" volumes, especially the suspended cases and cases awaiting documents. Follow-up action should be taken for these cases to ensure timely processing per each function's unpostable procedures and guidelines.

   a.   The GUF 55-40, Unpostable Employee Assignment/Aged Listing can also be used to help identify and monitor the specific status of the cases on the inventory reports for each area. See IRM 3.12.32.20.21, GUF 55-40, Unpostable Employee Assignment/Aged List and GUF 55-42, Unpostable Employee Assignment/Aged Summary for detailed information on the GUF 55-40 report.
   b.   See Figure 3.12.32-28.

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P/R/F GUF-53-41 XSC UNPOSTABLE		UNPOSTABLE WORKLOAD REPORT – PART I		
	TOTAL	IMF	BMF	EPMF
BEGINNING INVENTORY	5,741	5,087	360	0
CURRENT RECEIPTS 20XX17	1,503	1,284	219	0
CUMULATIVE RECEIPTS – YTD	154,847	109,880	39,702	0
REPEATS – PERIOD	8	8	0	0
CUMULATIVE REPEATS – YTD	672	463	76	0
SPECIAL REPEATS – PERIOD	0	0	0	0
CUM SPECIAL REPEATS – YTD	0	0	0	0
TRANSFER IN - PERIOD	0	0	0	0
TRANSFER IN - CUM YTD	0	0	0	0
CLOSED THIS WEEK	1,171	1,008	163	0
CUMULATIVE CLOSED – YTD	152,817	107,353	40,204	0
SPECIAL CLOSURES – PERIOD	0	0	0	0
CUM SPECIAL CLOSURES – YTD	0	0	0	0
TRANSFER-OUT - PERIOD	0	0	0	0
CUM TRANSFER-OUT - YTD	138	102	36	0
CURRENT ENDING INVENTORY	6,073	5,363	416	0
TOTAL AGED INVENTORY	558	510	48	0
PERCENT OF ENDING	9	10	12	0

P/R/F GUF-53-41 XSC UNPOSTABLE		UNPOSTABLE WORKLOAD REPORT – PART II		
	TOTAL	IMF	BMF	EPMF
ENDING INVENTORY BREAKDOWN:				
CYCLING	1	1	0	0
QUALITY	0	0	0	0
** SUBSEQ CLOSING TOTAL	0	0	0	0

Figure 3.12.32-28 GUF 53-41 Report

Note: "CURRENT RECEIPTS" will display all receipts run in the GUF system for the processing week. The cycle identified will be the most current cycle (as shown for your cycle sequence number that week) run into GUF.

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(4)   "Repeats-Period" and "Cumulative Repeats-YTD" are counts of all repeats generated for the week and year to date.

(5)   "Special Repeats-Period" and "Cum Special Repeats-YTD" are counts of only repeat unpostables that were closed from the special closure program.

(6)   "Special Closures-Period" and "Cum Special Closures-YTD" are counts of closed unpostables from the special closure program (URC B).

(7)   "TRANSFER-IN PERIOD," "TRANSFER-IN-CUM YTD," "TRANSFER-OUT PERIOD," and "TRANSFER-OUT-CUM YTD" identifies the cases being re-assigned will be reflected in this report as Transferred-in or Transferred-out by functional area.

(8)   The report provides the "Current Ending Inventory," "Total Aged Inventory," and "Percent of Ending" for aged cases.

(9)   The "XXXs" shown after the Current Ending Inventory are where volumes would show if an Out-of-Balance condition existed.

(10) The "unworkable" cases on this report include "open" (unworked) unpostable records that meet one of the following conditions:

   a.   Bankruptcy and With-Remittance (ISRP/RPS) Unit Assigned - For With-Remittance (ISRP/RPS) cases, the employee number is a "campus" or "unit" number and the category code is **"Y1"/"Y2"**. For Bankruptcy cases, the employee number is a "campus," "unit," or "individual" number and the category code is **"Z1"**. Bankruptcy unpostables will not be included in aged inventory.

      Note: Although cases show as "unworkable" for normal case closure, Categories **"Y1"** and **"Z1"** are subject to initial unpostable processing guidelines per the New Unpostable Report, the With-Remittance (ISRP/RPS) Listings and the Bankruptcy AO Listings.

   b.   SUSPENSE - These cases should be monitored by the responsible tax examiner and management to ensure cases do not incur incorrect and/or lengthy suspense periods. The cases should also be monitored for statute and credit interest considerations.
   c.   FILES REQ - Cases in this group are files requests entered through GUF by CC UPCAS with definer "D" and modifiers "1," "2," or "3."
   d.   Microfilm Replacement System (MRS)TRANSCRIPTS - Cases in this group are MRS or MCC transcript requests entered through GUF by **CC UPCAS** with definer "M" and modifiers "**A-T**."
   e.   CORRESPONDENCE - Cases in this group are unpostables that needed corresponding. A case is automatically placed in this group when **CC UPCAS** with definer "S" and modifier "C" is used.
   f.   ALL OTHER - Includes any other suspended unpostables.

(11) SUBSEQ CLOSING TOTAL - The "closed" cases on this report include corrected cases that are closed (includes cases being cycled), and cases that are in a quality review accepted or a quality review "hold" status on the Service Center Unpostable Master File (SCUPMF). These "closed" cases (except certain cycling cases) should be removed from the SCUPMF during the next weekly update and will not be included in the percentage of aged inventory.

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(12)   The "workable" cases on this report include all individual, campus or unit assigned cases that are available for case assignment and/or closure action that are not included in unworkable, suspense or closed inventory.

3.12.32.20.20
(01-01-2021)
GUF 53-43, Weekly Resource and Inventory Report for OFP

(1)   The GUF 53-43, Weekly Resource and Inventory Report for OFP (Organization, function and program codes) provides the volume for all unpostable records in processing. The volumes are used for input to the Workload Performance and Control (WP&C) report.

(2)   The report is organized by functional area and then by Master File.

(3)   Under each Master File, the volumes of unpostables are broken down into two sections by status in processing. The first section contains: Beginning Receipts, Add Transfer-In and Adjustments, Less Transfer-Out, Auto Closures, RPS Auto Closed and Adjustments, Ending Receipts. The second section contains Beginning Closures, Less Auto Closures, RPS Auto Closed, Adjustments and Ending Closures.

(4)   The volumes in each processing phase are further identified by program type:

- INDIVIDUAL
- F1/F3
- ELF
- BATCH
- L1
- CAF
- CAWR
- PMF

(5)   At the bottom of the report are the volumes for "TOTAL ENDING RECEIPTS - ALL MFs" and "TOTAL ENDING CLOSURES - ALL MFs."

(6)   "ENDING RECEIPTS" and "ENDING CLOSURE" volumes are the figures used when preparing the unit production cards.

Note: A unit production card is prepared for CAF unpostables, using the Total lines for all Master Files, as shown at the end of the report.

(7)   It is strongly recommended that the Criminal Investigation, Examination, and Statute function use this report.

(8)   See Figure 3.12.32-29 for an example of the GUF 53-43 report.

33695029

```
  P/R/F  GUF-53-43     XSC                        UNPOSTABLES
                                 WEEKLY RESOURCE AND INVENTORY REPORT FOR O/F/P -  PART I

MASTER
   FILE                          INDIVIDUAL          F1/F3          ELF          BATCH


   IMF  -  BEGINNING RECEIPTS       3,878             702           830           625
           ADD TRANSFER-IN              8               1             0             0
                ADJUSTMENTS             0               0             0             0
           LESS TRANSFER-OUT           8              12             0             0

                AUTO CLOSURES       1,553             30            15             0
                RPS AUTO CLOSED         0               0             0             0
                ADJUSTMENTS             0               0             0             0

           ENDING RECEIPTS         2,325             661           815           625

           BEGINNING CLOSURES      3,854             675           591           625
           LESS AUTO CLOSURES      1,553             30            15             0
                RPS AUTO CLOSED        0               0             0             0
           ENDING CLOSURES         2,301             645           576           625

   BMF  -  BEGINNING RECEIPTS      10,871           1,610            0             0
           ADD TRANSFER-IN             9               2             0             0
                ADJUSTMENTS            0               0             0             0
```

Figure 3.12.32-29 GUF 53-43 Report

3.12.32.20.21
(01-01-2021)
GUF 55-40, Unpostable Employee Assignment/Aged List and GUF 55-42, Unpostable Employee Assignment/Aged Summary

(1)   The GUF 55-40, Unpostable Employee Assignment/Aged List is an inventory listing generated from GUF for all open cases for each employee assignment number (campus, unit, or individual).

(2)   The listing generates for each Area including Criminal Investigation, Entity, Examination, Statutes, Unpostables, EPMF Entity Unpostable, Exempt Organization, AMTAP and Appeals.

(3)   Separate sub-listings generate for each employee assignment number within each area.

(4)   The list sort in ascending order as follows:

    a.   Area
    b.   Employee Assignment Number
    c.   Master File
    d.   Category Code
    e.   Status Code
    f.   History indicator "H"
    g.   Cycles Aged
    h.   Cycle Sequence Number

(5)   The list displays the following elements for each unpostable case:

    a.   Master File

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b.   Category Code
c.   Status code and date
d.   History indicator "H"
e.   Sequence number
f.   Overaged or potential overaged indicator
g.   Cycles Aged
h.   Document Locator Number (DLN)
i.   TIN and TIN validity indicator ("I")
j.   Name Control
k.   MFT
l.   Tax period
m.   Transaction code
n.   Refund return indicator
o.   Unpostable and reason code
p.   Pre-journalized money amount
q.   Transaction date
r.   Reassignment employee number
s.   Statute indicator ("S" or "*")
t.   ASED

(6)   Each employee number sub-listing contains the following totals at the bottom:

a.   Total this employee
b.   Aged
c.   Potential Aged
d.   Assigned Status
e.   Files Request Status
f.   MFTRA Request Status
g.   Correspondence Action Status
h.   Other Suspense Status
i.   Quality Hold Status
j.   Quality Accepted
k.   Closed Status
l.   Potential Statute
m.   Repeat Code

(7)   See Figure 3.12.32-30, an example of the GUF 55-40, UP Employee
Assignment/Aged List.

33695030

P/R/F GUF-55-40   XSC   UNPOSTABLES   UP EMPLOYEE ASSIGNMENT/AGED LIST

   EMPLOYEE NUMBER 0000000001

	CAT	STATUS		HIS	SEQUENCE		CYCLES							R	
MF	CD	CD	DATE	IND	NUMBER	R	AGED	DLN	TIN	NC	MFT	TXPD	TC R	UPC-R	PJ
B	Y1	F	080320XX		20XX30000195		10	00111-111-11111-X	XX-0000000	SWAN	05	20XX12	150	3993
B	Y1	F	080320XX		20XX30000259R		10	00222-222-22222-X	00-XXX1234	BLUE	05	20XX12	150	3991
B	Y1	S	081020XX	H	20XX30000560		*	00333-333-33333-X	00-XX22222	LIME	10	20XX12	150	3991
B	Y1	S	081020XX		20XX30000561		*	00444-444-44444-X	00-12345XX	BOXE	10	20XX12	150	3992
B	Y1	L	080320XX		20XX30000562		*	00555-555-55555-X	00-XX23456	CROW	10	20XX12	150	3992
B	Y1	A	073020XX		20XX30000568		*	00666-666-66666-X	XX-5555555	PUG	10	20XX12	150	3991
B	Y1	A	073020XX		20XX30000593			00777-777-77777-X	00-0XX3456	HUSK	10	20XX12	150	3991
B	Y1	A	073020XX		20XX30000614			00888-888-88888-X	00-0XX7777	XV	08	20XX12	150	3991
B	Y1	A	073020XX		20XX30000620			00999-999-99999-X	XX-8888888	PIKE	05	20XX12	150	3993
B	Y1	A	073020XX		20XX30000754			00111-111-11112-X	XX-9999999	DUCK	02	20XX12	150	3993

TOTAL				FILES	MFTRA	CORRESP	OTHER	QUALITY	QUA
THIS EMPL	AGED	POTENTIAL AGED	ASSIGNED STATUS	REQUEST STATUS	REQUEST STATUS	ACTION STATUS	SUSPENSE STATUS	HOLD STATUS	ACC STA
10	2	4	10	2	0	1	2	0	

Figure 3.12.32-30 GUF 55-40 Report

(8) Under the **Cycles Aged** Column, the report identifies cases that have exceeded the maximum processing cycle or will become aged in the subsequent week. The potential aged indicator (*) is set in the cycle prior to the cycle a transaction will become overaged.

(9) Bankruptcy cases are reflected on this list, but this is not a bankruptcy aged list.

(10) See IRM 3.12.32.21, Unpostable Category Code Aging Criteria Chart, for the specific aging criteria related to each category code.

(11) A "Campus" or "unit number" With-Remittance (ISRP/RPS) TC 610 record will be identified as aged on the GUF 55-40 per the following:

   a. If the case is an IMF record and the current unpostable cycle minus the original unpostable cycle is greater than "29."
   b. If BMF record and the current unpostable cycle minus the original unpostable cycle is greater than "19."

(12) A With-Remittance (ISRP/RPS) TC 610 record must be reassigned to an individual employee IDRS number.

(13) Management will monitor aged cases and ensure the overage percentage does not exceed established guidelines.

(14) Each employee will follow-up on the status of their aged cases and take the necessary action to expedite the resolution of each case per applicable IRM procedures.

(15) The GUF 55-40 provides a case workload and status report for each employee IDRS number.

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    a.   It may be used by management to identify and to determine future assignments for employee and control purposes.

    b.   It may be used by employees to identify, resolve and monitor their current case assignments.

(16)   Statute cases: The GUF 55-40 report is a working tool to show unpostable cases that originally did not meet statute criteria but are now approaching statute criteria. It will identify TC 150 cases with MFT 02, 05, 30, 33, or 34 that are within 90 days of their assessment statute expiration date (ASED). Each week the new cases will be highlighted with an asterisk (*).

    a.   Employee and management should review the list to prevent any loss of revenue from potentially assessable cases.

    b.   If the case cannot be closed immediately, it should be reassigned to the Statute function.

(17)   The GUF 55-42, Unpostable Employee Assignment/Aged Summary report provides summary volumes of the cases shown on the GUF 55-40 Unpostable Employee Assignment/Aged List.

(18)   For each employee number, the listing provides the number of cases in each category:

    a.   Total
    b.   Aged
    c.   Potential Aged
    d.   Assigned Status
    e.   Files Request Status
    f.   MFTRA Request Status
    g.   Correspondence Action Status
    h.   Other Suspense Status
    i.   Quality Hold Status
    j.   Quality Accepted
    k.   Closed Status
    l.   Potential Statute
    m.   Repeat Code

(19)   After volumes for each employee number, the report shows total volumes for all employee numbers. The last line of the report identifies how many cases are overage in each range of cycles:

•   <15 CYC (less than 15 cycles)
•   15-29 CYC (15 to 29 cycles)
•   30-51 CYC (30 to 51 cycles)
•   52+ CYC (52 cycles and more)

(20)   See Figure 3.12.32-31, an example of the format for the GUF 55-42, UP Employee Assignment/Aged List.

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┌──────────────────────────────────────────────────────────────────────┐
│  P/R/F GUF-55-42   XSC     UNPOSTABLES        UP EMPLOYEE ASSIGNMENT/AGED SUMMARY  │
│                                                                        │
│                                                                        │
│                                              FILES    MFTRA  CORRESP  OTHER │
│       EMPLOYEE                     POTENTIAL  ASSIGNED REQUEST REQUEST  ACTION SUSPENSE │
│        NUMBER   TOTAL   AGED         AGED     STATUS   STATUS STATUS  STATUS  STATUS │
│                                                                        │
│       0X00000001  45187  8832        1494      45153      14     0      14      6  │
│       0X00000002     1      1           0          1       0     0       0      0  │
│       0X00000003     3      3           0          3       0     0       0      0  │
│                                                                        │
│                                                                        │
│                                              FILES    MFTRA  CORRESP  OTHER │
│                                    POTENTIAL ASSIGNED REQUEST REQUEST  ACTION SUSPENSE │
│                TOTAL   AGED          AGED     STATUS   STATUS STATUS  STATUS  STATUS │
│                                                                        │
│                45191   8836          1494      45157      14     0      14      6  │
│                                                                        │
│                                                                        │
│        OVERAGE  <15 CYC  15-29 CYC  30-51 CYC  52+ CYC                  │
│                   4848     1988        1990       10                    │
│                                                                        │
└──────────────────────────────────────────────────────────────────────┘
```

Figure 3.12.32-31 GUF 55-42 Report

3.12.32.20.22
(01-01-2021)
GUF 55-41, Open Bankruptcy Unpostable Cases and Campus Bankruptcy Summary

(1) The GUF 55-41, Open Bankruptcy Unpostable Cases report is a weekly cumu-lative listing of all "old" and "new" open (unresolved) bankruptcy unpostables cases.

(2) The report is sorted by Master File (MF), Area Office (AO) of the posted TC 520 or MF primary location code (Area Office). A separate list for each Area Office is sorted in TIN sequence.

(3) The listing provides the following information about each case:

- NEW IND (display of an (*) is an indication of a new case)
- DLN
- TYPE-TIN
- Name CTRL (Name Control of the return)
- MFT
- Tax Period
- Transaction Code
- Trans Date
- PJ Amount
- Master File Name Control
- Master File Name Line
- Sequence Number
- Petition Date

(4) The total number of cases per Area Office and the total pre-journalized money amount is provided at the end of each AO bankruptcy list.

(5) The GUF 55-41 also contains the "Summary of Unpostable Bankruptcy Cases" (UPC 171 and 322) listing. This is a weekly cumulative summary listing con-taining:

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a. The total number of bankruptcy records (old and new) for each Area Office and Service Center.

b. The total pre-journalized money amount for each Area Office and Service Center.

(6) A second unpostable bankruptcy case listing is generated on the GUF 55-41 in name control order. The Name Control List of Open Bankruptcy Unpostable Cases contain the same data as the "List of Unresolved Unpostable Bankruptcy Cases."

(7) The total volume of cases on the GUF 55-41, "List of Unresolved Bankruptcy Cases and Campus Bankruptcy Summary" should agree with the volume shown on the GUF 53-41, "Unpostable Workload Report."

(8) All records on the lists are in Category Z1. See the Category Z1 information on bankruptcy case identification.

(9) The bankruptcy listings are used to identify cases and route bankruptcy information to the Area Offices. Cases will be maintained under the unit number and never placed in suspense status, while waiting for processing guidance from the Compliance Area Office.

(10) See Figure 3.12.32-32.

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Figure 3.12.32-32 GUF 55-41 Summary Report

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3.12.32.20.23
(01-01-2021)
GUF 55-43, Unpostable Inventory Report

(1) The GUF 55-43, Unpostable Inventory Report displays the current inventory of unpostables by specific unpostable and reason code. Use this report as a management tool to identify:

    a. Volume and percentage of aged of specific unpostable and reason codes
    b. Volume of refund returns for MFT 02, 05, 30, 33, 34 or 44
    c. Incorrect area/function assignments for UPC
    d. Ending inventory, workable, unworkable and subsequent closing volumes

(2) Use the report to identify certain inventory bottlenecks when reviewing the data or to review specific causes of unpostables (e.g., Refund UPC 140).

(3) GUF generates the report weekly for each Master File and functional area.

(4) The report is sorted in ascending order as follows:

    a. Functional Area
    b. Master File
    c. Unpostable Code (UPC)
    d. Reason Code

(5) The following lists the categories of the report, volume of UPC and reason code cases:

- Prior Receipts
- New Receipts
- Closed
- Ending Inventory
- Ending Inventory - Workable
- Ending Inventory - Unworkable
- Subsequent Closure
- Aged
- Aged Percentage
- Refund Returns

(6) Each functional area begins a new page.

(7) Each UPC and Reason Code (RC) is listed on a separate line.

(8) Each UPC provides a separate line containing the total volumes, including all reason codes.

(9) The report will skip one (1) line whenever the UPC changes and between UPC totals.

(10) See Figure 3.12.32-33

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P/R/F	GUF - 55 - 43		UNPOSTABLES		UPC INVENTORY REPORT				
MF BMF	UPC-RC	PRIOR RECEIPTS	NEW RECEIPTS	CLOSED	ENDING INVENTORY	WORKABLE	UNWORKABLE	SU CL
	301 1	1394	266	450	1210	926	226	
	301 3	70	8	21	57	47	10	
	UPC TOTAL -	1464	274	471	1267	973	236	
	305 1	985	67	219	833	739	82	
	305 2	3625	952	1660	2917	2896	15	
	305 3	2456	674	1146	1984	1975	4	
	305 4	638	502	212	928	788	105	

Figure 3.12.32-33 GUF 55-43 Report

3.12.32.20.24
(01-01-2021)
GUF 55-45, Centralized Authorization File (CAF) Unit Weekly Historical Unpostable Report

(1) The GUF 55-45, CAF Unit Weekly Historical Unpostable Report identifies the following:

    a.   TIN TYPE
    b.   TIN
    c.   DLN
    d.   TRANSACTION CODE
    e.   MFT
    f.   PLAN NUMBER
    g.   TAX PERIOD
    h.   NAME CONTROL
    i.   UPC
    j. REASON CODE
    k. UNPOSTABLE RESOLUTION CODE
    l. NEW TRANSACTION CODE
    m. NEW TIN TYPE
    n. NEW TIN
    o. NEW MFT
    p. NEW PLAN NUMBER
    q. NEW TAX PERIOD
    r. NEW NAME CONTROL
    s. NEW TRANSACTION CODE
    t. EMPLOYEE NUMBER RESOLUTION

(2) The CAF count excludes Reporting Agent's File (RAF) cases.

(3) See Figure 3.12.32-34, for an example of the CAF Unit Weekly Historical UP Report:

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┌─────────────────────────────────────────────────────────────────────────┐
│ P/R/F GUF-55-45   XSC          IMF      CAF UNIT WEEKLY HISTORICAL UP REPORT │⟩
│                                                                            │⟩
│ TYPE  TIN          DLN          TC  MFT  PLN   PER      N/C    UPC  RC   A  TC TYPE  TIN │⟩
│                                                                            │⟩
│ 0     000001234 0011111111111X 960            20XX12   LILY   182  0    2 │⟩
│ 0     000001234 0022222222222X 960            20XX12   LILY   182  0    2 │⟩
│ 0     000002345 0033333333333X 960            20XX12   DUCK   182  0    2 │⟩
│ 0     000003456 0044444444444X 960            20XX12   FIG    183  0    0 │⟩
│                                                                            │⟩
└─────────────────────────────────────────────────────────────────────────┘
```

Figure 3.12.32-34 GUF 55-45 Report

3.12.32.20.25
(01-01-2021)
**GUF 55-46, Nullified
Distribution Summary
and GUF 55-47, Nullified
Distribution Listing**

(1) The GUF 55-47, Nullified Distribution Listing contains the unpostable cases that are nullified closures (URC "D," "1," "2," or "8"). Use the report to identify and route closed cases for further action. The report also provides an audit trail for researching closed cases that are either manually or systemically nullified depending on its attributes.

(2) The report is separated by Nullify Area which is the area or function responsible for the next processing action. The title is based on the nullify area code input when the unpostable was closed.

(3) See IRM 3.12.32.14, Nullify Area Codes for more information.

(4) The GUF 55-47, Nullified Distribution Listing is sorted in ascending sequence by closure type - URC "1," "2," "8" and "D" and then by:

   a.   Area Sort
   b.   Nullify Area Code
   c.   AO-SC-KDO Code
   d.   Master File (MF)
   e.   IDRS Employee Number or IDRS Control Number
   f.   DLN

Note: The IDRS Employee Number will not be part of the sort for URC 1 and 8. The information will continue to print on the listing only.

(5) The employee number is displayed in two separate areas.

   a.   IDRS Control number - number assigned by GUF in specific situations.
   b.   IDRS Employee number - the employee number of the original input transaction.

(6) A new page will be started each time the URC, Area Sort, Nullify Area Code, AO-SC-KDO Code, MF, or IDRS Employee or Control number changes.

(7) Functions can use the Nullified Distribution List as a check list to ensure that all documents received or otherwise accounted for.

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(8)   The area that closes the unpostable will associate any return, document, or IDRS printout (e.g., TXMOD), in their possession, to the Nullified Distribution List.

(9)   All areas should review their listings and notate when a case is assigned to the wrong area.

(10)   Any return or document sent directly from Files, will be sent to the proper function and associated to the listings. All Forms 4251, Return Charge-Out, with "Files to Nullify Area" in the recipient field are routed to the preparer.

(11)   Nullify Area Code "11," "Auto Void/Contact N.O." and Nullify Area Code "13," "Manual Void/Employee Number Problem," will generate whenever a control base cannot be established due to a problem with the employee IDRS number. Unpostables will attempt to identify the problem and take the necessary corrective action. Establish a control base and route the case to the proper function.

Note: If unable to identify the problem, contact your Planning & Analysis Staff Analyst for assistance in resolving the campus unpostable campus. If the campus is still unable to resolve the unpostable, contact the Unpostable Headquarters Analyst for assistance.

(12)   See Figure 3.12.32-35 for an example of the GUF 55-47.

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```
P/R/F  GUF-55-47  XSC        NULLIFIED DISTRIBUTION LISTING -- ADJUSTMENTS

URC 2    IDRS-CTRL-NUM XX00000001

   MF             DLN          REP     F4251     TIN/TYPE      NCTRL   MFT    TXPD    UPC/RC         REF/PJ

   IMF       00111-111-11111-X         *       000XX1234  0  AZAL    29    20XX12    189-0            $0.
TRANS CDS   290        IDRS EMP XX00000001     EMPLY-RESOL  CGEN           AREA UP   N-A-C  02  REMARKS


           00222-222-22222-X          *       000XX5678  0  APPL    30    20XX12    179-0            $0.
TRANS CDS   290        IDRS EMP XX00000001     EMPLY-RESOL  CGEN           AREA  UP  N-A-C  02  REMARKS

           00333-333-33333-X          *       000XX6789  0  VIOL    55    20XX03    168-6            $0.
TRANS CDS   290/697  IDRS EMP XX00000001       EMPLY-RESOL  CGEN           AREA  UP  N-A-C  02  REMARKS


                         TOTAL FOR THIS RECEIVING AREA 3
```

Figure 3.12.32-35 GUF 55-47 Report

(13)   The GUF 55-46, Nullified Distribution Summary report generates for the nullified distribution cases.

a.   Use the report to provide feedback to the other areas in the Campuses, Area Offices, and National Office.
b.   GUF creates a separate page for each receiving area (e.g., Accounts Management) and will be broken down by; Master File (e.g., IMF, BMF, etc.); IDRS Employee Number or IDRS Control Number. Each IDRS

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employee number displays the total volume of nullified transactions, then the total volume for each Master File and then the total volume for the Receiving Area.

See Figure 3.12.32-36.

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```
                    NULLIFIED DISTRIBUTION SUMMARY
P/R/F GUF-55-46      XSC            UNPOSTABLES              DATE 04-25-20XX

            RECEIVING AREA ADJUSTMENTS

    MASTER FILE     IDRS EMPLOYEE NUMBER      TOTAL FOR EMPLOYEE

      IMF           XX00000001                        11

                    XX00000002                        91

                    XX00000003                        22

                    XX00000004                         8

              TOTAL FOR THIS MF                       132

    TOTAL FOR THIS RECEIVING AREA                     132
```

Figure 3.12.32-36 GUF 55-46 Summary Report

3.12.32.20.26
(01-01-2021)
GUF 55-48, Weekly CAF Summary Report

(1) The GUF 55-48, Weekly CAF Summary Report provides total volumes for the CAF unpostable closures. The report has sections for each Master File and then for each Unpostable Code it lists the following volumes:

  a.   Total Closures
  b.   Closures Non-Void
  c.   Void URC "2"
  d.   Void URC "D"

(2) A total is shown for each Master File and a grand total for all Master Files combined.

(3) The GUF 55-48, Weekly CAF Summary Report is produced in addition to the GUF 55-45, CAF Unit Weekly Historical UP Report.

(4) See Figure 3.12.32-37.

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```
P/R/F GUF-55-48 XSC    IMF          WEEKLY CAF SUMMARY REPORT

        UNPOSTABLE CODE      TOTAL CLOSURE   CLOSURE NON-VOID   VOID URC-2   VOID URC-D

             151                  24               0              24            0
             159               18,496              0               0         18,496
             168                  18               0              18            0
             186                  22               0               0            22
             197                   4               0               0             4

P/R/F GUF-55-48 XSC    BMF          WEEKLY CAF SUMMARY REPORT

        UNPOSTABLE CODE      TOTAL CLOSURE   CLOSURE NON-VOID   VOID URC-2   VOID URC-D

             301                   4               0               4            0
             307                 392               0             392            0
             308                  53               0               0            53
             309               1,890              0               0         1,890
             311                   2               0               0             2
             329                  35               0               0            35
             340                   5               0               0             5
             341              166,265             0          166,265            0
             345                   5               0               5            0
             347               4,478              0               0         4,478
             366              12,404              0               0        12,404
```

Figure 3.12.32-37 GUF 55-48 Report

3.12.32.20.27
(01-04-2021)
**GUF 57-40, Closed
Unpostable Register**

(1) The GUF 57-40, Closed Unpostable Register report generates a cumulative report of closed unpostables for each Service Center for all master files.

(2) The register generates each cycle after the weekly GUF correction. The report displays the closed unpostable records resolved during the quarter. At the end of each quarter, the GUF 57-40 lists records for all cases resolved since the beginning of the year.

(3) The GUF 57-40 report generates after the cycle 03 GUF correction run and cumulates the records after the weekly GUF correction run each cycle until the last cycle of the year.

3.12.32.20.28
(01-01-2021)
**GUF 60-40, Unpostable
PCD Listing and GUF
60-41, PCD Data Control**

(1) The GUF 60-40, Unpostable PCD Listing report provides a listing of open unpostable cases ready to meet the Program Completion Date (PCD).

(2) Request production of this listing as early as 4 weeks prior to the PCD and at the PCD. It is not mandatory to run this listing.

(3) Generate the report at other times of the year, as needed by the campus. Campuses Provide CSA notification when to generate the report.

(4) The listing contains the following information for the cases assigned to an employee number:

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a.   Master File
b.   Sequence number
c.   Repeat Indicator
d.   Category Code
e.   DLN
f.   TYPE/TIN
g.   Name Control
h.   MFT
i.   Tax Period
j.   UPC/Reason Code
k.   PJ amount
l.   Transaction Date
m.   Status Code and date
n.   History Indicator
o.   Total number of cases assigned to the employee

(5)   Use the PCD listing to resolve the cases on an expeditious basis prior to PCD.

(6)   The following Figure 3.12.32-38 is a sample of the Unpostable PCD Listing.

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P/R/F		GUF-60-40		XSC		UNPOSTABLE PCD LISTING					
FORM NUMBER 1040											
EMPLOYEE NUMBER	MF	CAT CD	SEQUENCE NUMBER	DLN	TYPE/TIN	N/C	MFT	TPE	UPC		
0000000001	IMF	FI	20XX13000094	00111-111-11111-X	1-000-00-1234	STAR	30	20XXI2	176 0		
		FI	20XX13001688	00222-222-22222-X	000-00-2345	MINN	30	20XXI2	156 0		
		FI	20XX13001689	00333-333-33333-X	000-00-3456	DAFF	30	20XX12	156 0		
		FI	20XX13001690	00444-444-44444-X	000-00-4567	NOVA	30	20XX12	156 0		
		FI	20XX13001693	00555-555-55555-X	000-00-5678	ASPE	30	20XXI2	156 0		
		FI	20XX13001695	00777-777-77777-X	000-00-6789	BRON	30	20XX12	156 0		

Figure 3.12.32-38 GUF 60-40 Report

(7)   The GUF 60-41, PCD Data Control report lists each Form type and breaks down the volume of cases by status. The following are a few of the status breakdowns:

a.   Cycling
b.   Status Date
c.   Quality
d.   Subsequent Closing Totals
e.   Bankruptcy
f.   Files Request
g.   MRS/Transcript Request
h.   Correspondence
i.   Suspense - All Other
j.   Suspense Total
k.   Unworkable Total

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    l. Service Center Assigned
    m. RPS Individual Assigned
    n. Unit Assigned
    o. Workable Total

(8) The following **Figure 3.12.32-39** is an example of the PCD Data Control Summary Report.

33695040

P/R/F GUF - 60 – 41 XSC	PCD DATA CONTROL CURRENT				
FORM(S)	940	941	943	945	709
PCD - ENDING INVENTORY BREAKDOWNS :					
CYCLING	0	0	0	0	0
STATUS DATE	0	0	0	0	0
QUALITY	0	0	0	0	0
SUBSEQUENT CLOSING TOTAL	0	0	0	0	0
BANKRUPTCY	0	0	0	0	0
FILES REQ.	0	0	0	0	0
MRS/TRANSCRTPT REQ.	0	0	0	0	0
CORRESPONDENCE	0	0	0	0	0
SUSPENSE - ALL OTHER	0	0	0	0	0
SUSPENSE TOTAL	0	0	0	0	0
RPS UNIT ASSIGNED	0	0	0	0	0
UNWORKABLE TOTAL	0	0	0	0	0
SERVICE CENTER ASSIGNED	0	0	0	0	0
RPS INDIV ASSIGNED	0	0	0	0	0
INDIVIDUAL ASSIGNED	0	0	0	0	0
UNIT ASSIGNED	0	0	0	0	0
WORKABLE TOTAL	0	0	0	0	0

Figure 3.12.32-39 GUF 60-41 Report

3.12.32.20.29
(01-01-2021)
GUF 87-40, Annual OFP Work Performance and Control Report

(1) The GUF 87-40, Annual OFP Work Performance and Control Report contains all unpostable cases remaining in the GUF inventory at the end of the year separated by master file and type of closure for the Organization, Function and Program (OFP).

(2) This report is produced one time, at the end of the year.

(3) It is produced for all unpostable functions (Exam, Entity, CI, Statutes and Unpostables).

(4) Use this report as a management tool to match the volumes against the ending inventory shown on the Work Performance & Control (WP&C) report.

    a. Adjust the WP&C when the volumes don't match.
    b. Take no action when the volumes match.

Note: The total volumes on this report should match the ending inventory volumes on the GUF 53-41 "Workload Report." Batch volumes will always be zero (0).

(5) See Figure 3.12.32-40 for an example of the GUF 87-40 report.

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P/R/F    GUF - 87 - 40   XSC               UNPOSTABLES
                         ANNUAL O/F/P WORK PERFORMANCE AND CONTROL REPORT

MASTER FILE        INDIVIDUAL       BATCH        ELF          Fl &F3        LI
    IMF              5,832            0            2          1,030          0
    BMF             18,927            0            4          2.977          0
    EPMF              313             0            0             1           0
    IRAF               7              0            0            22           0
    PMF                0              0            0             9           0
    CAWR               0              0            0             0           0
  TOTAL             25,079            0            6          4,059          0
```

Figure 3.12.32-40 GUF 87-40 Report

3.12.32.21
(01-01-2022)
**Unpostable Category
Aging Criteria Chart**

(1)   The following chart identifies how many unpostable cycles pass before a transaction in the specific category is considered aged.

Category Code	Category Name	Aged if the Current Cycle minus the Original Cycle is greater than:
A1	Criminal Investigation (CI)	10
A6	Appeals	10
B1	Entity Control	10
B3	Exempt Organization (EO) Unpostables	10
B4	Employee Plan Master File (EPMF) Unpostables	10
B5	Entity Control - 1120S, 1065, or 1041 Unpostables	15
B6	Exempt Organization E-Post filings	10
C1	Statute Reject Batch	3
C2	Statute Void Batch	3
C3	Potential Statutes	5
C5	Credit Interest Returns	5
D1	Accounts Management No Change	5
D5	Accounts Management Void Batch	3
E1	Examination Changes	10

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Category Code	Category Name	Aged if the Current Cycle minus the Original Cycle is greater than:
E2	Examination Statutes	5
E3	Examination Void Batch	3
F1	Name Control Files	5 UPC 501 (PMF) = 15
F3	Files Unpostables	5 UPC 503 (PMF) = 15
G1	Electronic Federal Tax Payment Transactions	5
I1	Identity Theft	10
I2	IDT - AMTAP	10
I4	IDT - LOCK	NA
L1	Foreign Operations (International)	15
L3	All Other/No Documents	10
L5	All Other with Documents	10
L7	Credit Transfers and Bad Checks	10
P1	PMF Generated Transactions	3
R1	Reject Batch Transactions	3
TI	Identity Theft - TPP	10
V1	Batch Void with Document	3
V3	Batch Void No Document	3
V6	IRDM Generated Transactions	3
V7	Centralized Authorization File (CAF)	10
V8	Combined Annual Wage Reporting (CAWR)	15
W1	Records with Transcripts	10
W3	Documents and Transcripts	10
W5	Retention Register Micro	10
Y1	With-Remittance (ISRP/RPS) Batch	TC 150 = 5 TC 610 = 10
Y2	With-Remittance ISRP/LB Prior Year and Repeats	5
Z1	Bankruptcy	3
Z2	Bankruptcy Freeze	3