



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.12.179

NOVEMBER 1, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.12.179, Error Resolution, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution.

MATERIAL CHANGES

- (1) IRM 3.12.179 revised throughout to update organizational title Wage and Investment to Taxpayer Services. IPU 24U0696 issued 05-29-2024
- (2) IRM 3.12.179.1.5 - IRM Deviations and Local Procedures - Removed duplicate section
- (3) IRM 3.12.179.1.5 - Acronyms - Added additional Acronyms
- (4) IRM 3.12.179.1.6(1) - Related Resources - Added the IDRS Command Code Job Aid link. IPU 24U0696 issued 05-29-2024
- (5) IRM 3.12.179.1.6(1) - Related Resources - Added the link to the Unpostables Job Aid
- (6) RM 3.12.179.2.4(3)(f) - Weekly Management Review - Changed No Reply requirement from 30 days to 45 days
- (7) IRM 3.12.179.2.5(6)(f) - General Unpostables Concepts - Removed graphic CC ESTABO and added reference to see Unpostables Job Aid
- (8) IRM 3.12.179.2.5(6)(f) - General Unpostables Concepts - Changed No Reply requirement from 30 days to 45 days
- (9) IRM 3.12.179.2.9 - IRM Deviations and Local Procedures - Updated verbiage and IRM reference
- (10) IRM 3.12.179.3.1(1) - Taxpayer Advocate Service (TAS) Background Information - Updated verbiage and added new information
- (11) IRM 3.12.179.4.5 - Cases Requiring Special Handling - Added guidance and additional information on IRC 965. IPU 24U0696 issued 05-29-2024
- (12) IRM 3.12.179.4.6 - Cases Requiring Special Handling - Added information on Prompt, Quick, and Jeopardy Assessments (Doc Code 51) IPU 24U0849 issued 07-17-2024
- (13) IRM 3.12.179.4.6(7) - Cases Requiring Special Handling - Added information on unposted UPCs
- (14) IRM 3.12.179.6.1(1) - Form 8749 Unpostable Action and Routing Slip - Added clarification on F 8749
- (15) IRM 3.12.179.6.1(2) - Form 8749 Unpostable Action and Routing Slip - Added Note section on F 8749
- (16) IRM 3.12.179.6.1(3) - Form 8749 Unpostable Action and Routing Slip - Removed graphic F 8749 and added reference to see Unpostables Job Aid
- (17) IRM 3.12.179.6.3(1)(d) - CC UPCAS - Removed graphic CC UPCASZ and added reference to see Unpostables Job Aid

- (18) IRM 3.12.179.8(3) - Form 4251, Return Charge-Out - Added the link to the Unpostables Job Aid
- (19) IRM 3.12.179.8(3) - Form 4251, Return Charge-Out - Removed graphic F 4251 and added reference to see Unpostables Job Aid
- (20) IRM 3.12.179.8.1.1 - Block Request Before Requesting a Document for the Fourth (4th) Time - Removed graphic CC ESTABDB and added reference to see Unpostables Job Aid
- (21) IRM 3.12.179.11(2) - Credit Transfers, Offsets and Refunds (Erroneous, Canceled or Undeliverable) - Corrected IRM link. IPU 24U0876 issued 07-29-2024
- (22) IRM 3.12.179.11.3 - Credit Transfers; Transfer Vouchers Doc Codes 24, 34, 48. and 58; Form 8758; and Form 8765 - Removed irrelevant manual credit transfer information. IPU 24U0876 issued 07-29-2024
- (23) IRM 3.12.179.11.3 - Credit Transfers; Transfer Vouchers Doc Codes 24, 34, 48. and 58; Form 8758; and Form 8765 - Removed graphic F 2424, F 3809, and F 8758 examples.
- (24) IRM 3.12.179.11.3(3) (a) - Credit Transfers; Transfer Vouchers Doc Codes 24, 34, 48. and 58; Form 8758; and Form 8765 - Removed secondary TC 570 requirements. IPU 24U0876 issued 07-29-2024
- (25) IRM 3.12.179.11.3(3) (a) - Credit Transfers; Transfer Vouchers Doc Codes 24, 34, 48. and 58; Form 8758; and Form 8765 - Note section is removed to cycle delay the credit transfers for DC 24. IPU 24U0987 issued 09-20-2024
- (26) IRM 3.12.179.11.3(3) (b) - Credit Transfers; Transfer Vouchers Doc Codes 24, 34, 48. and 58; Form 8758; and Form 8765 - Removed figure 3.12.179-7. IPU 24U0876 issued 07-29-2024
- (27) IRM 3.12.179.11.3(3) (c) - Credit Transfers; Transfer Vouchers Doc Codes 24, 34, 48. and 58; Form 8758; and Form 8765 - Removed figure 3.12.179-8. IPU 24U0876 issued 07-29-2024
- (28) IRM 3.12.179.12.1(4)(a) - Installment Agreement (IA) User Fees - Added clarification on procedures
- (29) IRM 3.12.179.12.1(4)(b) - Installment Agreement (IA) User Fees - Added clarification on procedures
- (30) IRM 3.12.179.12.1(5) - Installment Agreement (IA) User Fees - Added Note section
- (31) IRM 3.12.179.12(2)(g) - Category Code L7 (Credit Transfers and Bad Checks) - Corrected the factor number to seven. IPU 24U0696 issued 05-29-2024
- (32) IRM 3.12.179.12.1(2) - Installment Agreement (IA) User Fees - Added new IA user fee amount. IPU 24U0696 issued 05-29-2024
- (33) IRM 3.12.179.15.1.1.1 - Master File Resequencing - Update SERP link
- (34) IRM 3.12.179.19(4) - Decedent Returns - Added clarification on sending cases to BMF Rejects
- (35) IRM 3.12.179.19(4) - Decedent Returns - Added instruction to the note section to transship BMF Rejects cases to Ogden
- (36) IRM 3.12.179.19(6)(c) - Decedent Returns - Changed No Reply requirement from 30 days to 45 days
- (37) IRM 3.12.179.22.8(1)(c) - Form 1040-NR and Form 1040-NR-EZ (AUSPC Only) - Changed No Reply requirement from 30 days to 45 days
- (38) IRM 3.12.179.25(1) - Unpostables Code (UPC) 126 RC 0 and RC 1 - Added clarification to refer U 126 cases to RICS/RIVO

- (39) IRM 3.12.179.30 - UPC 130 RC 1- Updated to UPC 130 Reason Code 1 Multiple Merge Initiating Transactions
- (40) IRM 3.12.179.31 - UPC 131 RC 0 - Updated to UPC 131 Reason Code 0 Criminal Investigation Reversal
- (41) IRM 3.12.179.33.(1) - UPC 133 RC 0 - Added information to the condition section
- (42) IRM 3.12.179.33.1.(1) - UPC 133 RC 1 - Added information to the condition section
- (43) IRM 3.12.179.36.1(1) - UPC 136 RC 0 - Added information to the condition section
- (44) IRM 3.12.179.37.3(1) - UPC 137 RC 3 - Added information to the condition section
- (45) IRM 3.12.179.37.5(1)(a) - UPC 137 RC 5 - Added information to the condition section
- (46) IRM 3.12.179.8.4(1) - UPC 138 RC 2 - Added information to the condition section
- (47) IRM 3.12.179.38.4(2) - UPC 138 RC 2 - Changed RACS to ACO
- (48) IRM 3.12.179.38.5(1) - UPC 138 RC 3 - Added information to the condition section
- (49) IRM 3.12.179.38.6(1)(c) - UPC 138 RC 4 - Added information to the condition section
- (50) IRM 3.12.179.38.1(1) - UPC 138 RC 0 -Added information to the condition section. IPU 24U0696 issued 05-29-2024
- (51) IRM 3.12.179.38.1(2) - UPC 138 RC 0 - Added clarification on multiple refunds in the same cycle. IPU 24U0696 issued 05-29-2024
- (52) IRM 3.12.179.38.1(2) - UPC 138 RC 0 - Added instructions on TC 740 / TC 841. IPU 24U0987 issued 09-20-2024
- (53) IRM 3.12.179.38.1(3) - UPC 138 RC 0 - Replaced Accounting POC information. IPU 24U0696 issued 05-29-2024
- (54) IRM 3.12.179.38.2(2) - UPC 138 RC 0 - Added instruction on TC 720. IPU 24U0987 issued 09-20-2024
- (55) IRM 3.12.179.38.3(1) - UPC 138 RC 0 - Added information on how to recognize RAL accounts. IPU 24U0987 issued 09-20-2024
- (56) IRM 3.12.179.40.3. - UPC 140 RC 0 and RC 1 - Removed graphic on credit transfer and on Re-sequencing file
- (57) IRM 3.12.179.40.6(1)(d) - Resolution Procedures UPC 140 for Multiple TC 610 Payments - Changed No Reply requirement from 30 days to 45 days
- (58) IRM 3.12.179.40.7(3)(a) - UPC 140 RC 2 - Added clarification on File Location Code
- (59) IRM 3.12.179.40.7(3)(a) - UPC 140 RC 2 - Added Instruction on incorrectly transcribed tax period
- (60) IRM 3.12.179.40.9(1) - UPC 140 - RC 5 - Removed graphic on credit transfer
- (61) IRM 3.12.179.40.9(1) - UPC 140 - RC 5 - Added Return Due Dates. IPU 24U0696 issued 05-29-2024
- (62) IRM 3.12.179.40.9(1) - UPC 140 - RC 5 - Added Return Due Dates (OUO Content)
- (63) IRM 3.12.179.40.9(4) - UPC 140 RC 5 - Removed graphic in the 140 - 5 section about credit transfer

- (64) IRM 3.12.179.42 -UPC 142 - RC 0 - UPC is obsolete
- (65) IRM 3.12.179.46.1(1)(d) - Preliminary Research to determine Resolution for UPC 147 Reason Code 0 - Changed IRM reference
- (66) IRM 3.12.179.47.1(1) - UPC 148 RC 0 - 5 - Added information to the condition section
- (67) IRM 3.12.179.49 - UPC 151 No Account Present on Master File - Removed graphic on CC INCHG
- (68) IRM 3.12.179.50.1.1 - Resolution Procedure UPC 152 Reason Code 0 using Form 4251 - Removed graphic on transcription error
- (69) IRM 3.12.179.54 - UPC 156 Reason Code 0 Valid Segment of Master File Name Control Mismatch - Removed graphic on reversed SSNs
- (70) IRM 3.12.179.57.1.1 - Resolution Procedure UPC 159 Reason Code 0 When Correct Account is Located - Removed graphic on no existing tax module
- (71) IRM 3.12.179.57.1(1)(a) - UPC 159 RC 0 - Added information to the condition section
- (72) IRM 3.12.179.57.1(1)(b) - UPC 159 RC 0 - Added information to the condition section
- (73) IRM 3.12.179.57.1(1)(d) - UPC 159 RC 0 - Added information to the condition section
- (74) IRM 3.12.179.57.1(1)(e) - UPC 159 RC 0 - Added information to the condition section
- (75) IRM 3.12.179.57.1(1)(f) - UPC 159 RC 0 - Added information to the condition section
- (76) IRM 3.12.179.57.1.2 - UPC 159 RC 0 No Module for Installment Agreements (IA) User Fees Payments - Removed broken SERP link
- (77) IRM 3.12.179.57.1.2(2) - UPC 159 RC 0 - Added new IA user fee amount. IPU 24U0696 issued 05-29-2024
- (78) IRM 3.12.179.58.1(1) - UPC 160 RC 0-2 - Added information to the condition section
- (79) IRM 3.12.179.58.1(3) - UPC 160 RC 0-2 - Added information to the condition section
- (80) IRM 3.12.179.58.1(4) - UPC 160 RC 0-2 - Added information to the condition section
- (81) IRM 3.12.179.58.2(1) - UPC 160 RC 3-5 - Added information to the condition section
- (82) IRM 3.12.179.58.2(4) - UPC 160 RC 3-5 - Added information to the condition section
- (83) IRM 3.12.179.58.3(1) - UPC 160 RC 6-8 - Added information to the condition section
- (84) IRM 3.12.179.59(2) (a) - UPC 161 RC 0 - Added clarification on check digits IPU 24U0987 issued 09-20-2024
- (85) IRM 3.12.179.59(2) (c) - UPC 161 RC 0 - Added clarification on check digits.
- (86) IRM 3.12.179.60.6(2) - Resolution Procedure UPC 162 RC 0 Short Period TC 150 with Deceased Taxpayer - Added instructions on transship BMF Rejects cases to Ogden
- (87) IRM 3.12.179.60.7(2) - UPC 162 RC 0 - Added instruction on Clean Vehicle Credit cases. IPU 24U0987 issued 09-20-2024
- (88) IRM 3.12.179.62(3) - UPC 164 RC 0-8 - Removed graphic on reversed EC credits and WH credits example

- (89) IRM 3.12.179.62(3) - UPC 164 RC 0-8 - Removed correspondence and No Reply procedures
- (90) IRM 3.12.179.62(7) - UPC 164 RC 0-8 - Replaced KITA Coordinator POC information and added OOU content
- (91) IRM 3.12.179.62(8) - UPC 164 RC 0-8 - Replaced Hostage Coordinator POC information and added OOU content
- (92) IRM 3.12.179.66.1(1) - UPC 168 RC 0 - Added information to the condition section and updated the notes table
- (93) IRM 3.12.179.66.2(2) - UPC 168 RC 1-3 - Added information to the condition section
- (94) IRM 3.12.179.72.1(1) (b) - UPC 175 RC 0 - Corrected to prior resolution. IPU 24U0015 issued 01-02-2024
- (95) IRM 3.12.179.73 - UPC 176 Reason Code 0 No Account Present on Invalid Segment of Master File - Removed graphic example on No Acc present on Invalid Seg Rev SSN and No Account present on Invalid Seg EP
- (96) IRM 3.12.179.79(2) - UPC 182 RC 0 - Added instruction on reassign cases. IPU 24U0696 issued 05-29-2024
- (97) IRM 3.12.179.86.3(1) (c) - UPC 189 RC 0 - Corrected to prior resolution. IPU 24U0015 issued 01-02-2024
- (98) IRM 3.12.179.86.5(1) (a) - UPC 189 RC 0 - Corrected to prior resolution. IPU 24U0015 issued 01-02-2024
- (99) IRM 3.12.179.86.8(5) - UPC 186 RC 4 - Corrected to prior resolution. IPU 24U0015 issued 01-02-2024
- (100) IRM 3.12.179.97.2(5) - UPC 198 RC 2 - Added clarification on IRC 965 tax payments. IPU 24U0696 issued 05-29-2024
- (101) IRM 3.12.179.97.2(5) - UPC 198 RC 2 - Added instruction on DPC 61 payments. IPU 24U0987 issued 09-20-2024
- (102) IRM 3.12.179.98.9(2) - UPC 290 RC 9 - Added new IA user fee amount. IPU 24U0696 issued 05-29-2024
- (103) IRM 3.12.179.101.2(2)(d) - UPC 293 RC 6-7 - Added Note regarding URC 8 procedures. IPU 24U0696 issued 05-29-2024
- (104) IRM 3.12.179.106.2(9) - UPC 299 RC 9 - Added Note to clarify using EUP. IPU 24U0696 issued 05-29-2024
- (105) IRM 3.12.179.110 - UPC 501 RC 1 - Removed figures 3.12.179-57 and 3.12.179-58, added a link to the IRM 3.12.279.
- (106) IRM 3.12.179.111 - UPC 503 RC 1 and RC 3 - Removed figures 3.12.179-59 and 3.12.179-60, added a link to the IRM 3.12.279.
- (107) Exhibit 3.12.179-2 - UPC 197 Retention Register Requests - Corrected email address. IPU 24U0696 issued 05-29-2024
- (108) Editorial changes have been made throughout the IRM and include updates to the Filing Season year, spelling, formatting, punctuations and restructuring sub sections to be consistent with Plain

Language. correcting spelling. IRM section titles are adjusted for a consistency. Added table row with OuO content. Additionally, updated to gender neutral language.

EFFECT ON OTHER DOCUMENTS

IRM 3.12.179, Error Resolution - IMF/PMF Unpostables Resolution dated November 6, 2023 (effective January 1, 2024), is superseded. The following IRM Procedural Updates, issued from January 2, 2024 through September 20, 2024, have been incorporated into this IRM: 24U0015, 24U0696, 24U0849, 24U0876, 24U0987.

AUDIENCE

Individual Master File Unpostable Units, Taxpayer Services, Submission Processing Campuses.

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Taxpayer Services Division

3.12.179

Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution

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 - 3.12.179.35 UPC 135 RC 0 Disaster Claims
 - 3.12.179.36 UPC 136 RC 0 and RC 1
 - 3.12.179.36.1 UPC 136 RC 0 Decedent Returns and Computer Condition Codes (CCCs)
 - 3.12.179.36.2 Resolution Procedure UPC 136 RC 0 When Establishing Spouse's Account
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 - 3.12.179.37 UPC 137 Bureau of the Fiscal Service (BFS) (Formerly Financial Management Service [FMS])
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 - 3.12.179.37.4 UPC 137 RC 4
 - 3.12.179.37.5 UPC 137 RC 5
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 - 3.12.179.49.3 Procedure UPC 151 RC 0 when SSN(s) Address Invalid Segment of Master File
 - 3.12.179.49.4 UPC 151 Correcting Unpostables
 - 3.12.179.49.5 Resolution Procedure UPC 151 RC 0 for Prior Year Payments
 - 3.12.179.49.6 Resolution Procedure UPC 151 RC 0 for Other Situations
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 - 3.12.179.49.9 Resolution Procedure UPC 151 RC 0 for Injured Spouse
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 - 3.12.179.49.11 Resolution Procedure UP 151 RC 0 for MFT 55
 - 3.12.179.49.12 Resolution Procedure UPC 151 RC 0 for MFT 35 With TC 796
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 - 3.12.179.60.2 Resolution Procedures UPC 162 RC 0 for Payment Transactions (TC 610, TC 640, TC 660, or TC 670)
 - 3.12.179.60.3 Resolution Procedure UPC 162 RC 0 for Payment Transfer Resolutions
 - 3.12.179.60.4 Resolution Procedure UPC 162 RC 0 TC 370 (Jeopardy Assessments)
 - 3.12.179.60.5 Resolution Procedure UPC 162 RC 0 Extensions of Time to File (Form 4868)
 - 3.12.179.60.6 Resolution Procedure UPC 162 RC 0 Short Period TC 150 with Deceased Taxpayer

- 3.12.179.60.7 Resolution Procedure UPC 162 RC 0 for All Other Conditions
- 3.12.179.60.8 UPC 162 Correspondence Guidelines (TC 150)
- 3.12.179.60.9 Resolution Procedure UPC 162 RC 0 International Unpostables
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- 3.12.179.62 UPC 164 RC 0–8
 - 3.12.179.62.1 UPC 164 RC 9
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 - 3.12.179.64.1 Resolution Procedures UPC 166 RC 0 Changing Filing Status Codes
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 - 3.12.179.64.3 Resolution Procedure UPC 166 RC 0 International Unpostables Filing Status Code Mismatch (AUSPC)
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 - 3.12.179.73.1 Resolution Procedure UPC 176 RC 0 First Time Filers
 - 3.12.179.73.2 Resolution Procedure UPC 176 RC 0 Form 8379 (Injured Spouse)
 - 3.12.179.73.3 Resolution Procedure UPC 176 RC 0 Procedures if Taxpayer is Claiming EIC with Erroneous TIN, IRSN, or ITIN
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 - 3.12.179.93.1 UPC 194 RC 0
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 - 3.12.179.93.1.2 Resolution Procedures UPC 194 RC 0 TC 971, TC 972, and TC 844
 - 3.12.179.93.1.3 Resolution Procedure UPC 194 RC 0 All Others
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 - 3.12.179.93.2.1 Resolution Procedure UPC 194 RC 1 Form 3552
 - 3.12.179.93.3 UPC 194 RC 2
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 - 3.12.179.94.1 UPC 195 RC 2 First Time Home Buyer's Credit Repayment Amount
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 - 3.12.179.96.1.5 Resolution Procedure UPC 197 RC 0 Unable to Obtain Module from Retention Register
 - 3.12.179.96.2 UPC 197 RC 1–3
 - 3.12.179.96.3 UPC 197 RC 4

- 3.12.179.96.4 UPC 197 RC 5–8
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 - 3.12.179.97.2 UPC 198 RC 2
 - 3.12.179.97.2.1 Resolution Procedures UPC 198 RC 2 When TC 922 or 924 on Module
 - 3.12.179.97.2.2 Resolution Procedure UPC 198 RC 2 for All Other TCs
 - 3.12.179.97.2.3 Resolution Procedures UPC 198 RC 2 for Payment Encoding Errors
 - 3.12.179.97.3 Resolution Procedure UPC 198 RC 2 for MFT 35 Transactions That are Balance Due TC 670 Payment Transactions with DPC 36
 - 3.12.179.97.4 UPC 198 RC 3
- 3.12.179.98 UPC 290 RC 1-9
 - 3.12.179.98.1 UPC 290 RC 1 Bad Transaction Date
 - 3.12.179.98.2 UPC 290 RC 2 Bad Transaction Code
 - 3.12.179.98.3 UPC 290 RC 3 Invalid MFT or Incompatible TC and MFT Combination
 - 3.12.179.98.4 UPC 290 RC 4 Invalid Tax Period
 - 3.12.179.98.5 UPC 290 RC 5 Undelivered or Refund Cancellation Reasons
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 - 3.12.179.98.7 UPC 290 RC 7 Tax Class
 - 3.12.179.98.8 UPC 290 RC 8 Invalid FLC Code
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- 3.12.179.99 UPC 291 RC 1-9 Transaction Inconsistencies
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 - 3.12.179.99.8 UPC 291 RC 8 Invalid Extension Date
 - 3.12.179.99.9 UPC 291 RC 9 Transaction With Invalid Information
- 3.12.179.100 UPC 292 RC 0 EIC Exceeding Allowable Maximums
 - 3.12.179.100.1 UPC 292 RC 0 and RC 2
 - 3.12.179.100.2 UPC 292 RC 3 TC 150 Math and Non Math Error
 - 3.12.179.100.3 UPC 292 RC 4 Invalid Entity Code and Address Information
 - 3.12.179.100.4 UPC 292 RC 5 Invalid TC 150 Schedule Information
 - 3.12.179.100.5 UPC 292 RC 6
 - 3.12.179.100.6 UPC 292 RC 7 Invalid Doc Code 34 Conditions

- 3.12.179.101 UPC 293 RC 0–2 Invalid Transactions
 - 3.12.179.101.1 UPC 293 RC 3
 - 3.12.179.101.2 UPC 293 RC 6 and RC 7
 - 3.12.179.101.3 UPC 293 RC 8 Invalid Character Count
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- 3.12.179.102 UPC 294 RC 1 Invalid Transactions
- 3.12.179.103 UPC 295 RC 2 and RC 3 Invalid Transactions
- 3.12.179.104 UPC 296 RC 0 Beginning of Year Processing
- 3.12.179.105 UPC 297 RC 0 End of Year Processing
- 3.12.179.106 UPC 298 RC 0 Area Office Realignment
- 3.12.179.107 UPC 299 RC 0–5 TC 150 with Invalid Fields
 - 3.12.179.107.1 UPC 299 RC 6 and RC 8 TC 150 With Invalid First Time Home Buyer Credit Fields (FTHBC)
 - 3.12.179.107.2 UPC 299 RC 9 TC 150
- 3.12.179.108 Payer Master File (PMF) Unpostables
- 3.12.179.109 PMF General Research
- 3.12.179.110 UPC 501 RC 1 No Account Present
- 3.12.179.111 UPC 503 RCs 1 - 3 Name Control Mismatch

Exhibits

- 3.12.179-1 Statutory Periods of Limitation Chart
- 3.12.179-2 UPC 197 Retention Register Requests
- 3.12.179-3 UPC 147 RC 0 Comparison Checklist 1040, 1040-SR, and 1040-A
- 3.12.179-4 UPC 147 RC 0 Comparison Checklist 1040-EZ
- 3.12.179-5 UPC 147 RC 0 Comparison Checklist 1040-PR and 1040-SS

3.12.179.1
(01-01-2021)
Program Scope and Objectives

- (1) This section contains procedures for maintaining the integrity of the Individual Master File (IMF) and Payer Master File (PMF) Unpostables by providing instructions to correct unpostable transactions/conditions not compatible with existing master file data.
- (2) **Purpose**, this section provides Individual Master File (IMF) and Payer Master File (PMF) guidelines for resolving INDIVIDUAL or FILES type unpostables using the Generalized Unpostable Framework (GUF).
- (3) **Audience**, these procedures apply to Taxpayer Services (TS) Submission Processing Input Corrections Operations (ICO) personnel:
 - Supervisory Tax Examining Assistant
 - Lead Tax Examining Technician
 - Tax Examining Technician
- (4) **Policy Owner**, Director, Submission Processing.
- (5) **Program Owner**, Specialty Programs Branch, Post Processing Section.
- (6) **Primary Stakeholders**, other areas affected by these procedures include (but not limited to):
 - Information Technology (IT) Programmers
 - Taxpayer Advocate Service (TAS)
 - Chief Counsel
 - Compliance
 - Submissions Processing
 - Large Business and International (LB&I)
 - Small Business Self-Employed (SBSE)

3.12.179.1.1
(08-10-2017)
Background

- (1) A portion of the daily receipts of returns and transaction codes at a Submission Processing site requires research for Social Security Numbers (SSN) and perfection of the Individual taxpayer's account. If the entity on the account and the entity on the return do not match, then an Unpostable is created. IMF Entity Unpostables is responsible for such research and perfection. IMF Entity Unpostables also processes specific documents related to filing requirements of the IMF taxpayer. This IRM provides procedures for processing unpostable returns and transaction codes by establishing, maintaining and updating entities on the IMF.

3.12.179.1.2
(01-01-2021)
Authority

- (1) Authority of this IRM also comes from the following sources:
 - Title 26 of the United States Code (USC), more commonly known as the Internal Revenue Code (IRC)
 - IRS Restructuring and Reform Act (RRA 98) Section 3705(a)
 - 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 Cuts and Jobs Act (TCJA)
- (2) IRS Employee Contact--Restructuring and Reform Act (RRA) Section 3705(a).

- (3) Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
- (4) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements. Additionally Policy Statements provide authority on the tax work being completed.

3.12.179.1.3
(08-10-2017)
Responsibilities

- (1) The Campus Director monitors operational performance for the Submission Processing campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The Team Manager/Lead monitors and ensures they have the tools to perform their duties.
- (4) The Team Employees follow the instructions contained in this IRM and maintain updated IRM procedures.

3.12.179.1.4
(08-10-2017)
Program Management and Review

- (1) **Program Reports:** System control reports on the Control-D WebAccess (CTDWA) and a general listing of the reports located in IRM 3.12.32 ,Error Resolution - General Unpostables.
- (2) **Program Effectiveness**
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- (3) **Annual Review:** The processes outlined in this IRM is reviewed annually to ensure accuracy and promote consistent tax administration.

3.12.179.1.5
(01-01-2025)
Acronyms

- (1) An acronym is a word formed from the initial letter or letters of each of the successive parts or major parts of a compound term, such as IDRS for **I**ntegrated **D**ata **R**etrieval **S**ystem.
- (2) A list of acronyms and the definitions used in this IRM. This list is not all inclusive. For a complete listing of acronyms, please refer to the *Acronyms Database (irs.gov)*

ACRONYM	DEFINITION
AC	Action Code
ASED	Assessment Statute Expiration Date
Blk Series	Blocking Series
BMF	Business Master File
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
cc	closing code

ACRONYM	DEFINITION
CC	Command Code
CCC	Computer Condition Code
CRN	Credit Reference Number
CSED	Collection Statute Expiration Date
DDIA	Direct Debit Installment Agreement
DC / Doc Code	Document Code
DLN	Document Locator Number
ECC-MTB	Enterprise Computing Center at Martinsburg
ECC-MEM	Enterprise Computing Center at Memphis
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
ELF	Electronic Filing System
EPMF	Employee Plans Master File
ERS	Error Resolution System
FPLP	Federal Payment Levy Program
FLC	File Location Code
FYM	Fiscal Year Month
GUF	Generalized Unpostable Framework
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRN	Item Reference Number
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number

ACRONYM	DEFINITION
ITIN	Individual Taxpayer Identification Number
MF	Master File
MFT	Master File Tax Code
MRS	Microfilm Replacement System
NAP	National Account Profile
NC	Name Control
OAR	Operation Assistance Request
P&A	Planning and Analysis
PDC	Posting Delay Code
PMF	Payer Master File
PRN	Penalty Reference Number
PSSN	Primary Social Security Number
RACS	Revenue Accounting Control System
RC	Reason Code
RSED	Refund Statue Expiration Date
RDD	Return Due Date
RPC	Return Processing Code
SCI	Specialty Collection Insolvency
SCCF	Service Center Control File
SCRIPS	Service Center Recognition Image Processing System
SCUPMF	Service Center Unpostable Master File
SSA	Social Security Administration
SSSN	Secondary Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TP	Taxpayer
UPC	Unpostable Code

ACRONYM	DEFINITION
URC	Unpostable Resolution Code
URF	Unidentified Remittance File
XSF	Excess Collections File

3.12.179.1.6
(01-01-2025)

Related Resources

(1) The following IRM's and resources will assist in performing the work as outlined in this IRM:

- IRM 1.11.2, Internal Management Document System, Internal Revenue Manual (IRM) Process
- IRM 2.3.11, IDRS Terminal Responses - Command Codes TXMOD and SUMRY
- IRM 2.3.13, IDRS Terminal Responses - Command Codes FFINQ, REINF, and REMFE
- IRM 2.3.15, IDRS Terminal Responses - Command Code ENMOD
- IRM 2.3.17, IDRS Terminal Responses - Command Code ESTABD
- IRM 2.3.31, IDRS Terminal Responses - Command Code CFINK and RPINK for CAF Inquiry
- IRM 2.3.35, IDRS Terminal Responses - Command Code IRPTR
- IRM 2.3.37, IDRS Terminal Responses - Command Code UPTIN for the GUF System
- IRM 2.3.48, IDRS Terminal Responses - Command Code UPDIS For The GUF System
- IRM 2.3.51, IDRS Terminal Responses - Command Code IMFOL
- IRM 2.3.60, IDRS Terminal Responses - Command Codes NAMEE
- IRM 2.3.62, IDRS Terminal Responses - Command Code ESTAB
- IRM 2.3.73, IDRS Terminal Responses - Command Codes TRDBV, TRERS ,TRPRT, and R8453.
- IRM 2.3.80, IDRS Terminal Responses - Command Code DDBKD
- IRM 2.4.9, IDRS Terminal Input - Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
- IRM 2.4.17, IDRS Terminal Input - Command codes ADD24, 34, 48, ADD24, 34, 48 and FRM24, 34, 48
- IRM 2.4.19, IDRS Terminal Input - Command codes REQ77, FRM77 and FRM7A
- IRM 2.4.28, IDRS Terminal Input - Command Code STAUP
- IRM 3.5.10, Remittance Transaction Research (RTR) System
- IRM 3.11.212, Returns and Documents Analysis - Applications for Extension of Time to File
- IRM 3.12.32, General Unpostables
- IRM 3.12.37, IMF General Instructions
- IRM 3.13.5, Individual Master File (IMF) Account Numbers
- IRM 3.13.122, Individual Master File (IMF) Entity Control Unpostables
- IRM 3.17.21, Credit and Account Transfers
- IRM 3.17.46, Automated Non-Master File Accounting
- IRM 3.17.79, Accounting Refund Transactions
- IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates
- IRM 13.1.7, Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Case Criteria

- IRM 21.4.6, Refund Offset
- IRM 21.5.5, Unpostables
- IRM 21.5.7, Accounts Resolution - Payment Tracers
- IRM 25.6, Statute of Limitations
- IRM 5.12.3, Lien Release and Related Topics
- Integrated Data Retrieval System (IDRS)
- IRS Source Home Page
- Employee User Portal (EUP)
- Servicewide Electronic Research Program (SERP)
- Submission Processing Design Center (SPDC)
- Integrated Document Solution Enterprise: Control D/ WebAccess
- Remittance Transaction Research (RTR) System
- Integrated Automation Technologies (IAT)
- Online Retrieval System (ORS) for the Social Security Administration (SSA) site
- *IDRS Command Code Job Aid*
- Name Control Job Aid
- Student Guide 2526-001
- <http://core.publish.no.irs.gov/docs/pdf/d7071--2016-01-00.pdf> IMF Unpostables Job Aid 2526-701

3.12.179.2
(05-14-2021)

General Information and Introduction

- (1) This subsection contains general information for IMF and PMF Unpostable resolution.

3.12.179.2.1
(01-01-2023)

Guidelines and Objectives of the Unpostable Function

- (1) The objective of the Unpostable function is to maintain the integrity of the Master File by identifying and resolving transactions that are not compatible with existing Master File programming or normal Submission Processing campus operating procedures. When transactions cannot post to the master file, SP employees will use IRM procedures to resolve the unpostable condition. Unpostables are accessed using the GUF system. The GUF system sorts unposted transactions in “category codes” for all master files.
- (2) The Unpostable function must review and resolve unpostable records following IRM 3.12.32.7, Unpostable Inventory Management Guidelines, and the instructions in this IRM to ensure proper processing and posting, and to minimize adverse taxpayer contact.
- a. For **accounts in balance due status**, where the Unpostable correction **involves decreasing or eliminating a balance due**, a hold must be input with Command Code (CC) STAUP. The hold will be based on the module status. If the case is being referred to Adjustments, Collections or Taxpayer Advocate Services (TAS), input hold for 15 weeks. All others, input for four weeks.
 - b. During conditions of backlogs, high priority must be given to processing unpostables related to **refunds and payments on accounts** where returns have previously posted and are in a balance due condition.
 - c. Review all unpostable systemic problems to minimize taxpayer impact. Mass receipts of unpostables due to systemic issues involving accounts in balance due status will result in mass input to defer any later notices. Mass receipts result in immediate contact by management to the Notice Review function to ensure erroneous notices are not mailed. Contact

management immediately upon identifying a possible systemic problem. Keep copies of examples and sanitize when appropriate.

- d. IRM 25.6, Statute of Limitations, provides guidelines for clearing and processing cases of imminent statute expiration. Different methods are used to determine the assessment statute expiration date (ASED), refund statute expiration date (RSED), or collection statute expiration date (CSED). Unpostables must “clear” all statute-imminent cases, other than transaction code (TC) 291 or TC 301 decreases, through the Statute function. Transaction codes 291 and 301 decreases will be sent to the Accounts Management Correspondence section regardless of whether the statute is imminent or expired.
 - e. IRM 21.4.4, Manual Refunds, and IRM 3.17.79, Accounting Refund Transactions, provide guidelines for the issuance of manual refunds.
 - f. IRM 3.12.32, General Unpostables, provides guidelines for the General Unpostable Framework (GUF) system.
 - g. Processing of unpostable returns subject to return delinquency notices where the issuance of the first notice is imminent or issued must include the processing of a TC 590 / TC 599 closing code (cc) 017/018 to both minimize unnecessary collection activity and adverse taxpayer impact. Use Closing Code **017** if the return is being processed BEFORE the Program Completion Date (PCD). Use Closing Code **018** if the return is being processed AFTER the PCD.
- (3) Integrated Automation Technologies (IAT) tools are designed to increase efficiency and accuracy of regular processing. The tools allow users to be more productive and help employees ensure accurate processing. The use of an IAT tool is mandatory. See the IAT website *Integrated Automation Technologies - Home (sharepoint.com)* for a list of available tools and User Guides. Managers will ensure that all employees receive training on the utilization and application of IAT tools.

3.12.179.2.2
(03-20-2023)
**General Unpostable
Framework (GUF)**

- (1) IRM 3.12.32, General Unpostables, provides:
 - Instructions for input of terminal requests to display, suspend, research and resolve unpostable cases.
 - General guidelines regarding processing of Unpostable cases.
 - Case reassignment guidelines and procedures.
 - MASS closure guidelines, batch and Integrated Submission and Remittance Processing (ISRP) guidelines, and certain FILES closure guidelines. However, if a case designated for “MASS” closure is re-assigned (from the SC or “unit” number) to an INDIVIDUAL, the case will be closed per instructions in this manual.
 - Unpostable category information, details for Form 4251, Return Charge-Out, specific details and explanations of Unpostable Listings and Reports, Command Code descriptions, Terminal Screen formats, and general Unpostable Resolution Code (URC) corrective action descriptions.
- (2) In general, tax examiners will not reassign cases to or from themselves to another employee number or area unless directed by specific instructions in this manual.

Note: If there are multiple open UPCs under the same Taxpayer Identification Number (TIN) in the same Service Center, all cases will be reassigned and worked by one TE.

3.12.179.2.3
(01-01-2023)
**Customer Account Data
Engine (CADE) 2**

- (1) The CADE 2 Program Office in Headquarters is charged with the primary goal of implementing a single, modernized programming solution which provides daily processing of taxpayer accounts.
- (2) The CADE 2 solution is comprised of several components; to modernize the IRS to a daily processing environment with several Transition States.
- (3) With CADE 2, the IMF campus cycles are:
 - Campus Cycle: Thursday - Wednesday
 - Master File Processing: Friday - Thursday
 - Notice Review: Saturday - Monday (8+ days)
 - Unpostables: New available Tuesday; Closing Tuesday
- (4) IMF transaction posting time frames are outlined as follows:
 - a. Transactions will be viewable using Corporate Files Online (CFOL) command codes on Saturday following the weekly Master File processing run each Thursday.
 - b. Transactions will be viewable as posted transactions using Integrated Data Retrieval System (IDRS) command codes on Monday following the weekly Master File processing run on Thursday.

Note: With the acceleration of the IDRS weekly analysis being performed the weekend directly after the Master File processing on Thursday, transactions will be posted instead of in pending status on Monday.

- (5) Individual Master File (IMF) processes and posts specific transactions daily. IMF identifies unpostable transactions each day of the cycle. However, GUF continues to run weekly. Unpostables for all 5 days of the IMF cycle are marked for GUF to locate for opening runs beginning on Mondays.
- (6) IMF does not re-analyze the account at the end of the cycle to determine if the unpostable condition is resolved. There is a potential that the transaction needed to resolve the unpostable condition may post on a different day in the same cycle. In this situation, close the unpostable with URC 0.
- (7) GUF 07 reports (which also generate Form 4251) contains multiple IMF data rows for each day of the production cycle (data for Day 1 of the cycle, data for Day 2 of the cycle, etc.)

Note: BMF continues to process weekly and creates one unpostable file for GUF to locate for the opening run on Monday.

- (8) 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.
- (9) Corporate Files On-Line (CFOL) CC IMFOL and Integrated Data Retrieval System (IDRS) CC TXMOD will contain indicators on the screen to identify whether the account is a Daily account or a Weekly account.

Note: To prevent an erroneous refund when a credit transfer is being done on a Tuesday, input a cycle delay as appropriate on a TC 150.

Note: To prevent repeat unpostables, when a transaction is input on CC ENMOD on a Tuesday, input a cycle delay as appropriate.

3.12.179.2.4
(01-01-2025)
**Weekly Management
Review**

- (1) Weekly management review of unpostables includes identification of unpostables to be assigned and worked in the following priority:
 - a. Protection of government interest (Insolvency, Criminal Investigation, Statute, program bugs)
 - b. Cash flow (interest impact)
 - c. Taxpayer relations (payment, refunds, adjustment transactions)
 - d. All other conditions

- (2) Weekly management review includes:
 - a. Review of actual work more than two cycles old to ensure minimum delays in processing exist, or to determine if work is being delayed because of a lack of employee training.
 - b. Review to ensure initial case handling was proper. 100 percent review of repeat unpostables is required any time the repeat unpostables for a given cycle exceeds 20 percent of the receipts per Master File.

Note: See IRM 3.30.123.2.4.4(2)(e) for specific repeat unpostable percentages.
 - c. Review of suspense cases to ensure suspense is timely and appropriate; that replies are worked as soon as received, and no-replies are worked expeditiously.

Note: See IRM 3.12.32, General Unpostables, for the guidelines in monitoring Unpostable receipts and inventories.

- (3) To minimize delays and costs to other Submission Processing campus functions ensure the following:
 - a. Prior to transferring cases to Unidentified, **an attempt to contact taxpayers must be made.** The results of the contact, if not conclusive, must be sent to Unidentified.
 - b. When overpayments of accounts are present, the taxpayer will be contacted to determine if payment was intended for another account.
 - c. Transactions that will freeze an account such as TC 570 / TC 640 will not be used unless there is a reason to believe the liability is imminent.
 - d. Work referred to other organizations can be avoided if the related organization can provide guidelines for unpostable processing and management feels they have the skills to execute the instructions with less than 5 percent error rate.
 - e. Impact of an unavailable document must be minimized by having specialized employees assigned to work these cases. Every attempt must be made to resolve those cases prior to requesting the document a second and third time. For other than sensitive cases (Criminal Investigation and Insolvency) request a copy of the return when an address is available.

- f. No Reply actions will be based on a 45 -day period for Domestic and International cases, beginning with the day the letter is mailed to the taxpayer.

3.12.179.2.5
(01-01-2025)
**General Unpostable
Concepts**

- (1) When resolving Unpostable records, follow the intent of the initiator as much as possible within the provisions of the Internal Revenue Code and the appropriate Master File computer programming. If there is a conflict between the general and specific instructions, notify the Headquarters Analyst for a determination.
- (2) Include priority for processing payment transactions and the use of a hold via Command Code (CC) STAUP. For CC STAUP guidelines see IRM 3.12.179.15.2, Taxpayer Delinquent Investigation (TDI) and Notice Delay Information.
- (3) Use the guidelines in IRM 3.12.179.11.2, Taxpayer Contact to resolve Unpostables, for Additional Information, to ensure consistency in communication with taxpayers through phone and correspondence.
- (4) The Unpostable function must exercise precautions when correcting unpostable records. When a payment is identified for a tax module and posted or unposted within another module, proper research and credit transfers must be input to the correct TIN, and/or tax period. Accurate posting of these accounts will expedite processing and minimize adverse taxpayer contact.
- (5) Exercise precautions and do thorough research when correcting unpostable records to apply payments to the correct module. When a payment is identified for a particular tax module and has posted or unposted within another module, correct by closing related unpostables together or inputting a credit transfer. Accurate posting of these transactions will expedite processing and minimize adverse taxpayer contact.

Caution: If an unpostable or misapplied credit/payment appears on the same tax period as a posted extension, the tax examiner will request the extension to verify that it posted correctly. If not posted correctly, the extension is reprocessed to the correct tax period. This allows the correct assessment of the penalty/interest when the original return (TC 150) posts.

- (6) Ways to minimize delay and cost to other campus functions:
 - a. Prior to transferring payments to the Unidentified Remittance File (URF), **an attempt to contact taxpayers must be made** if contact information is available. If the results of the contact are not conclusive, the payment must be transferred to the URF.
 - b. When modules are in credit status, contact the taxpayer to determine if payment is intended for another account.
 - c. Use caution when inputting transactions that will freeze accounts, such as TC 570 or TC 640.
 - d. Leaving remarks on a case is always recommended. If the case is resolved correctly, but the TE fails to leave remarks, this should not be subject to an error nor should the case be tore up by Quality Review team.
 - e. Attempt to resolve payment cases before requesting the document a second or third time. If the document is not available in RTR and is

needed to resolve the case, request the document. Use CC UPCASD1 or CC UPCASD2 if the payment in question is the unpostable you are trying to resolve. Otherwise, use CC ESTABDO. Please refer to the IMF Unpostables Job Aid 2526-701 for an example of CC ESTABDO.. .

- f. No reply actions is based on a 45-day -day period for Domestic and International cases, beginning with the day the letter is mailed to the taxpayer.

Note: If the specific procedures conflict with unpostable philosophy, the specific Unpostable Code instructions take precedence.

3.12.179.2.6
(01-01-2023)

Discovered Remittances

- (1) Cash and non-cash remittances found during processing after the mail opening operation are referred to as “discovered remittances.”
- (2) It is the responsibility of the Unpostable Tax Examiner to review the envelope for the possibility of a remittance when working unpostables involving missing payments.

3.12.179.2.7
(01-01-2023)

**Unpostable
Reassignment and
Closure Types**

- (1) Unpostable cases **should not be reassigned** between the Unpostable unit and Entity/Entity Unpostables unless specific criteria are met. Coordination with Entity Unpostables involves dedicating a specific basket or bin to place unpostable cases requiring special assistance (expedite process). These unpostables must be reviewed by Entity Unpostables within an established timeframe. No more than three business days can elapse, before the unpostable case is returned to the Unpostable Function to prevent aged unpostables. Expedient processing of unpostables is imperative to avoid aged inventory.

Caution: If coordinating an unpostable with another area for taxpayer information number (TIN) clarification, provide specific remarks to explain why the unpostable is being sent. Suspend the case. Do not reassign the document. The receiving area may return the unpostable for insufficient information. The receiving area must respond within three business days.

- (2) Unpostables will reassign cases to the appropriate function if certain criteria are met.
- (3) There are four types of unpostable case closures:
- a. AUTO (AUTO-VOID/AUTO REJECT) - Cases closed automatically by the GUF system. Applies to all unpostable functions. There are unpostable category codes which do auto-void/auto reject because of certain conditions that apply.

Note: Doc Code 51 unpostables cannot be GUF Auto-Closed Unpostable Resolution Code (URC) 2 to the originator.

- b. MASS - Multiple cases closed with one GUF input action, 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.”
- d. INDIVIDUAL - Single cases closed manually.

3.12.179.2.8
(03-20-2023)

Interest Reduction Initiative Report (GUF 07-42)

- (1) To reduce the amount of interest paid by the IRS due to untimely processing, Interest Reduction Initiative Reports (GUF 07-42 and 51-43) and Summaries (GUF 07-43 and 51-44) generate for all BMF Transaction Codes (TCs) 150, 295 and 299 unpostable records where the credit interest date is in jeopardy or expired.
- (2) If the IRS does not meet the 45-day interest free period for return processing, interest must be paid to the taxpayer.
- (3) All unpostable returns identified on the GUF 07-42, New Unpostables with Interest Free Period Due to Expire report, and other unpostable returns which would result in a refund greater than the amount identified in the Campus as the Unpostable Interest Reduction Initiative tolerance amount, are processed as high priority work. Tax Examiners receive a GUF 51-43, Interest Reduction List report, listing "Interest Free Due to Expire" cases assigned to them. Cases must be worked, or documents ordered as soon as possible. Expedite manual refunds to Rejects if the interest free period is in jeopardy and the refund is \$25,000 or more.
- (4) If a return is identified as "Amended" or "Superseded," and a TC 150 has posted, do not treat as a credit interest return. If the return is identified as a "Duplicate" or "Replacement," but no TC 150 is posted or pending, treat as a credit interest return if all other criteria is met.
- (5) Do not treat a return filed on the wrong form as a credit interest return, or any return to be reassigned to the Criminal Investigation (CI) function.
- (6) If the return is an unpostable code (UPC) **29X** or UPC **49X** (incorrect or invalid return conditions only), or the return has a math error condition(s), do not issue a manual refund. Use unpostable resolution code (URC) 8 to close the case to the Reject function for verification of the tax data and overpayment amount. Notate on the Form 8749, Unpostable Action and Routing Slip or 8-code slip, the interest computation date and any corrective action(s) needed. Coordinate directly with the Reject Function on any cases for which a manual refund may be needed.
- (7) If the unpostable resolution requires the input of a correspondence received date, use URC 8 to close the case to the Reject Function, noting on the Form 8749 or 8-code slip any corrective action(s) needed and the correspondence received date. Coordinate directly with the Reject Function on any cases for which a manual refund may be needed, if the correspondence received date plus 45 days indicates the interest-free period is in jeopardy.
- (8) After following the established procedures for ordering missing documents and the return cannot be obtained (Not in Files, Charged-out, or Missing), use CC UPCASD4 to close the case to Rejects (Special Search). Notate on the Form 8749 or 8-code slip, "Return unavailable."
- (9) When closing cases using URC 8 to Rejects, notate on the Form 8749 or 8-code slip, "Manual Refund."

3.12.179.2.9
(01-01-2025)

IRM Deviation and Local Procedures

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3 , Internal Revenue Manual (IRM) Process, when Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

- (2) Local procedures are created or developed to provide specific instructions to local offices on specific programs. They supplement and support the IRM. Local procedures cannot deviate, contradict, or duplicate material in the IRM, nor can they set policy or change National program guidance. It is the responsibility of each manager to ensure all employees are aware of and have access to local procedures.
- (3) Provide a copy of all memorandums of understanding to the headquarters analyst.

3.12.179.3
(01-01-2023)
**Taxpayer Advocate
Service (TAS)**

- (1) This subsection contains information on referring cases to TAS.

3.12.179.3.1
(01-01-2025)
**Taxpayer Advocate
Service (TAS)
Background Information**

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS criteria include economic burden, systemic burden, best interest of the taxpayer, and public policy. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, if additional information is required.
- (3) Employees should not view TAS Case Criteria as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief.

3.12.179.3.1.1
(01-01-2023)
Taxpayer Bill of Rights

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(1)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

3.12.179.3.1.2
(01-01-2023)
**Referring Cases to
Taxpayer Advocate
Service (TAS)**

- (1) Refer taxpayers to TAS when the contact meets TAS criteria and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. **Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS.** Refer to IRM 13.1.7. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and forward it to TAS in accordance with your local procedures. Check the TAS box on AMS, if applicable.

Note: It is important that all IRS employees handle potential TAS cases with the taxpayer's best interest in mind.

- (2) Refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for more information. Provide the taxpayer with the number for the NTA toll-free case intake line, 877-777-4778 or TTY/TDD 800-829-4059. The taxpayer should be advised that TAS is available if the taxpayer is not satisfied with the service received.
- (3) An IRS employee should make a referral to a TAS office if the employee receives a taxpayer contact, and cannot initiate action to resolve the inquiry or provide the relief requested. A taxpayer does not have to specifically request TAS assistance to be referred to TAS. IRS employees will advise taxpayers of the option to seek TAS assistance when appropriate. TAS will request documentation from the taxpayer if it is needed to support the requested relief, or required by the IRM.
- (4) The following types of cases should NOT be referred to TAS:
 - a. Cases where the taxpayer's complaint or inquiry only questions the constitutionality of the tax system; or
 - b. Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing or paying federal taxes.

Note: See IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS generally will no longer accept.

- (5) TAS Case Criteria - Any taxpayer contact that meets any of the criteria listed below should be forwarded to the local Taxpayer Advocate for special handling using a Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order). The following is a list of situations to be referred if any of the criteria apply:
 - The taxpayer is experiencing economic harm or is about to suffer economic harm.
 - The taxpayer is facing an immediate threat of adverse action.
 - The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
 - The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
 - The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
 - The taxpayer has not received a response or resolution to their problem or inquiry by the date promised.
 - A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.
 - The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the taxpayer's rights.
 - The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers. The NTA has the sole authority for determining which issues are included in this criterion and will so designate by memo.

Note: Case criteria are not meant to be all-inclusive. Evaluate each taxpayer situation based on the unique facts and circumstances of each case.

- 3.12.179.4
(01-01-2019)
Cases Requiring Special Handling
- (1) This subsection contains information on cases requiring special handling.
 - (2) See IRM 3.12.179.11.2, for information on Offsets and Transfers relating to MFT 35.
 - (3) See IRM 3.12.179.3, for information on Taxpayer Advocate Service (TAS).
- 3.12.179.4.1
(01-01-2014)
Offset Bypass Refunds (OBRs)
- (1) Under certain limited circumstances where “hardship” exists, the Service Center may issue a manual refund of excess credits without first satisfying outstanding tax liabilities. These refunds are known as “Offset Bypass Refunds” (OBR’s). **OBR’s may not be issued to bypass a Treasury Offset Program (TOP) obligation.** Credits holding on an account are not eligible for refund to the extent that they will satisfy a TOP obligation.
 - a. Generally, for original returns, an OBR must be issued before the posting date (23C date) of the original return (TC 150) on which the overpayment was reported.
 - b. OBR paper requests are no longer referred to the Taxpayer Advocate Service. A request for an OBR must be worked immediately upon receipt.
 - c. When the Unpostable function has problems determining whether “hardship” exists, they should suspend the case and include in remarks **”Possible Hardship”** and contact local unpostable TAS liaison or lead for assistance. Action should be taken to prevent the posting of the assessment until such determination can be made.
 - (2) OBR’s can be requested by any functional office and must be signed by the authorized approving official as determined by your function.
 - (3) See IRM 21.4.6, Refund Offset, and IRM 3.17.79, Accounting Refund Transactions, for instructions as to what situations qualify for manual refunds, and how to complete the manual refund forms (Form 5792, Request for IDRS Generated Refund, and Form 3753, Manual Refund Posting Voucher).
- Note:** See IRM 21.4.6, Refund Offset, for an explanation of how OBR’s will be identified for Accounting. See IRM 3.17.79, Accounting Refund Transactions, which includes instructions for Accounting to accept these manual refunds for processing, any special instructions for processing, and instructions to maintain a log of all OBR’s issued.
- 3.12.179.4.1.1
(05-29-2024)
Issues and Considerations for Offset Bypass Refund (OBRs)
- (1) The following indicators may be present on CC TXMOD:
 - Application for Taxpayer Assistance Order (ATAO)
 - Taxpayer Advocate Service (TAS)
 - Unreversed TC 971 AC 154 (Identifies open TAS cases)
 - Employee ID Number “63.....”
 - Taxpayer Assistance Center (TAC)

Note: DO NOT CLOSE YOUR UNPOSTABLE IF YOU IDENTIFY ANY OF THE ABOVE CRITERIA ON AN OPEN UNPOSTABLE. Suspend and input history **TAS CASE possible OBR** and take to your Lead or TAS Liaison.

- (2) OBR requests cannot be honored if the current date is equal to or after the Friday before the Assessment Document date (23C date is always a Monday) of the original return.
- (3) Overpayments are excess credits claimed on original returns (TC 150) that have not posted to Master File.
- (4) Evidence of the credit condition and documentation must be provided when an OBR manual refund posting voucher is submitted to the Accounts Management Branch. Evidence may be either a copy of the return or an IDRS print showing the amount of the overpayment on the account.
- (5) Processing of an OBR requires prompt treatment to avoid the occurrence of an offset during Master File processing, depending upon the way in which the return is filed, i.e., paper or electronic.
- (6) A pending offset (TC 896, TC 826, etc.) must be reversed.
- (7) If there is a pending refund (PN TC 840, TC 846), and the refund cannot be stopped, issue a manual refund for only the offset amount.
- (8) Update IDRS with activity code "TC840OBR"
- (9) If an overpayment and/or account are frozen, or if other special conditions are evident, an OBR request may require contact with the affected function. Some examples are:
 - a. "-Z" or "Z-" Freeze: contact CI.
 - b. "-V" Freeze (bankruptcy): contact Specialty Collection Insolvency (SCI).
 - c. The statute for refund has expired: no refund may be issued
 - d. Invalid Social Security Number (SSN) conditions
 - e. "-U" Freeze: Erroneous Refund TC 844
 - f. "-Q" Freeze: Unallowable Hold TC 576 - do not issue the refund for the TC 576 amount
 - g. Questionable Refund Detection Team (QRDT)
 - h. CI Control TC 910 / TC 912, TC 916, TC 918
 - i. Employee ID number 06850xxxxx - 06853xxxxx.
 - j. P- Freeze (PFRZ)
 - k. U- Freeze: Installment status 60. Module freeze

Note: DO NOT CLOSE YOUR UNPOSTABLE IF YOU IDENTIFY ANY OF THE ABOVE CRITERIA ON AN OPEN UNPOSTABLE. Suspend and input history **POSSIBLE OBR** and take to your Lead.

- (10) Initiators are responsible for monitoring the account and taking all necessary subsequent actions. Evaluation and monitoring are critical to prevent erroneous refunds.

3.12.179.4.2
(01-01-2023)

**Slipped or Mixed Blocks
of Payments**

- (1) Slipped or mixed block conditions originate with the input of payments to the computer system. This can occur through Integrated Submission and Remittance Processing (ISRP) and Integrated Data Retrieval System (IDRS) in Area Offices. The key elements in identifying a slipped or mixed block condition include:
 - a. The missing payment for one taxpayer is posted to the account of an unrelated taxpayer.
 - b. A payment posted to the complainant's account with the same transaction date and a sequential Document Locator Number (DLN) which is unclaimed and/or excess.

Example: Taxpayer A sends in a photocopy of a canceled check. In researching Taxpayer A's account, research determines a payment with the same transaction date but the DLN is different from that on the check, so instead of 00210-105-60025-X, it reads 00210-105-60026-X.

- (2) When a slipped or mixed block is discovered, resolve the unpostable condition and route the block to Accounts Management.

3.12.179.4.3
(01-01-2023)

**Lien Release
Considerations**

- (1) IRC 6325(a) requires the IRS to release liens within 30 days when a bond is accepted, accounts are fully paid, satisfied, or are no longer legally enforceable. The 30-day time frame begins when credits are received, regardless of correct posting. IRC 6325(a) requires the issuance of a release of federal tax lien within thirty (30) calendar days of the date on which:
 - The liability for the amount assessed, together with all interest in respect thereof is satisfied
 - The liability for the amount assessed, together with all interest in respect thereof becomes legally unenforceable
 - **A bond is accepted**
- (2) Timely release and accuracy of the lien is essential. IRC 7432 gives taxpayers the right to sue the federal government for damages if the Service knowingly or negligently fails to release a lien.
- (3) Conditions that satisfy liens and may require manual release of liens are comprised of the following:
 - Form 3870, Request for Adjustment
 - Premature assessment in Tax Court cases
 - Pending abatements
 - Corrected unpostables
 - Delayed payment posting
- (4) See IRM 5.12.3, Federal Tax Liens - Lien Release and Related Topics IRC 7432. Employees of functions with access to the Automated Lien System (ALS) will input lien release requests in these situations. For those functions that do not have access to ALS, determine the Centralized Lien Unit (CLU) lien release contact on SERP by going to:
 1. IRS Source Homepage
 2. SERP

3. Who/Where
4. Advisory
5. Lien Filing/Payoff/Release
6. Internal Requests

(5) **If a TC 582 indicator is present on any unpostable tax module and there is no TC 583, expedite to CLU once the unpostable is resolved.**

3.12.179.4.4
(06-10-2020)
**Affordable Care Act
(ACA) Shared
Responsibility Payments
(SRP) MFT 35**

(1) For tax years 2014 through 2018, certain individuals must have Minimum Essential Health Coverage (MEC), have a coverage exemption, or make a Shared Responsibility Payment (SRP). For tax years beginning after December 31, 2018, the SRP is reduced to \$0. This is indicated on the return by:

- Checking the full year coverage box
- Attaching Form 8965, Health Coverage Exemptions
- Making a Shared Responsibility Payment

Generally, a taxpayer is liable for the SRP if the taxpayer or another individual in the same tax household does not have either MEC or a coverage exemption. The taxpayer figures the SRP using a worksheet found in the taxpayer instructions for Form 8965. However, the worksheet DOES NOT have to be submitted. SRP is reported on Form 1040, Schedule 4 and Form 1040-SR, Schedule 4, Other taxes (for tax years 2017 and prior, Form

#

(2) The SRP is assessed and collected under the new MFT 35.

(3) When the tax return posts, IMF generates the transactions to post the MFT 35 module one cycle later. The resequencing transactions can be viewed using CC IMFOLQ.

3.12.179.4.5
(05-29-2024)
IRC Section 965 Tax

(1) IRC Section 965 (Repatriation Tax or Transition Tax) requires certain taxpayers to pay a transition tax on the untaxed foreign earnings of certain specified foreign corporations as if those earnings had been repatriated to the United States. Taxpayers will generally include amounts in income under section 965 in tax years 2017, 2018, or 2019. Taxpayers can elect to pay the net tax liability under section 965 in installments over eight years under section 965(h). A taxpayer may not receive a refund or credit of any portion of tax payments properly applied to the inclusion year (generally 2017 or 2018) unless and until the amount of the payments exceeds the entire unpaid income tax liability for the inclusion year, including all amounts to be paid in installments under section 965(h) in subsequent years. This provision impacts both IMF and BMF taxpayers. No new IRC 965 inclusion can be made after November 30, 2019. For IMF the inclusion year is 201712-201911. It is especially important not to remove Designated Payment Code (DPC) 64 for IRC 965 designated payments. It will harm the taxpayer and they receive a letter for non-compliance and the outstanding balance due.

(2) IRC 965 payment process:

- a. A taxpayer should make two separate payments, one for the transition tax (identified as a TC 670 with DPC 64) and one for the remaining regular tax due. This may be an installment of the IRC 965 transition tax owed or the remaining full net tax liability under IRC 965.

- b. The IRC 965 initial transition tax payments can be made electronically using Direct Pay, credit/debit card payment options and EFTPS. This is either the first year's installment of the IRC 965 transition tax owed or the remaining full net tax liability under IRC 965. For the IRC 965 transition tax payment, there is no penalty for the taxpayers electing to use wire transfers as an alternative to otherwise mandated EFTPS payments. The taxpayers normally required to pay through EFTPS must submit the net tax liability under IRC 965 via wire transfer or they may be subject to penalties. On a wire payment of net tax liability under IRC 965, the taxpayer must use the 5 digit tax type code of 09650.
 - c. On a check or money order payment of tax owed resulting from section 965 of the Code, the taxpayer should include a payment voucher (such as Form 1040-V or 1041-V) along with all other required information written on the front of their payment (2017 965 Tax) for example.
 - d. For the payment owed without regard to section 965, normal payment procedures apply. This payment may be made at the same or different time from the 965 Payment but must be made by the due date of the return or penalties and interest may apply.
 - e. If the taxpayers did not follow the instructions on how to make a designated IRC 965 payment, the payment will post as a TC 610, EFTPS, or estimated tax payment (TC 660). These payments can be corrected to the TC 670 DPC 64 if they are IRC 965 payments that posted without the DPC 64 in error.
- (3) How to Identify IRC Section 965 returns and payments.
- a. DPC 64 indicates the payment is an IRC 965 designated payment. Payments that have been designated as IRC 965 payments should post to the module with TC 670 DPC 64.
 - b. TC 670 payment on the module with DPC 64.
 - c. Payment or source document if IRC Section 965, Section 965, 965, Transition Tax, DPC 64, or similar indication the payment is intended as an IRC Section 965 payment. This indication should be in the top margin of the tax return/payment posting voucher or anywhere on the paper check. These payments can be received with the IMF or BMF Forms/MFTs.
 - d. Utilizing Remittance Transaction Research (RTR) and in memo section referencing IRC 965 tax liability
 - e. Module referencing CP 56, which is the Annual Section 965 (h) Installment Notice, is generally issued to taxpayers every year in late February or early March. The taxpayers are instructed to make IRC 965 payments separate from their regular tax payment. The CP 56, Annual Section 965(h) Installment Notice has an IRC 965 payment voucher attached for this purpose.
 - f. A Return Processing Code (RPC) F on the Tax Return, on CC RTVUE, or TRDBV. All IMF modules where the taxpayer made an IRC 965 inclusion or election during the inclusion year or year of a triggering event should have a RPC F.
 - g. A Return Processing Code (RPC) 7 on the Tax Return, on CC RTVUE, or TRDBV is specific to IMF modules where a 965(i) election was made during the inclusion period.

- h. A Return Processing Code (RPC) P on the Tax Return, on CC RTVUE, or TRDBV used to find 2017 modules that were granted the 2017 Penalty Waiver. These modules should include a TC 971 AC 116 and a TC 971 AC 117.
- i. TC 971 AC 165 indicates an intact IRC 965(i) election with the amount of the outstanding IRC 965(i) Deferred Tax Liability reported in the MISC field.
- j. g. TC 971 AC 116 represents an underpayment of the first 965(h) installment for TY 2017 ONLY. The amount of the underpayment is put in the MISC field (dollars only-no cents, no special characters).TC 971 AC 114 or may contain TC 766 CRN 263.
- k. TC 971 AC 114 indicates the IRC 965 Total Tax Liability. This amount should be included in the TC 150 amount. Posted on inclusion year module and/or triggering event module only.
- l. TC 971 AC 117 represents the interest charged on the underpayment of the first 965(h) installment for TY 2017 ONLY. The amount of the interest charged on the underpayment is put in the MISC field (dollars only-no cents, no special characters).
- m. TC 766 CRN 263 a faux credit that masks the IRC 965 liability on Inclusion Year Module and/or Triggering Event Year Module only.
- n. TC 767 CRN 263 Reverses the TC 766 CRN 263 by the amount of a payment(s) made against or credits applied to the IRC 965(h) liability on Inclusion Year Module and/or Triggering Event Year Module only. Beginning 2019, IMF programming systemically generates a TC 767 CRN 263 when a TC 670 DPC 64 posts to the Inclusion Year and/or Triggering Event Year module.

(4) Research:

- a. IRC 965 tax payments have posted to the incorrect tax module and these payments should be moved to the correct module. Refunding these payments causes harm to the taxpayers. Taxpayers sending IRC 965 payments often write the year of the installment payment on the check instead of the IRC 965 inclusion year. Always research, XREF, and verify to ensure application to the correct tax period.
- b. Research of CC IMFOLM for the year indicates if there is an IRC 965 Liability starting with 201712. If there is NO IRC 965 INFORMATION AVAILABLE FOR THIS MODULE, move forward to the next tax year (201812 and 201911).
- c. If information is found, transfer the IRC 965 tax liability payment as a TC 670 / TC 570 DPC 64 on the tax period with IRC 965 liability. (201712, 201812, or 201911).
- d. The taxpayer may not understand that the total IRC 965 payment must be reported on the inclusion year. For example: The taxpayer makes a payment, RTR memo section shows IRC 965 2023. If the IRC 965 module (IMFOLM) shows that the taxpayer elected in 2018 to pay the IRC 965 taxes, we need to apply the payments to 2018 tax year as there is when the taxpayer started the installment payment. We will apply all eight installment payments to 201812.

(5) Command Code IMFOL IRC 965 module:

- a. CC IMFOL with Definer M was created to aid in identifying the IRC 965(h) deferral payments on the account.

- b. The amount listed under the title, Tax Liabilities and Installments reflects the latest TC 971 AC 114 (Total Net Tax Liability under Section 965) reported by the taxpayer.
- c. The amount listed under the title, Deferred amount, reflects the latest TC 766 CRN 263 remaining deferred amount.
- d. The rest of the screen display reflects the yearly percentage of the eight installments based on the latest TC 971 AC 114 and the remaining installment amounts due to the latest TC 766 CRN 263, along with the yearly due dates of the installments.
- e. This display screen will help in determining the amount of the IRC 965 deferral amount paid and the remaining deferral amount still owed. It will allow you to determine if an installment amount was paid, overpaid, with the overpayment being credited to the next installment or if the installment was underpaid. Caution: The CC IMFOLM display screen will recalculate with the input of a new TC 971 AC 114 and/or a new TC 766 / TC 767 CRN 263 amount. If there is an incorrect TC 971 AC 114 and/or an incorrect TC 766 / TC 767 CRN 263, the installment information shown on CC IMFOLM will also be incorrect.

IRM 2.3.51-31, Command Code IMFOL Output Display — IRC 965 Liability

3.12.179.4.6
(01-01-2025)
**Prompt, Quick, and
Jeopardy Assessments
(Doc Code 51)**

- (1) Definition of Prompt, Quick, and Jeopardy Assessments:
 - a. Quick assessments are assessments made expeditiously to protect the period of limitation. The quick assessment of additional taxes and agreed deficiencies is made when the statutory period for the assessment will expire before assessment actions can be completed under regular procedures.
 - b. Prompt assessments are assessments made without delay when collection appears to be at risk. The intention is to proceed with the collection action as soon as possible after the assessment.
 - c. Jeopardy assessments allow for the collection of taxes in circumstances in which it is determined that collection of taxes would be endangered if normal procedures are followed. Jeopardy assessments are usually requested by the Examination Function, but are also requested by Collection. They protect the government's interests under IRC 6861 (Jeopardy Assessment of Income, Estate, Gift and Certain Excise Taxes) and IRC 6862 (Jeopardy Assessment of Taxes other than Income, Estate, Gift and Certain Excise Taxes).
- (2) Form 3552 (Prompt Assessment Billing Assembly) is prepared from Form 2859 (Request for Quick or Prompt Assessment) and they must be prepared by the originator. Form 3552 must contain the following information at a minimum:
 - a. The upper left portion of the form should be completed with the Director's address, MFT, Tax Period, Assessment Date, Transaction Code, and Name and address fields.
 - b. The upper right portion of the form should be completed with the Document Locator Number, IDRS Number, Notice Date, Name Control, TIN, Form Number, and Tax Period Ended as (MM/DD/YYYY).
 - c. The rest of the first page should include input under numbers 31, 32, 33, and 35.

Note: If any of the information above is missing for Form 3552 reach out to the originator for the correction action. You must have Form 3552, the Form 2859 is not sufficient to close Doc Code 51 cases.

- (3) For partial and full abatement Form 1331-B (Notice of Adjustment) must be prepared by the originator as well.
- The upper portion of the form should be completed with the EIN/SSN, Form, MFT, Tax period, and Name and address fields.
 - Section I should contain the following: A statement instructing the abatement or reversal of the previously submitted assessment, the 23C date, the DLN, the reversal transaction codes with the applicable monetary amount and the date and name of employee completing the request.
 - Section II should be completed with the applicable totals.
 - The Form 1331-B must be signed by the approving official in the originating operation under section II.

Note: If any of the information above is missing for Form 1331-B, reach out to the originator for the correction action.

- (4) Form 3413 Transcription List (Account Transfer- in). Form 3413 must contain the following information:
- The upper portion must be completed with the DLN and Section 01 from A through F.
 - The bottom section must include the preparer's name, date prepared, and phone number.

Note: Doc Code 51 blocking series 850-899 will only have Form 3413.

- (5) Follow the steps below when reaching out to the originator. Contact the originator via secured email for audit trail and cc your's and the originator's manager. The following must be included in the email:
- Ask for instructions on how to edit the document with corrections and explain the Unpostables condition so they understand why it unposted. Include TIN, tax year, and sequence number in your email so they can create UPCASZ. Request Form 3552 or Form 3413 (unpostable inventory for blocking series 850-899 only) and advise the originator that they must state if it is a partial or full abatement or not. If yes, they must include Form 1331-B. The Form 1331-B is used for Form 3552 only.
 - Originator will send an email to unpostables with CC UPCASZ with remarks of their request, including Form 3552, and the Form 1331-B if the case is a partial or full abatement or Form 3413 with blocking series 850-899.
 - You must review all forms for completeness. The current version of the Forms on the Media & Publications website must be utilized. If a previous revision of the form is received, it should be rejected back to the originator.
 - Work the case based on the UPC and TC condition with the originator instructions on how they want you to close the case. Close the case per IRM with URC 0 or URC 6 if possible. If not, follow the URC 8 instructions for the specific UPC. Unpostables print the request and fill out Form 8749 with the request what should be changed. Include Form 3552 or

Form 3413 as appropriate, all supporting tax documents, and Form 1331-B if the case is partial or full abatement.

- (6) UPC 168 RC 0, UPC 189 RC 0, UPC 151 RC 0, UPC 197 RC 0, and UPC 194 RC 1 are the most common unpostables Doc Code 51 cases. You may see some unposted under UPC 180 RC 2, UPC 159 RC 0, UPC 162 RC 0, UPC 188 RC 0, UPC 194 RC 0, UPC 197 RC 7, UPC 138 RC 0, UPC 152 RC 1, UPC 186 RC 0, UPC 138 RC 3, and UPC 168 RC 6.

Note: If Form 3552 and/or Form 3413 not available elevate the case via P&A to HQ Analyst for resolution. Put the case in suspense with remarks “DC 51 Elevated to HQ”.

3.12.179.4.7
(01-01-2021)
Statute of Limitations

- (1) A Statute of limitation (Statute) is a time period established by law to review, analyze and resolve taxpayer and/or IRS related issues.
- (2) The Internal Revenue Code (IRC) states that the IRS assess, refund, credit, and collect taxes within specific time limits. When the statute period expires, the IRS can no longer assess additional tax, allow a claim for refund by the taxpayer, nor take collection action. There is an Assessment Statute Expiration Date (ASED), a Refund Statute Expiration Date (RSED), and a Collection Statute Expiration Date (CSED). Each has a different statute expiration period.
- (3) The Assessment Statute Expiration Date (ASED) is identified by Generalized Unpostable Framework (GUF) and monitored to ensure that the statute does not expire.
- (4) The ASED is determined as three years after the Return Due Date (RDD) or IRS received date, whichever is later.
- (5) Example of statute expiration date for a timely filed return:

Form	Tax Period	IRS Received Date	Return Due Date	ASED Statute Date
1040, U.S. Individual Income Tax Return	202112	03-15-2022	04-15-2022	04-15-2025

- (6) Example of statute expiration date for a late filed return:

Form	Tax Period	IRS Received Date	Return Due Date	ASED Statute Date
1040, U.S. Individual Income Tax Return	202112	06-15-2022	04-15-2022	06-15-2025

- (7) If the ASED is imminent (two months prior to ASED), notify the manager or work leader and take necessary action to resolve.
- (8) See IRM 25.6.1, Statute of Limitations Processes and Procedures.

3.12.179.4.8
(01-12-2022)
Form 1040-A and Form 1040-EZ Doc Code 207-210

- (1) When working a Form 1040-A or Form 1040-EZ unpostable (**Doc Code 207-210 only**) that needs to be reprocessed, and you would normally close as URC 8, you will now close URC 1.
- (2) To convert Form 1040-A or Form 1040-EZ to a Form 1040, use Form 6114, and follow conversion instructions in IRM 3.11.3-17. Close the unpostable URC 1 with Nullification area code 41 to Accounting per IRM 3.12.32.14.1.
- (3) When closing the unpostable, In the remarks section on line 8 include remarks **“EOY per HQ route to Accounting”**. Please ensure you route the closed unpostable to the correct Accounting Campus by following the chart below.

If DLN is...	Route to...
Austin	Austin Service Center 3651 S IH 35 Austin, TX 78741 Stop AUSC 6263
Atlanta, Andover, Fresno, or Kansas City	Kansas City Service Center 333 W Pershing Road Kansas City, Missouri 64108 P6 Stop 1059
Brookhaven, Cincinnati, Memphis, Ogden, or Philadelphia	Ogden Service Center 1160 W 1200 S Ogden, Utah 84404 M/S 6280

3.12.179.4.9
(01-01-2023)
Criminal Investigation, Statute, and Insolvency Issues

- (1) If an assigned record is determined to have Criminal Investigation, Statute or Insolvency (bankruptcy) issues, the case should be processed in accordance with the following categories:
Note: See IRM 3.12.32.5, Unpostable Category Code(s) - Specific Category Sort Details for additional category information.

- Criminal Investigation - A1
- Statute - C1, C2, or C3
- Bankruptcy - Z1 or Z2

(2) Document 47 or 54 exception: If URC 2 (void) is used and the transaction is remade by a prompt/quick assessment (TC 370) due to a Statute issue, the transaction should not repeat as a Statute unpostable.

3.12.179.4.10
(01-01-2023)

**Criminal Investigation
(CI) Criteria**

- (1) If any of these conditions are present, hold unpostable processing. Set the case aside for the CI-Questionable Refund Detection Team (QRDT) function.
- An unpostable record that is assigned to Unpostables, Entity Unpostables or Examination that falls under CI criteria, should be reassigned and worked by CI.
 - If the unpostable code is 309 and the transaction code is other than 91X, and the correct tax module (tax period) was established by either a TC 914 or a TC 916, transfer the case to CI.
- (2) Refer to CI for review of any return or document if the taxpayer:
- Contests or challenges, for any reason, the filing of a tax return or the paying of tax.
 - Scratches out or alters in any manner the jurat (penalty of perjury statement).

Note: CI will be responsible for reassigning and forwarding any cases to Examination that they determine to be frivolous.

(3) If the document is sent to CI or Examination for the above reasons by Code and Edit, **DO NOT** forward again. Continue with regular unpostable resolution procedures.

3.12.179.4.11
(01-01-2023)

**Frivolous Returns and
Claims**

(1) A frivolous argument expresses dissatisfaction with the substance, form, or administration of the tax laws and attempts to improperly avoid or reduce tax liabilities or to increase refunds by frivolous means. Recognized frivolous arguments made by businesses include, but are not limited to, the examples in IRM 25.25.10-1, Frivolous Arguments.

Note: Caution must be taken to ensure returns having only zeros, no entries, are blank or indicate "None," "Not Liable," etc., and meet the frivolous criteria are reviewed by Exam.

(2) Review the return to determine if it appears to be a frivolous return.

If...	Then...
<p>The return meets any of the conditions indicated in IRM 25.25.10-1, Frivolous Arguments.</p> <p>Caution: If the return shows Action Code 331, a CCC “X,” and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks, “Refer to Exam FRP for audit after processing,” continue to the next procedure.</p>	<p>Remove the return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review. IRM 25.25.10.2.1, Campus FRP Coordinators, requires Examination to expedite the return and decide if it qualifies as a frivolous return within two (2) business days. If a determination is not made within the allowed time frame, the Examination examiner will edit Action Code 331 in the lower left margin of Form 8752, Required Payment or Refund Under Section 7519, preceded with the letters “AC.”</p>
<p>Examination selected the return as frivolous,</p> <p>Example: Indicated by an Action Code 331, a CCC “X,” and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks, “Refer to Exam FRP for audit after processing,” but sends the return for processing.</p>	<p>Continue processing the return using procedures. Do not circle or void the Action Code or CCC “X” indicating a frivolous return.</p>

3.12.179.5
(01-01-2023)
**Research Information,
Methods, and Tools**

- (1) The subsections in this section provide research information, methods and tools/systems/applications.
- (2) General—Research is required unless there is an obvious transcription error, or the resolution procedures are specifically noted with the unpostable. Proper research is essential to ensure correct closure of unpostable cases.
- (3) IRM 25.6, Statute of Limitations, provides guidelines for the clearing and processing of Statute-imminent cases. Different methods are used to determine the Assessment (ASED), Refund (RSED), or Collection (CSED) Statute expiration dates. The Unpostable functions should familiarize themselves with the information that relates to an Unpostable condition. However, the Unpostables function must **clear** all statute-imminent cases other than Transaction Code (TC) 291 / TC 301 decreases through the Statute function. Decreases should be forwarded to the Accounts Management Correspondence section whether the statute is imminent or expired.

Note: Refer to IRM 25.6.1.6.5, Chart of Expedited Statute Processing, for statute expiration dates.

3.12.179.5.1
(01-01-2023)
**Integrated Data Retrieval
System (IDRS)**

- (1) The Integrated Data Retrieval System (IDRS) is a computer system with the capability to retrieve and update stored information about taxpayer accounts on a Master File.
- (2) The **Taxpayer Information File (TIF)** is the major database for use within IDRS. The TIF includes the following types of accounts:
 - The Business Taxpayer Information File (BTIF)

- The Individual Taxpayer Information File (ITIF)
 - The Miscellaneous Taxpayer Information File (ZTIF) for Employee Plans Master File Processing (EPMF) and
 - The Automated Non-Master File (ANMF)
- (3) The **Name Search Facility (NSF)** supports command codes CCs NAMES, CC NAMEE, CC NAMEI, CC NAMEB, CC FINDS, CC FINDE, and CC TPIIP to allow IDRS users to query a national relational database at MCC. Unpostable employees, who know the name and address of a taxpayer and need to locate a taxpayer's account number, or vice-versa, can use these command codes for research purposes. For additional information on these command codes see IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP.
- (4) **System Messages**
- If the communication lines to the NAP are not available, the message will be CRS/NAP ACCESS NOT AVAILABLE
 - If the NAP is not available, the message will be NATIONAL ENTITY FILE NOT AVAILABLE
- (5) Some transactions, payments and returns cannot post to the master file on IDRS 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 which is accessed through IDRS.

3.12.179.5.2
(01-01-2023)
IDRS Command Codes

- (1) **IDRS Command Codes** - The IDRS command codes that create a transaction for posting to the Master File will have the TIN and TIN/Name Control validated using the TIF and the National Accounts Profile (NAP). Many IDRS command codes are available and each display different taxpayer data and serve different purposes.
- (2) The command codes will not return the "Request Completed" response until the TIN and TIN/Name Control have been validated by the NAP on the Master File to which the transaction will attempt to post. Some of the IDRS command codes affected by the Online Entity System (OLE) validation require the entering of a TIN and Name Control matching an existing Master File. Examples of such IDRS Command Codes are:
- CC FRM49 - Taxpayer Delinquent Return Notices and Investigations
 - CC FRM77/FRM77A - Miscellaneous Transactions Entry
 - CC ENREQ - Entity Changes
 - CC REQ54 - IDRS DP Adjustment
 - CC IMFOL - Provides research of nationwide entity and tax data posted to the Business Master File
 - CC ADD24 / CC ADD48 - Credit Transfers
 - CC UPRES - Unpostable Correction
 - CC IRPOL - Inquiry of the Information Returns File
- (3) Some of the most common command codes used for research are:
- **CC IMFOL** - research the Individual Master File for entity and tax data information posted to the Master File.

- **CC DUPOL** (Duplicate TIN Online) - search for all files for a specific TIN.
- **CC ENMOD** - display entity data for a specific TIN.
- **CC INOLE** - research the NAP for verification of TIN/Name Control and primary name combinations.
- **CC INTST** - computes the correct outstanding balance, including interest and failure to pay accruals, to the date specified in the input of the command code.
- **CC NAMEI** - (IMF) searches the NSF using the first 10 characters of the last name if available. The first initial is recommended if the last name is less than 10 characters.
- **CC NAMES** (SSN/IRSN/ITIN)- Searches the NSF for national files of name and address data as it was filed on a tax return. The results display taxpayer names in the sequence of their probability of matching the requested name, with the exact match(es) being displayed first.
- **CC RTVUE** - access data, transcribed and computer generated, from Form 1040 tax returns and accompanying schedules and forms.
- **CC SCFTR** - used for real time research of the Service Center Control File (SCCF) and overnight research of records that have been removed to the Historic SCCF.
- **CC SUMRY** - used to request for display a summary of a taxpayer's account which includes all tax modules meeting IDRS selection criteria.
- **CC TRDBV** - used to gain read-only access to tax return data submitted by the taxpayer.
- **CC TXMOD** - displays tax module data for a specific tax period on the TIF.
- **CC UPTIN** - displays all open and up to three months of closed un-postables for a specific TIN.
- **CC URINQ** - to identify unidentified remittances.
- **CC XSINQ** - used to address the Excess Collection file (XSF). It displays one or more records on the XSF, based on the data elements input. The XSF can be researched in three different ways: by amount of remittance, Name Control, or Document Locator Number (DLN).

(4) The following command codes are used to input an action to the taxpayer's account:

- **CC ADC / CC ADD 34, 24, 48, and 58** - credit transfers
- **CC FRM49** - used to input 59X transactions
- **CC FRM77** - used to input various transactions (e.g., TC 460 / TC 470 / TC 570)
- **CC LETER** - generates the maximum formatting information on the LPAGE input screen, used to create and to generate an IDRS letter
- **CC REQ54** - used to generate screen format ADJ54 used to adjust the taxpayer's account
- **CC REQ77** - used to generate screen format for FRM77

3.12.179.5.3
(01-06-2023)

Remittance Transaction Research (RTR) System

- (1) RTR provides universal access to a consolidated database of remittance data and images generated at ISRP, RS-PCC, and Lockbox Bank processing sites. This system permits data/image storage for up to 7 years. It also provides immediate retrieval for images. Refer to IRM 3.5.10, Remittance Transaction Research (RTR) System.
- (2) Requests for access to RTR are made through Business Entitlement Access Request System (BEARS) and must be approved by management.

- (3) When payments are available on RTR, tax examiners should research to verify the payment was correctly applied. If the TIN is not notated on the image and/or the payment does not match the payment history of the account, research CC NAMEE for other entity's and correct the payment accordingly, if necessary.

Note: After researching RTR and you determine the payment belongs to a EIN and not an SSN print out a copy of the RTR, close URC 8 to Rejects, include in remarks the EIN, MFT and Tax Period where the payment belongs.

3.12.179.5.4
(01-01-2014)
**System Messages
Application to all
Command Codes**

- (1) If the communication lines to the NAP are not available, the message will be "Collection Reports System (CRS)/National Account Profile (NAP) ACCESS NOT AVAILABLE".
- (2) If the NAP is not available, the message will be "NATIONAL ENTITY FILE NOT AVAILABLE".

3.12.179.5.5
(01-01-2023)
**Generalized Unpostable
Framework (GUF)
Access and Case
Assignment**

- (1) Generalized Unpostable Framework (GUF) users are authorized to access only those accounts required to accomplish their official duties. GUF users must not access their own or their spouse's account, the account of a friend, relative or coworker, or any account in which they have a personal financial interest. Management should only assign GUF CCs to employees authorized to process unpostable records.

Note: IRC 7213A makes unauthorized access to returns or return information subject to disciplinary actions, including dismissal from employment. Moreover, federal officers and employees are subject to criminal prosecution for the willful unauthorized inspection of any return or return information. Conviction is punishable by a fine in any amount not exceeding \$1,000, or imprisonment of not more than one year, or both, together with the cost of prosecution. Conviction will also result in the employee's dismissal from employment.

- (2) GUF is accessed by the command codes UPDIS, UPASG, UPCAS, UPBAT, UPTIN, UPRES, and UPREV through IDRS.
- (3) **Case Assignment** - All unpostable cases will be assigned on GUF in the following manner:
 - Submission Processing Campus assigned - XX00000000
 - Unit assigned - XXXXX00000
 - Individual employee assigned - XXXXXXXXXX

Note: X represents a specific number 0 (zero) through 9 (nine).

- a. Submission Processing Campus assigned cases can be closed by any tax examiner (TE) with access to the Submission Processing Campus jurisdiction in their profile.
- b. Unit assigned cases can be closed by any TE carrying the same digits in the 3rd, 4th, and 5th positions of their employee number, and the 1st and 2nd position digits are within the Submission Processing Campus jurisdiction in their profile.

- c. Only the specific employee to whom the case is assigned may close individual assigned cases and MASS (batch) closures are not allowed.

Exception: All unpostable cases related to the TE’s unpostable case should be closed at the same time by the same TE when possible.

- (4) For IDRS purposes the campus sites will have Office Identifiers. These numbers are NOT replacing the two-digit File Location Codes (FLC’s) in the DLN.

Campus	Office Identifiers	File Location Codes (FLC’s)
BSPC	01	19
CSPC	02	17
MSPC	03	49
OSPC	04	29
PSPC	05	28
AUSPC	06	18
ATSPC	07	07
ANSPC	08	08
KCSPC	09	09
FSPC	10	89

- (5) SP employees may encounter some accounts that are blocked on IDRS and can be identified by an IDRS security violation message: **“Unauthorized Access to this Account.”**

1. If this message is received, forward the tax return/document to management.
2. Managers will notify the local Planning and Analysis staff who will scan mailbox requesting access to the account.
3. Managers will retain the original case in a file until access is granted or additional direction is provided. Requests may take up to five (5) business days.
4. Upon notification that access has been granted, resolution of the unpostable should continue following normal procedures.

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3.12.179.5.6
(01-01-2023)
Trace Identification (ID) Number

- (1) As of January 1, 2008, all credits/payments will be assigned a Trace Identification (ID) Number for tracking purposes. The Custodial Detail Database (CDDDB) was established with the Electronic Federal Tax Payment System (EFTPS) payments January 1, 2006. The CDDDB tracks all payments that comprise a Deposit Ticket, balances the transactions against the Deposit Ticket totals, and is entered in the Interim Revenue Accounting Control System (IRACS) General Ledger. The Trace ID Number will allow all credits/payments to be identified and added to the CDDDB.

(2) The format for the Trace ID is provided in the following table (first 14 characters):

Part	Character(s)	Definition
Site ID	NN	SP Campus FLC or other Site ID
System ID	NN	The values are identified as follows: <ul style="list-style-type: none"> • 01 - EFTPS • 02 - ISRP Payment Transactions • 05 - Lockbox Bank Transactions • 10 - SITLP Levy Payments • 15 - Receipt Control Manual Deposits • 20 - IRACS DCF Debit Voucher and DV • 25 - Accounting Deposit Ticket and (DV) • 35 - IDRS IA User Fee Sweep • 40 - Automated Insolvency Manual DT
Deposit Date	YYYYDDD	Julian Date
Seq Number	NNN	For each Deposit Date, begin with 001 and increment each additional Deposit by 1.
Transaction Seq Number (last field for Trace ID Number- 6 characters)	NNNNNN or zero	For each payment summarized in a Debit Voucher, beginning with 000001, sequentially increment the Transaction Seq Number.

(3) All payment deposits are assigned a 20-digit Trace ID number. When tax examiners process unpostable payment transactions, the Trace ID number may not be transcribed on the payment document. Unpostables are required to ensure that the Trace ID number is on all payments that are nullified using URC 1 or sent to Rejects using URC 8. This includes any payments that must be renumbered or reprocessed. Tax Examiners must identify the Trace ID number and enter it on the document, even if a dummy document is created. The Trace ID will not be viewable or correctable in GUF. The Trace ID number for a payment can be identified on IDRS using CC TXMOD. If the payment is from ISRP Remittance Processing System (RPS) or Lockbox, use RTR to find the Trace ID. Once the Trace ID is identified, it must be transcribed onto the payment document.

3.12.179.5.7
(01-01-2023)

GUF Command Codes

- (1) Campus (and Area Office) personnel use Generalized Unpostable Framework (GUF) Command Code (CC) UPASG, CC UPBAT, CC UPDIS, CC UPCAS, CC UPRES, CC UPREV, and CC UPTIN to assign, research, review and correct (individual and batch closures) unpostable cases. See IRM 3.12.32.18, General Information for GUF Command Code Screen Formats, for more details.
- (2) The following table provides the Unpostable Resolution Code (URC) validity checks for CC UPRES and the valid Master Files:

IMF	IMF MFT 29	PMF
A	A	A
B	-	-
D	D	D
0	0	0
1	1	-
2	2	2
6	6	6
8	8 (except TC 150)	-

- a. Master File and URC combinations are subject to additional validity checks for each URC depending on the type of record and the unpostable category criteria.
 - b. CC UPRES must meet all validity checks for input of the URC actions with CC definers and CC definer modifiers.
- (3) **CC UPBAT** - In addition to CC UPRES for individual closings, CC UPBAT is used for multiple cases resolved with the same URC. However, the CC UPBAT URC actions are not directly updated. They are generated into each resolved record during the end-of-day (EOD) processing. Each closed batch record has the generated URC applied to the appropriate record via a definer code if all the command code validity checks are met, and the command code request does not meet the unpostable reject criteria.
- a. URC D, 0, 1, 2 or 8 are valid for CC UPBAT batch closures.
 - b. CC UPBAT URC batch resolution actions will only validate for cases with a Submission Processing Campus or "unit" type employee number during EOD processing. Cases assigned to an INDIVIDUAL employee number will be rejected and appear on the Rejected Activity Listing.
 - c. If URC D, 1, 2, or 8 are used and remarks are not entered, the GUF system will not accept the correction and an error message will display.
 - d. A Nullify Area Code is necessary when closing unpostables with URC 1, 2 or 8 to identify the receiving area.

Note: The system will not accept previously input remarks on URC 1, D or 8 closures. Enter a "/" (slash) at the end of the remarks field if previous remarks are still valid with unpostable closing. The IDRS employee number is not needed in the remarks section. The employee number will automatically print on the Nullified Listing from the URC D or 2 closure.

3.12.179.5.8
(01-01-2023)

Pending Transaction Identification Codes

(1) Unpostables are identified on IDRS by pending transaction identification codes. They indicate the status of the posting of the transaction on IDRS. The table below provides a description of the pending transaction codes.

Pending Transaction Code	Description
AP	Pending tax module transaction prior to PN status. Reflected through the day of input until tapes are updated each evening or until input is released by Quality Review (if reviewed). The transaction does not yet have a true DLN. It reflects only the sequence number of input to a specific module (e.g., first transaction to an account on a given date would be 000001). While a transaction is AP, it can be voided by input of CC TERUP.
CU	Corrected Unpostable - Unpostable has been corrected with URC 0, 5, or 6. Specific correction is not indicated (neither change nor code), but both can be determined by researching the closed unpostable register or CC UPTIN.
DC	Corrected Nullified Unpostable - The cycle reflected indicates the week in which the case was resolved by the Reject function. The action taken is not shown nor is the record of these closures maintained by the Unpostable Unit.
DI	A delinquent or entity transaction which appears on IDRS transaction only. Does not post to the master file.
DN	A transaction deleted by IDRS daily TIF batch processing. Unpostable records should be checked only in instances when the TC has not posted.
DP	Deleted payment or a TC that has been deleted by CC DELET.
DQ	Deleted by Quality Review or CC TERUP.
DR	Retained for research.
DU	A transaction deleted from the Unpostable file.
DW	A transaction deleted via optional age routine in the weekend IDRS computer batch processing (weekly updates).
EP	Pending entity module transactions prior to PN status. The DLN will be incomplete and may be reviewed by Quality Review.
ERS	An ERS transaction appended to the entity is identified as "ERS" when displayed with a tax module. Limited to TCs 903 and 904.
NU	A nullified unpostable transaction to be resolved by service center reject processing.
PN	A pending transaction that passed all IDRS validity checks and has a complete DLN. All NMF transactions posted after establishment of the module remain as PN.
RJ	A reject transaction. All reject transactions are appended to the entity. They are displayed on the tax module if the MFT, plan number and tax period are for the displayed tax module.

Pending Transaction Code	Description
RS	A resequenced transaction extracted from the resequencing file at MCC. Includes all TCs 904 when first appended. Account resequences take 2 cycles to post; however, resequencing can delay posting from 1 to 11 weeks, depending on the master file. If the resequencing fails, the account will return to its original condition in the 3 cycles.
TP	A payment received in the service center input to IDRS from the RPS with the cycle of input. It will not be included on a master file transaction tape until passing all validity and consistency checks and updated to PN status with the expected MCC posting cycle.
Unnn	An open unpostable transaction (nnn = the numeric unpostable code).

3.12.179.5.9
(01-01-2023)

Modernized e-File (MeF)

- (1) The Modernized e-File (MeF) system receives and processes electronically filed returns through the internet. Business tax return data is transmitted for MeF electronically using the Application to Application method or the Internet Filing Application method.
- (2) IRM 3.42.4, IRS e-file for Business Tax Returns, provides a consolidated source for researching information regarding the Business e-file Programs and E-Payment Product Options. See IRM 3.42.4, for a complete list of BMF forms and documents.
- (3) MeF provides for real time processing of acknowledgements, streamlined error detection, standardization of business rules and requirements across form types, the capability to attach PDF files, and the capability for IRS employees to view MeF return data through the Return Request and Display (RRD) Subsystem in the Employee User Portal (EUP). It also generates reports for management through the Business Objects Enterprise (BOE) reports system.
- (4) Tax examiners (TEs) should use the EUP system to review forms as needed when resolving an unpostable with an electronically filed return.

Reminder: MeF filed returns should not be requested from the Files function because they are available on EUP.

3.12.179.6
(01-01-2023)

Unpostable Resolution Codes URCs

- (1) The valid range of Unpostable Resolution Codes is A, D, 0 (zero), 1, 2, 5, 6, and 8. These resolution codes may be used by the Unpostable, Appeals, Examination, Statute, Fraud Detection and Taxpayer Protection Program (TPP) functions when using CC UPRES to work unpostable cases assigned to their area.
- (2) For a compiled listing See IRM 3.12.32.12, Unpostable Resolution Codes.

3.12.179.6.1
(01-01-2025)

Form 8749 Unpostable Action and Routing Slip

- (1) Form 8749 must be used when a case is physically routed to another area with URC 2 or URC 8.
- (2) All appropriate research should be performed and attached before routing the case. Ensure the appropriate boxes are completed to explain the process.

Note: On the F 8749 is not necessary to complete items 11 and 12 for URC 2 closures.

(3) Please refer to the IMF Unpostables Job Aid 2526-701 for an example of F 8749.

3.12.179.6.2
(01-01-2014)
CC UPRES

(1) The following provides the URC validity checks for CC UPRES, including the valid Master Files:

IMF	IMF MFT 29	PMF
A	A	A
B	—	—
D	D	D
0	0	0
1	1	—
2	2	2
5	—	—
6	6	6
8	8 (except TC 150)	—

- a. These Master File and URC combinations are subject to additional validity checks for each URC depending on the type of IMF or PMF record and the unpostable category criteria.
- b. CC UPRES must meet all the validity checks for input of the URC actions as CC definers and CC definer modifiers.

3.12.179.6.3
(01-01-2025)
CC UPCAS

(1) To use CC UPCAS, input CC UPDIS with an Unpostable cycle sequence, which brings up the UPRES screen. Overlay UPRES with CC UPCAS with the appropriate definer and definer modifier, if applicable.

- a. Use CC UPCASD2 and UPCASD3 to make second and third document requests from Files.
- b. Use CC UPCASSA to suspend a case awaiting further action. Input remarks to indicate why case is being suspended.
- c. Use CC UPCASSC to suspend a case when waiting for a reply to correspondence.
- d. Use CC UPCASZ to input a history item. This can be used to provide information needed in order for the assigned tax examiner to work the case. This is especially useful for related cases in other service centers. Please refer to the IMF Unpostables Job Aid 2526-701 for an example of CC UPCASZ..

3.12.179.6.4
(01-01-2019)
CC UPBAT

- (1) In addition to CC UPRES for individual closings, CC UPBAT is used for multiple cases being resolved with the same URC. However, the CC UPBAT URC actions are not directly updated. They are generated into each resolved record during end-of-day (EOD) processing. Each closed batch record has the generated URC applied to the record via a definer code if all the cc validity checks are met.
 - a. URC D, URC 0, URC 1, URC 2, or URC 8 are valid for CC UPBAT batch closures.
 - b. CC UPBAT URC batch resolution actions will only validate cases with a campus or "unit" type employee number during EOD processing. Cases assigned to an INDIVIDUAL employee number will be rejected and appear on the Rejected Activity Listing.
 - c. If URC D, URC 1, URC 2, or URC 8 is used and remarks are not entered, GUF will not accept the correction and will display error messages.
 - d. **Always enter a Nullify Area Code with URC 1, URC 2, or URC 8 to indicate the function that will resolve the case.** See IRM 3.12.32.18.2, CC UPBAT- Screen Formats, or IRM 3.12.179.7, Nullification Codes.

Note: The system will not accept previously input remarks on URC 1, URC D, or URC 8 closures. Enter a "/" (slash) at the end of remarks field if previous remarks are still valid with unpostable closing. The IDRS employee number is not needed in the remarks section. The employee number will automatically print on the Nullified Listing from the URC D or URC 2 closure.

3.12.179.7
(01-01-2020)
Nullification Codes

- (1) When closing an unpostable with URC 1, URC 2, or URC 8, a nullify area code MUST BE entered to identify the receiving area for the closed unpostable. Nullification listings will be generated for each Nullify Area Code used.
- (2) The nullification code is associated with the originators IDRS employee number. Use the IDRS employee number in conjunction with the chart in IRM 3.12.32.14, Nullify Area Codes to identify the correct Nullification codes. In some Unpostable cases the originator is not present (blank) or is not valid (systemic).
- (3) Notify management to elevate to the SP IMF Unpostable analyst through Planning and Analysis (P&A) for resolution assistance if ALL the following occur:
 - a. If the unpostable code does not have closing instructions for a specific transaction, action code or closing code.
 - b. If the IDRS employee number does not fit into an office identifier/range assignment combination in the 3.12.32.14 table.
 - c. If the nullify area code 51 criteria is not met.
- (4) The SP IMF Unpostable analyst will contact the originator to notify them of the unpostable and negotiate a resolution. Do not close any elevated unpostable cases until resolution guidance is provided.
- (5) See Nullified Distribution Listing in IRM 3.12.32.20.21, for further information regarding the GUF55.

3.12.179.7.1
(01-01-2014)
**Automatic Closures by
the GUF System**

- (1) The GUF system automatically closes some Unpostable conditions without any tax examiner involvement. These cases are systemically sent to the initiator. Due to systemic limitations of GUF and Master File, some cases may still need to be corrected manually. For a complete list of automatic closures, see IRM 3.12.32.13, Automatic Closures by the GUF System.
- (2) The Unpostables unit must ensure that cases that do not auto-close are not overlooked.

3.12.179.8
(01-01-2025)
**Form 4251, Return
Charge-Out**

- (1) **FORM 4251 GENERATION CRITERIA-**
 - a. The Generalized Unpostable Framework (GUF) automatically generates Form 4251 for unpostable cases requiring the return or document (or information from these records) to resolve the unpostable condition.
 - b. Form 4251 is also generated for certain auto-closed unpostable records that may require follow-up action by the originator. See IRM 3.12.32.19, Form 4251, Return Charge-Out to determine if Form 4251 is generated for specific category codes.
 - c. See IRM 3.12.32.19, Form 4251, Return Charge-Out for detailed information on Form 4251 and Return Charge-Outs table.

Note: For specific Category code criteria refer to IRM 3.12.32.5.

- (2) Certain taxpayer submitted paper returns are being digitally scanned by a vendor and then processed through MeF by the Service. The digitalized returns are identified by a unique FLC that begins with **FLC 37, FLC 40, FLC 42, FLC 44, FLC 75, FLC 86, FLC 91, or FLC 92**. The document is accessed through the Employee User Portal (EUP) Application. **DO NOT order these returns.**
- (3) Please refer to the IMF Unpostables Job Aid 2526-701 for an example of Form 4251.
- (4) **Primary Request** - The Form 4251 generates each cycle for all Master Files. It is routed to Files if the return /document is needed to resolve the unpostable.
 - a. The charge out will be given to the tax examiner, once the original Files request is researched. The return/document will be provided, if available at the time of the original Files request.
 - b. If the document has already been retired to the National Archives and Records Administration (NARA), the Form 4251 will be routed to the NARA directly from Files.
 - c. The Modernized Tax Return Database (M-TRDB) is the official repository of record for all electronically filed tax returns. Electronic returns can be identified by the first two digits (File Location Code or Campus Code) of the unique DLN assigned to each *Campus*. *SERP - Campus and File Location Codes - Section - 4 - 6209 (irs.gov)*
 - d. Command Code (CC) TRDBV is used to gain read only access to tax return data stored on TRDB. See IRM 2.3.73, Command Codes TRDBV, TRERS, TRPRT, and R8453.
 - e. If the unpostable case is a Transaction Code (TC) 610 with Document Code 17, Doc Code 19, Doc Code 70, or Doc Code 76, and a remittance amount is reflected the payment was processed through ISRP or Lockbox. Research the voucher using RTR procedures.

- (5) If the document was filed by paper or electronically, attempt to correct the unpostable by using the data on the Form 4251, Return Charge-Out, and research using IDRS Command Codes, or any available listings. If the tax examiner cannot resolve the unpostable, the tax examiner must make additional requests for documents filed by paper for the unpostable return or document using the following methods:
- If the document has already been retired to the Federal Records Center (FRC), Files will route the Form 4251, Return Charge-Out, to the FRC.
 - If the case can be closed using Microfilm Replacement Systems (MRS), CFOL and/or IDRS a second request is not necessary.
- (6) Input CC UPRES with URC 2 to **void to the originator** all unpostable cases with the exception of revenue receipts, bankruptcy and TC 150's that cannot be resolved by the primary request. Input "**Doc not available**" in remarks. No other action is required.
- (7) **Statute Period Returns** - If Unpostables cannot secure or locate a return or document within 10 workdays of the ASED, the following procedures should be followed:
- a. Return - prepare a "dummy" return and forward to Statutes. Statutes can assist in preparing the "dummy" return.
 - b. Document - Forward a copy of CC TXMOD / CC TXDLN, CC UPRES, and Form 4251 to Statutes for a quick/prompt assessment.
- (8) **Criminal Investigation case (CI)** - If the missing document is a CI case (Category A1/A2), CI will determine the necessary case resolution after all attempts have failed to locate the unpostable record. Category A1 records may be closed to Rejects if so. determined by CI.
- (9) **Doc Code 47**— If the unpostable record is a Doc Code 47, research IDRS.

IF	AND	THEN
The unpostable case still cannot be closed.	Document cannot be located.	Input a second request for the missing document. Refer to IRM 2.3.17, Command Code ESTABD, for procedures for requesting documents.
The document (excluding Bankruptcy) is not found after second request.	It is required to resolve the case.	Request the entire block from Files. This will determine whether the record was misfiled.
The document still cannot be located.		Research Microfilm Replacement Systems (MRS) and IDRS again.

- (10) **If a bankruptcy (GUF category Z1) case and document is unavailable**, process the case per the Bankruptcy Listing guidelines as indicated below, and the Category Z1 procedures in IRM 3.12.179.69, UPC 171 RC 0 Bankruptcy.
- (11) **Secondary Request** - A second request will be made by the tax examiner if the document cannot be located in Files or the FRC. Take the following action:
 - a. Initiate the second request if the document initially cannot be located in Files or the FRC, after 15 work days (21 calendar days) of the INDIVIDUAL case assignment. Prior to requesting the document, review the cases to identify if a second request is necessary.
 - b. If the unpostable record is a return (TC 150) check for posted re-filed DLN (Doc Code 47 or Doc Code 54). If a re-filed DLN is identified, request this DLN using CC ESTAB. The return should be attached.
 - c. Input a second request only for original returns (TC 150 or TC 976), revenue receipts that cannot be viewed in RTR (Doc Code 17, Doc Code 18, Doc Code 19, Doc Code 20, Doc Code 70, or Doc Code 76), Prompt Assessments (Doc Code 51), or extensions of time to file (TC 460 or TC 670 without remittance).
- (12) If Doc Code 54, Doc Code 63, and Doc Code 77, void to the originator (CC UPRES with URC 2, with appropriate Nullification Code). Indicate in remarks **“Doc not available”**.
- (13) ID Theft UPC 147 cases that are not received with the original Files request should be reassigned to SPIDT with remarks **“DOC NOT RECEIVED”**.
- (14) If none of the above conditions apply, Input CC UPCAS, with definer D and definer-modifier 2) after 15 work days (21 calendar days) of the INDIVIDUAL case assignment.

Note: Once transmitted, the unpostable suspense status (status code and status date) and “remarks” will update to reflect the action taken to obtain the missing document.

3.12.179.8.1
(01-01-2020)
Third Requests of a Document

- (1) **Third Requests**— Initiate a third request after 15 work days (21 calendar days) when a return or document cannot be located in Files after the second request, or if the document is charged-out to another area.

Note: Always research thoroughly before initiating a third request.

3.12.179.8.1.1
(01-01-2025)
Block Request Before Requesting a Document for the Fourth (4th) Time

- (1) Input CC ESTABDO after 15 work days (21 calendar days) from the third request to request the document before making a fourth request. If the document is still not available, request the block using CC ESTABDB after 15 work days (21 calendar days) from the CC ESTABDO request to conduct a search of the block for the document.
 - a. Request the block using CC ESTABDB. When received, search for the missing document. Please refer to the IMF Unpostables Job Aid 2526-701 for an example CC ESTABDB..
 - b. If the document is not in the block, determine if the case can be corrected without the document using IDRS research.

- c. If the case cannot be corrected without the document, research for an address and correspond using a 282C letter with supervisory approval, requesting a copy of the return with all attachments, schedules and signature(s). Input CC UPCAS with definer-modifier SC. This will place the case in correspondence suspense status.
- d. If Unpostables cannot obtain an address, forward the case to the work leader to route all available information to Rejects.
- e. Never use a URC 1 or URC 2.

3.12.179.8.1.2
(01-01-2020)
Fourth Request

- (1) Input a fourth (4th) Form 4251 document request using CC UPCAS definer code D and definer-modifier code 4. The "Remarks" area will indicate "*FOURTH REQUEST-SPECIAL SEARCH*" and the employee number. Attach a Form 8749, Unpostable Routing Slip or local use form to original Form 4251 (or second or third requests if the first is not available). Notate on the Unpostable Routing Slip "*Unable to locate the document.*" (or unavailable if potential statute or credit return interest return-expedite case). Also, indicate on the Unpostable Routing Slip *A fourth-special search document request for Rejects was input on (enter date).* Attach all background research information (copy of CC UPCAS, listing highlighting case or local use research form, old charge-outs) and correction data, if possible, to the Form 4251, and Unpostable Routing Slip.
- (2) GUF will automatically close the case to Rejects using URC 8.
- (3) Unpostables should indicate to Rejects on the routing slip if the return is not received from the fourth request.
 - a. If the return is a non-remittance return, the routing slip should tell Rejects to cancel the DLN and prepare Form 6752.
 - b. If the return is a remittance return, Unpostables will instruct Rejects to route the payment to the Unidentified function using CC NWDLN, and prepare Form 6752 to route to Files.

Note: These procedures do *not* apply to Bankruptcy (Category Z1) returns that cannot be located.

- (4) If other than original return or extension of time to file (TC 460 or TC 670), prepare a "dummy" return or document when routing to Rejects for Doc Code 17, Doc Code 18, Doc Code 19, Doc Code 24, Doc Code 34, Doc Code 45, Doc Code 48, Doc Code 58, Doc Code 70, or Doc Code 76 only.

3.12.179.8.1.3
(01-01-2020)
Procedures for Missing Documents

- (1)

If the Doc Code is:	Unpostable Unit will:
Doc Code 17 (except TC 460 non-remittance, Doc Code 18, Doc Code 19, Doc Code 70, or Doc Code 76)	Research for correct account where payment should be applied. If found, correct to post correctly, if payment must be renumbered, URC 8 and prepare "dummy" 3244. If unable to locate correct module, URC 8 and prepare "dummy" 3244 to be routed to Unidentified Unit.
Doc Code 17 (TC 460 or TC 670 non-remittance)	Research for corrective action. If unpostable cannot be corrected close with URC D, and route to Files.
Doc Code 24, Doc Code 48, or Doc Code 58	Research to determine where debit or credit should post. If corrective action cannot be made, URC 6 or 8 to offset the transaction ("reverse the credit transfer"), prepare "dummy document" (if necessary) with corrections and notate "Process as Corrected". If unable to determine opposite side of credit transfer and credit side is unpostable, transfer account to Unidentified. If debit side, transfer to 1510 Account.
Doc Code 34 (Debit side)	Research for corrective action. If unpostable cannot be corrected close with URC 2, and route to originator.
Doc Code 34 (Credit side)	Research for corrective action. If credit cannot be resolved, apply to the account where the debit posted and route to originator.
Doc Code 45	Research to determine where debit or credit should post. If corrective action cannot be made, close with URC 1. Prepare Form 3245 for credit unpostable and transfer to Unidentified Account. Debit should be transferred to the 1510 Account.
Doc Code 52	Research for corrective action. If unpostable cannot be corrected close with URC 2, and route to originator.
Doc Code 87	Research to determine where debit should post. If unable to correct, close with URC 8 so Rejects can route case to Accounts Management for reinput or write-off.

- 3.12.179.9
(01-01-2014)
Duplicate Documents or Multiple Canceled DLNs
- (1) The following procedures may be used only after supervisory approval to do so, if you identify a duplicate document.
 - (2) If positive identification cannot be made as to a true duplicate (especially for returns), treat it as an original. Ensure proper research has been done to avoid any erroneous posting, duplicate credits or payments with return (TC 610).
 - (3) When it can be determined that the unpostable document is a “true” duplicate and there are no specific instructions for handling duplicate documents, the following action should be taken—
 - If the Julian date is earlier than the posted return Julian date, URC 0 the duplicate return.
 - Otherwise, the duplicate return or extension should be attached to the posted return. Notate “DLN Canceled” with the date on the document. URC 8 to Rejects to cancel the DLN with a note indicating the DLN of the associated return.
- 3.12.179.9.1
(01-01-2014)
Unpostable Document Cancellation Procedures
- (1) If the unpostable document is canceled (excluding tax returns, payments, or extensions),
 - a. Attach form behind the return.
 - b. Notate “Cancel” with the date and staple securely behind the return.
 - c. “Remarks” should indicate the reason the action was taken.
 - (2) If the unpostable document (excluding tax returns, payments, or extensions) is to be canceled and is NOT attached behind the return or routed to the initiator, destroy the document.
- 3.12.179.9.2
(01-01-2014)
Document DLN Matches Unpostable DLN
- (1) Before correcting, ensure the DLN on the document matches the DLN of the unpostable. If the document contains two DLN’s and both appear to be “live” (not crossed through or canceled), contact your supervisor or lead to research.
- 3.12.179.10
(01-01-2019)
Correspondence Guidelines and Information and Procedures for Processing Returns
- (1) This subsection contains information for taxpayer contact, missing signatures, undeliverable mail, and processing returns.
- 3.12.179.10.1
(01-01-2023)
Section 3705(a), IRS Employee Contacts
- (1) This subsection contains information on the Restructuring and Reform Act of 1998, Section 3705, which provides identification requirements for all IRS employees when communicating with taxpayers and/or their representatives on tax-related matters.
 - (2) IRS employees are required to give their name and unique identification number during taxpayer telephone, face-to-face, and written contact. In addition, a telephone number is required on all taxpayer correspondence. Refer to IRM 10.5.7, Use of Pseudonyms by IRS Employees, for additional information.

Note: Do not give out another employee's name or telephone number. If the taxpayer or representative needs to talk to another employee or manager, offer to take the taxpayer's or representative's number and have the requested employee call them back.

(3) All IRS employees who communicate, by telephone, correspondence, or face to face, with taxpayers, or their personal representatives, on tax-related matters, are required to provide the following information:

- **Telephone or Face to Face Contact:** Their title (e.g., Mr., Mrs., Ms., Miss), and last name, **OR** their first and last name, **OR** their first initial and last name **AND** their identification (ID) badge number or, if the Homeland Security Presidential Directive-12 (HSPD-12/SmartID Card) has been issued, use the 10-digit Personal Identification (PID) number.

Note: If the last name is hyphenated or there are two last names on the ID, use as stated on the federally issued identification badge.

- **Correspondence:** Manually generated correspondence must include the name, telephone number and unique identifying number of an employee who can be contacted with respect to the correspondence. Any other correspondence should include a telephone number of a person who may be contacted with respect to the correspondence.

(4) IRC 6103(a) contains requirements for both protecting and disclosing confidential tax returns and return information. Before disclosing any tax information, Tax Examiners must verify they are speaking to the taxpayer or an authorized representative. For more information on authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication.

(5) When making an outgoing call to taxpayers for additional information and you reach an answering machine or voice mail, you should provide the same information as indicated above but do not provide specific tax related information.

(6) When a taxpayer requests to speak with a specific employee who previously handled the inquiry or request, or complains about the level of service previously provided, every attempt should be made to resolve the taxpayer's inquiry. If the issue cannot be resolved, the employee should refer the inquiry, using established procedures, to manager.

(7) The Taxpayer Advocate Service (TAS) assists taxpayers who are experiencing economic burdens and/or unreasonable delays in resolving tax problems with the IRS. See IRM 3.12.179.3, Taxpayer Advocate Service (TAS) Cases, for more information on determining whether TAS case criteria applies and when to prepare and route Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) to TAS.

3.12.179.10.2
(01-01-2024)

**Taxpayer Contact to
Resolve Unpostable**

(1) When contact is necessary to resolve an unpostable condition, use one of the following methods.

- Correspondence Letter (C-Letter)
- Telephone Contact
- Do not Correspond
- Missing signatures

Note: Do not send an unpostable to the Reject function to initiate correspondence and suspend unless otherwise noted in IRM 3.12.179 .

(2) On an expedited basis, the Unpostable function should resolve any correspondence received from any other campus or Area Office.

3.12.179.10.2.1
(01-01-2024)

**C-Letters and
Correspondence**

(1) Input CC LETER and CC LPAGE in accordance with IRM 2.4.6, Command Codes: CC LETER, CC LPAGE, CC LPAGD, CC LETUP, CC LETED, CC LLIST, and CC LREVV. Servicewide Electronic Research Program (SERP) provides a listing of letters.

- a. Maintain a suspense file in Unpostables to control subsequent responses. (Generally, 30 days from the date the letter was input; 70 days for International).
- b. If the reply is received after the suspense period but before the case is closed, resolve the unpostable based upon the taxpayer's response.
- c. If the reply is received after the case is closed and contains information which could prevent subsequent unpostables, route replies to Entity Control Unit , Accounts Management, Examination, etc. Otherwise, forward for association with unpostable document in Files. Use Form 9856, Attachment Alert, for paper returns. .
- d. If a tax return or amended return (e.g. Forms 1040, 1040-X) is included as part of the taxpayer reply, check to see if the return is a duplicate and/or has already been processed (check CC TRDBV, CC IMFOL, and CC TXMOD). If the return has not yet been processed, route for processing per local procedure.

Note: Any local letters should inform the taxpayer to include all necessary signatures, identifying numbers, schedules or attachments.

3.12.179.10.2.2
(01-01-2021)

Telephone Contact

(1) The use of the telephone is as follows:

- a. Telephone contact, per management approval, is permitted whenever the taxpayer has provided a telephone number and additional information is needed to resolve a taxpayer's account.
- b. The need for telephone contact should be determined on a case-by-case basis not as an absolute rule. For certain types of cases, for example, to confirm a taxpayer's signature, you must follow up with a 12C letter.
- c. When contacting a taxpayer by telephone, you must use authentication disclosure procedures in IRM 11.3.2, Disclosure of Official Information, Disclosure to Persons with a Material Interest.
- d. Documentation of telephone contact must be attached to the case using form provided locally.

Caution: Do not leave the specific nature of the call or any tax information on answering machines or voice mail, per IRM 11.3.2.7.1.

3.12.179.10.2.3
(01-01-2014)

**Do Not Correspond in
These Instances**

- (1) If there is an indication that previous correspondence was issued for the same item (e.g., missing signature).
- (2) When the notation "Substitute for Return Prepared by IRS" appears.
- (3) The return is prepared under the authority of Section 6020(b) (Prompt Assessment).

- (4) The return is an Examination Adjustment case.
 - a. Copy secured by Examination is shown on the return.
 - b. Form 3198, Special Handling Notice for Examination Case Processing, is attached.
 - c. Examination work papers are attached.
 - d. Copy of Form 5546, Examination Return Charge-Out Sheet, is attached.

3.12.179.10.2.4
(01-06-2023)

**Missing Signatures on
Individual Master File
Unpostable Returns**

- (1) An original signature, made by the taxpayer himself or herself, is required below the jurat (perjury statement) in the "Sign Here" area of the return. If the signature is missing, then the return must be returned to the taxpayer unless the return meets one of the following exceptions. Continue processing without an original signature if the return meets any of the following conditions:
 - a. "Substitute for Return Prepared by IRS" is noted
 - b. "1040-X signed" is noted
 - c. "Dummy return" is noted
 - d. Section 6020(b) or prompt assessment is noted or Form 4810 is attached.
 - e. Return is "amended", "corrected", "revised", "tentative", or "superseding"
 - f. Form 8879 is attached with a valid signature, and there is indication of rejected electronic filing or prior year.
 - g. The return can be identified as coming from Exam, Collections or Accounts Management and "Process as Original" is noted on the return.
 - h. An employee's IDRS number is present on the signature line.
 - i. Taxpayer has signed an attached CP 59 or Letter 143C on the "sign here" line.
 - j. CCC "3U" is already present on the return
 - k. There is indication of a TRPRT print.
 - l. Correspondence Imaging Inventory (CII) return from Accounts Management
 - m. A faxed or scanned signature can be considered a valid and acceptable signature if the return is received from another IRS area (i.e., Substitute for Return (SFR) returns or returns marked "59XXX" [excluding "59918"]) received from the Collections Branch, or CII returns from Accounts Management. Faxed or scanned signatures received from TAS are also acceptable. These returns may have "Process as Original", "Process as Original - Faxed Return", or similar statement present at the top of the return and Form 3210 may be present.

Note: Accept a taxpayer's signature elsewhere on the return if the taxpayer has indicated the proper position of their signature to the "sign here" area of the return, by means of an arrow.

- (2) If the return does not meet one of the foregoing exceptions, stop processing. Check for evidence that return was previously returned for the missing signature
 - "Returned for Signature" edited in bottom margin or,
 - Form 3531, Request for Missing Information or Papers to Complete Return is attached.
- (3) If there is evidence of previous correspondence for a missing signature, URC 8 to Rejects to add CCC "U"

- (4) If there is no indication of previous correspondence, correspond with the taxpayer. Use Letter 12C for Form 1040 and Form 1040-SR. Use Letter 4087C for Form 1040-NR and International Taxpayers and use Letter 2894C/SP for Form 1040-PR and 1040-SS. Suspend the case for 30-40 business days for domestic and 45 for International.
- (5) If the taxpayer responds with signature,
 - Stamp the return with the date the response was received in Unpostables.
 - Continue processing to resolve the unpostable condition.
- (6) If taxpayer's response directs a change in the Filing Status Code (FSC),
 - a. Correct the return's FSC as indicated and attach reply to case document.
 - b. Release using URC 8. Route to Rejects annotating "CORRECT FSC PER TAXPAYER REPLY" on CC UPRES and Routing Slip.
 - c. Take necessary action to avoid a "repeat" Unpostable.
- (7) If the signature is not provided by the taxpayer or response is not received within the timeframe in paragraph 3 above,
 - a. Annotate "MISSING TAXPAYER SIGNATURE" on return, CC UPRES and Routing Slip.
 - b. Close with URC 8 to Rejects with instructions to add CCC "3U". If no refund is due close with URC "6" to add CCC "U".
- (8) Faxed signatures are acceptable for IMF returns if you are speaking to the taxpayer or authorized representative and the following steps are taken:
 - a. Validate that you are speaking to the taxpayer or authorized representative.
 - b. Advise the taxpayer that their faxed signature will become a permanent part of the tax return.
 - c. When the taxpayer sends back the faxed signature, send to Files to be attached to the taxpayer's tax return.
- (9) **For all returns** - When correspondence (signature) is received in the unpostable area, ensure action is taken to correct the Return Processable Date (RPD) to prevent interest payment on the refund. This may require releasing the Unpostables to Rejects by URC 8.

3.12.179.10.3
(01-01-2021)

Undeliverable Mail

- (1) The service should make every effort to locate good addresses for those taxpayers whose Master File addresses are undeliverable.

Note: Even though a good address may be located, the Master File address should not be changed unless the procedures in IRM 3.13.5, Individual Master File (IMF) Account Numbers, for verification of the address are followed. If Form 8822, Change of Address, is received in the Unpostable unit, forward to Entity Control for input.

- (2) Research CC ENMOD for a pending or posted address change. If found, correct and re-mail the letter.

- (3) Research undeliverable letters for operational errors, incomplete or incorrect name and erroneous or extraneous data. If found, correct and re-mail the letter.
- (4) Check other schedules or documents attached to the return to see if there are other addresses at which the taxpayer may be contacted. If there are, reissue correspondence.
- (5) IRS employees may change an address using information received from the USPS, National Change of Address (NCOA) database. An address obtained from the NCOA database becomes the taxpayer's last known address unless the taxpayer provides clear and concise notification of a change of address or the Service properly processes a taxpayer's federal income tax return with a different address. Upon receipt of any undelivered mail piece with an affixed USPS yellow label, an IRS office should examine, research, and update the address as follows:
 - a. If the taxpayer's name printed in the letter and what is shown on the "yellow label" are exactly the same, update the taxpayer address to the "yellow label" address.
 - b. If the taxpayer's mailing address differs from the "yellow label" and the name printed on the "yellow label" is an exact match to the correspondence, update the taxpayer's mailing address to the "yellow label" address. Reissue the correspondence to the taxpayer's updated mailing address.
 - c. If the taxpayer first name is like that on the "yellow label", but the last name is an exact match, confirm whether IRS records show any other taxpayers with similar first names and the exact same last name at the same address. If not, update the taxpayer address. Otherwise, do not update the taxpayer address.
 - d. In all other cases do not update the taxpayer address.

3.12.179.10.4
(01-01-2014)
**Private Mailboxes
(PMBs)**

- (1) Private Mailbox (PMB) companies may be used as substitutes for the U.S. Post Office.
- (2) When completing address information for Private Mailboxes, the PMB information must be entered using the correct standard format. Do not include the "#pound sign" when entering an address or a change of address. An example of a correctly entered address is as follows:
Gray Hawk Company
Mailbox Etc.
1111 Avocado Road PMB 111
Anytown, USA 11111

3.12.179.10.5
(01-01-2019)
**Processable and
Unprocessable Returns**

- (1) For purposes of computing interest on overpayments on returns and the 45 day interest-free period, a return must be a "**processable**" form. For purposes of the rules for interest on overpayments, a return is in "**processable**" form if:
 - a. the return is filed on a permitted form;
 - b. the return contains the taxpayer's name, address, identification number, required signature; and

- c. the return contains sufficient information (whether on the return itself or on required attachments) to permit mathematical verification of the tax liability shown on the return.
- (2) The test for whether a return is “**processable**” is set forth in the IRC 6611(g). An unprocessable return may start the period of limitations on assessment; however, that period will not start if the return is “invalid” (the test for invalidity has been developed through case law).

Note: The test for processable returns is stricter than that for validity. Generally, the former test requires information allowing verification, a factor that takes into account the Service’s processing tasks; i.e., a return that is missing Schedules A, B, C, D, or E will not be processable, but it will be valid.

- (3) **A Received Date is required** on returns that are:
- a. Amended
 - b. Delinquent
 - c. Prior Year
 - d. Early Filed Decedent
 - e. Short Year Tax Returns
 - f. Fiscal Year Returns (IMF only)

Note: Caution must be taken to determine when a return was filed or became processable since interest will be allowed from only one of the dates.

- (4) **Thoroughly research the available documentation and IDRS because a change to the received date may generate a notice to the taxpayer.**

- (5) Determine the received date in the following priority:
- 1. IRS received date stamp
 - 2. U.S. Postal Service, Army Post Office (APO), U.S. Embassy or Consulate postmark date, or official postmark of a foreign country.
 - 3. Private Meter postmark
 - 4. Service Center Automated Mail Processing System (SCAMPS) digital dates
 - 5. Revenue officer signature date
 - 6. Signature Date (Current Year Returns)
 - 7. Julian Date minus 10 days in the DLN

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- (6) For further information, refer to IRM 3.10.72, Receiving, Extracting, and Sorting; IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates; and/or Document 6209.

Note: Late replies to correspondence initiated by another area (i.e., Entity, Accounts Management, Exam) must be routed to the appropriate area to correct the Return’s processing date. Do not forward to Files.

- (7) Master File has the capability to maintain and display two dates. The first date is the “Return Received Date” and the second is the “Return Processable Date

(RPD)". The "Return received date" will be used to determine the statute dates while Return "Processable Date" will be used to compute interest on overpayments.

3.12.179.10.5.1
(01-01-2020)
**Unpostable
Correspondence
Returns Requirements**

- (1) If a timely filed return is being processed, and the Julian Date is 155 or later, enter the return due date as the return received date.
- Note:** For Tax Period 2019 if the Julian Date is 197 or later, enter the return due date as the return received date.
- (2) If a late reply (the correspondence was received before or after the return due date) : Edit the Return Processable Date (RPD), also known as the Correspondence Received Date (CRD), in the lower left hand corner of the return or edit sheet. Determine the RPD in the following priority order:
1. IRS Date Stamp (date the reply was received)
 2. Postmark on reply envelope
 3. Current Date
- (3) URC 8 to Rejects to enter the CRD.
- (4) If a reply is not received, ensure that Computer Condition Code (CCC) U is entered into the record. The CCC U suppresses credit interest from generating at Master File.

3.12.179.10.6
(09-23-2019)
Campus Addresses

- (1) The following unique campus addresses and Zip Codes will be used when the taxpayer has provided no address and we cannot obtain one for IMF processing:

ADDRESS	CITY/STATE	ZIP CODE
IRS	AUSTIN, TX	73301
IRS	FRESNO, CA	93888
IRS	KANSAS CITY, MO	64999
IRS	OGDEN, UT	84201

3.12.179.11
(07-29-2024)
**Credit Transfers, Offsets
and Refunds
(Erroneous, Canceled or
Undeliverable)**

- (1) This subsection contains information for Credit Transfers, Offsets and Refunds.
- (2) Before inputting a credit transfer on an unpostable with an **OPEN** control base in A status **ALWAYS** refer the case to the lead to have them contact the employee with an open control base prior to taking any action on a case and request approval to place their control in B status to input credit transfer, except in the following instances:

Note: The Lead will use command code FIEMP, then one space, then input 10 digit IDRS number of employee, then XMIT. The open control base is on CC TXMOD, last screen and on the right hand side. See IRM 3.13.2.7.1.2 for CC FIEMP.

- a. DO NOT initiate contact if there is a HISTORY item but **NO OPEN** control.
- b. DO NOT initiate contact if the control is in “B” or “M” monitoring status.
- c. After two attempts at contact (phone or e-mail) regardless of the response, or if no response is received within two days after contact is initiated, note contact information in remarks on credit transfer screen.

- No contact made, include employees name and method of contact (include phone number if contacted via phone).

- Contact made, include name and method of contact (include phone number if contacted via telephone).

Note: Do NOT initiate contact with the employee, if the open control is assigned to a clerical unit. Clerical units are often identified by all zeroes in the last 5 digits of the employee number (i.e., XXXXX-00000), although numbers other than zero may also be used.

Note: When taking an action on a module with an OPEN case control, place the employee with the OPEN control in “B” status, take the appropriate action, then place the employee back in “A” status.

3.12.179.11.1
(01-06-2023)

Offsets and Transfers

- (1) Generally, payments will not offset to or from another tax module if both modules are settled, except the ESTIMATED TAX(ES) Credit offset.
- (2) When a payment is identified for a particular tax module and it has unposted from another module, post the payment to the proper module, rather than letting the computer offset the payment.
- (3) When it is identified that a payment is intended for multiple tax periods split the payment per taxpayer intent. If payment was posted to incorrect module post to the correct module.
- (4) When attempting to post a payment to a tax module which contains a TC 760, Substantiated Credit, for the same amount and approximately the same date—
 - a. Determine if the unposted payment was the missing payment which caused TC 760 to be input. If it was, post the payment and input TC 570 or CC NOREFP (Tuesdays only) to hold the money. Notify Accounts Management for a possible TC 760 reversal.
 - b. Computer offsets cannot be made to or from tax modules which contain TC 760, but refunds and balance due notices can be generated. Both the payment and TC 762 must be posted in the same cycle if the tax module is not frozen.
 - c. CC *STAUP* must be input to a module if it is in a balance due condition.

3.12.179.11.2
(01-01-2019)

**Offsets and Transfers
MFT 35**

- (1) When applying an offset or credit to any MFT 35 File Source 1, check the Designated Payment Code (DPC) of the original credit generating the transferred credit. If it has a lien or levy enforcement DPC, do not apply to this module.
- (2) Lien or Levy payments cannot be applied to MFT 35, these payments can be identified by the DPC. There are several types of lien and levy payments:

- DPC 05 (Notice of Levy)
- DPC 06 (Seizure and sale)
- DPC 07 (Notice of Federal Tax Lien)
- DPC 15 (Payments received with Form 8519 taxpayer copy of Notice of Levy)
- DPC 16 (Federal Electronic Funds Transfer (EFT) levy payment)
- DPC 18 (Federal Payment Levy Program (FPLP) anyone with a federal contract usually i.e. social security)
- DPC 19 (secondary TIN Federal Payment Levy Program [FPLP] anyone with a federal contract usually i.e. social security)
- DPC 20 (state income tax levy program – primary TIN)
- DPC 21 (state income tax levy program – secondary TIN)
- DPC 22 (Alaska permanent fund dividend [oil pipe line] – primary TIN)
- DPC 23 (Alaska permanent fund dividend – secondary TIN)
- DPC 30 (payment for municipal income tax levy)
- DPC 32 (bulk electronic levy – from employer)

3.12.179.11.3
(01-01-2025)
**Credit Transfers;
Transfer Vouchers Doc
Codes 24, 34, 48, and
58; Form 8758; and
Form 8765**

- (1) A credit transfer is used to transfer money from one tax module to another or between Master Files. Each has unique Doc Codes and only certain transaction codes (TCs) are valid for a specific Doc Code. **The IAT Credit Transfer tool must be used for credit transfers.** The tool provides a list of transferable payments, auto-fills reversal TCs, performs unpostables checks, and ensures use of appropriate codes, amounts and dates to prevent unpostables. For additional IAT information refer to the *IAT Website*
- (2) **When transferring a payment to a settled module, use unpostable bypass indicator 0 or 1 to prevent an unpostable UPC 198 or UPC 305.**
- (3) Transfer vouchers are identifiable by their Doc Codes; Doc Code 24, Doc Code 34, Doc Code 48, and Doc Code 58.
 - a. **Doc Code 24:** Use Doc Code 24 to transfer credits between Master Files when a secondary TC (other than 570) is needed, or when changing the TC or date on a posted transaction. The debit and credit portions post separately. These TCs are compatible: TC 170, TC 180, TC 200, TC 270, TC 280, TC 360, TC 472, TC 570, TC 610, TC 620, TC 640, TC 650, TC 660, TC 670, TC 680, TC 690, TC 700, TC 730, TC 790, TC 820, TC 824, TC 850, TC 890, and their respective reversal codes. **Do Not Use a Doc Code 24 for transfers which can be input with Doc Code 34.** When closing the case to another function (e.g., Rejects, Accounting) and the original document cannot be obtained, reconstruct the document using Form 2424, as a dummy document when routing. .
 - b. **Doc Code 34** Doc Code 34 transfers credits between modules within a Master File, when no secondary TC is required other than TC 570. TC 570 is normally not needed on Doc Code 34 credit transfers but can be input by entering credit freeze code 1.
Note: Do not use a Doc Code 34 when transferring user fee payments.
 - c. **Doc Code 48:** Doc Code 48 transfers an overpayment credit elect, a refund repayment, a substantiated credit allowance or a withholding credit. A secondary TC may also be used. The compatible TCs are TC

270, TC 360, TC 410, TC 472, TC 510, TC 710, TC 720, TC 742, TC 760, TC 770, TC 800, TC 830, TC 841, and their respective reversal codes.

- d. **Doc Code 58:** Doc Code 58 transfers accounts. The compatible TCs are TC 280, TC 360, TC 570, TC 660, TC 681, TC 690, TC 694, TC 700, TC 710, TC 730, TC 820, TC 824, TC 850, and their respective reversal codes. Use Form 3809 as a dummy document when routing unpostable Doc Code 48 and Doc Code 58 credit transfers to Rejects. .

Note: For additional information refer to the Credit Transfer IRM 21.5.8

- (4) **Form 8758, Excess Collections File Addition** Used to transfer non-revenue receipts to Excess Collections. For more information on the preparation and use of Form 8758 see IRM 3.17.220.2.2.1, Preparation of Form 8758.
- (5) **Form 8765, IDRS Control File Credit Application**—requests a transfer from Excess Collections or Unidentified to a taxpayer’s account. For information on the preparation and use of Form 8765, see IRM 3.17.220.2.12, Applying Amounts From the XSF. .
- (6) See IRM 3.17.220, Excess Collections File, for additional information on the preparation and use of these forms.

3.12.179.11.4
(01-28-2013)

Erroneous Refunds

- (1) During their normal work, Unpostable examiners may detect erroneous refunds. Erroneous refunds are most likely to occur with the following IMF UPCs:
- UPC 168
 - UPC 175
 - UPC 189
 - UPC 194
 - UPC 196
- (2) Most of these unpostable documents will be the debit side of the doc codes 24, 48, or 58 that did not post because the credit refunded or offset to another module.
- (3) With accelerated refund processing for IMF, under certain conditions, accounts will not reflect the refund transaction (TC 846) upon settlement of the account. IMF will systemically apply a refund hold for a specified period before systemically generating the refund transaction (TC 846).
- a. A refund hold will be applied when the account meets Priority Refund Transcript criteria (Refund, Refund-E, Refund-S, \$1M and \$10M). The accounts will reflect a TC 971 AC 805 and a TC 570 with blocking series “55555” indicating the refund hold has been applied. The hold will systemically expire 4 business days after the TC 971 AC 805 date.
- b. A refund hold will be applied when the account meets criteria to issue Computer Paragraphs (CPs) CP 12 , CP 16 , CP 21 , or CP 24 . These accounts will be processed during the weekly processing on Thursday. The accounts will reflect a TC 971 AC 804 and a C- freeze. The hold will systemically expire 7 calendar days after the TC 971 AC 804 date.
- (4) If the credit side of the transfer has posted, and an erroneous refund is in the process of being issued, but a TC 846 is not posted:

If ...	And ...	Then ...
A. The account has a TC 570 with blocking series "55555",	TC 971 AC 805 is also posted on the module indicating a refund transcript has generated,	Input another TC 570 up to 3 business days after the systemically generated TC 570 transaction date (up to 6 PM local time) to prevent the refund transaction from generating.
B. The account has a C-freeze	TC 971 AC 804 is also posted on the module indicating a CP 12, CP 16, CP 21, CP or 24 has been issued,	Input TC 570 input up through 6 PM the following Wednesday (6 calendar days after the systemically generated TC 570) transaction date to prevent the refund transaction from generating.

- a. Correct the unpostable to debit the module where the credit posted.
- b. Notify the originator that the transfer was reversed and explain why.

(5) Ensure the transaction is being directed to the correct Master File, MFT, and Taxpayer.

- a. If the transaction belongs on a different Master File, release using URC 8 attach all research and route to Rejects.

(6) If the credit part of the transfer has posted and refunded:

- a. Reverse the credit using URC 6 or 8.
- b. Notify the originator noting "Erroneous Refund."

3.12.179.11.5
(01-01-2019)
**Undeliverable (TC 740)
or Cancelled (TC 841)
Refund**

- (1) The Unpostable function will attempt to correct all unposted TC 740 / TC 841 prior to sending to Refund Inquiry.
- (2) If unable to resolve, route to the Refund Inquiry function for assistance. See IRM 21.4.6:
- (3) For a list of Refund Inquiry Unit Fax numbers, refer to <http://serp.enterprise.irs.gov/databases/who-where.dr/refund-inquiry-unit-addresses.html>.
 - a. Forward a print of CC UPRES to Refund Inquiry.
 - b. Place the case in "suspense" status and enter remarks explaining why the case is in suspense.
 - c. Add "History" item on IDRS.
 - d. If the Refund Inquiry function is unable to identify where the refund will be posted, the credit must be transferred to Account 4970, Unapplied Refund Reversal, using Form 3809 (for Doc Code 48 and Doc Code 58) or Form 3245 (for Doc Code 45).

- (4) The Refund Inquiry function will research and enter the correct information on CC UPCAS Z.
- (5) The Unpostable function will close the case within five work days after receiving the correct information.
- (6) If the Unpostable TC 740 / TC 841 is a money discrepancy, take the following action. For more information, see IRM 3.17.79, Accounting Refund Transactions.
 - a. Forward a print of CC UPRES and a transcript of the module to the Accounting function.
 - b. If Doc Code 45, close with URC 1. If Doc Code 48, close with URC 8.
 - c. Add a "History" item to IDRS.

3.12.179.11.6
(01-01-2022)

**Excess Collections,
Dishonored Checks and
Unidentified
Remittances**

- (1) This subsection contains instructions on how to correct unpostable conditions involving Excess Collections, Dishonored Checks or Unidentified Remittance if the corrective action can be identified.
- (2) This involves various UPCs such as UPC 168, UPC 189, and UPC 194 involving the correction of **credit modules**.
- (3) Complete all research on the case.
 - a. If you can determine the corrective action (i.e., correct transaction code, correct date, etc.), correct the item(s) and close with URC 6.
 - b. If the credit amount is INCORRECT (money amount discrepancy) or UNAVAILABLE for transfer, URC 8 to Rejects as usual. Transfer the completed information onto the correct form and forward to Accounting for corrective action to the XSF, DCF, or URF. Use Form 8758 for payments with transaction dates over a year old going to Excess Collections (XSF). Use Form 2424 for payments under 1 year old to be transferred to Unidentified (URF). These forms must be forwarded on a weekly basis.

3.12.179.12
(05-29-2024)

**Category Code L7
(Credit Transfers and
Bad Checks)**

- (1) Unpostables receives unposted credit transfers as workable inventory and must input credit transfers to correct an unpostable transaction.
- (2) Taxpayer credits (transactions) can post:
 - a. To the wrong SSN
 - b. To the wrong MFT
 - c. To the wrong tax period
 - d. To the wrong TC
 - e. With the wrong transaction date
 - f. With the wrong Name Control
 - g. With the wrong money amount

Note: Form 4251 can be used as a closing tool. Check off all seven factors above before closing L7 cases.
- (3) Credit transfers are input to move credits to the correct tax account module. When they are incorrectly transferred, they will unpost in Category Code L7.
- (4) Unpostables in the L7 category are considered high priority work because they can cause erroneous credits and refunds.

- (5) Whether correcting an unpostable credit transfer (Category L7) or inputting a transfer in the course of correcting an unpostable transaction, follow the accounting equation (debits must equal credits).
- (6) Erroneous credits, which sometimes result in erroneous refunds, occur when the debit side of a transfer is unpostable and the credit side posts.
- (7) If the debit cannot post to the module it is addressing, the credit side cannot remain posted. To avoid this situation, the unpostable debit is posted to the same module that the credit posted to. This action reverses or washes out the credit transfer. One transaction (the debit) is cancelling out or reversing the other (the credit). Notify the originator when washing out a credit transfer, except in cases where the transfer is a duplicate action, or when closing with URC 1.
- (8) When reversing or correcting a credit transfer make sure the posted side matches, the following: TIN/SSN, TXPD, MFT, TC, DATE, Name Control, and MONEY AMT or additional Unpostables will generate. When reversing a credit transfer, the TC and date of the unpostable transaction must match the posted side or additional unpostables will be created.
- (9) Doc Code 24, Doc Code 34, Doc Code 45, Doc Code 48, Doc Code 58, and Doc Code 87 unpost in the GUF L7 category.
- (10) The debit and credit sides of Doc Code 24, Doc Code 48, and Doc Code 58 carry a separate Document Locator Number (DLN) and a document is generated for both. In addition, the debit and the credit post separately.
- (11) It is possible for the debit to unpost and the credit to post creating an erroneous credit and possible erroneous refund.
- (12) The debit and credit are separate transactions (except on Doc Code 34). Always check both sides.
 - a. If both the debit and the credit are unpostable, determine if both sides can be corrected. If both sides can be corrected, release using the appropriate URC's. If both sides cannot be corrected, release both sides using URC 6 or URC 8 both sides to "wash" credit transfer and notify originator.
 - b. If unpostable due to reversal transaction not posted when the unpostable attempted to post and is now posted close with URC 0. This unposted due to a timing issue.
 - c. Ensure that the credit will not release an erroneous refund.
- (13) Document Code 24 - When a secondary TC (other than 570) is needed or when transferring credits between Master Files, use Doc Code 24.

Note: Do not use a Doc Code 24 for transfers that can be input with Doc Code 34.
- (14) Document Code 34 - Transfers credits between modules within a Master File.
 - a. The Doc Code 34 input format allows Tax Examiners to move up to four credits having no secondary TC other than TC 570, which can be input with credit freeze code 1 on the CC FRM34 screen.

- b. Any TC 6XX (TC 610, TC 640, TC 670, TC 660) compatible with Doc Code 24 must be transferred with Doc Code 34 when possible.
 - c. Input Doc Code 34 via IDRS using CC ADD34/ADC34/FRM34.
 - d. Both the debit and the credit side of the transfer carry the same DLN and only one document generates.
 - e. The debit must post in order for the credit to post.
- (15) Advantages to using the Doc Code 34 format include the following:
- a. It enables Tax Examiners to input up to four transactions
 - b. An Electronic Deposit Indicator (EDI) will generate when needed.
 - c. Erroneous refunds are seldom associated with Doc Code 34 since the credit does not post until one week after the debit has posted.
 - d. If the debit unposted because the transaction date or tax period is incorrect, the unpostable can be resolved using URC 6.
 - e. If the unpostable debit cannot post, or is a duplicate of a prior transfer, the unpostable can be resolved using URC 2 to originator.
- (16) Document Code 48 - transfers the following actions:
- a. an overpayment credit elect,
 - b. a refund repayment,
 - c. a substantiated credit allowance, or
 - d. withholding credit

A secondary TC may be used. Doc Code 48 may be input via IDRS using CC ADD48/ ADC48/ FRM48 or on paper using Form 3809, Miscellaneous Adjustment Voucher, via ISRP. The Doc Code 48 format is similar to the Doc Code 24 format.

- (17) Document Code 58 - Transfers special accounts. The compatible TC's are listed below:
- TC 280
 - TC 360
 - TC 570
 - TC 660, TC 681, TC 690
 - TC 700, TC 710, TC 720, TC 730
 - TC 820, TC 824, TC 850

Note: The respective reversal codes are also compatible.

- (18) The following Credit TC codes and Debit reversals indicate a payment that is being reversed because the bank did not honor the payment. Document codes will typically be 24 or 87.
- Credit TC 610, when reversed with a TC 611
 - Credit TC 660, when reversed with a TC 661
 - Credit TC 670, when reversed with a TC 671

In these situations if there exists a mismatch between the reversing TC amount and the original credit, the transaction must be routed to Accounting Data Control using URC 1, with comments "Reverse to Accounting DCF team".

- (19) A TC 612, TC 662, or TC 672 may be also be an accounting transaction; if Doc Code is 24 or 87, the same URC 1 instructions must be used to send to

accounting DCF team. If other than Doc Code 24 or Doc Code 87, and there is an amount mismatch, the transaction still needs to be URC 1 to accounting Data Control, but the comment would be “reverse to accounting for research”.

3.12.179.12.1
(01-01-2025)
**Installment Agreement
(IA) User Fees**

- (1) Installment Agreement (IA) User Fees are systemically transferred by the IA user fee transfer program. The transfer consists of a debit TC 672 from the tax module (MFT 30) to post as a credit TC 694 with a secondary TC 360 to the User Fee Module, MFT 55 (IMF) or MFT 13 (BMF). For more information on IA User Fees see IRM 5.19.1.6.4, Installment Agreement (IA). See IRM 3.12.10.3.3, Revenue Receipts, Installment User Fee for additional information on valid Designated Payment Codes and User Fee amounts.
- (2) Use the table below to determine the valid DPCs and money amounts.

Designated Payment Code	User Fee Type	User Fee Rates before June 30, 2024	User Fee Rates effective July 1, 2024
DPC 44	On-Line Payment Agreement (OPA) Direct Debit Installment Agreement (DDIA) Origination Fee	\$31.00	\$22.00
DPC 45	OPA Non-Direct Debit Installment Agreement Origination Fee	\$130.00	\$69.00
DPC 46	OPA Installment Agreement Reinstatement or Restructure Fee (Reserved)	Reserved - for future use	Reserved - for future use
DPC 47	Installment Agreement Reduced Origination User Fee	\$43.00	\$43.00
DPC 48	DDIA Reduced Origination User Fee	\$43.00	\$43.00
DPC 49	DDIA Origination User Fee	\$107.00	\$107.00
DPC 50	Installment Agreement Initial Origination Fee	\$225.00	\$178.00
DPC 51	Installment Agreement Restructured User Fee reinstated	\$89.00	\$89.00
DPC 52	Installment Agreement Reinstatement or Restructure Reduced User Fee (Low-Income)	\$43.00	\$43.00

- (3) If the user fee unposts on the MFT 55 account, correct as follows:

If	Then
A. TC 694 on MFT 55	URC 6, and change to TC 670, MFT 30, the tax period of oldest balance due, DPC 99.
B. TC 360 on MFT 55	Delete with URC D.

Note: TC 694 may unpost alone or with a matching TC 360.

- (4) User Fee reversals - TC 662 or TC 672 may unpost due to a dishonored check (TC 661 or TC 671) or an automated attempt to transfer a duplicate user fee.
- If TC 672 is unpostable on MFT 30 and there is no unreversed TC 670 with matching date, then check the module for available payment and XREF MFT 55 for TC 694 that is equal to or more than the unposted amount, then URC 6 to the appropriate date, TXPD, and TC..
- Note:** If current module does not have payment, search other modules for posted payments and URC 6 following the above instructions
- If match found, URC 8 to Rejects, post with TC 570 and appropriate tax period (20XX01) and add the DPC if applicable.
 - Any matching TC 360 on MFT 55 must also be reversed URC 2 to originator, with remarks "Input TC 361 for TC 695 to post".
- (5) If TC 695 is unpostable without the secondary TC 361, URC 2 to originator with remarks "Input TC 361 for TC 695 to post".

Note: Unpostables cannot URC 2 cases with money amount.

3.12.179.13
(01-01-2019)
Category Codes Y1 and Y2 (ISRP and Payments Other Than Doc Codes 24, 34, 45, 48, 58, and 87)

- (1) This subsection contains information for Category Y1 and Y2.
- Note: The TC 150 must post in the same cycle as the TC 610 or in a subsequent cycle to prevent erroneous notices.**
- (2) Research IRM 3.12.179.97.2(3) to determine if evidence of ID Theft.

3.12.179.13.1
(01-01-2023)
Category Y1 Criteria:

- (1) IMF TC 150 transactions have an RPS indicator of "S" The most common unpostable code is UPC 140, but Category Y1 includes other codes where the unpostable condition is unrelated to the remittance. Refer to IRM 3.12.32.5.17.1 for additional information on Category Y1 criteria.
- When working these cases, research thoroughly to locate the TC 610 payment.
 - If the TC 610 is found, ensure that it posts correctly with the return.
- (2) IMF TC 150 transactions without an RPS indicator of "S", where the module contains an unreversed RPS TC 610 with Doc Code 19, Doc Code 70, or Doc Code 76. Unpostable Code is UPC 140, RC 2.
- (3) IMF current-year TC 610 transactions (payment with return) that are not Doc Code 24, Doc Code 34, Doc Code 45, Doc Code 48, Doc Code 58, or Doc Code 87. Unpostable Code is UPC 151.

3.12.179.13.1.1
(01-01-2019)
If TC 150 and TC 610 are Unpostable

- (1) Associate both cases and research for a different entity.
- When the correct entity is determined: If the entity is established, post the transaction.
 - When the correct entity is determined: If the entity is not established, take the necessary action to establish or update the entity.
 - If the unpostable is a TC 610 and a TC 610 is already posted and the taxpayer states the credits and tax period are correct, URC 6 to change the TC 610 to TC 670.

Note: Do not post a TC 610 to a module that already contains a TC 610 on the module.

3.12.179.13.1.2
(01-01-2020)
**If TC 150 is Unpostable
With a Posted TC 610**

- (1) If partial payments are being made, resulting in multiple TC 610s posted to the module, leave earliest TC 610 as is, and change subsequent payments to reflect TC 670.

Note: If there is a transcription error in the line entries and no "changed values" in TRDBV, URC 8 to Rejects with instructions "VERIFY CORRECT TAX LIABILITY AND/OR TAX COMPUTATION"

Note: If the tax return has been filed by the taxpayer, but incomplete, URC 8 to Rejects with instructions "VERIFY CORRECT TAX LIABILITY AND/OR TAX COMPUTATION" (Box q)

- (2) If the TC 610 is not posted to the correct entity and the correct entity is not established,
- a. Establish the entity.
 - b. After the entity has been established, transfer the posted TC 610 to the correct entity using a posting delay code, if necessary.
 - c. Release the TC 150 to post after the TC 610. Cycle delay as needed.
- (3) If the TC 610 is not posted to the correct entity and the correct entity is established,
- a. Transfer the TC 610 to the correct entity.
 - b. Release the TC 150 to post after the TC 610. Cycle delay as needed.

3.12.179.13.1.3
(01-01-2019)
**If TC 610 is Neither
Posted nor Unpostable**

- (1) Refer to IRM 3.12.179.40, UPC 140 GUF/RPS Payment Match, to find missing TC 610 payments.

Note: Thoroughly research to locate and post the associated TC 610, prior to posting the TC 150.

3.12.179.13.1.4
(01-01-2019)
If TC 610 is Unpostable

- (1) When the TC 610 is unpostable, use all appropriate research to find the TC 150.
- a. If the unpostable is a TC 610 and a TC 610 is already posted and the taxpayer states the credits and tax period are correct, URC 6 to change the TC 610 to TC 670.

Note: Do not post a TC 610 to a module that already contains a TC 610 on the module.

- b. If not found, resolve the TC 610 per the specific unpostable code instructions.
- c. If the TC 150 has been shelved (IMF ONLY), ensure proper posting of both the TC 610 and the TC 150.

- 3.12.179.13.2
(01-01-2023)
Unpostable Category Code Y2
- (1) Category Y2 consists of **prior** list year RPS TC 610 and/or TC 150 transactions, or
 - (2) RPS TC 610 and/or TC 150 transactions with an unpostable classification code of "Corrected" or "Reclassified" (Repeats).
 - (3) Refer to IRM 3.12.32.5.17 for additional information on Category Y2.
- 3.12.179.13.2.1
(01-01-2014)
"Looping" Conditions
- (1) If the Unpostable is UPC 140, establish or update the account prior to closing the unpostable.
- 3.12.179.14
(01-01-2014)
Taxpayer Delinquency Investigation (TDI) and Notice Delay Information
- (1) This subsection contains information for TDI and Notice Delay.
- 3.12.179.14.1
(05-14-2021)
Erroneous TDIs - IMF and MFT 29 (TC 599)
- (1) Erroneous TDIs (Form TDI 14) can be generated when
 - a. A TDI satisfying transaction (TC 150, TC 474, TC 590, TC 591, TC 593, TC 594, TC 595, TC 596, TC 597, TC 598, or RPS 610) is unpostable and the transition is nullified or not posted to Master File within 45 days; or
 - b. A TDI - satisfying transaction attempted to post to the wrong module (MFT and/or tax period incorrect) or to the wrong account (TIN is incorrect).
 - (2) When closing a TC 150 with URC 8, and the TC 150 will not be reinput to the same tax module within six weeks after the Return Due Date (RDD), input a TC 599 with closing code 017 (current processing year returns through mid-May) or closing code 018 (for all others).
 - (3) When a TDI satisfying transaction other than a TC 150 or TC 610 attempts to post to the wrong tax module or account and the unpostable will not be corrected within six weeks after the RDD, expedite the resolution by the end of the next week.
 - (4) To prevent erroneous TDI's, input a TC 599 with the appropriate closing code if the TC 150 cannot be posted timely to stop the TDI.
 - a. Use Closing Code "017" if the return is being processed BEFORE the Program Completion Date (PCD) "approximately mid-May" of the current processing year.
 - b. Use Closing Code "018" if the return is being processed AFTER the PCD.
 - (5) All Unpostables - initiated TC 59Xs must be input through IDRS.
 - a. Use CC FRM49
 - b. Use CC TDINQ to research any unpostable TC 59X.
 - (6) Do not change posted entity data based solely on the information found on the unpostable TC 59X.

3.12.179.14.2
(01-01-2020)

Command Code STAUP

- (1) CC STAUP can update certain Integrated Data Retrieval System (IDRS) statuses real-time or request that a specific status and notice be issued during a weekly update. See IRM 3.14.1, IMF Notice Review, for notice requests.
- (2) Input of CC STAUP causes a history item to be generated in the Action History Section of the tax module. The history item contains the current date, the terminal operator employee number, the Action History Source Code and the activity code "STAUP nnnn". (nnnn = the status requested plus the number of cycles delay, if present, requested by the terminal operator).
- (3) Input of CC STAUP also causes the tax module's IDRS status to update real-time. The module updates to either status 48, status 50, or the status requested as appropriate.
- (4) CC TXMOD is the prerequisite for CC STAUP with the definer "S" for single line input. The TIN must be present on line 1 for proper processing of the account.
- (5) Cases being transferred out of unpostable's inventory must have at least four weeks remaining on the notice delay transaction. If not, input a new CC STAUP or TC 470. Indicate on routing slip a new STAUP or TC 470 was input and the number of cycles the notice was delayed.
- (6) See IRM 2.4.28, Command Codes STAUP, STATI, and STATB, for additional information.

3.12.179.14.2.1
(01-01-2022)

**Command Code STAUP
and TC 470 Notice Delay**

- (1) Generally, it is not necessary to input CC STAUP and TC 470 with no closing code to delay IDRS notice issuance on unpostable modules because:
 - a. Notice issuance does not start until the return (TC 150) posts; therefore, it is not necessary to input CC STAUP or TC 470; and
 - b. An unpostable record addressing a module suspends (or suppresses) collections (or IDRS) notices being issued for that module until the unpostable is corrected (other than TC 150).

Note: This unpostable notice freeze is released when the unpostable condition is corrected. The type of notice issued is determined by the status of the module when the unpostable is corrected.

- (2) If it is necessary to input CC STAUP or TC 470 to delay IDRS notice output, take the following action:
 - a. Input CC STAUP (not to exceed 8 cycles) the same cycle the unpostable record is corrected, if the unpostable record was input to the wrong Master File (except for status 60) and TC 470 or CC STAUP is not already on the correct module. Notify Notice/Output Review to pull first notice after inputting "STAUP". For other than first notice, notify Compliance Services Collection Operations (CSCO).
 - b. Input CC STAUP (not to exceed 3 cycles) the same cycle the unpostable record is corrected if the unpostable was input to the wrong TIN Name Control and/or tax period and TC 470 or CC STAUP is not already on the correct module, or a CC STAUP notice freeze is about to expire.

- (3) **Payments Only**—If the unpostable case has not been resolved seven cycles after receipt, review CC TXMOD, check for a prior CC STAUP or TC 470, a posted TC 150 and a balance due.

- a. If a TC 150 is posted and is in balance due status but no CC STAUP or TC 470 is present, input CC STAUP (not to exceed 8 cycles) to delay notice issuance until the unpostable payment can be corrected and posted.

input. For more information on Master File Status Codes refer to *SERP - MF and IDRS Collection Status Codes - Section 8A - 6209 (irs.gov)*. If applicable input TC 470 to delay notice issuance; or use CC ACTON to establish the module on IDRS and then input CC STAUP (not to exceed 8 cycles). Notify Notice/Output Review to pull first notice after the input of "STAUP" or TC 470. For other than first notice, notify CSCO.

#

3.12.179.14.2.2
(01-01-2020)

**Inputting Command
Code STAUP or TC 470**

- (1) When inputting CC STAUP or TC 470, the number of cycles the IDRS notice is delayed must be input at the minimum necessary. Excessive cycle delays can result in unnecessary penalty and interest accruals when the unpostable credit does not reduce the balance to zero.

- a. **CC STAUP generates suspense status 48 and freezes notice activity for up to 15 cycles and specifies the next notice to be issued. Status 48 will be released at the end of this specified suspense period. STAUP cannot be used to delay Master File first notices.**
- b. TC 470 with no closing code suspends IDRS notices and/or TDAs on a module for up to 15 cycles. TC 470 may be input to tax modules in IDRS status 19 (if RDD is reached), 20, 21, 56, and 58.
- c. Review TC 470 Closing Code Chart to determine the IDRS status after input of the TC 470. The next notice will be issued after the TC 470 is either released or the number of cycles have expired. TC 470 is not used to delay Master File first notices because when the return posts this notice is issued. *SERP - Status Indicators - TDI/DEL RET - Section 11 - 6209 (irs.gov)*

- (2) If a TC 470 or CC STAUP is already on the module and will not expire before completion of the unpostable action, DO NOT re-input or update CC STAUP or TC 470.

- (3) Cases being transferred out of Unpostables inventory must have at least four weeks remaining on the notice delay transaction. If not, input a new CC STAUP or TC 470. Indicate on the routing slip that a new CC STAUP or TC 470 was input and the number of cycles the notice was delayed.

3.12.179.15
(01-01-2014)

**Posting Transactions
Input Timing**

- (1) This subsection contains information for Posting, Resequencing and Cycling-In Transactions.

3.12.179.15.1
(01-02-2016)
General Information

- (1) General— Frequently, a transaction cannot post unless a specific type of related transaction posts first. Most transactions require the establishment of an account or tax module as a prerequisite. Many unpostables result from improper cycling. **All Doc Code 47 (Exam) and most Doc Code 54 (DP) adjustment transactions require a return be posted.** Reversal transactions require the related original transaction to be present. After all transactions have posted, analyses are made, new status and freeze conditions are set (released or changed), and notices, TDA's and refunds are issued. The length of time needed to post a transaction varies.

3.12.179.15.1.1
(01-01-2014)
Background

- (1) The posting sequence for transactions on all master files is generally from lowest numbered Transaction Code (TC) to the highest numbered TC.
- (2) Computer analysis of the transaction (to change Master File status, module balance, filing requirement, to freeze or release a freeze, or to set, release or change an indicator) is made **after all** transactions are posted.
- (3) Computer analysis for the issuance of notices, Taxpayer Delinquent Accounts (TDAs) is made **after all** transactions are posted.
- (4) Computer analysis for the posting of a transaction based on the presence of prerequisite transactions, status codes, condition codes, FR and module balance, is made **when** the transaction attempts to post.

3.12.179.15.1.1.1
(01-01-2025)
**Master File
Resequencing**

- (1) Depending on Master File, resequencing can delay posting from one to eleven weeks.
 - a. Resequencing can be identified on IDRS by the presence of “**RS**” transactions (if the account is on IDRS). See Document 6209 Section 8B for an explanation of Resequence Codes. *Document 6209 Section 8B*
 - b. The following account resequence transactions generally take **two additional cycles** to post: TC 011, TC 013, TC 040, and TC 041. If the resequencing fails, the account will return to its original condition in the third cycle.
 - c. Certain transactions such as merging, account number changes, and credit offsets require account resequencing at the Master File.
 - d. Form 706 documents with a valid SSN will resequence for 3 cycles.
 - e. Early filed returns with remittances will resequence until the RDD.
 - f. **Balance due e-file returns now post BUT are kept unsettled until cycle 20 or until the balance due is paid**

3.12.179.15.1.2
(01-01-2014)
**Transaction Posting
Time**

- (1) Transaction posting time depends on the input method as follows—
 - a. Corrected unpostable transactions (**URC A, URC 0, URC 5, URC 6**) will **be transmitted to Master File in the next cycle.**
 - b. IDRS transactions, excluding Data Processing (DP) Accounts Management transactions held up for review, will be transmitted to its Master File on the same schedule (next cycle).
 - c. Transactions input through ISRP are on a regular or expedite cycle.
 - d. Functional areas causing unpostables through errors must be alerted so corrective measures can be taken. Improper cycling-in delays posting and consequently delays refunds and billing.

- e. Unpostable cases closed with URC 8 will not appear on the Reject Register until after the next GUF weekly update.

3.12.179.15.1.3
(01-01-2014)

**Customer Account Data
Engine 2 (CADE2) Daily
Transaction Posting**

- (1) Daily transactions directed to a daily account are expected to post daily with daily processing. Transactions will be viewable using CC CFOL command codes the second day after campus input. Transactions will be viewable on IDRS command codes the third day after campus input.

- (2) Weekly transactions directed to a daily account are expected to post with the weekly processing run on Thursday and may result in the account type changing to Weekly.

- (3) Daily and Weekly transactions directed to a weekly account are expected to post with the weekly processing on Thursday.

Note: For items 2 and 3, transactions will be viewable using CC CFOL command codes on the Saturday following the Thursday processing run. Transactions will be viewable on IDRS command codes on the Monday following the Thursday processing run.

- (4) Use of the Posting Delay Code on transactions will result in the transaction being held until the weekly processing on Thursday. When the transaction is processed on Thursday and the Posting Delay Code contains a value other than zero, the transaction will continue to resequence for the number of cycles equal to the value. For example: A transaction input with a Posting Delay Code of 1 will be processed on Thursday, and will resequence until the following weekly processing day (the following Thursday).

Note: 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.

- (5) IMF transaction posting dates will reflect a format of YYYYCCDD. YYYY will indicate the year. CC will indicate the posting cycle. For IMF transactions, the following values for DD are defined:

- a. 01 = Friday
- b. 02 = Monday
- c. 03 = Tuesday
- d. 04 = Wednesday
- e. 05 = Thursday

Note: BMF transaction posting dates will continue to reflect YYYYCC. YYYY will indicate the year. CC will indicate the posting cycle.

3.12.179.15.1.4
(01-01-2015)

Rules for Cycling

- (1) Cycling refers to delaying the posting of a transaction by inputting the desired release cycle (yyyycc) in the REL CYC field on row 9 of the CC UPRES screen.

- (2) Cycle the transaction if—

- a. The prerequisite transaction has a higher transaction code or.

- b. The prerequisite transaction is needed to change the status, filing requirements or balance, to freeze or release a freeze, or to set, change or remove an indicator.

Example: The posting of the credit side of a Doc Code 34 credit transfer is delayed one cycle. When transferring a TC 610 using Doc Code 34 to satisfy the balance due on an unpostable TC 150, cycle delay the TC 150 so it will post after the TC 610.

- c. Always cycle delay when a transaction you input (for example, name change, TC 013) will change the account from valid to invalid, or vice versa. Cycle delay so that the name change will go into effect and the account will have changed validity before the return or other unpostable posts.
- d. Cycling must be calculated by using the current ECC-MTB cycle plus the number of weeks it will take to post to Master File.

Caution: When cycling transactions and entering the number of cycles (cycle delay code), consider the day of the week of input in relation to the day the Service Center updates to ECC-MTB/ECC-MEM. If the transaction is being input close to the end of the weekly posting cycle, an additional cycle may be necessary for the transaction to avoid repeat Unpostables.

- e. To prevent an erroneous refund when a Doc Code 24 credit transfer is being done on a Tuesday, input a cycle delay for 3 cycles on a TC 150.

(3) **Do not cycle delay transactions if—**

- a. Posting sequence isn't relevant
- b. Prerequisite transaction will post first anyway.

3.12.179.15.2
(01-01-2014)
**IDRS Programs with
Posting Delay Codes**

- (1) Tax examiners have the ability to cycle delay transactions input via IDRS using a Posting Delay Code (PDC).
- (2) The following IDRS command codes have the posting delay capability:
 - a. DP Adjustment CC ADJ54 (Doc Code 54) and CC AMCLSE (Doc Code 47)
 - b. Entity changes use CC INCHG, CC BNCHG except Employee Plan Master File (EPMF), and Exempt Organization (EO) use CC EOCHG (Doc Code 50, Doc Code 53, Doc Code 63, Doc Code 80, and Doc Code 81).

3.12.179.15.2.1
(01-01-2014)
**Pre-journalized Credit
Transfers**

- (1) Pre-journalized Credit Transfer CC DRT24 and CC DRT48 (Doc Code 24 and Doc Code 48)
 - a. The PDC can be specified for both the debit and the credit side.
 - b. The PDC must be used for situations where the debit and credit must have different posting cycles; or delaying the debit to cycle the credit is inappropriate.

3.12.179.15.2.2
(01-01-2014)

Dual Debit and Credit Transfers

- (1) Dual Debit/Credit Transfer CC FRM34 (Doc Code 34);
 - a. The posting delay code is entered only for the debit transaction.
 - b. The credit transaction is not created until the debit posts to the Master File; hence, a posting delay code is not necessary.

3.12.179.15.2.3
(01-01-2015)

General Instructions for Posting Delay Codes

- (1) Tax examiners may have to input a posting delay code with transactions to be cycled.
 - a. Transactions can be delayed from one (1) cycle up to a maximum of six (6) cycles.
 - b. The posting of these transactions to the Master File will be deferred until the indicated number of posting cycles has passed.
- (2) Use of the Posting Delay Code on transactions will result in the transaction being held until the weekly processing on Thursday. When the transaction is processed on Thursday and the Posting Delay Code contains a value other than zero, the transaction will continue to resequence for the number of cycles equal to the value. Example: A transaction input with a Posting Delay Code of 1 will be processed on Thursday, and will resequence until the following weekly processing day (the following Thursday).

Note: 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.

- (3) The posting delay code will not post with the transaction or be shown with the IDRS pending transaction. The projected ECC-MTB posting cycle on the IDRS 'PN' (status pending) transaction will be extended to account for any PDC impact on the transaction.

3.12.179.15.3
(01-01-2014)

Trace ID Number

- (1) All payment deposits are assigned a 20-digit Trace ID number. At the time a tax examiner begins to process an unpostable payment transaction, the Trace ID number may not yet have been transcribed on the payment document.
- (2) **Unpostables will be required to ensure that the Trace ID number is on all payments that are nullified using URC 1 or sent to Rejects using URC 8.** This includes any payments that have to be renumbered or reprocessed. The Tax Examiners (TEs) will have to identify the Trace ID number and notate it on the document, even if a dummy document is created. The Trace ID will not be viewable or correctable in GUF.
- (3) The Trace ID number for a payment can be identified on IDRS using CC TXMOD. If the payment is from ISRP, RPS or Lockbox, use RTR to find the Trace ID. Once the Trace ID is identified, it must be transcribed onto the payment document.

3.12.179.16
(01-01-2023)

Criminal Investigation

- (1) Effective October 1, 2010, the Return Integrity & Verification Operation (RIVO) will have responsibility for working cases that previously fell under Fraud Detection criteria. The CI Fraud Detection Centers have been renamed CI Scheme Development Centers (SDCs) under Refund Fraud and Investigative Support (RFIS).

3.12.179.16.1
(01-01-2014)

**Criminal Investigation,
Statute, and Bankruptcy
Issues**

- (1) If an assigned record is determined to have CI, Statute or Bankruptcy issues, the case will be processed in accordance with the following categories:
 - a. CI: A1 or A2.
 - b. Statute: C1, C2, or C3.
 - c. Bankruptcy: Z1.
- (2) Doc Code 47 or 54 exception: If URC 2 (void) is used and the transaction is remade by a prompt/quick assessment (TC 370) due to a Statute issue, the transaction will not repeat as a Statute unpostable.

3.12.179.17
(01-02-2016)

**Instructions for Creating
Name lines and
Assessing Non-Return
Civil Penalties**

- (1) The term *Non-Return Related Civil Penalties* refers to civil penalties not assessed in a return tax module using the tax return MFT Codes. The Non-Return Related Civil Penalties are assessed on the IMF Master File in the regular taxpayer account using a unique Civil Penalty MFT Code (MFT 55 for IMF). The Civil Penalty tax modules are additional tax modules in an account sharing the same taxpayers' entity information with the tax return modules in the account.
- (2) All Non-Return Related Civil Penalties assess on IMF will be assessed against the individual responsible. MFT 55 does not accept joint assessments. The penalty for filing a frivolous return may be assessed on MFT 55 if the frivolous return was filed by a single person. If the frivolous return was filed jointly, the penalty must be assessed jointly using Non-Master File procedures.
- (3) To establish a separate penalty name line, use an IMF entity change (CC INCHG to generate a TC 013). When using this procedure, only the civil penalty name line change may be input. No other entity change information is permitted. Information to otherwise update the entity, such as an address change, will be input before establishing the civil penalty name line. **When using this procedure, the Civil Penalty Name line and Master File Name line must be an exact match including first, middle (if applicable), and last name.** This means that if the name does not show on IDRS, thorough research will be necessary.

3.12.179.18
(04-09-2019)

**IMF Data Master File
(DM-1) Valid and Invalid
Segments**

- (1) This subsection contains information for DM-1, Valid/Invalid Segments.

3.12.179.18.1
(01-01-2015)

**DM-1 Validation
Processing**

- (1) The Data Master File (DM-1) is a data base of name controls and TINs received from three sources:
 - Social Security Administration (SSA)
 - IRS valid processing
 - Individual Taxpayer Identification Number (ITIN) File

Note: ITIN applications may be viewed on the ITIN Request Tracking System (RTS).

- (2) The DM-1 receives weekly updates from all three sources.

- (3) The DM-1 determines the validity of all transactions containing entity information. The DM-1 “directs” transactions to either the valid segment or the invalid segment of Master File. Transactions that obtain a proximal match on the IRS valid Name Control are given a validity digit of “0” (IMF). These transactions are directed to the **valid segment** of Master File for posting.
- (4) If an exact match cannot be found, IMF completes a proximal match on the taxpayer’s Name Control and TIN.
- a. In order for IMF to obtain a “proximal match” on the taxpayers IMF Name Control and TIN, the following conditions must be met:

If ...	And ...	Then ...
A. First letter of the IMF Name Control matches the first letter of Name Control(s) found on DM-1 associated with this TIN	Any two of the remaining three letters are equal to the same two relative positions of the Name Controls (NCs) found on DM-1. OR Any two adjacent positions when interchanged, are equal to the same two relative positions of the NCs found on DM-1 and the remaining position of IMF Name Control is equal to the same relative position found on the DM-1	Proximal match occurs.

Example: If DM-1 Name Control is VASQ, a proximal match will occur for VAZQ

- b. If a proximal match is obtained, the transaction is given a validity digit of “0”, and it is directed to the valid segment of Master File for posting. This proximal match process corrects many typographical errors.
- (5) The IRS also receives **weekly tapes** from the Social Security Administration that **contain all name controls and TIN’s assigned or updated for a one week period**. These are designated as “NEW SSA Name Control” on the NAP file. This designation can be viewed via CC INOLE When a transaction finds a match on the DM-1 file with this indicator present, the transaction will post to the invalid side.
- a. The account will be considered valid for processing purposes.
- b. The account will display the literal NEW SSA Name Control under CC INOLE.
- c. This literal prevents entity notices from generating.
- d. This literal allows refunds to generate to the taxpayers.
- (6) If no match is obtained, the transaction is directed to the invalid segment of the Master File and is assigned a validity indicator of “1.”

- a. If an account is already on the invalid segment with identical information, the transaction will post.
- b. **If an account is already on the invalid segment with a different Name Control, the transaction will unpost for Name Control mismatch.**
- c. If there is no account present on the invalid segment, the transaction will unpost.

3.12.179.18.1.1
(01-01-2014)

Match on Accretion File

- (1) If a match is found on the Accretion file, the transaction is given an Accretion File Indicator that will:
 - a. Prevent Entity notices from generating
 - b. Allow refunds to generate to taxpayer

Note: An account with an accretion file indicator is a valid account although it is directed to the Invalid Segment.

3.12.179.18.1.2
(01-01-2014)

No Match on Accretion File

- (1) If no match is obtained, the transaction is directed to the invalid segment of the Master File.
 - a. If an account is already on the invalid segment with identical information, the transaction will post.
 - b. **If an account is already on the invalid segment with a different Name Control, the transaction will unpost for Name Control mismatch.**
 - c. If there is no account present on the invalid segment, the transaction will unpost if it is **not** an account-establishing transaction.

3.12.179.18.1.3
(01-01-2014)

ECC-MTB Quarterly Merge

- (1) ECC-MTB performs a quarterly merge of all accretion tapes into the DM-1. The following dates are **approximations**:
 - a. January 15
 - b. April 15
 - c. July 15
 - d. October 15
- (2) The account will reside on the invalid side of Master File until the quarterly DM-1 merge is accomplished.
- (3) The accounts with an accretion file indicator are then merged to the valid segment of the Master File.
- (4) All transactions remaining on the invalid segment are compared to the new DM-1 tape.
 - a. If a match is obtained, the account is resequenced to the valid segment.
 - b. If no match is obtained, the account is returned to its original slot on the invalid segment. Figure 3.12.179-1, Long Entity, and Figure 3.12.179-2, Chart of Validity Segments.

Note: The DM-1 can carry more than one Name Control for an SSN. Example: One year the taxpayer's name is Susan Birch (000-00-0123). Susan Birch changes their name to Susan

Redwood. They updated their name with SSA to reflect their new last name. The DM-1 will carry both names for the SSN.

The following charts provide an explanation of validity processing:

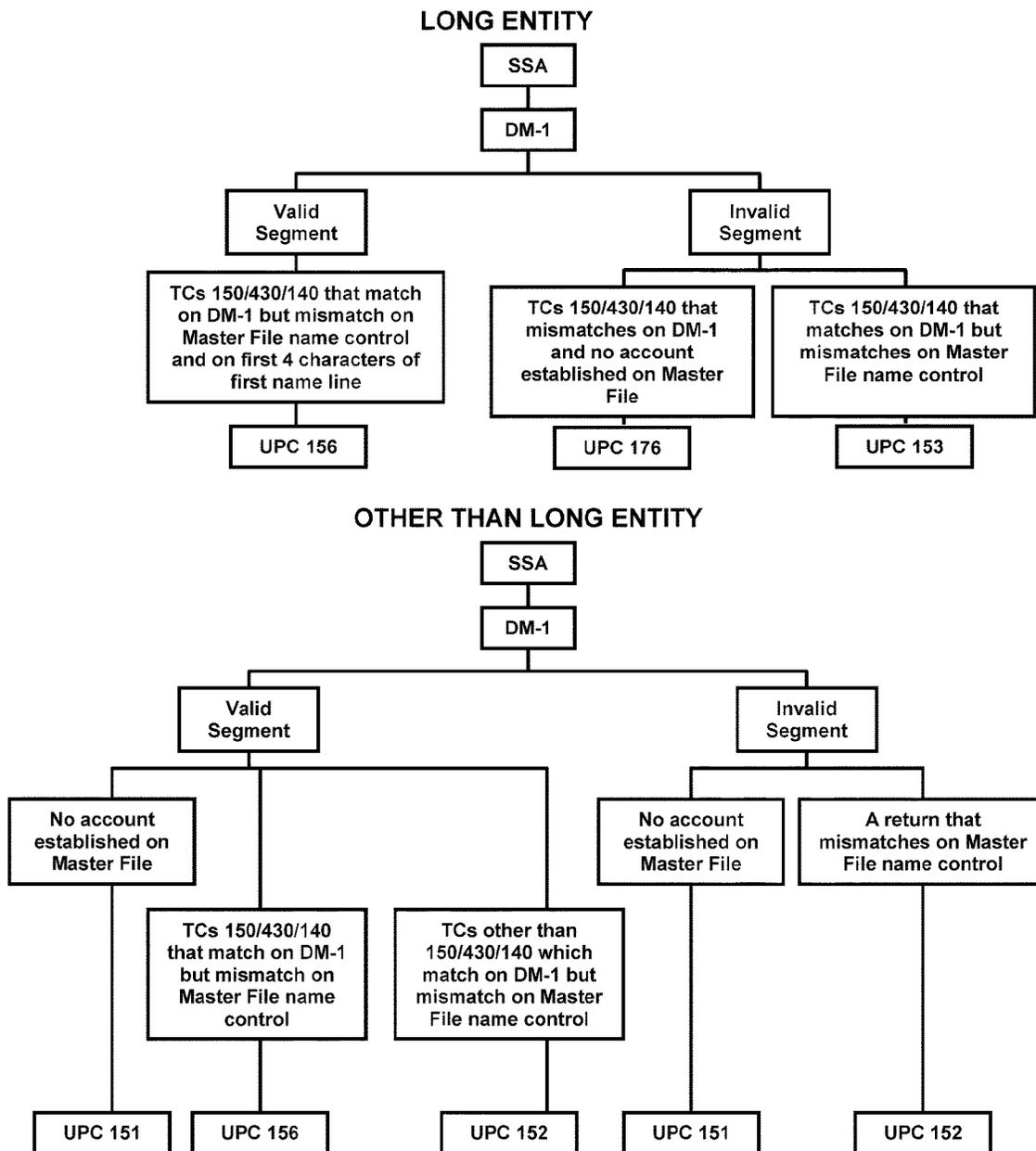


Figure 3.12.179-1

CHART OF VALIDITY SEGMENTS

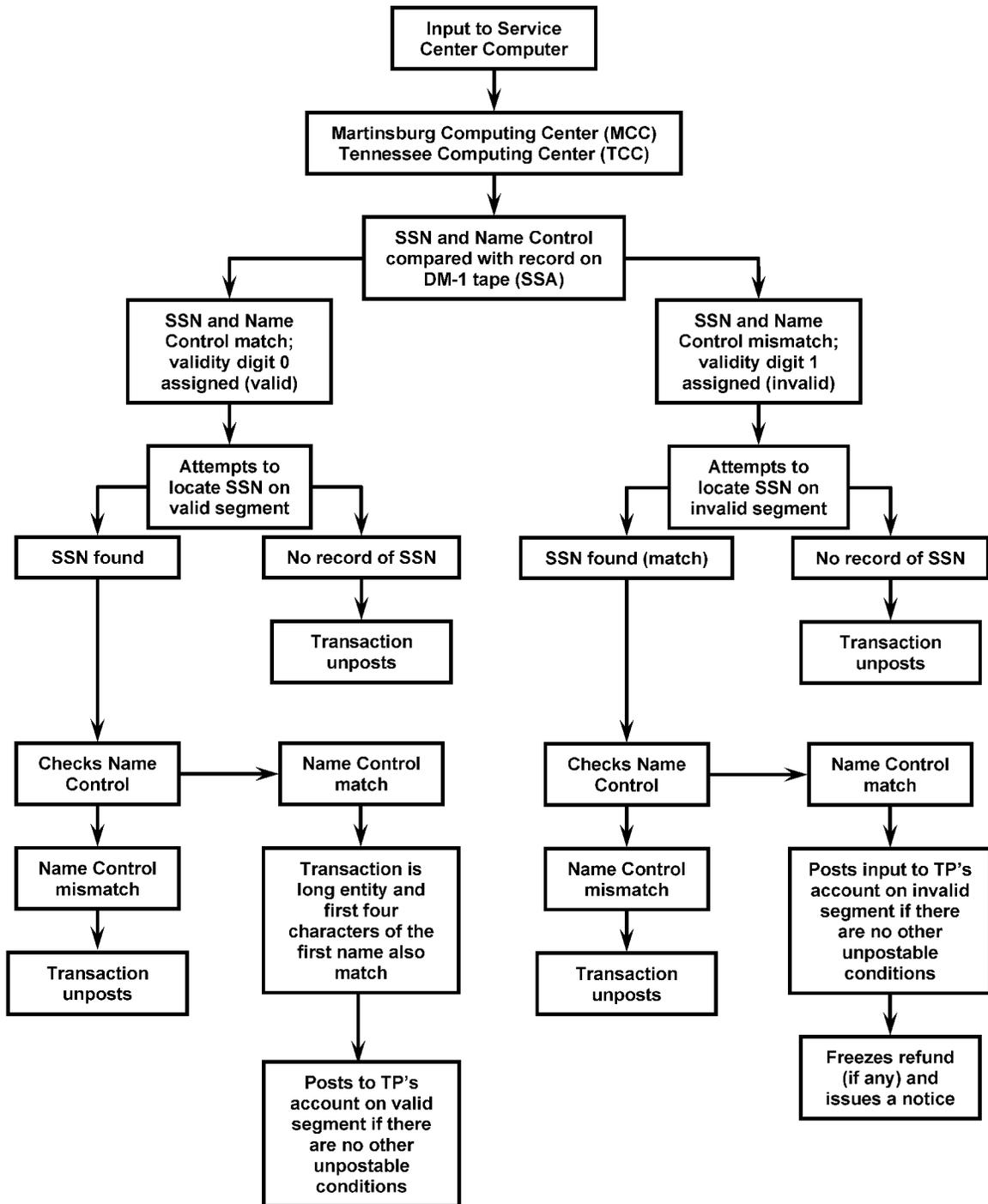


Figure 3.12.179-2

3.12.179.18.2
(01-01-2023)

**Valid and Invalid
Segment of the IMF for
SSNs**

- (1) The Master File is structured in two segments—valid and invalid for taxpayers who file using SSN's only.
- (2) The validity of an SSN/Name Control combination is determined by finding a matching SSN/Name Control combination on the Data Master One File (DM-1) or the Accretion File
- (3) Output from the Master File that contains an asterisk (*) or "W" immediately following the SSN indicates the account is invalid for the SSN/Name Control combination. A validity digit of "1" (IMF) is given. These transactions are directed to the invalid segment of the Master File.
- (4) The most common reasons for an invalid account number are:
 - a. The taxpayer did not properly update name with SSA.
 - b. Transcription errors made by IRS.
 - c. The taxpayer entered an incorrect SSN.
- (5) Master File is segmented according to SSN validity.
 - a. Valid numbers will be in SSN sequence followed by invalid numbers in SSN sequence.
 - b. Two taxpayers can be on the Master File under the same SSN. One taxpayer appears on the valid side of the number. One taxpayer appears on the invalid side of the number.
 - c. The same taxpayer can be on both the valid and invalid segments of Master File. This occurs when the taxpayer has different name controls for different tax periods and has not notified SSA of the name change.

Note: If the validity indicator of the Unpostable is directing the transaction to the invalid segment of the Master File, and the account is on the valid segment, resolve with URC 6 to add name line and/or Name Control to redirect the transaction to the valid segment. This also applies when account is on the invalid segment.
- (6) If an exact match is not found in the TIN validation process, IMF attempts to find a proximal match on the DM-1 or on the accretion file.
- (7) See IRM 3.13.5, Individual Master File (IMF) Account Numbers, for information on the issuance of Individual Taxpayer Identification Numbers (ITINs).
- (8) Command Code MFTRA with Request Type "U" is used to request SSA NUMIDENT transcripts. The NUMIDENT entity information is direct from SSA transcripts. The requested NUMIDENT transcript will be returned in approximately one to three days. The SSA provided information includes:
 - a. Type of SSN Record on File
 - b. The Month, Day, and Year the application or correction was recorded on the SSA File
 - c. The Disability Status Indicator
 - d. The Name on the SSN card to be used in work/business
 - e. The Name on the most recently assigned SSN card, Name at Birth or any other name used, prioritized in that order
 - f. Any additional Names Used
 - g. Citizenship
 - h. Sex
 - i. Date of Birth

- j. Place of Birth
- k. Mother's Maiden Name
- l. Father's Name

3.12.179.18.3
(01-01-2019)

Social Security Numbers (SSNs) out of Valid Range

- (1) GUF has implemented validity checks to prevent tax return SSN's out of the range of numbers issued by SSA from attempting to post to the Master File.

Exception: A Secondary Social Security Number (SSSN) can be 000-00-0001 and greater.

- (2) If the taxpayer has an SSN out of the valid range, GUF will not allow the unpostable to be resolved. It will print "SSN NOT GREATER THAN 001-01-0000" or "FIRST THREE DIGITS OF SSN ARE INVALID".

- (3) When the primary Social Security Number (PSSN) is out of the valid range, perform all "in-house" research. If a valid SSN, invalid SSN, or Internal Revenue Service Number (IRSN) is found, correct the unpostable record with URC 6. **If no other number is found, request assignment of an IRSN. The temporary number must be established on the Master File with a TC 000. Close the Unpostable with URC 6 or URC 8 . If the return was processed as "LONG ENTITY," TC 000 is not necessary.**

- (4) Entity Control will send a letter to the taxpayer notifying them of the assignment of a temporary IRSN. They will explain to the taxpayer that the number shown on return is out of the range of numbers assigned by SSA. They will instruct the taxpayer to go to SSA to obtain verification of the number used on the return.

- (5) **Under no circumstances will a taxpayer assigned an IRSN receive a personal exemption and/or EIC.** Send a 685C letter informing the taxpayer of the assignment of the IRSN, and URC 8 to Rejects. Request Rejects to remove the taxpayer's personal exemption and/or EIC claimed.

3.12.179.18.3.1
(01-01-2014)

Secondary SSNs

- (1) When a Secondary SSN (SSSN) is out of the valid range, perform all in-house research. If a valid SSN, invalid SSN, or IRSN is found, correct the SSSN using URC 6.

3.12.179.18.3.2
(01-01-2014)

Form W-7 Attached, ITIN Procedures (AUSPC Only)

- (1) Tax returns received with a Form W-7 attached require special handling regardless of the Unpostable condition.

- (2) URC 8 the return to Rejects, with instructions to forward to the ITIN office when a Form W-7 is attached for the Primary, Secondary, and/or Dependent(s) and:

- a. The Primary, Secondary, and/or Dependent(s) TIN is blank.
- b. The Primary, Secondary, or Dependent(s)' TIN edited in red ink is invalid.
- c. There is no indication that the return was worked by the ITIN unit (red ITIN number, ITIN rejected stamp, or no W-7 notated).

- (3) If the document has the Primary TIN area edited (illegible or not) with a red ITIN that does not match the name on IDRS or does not show on the valid or invalid side of CC INOLE:

- a. Correct any coding or transcription errors pertaining to the Name Control or TIN.
 - b. Research the ITIN RTS and CC NAMEI / CC NAMES for the correct ITIN.
 - c. If a valid TIN is not found, suspend the document and forward the return to Entity for an IRSN.
- (4) If the document does not have an indication of a W-7 for the Primary taxpayer, suspend the document and forward the return to Entity for an IRSN.
 - (5) If the document has a "Rejected" stamp from ITIN for the Primary taxpayer, check CC NAMEI and ITIN RTS for a valid TIN. If a valid TIN is not found, suspend the document and forward the return to Entity for an IRSN.
 - (6) If the Primary, Secondary, or Dependent(s) TIN is blank and research using ITIN RTS shows the W-7 is in status S or U, assign an IRSN and resolve the unpostable condition.

Note: Attach the ITIN RTS screen print showing the status.

- (7) If the Primary TIN is blank and research using ITIN RTS shows the W-7 in status R2 (rejected; taxpayer has previously assigned ITIN), continue ITIN RTS research for the correct previously assigned ITIN.
- (8) If the Primary TIN is altered (whited out) by ITIN or written illegibly, research using ITIN RTS and CC NAMEI / CC NAMES for a valid number. If a valid number is not found, suspend the document and forward the return to Entity for an IRSN.

3.12.179.18.4
(01-01-2014)

Entity Changes (Name and Address)

- (1) Any errors observed in the taxpayer's entity information indicated from a return (TC 150) or taxpayer correspondence must be corrected.
- (2) If a TC 150 for the same tax period is already posted to both the invalid and valid taxpayer's account, do not input a transaction that will cause the two accounts to merge (i.e., TC 011 / TC 013 / TC 040 / TC 041).

3.12.179.18.5
(06-10-2020)

Entity Codes (ECs) and Filing Status Codes

- (1) **Entity Code**—A code indicating whether a transaction carries full or abbreviated entity data. **The entity code is present with the following IMF unpostable and transaction codes. Otherwise the field is blank:**

- UPC 148
- UPC 151
- UPC 152
- UPC 153
- UPC 156
- UPC 163
- UPC 166
- UPC 171
- UPC 176
- TC 140
- TC 150
- TC 430

- (2) The following is a list of entity codes and their meanings:

Entity Code Values	Meanings
EC 1 = LONG ENTITY	Complete name(s) and address changes entered on a preprinted label or handwritten name and address information.
EC 2 = SHORT ENTITY	Check digits or Name Control entered.
EC 3 = INTERMEDIATE ENTITY	Street address, City, State and ZIP entered.
EC 4 = REPEAT UP	Results from adding a name line to a prior EC 2 unpostable case.
EC 5 = PARTIAL ENTITY	Complete name(s) entered. May also include a second name line.
BLANK	Entity code not significant.

(3) **Filing Status Codes**—Identifies the taxpayer’s marital and family situation on Forms 1040, Form 1040-SR, 1040-A and Form 1040-EZ. It is an important factor in determining whether the return is required to be filed, the amount of standard deduction, and the correct tax.

(4) The meaning of Filing Status Codes (FSC) are as follows:

FSC	Description
FSC 0	Single, Filing Declaration of Estimated Income Tax
FSC 1	Single Taxpayer
FSC 2	Married Taxpayer filing Joint Return
FSC 3	Married Taxpayer filing a Separate Return (Spouse exemption is NOT claimed)
FSC 4	Head of Household (Claiming Dependent)
FSC 5	Widow(er) with a Dependent Child
FSC 6	Married Taxpayer filing a Separate Return (Spouse exemption IS claimed)
FSC 7	Head of Household (Dependent is NOT Claimed)

3.12.179.18.6
(01-02-2016)
**IMF Entity Resolution
Procedures**

(1) **Establishing an account**

- a. **EC 1** - Release the case after correcting any other unpostable conditions. A long entity record entered in ISRP establishes an account.
- b. **EC 2, EC 4, or EC 5** - Input TC 000 to establish the account and release in the same cycle the TC 000 is input.
- c. **EC 3** - If TC 150 or TC 430, add the name line with URC 6. If other than TC 150 or TC 430, input TC 000 and release the case in the same cycle.

(2) **Correcting name on Unpostable record**

- a. **EC 1, EC 4, or EC 5** (TC 140, TC 150, or TC 430 only), correct the name line and Name Control using URC 6.

Note: For FSC 2 taxpayers with the same last name for primary and spouse, enter the last name only once. (example, John & Mary<Jones)

- b. **EC 2 or EC 3** - If the Name Control caused the unpostable, correct the Name Control using URC 6. If the Check Digit caused the unpostable to go against the valid segment of IMF erroneously, correct the document by circling out the Check Digit; enter the appropriate Name Control. Release the case using URC 6.

(3) **Correcting name on IMF residing on VALID segment:**

- a. If taxpayer on valid side has changed name and not notified SSA (no matching Name Control with SSA), input TC 013 on the valid side, URC 0 and cycle delay as needed.

Note: If the taxpayer's signature contains one last name or dual name is hyphenated, post the document to that Name Control.

- b. If both IMF and unpostable name line are incorrect, input TC 013 to correct IMF. Follow previous correction procedures.

Note: Document will need to be perfected if correcting the Name Control to a name not found in the Entity portion of the return (e.g. if the taxpayer signed with the valid DM-1 name, but a different name was typed into the Entity section of the return).

- c. If TC 150 or TC 430, add name line (if EC 2 or EC 3) and release using URC 5 (UPC 152, UPC 153, UPC 156, or UPC 157).
- d. If other than TC 150 or TC 430, input TC 013 and release unpostable case with URC 0, cycling as appropriate.

Note: Cycling is necessary any time the account will change from valid to invalid, or from invalid to valid.

- (4) If the transaction is intended for a BMF account, close with URC 8 with instructions to renumber the document. Exception: UPC 198 and UPC 305 can be closed to post to an IMF account and transferred at the same time to a BMF account. Input TC 570 to prevent an erroneous refund.

- a. If the document is a return, attach page one of the correct Form (1041, 1065, 1120, etc.), with the entity section completed. Provide instructions to renumber to BMF and correct EIN, MFT, tax period, and/or Name Control.
- b. If the transaction is a payment, other than UPC 198 or UPC 305, prepare a "dummy doc", noting the necessary corrections. Notate the Trace ID on the "dummy doc". .

- (5) Correcting the SSN on Unpostable record.

- a. Before changing the taxpayer's SSN research to verify the "**new**" **number**.
- b. If only the PSSN is incorrect, correct SSN using URC 6 unless Schedule SE or Form 5329 is present for the primary taxpayer. If either is present, correct with URC 8.

Note: If return has an amount entered for line reading “Additional tax on IRA’s, other qualified retirement plans, etc. Attach Form 5329 if required”, check CC TRDBV to see if Form 5329 has been “dummied in”. If so, correct with URC 8.

- c. If PSSN and SSSN are reversed or both are incorrect, check for any SE Schedule(s) or Form 5329. If you determine the SSSN is in error, ensure all necessary corrections are made to the account.
- d. For any return sent to Rejects with URC 8 (except if cancelling DLN) input TC 599 AC 017 or AC 018 as applicable using the TIN, Name Control, MFT and tax period of the module where the return will post.:

3.12.179.18.6.1
(01-02-2017)
**Correcting TINs When
Schedule SE or Form
5329 is Present**

- (1) If any SE Schedule(s) or Form 5329 are present (may be dummied in by ERS, check CC TRDBV) and the SSN for the primary is incorrect on the return, and/or incorrectly transcribed by the IRS,
 - a. perfect the document submitted by the taxpayer.
 - b. Close with URC 8 with instructions to correct the TIN on the entity record and Schedule SE and/or Form 5329.
- (2) If the Schedule SE or Form 5329 is for the secondary taxpayer:
 - a. If the TIN on the Schedule SE or Form 5329 is correct, close with URC 6 to correct primary TIN. Perfect the document.
 - b. If the TIN on the Schedule SE or Form 5329 is incorrect, close with URC 8. Request Rejects to correct primary and secondary TIN and to correct Schedule SE or Form 5329. Perfect the documents.

3.12.179.18.6.2
(01-01-2015)
**SE Schedule(s) or
Form(s) 5329 are not
Present**

- (1) If no SE Schedule(s) or Form(s) 5329 are present,
 - a. perfect the document submitted by the taxpayer,
 - b. correct SSN using URC 6.

3.12.179.18.6.3
(01-02-2017)
First Name Lines

- (1) **First Name Lines:**
 - a. First name lines may be changed using URC 6 if the unpostable record contains EC 1, EC 4, or EC 5, or the FSC change is NOT from single to joint or vice versa.
 - b. If the IMF name line is correct, enter this name line data from the unpostable record.
 - c. If the IMF name line is not the correct name line for the transaction, enter the correct name line for the unpostable record. See IRM 3.13.5, for name line validity criteria.
 - d. Name Control Change—When one or more of the first four characters of the last name are changed, a corresponding change must be made to the Name Control.
 - e. FSC match—If the name on the return indicates a single taxpayer, do not change the name line to a joint name line. Do not change a joint return name line to a single name line. Correct the unpostable and URC 8 to have Rejects correct the name line and FSC. For example: a return name line PHILLIP WILLOW must not be changed to PHILLIP & SHARON WILLOW except in the case of UPC 166.

- f. Maximum length of name line is 35 characters. When space allows, all available information, including middle initial(s), will be entered.
- g. A name line can be added to IMF if the unpostable transaction is a TC 150 or TC 430 with EC 2 or EC 3 and the Unpostables Code is UPC 151, UPC 157, UPC 166, or UPC 188, enter the name line with URC 6.
- h. IMF Account incorrect—If it is determined that the name on the IMF account is incorrect and the unpostable code is UPC 152, UPC 153, UPC 156, or UPC 157 Enter the name line with URC 6.
- i. For other UPCs, input TC 013 for correction if on same segment of IMF.
- j. If on the opposite segment of the IMF, transfer an account to the valid segment of the IMF with TC 041.

Note: Before inputting TC 040 / TC 041 verify that all modules have same name and check CC UPTIN for related cases.

- (2) **Integrated Data Retrieval System (IDRS)** is a computer system with the capability to retrieve and update stored information of taxpayer's accounts such as name lines on Master Files. Research of IDRS is performed through the use of various command codes input via an IDRS terminal. Some of the most common Command Codes (CCs) used for researching name lines are as follows:

IDRS Command Code	Use
CC ENMOD	Displays entity data for a specific TIN.
CC IMFOL	Researches the Individual Master File On-Line for entity and tax data information posted to the Master File.
CC INOLE	Researches the NAP for verification of TIN/Name Control and primary name combinations.
CC NAMES	Is a nationwide search and will be performed to match the data entered from the information in the National Account Index (NAI), and return the SSN's of possible matches.

3.12.179.18.6.4
(01-01-2020)

Editing IMF Name Lines

- (1) **If the proposed name line input exceeds the 35 - character/space limit, use the information following as a guideline to reduce the taxpayer(s) name to fit the allowable 35 - character length:**

Note: Follow the applicable steps until the name line fits the 35 - character space constraint, discontinue following the remaining steps.

1. Substitute the appropriate initial for the secondary taxpayer's middle name.
2. Delete any middle initial(s) of secondary taxpayer.

3. Delete any middle initial(s) of primary taxpayer.
4. Use initials only for secondary taxpayer's first name.
5. Use initials only for primary taxpayer's first name.
6. Abbreviate the secondary taxpayer surname by removing the vowels (begin with the vowels at the end of the secondary taxpayer's surname first).

Example: O'Sullivan becomes OSullivn or OSullvn (if necessary)

Note: Do not remove any of the first four characters of the secondary taxpayer's surname.

7. If further reduction of the name line is still needed, abbreviate the primary taxpayer's surname as the last step by removing the vowels (begin with the vowels in the end of the primary taxpayer's surname).

Note: Do not intentionally shorten taxpayer's names if their name(s) fit within the 35 - character constraints.

- (2) If it is necessary to further reduce the number of characters to fit the name line, improvise with the name line abbreviations.
- (3) See IRM 3.13.5, for additional instructions to correctly "shorten" the taxpayer's name(s).

3.12.179.18.7
(01-02-2017)

**Establishing an Account
(TC 000)**

- (1) TC 000 is used to establish a taxpayer's account on the applicable Master File.
- (2) The following information is necessary to establish the taxpayer using the CC INCHG screen:
 - a. Name Control
 - b. Primary Taxpayer Name
 - c. Spouse's Name (if taxpayer is filing Married Filing Jointly)
 - d. Entire address
 - e. Year Digits
 - f. Filing Status Code (FSC)
 - g. Spouse's SSN, if available.
 - h. Remarks

Note: DO NOT use the second line as a continuation of the name line. CC INCHGs second name line is used for additional taxpayer information such as Guardian, Custodian, In Care of, etc., and as the street address line for international addresses.

- (3) Do not attempt to input a TC 000 for an ITIN or an IRSN, as this creates repeat or additional unpostables.

3.12.179.18.8
(06-10-2020)

**IMF Name Changes (TC
013)**

- (1) When entering a name change (TC 013) to update/correct a **joint return filer**, it is important to ensure the joint names are in the proper format for the issuance of notices and overpayments.

Note: When inputting TC 013 for a joint return filer, enter the spouse SSN on the INCHG screen.

- (2) If joint filers require a notice, two notices are issued (one to the primary taxpayer and another to the secondary taxpayer).
- (3) Although Form 1040, Form 1040-SR consists of two lines for entering joint names, Master File is limited to ONLY one line for the "Primary Name Line".
- (4) Master File's Name Line field **must never exceed 35 characters/spaces**. It is imperative that the name line information is contained in the first name line ONLY. When space allows, all available information, including middle initial(s), will be entered.

Note: DO NOT use the second line as a continuation of the name line. CC INCHGs second name line is used to enter taxpayer information and titles such as Guardian, Custodian, In Care Of, etc.

Note: The absence of TWO BRACKETS around the PRIMARY taxpayer's last name when the SECONDARY taxpayer's name is different will create unnecessary Unpostable conditions.

- (5) Examples of properly input name changes are shown below. Bold print indicates the primary Name Control.

Tax Return	Input format for joint filers
John Duck Mary Duck	JOHN & MARY]DUCK
John Duck Mary Swan	JOHN]DUCK]& MARY SWAN
John Duck Mary Swan-Duck	JOHN]DUCK]& MARY SWAN-DUCK
John D Duck Mary Ann Swan-Duck	JOHN D]DUCK]& MARY ANN SWAN-DUCK
John D Duck III MaryAnn L Swan	JOHN D]DUCK]III & MARYANN L SWAN

- (6) The above information CORRECTLY entered will display on CC ENMOD and generate two separate notices:
 - a. JOHN & MARY DUCK (JOHN DUCK & MARY DUCK)
 - b. JOHN DUCK & MARY SWAN
 - c. JOHN DUCK & MARY SWAN-DUCK
 - d. JOHN D DUCK & MARY ANN SWAN-DUCK
 - e. JOHN D DUCK III & MARYANN L SWAN

Notes
The ampersand (&) indicates to Master File that the information following is the Secondary taxpayer's name.
The brackets (]] indicate to Master File that the information contained within is the Primary taxpayer's surname on the account when a joint name line is entered.
Do not type blank spaces immediately before or immediately after the brackets when entering name line information. However, a blank space is always required immediately following the ampersand when entering JOINT filer information.

- (7) If the primary and secondary names exceed 35 characters/spaces, see IRM 3.13.5.118.5, or <http://core.publish.no.irs.gov/docs/pdf/d7071--2016-01-00.pdf>, Name Control Job Aid for Individual Master File Taxpayers, for additional information.

3.12.179.18.9
(01-01-2019)
**IMF Name Changes TC
040 and TC 041
Resolution When SSN(s)
Address Invalid
Segment of Master File**

- (1) Generally, TC 040 is used when a taxpayer has a name change but has not updated with SSA to display the new Name Control. The taxpayer will be on the valid side with an invalid SSA Name Control, and will need to be moved to the invalid side with TC 040.
- (2) TC 040 is used to change the name and/or TIN of the taxpayer's account that resides on the **valid** segment of IMF. If the Name Control input does not match the DM-1, TC 040 will move the account to the invalid side.
- (3) TC 041 is used to change the name and/or TIN of the taxpayer's account that resides on the **invalid** segment of IMF. Often used to move new ITIN's to the valid segment before the DM-1 quarterly merge.
- (4) TC 040 and TC 041 do not go through DM-1 validation processes. These TC's will not be used unless IMF established the taxpayer incorrectly; or the taxpayer provides "proof" of their identity through copies of marriage certificates, divorce decrees, legal documents showing a name change, etc.
- (5) Before entering a TC 040 or TC 041, thoroughly research the taxpayer's account using CC INOLES. If necessary, request a NUMIDENT for the taxpayer using CC MFTRA U to determine the most recent and all the SSA name controls reported by the taxpayer.
- (6) Information needed to complete a TC 040 or TC 041 is listed below:
- New Name Control
 - Primary Name Line (All Name Lines for TC 040)
 - Year Name Line
 - New TIN, if necessary
 - Description of change in the REMARKS field.
 - Refer to IRM 3.12.179.18.8, for additional information on Name Changes.
- (7) When inputting TC 041, for the YEAR-NM-LINE> field in CC INCHG, use a later year where nothing is posted.

- (8) If the account is established on the valid segment with an invalid Name Control, input TC 040 to resequence the account. See IRM 3.12.179.18.9, URC 0 and cycle delay as needed.
- (9) If the unpostable case is addressing the invalid side and a TC 041 is being input to the unpostable TIN, close with URC 6 and add Name Control and name line and cycle delay as needed.
- (1) Research for better SSN(s) or Name Control(s)

3.12.179.18.9.1
(01-01-2020)

**Research for better
SSN(s) or Name
Control(s)**

If ...	Then ...
A. Better SSN(s) and/or Name Control found based on matches from CC TRDBV or CC IRPTRL	URC 6 and make corrections.
B. Taxpayer changed name and made prior year payment	URC 6 to post payment to Master File Name Control.
C. The taxpayer's account is established on the valid side, but the taxpayer has changed name to an invalid Name Control and filed an extension, the most current year return or an estimated payment	Input a TC 013 on the VALID segment using the year of the unpostable transaction (may need CC ACTON on CC ENMOD to correct the Name Control on the dummy entity to match DM-1). URC 0 and cycle delay as needed.
D. If extension, estimated payment or TC 150 and the taxpayer's account is established on the valid side and the taxpayer has changed name AND updated name with SSA so the unpostable Name Control is now valid	Input a TC 013 on the VALID segment using the year of the unpostable transaction. URC 0 and cycle delay only if necessary.
E. If the taxpayer's account is established on the valid side, and the taxpayer is filing a return prior to the most current return filed and with a different Name Control	Input a TC 013 for the year of the unpostable with post delay "4". Close case with URC 6 to force post name line to Master File Name Control. (account will not be resequencing, cycle delay only if necessary)
F. If the unpostable case is addressing the invalid segment but the account is now on the valid segment	URC 6 so the transaction will post to the valid segment.
G. Account was established on the invalid side on Master File but with a valid SSA Name Control	Input TC 041 with the correct information, URC 0 or URC 6 as appropriate and cycle delay as needed.

If ...	Then ...
H. Entity is not on Master File and no better SSN and/or Name Control is found, but information is available to establish account on Master File	Input TC 000 to the invalid segment for the tax year of the document. Close with URC 0 with Definer B, and cycle delay as needed, unless taxpayer is claiming EIC and/or Personal Exemptions. URC 8 these cases to Rejects and request EIC and/or Personal Exemptions (2017 and prior years only) removed.
I. Complete name is available but address is not found	Check for attached Form W-2. Input a TC 000 using the address information found to establish the account. If no address is found, input TC 000 using the campus address. Close with URC 0 with definer B, and cycle delay as needed.
J. TC 29X	URC 6 to the Master File Name Control.

3.12.179.18.10
(01-02-2016)
**IMF Automated
Establishment of
Taxpayers**

- (1) Individual Master File (IMF) completes a **special process** to establish the secondary taxpayer on Master File for all Married Filing Joint (FSC 2) accounts. In this automated process, IMF separates the secondary taxpayer from the primary taxpayer account and systemically establishes a separate account on Master File.

Note: IMF will **not** establish secondary taxpayer's accounts when: the SSSN is invalid or not available; DECD is present in the Secondary Name Line; PSSN is the same as the SSSN; or Spouse name in the FSC 2 or FSC 7 name line is missing.

- (2) The accounts systemically established by IMF will display transaction codes with a unique DLN of **XX263-001-88888-X**. The transaction code(s) may be a combination of TC 000, TC 01X, or TC 971 with Action Code (AC) 050 (to change the BOD code).
- (3) Unpostable Codes UPC 151, UPC 152, UPC 153, or UPC 156 resulting from this systemic process require input of TC 040 (valid side) or TC 041 (invalid side) to bypass the NAP and correct the secondary taxpayer's name.
- (4) See IRM 3.13.5, for additional information.

3.12.179.19
(01-01-2025)
Decedent Returns

- (1) The sensitive nature of these returns requires special procedures to ensure that the proper person receives the refund check when there is an overpayment.

- (2) **An Individual Income Tax Return (Form 1040 family) must not be allowed to post if the taxpayer died in a year prior to the Tax Year of the return, regardless of the type(s) of income being reported or credits being claimed.**
- (3) Research the primary and secondary TINs, using CC INOLES, to determine the Date of Death (DOD).
- (4) If the taxpayer was deceased prior to the beginning of the tax period of the return, URC 8 to have Rejects renumber the return Form 1040 and send to BMF Rejects for conversion of F 1040 to F 1041. Include a copy of the first page of Form 1041 with the Entity section filled in.

Note: Austin will transship these cases to Ogden for conversion to F 1041.

IRM 3.12.37.30, Transshipping Returns.

- (5) If the taxpayer died during or after the tax period of the return, follow the procedures below.
- (6) Decedent returns must have a Date of Death (DOD). If there is no Form 1310, correspond with a 12C letter and suspend the case (**CC UPCASSC**).

Note: Form 1310 is not required for the surviving spouse when the Filing Status is

#

- a. If the reply to the 12C letter includes the requested information, input CCC F (Primary), 9 (Secondary), or A (Both) if the respective taxpayer(s) died during the tax year. Cycle delay the case as appropriate. Make sure "DECD" is entered in taxpayer's entity. Attach Letter 12C to return when the reply is received with a Form 1310 or court certificate attached. Examples of properly input decedent name line entries shown below. Bold print indicates the primary Name Control.

Situation	Input Format for Deceased Filers
Single Name	JOHN< DUCK <DECD
Single Name with suffix	JOHN< DUCK <JR DECD
Joint Name Line, Same Last Name, Primary Deceased	JOHN DECD & MARY< DUCK
Joint Name Line, Different Last Name, Primary Deceased	JOHN< DUCK < DECD & MARY SWAN
Joint Name Line, Same Last Name, Secondary Deceased	JOHN & MARY DECD< DUCK
Joint Name Line, Different Last Name, Both Deceased	JOHN< DUCK <DECD & MARY SWAN DECD
Joint Name Line, Same Last Name, Both Deceased	JOHN DECD & MARY DECD< DUCK

- b. If there is No Reply or the reply is incomplete (i.e., not present or signed, date of death missing, or proper payee cannot be determined), close refund returns with URC 8. Route to Rejects indicating that CCC "3" and

CCC "U" must be input. Enter "No Reply from Letter" or "Incomplete Information Received Letter" in "Remarks". Attach a copy of 12C letter to return.

- c. If there is no reply or the reply is incomplete (i.e., not present or signed, date of death missing, or proper payee cannot be determined), close with URC 6 adding CCC "U".

Note: No Reply actions is based on a 45-day period for Domestic and International cases, beginning with the day the letter is mailed to the taxpayer..

- (7) The TC 971 AC 524 is an identity theft indicator used to lock the account of deceased taxpayers. It prevents a deceased taxpayer's TIN (SSN or ITIN) from being used as the primary or secondary TIN on a current or subsequent year federal income tax return. See IRM 25.23.2.8.4, Locking Decedent Accounts - TC 971 AC 524 for more information. TC 971 AC 524 is posted to IDRS on CC ENMOD. Do NOT update the date of death on a decedent account with TC 971 and AC 524 - *Locking of a deceased taxpayer's account*. The TC 971 AC 524 indicator is applied systemically and manually to the account and prevents a return from posting in a year subsequent to the year of death. For example: Date of death 3/15/2023, a return for TY 2023 will post but a return for 2024 will not be allowed to post. The TC 971 AC 524 prevents an original TC 150 tax return from posting. When a tax return is rejected a CP 01H, *Identity Theft Lock*, notice is mailed to the taxpayer. The Identity Protection Specialized Unit (IPSU) toll-free number 800-908-4490 is on this notice. Refer to IRM 21.6.6.2.20.3, CP 01H Decedent Account Responses.

3.12.179.19.1
(01-01-2015)
Joint Returns

- (1) If the return has filing status 5 checked, and the spouse's date of death is more than two years prior to tax year of return and
 - a. There is a dependent child, URC 8 to change the filing status to FSC 4.
 - b. There are no dependent children, URC 8 to change the filing status to FSC 1.
- (2) If the return has a filing status other than FSC 2, has two names on name line and decedent's date of death is within tax period, (children not a factor), URC 8 to change the filing status to FSC 2.
- (3) If the return has filing status FSC 5 checked, and there is only one name on the name line, and the spouse's date of death is within the tax period covered by the return, URC 8 to change to FSC 2, and include DECD in the name line.

3.12.179.19.2
(01-01-2015)
Other Than Joint Returns

- (1) "DECD" must be entered after the taxpayer's last name (after any existing suffix).
- (2) Always enter a second name line, if available. On overpaid returns, a second name line is mandatory. The refund is issued to the person(s) whose name(s) is shown on the second name line. If the proper payee cannot be determined, correspond using a 12C letter to the "Estate of ...".
- (3) Include the suffix for any name indicating a court-appointed personal representative, such as: Administrator, Executor, Administrative Exec., Trustee, etc.

- (4) The second name line must not include any suffixes such as “surviving spouse”, “mother”, “father”, “daughter”, “son”, etc.
- (5) For more specific procedures, refer to IRM 3.11.3, Individual Income Tax Returns, and IRM 3.12.3, Individual Income Tax Returns.

3.12.179.20
(05-14-2021)
**Individual Retirement
Account (IRA) MFT 29**

- (1) The purpose of this subsection is to provide instructions for the correction of transactions that are unpostable to the Individual Retirement Account (IRA) - MFT 29.

3.12.179.20.1
(06-10-2020)
**Source and Sequence of
IRA Accounts**

- (1) IRA MFT 29 accounts will be established when Form 5329 is received with Form 1040, Form 1040-SR.
- (2) In addition, IRA transactions may be input to post to established MFT 29 accounts. These transactions include entity changes, adjustments, audit transactions, etc. IRA transactions will carry a Tax Class (3rd digit of the DLN) of zero.
- (3) IRA Filing History Codes
 - a. 0 = No IRA
 - b. 1 = Primary spouse has IRA
 - c. 2 = Secondary spouse has IRA
 - d. 3 = Both have IRA
 - e. 4 = IRA notice issued
 - f. 5 = IRA notice issued to primary
 - g. 6 = IRA notice issued to secondary
 - h. 7 = IRA notice issued to both

3.12.179.20.2
(01-01-2014)
**Processing Form 5329
to Create a MFT 29
account**

- (1) Effective January 2006, the input of a TC 971 AC 144 on an MFT 30 module generates a corresponding MFT 29 module for Form 5329.
- (2) See IRM 21.6.5, Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA), within IRM 21.6.5.4.11.4, Processing Form 5329 With TC 971 AC 144, for further instructions.

Note: It is no longer necessary to prepare a Dummy Form 1040 in order to process Form 5329.

3.12.179.21
(01-01-2021)
**Electronic Federal Tax
Payment System
(EFTPS) and Credit Card
and Electronic Funds
Withdrawal Payments**

- (1) This subsection contains procedures for resolving EFTPS Credit Card and Electronic Funds Withdrawal Payments.
- (2) Identify the EFTPS payment(s) by researching IDRS CC IMFOLT.
 - a. Credit card payments will contain “6” in the 4th position of the EFT-Trace Number field.
 - b. Electronic Funds Withdrawal (EFW) payments will contain “0” in the 4th position of the EFT-Trace Number field.

Note: Use CC TRBDV and/or MeF and the associated payment record for the return to verify that the taxpayer requested the payment.

- (3) If credit card payments, Electronic Funds Withdrawal payments, or ISRP/Lockbox payments attempting to post will result in an overpayment (refund), and they do not “match” the TC 150 information, research thoroughly before allowing the TC 150 to post.

Example: Form 1040 shows taxpayer receives a \$700 refund, but taxpayer’s TIN has an \$1,000 credit card payment.

- a. If necessary, contact the EFTPS Accounting Technicians by E-faxing the necessary information to 855-295-0850. Please provide a return Fax number to send back response.
 - b. Provide the EFTPS Accounting Technician with the Electronic Funds Transfer (EFT) Trace number(s) of the payments in question and any additional background information (copy of CC TXMOD showing payment), as requested. Indicate or underline which payment needs verification.
 - c. Request the EFTPS Accounting Technician contact the credit card processor (identified by the 10th and 11th positions of the EFT Trace number) for resolution of possible duplicate or misapplied payment(s).
 - d. Credit card processor numbers 31, 59 or 70 are worked by different technicians. Fax these separately.
 - EFT-TRACE-NUM>xxxxxxxxx31xxxxxx
 - EFT-TRACE-NUM>xxxxxxxxx59xxxxxx
 - EFT-TRACE-NUM>xxxxxxxxx70xxxxxx
- (4) If faxing the information, the EFTPS Technician will **confirm** receipt of the cases.
- (5) After **two weeks** from confirmation of Fax delivery, if you have not received the information necessary to complete the case, re-fax as a second request.
- (6) If the unreversed excess credit(s) in the current tax module has a prior year in the TRANS-DATE field:
- a. Research IDRS using CC TRDBV or MeF for the Form Payment Record of the prior year electronic tax return.
 - b. Verify that the payments received belong to the taxpayer. If the prior year tax payment amount is equal to the amount of the current tax year overpayment, correct the module. Any legitimate overpayments will be refunded after verifying with the taxpayer.
- (7) If research indicates the payment is intended for another module or account, input a credit transfer. If the taxpayer indicates the credit does not belong to him/her and you are unable to determine where to post, if the payment is less than 1 year old, transfer it to Unidentified Remittance by sending Form 2424, Account Adjustment Voucher, to Accounting. If the payment is one year old or more, use Form 8758, Excess Collections File Addition, to transfer to Excess Collections. Close these cases with URC 6 to add CCC 3.

Note: If unable to use CC ADD34, you must enter a “1” in the “EFTPS-ELEC-DPST-IND>” field on the CC ADD24 / CC DRT24 input screen.

- (8) EFTPS and RS-PCC processes unidentified remittances. If EFTPS cannot locate the correct taxpayer, the payment will unpost with SSN 000-00-0002 as UPC 151 RC 1. Refer to UPC 151 RC 1 instructions for resolution.
- 3.12.179.22
(01-01-2014)
**International (INTL)
Returns (AUSPC only)**
- (1) The basic requirements and procedures in IRM 3.12.179, for processing unpostables also apply to the processing of INTL returns. Procedures for resolving INTL unpostables specific to a particular unpostable code and RC can be found in the IRM section corresponding to that unpostable code and RC
- (2) If an unpostable Form 1065 or Form 1041 shows a foreign address for a partnership, estate or trust, route the case to OSC as an INTL return.
- (3) GUF Category L1 is specifically used for INTL. However, INTL cases may unpost under other categories.
- 3.12.179.22.1
(06-10-2020)
**International Returns
(Filing Location Codes
20 and 21)**
- (1) International returns are assigned either Filing Location Code (FLC) 20 or FLC 21 for AUSPC.
- (2) FLC 20 returns include:
- Form 1040 and Form 1040-SR with a foreign address in the entity.
 - Form 1040 with a valid Form 2555-EZ regardless of entity information (Domestic Address)
 - Form 1040-NR and 1040-NR-EZ
 - Dual Status (a taxpayer who is a U.S. resident for part of the year and a Non-resident Alien (NRA) for part of the year)
- Note:** If invalid Form 2555 or Form 2555-EZ and the return has no other foreign aspect, rebatch to domestic program.
- (3) File Location Code 21 returns include:
- Form 1040 or Form 1040-SR with addresses in U.S. possessions
 - Form 1040 or Form 1040-SR with addresses in U.S. territories
 - Form 1040-PR
 - Form 1040-SS
 - Form 5074, Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI), or Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa. attached
 - Form 1040 or Form 1040-SR with Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, attached
- 3.12.179.22.2
(03-20-2023)
**International Returns
Transshipping to AUSPC**
- (1) INTL IMF cases are worked in AUSPC only.
- (2) All international returns received at IRS offices other than AUSPC will be transshipped to AUSPC on Form 3210, Document Transmittal. Related payments are to be deposited at point of receipt. Refer to IRM 10.5.1.6.7.2 and IRM 10.5.1.6.7.3, Privacy and Information Protection, Privacy Policy on mail and shipping information. All transshipped returns received by AUSPC must have a received date stamp.
- (3) The following is a list of international returns requiring transshipment to AUSPC for processing:

- a. Any Form 1040, Form 1040-SR, Form 1040A or Form 1040EZ with an address outside the 50 United States and the District of Columbia (This does not include APO/ FPO addresses.)
- b. Form 1042S, Form SSA-1042S, Form RRB-1042S, Foreign Person's U.S. Source Income Subject to Withholding
- c. Form 2555, Form 2555-EZ, Foreign Earned Income
- d. Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
- e. Form 8288-B, Application for Withholding Certificate
- f. Form 8804, Form 8805 or Form 8813 Statement of Withholding under Section 1446
- g. Form 8833, Treaty-Based Return Position Disclosure
- h. Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition
- i. Taxpayer indicates an exemption of income or exclusion from tax due to an international tax treaty. Do not forward "American Indian Treaty" returns
- j. "Treaty Trader" or Fulbright Grantee
- k. Section 911, 913, or 931 of the Internal Revenue Code (IRC) is notated
- l. Form 1040, Form 1040-SR is from Guam
- m. Form W-2 from Guam
- n. Form 1040-NR or Form 1040-NR-EZ (If Form 1040-NR or Form 1040-NR-EZ is attached to Form 1040, Form 1040-SR leave the Form 1040, Form 1040-SR attached)
- o. Form 1040-PR
- p. Form 1040-SS or Form 1040-SS (NMI)
- q. Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa
- r. Form 5074, Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands
- s. **Dual Status** (i.e., a taxpayer who is a U.S. resident for part of the year and a Non-resident Alien (NRA) for part of the year)
- t. Primary or both taxpayers are **Nonresident Aliens**
Exception: Primary taxpayer is NRA with no SSN; however, secondary taxpayer has an SSN and W-2 income. In this case, edit the secondary taxpayer as the primary taxpayer and continue processing the return.
- u. Income paid in foreign currency, when it has not been converted to U.S. currency
- v. Any return with both Virgin Island Form W-2 and U.S. income regardless of the address
- w. Section 933 of the Internal Revenue Code (IRC) is notated

3.12.179.22.3
(06-10-2020)
**Status of an
International Filer**

- (1) Examine Form 1040, Form 1040-SR, Form 1040-NR, Form 1040-NR-EZ, Form 2555, Form 2555-EZ, Form W-2 or other documents to determine the taxpayer's status. A taxpayer's status may be U.S. Citizen, U.S. Resident Alien or Nonresident Alien.
 - a. **U.S. citizens** living or traveling outside of the United States are required to file a Form 1040 or Form 1040-SR U.S. Income Tax Return, on which they must report their worldwide income.

- b. **U.S. Resident Aliens** are generally Non U.S. citizen taxpayers who are treated as U.S. citizens for tax purposes and are required to file a Form 1040 or Form 1040-SR U.S. Income Tax Return, because they meet either the Green Card or Substantial Presence tests for the tax year in question. Like U.S. citizens, U.S. Resident Aliens are also required to report their worldwide income on a Form 1040 or Form 1040-SR.
- c. **Nonresident Aliens** are generally Non U.S. citizens who do not meet either the Green Card or the Substantial Presence tests for the tax year in question. Nonresident Aliens are taxed on their U.S. source income and on certain foreign source income that is effectively connected with a U.S. trade or business.

- (2) For more information on determining the status of an international filer, refer to Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, and Pub. 519, U.S. Tax Guide for Aliens.

3.12.179.22.4
(01-01-2014)
**Guam Address or
Income From Guam**

- (1) Amended returns must be filed with the jurisdiction which processed the original return.
- (2) Estimated Tax Payments must be made to the jurisdiction which will process the tax return.

3.12.179.22.5
(01-01-2014)
**Virgin Islands Address
or Income From Virgin
Islands**

- (1) U.S. citizens who have income from the Virgin Islands but are not bona fide residents of the Virgin Islands file their income tax returns with both the U.S. and the Virgin Islands government.

3.12.179.22.6
(06-10-2020)
Dual Status Tax Returns

- (1) A dual-status tax return is filed by a taxpayer who is a resident alien and a nonresident alien within the same tax year. This usually occurs in the year the alien arrives in or departs from the United States. However, a resident alien who leaves the U.S. temporarily and does not abandon lawful permanent residence (Green Card), retains resident alien status while abroad. The taxpayer is not considered dual status and must report worldwide income.
- (2) The taxpayer is permitted to use Form 1040-NR as a work sheet to compute tax for the period of non-residence or Form 1040, Form 1040-SR as a work sheet to compute tax for the period of residence. If necessary, enter the data from worksheet to perfect the return.

3.12.179.22.7
(01-01-2024)
**Form 1040-PR and Form
1040-SS**

- (1) Self-employed persons residing in Puerto Rico compute and report their Social Security Self Employment tax on Form 1040-PR.
Note: Effective Tax Year 2023, Processing Year 2024 Form 1040-PR will be replaced with Form 1040-SS (Spanish).
- (2) Self-employed persons residing in the Virgin Islands, American Samoa, Northern Mariana Islands and Guam compute and report their Social Security Self-Employment Tax on Form 1040-SS.
- (3) A signature is required on all Form 1040-PR and Form 1040-SS.

3.12.179.22.8
(01-01-2025)

**Form 1040-NR and Form
1040-NR-EZ (AUSPC
Only)**

(1) Form 1040-NR and Form 1040-NR-EZ are filed by:

- a. Nonresident aliens who have U.S. source income;
- b. Nonresident aliens who are engaged or considered to be engaged in a trade or business in the U.S. whether or not they have income from U.S. sources;

Note: If the taxpayer states present in the U.S. 183 days or more, review the complete return and attachments for additional information explaining the taxpayer's claim continuing Nonresident Alien status. If attachments do not verify continuing non-residency, **correspond**. If No Reply, process Form 1040-NR and Form 1040-NR-EZ. DO NOT allow the standard deduction or treaty benefits.

Note: No Reply actions is based on a 45-day period for International cases, beginning with the day the letter is mailed to the taxpayer.

- c. Dual status taxpayers in the year of entry into or departure from the U.S.

Note: If there is an indication that the taxpayer is a Dual Status filer, follow instructions for Dual Status Tax Returns, IRM 3.12.179.22.6.

(2) All Forms 1040-NR and Forms 1040-NR-EZ are processed only in AUSPC under FLC 20.

(3) Income to be reported on Form 1040-NR is classified as either effectively connected with a U.S. trade or business or not effectively connected with a U.S. trade or business.

(4) Income Effectively Connected with a U.S. Trade or Business is reported on Form 1040-NR, Page 1, Lines 1a -15.

- a. Returns with an entry on Line 8 ('wage income'), for batching purposes are assigned Doc Code 73. Doc Code 73 returns (wage income) are due the fifteenth day of the fourth month (0415XXXX) following the close of

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- b. Returns on which other types of "effectively-connected income" is reported Form 1040-NR (page 1, Lines 1b - 15), but which do not include WAGE (line 8) income are assigned Doc Code 72.

(5) Income Not Effectively Connected With a U.S. Trade or Business is reported on Form 1040-NR, Page 4.

- a. Returns with only non-wage, effectively- connected income (Form 1040-NR, Page 1, Lines 1b-15), and/or Income Not Effectively Connected With a U.S. Trade or Business (page 4) are assigned Doc Code "72".
- b. Doc Code 72 (Non-Wage, Effectively-Connected Income and/or Not Effectively Connected Income) returns are **due the fifteenth day of the**

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Caution: All returns processed after June 3 (including Form 1040-NR Doc Code 72) and all returns for which the DLN Julian Date (digits 6-8) is 155 or later, require a received date. URC 8 if it is necessary to change the received date to an earlier date.

- (6) Income reported on Form 1040-NR-EZ is classified as effectively connected income **ONLY**:
- All Forms 1040-NR-EZ are assigned Doc Code 73.
 - Form 1040-NR-EZ is due the fifteenth day of the fourth month following the end of the tax period (04/15/2016 for TY 2015 calendar year

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Note: For reference to special processing instructions for certain Form 1040-NR and Form 1040-NR-EZ filers, see IRM 3.21.3, International Returns and Documents Analysis, Individual Income Tax Returns; or IRM 3.22.3, International Error Resolution, Individual Income Tax Returns.

3.12.179.23
(06-29-2023)
**Individual Master File
(IMF) Unpostable
Resolution**

- (1) The following provides the individual unpostable resolution procedures and guidelines for all IMF cases with Unpostable Codes (UPC's) in the range 126-299.

Note: Unused IMF UPC's are "reserved".

- If the original condition has been resolved, no additional research is needed, close URC 0.
- Unless an Unpostable condition is caused by an obvious error such as a transcription or coding error, research is required. The most common research tools available are IDRS Command Codes, IDRS Computer (ECC-MTB) Transcripts, the Closed Register, Unpostable Reports, RTR system, the ITIN system, and MeF.
- Before releasing an Unpostable case, review the account to ensure the Name Control, TIN, Filing Requirement and Year/Month are correct. Identify and resolve all unpostable conditions which could result in repeat or incorrect posting of unpostable conditions.
- Occasionally cases that are identified as "Auto-Closed (URC 2)" do not get closed by the system. This occurs when the record does not contain a significant IDRS employee number. These will have to be manually closed with URC 2 or D as appropriate.

3.12.179.24
(03-15-2021)
**Form 4442, Inquiry
Referral**

- (1) Submission Processing (SP) may receive Form 4442, Inquiry Referral for open Unpostables. All Business Operating Divisions (BODs) requesting closure of an unpostable case must follow the instructions on the Form 4442 Submission Processing Unpostable Referral Listing found on the [SERP - Form 4442 Submission Processing Unpostable Referral Listing - Who/Where](http://serp.enterprise.irs.gov/databases/who-where.dr/form-4442-sp-unpostable-referral-listing.html)<http://serp.enterprise.irs.gov/databases/who-where.dr/form-4442-sp-unpostable-referral-listing.html>.

- (2) A Form 4442 will only be submitted if the unpostable case has not been resolved within 8 weeks of unposting. If the Form 4442 is received before the 8 weeks has lapsed, the referral may be returned to the originator to be re-submitted once the timeframe is met.

Caution: : Before rejecting a referral back to a BOD, verify the unpostable transaction is not a repeat unpostable. Some transactions will unpost under different UPC's. The literal "CYC" on Line 1 of CC UPTIN and on line 2 of CC UPRES identifies the original cycle the original transaction record went unpostable. If 8 cycles have lapsed since the transaction originally unposted, continue processing the referral as requested.

- (3) If the Form 4442 is received and there is not an open unpostable, the referral may be returned to the originator.
- (4) If a Form 4442 is received that needs to be worked by Unpostables it must be completed within 20 days of the received date.
- (5) The campuses ensure the Form 4442 Submission Processing Unpostable Referral Listing found on the SERP - Form 4442 Submission Processing Unpostable Referral Listing - Who/Where <http://serp.enterprise.irs.gov/databases/who-where.dr/form-4442-sp-unpostable-referral-listing.html> contains accurate information and submit updates as necessary.
- (6) For more information on Form 4442, see IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

3.12.179.25
(01-01-2025)
**Unpostable Code (UPC)
126 Reason Code 0 and
RC 1 Return Integrity
and Compliance
Services (RICS) Identity
Theft Filter**

- (1) Please NOTE that Submission Processing is not working UPC 126 cases. This inventory is worked by RICS/RIVO. Refer to RM 25.25.6.2.3 Exam/Collection/Compliance Office Employees - Procedures for Cases with Taxpayer Protection Program (TPP) Involvement
- (2) **CONDITION RC 0** This condition occurs when a TC 150 input to a module containing a TC 971 AC 121 or TC 971 AC 124 with a DLN in the misc field equal to the Return DLN. Also, unpost if TC 971 AC 121 or AC 124 with a DLN in the misc field equal to the Return DLN is input in the same cycle as the TC 150.

Note: The Taxpayer Protection Program (TPP) is responsible for identifying potential identity theft cases that are scored by a set of identity theft models in the Dependent Database (DDB); selected through filters in the Return Review Program (RRP) system or manually selected by Return Integrity & Verification Operation (RIVO).

Note: Bypass the UPC 126 RC 0 if the IP-PIN on the input return is equal to the IP-PIN posted in the entity.

- (4) **CONDITION RC 1** TC 150 transferred from MFT 32 to MFT 30.
- (5) **Resolution UPC 126 RC 1** GUF will auto close URC 0 posting TC 150 to MFT 30.

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- 3.12.179.26
(01-01-2014)
**UPC 127 RC 0 Invalid
Universal Location Code**
- (1) **CONDITION RC 0** This condition occurs when a TC 150 / TC 430 (entity code 1 or 3) or 01X contains an address that has a zero or invalid ULC in the location code field.
- (2) **Resolution UPC 127 RC 0:** GUF Auto-Close URC 8 to Rejects.
- 3.12.179.27
(01-01-2014)
**UPC 128 RC 0 IDRS
Notice Status Mismatch**
- (1) **CONDITION RC 0** This condition occurs when a TC 920 is input to a module not containing at least one of the following statuses: 12, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.
- (2) **Resolution UPC 128 RC 0:** GUF Auto-Close URC D.
- 3.12.179.28
(01-01-2014)
**UPC 129 RC 0 Political
Check-Off**
- (1) **CONDITION RC 0** This condition occurs when a TC 150 with DLN XX211XXX99XXXX contains CCC G without an original return posted. Current year records are resequenced up to 16 cycles prior to becoming Unpostable.
- (2) **Resolution UPC 129 RC 0:** GUF Auto-Close URC D.
- 3.12.179.29
(01-06-2023)
**UPC 130 RC 0
Unprocessable
Transactions**
- (1) **CONDITION RC 0** This unpostable occurs when an input transaction contains information that causes a halt in the posting run.
- (2) **Resolution UPC 130 RC 0:**
- a. If there is an originator close URC 2.
 - b. If there is not an originator elevate to Campus P&A Analyst to elevate to HQ Analyst for resolution.
- (3) **Exception:** If the module addressed by the transaction has a debit balance of \$1,000,000,000 or more, URC 8 to Rejects, instructing Rejects to follow their instructions for handling IMF accounts over 1 billion dollars in IRM 3.12.37.18.6.2, Correction Procedures UPC 130 RC 0, and IRM 3.12.37.27.5.3 IMF Accounts Over 999 Million Dollars.
- Note:** Debit module balances over \$1,000,000,000 cannot be processed to Master File. These cases are processed to Non-Master File, consolidated in Kansas City.
- 3.12.179.30
(01-01-2025)
**UPC 130 RC 1 Multiple
Merge Initiating
Transactions**
- (1) **CONDITION RC 1** This condition occurs on the weekly day of the following cycles: 06, 18, 32, and 45, unpost all but the first merge transaction input of any combination of the following resequencing merge transactions TC 011, TC 013, TC 040, or TC 041 if there are 4 or more merge transactions. Exclude the
- (2) **Resolution UPC 130 RC 1:** GUF Auto-Close URC D.
- 3.12.179.31
(01-01-2025)
**UPC 131 RC 0 Criminal
Investigation Reversal**
- (1) **CONDITION RC 0** This condition occurs when a TC 915 is input to a tax
- (2) **Resolution UPC 131 RC 0:** GUF Auto-Close URC 2 to Cl.

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- 3.12.179.32
(01-01-2014)
**UPC 132 RC 0 Invalid
IMF Merge**
- (1) **CONDITION RC 0** This condition occurs when a TC 011, TC 040, or TC 041 is input with an SSN equal to the account SSN.
 - (2) **Resolution UPC 132 RC 0:** GUF Auto-Close URC 2 to Originator.
- 3.12.179.33
(01-01-2025)
**UPC 133 RC 0
Examination Request
Indicator and Military
Deferment**
- (1) **CONDITION RC 0** This condition occurs when a TC 424 (except with block and serial of 88885 and 77777) is input to MFT 29 or 30 and an account containing Entity Combat Zone indicator set to 1.
 - (2) **Resolution RC 0:** GUF Auto-Close URC 2 to Exam.
- 3.12.179.33.1
(05-09-2018)
UPC 133 RC 1
- (1) **CONDITION RC 1** Unpost TC 500 with a closing code (cc) 53, 55, 57 or 59 for any of the following conditions:
Note: References to TC 500 cc 53 relate to TC 500 cc 52. References to TC 500 cc 55 relate to TC 500 cc 54. References to TC 500 cc 57 relate to TC 500 cc 56. References to TC 500 cc 59 related to TC 500 cc 58.
 - a. TC 500 cc 53, cc 55, or cc 57 input to a module that does not contain a prior posted TC 500 cc 52, cc 54, or cc 56, respectively, with a matching CSED indicator.
 - b. TC 500 with cc 53, cc 55, or 57 containing a transaction date prior to a Combat Entry Date or transaction date of TC 500 cc 52 or cc 54.
 - c. TC 500 cc 58 or TC 500 cc 59 if the transaction date falls within a combat zone period. If both transactions, TC 500 cc 58 and cc 59 are input in the same cycle and the hospitalization exit date is within a combat zone period, both transactions will unpost.
 - d. TC 500 cc 59 if the combat zone indicator is set to 1 and TC 500 cc 59 exit date is within a combat zone period.
 - e. TC 500 cc 59 unless the module contains a prior posted TC 500 cc 56 with matching CSED indicator.
 - f. TC 500 cc 59 if the combat zone indicator is not set to 1.
 - g. TC 500 cc 58 and TC 500 cc 59 are input in the same cycle, unpost both transactions if the hospitalization exit date on the TC 500 cc 59 is prior to the hospitalization entry date input on the TC 500 cc 58.
 - (2) **Resolution UPC 133 RC 1** GUF Auto-Close URC 2 to Originator.
- 3.12.179.34
(01-08-2019)
**UPC 134 RC 2, RC 3,
and RC 5 Debtor Master
File (DMF)**
- (1) **CONDITION RC 2** This condition occurs when a TC 131 type 01 has a negative state repayment amount that would cause the net state repayment amount of all type 01 TC 131s with matching agency, subagency, and year or original offset to be less than zero.
 - (2) **Resolution UPC 134 RC 2** GUF Auto-Close URC 2 to Originator.
 - (3) **CONDITION RC 3** This condition occurs when any TC 011, TC 013 (with reverse validity), TC 040, or TC 041 attempts to post to an account containing an unreversed TC 898 with a transaction date that is within six years of the current 23C date. Master File will bypass this unpostable if the Scrambled SSN Indicator is set to 10 or 12.

Note: TC 898 is considered reversed if the net of TC 898, TC 899, TC 76X all with matching TOP Offset Trace Number (OTN) net to 0. Include memo money in the netting. These transactions will resequence one week prior to unposting.

- (4) **Resolution UPC 134 RC 3** GUF Auto-Close URC 2 to Originator.
- (5) **CONDITION RC 4** Reserved
- (6) **CONDITION RC 5** This condition occurs when a TC 290 containing a TC 766 and OTN attempts to post to a module containing a TC 898 with a transaction date greater than six years from the current date.
- (7) **Resolution UPC 134 RC 5:** GUF Auto-Close URC 2 to Originator.

3.12.179.35
(01-01-2014)
UPC 135 RC 0 Disaster Claims

- (1) **CONDITION RC 0** This condition occurs when a TC 29X blocked 290–299 for a debit or zero amount is input to a module that does not contain a TC 150.
- (2) **Resolution UP 135 RC 0:** GUF Auto-Close URC 2 to Accounts Management.

3.12.179.36
(01-01-2014)
UPC 136 RC 0 and RC 1

- (1) This subsection contains conditions and resolutions for UPC 136.

3.12.179.36.1
(01-01-2025)
UPC 136 RC 0 Decedent Returns and Computer Condition Codes (CCCs)

- (1) **CONDITION RC 0** This condition occurs when a TC 150 contains CCC A, CCC F, or CCC 9, FSC 2, and the literal DECD is not present in the name line. Bypass anything other than MFT 30 returns.
- (2) **Resolution UPC 136 RC 0:** Research using the return, CC UPRES, CC INOLE, and CC TRDBV to determine if CCC 9 or CCC F is correct.
 - a. If CCC 9 or CCC F is correct, use the following instructions:

If...	And...	Then...
A. No refund is due		URC 6 to add literal "DECD" to name line. If return contains CCC F, proceed to instruction 3.
B. A refund is due, or return is non-compute	CCC W or L is present and a second name line is present, or	URC 6 to add literal "DECD" to name line. If return contains CCC F, proceed to instruction 3.

If...	And...	Then...
C. A refund is due, or return is non-compute	Second name line is missing, and/or CCC W or CCC L is missing.	Input TC 013 to add second name line, using Posting Delay Code. URC 6 to add CCC W or L as needed and to add literal "DECD" to name line. If return contains CCC F, proceed to instruction 3.
D. A refund is due, or return is non-compute	Second name line is present and CCC W or CCC L is missing	URC 6 to add CCC W or CCC L as needed and to add literal "DECD" to name line. If return contains CCC F, proceed to instruction 3.
E. Credits for a subsequent tax period are posted to the deceased taxpayer's account	The spouse's account is established and no name change is needed	Transfer the credits to the spouse's account.
F. Credits for a subsequent tax period are posted to the deceased taxpayer's account	The spouse's account is not established	Monitor the spouse's account until it is automatically established, (two cycles after the return posts). Then transfer the credits.
G. Credits for a subsequent tax period are posted to the deceased taxpayer's account	The spouse's account is established, but a name change is needed	Transfer the credits first under the current IMF Name Control. Then input TC 013 with Posting Delay Code 4.

Note: The second name line appears above the entity information on Form 4251. This must be present for a refund return, to indicate that the refund will be paid to the surviving spouse (CCC W) or to the legal representative, i.e., Court appointed, place of business, or a surviving spouse AND legal representative (CCC L), as indicated on the return. CC UPRES shows which CCCs are present on the account.

- (3) If the return must not contain a CCC A, CCC 9 or CCC F, URC 8 and request removal of CCC.
- UPC 136 - Related Computer Condition Codes

If...	Then...
CCC A	Both taxpayers deceased
CCC F	Primary taxpayer deceased
CCC 9	Secondary taxpayer deceased
CCC L	Refund to be issued to legal representative (or business) on second name line.
CCC W	Refund to be issued to taxpayer on second name line.

Note: These CCC needs to be added to the Tax Return **only** on the year the taxpayer became deceased.

3.12.179.36.2
(01-01-2015)
**Resolution Procedure
UPC 136 RC 0 When
Establishing Spouse's
Account**

- (1) Research to ensure the spouse's account is established.
 - a. If the spouse's account is not established, Master File will generate a TC 000 to establish the spouse's account two cycles after the return posts. If credits for a subsequent tax period are posted to the deceased taxpayer's account, monitor the account until the spouse's account is established. Once established, transfer the credits to the spouse's account.
 - b. If the spouse's account is established, compare the name line of the established account with the spouse's name on the unpostable document.
 - c. If the names are different, input a TC 013 to update the established account. If transferring credits, use Posting Delay Code (PDC) 4 when inputting the TC 013.
 - d. If the names are the same, transfer any credits or payments as needed, cycling as appropriate. TC 430 or TC 660 payments for the tax period of the joint return will be automatically transferred by the computer.

Note: Be sure TC 000 has posted before initiating credit transfer.

3.12.179.36.3
(01-01-2016)
**UPC 136 RC 1
Temporary SSN With
Unallowable Claims**

- (1) **CONDITION RC 1** This unpostable occurs when a TC 150 with a primary TIN that starts with a "9" and that contains a claim for the Earned Income Credit (EIC) and/or a personal exemption attempts to post.

Note: Master File will bypass this check if the SSN is in the ITIN range (middle two digits are 50-65, 70-88, 90-92, 94-99). Master File will bypass the exemption portion of the unpostable if the Exemption Positions Verified field contains a 0 in position 1 or if the return contains RPC O.

- (2) **Resolution UPC 136 RC 1** GUF Auto-Close URC 8 to Rejects.

3.12.179.37
(01-04-2021)
**UPC 137 Bureau of the
Fiscal Service (BFS)
(Formerly Financial
Management Service
[FMS])**

(1) This subsection contains conditions/resolutions for UPC 137.

Caution: Do NOT delete a TC 898 transaction until contact has been made with the Treasury Offset Program (TOP)/(Debtor Master File (DMF) Liaison. The TOP/DMF Liaison will coordinate the correction of the transaction with BFS.

Caution: Do NOT delete a TC 899 transaction unless specifically instructed to do so per this IRM **or** contact has been made with the TOP/DMF Liaison.

Note: When closing cases based on the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

(2) The TOP/DMF Liaison can be reached by E-FAX 855-335-0980 or by your leads email address in the body of the email so the reply can be returned to you promptly. #

3.12.179.37.1
(03-20-2023)
UPC 137 RC 1

(1) **CONDITION RC 1** This condition occurs when a TC 898 with Doc Code 45 has resequenced for ten cycles and the module does not contain a TC 840 with a matching DLN.

(2) **Resolution UPC 137 RC 1** Use the following IF and THEN chart for case resolution.

If ...	Then ...
A. If TC 840 with matching DLN is found,	Close the case with URC 6 to correct the date of the TC 898 to match the date of the TC 840
B. If TC 840 with matching DLN is not found,	Contact the TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information. Note: When closing cases based on the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

3.12.179.37.2
(03-20-2023)
UPC 137 RC 2

(1) **CONDITION RC 2** This condition occurs when:

- a. TC 898 with Doc Code 45 does not match the DLN of a prior posted TC 840 or
- b. TC 898 with Doc Code 77 and the transaction date is not within 12 days of a prior posted EFT TC 846 or within six days of a paper refund.

- (2) **Resolution UPC 137 RC 2** Research the module for the most recent pending or posted TC 840 / TC 846. When analyzing for this condition, only consider TC 846(s) that are dated the same date or later than the TC 898.

Note: A TC 898 originating from a computer-generated refund, TC 846, has the same DLN except for the Document Code which is changed to Doc Code 77.

Note: There may be up to two TC 898s for each TC 840, or TC 846.

Note: When closing cases based on the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

If ...	And ...	Then ...
A. If TC 898 contains Doc Code 45,	TC 840 with the same DLN is located,	URC 6 to correct the date of the TC 898 to match the date of the TC 840.
B. TC 898 DLN contains Doc Code 77,	TC 846 is located,	URC 6 to correct the date of the TC 898 to match the date of the TC 846.
C. TC 898 containing Doc Code 45 or Doc Code 77 and you are unable to locate the matching refund,		Contact TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information.

3.12.179.37.3
(01-01-2025)
UPC 137 RC 3

- (1) **CONDITION RC 3** This condition occurs for the following reasons:
 - a. the memo amount of the TC 898 is greater than the money amount of the matching TC 840 / TC 846. If the module contains multiple TC 898 / TC 899 transactions with the same date, these must be netted when performing this check.
 - b. the split refund indicator on the TC 898 is different from the split refund indicator on the matching TC 846 with the same date.

- (2) **Resolution UPC 137 RC 3** Use the following IF and THEN chart for case resolution.

Note: When closing cases based on the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

If ...	Then ...
A. The money amount of the TC 898 is greater than the money amount of the matched TC 840 / TC 846,	Contact TOP/DMF Liaison for resolution. refer to IRM 3.12.179.37 for TOPS/DMF liaison information.
B. Split refund indicator on the TC 898 is not the same as the split refund indicator on the matched TC 846 with the same date,	URC 6 to input the correct Split Refund Indicator. NOTE: that any correction that is done for UPC 137 field (LINE 18 displays the fields) is done on LINE 19 of the UPRES SCREEN.

Note: When following the case resolution below always check to ensure the transaction dates match on the TC 899 and TC 898.

3.12.179.37.4
(03-20-2023)
UPC 137 RC 4

(1) **CONDITION RC 4** This condition occurs for the following reasons:

- a. TC 899 containing an OTN (Top Offset Trace Number) that does not match the OTN of a prior posted TC 898 with the same date.
- b. The split refund indicator on the TC 899 does not match the split refund indicator of a prior posted TC 898 with the same date.

(2) **Resolution UPC 137 RC 4** Take the following steps to correct the unpostable.

Note: When closing cases based on the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

Note: Always research cross-reference TINs for matching TC 898. Do not attempt to URC 6 to a proper TIN. Instead, notify management to elevate to the Headquarters IMF Unpostable Analyst through (P&A) analyst for resolution assistance. Coordination with the TOP/DMF Liaison to reinput the cross-reference TIN will be made.

If ...	And ...	Then ...
A. TC 898 with matching OTN and date is found,		Close using URC 0.
B. TC 898 with matching OTN and date is found,	shows as DU (deleted unpostable) on CC TXMOD,	Contact the TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information.

If ...	And ...	Then ...
C. TC 898 with matching OTN and date is not found,	Research using the IAT Unpostable History Tool finds a matching TC 898 that is unpostable at another campus, Note: The FLC of the refund will be different from the TC 899	Contact the campus to see when the case will be closed. Monitor for posting. Once the TC 898 is posted close the TC 899 with URC 0.
D. TC 898 with matching OTN and date is not found,	An unpostable TC 898 is not found at another campus,	Contact TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information.
E. TC 898 with matching OTN and date is posted,	Split refund indicators do not match,	URC 6 to input the correct Split Refund Indicator. NOTE: that any correction that is done for UPC 137 field (LINE 18 displays the fields) is done on LINE-19 of the UPRES SCREEN.
F. TC 898 with matching OTN and date cannot be located,		Contact TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information.

Note: When following the case resolution below always check to ensure the transaction dates match on the TC 899 and TC 898.

3.12.179.37.5
(01-01-2025)
UPC 137 RC 5

- (1) **CONDITION RC 5** This condition occurs for either of the following:
- a. TC 899 with Record Type 1-3, and 5 containing a memo amount that exceeds the net amount of a prior posted TC 898 / TC 899 with the same OTN minus the net of TC 76X with the same OTN.
 - b. TC 899 Record Type 4 and the module does not contain a TC 899 Record Type 2 with matching OTN. If found, unpost unless the net memo amount of the TC 899 Record Type 2 minus prior posted TC 899 with Record Type 4 (all with matching OTNs) is equal to or greater than the input TC 899 Record Type 4.

- (2) **Resolution UPC 137 RC 5** Often this unpostable is caused by a timing issue. TC 899 Record Type 4 will not post unless a TC 899 Record-Type 2 is already posted on the account. TC 899 Record-Types 2 and 4 will often be transmitted on the same tape from BFS, or the Record Type 2 will be sent after the Record-Type 4.

Caution: TC 899 transactions are financial transactions and only deleted for the reasons specified below or if instructed by the TOP/DMF Liaison.

Note: Use the OFFST - AMT on CC TXMOD to calculate whether the TC 899 amount exceeds the netted amount.

- a. You must take into consideration **all** TOP transaction codes **with the same OTN** to determine the net TOP Offset amount. Disregard the signs (+ or -) of each transaction code when completing the steps below. See IRM 21.4.6.4.2.11 , *Netting TOP Offsets and Reversals*, for more information.
- b. Determine the TOP offset, TC 898, or TC 971 AC 598 and the OTN of the offset that is to be netted.
- c. Subtract from the TC 898 or TC 971 AC 598: all TC 899s or TC 971 AC 599s, type 1, type 2, or type 3, with the same OTN.
- d. Subtract from the TC 898 all TC 766s with the same OTN.
- e. Add to the TC 898 or TC 971 AC 598: all TC 899s or TC 971 AC 599s, type 4, with the same OTN
- f. Add to the TC 898 all TC 767(s) with the same OTN.

Note: When this formula is used and the balance equals zero, refer to the TOP/DMF Liaison.

- g. Written as a formula, the above steps appear as follows:

Net TOP Offset Amount
TC 898 or TC 971 AC 598 – TC 899 or TC 971 AC 599 types 1, 2, or 3 – TC 766s + TC 899 or TC 971 AC 599 type 4 + TC 767s = Net TOP Offset Amount
NOTE: The OTN must be the same for all these transactions when computing the net TOP offset amount.

- h. Use the following IF and THEN chart for case resolution:

Note: When following the case resolution below always check to ensure the transaction dates match on the TC 899 and TC 898

Note: When closing cases based on the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

If ...	And ...	Then ...
A. TC 899 Record-Type 1 is unpostable		Contact TOP/DMF Liaison for resolution refer to IRM 3.12.179.37 for TOPS/DMF liaison information.
B. TC 899 Record-Type 2 is unpostable	TC 766 with the same OTN and same money amount is present	Contact TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information.
C. TC 899 Record-Type 3 is unpostable		Contact TOP/DMF Liaison for resolution. Refer to IRM 3.12.179.37 for TOPS/DMF liaison information.
D. TC 899 (any Record-Type) is unpostable	TC 898 is unpostable (with the same OTN)	Close the TC 898 according to the UPC code resolution. Close the TC 899 with URC 0 unless the transaction date is incorrect then close with URC 6 to correct. Cycle delay to allow the TC 898 to post first.
E. TC 899 (any Record-Type) is unpostable	There is no record of TC 898	Close using URC D. Include in the remarks that there is no record of TC 898.
F. TC 899 (any Record-Type) is unpostable	TC 899 with the same record type has already posted with the same OTN and exact money amount. This may be a duplicate transaction. Note: the 2nd TC may reflect a different transaction date	Contact TOP/DMF Liaison for resolution refer to IRM 3.12.179.37 for TOPS/DMF liaison information.

If ...	And ...	Then ...
G. TC 899 (any Record-Type) is unpostable	TC 899 has already posted with the same OTN	Using the offset formula: If the total reversal amount is less than the TC 898 offset amount, URC 6 to correct the transaction date. If the total reversal amount is greater than the TC 898 offset amount, URC D.
H. TC 899 Record-Type 4 is unpostable	TC 899 Record-Type 2 is unposted	Close the TC 899 Record-Type 2 according to the UPC code resolution. Using the offset formula: If the total reversal amount is less than the TC 898 offset amount, URC 6 to correct the transaction date. If the total reversal amount is greater than the TC 898 offset amount, URC D.
I. TC 899 Record-Type 4 is unpostable	TC 899 Record-Type 2 is found	Using the offset formula: If the total reversal amount is less than the TC 898 offset amount, URC 6 to correct the transaction date. If the total reversal amount is greater than the TC 898 offset amount, URC D.
J. TC 899 Record-Type 4 is unpostable	TC 899 Record-Type 2 is not found	Suspend the case for two cycles. If TC 899 Record-Type 2 is still not found then close the unpostable with URC D.

3.12.179.37.6
(01-01-2014)
UPC 137 RC 6

(1) **CONDITION RC 6** This condition occurs when a TC 899 containing a Spouse's SSN does not match the Spouse's SSN of a prior posted TC 89X with the same date and OTN.

- (2) **Resolution UPC 137 RC 6** Research for correct SSN and close using URC 6.

3.12.179.38
(05-09-2018)

**UPC 138 Refund
Repayment and
Cancellation**

- (1) This subsection contains conditions/resolutions for UPC 138.

Note: It has been determined programming does not allow URC 6 GUF correction for TIN when the TC is 848 or TC 849. When correction to the TIN is required, unpostables course of action is to URC 1 to Accounting if Doc Code 45 or URC 8 to Rejects if Doc Code 48.

3.12.179.38.1
(09-20-2024)

UPC 138 RC 0

- (1) **CONDITION RC 0** This condition occurs for any of the following reasons:

- a. TC 720, TC 740, or TC 841 greater than the net amount of the posted TC 72X and TC 84X transactions.
- b. TC 841 blocking series 77777 or 77711-77713 or 77714 if the module does not contain a prior posted EFT TC 846.
- c. TC 740 / TC 841 not equal to a prior posted unreversed TC 840 or TC 846, unless TC 898 is also on the module with the same date as the TC 840 / TC 846. Unpost if the input transaction does not match an amount of a prior posted TC 840 or TC 846, or TC 849.
- d. TC 740 will unpost as UPC 194 if the amount is less than a prior posted TC 840 or TC 846. TC 740 / TC 841 may be less than the money amount of the TC 840 / TC 846 providing the module contains an unreversed TC 898. In this situation, the TC 740 / TC 841 must be greater than the amount of the original refund and equal to the TC 840 / TC 846 minus the net of TC 898 / TC 899 / TC 76X with OTN. In all cases the OTN must match the OTN of the TC 898. If the TC 841 / TC 898 / TC 899 is input for a refund that is being split, the split refund indicator should be present.
- e. TC 841 does not have a Split Refund Indicator that matches the indicator on a prior posted TC 846. Bypass the Split Refund Indicator for split paper refund.
- f. TC 841 blocking series 77714 if the module does not contain a prior posted EFT refund.

Note: If contacted by Accounting to release a case immediately, then URC 1 the case to Accounting. In "Remarks" (line 8 of UPRES) state the case is being closed at the request of Accounting and provide any additional information as needed.

- (2) **Resolution UPC 138 RC 0** - Conduct thorough research to determine if the unpostable TC is addressing the correct module.

If...	And...	Then...
A. TC 840 or TC 846	Is in another module with the same money amount (The unpostable TC may still belong on another module if it is equal to the difference between (TC 840 / TC 846 - TC 720 / TC 841) on that module).	Close with URC 6 to correct the tax period.
B. TC 740 or TC 841	The transaction date is within 12 business days of the prior posted TC 840 or TC 846 with the same money amount,	Close with URC 6 by changing the date to match the date of the posted TC 840 or TC 846 date.
C. TC 740	Economic Impact Payment (EIP 3) TC 766 CRN 338 / TC 766 CRN 257 is on the module and the prior posted TC 846 posted with the same money amount,	Close with URC 6 by changing the date to match the date of the posted TC 846 date.
D. TC 740 or TC 841	Is on correct module but different money amounts	Close with URC 1 to Accounting. Attach all research to case. For additional information refer to IRM 21.4.3, Returned Refunds/ Releases.

If...	And...	Then...
E. TC 740 or TC 841	Is less than the net amount of the posted refund minus a TOP offset (TC 846 – TC 898),	<p>Close with URC 1 to Accounting. Attach all research to case. For additional information refer to IRM 3.12.179.11.5, IRM 3.17.80, Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations, and IRM 21.4.6..</p> <p>Note: Effective 1/1999 and subsequent, due to the BFS takeover of DMF processing, TC 740 / TC 841 may be less than the money amount of the TC 846 / TC 840, providing the module contains a TC 898. In this situation, TC 740 / TC 841 must be greater than (TC 840 / TC 846 – TC 898 – TC 899 Record Type 1 or 3). In all cases, the OTN must match the OTN of the TC 898. If there are previous refunds on the module, be careful to associate the transactions correctly.</p>

If...	And...	Then...
F. If the transaction date and amount of the TC 841 matches the date and amount of a prior posted TC 846	And the split refund indicator of the TC 841 does not match the split refund of the TC 846,	Close with URC 1 to Accounting to change the TC 841 indicator to equal to the TC 846 indicator.
G. If a TC 720 is posted (the unpostable TC 841 will not find the TC 846).		Close with URC 1 to Accounting, and complete Form 8749 marking box n , to “wash out credit side” , notate in remarks “TC 720 posted” .

Note: If the module has two refunds in the same cycle, transactions must be associated correctly.

- (3) If TC 740 is a duplicate of a posted TC 841 with a DLN in blocking series 94X and cases that are not caused by one of the following:
- A duplicate TC 841
 - Money amount discrepancy
 - A split refund indicator issue and cannot be resolved by Unpostables Suspend unpostable.

Campus	IDRS #	File Location code TC 841 DLN
Austin	0611300002	18
Kansas City	0911844444	09
Ogden	0411700009	29

Take the following action:

- Input CC STAUP (Not to exceed 4 cycles).
- Establish an open control with the CC ACTON.

Note: TC 740 is UPC 138 RC 0 in Kansas City. Research shows a posted TC 841 (blocking series 940-949) was input by the Austin campus. Assign the control base to Austin Accounting. Refer to Document 6209, Section 4 for a complete listing of File Location Codes.

- Use Activity Code – 25 (TNSFRCASE).
- Input Category Code - RTCK (Returned Check).
- Accounting will utilize the CCA 42–43, IDRS Overage Report to identify, monitor and work these cases.

- If the account already has an established open control base, then notify the controlling area of the actions being taken.
- Monitor the account for 4 cycles and check CC UPDIS for remarks from Accounting.
 If the TC 840 or TC 843 is pending or posted close the unpostable with URC 0 to post the TC 720 or TC 740 and cycle delay as needed.
 If there is no TC 840 or TC 843 pending or posted after 4 cycles, close the unpostable case with URC 1 to Accounting.
 When either a TC 840 or a TC 843 has posted on the account, then Unpostables will close the unpostable with URC 0 to post the TC 720 or TC 740.

Note: If after 4 cycles and there is no action from Accounting, contact Accounting via email with subject line **Inquiring on UPC 138 past 4 cycles**. Refer to IRM 3.17.80-4 for point of contact information.

(4) **Resolution Procedure UPC 138 RC 0 for TC 841.** When there is a duplicate TC 841 posted on an account, then the following actions must be taken (unless the unpostable is Doc Code 45 and the posted TC 841 has a DLN in blocking series 94X):

If ...	Then ...
A. Doc Code 48	URC 1 to Accounting. Complete Form 3809 and print TXMOD.
B. Doc Code 45	<ul style="list-style-type: none"> • Money discrepancy URC 1 to Accounting. In the remarks indicate "duplicate TC 841." Print CC TXMOD and Form 3245. • Cases with no money discrepancy URC 1 to Accounting with the remarks "no money discrepancy".

3.12.179.38.2
 (09-20-2024)
**Resolution Procedures
 for UPC 138 RC 0 for TC
 720**

- (1) When a TC 720 on Doc Code 45 unposts with an inflated Julian Date (4XX-7XX), elevate to HQ through local P&A Analyst.
Note: The TC 720 amount may be equal or less than the TC 846 amount and may contain multiple TC 720s.
- (2) When TC 720 is an Economic Impact Payment (EIP 3) with TC 766 CRN 338 or TC 766 CRN 257 on the module with the same money amount, close with URC 6 and change the date to match the date of the posted TC 846 date.
- (3) When TC 720 on Doc Code 45 unposts and the amount of the TC 720 is greater than the net of TC 72X and TC 84X on the module (including when there are no TC 840 / TC 846 on the module), conduct thorough research to determine if the unpostable TC is addressing the correct module.
 - a. If unable to locate where to post the refund repayment, transfer to Un-identified. If the received date is over one year old, send the unpostable

TC 720 to Excess Collections. URC 1 to Accounting with instructions to forward to Unidentified or Excess Collections as appropriate.

- b. Include all research when closing the unpostable.

Note: Make sure all research steps to identify the correct module have been exhausted including checking other tax periods and XREF (cross-reference) TIN's.

3.12.179.38.3
(09-20-2024)

**Resolution Procedures
for UPC 138 RC 0 for TC
720 Refund Anticipation
Loan (RAL) repayment**

- (1) The Refund Product Code indicators can be found on TRDBV under the attribute of Refund Anticipation Loan Code and on MeF Return Request Display (RRD) under Code and Edit values titles REF Anticipation Loan Ind. If there is no RAL code 1-4 present on CC TRDBV, the refund should not be considered a Refund Advance Product.
- (2) TC 720 does not match the net amount of the posted TC 72X or TC 84X transactions on a module. The account will have the following indications that a refund that was used to obtain a refund anticipation loan (RAL) is being returned by the bank.
 - a. TC 916 CI Refund Freeze was posted on module, may have already been reversed.
 - b. TC 971 AC 017 posted – indicates a return posted to a cross-reference TIN.
 - c. Cross-reference TIN is an IRSN.
 - d. TC 846 has been reversed by a TC 841 and a TC 840 for same amount/ tax period is posted on the cross-reference TIN.
 - e. Form 3245, Posting voucher, is marked that the repayment is for a RAL.
- (3) If the TC 720 is equal to or less than the TC 840 on the XREF TIN, URC 6, definer B to move the unpostable repayment to the cross-reference TIN.
- (4) If a TC 720 with a Doc Code 48 needs to be renumbered to a TC 700, then URC 1 to Accounting with instructions to input a TC 700 with a Doc Code 58.
- (5) If a TC 720 with Doc Code 45, URC 1 to Accounting with instructions to renumber to Doc Code 17 as TC 670, with secondary TC 570. Send completed Form 3245 and Form 3244, along with a print of CC TXMODA, showing unpostable TC 720 and posted TC 846.

3.12.179.38.4
(01-01-2025)

UPC 138 RC 2

- (1) **CONDITION RC 2** This condition occurs when a TC 740 or 841 contains a check number input to a module containing a prior posted unreversed TC 740 or 841 with matching check number.
- (2) **Resolution UPC 138 RC 2** GUF Auto-Close URC 1 to Accounting Control Operations (ACO).

3.12.179.38.5
(01-01-2025)

UPC 138 RC 3

- (1) **CONDITION RC 3** This condition occurs when a TC 740 or TC 841 transaction date does not match the transaction date or Refund Payment Date of a prior posted Tc 840, TC 846, or TC 849.
- (2) **Resolution UPC 138 RC 3** Close with URC 6, changing the date to match the date of the posted TC 840 or TC 846. If the date already matches, follow instructions above for UPC 138 RC 0, IRM 3.12.179.38.1.

3.12.179.38.6
(01-01-2025)
UPC 138 RC 4

- (1) **CONDITION RC 4** This condition occurs when:
- a. TC 848 does not match the date of a prior posted TC 840 or TC 846.
 - b. TC 848 exceeds the net of the TC 84X or TC 74X with matching date.
 - c. TC 848 amount exceeds the net TC 849 amount or there isn't a posted TC 849 with matching date.
 - d. TC 841 with Doc Code 48, blocking series 940–999 with an inflated Julian date that meets UPC 138 RC 0, RC 2, or RC 3 conditions.
- (2) **Resolution UPC 138 RC 4** Research to determine if the TC 848 is addressing the correct module. If correction only applies to the date, Name Control and/or tax period close with URC 6. Close with URC 8 if Doc Code 48 or URC 1 if Doc Code 45 when the TIN needs correction. Use the chart below to determine closure.

If ...	And ...	Then ...
A. The TC 848 date does not match the posted TC 84X / TC 74X.	The TC 848 does not exceed the net of the posted TC 841 or TC 74X.	Validate the Name Control and tax period are correct. Close with URC 6 to correct the date, Name Control and/or tax period.
B. The TC 848 date does not match the posted TC 84X / TC 74X	The TC 848 does exceed the net of the posted TC 84X / TC 74X or it cannot be located.	Post to the corresponding TC 849. Prepare a “dummy doc” using Form 3809. Make credit corrections to correspond with the debit, change TC 848 to TC 841. If Doc Code 45, close the case to Accounting using URC 1. Request the case be processed manually to the cross-reference using corrections on Form 3809. If Doc Code 48, close the case to Accounting using URC 1. Request to post to cross-reference. Input corrections on Form 3809.

Note: It has been determined programming does not allow URC 6 GUF correction for TIN when the TC is 848 or 849. When correction to the TIN is required, unpostables course of action is to URC 1 to Accounting if Doc Code 45 or URC 1 to Accounting if Doc Code 48.

- (3) If the TC 841 is a duplicate. Prepare Form 3809 and URC 1 to Accounting In the remarks field, indicate the case is a duplicate TC 841.
- (4) If the amount of TC 841 is greater than the net amount of the posted TC 700, TC 720 and/or TC 84X transactions. Prepare Form 3809 and URC 1 to Accounting. In the remarks field, indicate the TC 841 amount is invalid.

3.12.179.39
(01-01-2014)
**UPC 139 RC 0 and RC 1
Offer-in-Compromise**

- (1) **CONDITION RC 0** This condition occurs when a TC 481, TC 482, or TC 483 is input and the module contains an unreversed TC 780.
- (2) **CONDITION RC 1** This condition occurs when a TC 780 is input, and the module does not have a TC 480 posted.
- (3) **Resolution UPC 139 RCs 0 and RC 1:** GUF Auto-Close URC 2 to Originator.

3.12.179.40
(01-01-2014)
**UPC 140 GUF RPS and
Payment Match**

- (1) This subsection contains conditions/resolutions for UPC 140.

3.12.179.40.1
(01-01-2019)
**UPC 140 General
Information**

- (1) The following explains the Master File By-Pass Criteria for UPC 140:

Master File Bypass criteria
1. Transaction is a corrected UPC 140
FOR THIS CONDITION.
3. Amended return freeze is set
4. Balance due per taxpayer field is zero or credit. Master File will not bypass RC 6 for this condition.
5. Module contains a TC 150.
6. TC 150 addressed to MFT 32 or contains SPC T.

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- (2) **GENERAL INFORMATION:** When a payment attempts to post as a TC 610 and there is no account established, the TC 610 will resequence in GUF for up to 29 cycle weeks. The payment will resequence each week (if no account is established) until cycle 29, then it will go Unpostable as UPC 151. Use CC IMFOLQ to locate the resequencing file payment. A TC 000 to establish the account, input before cycle 29, will allow the payment to post to the account.

Note: Enter corrected TC 610 and TC 150 received dates accurately to prevent repeat Unpostables.

(3) Refer to IRM 3.12.179.13, for related information on Category Code Y1 and Y2 unpostables.

(4) When multiple TC 610s are present see IRM 3.12.179.13.1.2.

3.12.179.40.1.1
(01-01-2016)
**UPC 140 GUF
Comparisons**

(1) When the RPS TC 150 unposts, GUF matches the TC 610 on the resequencing files by comparing the TINs of the TC 150 and the TC 610.

(2) Matches occur if TINs are identical or matches are on seven characters. GUF then compares Name Control, MFT, tax period, and money amounts.

3.12.179.40.2
(01-01-2020)
**Research Tools for UPC
140**

(1) The following Command Codes may be useful when researching this UPC:

Research Command Codes
CC INOLET is useful when research on all accounts within the same SSN or EIN is desired
CC IMFOLQ displays payments held in the resequencing file until cycle 29
CC INOLEX displays any DM1 name controls, cross-reference and merge transaction information is displayed when applicable
CC IMFOLI displays an index of all tax modules available for a requested SSN
CC TXMODA displays tax information for a specific IMF module
CC SUMRY displays TIF modules available for a particular TIN
CC DDBKD, CC NAMEI, and CC NAMES to locate parent/siblings
CC URINQ/XSINQ display payments in Unidentified or Excess Collections

(2) Use the RTR System to research payments. See IRM 3.12.179.5.3.

3.12.179.40.3
(01-01-2025)
UPC 140 RC 0 and RC 1

(1) **CONDITION RC 0** CONDITION RC 0 This condition occurs when a RPS TC 150 is input to a module not containing an RPS TC 61X (or TC 61X with Doc Code 19, Doc Code 70, or Doc Code 76) unless an RPS TC 61X is input the same cycle.

(2) **CONDITION RC 1** This condition occurs when a RPS TC 150 is input to a module not containing a TC 610 with matching DLN or with Doc Code 19, Doc Code 70, or Doc Code 76.

(3) **Resolution UPC 140 RC 0 and RC 1:** Complete the following:

- a. Review the Form 4251 and return to ensure the SSN is correct.
- b. Research CC TXMOD. If the payment is already posted, correct the payment TC if necessary, according to IRM 3.12.179.40.5 .
- c. Check Unidentified Remittance File with CC URINQ for payments associated with newly assigned ITINs or rejected ITINs. Coordinate with Accounting to have URINQ payments properly posted before closing the

case. Research RTR to verify the payment belongs to the correct taxpayer. Form 8765, see IRM 3.17.220.2.12, Applying Amounts From the XSF.

- d. Research CC IMFOL to determine if the taxpayer is in debit status for previous tax period(s) or the payment history shows that the taxpayer has not paid timely or is currently making installment payments.
- e. After thoroughly researching the unpostable account and the respective spouse's account (if filing jointly) and it is determined the return was batched incorrectly, URC 0.

Note: All streamline returns will have Filing Location Code (FLC 20) on them. If a TC 150 with a DLN blocking series 850-859, then URC 0 with no further comments needed. For further detail regarding batching and numbering procedures refer to IRM 3.10.73, Batching and Numbering.

- f. If TC 610 is posted to an incorrect module, transfer credit to correct module. URC 0 and **cycle delay to post after the credit transfer.** .

Note: Omission or insufficient amount of the cycle delay may cause erroneous issuance of CP 14.

- g. If research cannot find a TC 610, determine if TC 150 was previously unpostable to another SSN. If **previously** unpostable (a repeating case), research other SSN for the TC 610. Make corrections to both transactions (credit transfer, correct tax period, etc.). Correct with appropriate URC and cycle delay if necessary.
- h. Research CC INOLE and examine the return for other SSN(s). Ensure all other research methods available are completed. If TC 610 is found and the account addressed by the unpostable return is not established, input TC 000 to establish the account. Suspend unpostable with CC UPCASSA until the account is established. Input a TC 570 to the TC 610, if needed, to stop the refund before transferring the credits. Once the taxpayer is established, transfer the credit to the unpostable module. Correct with URC 0 and cycle delay, as necessary.

Example: Remittance was sent in by parents for a child's return that has not posted.

- i. Research CC IMFOLQ for the unpostable SSN and other SSNs found through research. If TC 610 is on the resequencing file with a **DIFFERENT** SSN/Name Control, input TC 000 to establish this account. Suspend using CC UPCAS for 14 days or until the account is established. Transfer credit to correct the account once it posts. Release the Unpostable with URC 0 and cycle delay, as necessary.

Note: Definer code "Q" for CC IMFOL allows Unpostable tax examiners to "query" payments (TC 610) on the resequencing file by TIN or payment amounts (possibly seen on CC TXMOD as R0240 TC 610.) This Command Code can be used in all cycles. Additional information on CC IMFOLQ is available in IRM 2.3.51, Command Code IMFOL. .

- j. If TC 610 is in RJ status, use CC ERINV to determine if the document is in ERS/Rejects inventory. If so, suspend case and coordinate with Rejects Unit, providing posting instructions (e.g. correct SSN, Name Control, and tax period). Close case to resolve unpostable after TC 610 has posted

- k. If the missing TC 610 / TC 370 is in DJ status, research other modules and cross-references for the payment. When located, do credit transfer. Release with URC 0 and cycle delay, as necessary.
- l. If payment shows as R0520 or PN on CC TXMOD, hold unpostable case until payment posts or unposts.

3.12.179.40.4
(01-01-2015)
Research for Missing Payments for UPC 140

- (1) Thoroughly research to locate the missing payment to ensure it did not post to an earlier/later tax period or to a spouse's/dependent's account. Make the necessary corrections to post the return.
- (2) Make every effort to locate TC 610 before closing the unpostable case. URC 0 will generate a notice to the taxpayer.

3.12.179.40.5
(01-01-2022)
Resolution Procedures for UPC 140 with Posted TC 610, TC 660, and TC 670 Payment

- (1) **ATTENTION: AFTER UTILIZING ALL RESOURCES TO VERIFY PAYMENT, IN CONJUNCTION WITH RTR VERIFICATION AND TAXPAYER INTENT, MAKE CORRECTIONS TO PAYMENT TCs BASED ON THE FOLLOWING CRITERIA**

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Note: ES credits are considered timely filed 15 days before and 15 days after the due date. If payment is posted outside the range of the due date, the payment will post as TC 670. For an extension (04-15-20XX thru 04-23-20XX) the payment will post as TC 670. With the Return Receive Date, the payment will post as TC 610. All subsequent payments will post as TC 670.

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- (5) If the payment is an Estimated payment for a future tax period or if the taxpayer has a history of making Estimated payments and the money needs to be transferred to a future tax period, use a Doc Code 24 (if changing the TC) or a Doc Code 34 (if TC is staying the same) to move the payment to the correct tax period as a TC 660 or TC 670 (see above).
- (6) If the module contains TC 971 AC 114 or if RPC "F" is on the tax return, research to determine if the check or voucher contains reference to the IRC 965.
 - a. If reference is made, initiate a credit transfer to change the TC 610 to TC 670 with DPC 64 and input TC 570 to prevent an erroneous refund.
 - b. If no reference is made, continue with resolution research.

3.12.179.40.6
(01-01-2025)

**Resolution Procedures
UPC 140 for Multiple TC
610 Payments**

- (1) If one TC 610 matches the Tax Return module balance due amount, research to determine where the other TC 610 will need to post.
 - a. If found, transfer the payment to the correct module and URC 0.
 - b. If not found, determine if the additional payment must be refunded to the taxpayer. Contact taxpayer if necessary.
 - c. If the additional TC 610 must be refunded, input a credit transfer to change it to a TC 670.
 - d. If No Reply is received and the additional TC 610 can be positively identified as belonging to the taxpayer, change it to a TC 670 and allow it to refund. Otherwise, transfer the payment to Unidentified using Form 2424, or to Excess Collections using Form 8758 if the TC date is more than 1 year old.

Note: No Reply actions is based on a 45-day period for Domestic and International cases, beginning with the day the letter is mailed to the taxpayer.

- (2) If **none** of the posted TC 610s match the Tax Return module balance due amount, research the taxpayer's account and history including SSSN (if filing jointly).
 - a. If partial payments (payments less than the Tax Return module balance due amount) are being made, leave earliest TC 610 as is, and change subsequent payments to TC 670s.
 - b. If correct modules are identified, transfer the payment to correct modules. URC 0 to post after all transfers are completed.
 - c. If unable to identify correct modules for posted payments, take action to transfer payment(s) to Unidentified. URC 0 and cycle delay to post after transfer is complete.

3.12.179.40.7
(01-01-2025)
UPC 140 RC 2

- (1) **CONDITION RC 2** This condition occurs when a non-RPS TC 150 is input to a module containing an unreversed RPS TC 610 or unreversed TC 610 with Doc Code 19, Doc Code 70, or Doc Code 76.

Note: Master File will bypass E-file Returns (identified by their unique ULC) or if payment is Doc Code 19 with a 6 in the 4th position of the EFT Trace Number. The 6 identifies the payment as a credit card payment.

- (2) **Resolution UPC 140 RC 2 Resolution for all tax returns** - The GII tool will be ran upfront for ALL cycles that meet criteria in paragraphs a-c below. Any cases not meeting the criteria would be worked manually by Unpostables TE.
 - a. When researching CC TRDBV IA screen and the (T BAL DUE OR REFUND AMOUNT) equals CC TXMOD, TC 150 matches or is less than total payments (TC 430, TC 610, TC 660, TC 670, TC 716, and TC 806), or if the TC 150 posted after the cycle of the TC 610 close URC 0.
 - b. Research CC SUMRY if there are other modules in a balance due status that exceed the credit on the open unpostable, close URC 0.
 - c. Research CC SUMRY / CC TXMOD on open Unpostable case and if there is an open or closed control base with Category ASIA, DDIA, DDIA, PREA; posted TC 971 AC 043, TC 971 AC 060-063, TC 971 AC 082-083, TC 971 AC 107, TC 971 AC 174, TC 971 AC 646, or TC 971 AC 899, or any Tax modules in Status 60 close URC 0.

- (3) If you determine the payment **DOES NOT** meet the above criteria use RTR to view a copy of the check
- a. If unable to verify credit belongs to the taxpayer, request the posted TC 610 using CC ESTABDO on payments with FLC 20, FLC 71, and FLC 74.(File Location Code is the first two digit of the DLN).

If...	And...	Then...
A. Tax Period transcribed incorrectly		URC 8 to Rejects to correct to Tax Period.
B. TC 610 posted to wrong module		URC 0 and cycle delay as necessary.
C. Payment does not belong to TP		Transfer the payment to the correct taxpayer's account. Close the TC 150 with URC 0.
D. Payment belongs to TP	Posted to wrong module	Transfer to the correct module. Close the TC 150 with URC 0. Cycle delay, as necessary.

- (4) If the credit belongs to the taxpayer, but you are unable to determine the correct placement of payment(s), contact by phone or correspond with the taxpayer using a Letter 12C or Letter 1687C. Suspend the case using CC UPCASSC.

If...	And...	Then...
A. TP verifies payment		Close URC 0
B. TP does not verify payment or provide a response	Payment was a personal check or fully identified money order, and there is no evidence of ID Theft,	Close URC 0
C. TP does not verify payment or provide a response	Payment was a personal check or fully identified money order, and there is evidence of ID Theft	Close URC 6 and add CCC 3

If...	And...	Then...
D. TP does not verify payment or provide a response	Payment cannot be identified as belonging to the taxpayer	Transfer payment to Unidentified using Form 2424 for payment with transaction dates less than 1 year old. Transfer to Excess Collections using Form 8758 if date of payment is greater than 1 year old. Close with URC 6 and add CCC 3

3.12.179.40.8
 (01-01-2014)
UPC 140 RC 3

- (1) **CONDITION RC 3** Will unpost an RPS TC 150 if the posted RPS TC 610 or TC 610 with Doc Code 19, Doc Code 70, or Doc Code 76 has been reversed by a TC 612.
- (2) **Resolution UPC 140 RC 3** Use the following:
 - a. If a **reversed TC 610 is present**, determine if TC 610 money amount matches Unpostable TC 150 balance due amount.
 - b. If money amounts match, determine where the TC 610 posted.
 - c. If TC 610 was moved in error, initiate a credit transfer to bring TC 610 to correct module. URC 0 and cycle delay to post in the same cycle or subsequent cycle as credit transfer.
 - d. If TC 610 was moved correctly but TC 150 was in error (incorrect tax period), URC 8 to have Rejects post TC 150 to the correct module.
 - e. If money amounts do not match, locate the missing TC 610. Follow correction instructions for UPC 140 RC 0 and RC 1.

3.12.179.40.9
 (01-01-2025)
UPC 140 RC 5

- (1) **CONDITION RC 5** This condition occurs when an RPS TC 150 contains a transaction date that does not match the transaction date of an unreversed RPS TC 610 or unreversed TC 610 with Doc Code 19, Doc Code 70, or Doc

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Tax Year	RDD		#
2019	07-15-2020		#
2020	05-17-2021		#
2021	04-18-2022		#
2022	04-18-2023		#
2023	04-15-2024		#
2024	04-15-2025		#

- (2) **Resolution for 2019 tax returns received prior to RDD** - The GII tool will be ran upfront for ALL new cycles that meet criteria for a timely filed return due to the change of allowing additional time to file these returns. The tool will identify any timely TC 610 and TC 150 and if no multiple TC 610 or late TC 610 then the tool would close cases URC 0, if multiple TC 610 or TC 610 were late these would be worked manually by unpostables TE.
- (3) **Resolution for 2020 tax returns received prior to RDD** - The GII tool will be ran upfront for ALL new cycles that meet criteria for a timely filed return due to the change of allowing additional time to file these returns. The tool will identify any timely TC 610 and TC 150 and if no multiple TC 610 or late TC 610 then the tool would close cases URC 0, if multiple TC 610 or TC 610 were late these would be worked manually by unpostables TE.
- (4) **Resolution UPC 140 RC 5** Ensure the Received Date is entered correctly on return. Since this correction will generate a notice to the taxpayer, ensure you thoroughly research the available documentation and IDRS, as necessary. Determine the received date of the return (TC 150) in the following priority:
 - 1. IRS received date stamped.
 - 2. U.S. Postal Service postmark date, APO, U.S. Embassy and Consulate, or official foreign country postmark
 - 3. Private Meter postmark
 - 4. Service Center Automated Mail Processing System (SCAMPS) digital date
 - 5. Revenue officer signature date
 - 6. Signature Date (Current Year Returns)
 - 7. Julian Date minus 10 days in the DLN

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Note: For prior year returns, follow the above chart, but only use the signature date if it is within the current year.

- a. Ensure the Return (TC 150) Received Date was correctly entered.
- b. If the return date (TC 150) is correct, input a credit transfer to change the TC 610 date to match the TC 150 received date. On the credit transfer, enter secondary TC 570 on the debit side and a post delay of 1 cycle on the credit side. URC 0 and cycle delay as appropriate.

Note: If "Returned for Signature" is stamped on the return, do not change the original TC 610 date.

- c. If the TC 150 date (return) is correct and the TC 610 date (payment) was legitimately received after the return (i.e., intended as a subsequent payment), URC 0 and allow condition to post.
- d. If the TC 150 date is **not** correct and it is a **current** year return, URC 6 to correct the date to a later date, or URC 8 for an earlier date. Input a credit transfer if needed to change the TC 610 date to match the TC 150 received date.
- e. If the TC 150 date is **not** correct and it is a **prior** year return, URC 8 to Rejects to correct the date. Input a credit transfer to change the TC 610 date to match the TC 150 received date.
- f. If TC 611 reversed the TC 610 and TC 150 received date is correct, resolve with URC 0.

Note: If multiple TC 610 payments are posted for the same tax period for that
the date of the earliest TC 610 date.

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(5) **Resolution Procedures for UPC 140 RC 5 for Transshipped International Returns:** If Form 1040, Form 1040-SR with Form 2555 or Form 2555-EZ , Form 1040-NR or Form 1040-NR-EZ, and Form 1040-PR or Form 1040-SS or a Form 1040, Form 1040-SR has international information and has a stamped received date from another Campus or IRS Office, take the following actions:

- a. If Code and Edit has not circled out the original date, then circle out the original received date and leave the gaining centers received date.
- b. If there is no AUSPC received date, enter payment transaction date as the received date and continue to process the return.

3.12.179.40.10
(03-20-2023)
UPC 140 RC 6

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Note: Master File bypasses this condition for a return containing TPNC 218, a non-compute return, or a prior year return containing a Preparer Code.

(2) **Resolution UPC 140 RC 6 Resolution for all tax returns** - The GII tool will be ran upfront for ALL cycles that meet criteria in paragraphs a-e below. Any cases not meeting the criteria would be worked manually by unpostables TE.

If...	And...	Then...
A. Research CC TRDBV IA screen and the (T BAL DUE OR REFUND AMOUNT) equals CC TXMOD, TC 150 matches or is less than total payments (TC 430, 610, TC 660, TC 670, TC 716, and TC 806), or if the TC 150 posted after the cycle of the TC 610		Close URC 0
B. TPNC is other than 218		Close URC 0
C. Research CC SUMRY for other modules in a balance due status that meet or exceed the credit on the open un-postable		Close URC 0
D. If there is a duplicate TC 610 on TXMOD		Change latest TC 610 payment to TC 670, close URC 6 and cycle delay as needed
E. If there is an amended return (TC 971 AC 010, TC 971 AC 120, TC 976 or a pending TC 290), on any module,		Close the unpostable return with URC 6, adding CCC 3 on UPRES, to freeze the module
F. If there is a TC 716 on the current year or CC TRDBV amount on line 36,		Change payment to subsequent Tax period as a TC 716, close URC 6 and cycle delay as needed
G. If the module contains a TC 971 AC 114 or if the return has RPC "F". *The payment was not posted as a TC 670 with DPC 64		Change the payment to TC 670 with DPC 64. Close the un-postable with a URC 6 and cycle as appropriate

If...	And...	Then...
H. If The payment was posted as TC 670 with DPC 64,		Continue with resolution research
I. If you determine the taxpayer INTENTIONALLY MADE AN OVERPAYMENT ,		URC 0 and allow the return to post
J. If there is another return already posted	There is a credit balance on the module, and is not an exact match to the posted return	Close the unpostable return with URC 6 adding CCC 3 on CC UPRES to prevent the module from refunding
K. If you determine the payment DOES NOT meet the above criteria		Use RTR to view a copy of the check
L. If you determine the payment DOES NOT belong to the taxpayer,		Move the payment to the correct taxpayer's account/module. Close the unpostable with a URC 6 and cycle as appropriate
M. If the payment is an Estimated Payment for a future tax period,		Move the payment to the correct tax period and change the Transaction Code as applicable. (TC 660 or TC 670). Close URC 6 and cycle as appropriate.

If...	And...	Then...
<p>N. If you determine an encoding error was made (i.e., check/money order written for \$300 but posted for \$3,000), DO NOT CORRESPOND with the taxpayer</p>		<p>Correct the taxpayer's account with URC 6 to add CCC 3, and use a cycle delay code as appropriate. Enter in the remarks field, Dishonored Check Function. To prevent an erroneous refund, input a TC 570 or CCC 3 if posting of the payment would result in an overpaid account. Route the case to the Dishonored Check Function (DCF). Attach documentation showing the encoding error. Input CC STAUP to prevent the issuance of erroneous notices to the taxpayer.</p>
<p>O. If you determine the encoding error WILL NOT result in a taxpayer refund (i.e., check/money order written for \$3,000 but posted for \$300),</p>		<p>Follow instructions in (N) above with the exception of the information contained in the NOTE</p>
<p>P. If the check was cashed in error (e.g. a state income tax payment),</p>		<p>Handle according to local procedures.</p>
<p>Q. If you determine the payment DOES NOT match the taxpayer's liability or payment history, suspend the case. Call or correspond with the taxpayer using a Letter 1687C to determine where to apply the payment,</p>	<p>If the taxpayer provides information as to where to apply the money, follow taxpayer instructions.</p>	<p>Correct with appropriate URC.</p>

If...	And...	Then...
<p>R. If you determine the payment DOES NOT match the taxpayer's liability or payment history, suspend the case. Call or correspond with the taxpayer using a Letter 1687C to determine where to apply the payment,</p>	<p>If the taxpayer provides a copy of the check without details on where to apply the balance</p>	<p>Close URC 0 to allow payment to refund.</p>
<p>S. If you determine the payment DOES NOT match the taxpayer's liability or payment history, suspend the case. Call or correspond with the taxpayer using a Letter 1687C to determine where to apply the payment,</p>	<p>If taxpayer DOES NOT REPLY or does not provide instruction on where to apply the payment, if it can be determined that the payment on the account is from the taxpayer filing the return</p>	<p>URC 0 to allow refund. Otherwise, edit CCC 3 on the Form 1040 and close with URC 6 to add CCC 3 to freeze the module. If payment document does not provide sufficient information indicating where to apply the payment, prepare Form 2424 to transfer payment to Unidentified.</p>

Note: To prevent an erroneous refund when a credit transfer is being done on a Tuesday, input a cycle delay as appropriate on a TC 150.

Note: If an encoding error is identified and the payment is **NOT** an open unpostable, print RTR, complete Form 4442 and give to work leader. The work leader will fax to Accounts Management.

3.12.179.41
(01-08-2019)
UPC 141 RC 0

(1) **CONDITION RC 0** This condition occurs when:

- TC 150 (except Doc Code 26) is input to a module containing an unreversed TC 971 AC 150.
- TC 150 does not contain RPC F and is input to a module containing an unreversed TC 971 AC 114
- TC 150 contains RPC F, after resequencing two cycles, the input module does not contain a posted unreversed TC 971 AC 114.
- TC 150 contains RPC F and the "Other payment CR amount" is greater than the TC 971 AC 114 "MISC." field "Total 965 amount".
- TC 150 is input to module containing a posted TC 971 AC 115 and the "Other payment CR amount" is equal to or less than the TC 971 AC 115 "MISC" field "Deferred amount"
- TC 670 contains DPC 64 and is input to MFT 29, MFT 35, MFT 65, or MF 55.

- Unpost the input return if the Total 965 tax amount is significant and RPC F is not present on the return.
- Unpost the input return if the TC 150 contains RPC F and the Total 965 tax is equal to \$0 and 965 Installment amount is significant.
- Unpost the input return if the deferred 965 amount is greater than the "Total 965 amount".
- Unpost the Return if the "Other Payment Credit Type Code" is "T" and both RPC "F" and TC 971 AC 114 are not present.

(2) **Resolution UPC 141 RC 0:** GUF Auto-Close URC 8 to Rejects.

3.12.179.42
(01-01-2025)
UPC 142 RC 0
(Obsolete)

(1) **CONDITION RC 0** Reserved.

3.12.179.43
(01-01-2014)
UPC 143 RC 0
Settlement Amount

(1) **CONDITION RC 0** This condition occurs when the input transaction contains a primary TC 30X and the DLN blocking series is 790-799 or 900-999. Master File will compare "History transaction amount" in the input transaction with the TC 150 liability amount plus any subsequent adjustment transactions (TC 29X and TC 30X) that have posted to the module after the TC 150 posted. If not
transaction.

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Note: This check will not be performed for MFT 29.

(2) **Resolution UPC 143 RC 0:** GUF Auto-Close URC 2 to Originator.

3.12.179.44
(01-01-2014)
UPC 145 RC 0 W-4
Penalties and Substitute
for Returns (SFR)

(1) **CONDITION RC 0** This condition occurs when SFR TC 150 attempts to post to a module containing a previously posted TC 150.

(2) **Resolution UPC 145 RC 0:** GUF Auto-Close URC 8 to Rejects.

3.12.179.45
(01-01-2014)
UPC 146 RC 0 Revenue
Receipt and
Substantiated Credit

(1) **CONDITION RC 0** This condition occurs for a revenue receipt transaction, when, after return settlement, an unreversed TC 760 is posted, and the revenue receipt credit amount equals the TC 760 amount.

Note: Master File bypasses this condition on corrected UPC 146 and UPC 198.

(2) **Resolution UPC 146 RC 0:** Use the following:

- a. If the TC 762 is posted in same cycle or a later cycle, URC 0 to resolve.
- b. If the TC 762 is pending, URC 0 to correct.

3.12.179.45.1
(01-01-2014)
Resolution Procedure
UPC 146 RC 0 When TC
762 not Present

(1) Input a TC 570 and URC 0.

(2) Indicate "Original payment posted, reverse TC 760".

(3) Route a copy of the unposted and posted documents and all research to "Hard-core Payment Tracer Function" (HPTF) in Accounting. Request determination on reversal of TC 760.

3.12.179.46
(06-10-2020)
**UPC 147 RC 0 Identity
Protection PIN (IP PIN)**

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(2) The definitions below pertain to the areas referred for UPC 147.

Definitions
SPIDT = Submission Processing Specialized Identity Theft function in Notice Review
SP UP = Submission Processing Unpostable Unit
RIVO = RICS Return Income Verification Organization (previously IVO)

3.12.179.46.1
(01-01-2025)
**Preliminary Research to
Determine Resolution
for UPC 147 RC 0**

- (1) Integrated Automation Technology (IAT) UNP147 ID theft tool will be used by running the GUF 11-40 or GUF 55-40 weekly when the new receipts generate to assist in determining what actions to take and how to resolve UPC 147 RC 0 cases.
- a. The IAT UNP 147 ID theft tool is mandated to resolve unpostable condition to ensure timeliness of processing tax returns, when available.
 - b. The UPC147 ID Theft tool will be used by running the GUF 11-40 or GUF 55-40 weekly when the new receipts generate. The completed report will be saved after the tool has been ran. The report will be used by the Tax Examiner to work the inventory.
 - c. The tool is only able to extract data from current year cycles.
 - d. When the tool errors or is not working properly then resolve the UPC 147 RC 0 manually by using the preliminary instructions below..
 - e. Check the tool monthly for accuracy. If the tool is not working properly, elevate to Campus Planning and Analysis Analyst to open a ticket to IAT and notify HQ Analyst.

Note: Occasionally RICS/RIVO will run their GII tool to clean up some cases for SP. If the UPC is closed by IDRS number 14838, (RICS TE) DO NOT contact them. This is a HQ Analyst request to assist with inventory.

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- (3) **CONDITION RC 1** This condition occurs when a TC 150 with Schedule SE SSN in Section 18 does not match the SSSN for the controlling name line of input return contained in entity or not matching SSSN from input return.
- (4) **CONDITION RC 2** This condition occurs when a TC 150 with a TIP Income Schedule (Form 4137) for the spouse and the input transaction does not contain an SSSN and an SSSN is not present in the controlling name line for input period.
- (5) **CONDITION RC 3** This condition occurs when a TC 150 with a TIP Income Schedule (Form 4137) for spouse containing an SSSN not matching the SSSN of input transaction or contained in the controlling name line for input period.
- (6) **CONDITION RC 4** This condition occurs when a TC 150 contains Uncollected Social Security and Medicare Tax (Form 8919) for spouse and the input transaction does not contain a SSSN and a SSSN is not present in the controlling name line for the input period.
- (7) **CONDITION RC 5** This condition occurs when a TC 150 with Uncollected Social Security and Medicare Tax (Form 8919) contains a SSSN not matching the SSSN of the input transaction or contained in the controlling name line for the input period.
- (8) **Resolution UPC 148 RCs 0-3:** GUF Auto-Close URC 8 to Rejects. If case did not Auto-Closed, URC 8 with remarks "FOLLOW REJECTS INSTRUCTIONS."
- (9) **Resolution UPC 148 RCs 4-5:** URC 8 with remarks "FOLLOW REJECTS INSTRUCTIONS." (Rejects will delete section 62 and input section 61 for Form 8919 for a single taxpayer, and input sections 61 and 62 with the correct SSN if it is filing status 2 and both taxpayers have Form 8919 present. if no Form 8919 is present delete section 61 and 62.

3.12.179.47.2
(01-01-2014)
**UPC 148 RC 6-7 Form
5405 First Time Home
Buyer Credit**

- (1) **CONDITION RC 6** This condition occurs when a TC 150 contains section 58, (Form 5405) with a SSN not equal to the primary SSN.
- (2) **CONDITION RC 7** This condition occurs for the following:
 - a. TC 150 contains section 59 (Form 5405) which does not contain a SSSN and a SSSN is not present in the controlling name line for the input period.
 - b. TC 150 contains section 59 (Form 5405) if the section 59 SSSN does not match the SSSN of the input transaction or is not contained in the controlling name line for the input period.
- (3) **Resolution UPC 148 RCs 6 -7:** GUF Auto-Close URC 8 to Rejects.

3.12.179.47.3
(01-15-2015)
**UPC 148 RC 9 Form
8941**

- (1) **CONDITION RC 9** This condition occurs when a TC 150 contains section 65, (Form 8941 for the primary) with a SSN not equal to the primary SSN or with section 66, (Form 8941 for the spouse) with SSN not equal to the spouse SSN.
- (2) **Resolution UPC 148 RC 9** GUF Auto-Close URC 8 to Rejects.

3.12.179.48
(01-01-2014)
**UPC 150 Statute
Expiration**

- (1) This subsection contains conditions and resolutions for UPC 150.

Note: If an account with an unreversed TC 520, cc 83, cc 85 or cc 88 module unposts as UPC 150 treat as a bankruptcy case and follow procedures under UPC 171.

Exception: TC 150 is a dummy IRA (type indicator 1, 2, or 3) with a zero IMF tax liability and zero IRA tax. This condition excludes TC 370.

3.12.179.48.1
(01-01-2023)
UPC 150 RC 0–2

- (1) **CONDITION RC 0** This condition occurs when the first return is attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date.

Note: Master File will bypass MFT 29 for this condition.

- (2) **CONDITION RC 1** This condition occurs when an amended or duplicate (TC 977 or TC 976) return contains an Assessment Statute Expiration Date (ASED) or extended RDD less than 60 days after the current 23C date or has already expired.

Note: Master File bypasses a corrected UPC 150 and MFT 29 for this condition.

- (3) **CONDITION RC 2** This condition occurs when the transaction (Form 1040-X) is Doc Code 54, blocking series 290–299, and ASED or extended RDD is less than 60 days after the current 23C date or has expired.

Note: Master File will bypass a corrected UPC 150, TC 291 with a priority code 9, or MFT 29 for this condition. (If a TC 291 with a priority code 9 attempts to resequence, unpost the 150 instead.) Bypass for TC 290 with CRN 263.

EXCEPTION: TC 150 is a dummy IRA type (type indicator 1, 2, 3) with a zero IMF tax liability and zero IRA tax.

- (4) **Resolution UPC 150 RC 0-2:** GUF assigns all these UPC 150 cases directly to the Statute Function.

3.12.179.48.2
(01-01-2023)
**UPC 150 RC 3-7 and RC
9**

- (1) RCs 3 through 9 unpost when the 23C date of current cycle is later than the ASED as extended, including input transaction. The TC 290 will post when the 23C date of the TC 290 is within 60 days of a non Doc Code 54 TC 977 posted prior to ASED date.

- (2) **CONDITION RC 3** This condition occurs when a TC 29X or 30X has a debit amount unless a secondary TC 320 or TC 321 is present. Bypass for TC 290 with CRN 263.

Note: Master File will bypass TC 29X / TC 30X for debit amount that contains a priority code 1 if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, or 993–998 providing no other reference numbers (outside this range) are included on the adjustment.

- (3) **CONDITION RC 4** This condition occurs when a TC 298 contains a blocking series other than 950–959. Bypass for TC 290 with CRN 263.

- (4) **CONDITION RC 5** This condition occurs when TC 160 or TC 350 (Doc Code 54 or Doc Code 47) contains a debit amount.
- (5) **CONDITION RC 6** This condition occurs when a TC 170, TCC 200, or TC 310 attempts to post with a debit amount unless a TC 320 posting or has posted.
- (6) **CONDITION RC 7** This condition occurs when a TC 290 input to MFT 55 contains a Credit Interest Date earlier than 23C Date plus 60 days.
- (7) **CONDITION RC 8** Reserved
- (8) **CONDITION RC 9** This condition occurs when a TC 290 with TC 766 and an OTN if the transaction date of the matched TC 898 is greater than 6 years from the current date.
- (9) **Resolution UPC 150 RC 3-7 and RC 9** GUF assigns RC 3-7 and RC 9 directly to the Statute Function for corrective action.

3.12.179.49
(01-01-2025)
**UPC 151 No Account
Present on Master File**

- (1) UPC 151 occurs when TC 902, campus request to put a specific entity or tax module on IDRS, is input and no account is present on Master File. TC 904 is generated, which notifies IDRS that the entity or tax module is not present on the Master File.
- (2) When IDRS shows a resequenced (RS) TC 904, the TC 904 is one cycle later than when Master File was searched. Having both a RS TC 904 and an entity showing for same cycle is possible.

Example: In cycle 202231, Master File was searched but no entity existed. In cycle 202232 entity was established. IDRS shows both an TC 904 for cycle 202232 AND a newly established entity for cycle 202232. In this case, the entity is established and TC 000 should NOT be input.

- (3) If a TC 916 is on the account, contact CI for instructions.
- (4) Compare the Name Control on Master File with the Name Control on the signature:
 - a. If they match, post the document to that Name Control.
 - b. If they do not match, using the Name Control on the signature input TC 013 and cycle delay as needed.
- (5) When establishing an account using TC 000 for multiple taxpayers using the same address, after you have input the initial address, on all subsequent accounts you can enter a "Y" in the DUP-ADDR-IND field. Be sure to add all other information including the in care of line, omitting the address ONLY. .
- (6) When inputting TC 000 to establish an account, Major City Codes can be used when appropriate in place of the city and state. See Document 7475, *State and Address Abbreviations, Major City Codes*

3.12.179.49.1
(03-20-2023)
UPC 151 RC 0

- (1) **CONDITION RC 0** This condition occurs when transactions do not create entities and no entity is present except: drop TC 019, TC 901, TC 902, and TC 920. Also unpost DMF TC 130 with CREF Indicator and DMF TC 130 previously posted with non-matching CREF indicator (consider 00 to be a significant CREF indicator). Rather than unpost, TC 971 AC 52, AC 121-129, AC 850, AC 153, TC 971 AC 199 with FS2006 in XREF Miscellaneous field, TC 971 AC 111 and TC 29X containing CRN 330 will resequence with RC 84. Exception: Allow TC 971 AC 111 to resequence up to cycle YYYY49 of the current year processing, if it doesn't post by cycle YYYY49 then unpost. If account is still not present, drop TC 971 and TC 29X with CRN 330 in cycle YYYY52. TC 97X AC 134 will resequence for up to 10 cycles until the last day of the cycle (Thursday) if the account is not present.

Master File will bypass this condition for TC 666 with Julian Date 999 or TC 500, cc 52–55 containing a block and serial number of either 88888 or 99999. These DOD transactions are dropped in lieu of unposting. Also bypass for Entity Code 1 TC 150 directed to MFT 32 or Entity Code 1 Returns containing SPC T not C-UPC 126 RC 1. Also bypass for ITIN-RTS systemically generated TC 971 AC 193, TC 971 AC 194 (FLC 18, Doc Code 77, blocking series 77778

Note: Transactions with Doc Code 17, Doc Code 18, Doc Code 19, Doc Code 20, Doc Code 70, Doc Code 76, and TC 971 AC 696 will resequence for two cycles before unposting.

Caution: See UPC 151 RC 1 for current year RPS TC 610s and TC 610s with Doc Code 19, Doc Code 70, or Doc Code 76.

- (2) **Resolution UPC 151 RC 0:** Use the following:

- a. If TC 14X, URC 6 and correct Name Control. If SSN/name is found on spouse's account input TC 000 to establish and URC 0. If unable to correct, URC D.
- b. If Doc Code is 04, Doc Code 14, Doc Code 49, Doc Code 63, Doc Code 77 (except Form 4868 or TC 898 / TC 899), Doc Code 78, Doc Code 79, Doc Code 80 or, Doc Code 81, GUF Auto-Close URC 2 to Originator.
- c. If Doc Code is 77 and **NO** TC 898 or TC 899 URC D
- d. If Doc Code is 77 and TC 898 or TC 899 (BFS), research and correct the condition with URC 6.

Caution: Do **NOT** URC D the case. If unable to correct the case, contact

#

the determination made by the TOP/DMF Liaison, include remarks showing the case was closed per the TOP/DMF Liaison.

3.12.179.49.2
(01-01-2020)
**Resolution Procedures
UPC 151 RC 0 When
SSN(s) Address Valid
Segment of Master File**

- (1) **If document contains a complete name(s) and address(es) (and entity code is not 3)**, input TC 000, URC 0 with definer B, and cycle delay as needed. Figure 3.12.179-3, Figure 3.12.179-4, Figure 3.12.179-5 and Figure 3.12.179-6.

Note: SSSN, if available, should be entered when inputting TC 000 with a joint name line or with filing status 3.

Note: Do NOT input TC 000 on MFT 29 or on ITINs or IRSNs. TC 000 on ITIN or IRSN will repeat UPC 157 RC 2.

UPC 151 RC 0 – URC 0

Valid TC 000

DRAFT		00111-111-11111-X	
Form 4868		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0074	
		2022	
For calendar year 2022, or other tax year beginning		, 2022, and ending	
Part I Identification		Part II Individual Income Tax	
1 Your name(s) (see instructions) Robert Hickory		4 Estimate of total tax liability for 2022 . . . \$	
Address (see instructions) 229 E. Gardenia ST		5 Total 2022 payments	
City, town, or post office	State	ZIP code	6 Balance due. Subtract line 5 from line 4. See instructions
Salt Lake City	UT	84100	7 Amount you're paying (see instructions)
2 Your social security number 000-00-6789	3 Spouse's social security number		8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions <input type="checkbox"/>
		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>	
For Privacy Act and Paperwork Reduction Act Notice, see instructions later.		Cat. No. 13141W Form 4868 (2022)	

```

INCHG 000-00-6789 NM CTRL>HICK
DOC-CD>63 BLK-SERIES-IND> AGE-CAT-CD> PSTING-DLAY-CD> KITA>
*****
NEW-NAME-CTRL>HICK PRIMARY-NAME>ROBERT] HICKORY <
CONTINUATION-OF PRIMARY-NAME> <
MAIL-STREET-OR-FOREIGN-CITY/ZIP>229 E GARDENIA ST <
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>SALT LAKE CITY,UT,84100 <
<
FORGN-CTRY-OVERRIDE-IND> PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>20XX TC>000 MFR> FYM> LOC-CD> TRANSFER-IND>
ES>1 IRA-IND> KEOGH-IND> LIFE-TAX-EXCL-CD> MINSTR-SE-TX-EXEMP-CD>
NEW-SSN SPOUSES-SSN> SCRAMBLD-SSN-IND> MCR/IN>
TRANS-REG-IND> REFERNT-MFT>
TXBL-GAINS-DFRL-YR> C
REMARKS>U151
    
```

Establish valid entity. You may use Major City Codes (Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries) when appropriate.

```

UPRES0B20XX19001379 ASG 000000001 CAT F3 AREA UP URC 05/29/20XX 11:15:23
NULL UPC 151 0 CYC 20XX2202 REP ST A 051520XX $0.00 MSR
00111-111-11111-X EC 2 CR-INT ASED DOD MF-AO-78
000-00-6789 0 TXPD 20XX12 MFT 30 PN TC 670 DATE 041920XX

HICK STC IDRS EMP
NAME CC SP#
REMARKS EDC
REL CYC DOC CC

A/D BY: DATE A/D BY: DATE
TIN *
TAX PERIOD *
NAME LINE *
NAME CNTRL *
    
```

Release using URC 0 with Definer B or URC 0 and cycle as appropriate.

Figure 3.12.179-3

- (2) If the unpostable transaction contains check digits and an established account is found, URC 6 to input the Name Control for IMF accounts.
- (3) If the Entity Code is 3, the name line must also be input.
- (4) **If only complete name is available**, review Form W-2, CC IRPTRL, CC TRDBV and attachments for address.
 - a. If an address is found, input TC 000, URC 0 with Definer B, and cycle delay as needed.
 - b. If address is NOT found, establish using campus address, URC 0 with Definer B, and cycle delay as needed. See IRM 3.12.179.10.6, for valid campus addresses. See Note below prior to establishing the module.

Note: Refer to IRM 3.12.179.49.6 , UPC 151 RC 0 Resolution Procedures for Other Situations, to resolve any unpostable that falls under this criteria prior to establishing the module.

- (5) If Entity Code is 3 (address, no name) and the above conditions apply, URC 6 with Definer B to add name line.

Note: See IRM 3.12.179.18.5, for definition of Entity Codes.

- (6) If the account is found on invalid segment but the DM-1 matches the return, input TC 013 or TC 041 (if the Name Control on the invalid segment matches the DM-1). Correct with a URC 6 to input Name Control and name line. Cycle delay as needed.

Note: If a TC 150 for the same year is already posted to both the invalid and valid taxpayer's account, do not input a transaction that will cause the two accounts to merge (i.e., TC 011, TC 013, TC 040, TC 041).

UPC 151 – NO ACCOUNT PRESENT – VALID

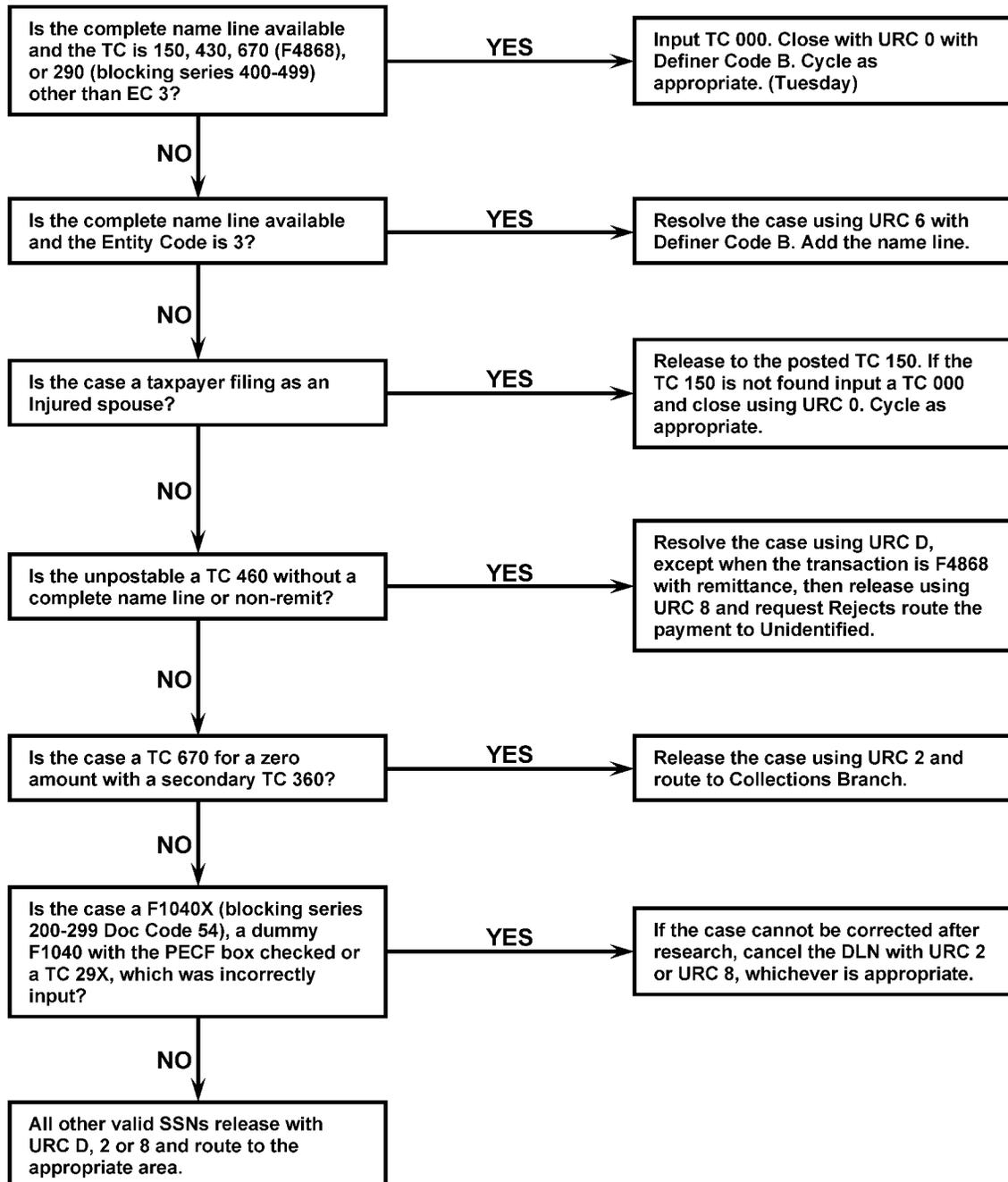


Figure 3.12.179-4

UPC 151 RC 0 – URC 6

Dual Name SSN Account on Valid Side of Master File

DRAFT		00222-222-22222-X	
Form 1040-NR Department of the Treasury—Internal Revenue Service		U.S. Nonresident Alien Income Tax Return 2023	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____		OMB No. 1545-0074 IFS Use Only—Do not write or staple in this space.	
Your first name and middle initial		Last name	
ELY (MAVERICK)		ANTON	
Home address (number and street). If you have a P.O. box, see instructions.		Your identifying number (see instructions)	
123 WYRE MEWS		000 00 1234	
City, town, or post office. If you have a foreign address, also complete spaces below.		Apt. no.	
LONDON			
Foreign country name		Foreign province/state/country	
UNITED KINGDOM		Foreign postal code	
		SW1AA	
Filing Status			
<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust			
Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:			

```

INOLES000-00-1234 CURRENT IMF N/C ANTO LOC CODE 9801 LUC 20XX0103
CURRENT IMF NAMELINE ADDRESS UPDATE CYC 20XX08 ERP NP
ELY MAVERICK ANTON PRIOR IMF NAMELINES
123 WYRE MEWS TAXYR 20XX FSC 3
LONDON UNITED KINGDOM SW1P5TN ELY MAVERICK ANTON
TAXYR 20XX FSC 1

IMF N/C ANTO MAVE
SSA N/C ANTO
SSA UPDT 20XX0101
    
```

```

UPRES6 20XX36000881 ASG 0000000007 CAT L1 AREA UP URC 09/11/20XX 10:38:31
NULL UPC 151 0 CYC 20XX3605 REP ST A 091020XX $0.00 MSR
00222-222-22222-X EC 1 CR-INT ASED 20XX0615 DOD MF-DO 60
000-00-1234 1 TXPD 20XX12 MFT 30 PR 000 TC 150 DATE 20XX0615

MAVE STC IDRS EMP
ANTO NAME ELY MAVERICK<ANTON CC SP#
REMARKS EDC
REL CYC
    
```

Figure 3.12.179-5

UPC 151 RC 0 – URC 0

TC 000 Foreign Address

DRAFT		00111-111-11111-X	
Form 1040-NR Department of the Treasury—Internal Revenue Service		U.S. Nonresident Alien Income Tax Return 2023	
		OMB No. 1545-0074	IPS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____		See separate instructions.	
Your first name and middle initial	Last name	Your identifying number (see instructions)	
Margaret C.	Moors	000 00 1234	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.
157 Gypsum Lane			
City, town, or post office. If you have a foreign address, also complete spaces below.			State ZIP code
London			
Foreign country name	Foreign province/state/county	Foreign postal code	
United Kingdom		SW1P0WB	
Filing Status	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:		
Check only one box.			
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or			

```
INOLEX000-00-1234 *** NO ACCOUNT ON MASTER FILE ***
DM1 N/C MOOR
DM1 UPDT 010119XX
```

```
INCHG 000-00-1234 NM-CTRL>MOOR
DOC-CD>63 BLK-SERIES-IND> AGE-CAT-CD> PSTNG-DLAY-CD> KITA>
*****
NEW-NAME-CTRL>MOOR PRIMARY-NAME>MARGARET C]MOORS
CONTINUATION-OF-PRIMARY-NAME>157 GYPSUM LANE
MAIL-STREET-OR FOREIGN-CITY/ZIP>LONDON
MAIL-CITY/STATE/ZIP-OR FOREIGN-COUNTRY>UNITED KINGDOM, .
FORGN-CTRY-OVERRIDE-IND> PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>20XX TC>000 MFR>
FS>1 IRA-IND> KEOGH-IND> MI
TRANS-REG-IND> REFERNT-MFT-CD>
REMARKS>U151
```

Use a comma and period at the end of a foreign address entry.

```
UPRESOB20XX31002222 ASG 000000001 CAT L1 AREA UP URC 08/13/20XX 10:08:11
NULL UPC 151 0 CYC 20XX3105 REP ST A 080920XX $0.00 MSR
00111-111-11111-X EC 2 CR-INT ASED 20XX0615 DOD MF-DO 00
000-00-1234 0 TXPD 20XX12 MFT 30 PR 000 TC 150 DATE 20XX0615

MOOR STC IDRS EMP
NAME CC SP#
REMARKS EDC
REL CYC DOC CC
```

Figure 3.12.179-6

3.12.179.49.3 (1) Research for better SSN(s) or Name Control(s).
(01-01-2020)

Procedure UPC 151 RC
0 when SSN(s) Address
Invalid Segment of
Master File

If...	Then ...
A. Better SSN(s) and/or Name Control found based on matches from CC TRDBV, CC IRPTRL, CC INOLE, CC NAMES, etc.	URC 6 and make corrections.
B. If the taxpayer indicates the payment is for a prior year and the taxpayer changed name.	URC 6 to post payment to Master File Name Control.
C. The taxpayer's account is established on the valid side, but the taxpayer has changed name to an invalid Name Control and filed an extension, the most current year return or an estimated payment. Note: If current year tax return is filed, post extension or estimated payment to match the Name Control on the return. Edit corrections on document.	Input a TC 013 on the VALID segment using the year of the unpostable transaction (may need CC ACTON on CC ENMOD to correct the Name Control on the dummy entity to match DM-1). URC 0 and cycle delay as needed.
D. Account was established on the invalid side on Master File but valid SSA Name Control	Input TC 041 with the correct information, URC 6, input Name Control and name line and cycle delay as needed.
E. Entity is not on Master File and no better SSN and/or Name Control is found, but information is available to establish account on Master File	Input TC 000 to the invalid segment for the tax year of the document. Close with URC 0 with Definer B, and cycle delay as needed, unless taxpayer is claiming EIC and/or Personal Exemptions (2017 and prior years only). When claimed, URC 8 these cases to Rejects and request to remove.
F. Complete name is available but address is not found	Check any attached Form W-2 CC IRPTRL, and CC TRDBV. Input a TC 000 using the address information found to establish the account. If no address is found, input TC 000 using the campus address. Close with URC 0 with definer B, and cycle delay as needed.
G. TC 29X	URC 6 to the Master File Name Control.

Figure 3.12.179-7, Figure 3.12.179-8, and Figure 3.12.179-9 for examples on TC 000 - Establishing on Invalid Segment, No Account Present or .Dual Name SSN Account.

UPC 151 RC 0- URC 8

Invalid – TC 000

DRAFT **00111-111-11111-X**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____ See separate instructions.

Your first name and middle initial Quinton	Last name Pine	Your social security number 000 00 6789
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.
462 Apple St.

City, town, or post office. If you have a foreign address, also complete spaces below.
Salt Lake City, UT 84100

Foreign country name _____ Foreign province _____

Filing Status Single Head of household (HOH)

22	Subtract line 21 from line 16. If zero or less, enter -0-		22
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23
24	Add lines 22 and 23. This is your total tax		24

Payments 25 Federal income tax withheld from:

a	Form(s) W-2	25a		1,496
b		25b		
c				
d				

CC INOLE shows this SSN is not valid for this taxpayer and no account was found through research.

Establish the account on the invalid segment.

INOLEX000-00-6789 *** NO ACCOUNT ON MASTER
SSA N/C CHES LARC MAPL
SSA UPDT 20XX0101 DOB 030719XX DOD
XREF/TRANS INFO
CODE UCYC TIN

```

INCHG 000-00-6789*
DOC-CD>63 BLK-SERIES-IND> AGE-CAT-CD>
*****
NEW-NAME-CTRL>PINE PRIMARY-NAME>QUINTON]PINE <
CONTINUATION-OF PRIMARY-NAME> <
MAIL-STREET-OR-FOREIGN-CITY/ZIP>462 APPLE ST <
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>SALT LAKE CITY,UT,84100 <
FORGN-CTRY-OVERRIDE-IND> PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>2022 TC>000 MFR> FYM> LOC-CD> TRANSFER-IND>
FS>1 IRA-IND> KEOGH-IND> LIFE-TAX-EXCL-CD> MINSTR-SE-TX-EXEMP-CD>
NEW-SSN> - - SPOUSES-SSN> - - SCRAMBLED-SSN-IND> MOP/UN>
TRANS-REG-IND> REFERN
TXBL-GAINS-DFRL-YR>
REMARKS>UPC 151
UPRES8 20XX29001382 ASG 0000000001 CAT F3 AREA UP URC
NULL 01 UPC 151 0 CYC 20XX2005 REP ST A 052220XX
00111-111-11111-X EC 2 CR-INT ASED
000-00-6789 1 TXPD 202212 MFT 30 PN TC 150 DATE 040720XX

PINE STC
NAME CC
REMARKS INVALID ACCOUNT REMOVE EIC
REL CYC
    
```

If the taxpayer claimed EIC, or exemptions (2017 and prior years only), release the case using URC 8 with remarks. If no EIC or exemptions are claimed, close the case using URC 0 with a Definer B.

Figure 3.12.179-7

- (2) If the account is established on the valid segment with an invalid Name Control, input TC 040 to resequence the account. See IRM 3.12.179.18.9. URC 0 and cycle delay as needed.

UPC 151 – NO ACCOUNT PRESENT – INVALID

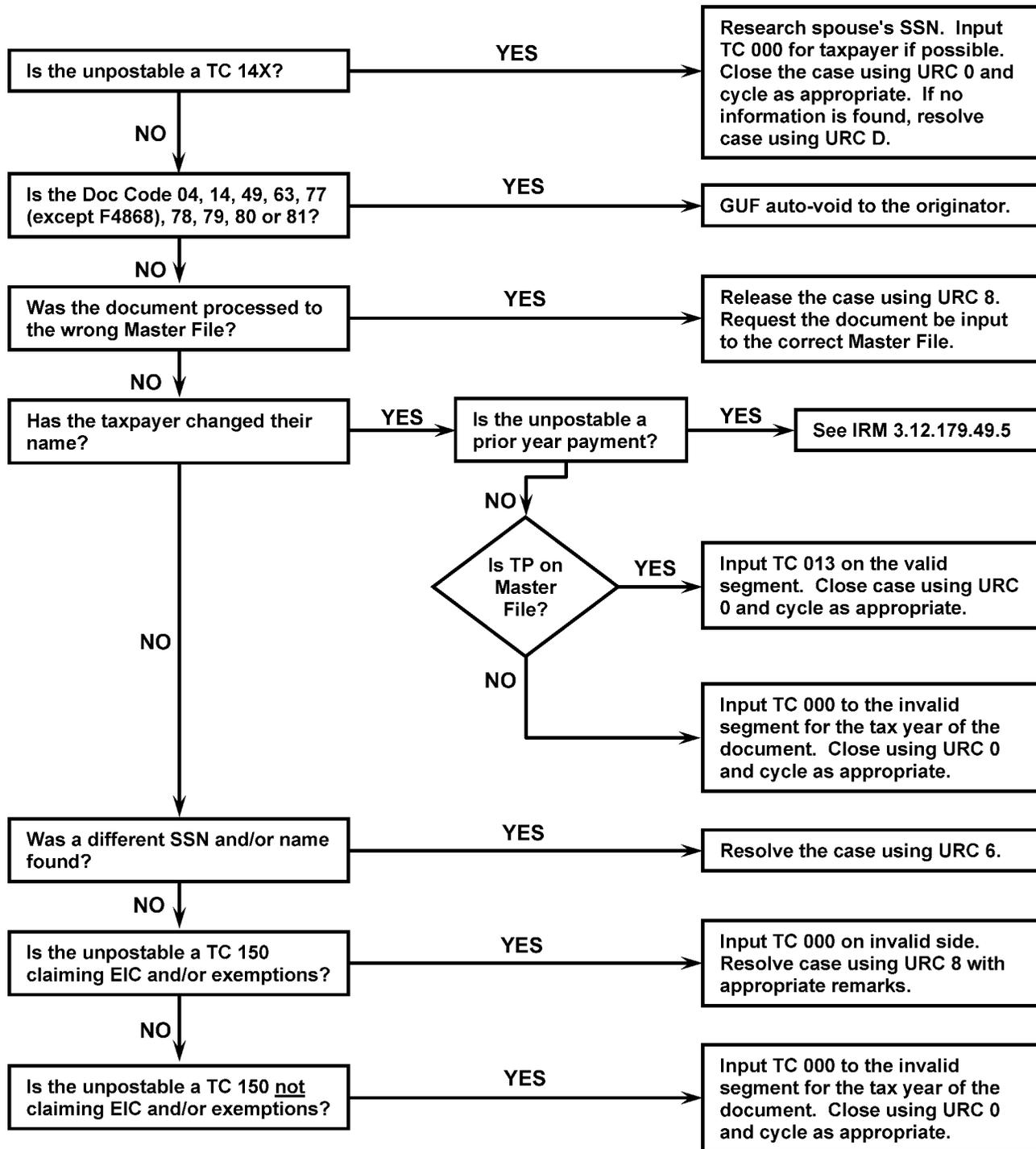


Figure 3.12.179-8

UPC 151 RC 0

Dual Name SSN Account on Invalid Side of Master File

DRAFT **00111-111-11111-X**

From **1040-NR** Department of the Treasury—Internal Revenue Service
U.S. Nonresident Alien Income Tax Return 2023 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____ See separate instructions.

Your first name and middle initial **Austin B.** Last name **Mincio-Panaro** Your identifying number (see instructions) **000 00 1234**

Home address (number and street). If you have a P.O. box, see instructions. **via Lambro 5678** Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. **Rome** State _____ ZIP code _____

Foreign country name **Italy** Foreign province/state/country _____ Foreign postal code **00187**

Filing Status
 Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Check only one box.
 Drafted during 2023. At any time during 2023, did you receive any income (as a reward, award, or payment for services); or (b) sell, exch...

```

INOLET000-00-1234    SSA N/C MINC

000-00-1234                    000-00-1234*    LOC-CD 0001
                                AUSTIN PANARO
IMF N/C MINC                    IMF N/C PANA
                                VIA LAMBRO 5014
                                ROME
                                ITALY
    
```

```

INCHG 000-00-1234*                    NM-CTRL>PANO
DOC-CD>63  BLK-SERIES-IND>            AGE-CAT-CD>            PSTNG-DLAY-CD>            KITA>
*****
NEW-NAME-CTRL>MINC                    PRIMARY-NAME>AUSTIN B|MINCIO-PANARO <
CONTINUATION-OF PRIMARY-NAME>        <
MAIL-STREET-OR-FOREIGN-CITY/ZIP>     <
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY> <
FORGN-CTRY-OVERRIDE-IND>            PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>20XX TC>013 MFR>        FYM>        LOC-CD>
FS>1 IRA-IND> KEOGH-IND>LIFE/TAX/EXCL-CD>MINSTR-SE-TX EXEMPT-CD
NEW-SSN>- - SPOUSES-SSN>- - SCRAMBLED-SSN-IND>
TRANS-REG-IND REFERNT-MFT-CD>TAXBL-GAINS-DFRL-CD> TXBL-GAINS-DFRL-YR>
REMARKS>UPC 151
    
```

```

UPRES0 20XX36000881 ASG 0000000007 CAT L1 AREA UP URC 09/14/20XX 10:43:51
NULL    UPC 151 0 CYC 20XX3605 REP ST A 091020XX $0.00 MSR
00111-111-11111-X EC 2 CR-INT ASER 20XX0615 DOD MF-AO 00
000-00-1234 0 TXPD 20XX12 MFT 30 PR 000 TC 150 DATE 20XX0615

MINC   STC                                IDRS EMP
NAME                                     CC      SP#
REMARKS TC 013 INPUT ON INVALID          EDC
REL CYC 20XX42                          DOC CC
    
```

Figure 3.12.179-9

3.12.179.49.4
(01-01-2023)

**UPC 151 Correcting
Unpostables**

(1) **Resolution UPC 151 RC 0:** Follow the chart below.

If...	And...	Then...
A. Taxpayer's account is established on the valid side,	The Name Control was transcribed correctly,	URC 0.
B. Taxpayer's account is established on the valid side	The Name Control was transcribed incorrectly	URC 6 to correct the Name Control and name line.
C. Taxpayer's account is established on the valid side	The taxpayer's name has changed	Input TC 013 on the valid side. URC 0 and cycle delay as needed.
D. Taxpayer's account is established on the invalid side	Unpostable Name Control matches one of the SSA name controls	Input TC 041 on the invalid side. URC 0 and cycle delay as needed.
E. TIN is incorrect	Correct TIN is found through research	Correct TIN. Input TC 000 if needed on correct TIN (if not ITIN or IRSN). Close with URC 8 if necessary to remove EIC and/or primary exemption. Otherwise, close with URC 6.
F. TIN is incorrect	No correct TIN can be found	Input TC 000 on invalid side (if not ITIN or IRSN). Close with URC 8 if necessary to remove EIC and/or primary exemption. Otherwise, URC 0B.
G. No account is established, but TIN belongs to taxpayer (check CC MFTRA U)	Unpostable Name Control does not match one of the SSA name controls	Input TC 000 on invalid side. Close with URC 0B.
H. No account is established	Unpostable Name Control matches one of the SSA name controls	Input TC 000 on the valid side. Close with URC 0B.

If...	And...	Then...
I. TIN begins with 9	No account is established	Search for another TIN. If none found, request IRSN. Once IRSN is assigned, send 685C letter. Close with URC 8 if necessary to remove EIC and/or primary exemption. Otherwise, close with URC 6.

3.12.179.49.5
(01-01-2016)

(1) Use the following when correcting prior year payments:

**Resolution Procedure
UPC 151 RC 0 for Prior
Year Payments**

If ...	And ...	Then ...
A. Unpostable Taxpayer owes on a prior year where taxpayer filed jointly with a spouse/former spouse		Close with URC 6 to post the payment to the SSN and/or Name Control of the debit module and cycle delay as needed.
B. Unpostable Taxpayer no longer owes jointly with a former spouse	Is currently filing jointly as a secondary taxpayer on another account	Close with URC 6 to post to the current primary taxpayer's SSN and/or Name Control and cycle delay as needed.
C. Unpostable Taxpayer no longer owes jointly with a former spouse	Has their OWN established account on Master File	Close with URC 6 to post to the Unpostable taxpayer's current year account and cycle delay as needed.
D. Unpostable Taxpayer no longer owes jointly with a former spouse	Is NOT currently filing a joint return and no account is established on Master File	Input a TC 000 and Close with URC 6 to change the tax period on the unpostable transaction to the current year. Cycle delay as needed.

3.12.179.49.6
(01-01-2024)

(1) Research as appropriate to establish taxpayer's account. Use the following if **unable** to correct case:

**Resolution Procedure
UPC 151 RC 0 for Other
Situations**

- a. **If document was processed to wrong Master File**, URC 8 to Rejects and request Rejects cancel the DLN and re-input document to correct Master File. Input CC STAUP to correct Master File if needed.

Note: If payment, secure document using RTR.

- b. For a payment document, prepare Form 3244, close URC 1 to Accounting to forward to Unidentified Unit.
- c. For a remittance with extension (TC 460), Form 4868, URC 1 and request to void DLN and route document to Files. Prepare Form 3244 and route payment to Unidentified Unit.

Note: You will only need to complete Form 3244 only if the money is split remittance or there is a second TC 460 for .00.

- (2) If TC 460 (non remit) Form 4868, Doc Code 77 research CC TRDBV and CC IRPTRL.
 - a. If paper with correct TP, TIN and Tax Period, input TC 000 or TC 013 to allow TC 460 to post and close URC 0, cycle delay as needed.

Note: If unable to establish (TC 000 or TC 013) or unable to correct the TIN request IRSN
 - b. If paper, research to verify correct TP, TIN and Tax Period, if changes need to be made close URC 6.
 - c. If MeF or unreadable close URC D.
- (3) If TC 150 for PECF (Presidential Election Campaign Fund) (Dummy 1040-X only). URC 8 and request Rejects cancel DLN and refile in original block of documents.
- (4) If TC 670 is for a zero amount (non-money amount) with secondary TC 360, URC 2 to Collections.
- (5) If UPC 151 repeats as UPC 134 RC 3, (as seen on CC UPTIN), URC 6 with the Master File Name Control and name line, adding the new last name to the end of the name line.

Example: If the name on the return is Myrtle Pine, and the name on the Master File is Myrtle Cedar, URC 6 with Name Control CEDA and name line MYRTLE<CEDAR PINE. If the Master File Name Control is Cedar and the return comes in Myrtle Pine-Cedar, URC 6 with name line MYRTLE PINE<CEDAR.

Note: The Master File will not allow a TC 013 to post on a DMF account.

- (6) If TC 971 check CC TRDBV for account information to set up TC 000. If not available check CC IRPTRL, CC DDBKD, and CC MFTRAU. Use campus address only as last resort.

3.12.179.49.7
(01-01-2024)
**Resolution Procedure
UPC 151 RC 0 for L7s**

- (1) If Doc Code 58 and cross-reference is "Excess Collections", research using CC URINQ, CC XSINQ, and CC IMFOLI for posting information URC 6 to correct. If no information found, URC 8 to Rejects to forward to Excess Collections, 6800 Account.
- (2) If TC 840, check CC INOLET for cross-reference.
- (3) If TC 841 / TC 740, route to the Refund Inquiry Unit. See IRM 3.12.179.11.5 for further instructions.

Note: To prevent UPC 175, check CC IMFOLI to see if money is posted

- (4) If TC 848 (credit) research to locate the corresponding TC 840 / TC 846 (debit). Determine the correct Name Control and/or TIN. Correct using URC 6 when discrepancies exist. If unable to locate the corresponding TC 840 / TC 846 (debit), reverse the credit to the cross-reference account with the corresponding TC 849 using URC 6.
- (5) If TC 849 (debit) research to determine the correct Name Control and/or TIN. Correct as appropriate using URC 6. If unable to post, reverse the credit to the corresponding TC 848 using URC 6.

3.12.179.49.8
(01-01-2014)

Resolution Procedure
UPC 151 RC 0 for 1040-X
(Blocking Series 290-299
Doc Code 54)

- (1) If TC 29X, thoroughly research for TC 150 posting. If found, URC 6 and make necessary corrections. If not found, URC 2 and route to originator.

3.12.179.49.9
(01-01-2020)

Resolution Procedure
UPC 151 RC 0 for
Injured Spouse

- (1) If TC 150 is Form 8379 (Injured Spouse), research for original posted TC 150. If TC 150 is found, URC 6 to correct name and SSN. Figure 3.12.179-10.
- (2) If no TC 150 is posted, input TC 000, URC 0 with Definer B.

UPC 151 RC 0 - URC 6

Injured Spouse

DRAFT **00111-111-11111-X**

Form 8379 **Injured Spouse Allocation**

(Rev. November 2023) OMB No. 1545-0074

Department of the Treasury Go to www.irs.gov/Form8379 for instructions and the latest information.

Internal Revenue Service Attachment Sequence No. **104**

Part I **Should You File This Form?** You must complete this part.

The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return MINNIE Q. MAPLE	Social security number shown first 000-00-4567	If injured spouse, check here <input type="checkbox"/>
First name, initial, and last name shown second on the return DONALD X. MAPLE	Social security number shown second 000-00-1234	If injured spouse, check here <input type="checkbox"/>

11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? Yes No
If "Yes," enter the address. If a foreign address, see instructions.

Number and street _____ City, town or post office, state, and ZIP code _____

IMFOLT000-00-4567 3020XX12P01 IMF TAX MODULE NM CTRL:MAPL WEEKLY
 00222-222-22222-X SP-SSN000-00-1234 UP-CYC:XX904
 DONALD X & MINNIE Q MAPLE TOT EXEMPTIONS:03 FMS :
 MINNIE Q MAPLE FSC:2 STATUS:00 STATUS DATE: AIMS :0
 NEXT CSED: ASSESSED BAL: SETTLMNT DATE: LIEN :
 LAST CSED: TOT INTEREST: INTEREST DATE:072020XX BWI :
 FIRST CSED: INT ASSESSED: DISASTER RDD : BWNC :
 ASED: INT PAID: DISASTERSTART: CC81 :0
 RSED: FTP TOTAL:
 FREEZE: FTP ASSESSED:

INDICATORS:
 EFT-IND:0 DDRC :00PDC-CD:00 SBND1:00 SBND2:00
 SETTL CYC:20XX1805

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
150	041520XX	2,114.12	20XX1805	00222-222-22222-X	
806	041520XX	1,000.00-	20XX1805	00222-222-22222-X	
710	041520XX	114.12-	20XX2505	00333-333-33333-X	XREF: 000-00-1234 3020XX12
430	061720XX	1,000.00-	20XX2605	00444-444-44444-X	

UPRES6 20XX19001031 ASG 0000000003 CAT F3 AREA UP URC 05/08/20XX 08:48:37
 NULL UPC 151 0 CYC 20XX1904 REP ST A 061020XX \$397.00 MSR
 00111-111-11111-X EC CR-INT ASED DOD MF-DO 00
 000-00-1234 0 TXPD 20XX12 MFT 30 PN TC 150 DATE 041520XX
000-00-4567
 MAPL STC IDRS EMP
 NAME CC
 REMARKS EDC
 REL CYC

The return was filed and posted under the spouse's account.

Resolve the unpostable Form 8379 by posting it with the original return.

Figure 3.12.179-10

3.12.179.49.10 (01-01-2024)

Resolution Procedure
UPC 151 RC 0 for MFT
29

- (1) If TC 30X, reassign to Examination.
- (2) If payment, research for a different SSN and/or Name Control. If found, release using URC 6.

Note: Always research IMF for the SSN as a primary and secondary.

- (3) If a different SSN is not found and the unpostable is a payment (See Note below), research to determine if the payment was intended for a different Master File.
 - a. If payment was intended for a different Master File, release using URC 8. Request Rejects renumber the document.
 - b. If unable to determine where payment was intended, release using URC 1. Request Accounting send the payment to Unidentified.

Caution: Research for TC 150 or indication that a TC 150 has been initiated by Accounts Management (history item). The payment will post long before the loose Form 5329 has been reviewed to determine tax liability. Prior to sending the payment to Unidentified, request the original return to see if there is any information with it.

3.12.179.49.11
(01-02-2017)
Resolution Procedure
UP 151 RC 0 for MFT 55

- (1) **If there is no record, establish a Master File entity.**
- (2) Input TC 000 for year of penalty assessment (MFT 55 only), URC 0 and cycle delay as needed. (Master File will extract and establish CVPN). Figure 3.12.179-4 and Figure 3.12.179-8 for an overview of UPC 151.

3.12.179.49.12
(11-13-2017)
Resolution Procedure
UPC 151 RC 0 for MFT 35 With TC 796

- (1) Use the chart below to identify the condition and actions needed to resolve UPC 151 RC 0 with TC 796 on the MFT 35 module.
- (2) Check both valid and invalid segments on the MFT 35 module.

Condition	Action
A. If MFT 35 is present	URC "0" the TC 796 to post to MFT 35. See Note
B. If MFT 35 is not present	URC "0" the TC 796 with a release/cycle delay code 1.

- (3) MF will perform the DM-1 check on the corrected UPCs to direct the TC to the correct segment and prevent repeat unpostables.

Note: If the taxpayer's MFT 30 and/or MFT 35 is posted on the invalid side, use URC "0B" to post to TC 796 to the MFT 35.

3.12.179.49.13
(01-01-2024)
UPC 151 RC 1

- (1) **CONDITION RC 1** If the account is not present, TC 670 input to MFT 29 or current year RPS TC 610s and TC 610s with Doc Codes 19, Doc Code 70, or Doc Code 76 input with MFT 30 to the valid segment prior to cycle 27 will resequence until cycle 29, then **unpost**. If input in cycle 27 or later, they will resequence for three cycles and then unpost. **Invalid cases DO NOT resequence.** Refer to UPC 151 RC 0 for TC 610s that do not meet this condition.

Note: Definer code "Q" for CC IMFOL allows Unpostable tax examiners to "query" payments (TC 610) on the resequencing file by TIN or payment amounts. Additional information on CC IMFOLQ is available in IRM 2.3.51, Command Code IMFOL.

- (2) **Resolution Procedure UPC 151 RC 1 TC 610 Payments:** Complete the following:
- a. Research CC IMFOLQ for the unpostable SSN and other SSNs found through research. If TC 610 is on the resequencing file with a DIFFERENT SSN/Name Control, input TC 000 to establish this account. Suspend using CC UPCAS for 14 days or until the account is established. Transfer credit to correct the account once payment posts. Release the Unpostable with URC 0 and cycle delay as necessary. If necessary use CC MFTRA U, CC IRPTRL, and CC DDBKD to establish the account. Do not establish account on the invalid side.
- Note:** For payments on CC IMFOLQ after cycle 29, input TC 000. Otherwise the payment will not drop off the resequencing file until the following year cycle 29.
- b. If TC 150 posted, release TC 610 with appropriate URC to post to same account as TC 150.
- (3) Use RTR to review the payment or if not on RTR request a copy from Files.
- a. Research for a different SSN/Name Control. If a different SSN/Name Control is found, correct using URC 6.
 - b. If a different SSN is not found but the document contains a complete name, input TC 000 on invalid segment (if necessary use Service Center address), URC 0 and cycle, if necessary.
- (4) If unable to establish the account, URC 1 to Accounting. to send the payment to Unidentified.
- (5) For EFTPS payments with the SSN 000-00-0002, URC 8 to Rejects. Request Rejects forward the payment to Unidentified.
- (1) **CONDITION RC 2** This condition occurs when a TC 611 input to an account containing an RPS TC 610 or TC 610s with Doc Code 70 or Doc Code 76, matching the tax period of the TC 610, that is resequencing per UPC 151 RC 1. The TC 610 is removed from the resequence file and sent as an UPC 151 RC 2.
- (2) **Resolution UPC 151 RC 2** Use CC BDINQ (refer to IRM 2.4.25, for CC BDADDR, CC BDADD, CC BDAPLR, CC BDAPL, CC BDOUTR, CC BDOUT, CC BDENT, and CC BDINQ). Work both the TC 611 and TC 610 cases at the same time. Coordinate with Dishonored Check Function (DCF) in Accounting to get a copy of bad check, if necessary.
- (3) Determine if TC 610 and TC 611 are attempting to post to the same account.
- a. If correct account, establish with TC 000 and close both unpostable cases with URC 0 with definer B. TC 611 must post in same cycle as or a cycle after TC 610.
 - b. If wrong account and research finds correct account, close both with URC 6. If necessary, input TC 000 to establish account. Cycle cases to post in same or subsequent cycle as TC 000. TC 611 must post in same cycle as or a cycle after TC 610.
- (4) If correct taxpayer is NOT found, assign a temporary IRSN. Close both cases with URC 6 to the IRSN once assigned.

3.12.179.49.14
(01-01-2024)
UPC 151 RC 2

- (5) If cases do not contain enough information to assign a temporary IRSN, release both cases with URC 1 to Data Controls to void the DLNs.

Note: If TC 610 has original return DLN, also prepare a Form 3244.

3.12.179.50
(01-01-2014)
**UPC 152 Name Control
Mismatch Other Than
Long Entity**

- (1) This subsection contains conditions/resolutions for UPC 152.

3.12.179.50.1
(01-01-2019)
**UPC 152 RC 0 Name
Control Mismatch Other
Than Long Entity**

- (1) **CONDITION RC 0** This condition occurs when any other than a long entity TC 150, TC 430, or TC 140 is addressing the invalid segment of Master File. Bypass for TC 150 directed to MFT 32 or containing SPC T not corrected UPC 126 RC 1. Bypass the Name Control check for input TC 97X AC 643.

3.12.179.50.1.1
(01-01-2025)
**Resolution Procedure
UPC 152 RC 0 using
Form 4251**

- (1) Compare Unpostable Name Control with Master File Name Control.
- a. If Doc Code 14, Doc Code 49, Doc Code 63, Doc Code 77, Doc Code 78, Doc Code 80, or Doc Code 81, URC A or URC 6 to correct name or SSN. If unable to correct, URC 2 to Originator.
 - b. If TC 14X, URC 6 to make necessary changes to SSN and Name Control. If SSN is on spouse's account, input TC 000 to establish account and URC 0. All others, release with URC 2 to Originator. If no Originator, URC D.
 - c. If TC 120, GUF Auto-Close URC 2 to SC Disclosure.
 - d. If TC 96X, GUF Auto-Close URC 2 to Originator.
- (2) If transcription error and Entity Code (EC) is 2 or EC 3, release with URC A. URC A will change the Unpostable Name Control to the Master File Name Control. . If transaction contains a name line, URC 6 to correct the Name Control and name line.
- (3) If different SSN is found or SSN(s) are reversed, correct errors with URC 6. Correct both SSNs if they are reversed or the Unpostable will repeat as UPC 299 RC 4.
- (4) If the taxpayer on the invalid segment is the same as on the unpostable, but the name has changed, URC 5.

Note: If EC 2 or EC 3, a complete name line is needed when using URC 5.

- (5) All others, request documents pulled from files.

3.12.179.50.1.2
(03-04-2015)
**Resolution Procedure
UPC 152 RC 0 Document
Pulled from Files**

- (1) **Documents pulled from Files**—Research for better name and/or SSN. If information is found or SSNs of joint filers are reversed, URC 6 to correct.

Note: Ensure both the primary and SSSN are correct.

- (2) **Form 8379 (Injured Spouse)** — Research for original TC 150 posted.

- a. If information does not match, URC 6 and make changes to name line and SSN if necessary.
 - b. If no TC 150 is posted, input TC 013 on the INVALID segment using the Name Control from the VALID segment. URC 0 and cycle delay as needed.
- (3) If the **Unpostable taxpayer already resides on the valid segment of Master File and filed with a different name, input a TC 013. If another (unrelated) taxpayer resides on the invalid segment of Master File**, research for a better SSN. If a better SSN is not found, assign a IRSN to the taxpayer residing on invalid side.
- a. After assigning an IRSN to the taxpayer residing on the invalid side, input a TC 011 to merge the INVALID TIN to the IRSN or better TIN found. (This moves the taxpayer's data residing on the invalid side of Master File to the IRSN).
 - b. If a name change for the Unpostable taxpayer, input a TC 013 with posting delay code 4, to post after the TC 011. Release using URC 0 or 6, as appropriate, and cycle six weeks to post after the TC 013.
- Note:** If the Unpostable taxpayer's name has been input incorrectly, edit the name on the return/voucher. Close with URC 6 and cycle delay as needed. If a Name Control has been edited in red, use it as the Name Control for the ITIN or IRSN.
- (4) If the **unpostable taxpayer is already on the valid and invalid segments of Master File with previous names used and filed with a different invalid name**, see your work leader or transfer the case to Entity Unpostables for further research.
- (5) **If unable to locate a better name or SSN for the Unpostable**, follow local procedures for assigning an **IRSN** (temporary SSN). Send 685C letter informing the taxpayer that an IRSN has been assigned.
- a. If personal exemption and/or EIC are claimed, URC 8 and request Rejects update the entity with the new IRSN and remove the exemption and/or EIC.
 - b. If no tax liability and no EIC claimed, URC 6 to new IRSN.

3.12.179.50.2
(01-01-2024)
UPC 152 RC 1

- (1) **CONDITION RC 1** This condition occurs for transactions that are not covered by UPC 153 (i.e., Name Control mismatch addressing the invalid side and is not long Entity TC 150, TC 140 or TC 430) or 156 (i.e., Name Control mismatch addressing the valid side and is not TC 150 or TC 430 with Entity Code 2 or EC 3 or TC 140. The Name Control of all other valid transactions will perform a proximal Name Control comparison between the input transaction and the account primary Name Control. These transactions need to match only first 3 characters of input transaction with first 3 characters of the posted or prior Name Control, if a match is made the transactions will post.)

Note: Master File will bypass TC 500 cc 52 or cc 53 with a block and serial of either 88888 or 99999 containing a significant CREF Indicator, TC 971 AC 157, and TC 971 AC 100-106 generated by Master File and sent to MFT 31. Master File will also bypass for TC 013 and TC 014 with block and serial of 88888, TC 594 cc 84 with block and serial of 99999, TC 290 Julian Date 997 directed to MFT 31 or MFT 65 and TC 370 with Julian Date 997 or 999.

Transactions with Doc Code 17, Doc Code 18, Doc Code 19, Doc Code 20, Doc Code 70, and Doc Code 76 will resequence for two cycles prior to unposting.

Note: Effective March 2017, bypass for Entity transactions TC 01x with FLC 20, Doc Code 63 and Julian date inflated by 400 input to ITIN numbers, TC 971 / TC 972 AC 193 and for NAP TC 540 / TC 542 blocking series 11111. Effective midyear 2017, bypass the Name Control check for TC 971 AC 52, TC 152, TC 121-129, TC 134 and TC 194. Use Resequencing code 52. These transactions will resequence until the last day of the cycle

Note: Effective 04-01-2020: Bypass for ICCE generated TC 971 AC 199 with 'REBYYYY' in the last 7 positions of the misc. field and TC 971 AC 162 to allow them to post in the Entity.

(2) **Resolution UPC 152 RC 1** Complete the following:

- a. If TC 460 (Extension), TC 150 (Return) or TC 430 (Estimated Payment) and taxpayer changed name. input TC 013. URC 0 or URC 6 and cycle delay as needed.
- b. If payment and applied to correct taxpayer, URC A to change the Unpostable Name Control to the Master File Name Control.

Note: Do not input a TC 013 if a New SSA Name Control is present on the module and the TC 150 has also unposted, URC 0 and delay one cycle.

Note: If a Name Control has been edited in red, use it as the Name Control for the ITIN or IRSN.

- c. If unable to determine correct Name Control, research for better name/SSN. If better name or SSN is found, URC 6 to make corrections.
- d. If TC is 640 or TC 670 (including extensions with a remittance) or TC 680 and you cannot find taxpayer, URC 1 to Accounting to send the payment to Unidentified.
- e. If TC 460 or 670 (no remit extension), and you cannot find the taxpayer, obtain an IRSN for the taxpayer and URC 6 to post the transaction under that TIN.
- f. If TC 898 or TC 971, URC A.
- g. All others URC 2 or URC 8 as appropriate and route documentation to Originator.
- h. If a different name or SSN could not be located, follow Service Center procedures for assigning an IRSN. Request the document and forward to Rejects closing with URC 8 to remove primary exemption and/or EIC, .
- i. For EFTPS payments with the SSN 000-00-0002, URC 1 to Accounting to send the payment to Unidentified.

3.12.179.50.3
(11-13-2017)

**Resolution Procedure
UPC 152 RC 1 for MFT
35 With TC 796**

- (1) Use the chart below to identify the condition and actions needed to resolve UPC 152 RC 1 with TC 796 on the MFT 35 module.
- (2) Check both valid and invalid segments on the MFT 35 module.

Condition	Action
A. If MFT 35 is present	URC 0 the TC 796 to post to MFT 35 See Note
B. If MFT 35 is not present	URC 0 the TC 796 with a release/cycle delay code 1.

- (3) IMF will perform the DM-1 check on the corrected UPCs to direct the TC to the correct segment and prevent repeat unpostables.

Note: If the taxpayer’s MFT 30 and/or MFT 35 is posted on the invalid side, use URC 0B to post to TC 796 to the MFT 35.

3.12.179.50.4
(01-01-2020)
**UPC 152 RC 2 MFT 55
TC 013 Mismatch**

- (1) **CONDITION RC 2** This condition occurs because MFT 55 TC 013 must match on the first four characters of first and last names.
- (2) **Resolution UPC 152 RC 2** Research to determine corrective action.
 - a. If we can determine a VALID Name Control, URC D and input TC 013 on account residing on VALID segment.
 - b. If corrective action cannot be determined, URC 2 and route to Originator (Exam or Collection). Figure 3.12.179-11 for an overview of UPC 152.

UPC 152 – Name Control Mismatch

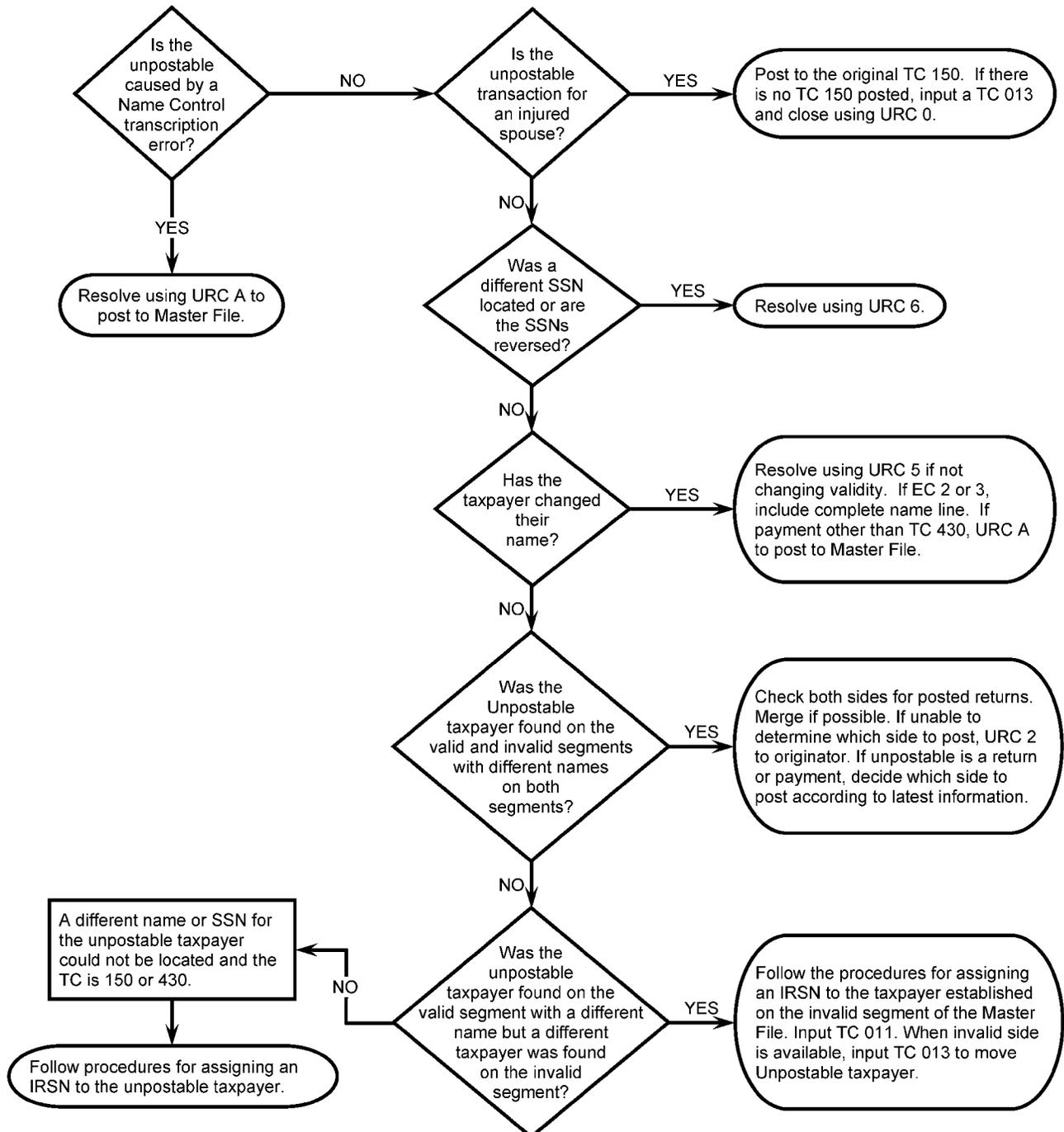


Figure 3.12.179-11

3.12.179.51
(01-01-2014)
**UPC 153 Long Entity
Addressing Invalid
Segment of Master File**

- (1) This subsection contains conditions/resolutions for UPC 153:
- (2) The following Command codes are useful but not inclusive when researching this condition:
 - Current processing year: CC INOLE, CC NAMES, CC NAMEI, CC UPTIN
 - Prior year payments: CC IMFOLI, CC INOLET, CC UPTIN, CC NAME, CC NAMES
 - Name change and/or establishing an account: CC ACTON, CC ENMOD / CC ENREQ / CC INCHG

3.12.179.51.1
(01-01-2020)
UPC 153 RC 0

- (1) **CONDITION RC 0** This condition occurs on a Name Control mismatch—long entity TC 150, TC 140, or TC 430 addressing invalid segment.
- (2) **Resolution UPC 153 RC 0:** Compare Unpostable Name Control with Master File Name Control. Verify that the TIN and Name Control were transcribed correctly. Research to determine whether the TIN belongs to the taxpayer. Follow the correction procedures in the charts below.

Note: The following command codes are useful but not all-inclusive when researching this condition: CC INOLE, CC NAMES, CC NAMEI, CC DDBKD, CC IRPTR (Definer L), and CC MFTRA (request type U).

Note: Taxpayers using an SSN not assigned to them by SSA or using an IRSN are ineligible for the personal exemption and EIC. Taxpayers with an ATIN or ITIN are eligible for the personal exemption, but ineligible for EIC. CC TRDBV and CC RTVUE can be used to determine if the primary exemption and/or EIC have already been removed. If it is necessary to remove either the EIC or the primary exemption, URC 8 to Rejects with remarks: REMOVE EIC AND/OR PRIM EXMT.

- (3) If the TIN is incorrect:

If ...	And ...	Then ...
<p>A. The correct TIN is found through research,</p>	<p>Schedule SE or Form 5329 for the primary taxpayer is attached to the return,</p>	<p>Close with URC 8 to correct the TIN on the entity and the Schedule SE or Form 5329. Transfer credits if necessary and cycle delay as needed. If the name has changed, input TC 013 on the correct TIN. If the correct TIN is an ITIN with the account established on the invalid side, and shows "NEW SSA Name Control" in the middle of the CC INOLET screen, input TC 041 on the invalid side. Cycle delay the return if URC 6.</p>
<p>B. The correct TIN is found through research,</p>	<p>Schedule SE or Form 5329 for the primary taxpayer is not attached to the return,</p>	<p>URC 6 to correct the TIN. Transfer credits if necessary and cycle delay as needed. If the name has changed, input TC 013 on the correct TIN. Cycle delay the return if URC 6. Figure 3.12.179-12 See Figure 3.12.179-29 below. If the correct TIN is an ITIN with the account established on the invalid side, and shows "NEW SSA Name Control" in the middle of the INOLET screen, input TC 041 on the invalid side. Cycle delay the return if URC 6.</p>

If ...	And ...	Then ...
C. No correct TIN can be found and the taxpayer is different from the taxpayer established on the invalid side of the unpostable TIN,	Request an IRSN for the taxpayer of the unpostable. Once assigned, send 685C letter,	Close with URC 8 if necessary to remove primary exemption or EIC, and/or to correct Schedule SE or Form 5329. Include instructions to correct the TIN to the new IRSN. Otherwise, close with URC 6 to correct the TIN to the new IRSN. Transfer credits if necessary and cycle delay as needed.

- (4) The TINs on the return are reversed

If ...	Then ...
A. No Schedule SE or Form 5329 is attached,	URC 6 to correct both TINs.
B. Schedule(s) SE or Form(s) 5329 is (are) attached,	URC 8 to correct the entity and the Schedule(s) SE and/or Form(s) 5329.

- (5) The Name Control was transcribed incorrectly

If ...	And ...	Then ...
A. The correct Name Control matches the account on the invalid side,		URC 6 to correct the Name Control and name line, or URC 8 if taxpayer is claiming primary exemption and/or EIC with an SSN not assigned to them by SSA, or with an IRSN.
B. The correct Name Control matches the account on the valid side,	a different taxpayer is established on the invalid side,	URC 6 to correct the Name Control and name line.

If ...	And ...	Then ...
C. The correct Name Control matches the account on the valid side,	and the same taxpayer is established on the invalid side with a different Name Control. Check CC IMFOLI to determine if any tax periods have a return posted to both the valid and invalid side,	If not, input TC 013 on the invalid side using the Name Control from the valid side. URC 6 to correct the Name Control and name line and cycle delay as needed. If so, do not input TC 013. URC 6 to correct the Name Control and name line.
D. The correct Name Control matches the DM-1 Name Control, there is no account established on the valid side,	the same taxpayer is established on the invalid side with a different Name Control,	Input TC 013 on the invalid side using the DM-1 Name Control. URC 6 to correct the Name Control and name line and cycle delay as needed.
E. The taxpayer has an ITIN, "NEW SSA Name Control" appears in the middle of the CC INOLET screen,	and the correct Name Control matches the ITIN Name Control,	Input TC 041 on the invalid side using the correct Name Control and a later tax year on which nothing is posted. URC 6 to correct the Name Control and name line and cycle delay as needed.

(6) The Name Control was transcribed correctly

If ...	And ...	Then ...
A. The same taxpayer is established on the invalid side,	the document shows the taxpayer's name has changed,	Close with URC 5. If the taxpayer has an ITIN and "NEW SSA Name Control" appears in the middle of the CC INOLET screen, if the DM-1 update is scheduled within two weeks, hold the case until the update occurs. Then input TC 013 on the valid side. Close with URC 0 and cycle delay as needed.
B. A different taxpayer is established on the invalid side,	the SSN belongs to the taxpayer of the unpostable, and no account is established on the valid side,	Search for a correct TIN for the taxpayer on the invalid side. If correct TIN is found, input TC 011 or TC 041 to move the account. Close with URC 0 and cycle delay as needed. If correct TIN is not found, request IRSN for taxpayer on the invalid side. Once assigned, send 685C letter. Input TC 011 or TC 041 to move taxpayer to IRSN. Close with URC 0 and cycle delay as needed.

If ...	And ...	Then ...
<p>C. A different taxpayer is established on the invalid side,</p>	<p>and an account is established for the taxpayer of the unpostable on the valid side,</p>	<p>Search for a correct TIN for the taxpayer on the invalid side. If correct TIN is found, input TC 011 on the invalid side to move the account. Input TC 013 on the valid side using the unpostable Name Control. Close with URC 0 and cycle delay as needed. If correct TIN is not found, request IRSN for taxpayer on the invalid side. Once assigned, send 685C letter. Input TC 011 or TC 041 on the invalid side to move taxpayer to IRSN. Input TC 013 on the valid side using the unpostable Name Control. Close with URC 0 and cycle delay as needed.</p>

UPC 153 RC 0 – URC 6

Correct Number Found, No Schedule SE Attached – Update Name

DRAFT **00111-111-11111-X**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 2023, See separate instructions.

Your first name and middle initial **Carolyn** Last name **(Willow) Beech** Social security number **000 00 1234**

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **3908 Tungsten Ave.** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State **IN** ZIP code **46206** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name _____ Foreign province/state/country _____ Foreign postal code _____

Filing Status Single

The taxpayer entered an incorrect SSN on her return.

The correct SSN is found on CC NAMES using the name in parentheses.

Input TC 013 to change the name.

Resolve the case using URC 6 and cycle to post after the TC 013.

NAMES CAROLYN WILLOW IN 462

CAROLYN WILLOW 000-00-2345 20XX
3908 TUNGSTEN AVE INDIANAPOLIS IN

CARL & LOUISE WILLOW 000-00-6789 20XX
PO BOX 98983 FARGO

INOLEX000-00-2345 CAROLYN WILLOW
SSA N/C WILL BEEC
SSA UPDT 20XX0101 DOB 030719XX DOD
XREF/TRANS INFO
CODE UCYC TIN

INCHG 000-00-2345 NM-CTRL>WILL
DOC-CD>63 BLK-SERIES-IND> AGE-CAT-CD> PSTNG-DLAY-CD> KITA>

NEW-NAME-CTRL>BEEC PRIMARY-NAME>CAROLYN] BEECH <
CONTINUATION-OF-PRIMARY-NAME>
MAIL-STREET-OR-FOREIGN-CITY/ZIP>
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>
FORGN-CTRY-OVERRIDE-IND> PRIM-ADDR-CHG-IND>

YEAR-NM-LINE>2022 TC>013 MFR> FYM> LOC-CD> TRANSFER-IND>
FS>1 IRA-IND> KEOGH-IND> LIFE-TAX-EXCL-CD> MINSTR-SE-TX-EXEMP-CD>
NEW-SSN> - - SPOUS
MOP/UN>
TRANS-REG-IND> REFERNT-M
CP-NOTICE-SUPP-IND>1 OIC-
REMARKS>U153

UPRES6 20XX29010023 ASG 0000000005 CAT F1 AREA UP UR
NULL UPC 153 0 CYC 20XX2902 REP ST A 071320XX
00111-111-11111-X EC 1 CR-INT 20XX0415 ASED
000-00-1234 1 TXPD 202212 MFT 30 PN TC 150 DATE
000-00-2345
WILL STC IDRS EMP
BEEC NAME CAROLYN<BEECH CC
REMARKS EDC
REL CYC 20XX35

Figure 3.12.179-12

(7) If SSN(s) on return are reversed, correct both SSN(s) with URC 6.

- (8) If SSN(s) are correct but name changes are required, (i.e., taxpayer shows a name change on document) URC 5. URC 5 will change the name on the Master File, leaving the account on the invalid side. No cycle delay needed. Figure 3.12.179-13.

UPC 153 – VALID NAME CONTROL MISMATCH

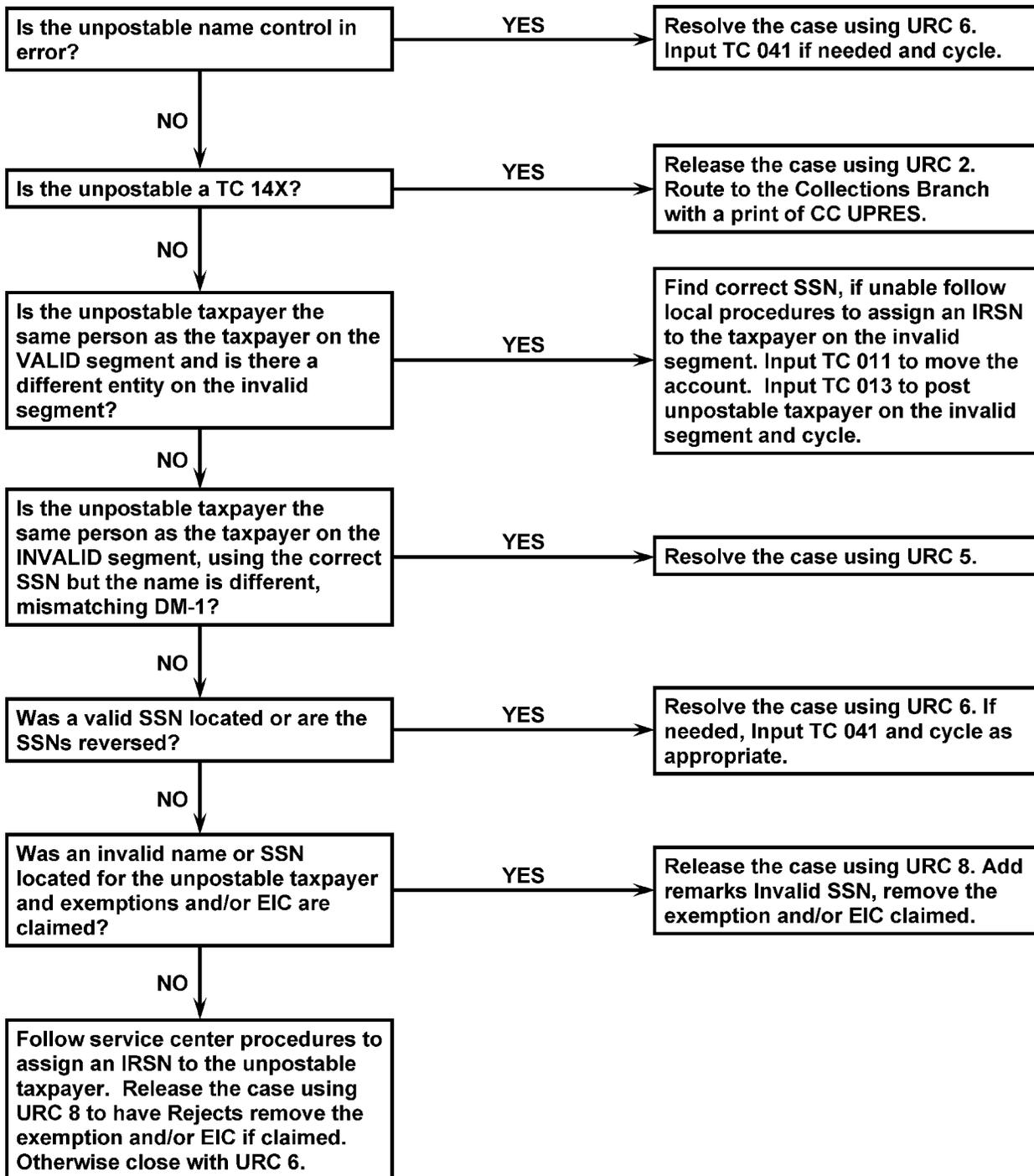


Figure 3.12.179-13

3.12.179.51.2
(03-04-2015)

**Resolution Procedures
UPC 153 RC 0
Correcting International
Unpostables**

- (1) **AUSPC only INTL:** Use the following when processing international taxpayers:
 - a. Often, International taxpayers have dual or hyphenated surnames that they alternate in using and that can be transcribed in error.
 - b. Research both names thoroughly, reviewing signatures, entity information on the return, Master File information, and CC CFOL Command Codes including CC NUMIDENT file using CC MFTRA.

Note: If a Name Control has been edited in red, use the Name Control for the ITIN or IRSN.

Note: Make every effort to follow the intent of taxpayer.

- (2) Use the following research procedures:

- a. If Unpostable name is WRONG, URC 6 and make corrections.
- b. If Master File and Unpostable name controls are different, TC 013 or TC 041 to correct names. URC 6 and cycle delay as needed.
- c. If the taxpayer's signature contains one last name or dual name is hyphenated, post the document to that Name Control. Input TC 013 or TC 041 if needed.

Note: ITINs are always established on the invalid segment until the DM-1 is updated by SSA. Input TC 041 on a year with nothing posted, to move to valid segment.

3.12.179.52
(01-01-2014)

**UPC 154 RC 0-6 Math
Error Processing**

- (1) **CONDITION RC 0** This condition occurs with TC 290 with Priority Code 6 if the math error freeze is not significant or there is an unreversed TC 470 cc 94 present.
- (2) **CONDITION RC 1** This condition occurs with TC 29X with Priority Code 7 and there is no TC 470 cc 94 present.
- (3) **CONDITION RC 2** This condition occurs with TC 470 cc 94, if the math error freeze is not significant or no TC 29X blocking series 770–789 present.
- (4) **CONDITION RC 3** This condition occurs with TC 472 cc 94 if there is no TC 470 cc 94 posted.
- (5) **CONDITION RC 4** This condition occurs when a TC 29X (except TC 294 / TC 295 blocking series 900–929 or with Julian Date 999) attempts to post to a module containing an unreversed TC 570 generated from adjustment processing (MFT 30 only).
- (6) **CONDITION RC 5** This condition occurs with TC 29X with blocking series 770–789 and an unreversed TC 470 cc 94 is present on the module.
- (7) **CONDITION RC 6** This condition occurs with TC 470 cc 94 and there is an unreversed TC 470 cc 94 present on the module.
- (8) **Resolution UPC 154 RC 0-6:** GUF Auto-Close URC 2 to Originator.

3.12.179.53
(01-02-2017)
UPC 155 RC 0

- (1) **CONDITION RC 0** This condition occurs when a TC 29X or TC 30X attempts to post to a module restricted from generating interest or if the module contains a non-restricting TC 340.

Note: Master File will bypass for TC 290 / TC 300 for a zero amount providing no secondary transactions are present or if the adjustment record contains TC 34X or TC 77X. Master File will also bypass for TC 291, TC 295, TC 299, TC 301, TC 305, or TC 309 if the sum of TC 34X is zero; or for a non-restricting TC 340 if the module contains a secondary transaction of TC 270 or TC 271 only. Note that if interest is restricted due to TC 604 or TC 608, Master File will not bypass the unpostable unless the adjustment contains a TC 340 or TC 341 or the TC 290 / TC 300 is for zero amount with no secondary transactions.

- (2) **Resolution UPC 155 RC 0:** Use the following:

- a. If Form 1040-X (TC 29X) with Doc Code 54, Blocking Series 200-299, GUF Auto-Close URC 2 to Accounts Management.
- b. All other TC 29X or TC 30X, GUF Auto-Close URC 2 to Originator.

- (3) **CONDITION RC 1** This condition occurs when a TC 29X or TC 30X is input to a module containing a prior posted TC 971 AC 64 and either a TC 29X or TC 30X.

Note: Master File will bypass this condition if the input adjustment contains TC 340 or TC 341; if a TC 290 / TC 300 is for a zero amount providing no secondary transactions are present; if the TC is 291, TC 295, TC 299, TC 301, TC 305, or TC 309; or if a corrected UPC 155.

- (4) **Resolution UPC 155 RC 1** GUF Auto-Close URC 2 to Originator.

Note: If the Nullification Code cannot be determined by the Employee Number, URC D with remarks.

3.12.179.54
(01-01-2025)
**UPC 156 RC 0 Valid
Segment of Master File
Name Control Mismatch**

- (1) This subsection contains conditions/resolutions for UPC 156.

- (2) **CONDITION RC 0** This condition occurs when a Name Control mismatches on the valid segment for TC 150 or TC 430 (Entity Code 2 or EC 3) or TC 140. Exceptions occur for TC 150, TC 140, or TC 430, Entity Code 1, EC 4, and EC 5.

- (3) **Resolution UPC 156 RC 0:**

- a. If TC 150 or TC 430 and taxpayer changed name, URC 5 after researching CC MFTRA and CC IRPTR to confirm taxpayer identity.

Note: If name on form matches SSA Name Control on CC INOLES, URC 5 to correct name line.

Note: For URC 5 resolution description see IRM 3.12.32.12.

- b. If taxpayers are the same and Master File name is correct, URC 6 or URC A to correct the Name Control.
- c. If taxpayers are the same individual(s) and both Unpostable and Master File name controls are incorrect, TC 013 to change name on Master File

- to agree with return name. URC 6 with Definer Code B and cycle delay as needed. Figure 3.12.179-14.
- d. If SSNs are reversed, correct SSNs using URC 6. If the Entity Code is other than 1, enter the name line. ,

Note: If EC 2 or EC 3, a complete name line is needed when using URC 5.

UPC 156 RC 0 – URC 6

The Name Controls on the unpostable and Master File are in error.

DRAFT **00111-111-11111-X**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____ See separate instructions.

Your first name and middle initial: *Gloria Jane* Last name: *Cedar Beech* Your social security number: *000 00 4321*

If joint return, spouse's first name and middle initial: _____ Last name: _____ Spouse's social security number: *000 00 4567*

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **4597 S Springer St** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State TX ZIP code **75260** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change

Foreign country name _____ Foreign _____

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) If you checked the MFS box, enter the name of your spouse: _____

The taxpayer has three valid name controls, ASPE, CEDA, and BEEC. The current name control is ASPE.

```
INCHG 000-00-4321 NM-CTRL>ASPE
DOC-CD>63 BLK-SERIES-IND> AGE-CAT-CD> PSTNG-DLAY-CD> KITA>
*****
NEW-NAME-CTRL>CEDA PRIMARY-NAME>GLORIA JANE] CEDAR BEECH <
CONTINUATION-OF-PRIMARY-NAME> <
MAIL-STREET-OR-FOREIGN-CITY/ZIP> <
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY> <
FORGN-CTRY-OVERRIDE-IND> PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>20XX TC> MFR> FYM> LOC-CD> TRANSFER-IND>
FS>3 IRA-IND> KEOGH-IND> LIFE-TAX-EXCL-CD> MINSTR-SE-TX-EXEMP-CD>
NEW-SSN> - - SPOUSES-SSN> - - SCRAMBLED-SSN-IND> MOP/UN>
```

Input TC 013 to update the name line on the Master File.

```
UPRES6B20XX11004112 ASG 0000000001 CAT F3 AREA UP U
NULL UPC 156 0 CYC 20XX11 REP ST A 022420XX
00111-111-11111-X EC 2 CR-INT ASED 041520X
000-00-4321 0 TXPD 20XX12 MFT 30 PN TC 150 DA
BEEC STC IDRS EMP
CEDA NAME CC SP#
REMARKS EDC
REL CYC
```

Correct the name control using URC 6 with Definer B. Do not cycle since the name control is valid.

If the entity code is 1, 4, or 5, enter the complete name line on UPRES.
If the entity code is 2 or 3, enter the name control only.

Figure 3.12.179-14

3.12.179.54.1
(01-01-2024)

**Resolution Procedure
UPC 156 RC 0 When
Missing Taxpayer
Information**

- (1) If CC MFTRAU and CC IRPTRL do not confirm taxpayer identity search for a valid SSN using CC NAMES, CC NAMEI, etc. If a different SSN is found, URC 6.
- (2) **If document is a payment and does not contain enough information to correspond, refer to (4).**
- (3) If unable to find a valid Name/SSN, correspond with Letter 239C. Suspend case with CC UPCASSC.
 - a. If taxpayer's reply shows a valid SSN, URC 6.
 - b. If taxpayer's reply shows SSN is correct and a name change has occurred, URC 5.
- (4) If taxpayer's reply does not contain different SSN or there is not enough information to correspond or No Reply and **document is a payment**, URC 1 to Accounting to send to Unidentified.
- (5) If document is a return and does not contain enough information to correspond, reassign to Entity for assignment of an IRSN. Add a notation to the cases advising Entity the return will be released using URC 8 to Rejects. Rejects must delete the primary exemption and EIC.
- (6) If document is a return and taxpayer's reply does not contain a different SSN or does not reply to a request for additional information, follow local procedures for assigning an IRSN.

3.12.179.54.2
(01-01-2020)

**Resolution Procedure
UPC 156 RC for E-Filed
Returns**

- (1) **Use IDRS Command Code TRPRT for a Graphic Print and CC TRDBV for Transcript Prints.**
- (2) Figure 3.12.179-15 for an overview of UPC 156.

UPC 156 – VALID NAME CONTROL MISMATCH

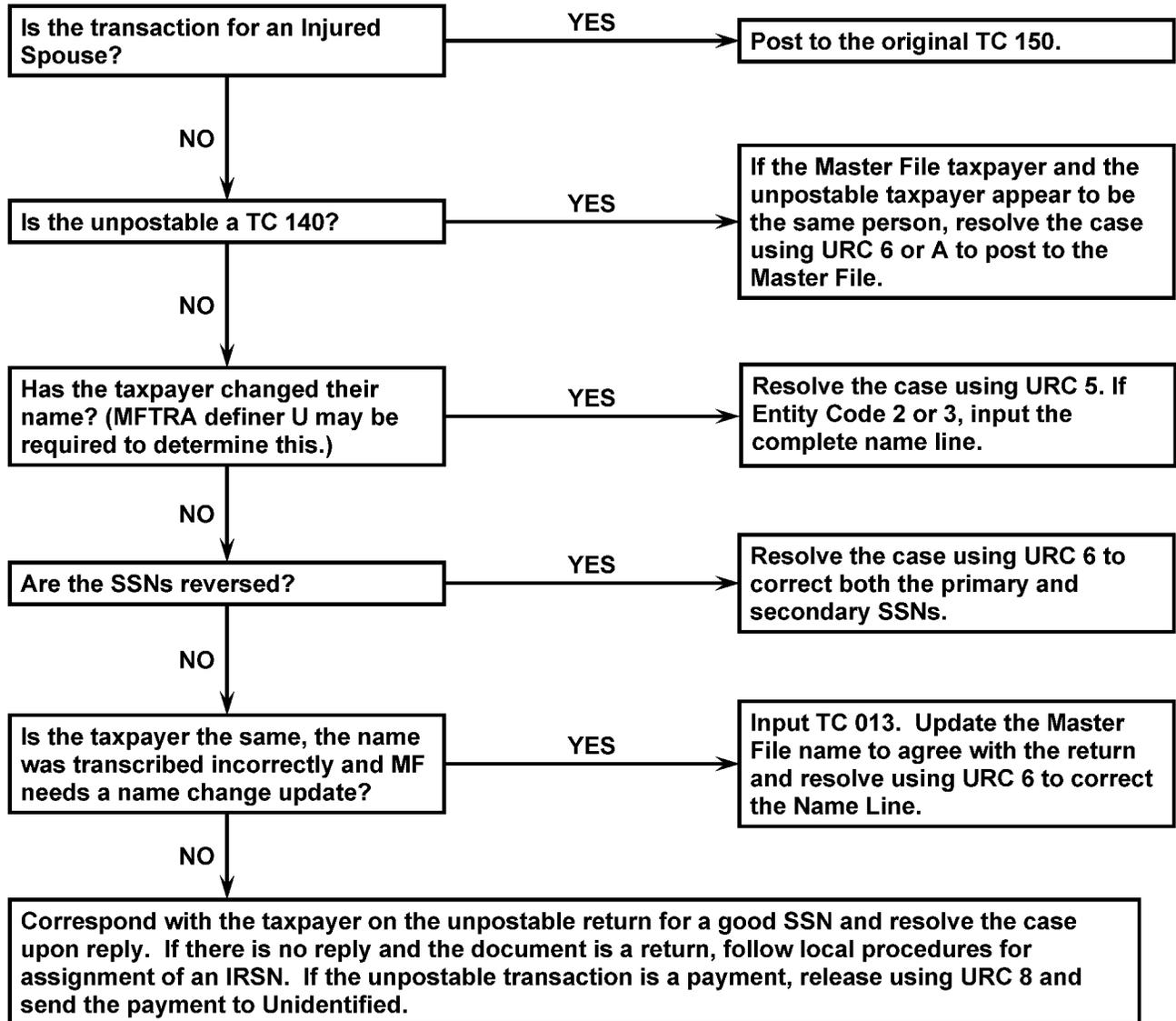


Figure 3.12.179-15

3.12.179.55
(01-01-2023)
**UPC 157 RC 0 (FSC 5)
and RC 1 (Generated
Name Control)**

- (1) **CONDITION RC 0** This condition occurs when a TC 150 with FSC 5 attempts to post and the controlling name line for two most current preceding tax periods before the year of the input transaction contains FSC 5.(Filing Status code 5 is Widower with Dependent Children).

Note: Master File will bypass this condition for a corrected UPC 157.

- (2) **Resolution UPC 157 RC 0:** Research the **two immediately preceding tax periods using CC RTVUE**. If the taxpayer filed with FSC 5 for the two preceding years, URC 8 to Rejects with the following instructions.

- a. If a dependent is claimed, request Rejects change FSC to 4.
 - b. If a dependent is not claimed, request Rejects change FSC to 1.
- (3) **CONDITION RC 1** This condition occurs when a generated Name Control does not match primary Name Control.
- (4) **Resolution UPC 157 RC 1** Compare names on document and Master File. Use signatures for correct spelling.
- a. If Master File name is correct, URC 6.
 - b. If Unpostable name is correct, URC 5.

3.12.179.55.1
(01-01-2020)
**UPC 157 RC 2 Joint
Name Line**

- (1) **CONDITION RC 2** This condition occurs when a TC 000, TC 01X, containing name information for TC 140, TC 150, or TC 430 with a joint name line that contains an ampersand [&] followed by one of the following errors:
- a. The ampersand (&) is not followed by a minimum of a blank space, alpha characters, another blank space and alpha characters.
 - b. The ampersand (&) is followed or preceded by blank space, blank space.
 - c. The ampersand (&) is part of the last name.
 - d. FSC is **other than 2** or FSC 7 and the ampersand (&) is included in the name line or if the BRACKET (]) points to a blank as the last name.

Note: Master File will consider the first alpha characters as the first name after a blank space the second alpha characters are considered as the last name. If the SSN is not a valid TIN (e.g. 111-11-1111) the condition will unpost.

- (2) **Resolution UPC 157 RC 2** Compare names on document with Master File.
- a. For TC 000 on ITIN or IRSN, URC 2 to Originator with remarks **“INVALID TRANS FOR ITIN or IRSN: VOID”**.
 - b. If unpostable is TC 000 or TC 01X, research thoroughly. Use CC ENMOD to determine the intent of the name and/or TIN update.
 - c. Use CC ENMOD / CC ENREQ / CC INCHG when a reinput of TC 000 or TC 01X is necessary. Close with URC D to void the Unpostable. Remarks: **“INPUT CU: NAME LINE: VOID”**.

Note: When using CC INCHG for entering the Joint Filed name line information, the second name line must be used to enter taxpayer information and titles such as Executor, Power Of Attorney (POA), Guardian, Custodian, etc. It is not to be used for the continuation of the primary name line.

- d. URC 2 to originator **only** if UNABLE to correct the unpostable condition.
 - e. For additional information, refer to IRM 3.12.179.18.8, IMF Name Changes (TC 013).
- (3) If unpostable condition is TC 150 or TC 430 (non-generated transaction), correct by comparing the names on the document and Master File. Use signatures, Form W-2, etc. for correct spelling of name.
- a. If the name line was transcribed incorrectly, URC 6 to correct the Unpostable name line and Name Control.
 - b. If FSC needs to be corrected, URC 8 to Rejects.
- (4) For E-File returns, research CC TRDBV, CC INOLE, CC MFTRA, CC NAMES, and/or CC NAMEI, on both segments if necessary, to obtain the secondary taxpayer's SSN and last name.

- a. If CC INOLE for the primary or secondary taxpayer contains a joint name line with the same joint taxpayers as on Form 4251, URC 6 and correct the name line to match INOLE.
 - b. If CC INOLE for the primary or secondary does not contain a joint name line with the same joint taxpayers as on Form 4251, URC 6 and shorten the name line to include the secondary's last name, using the name shortening rules in (5).
- (5) Follow the rules in IRM 3.12.179.18.6.4, Editing IMF Name Lines, in sequential order to shorten a name line to 35 - characters. See IRM 3.13.5.120.5, for additional information.

Note: As soon as a rule shortens the name line to fulfill the 35 - character space constraint, discontinue following the remaining rules.

3.12.179.55.2
(01-01-2023)
UPC 157 RC 3 Invalid Spousal SSN

- (1) **CONDITION RC 3** This condition occurs for the following:
- a. TC 000, TC 01X -TC 04X, TC 080, TC 140, TC 150, or TC 430 containing a SSSN of 123456789 or nine of the same number (ex. 111111111).
 - b. TC 017 with a Justification indicator input with a SSSN starting with 9 (This check is bypassed if the SSSN is an ITIN).
 - c. TC 150 containing RPC E containing a SSSN starting with 9 (This check is bypassed if the SSSN is an ITIN).
 - d. TC 000 or TC 016 either with a Justification indicator input to an SSN starting with 9 (This check is bypassed if the SSSN is an ITIN).
- (2) **Resolution UPC 157 RC 3** Research for a valid SSSN by checking the return and attachments and using CC INOLE, CC NAMES, etc. Use the If And Then chart below for resolution.

If ...	And ...	Then ...
A valid SSSN is found		URC 6 to correct the SSSN.
A. TC 150	A valid SSSN cannot be found and the RPC E present on TRDBV.	URC 8 to Rejects, instruct Rejects to remove the SSSN, spouse exemption (2017 and prior year return only) and the RPC E. Edit the return.
B. TC 150	A valid SSSN cannot be found and the Return Processing Code (RPC) E is not present on TRDBV on the codes screen (Returns Processing line).	URC 8 to Rejects, instruct Rejects to remove the SSSN and spouse exemption (2017 and prior year return only). Edit the return.

If ...	And ...	Then ...
C. Other than TC 150		URC 2 to the originator. Include Remarks, "SSSN INVALID; VOID".

3.12.179.55.3
(01-01-2024)
UPC 157 RC 4 Invalid SSNs

- (1) **CONDITION RC 4** This condition occurs for any transaction attempting to post to the entity containing SSN 123-45-6789 or with SSN 111-11-1111, 222-22-2222, etc.
- (2) **Resolution UPC 157 RC 4** Research for a valid SSN by checking the return and attachments and using CC INOLE, CC NAMES, etc. If payment transaction, research RTR.
 - a. If a valid SSN is **located**, URC 6 and correct the SSN.
 - b. If a valid SSN is **not located**, use the following table to close the un-postable.

If ...	Then ...
A. TC 150	Request assignment of an IRSN.
B. Payment - TC 430	Secure payment documents. URC 1 to Accounting to send to Unidentified.

3.12.179.56
(01-01-2014)
UPC 158 RC 0 and RC 1 Estimated Penalty, Duplicate Assessments, and Abatements

- (1) **CONDITION RC 0** This condition occurs when a TC 30X or TC 29X blocked other than 290–299 or 930–949, carries credit reference number 806, 807, or 252 not containing a secondary TC 17X if the module contains a prior posted TC 170 or TC 171 with Doc Code 17, Doc Code 18, Doc Code 24, Doc Code 47, Doc Code 51, Doc Code 52, or Doc Code 54.

Note: Master File will bypass this condition if TC 290 contains a priority code 1 or 8 or the TC 300 contains a priority code 8.

- (2) **Resolution UPC 158 RC 0:** GUF Auto-Close URC 2 to Originator.
- (3) **CONDITION RC 1** This condition occurs for any of the following:
 - a. TC 290, TC 294, TC 298, TC 300, TC 304, or TC 308 for a significant
 - 290, TC 294, TC 298, TC 300, TC 304, or TC 308 for a significant
 - b. TC 291, TC 295, TC 299, TC 301, TC 305, or TC 309 for a significant
 - 291, TC 295, TC 299, TC 301, TC 305, or TC 309 for a significant

#

)

Note: Master File will bypass RC 1 with a corrected UPC 158 or if the TC 29X contains a priority code 1 or 8 or the TC 30X contains priority code 8.

(4) **Resolution UPC 158 RC 1** GUF Auto-Close URC 2 to Originator.

3.12.179.57
(01-01-2014)

**UPC 159 No Existing Tax
Module**

(1) This subsection contains conditions/resolutions for UPC 159.

3.12.179.57.1
(01-01-2025)

UPC 159 RC 0

(1) **CONDITION RC 0** The following tables provide a detailed explanation of UPC 159:

- a. This condition occurs when an Input transaction (other than those following) attempts to create a Tax Module (**MFT 29 or MFT 30**):
- TC 140
 - TC 141
 - TC 142
 - TC 150
 - TC 290 blocking series 290–299, 980–989
 - TC 370
 - TC 424 with Push Code 010, 019–041, 049, or 081
 - TC 430
 - TC 460
 - TC 460
 - TC 470 cc 96
 - TC 474
 - TC 480
 - TC 500 cc 52, cc 54, or cc 56
 - TC 520 cc 6X, cc 81, cc 83, and cc(s) 85–89
 - TC 540
 - TC 560
 - TC 582
 - TC 59X except TC 592
 - TC 610
 - TC 640
 - TC 660
 - TC 666 with Julian Date 999
 - TC 670
 - TC 690
 - TC 700
 - TC 710
 - TC 760
 - TC 76X Doc Code 54 blocked 4XX/4XX/29X/988-989
 - TC 790 (MFT 29 only) / TC 796 (MFT 29 and MFT 35 only)

- TC 800
- TC 810
- TC 840
- TC 849
- TC 914
- TC 916
- TC 925 after resequencing for 1 week
- TC 930
- TC 960
- TC 970 AC 001
- TC 971 other AC 1–9, AC 111, or 199 or AC 830
- TC 971 AC 111 will resequence with RC 84 rather than unpost
- TC 971 AC 114, AC 115
- TC 971 AC 128 will unpost after resequencing the transaction for 4 weeks
- TC 971 AC 607 attempting to post to MFT 30 or MFT 31 and no module has been established

Note: If the only transaction present in a module is TC 91X, unpost any transaction (except TC 91X) that cannot create a tax module. (See UPC 183).

Note: Effective January 2014, don't allow a TC 29X Doc Code 54, blocking series 200-289 to create an MFT 29 or MF 30 module. Effective January 2015, unpost TC 29X containing CRN other than 330.

- b. An Input Transaction (other than the following) attempts to create an **MFT 55** Module:
 - TC 290 blocking series 050–198, 520–529, 590–599, 960–969 or 980–999 providing a reference number (other than 697 or 699) for a significant amount is present.
 - TC 370 containing Civil Penalty Reference Numbers.
 - TC 520 CCs 6X, 81, 83, 85–89
 - TC 520- TC 529
 - TC 590- TC 599
 - TC 640
 - TC 670
 - TC 694
 - TC 914
 - TC 960- TC 969
 - TC 971 AC 82, AC 83, AC 97, AC 682, or AC 683
 - TC 980- TC 999 with reference number for a significant amount (exception: reference number 697 or 699)
- c. **MFT 31** cannot be created by any transaction other than the generated TC 370 or TC 971 AC 102 or AC 103. MFT 31 can also be created by TC 370 blocked 900–909.
- d. **MFT 65** cannot be created by any transaction other than the IMF generated TC 370.
- e. **MFT 82** cannot be generated by any transaction other than an input TC 971 AC 507.
- f. An Input Transaction (other than the following) attempts to create an **MFT 35** Module:

- TC 290 with penalty reference number Penalty Reference Number (PRN) 692 for a significant amount is present
- TC 370 containing PRN 692
- TC 520 CC 6X, 81, 83, 85–89
- TC 640
- TC 670
- TC 914
- TC 960
- TC 971 AC 31–34, AC 43, AC 63, AC 65, AC 82, AC 83, AC 107, AC 682, and AC 683

3.12.179.57.1.1
(01-01-2025)

**Resolution Procedure
UPC 159 RC 0 When
Correct Account is
Located**

- (1) Research to determine where original TC 150 has posted.
- (2) Use the following when the correct taxpayer account is found:
 - a. If SSN, name and/or tax period ending are in error, correct with URC 6.
 - b. If a transaction that creates a module is pending or has posted, URC 0 and cycle delay as needed.
 - c. If document containing a transaction that creates a module is Unpostable, (e.g. if TC 150 is Unpostable and TC 971 would post once the TC 150 posted) close both cases together, correct with the appropriate resolution code and cycle delay as needed.
 - d. If TC 680 and research shows a posted or pending TC 150, URC 0, URC 6, or URC 8 depending on correction necessary to close the case.
 - e. If TC 150 is UPC 171 or there is no posted or pending TC 150, change TC 680 to TC 670.
 - f. If Doc Code is 77 and TC 898 or TC 899 research and correct the condition with URC 6. If unable to correct the case, notify management to elevate to the Headquarters IMF Unpostable Analyst through P&A Analyst for resolution. Put case in suspense and do not close until instructed. **DO NOT URC D TC 898 / TC 899.**

3.12.179.57.1.2
(01-01-2025)

**UPC 159 RC 0 No
Module for Installment
Agreements (IA) User
Fees Payments**

- (1) Payments are initially applied to the tax liability. The IA user fee Transfer Program “sweeps” all active IA’s, coded as **User Fee Due**, and moved the money from the tax account to an accounting fund for the IA user fee. This process is referred to as the User Fee Sweep and is done weekly. Beginning 4 weeks after a TC 670 has posted to the account, and sufficient payments are available to satisfy the entire user fee amount due, the payment is systemically reversed on the tax module with a TC 672 (Saturday Julian date) in the DLN of the credit transfer from “001 through 365”.
- (2) User Fees are applied to MFT 55 and Tax Period YYYY01, conduct all research to determine if the payment is applied correctly. Use the chart below to determine the DPCs and User Fee Installment Agreement amounts are valid.

Designated Payment Code	Definition	User Fee Rates before June 30, 2024	User Fee Rates effective July 1, 2024
DPC 44	On-Line Payment Agreement (OPA) Direct Debit Installment Agreement (DDIA) Origination Fee	\$31.00	\$22.00
DPC 45	OPA Non-Direct Debit Installment Agreement Origination Fee	\$130.00	\$69.00
DPC 46	OPA Installment Agreement Reinstatement or Restructure Fee (Reserved)	Reserved - for future use	Reserved - for future use
DPC 47	Installment Agreement Reduced Origination User Fee before 04/10/2018. (After 04/10/2018 User Fee is \$0).	\$43.00	\$43.00
DPC 48	DDIA Reduced Origination User Fee before 04-10-2018. (After 04/10/2018 User Fee is \$0).	\$43.00	\$43.00
DPC 49	DDIA Origination User Fee	\$107.00	\$107.00
DPC 50	Installment Agreement Initial Origination User Fee	\$225.00	\$178.00
DPC 51	Installment Agreement Restructured User Fee Reinstated	\$89.00	\$89.00
DPC 52	Installment Agreement Reinstated or Restructure Reduced User Fee (Low- Income)	\$43.00	\$43.00

For additional reference to User Fees, see IRM 3.12.10.3.3, Revenue Receipts, Installment User Fee and IRM 5.19.1.6.4, Balance Due, Methods of Payment Installment Agreement (IA) for additional information regarding valid DPC and fee amounts.

- (3) **Resolution Procedure UPC 159 RC 0 Installment Agreement (IA)** when the taxpayer is **NOT** deceased:
- a. Research CC IMFOL to review taxpayer's account to see if MFT 55 is posted on the taxpayer's account.
 - b. Research CC TXMOD to see if the taxpayer's account is in Status 60.
 - c. Ensure the payment was applied to MFT 55 with the correct Designated Payment Code (DPC) and tax period.
 - d. If the missing item on the unpostable condition is the DPC, URC 8 to Rejects. Inform Rejects to enter the DPC of 44-52.
 - e. If payment/tax period, or MFT was applied to the incorrect module and a MFT 55 is established on taxpayers account correctly, URC 6 to correctly apply the user fee.
 - f. If payment/tax period was applied to MFT 30 and a MFT 55 is NOT established on taxpayer account, correct by establishing the MFT 55 with CC REQ77 / CC FRM77.

Note: Enter TC 971 and enter the appropriate Action Code in the TC 971/ 151 CD field. Use Action Code 082 for installment agreement origination or 083 for reinstatement.

Note: Monitor the case. After the MFT 55 is established, URC 8 to Rejects. Request Rejects enter the DPC of 44-52.

- g. If TC 695, URC 8 to Rejects and request they forward to the originator.
- h. If the DPC of 44-52 was input in error, URC 8 to Rejects. Request they “**Remove the DPC**” and move the money to the oldest debit module for the taxpayer.
- i. If the revenue receipt is a “**User Fee payment**”, URC 1 to Accounting to reinput the transaction.

Note: TC 694 (credit) may be less than or equal to the TC 360 (debit). If the TC 694 is greater than the TC 360, URC 8 Rejects to reinput the transaction.

(4) **Resolution Procedure UPC 159 RC 0 Installment Agreement (IA) for deceased taxpayers:**

Note: Verify the taxpayer is deceased by researching CC INOLES for a Date of Death.

- a. Input TC 012 on CC ENMOD to bring the account back to an active status.
- b. Establish Dummy Account with CC ACTION, MFT 55 for the earliest Balance Due Tax Period (example: 200601).
- c. On REQ77 input TC 971 and Action Code 082 if User Fee is an Origination Fee or 083 for a Reinstated Fee in the TC 971 / TC 151 CD Field.
- d. URC 6 to the previously established MFT 55 for the earliest Balance Due Tax Period (example: 200601).
- e. Input TC 020 on CC ENMOD with a Posting Delay of 4 weeks to re-establish the MFR 08 status.

3.12.179.57.1.3
(05-15-2023)
**Resolution Procedure
UPC 159 RC 0 All Other
Transactions**

- (1) If TC 96X, URC 2 to Originator.
- (2) If TC 120, GUF Auto-Close URC 2 to Disclosure Office.
- (3) If TC 971 / TC 972 AC 517, close URC D.
- (4) If TC 140, TC 141, or TC 142, GUF Auto-Close URC 2 to Collections.
- (5) All others, use URC 2 or URC 8 as appropriate. Figure 3.12.179-16 for an overview of UPC 159.

UPC 159 – NO EXISTING TAX MODULE

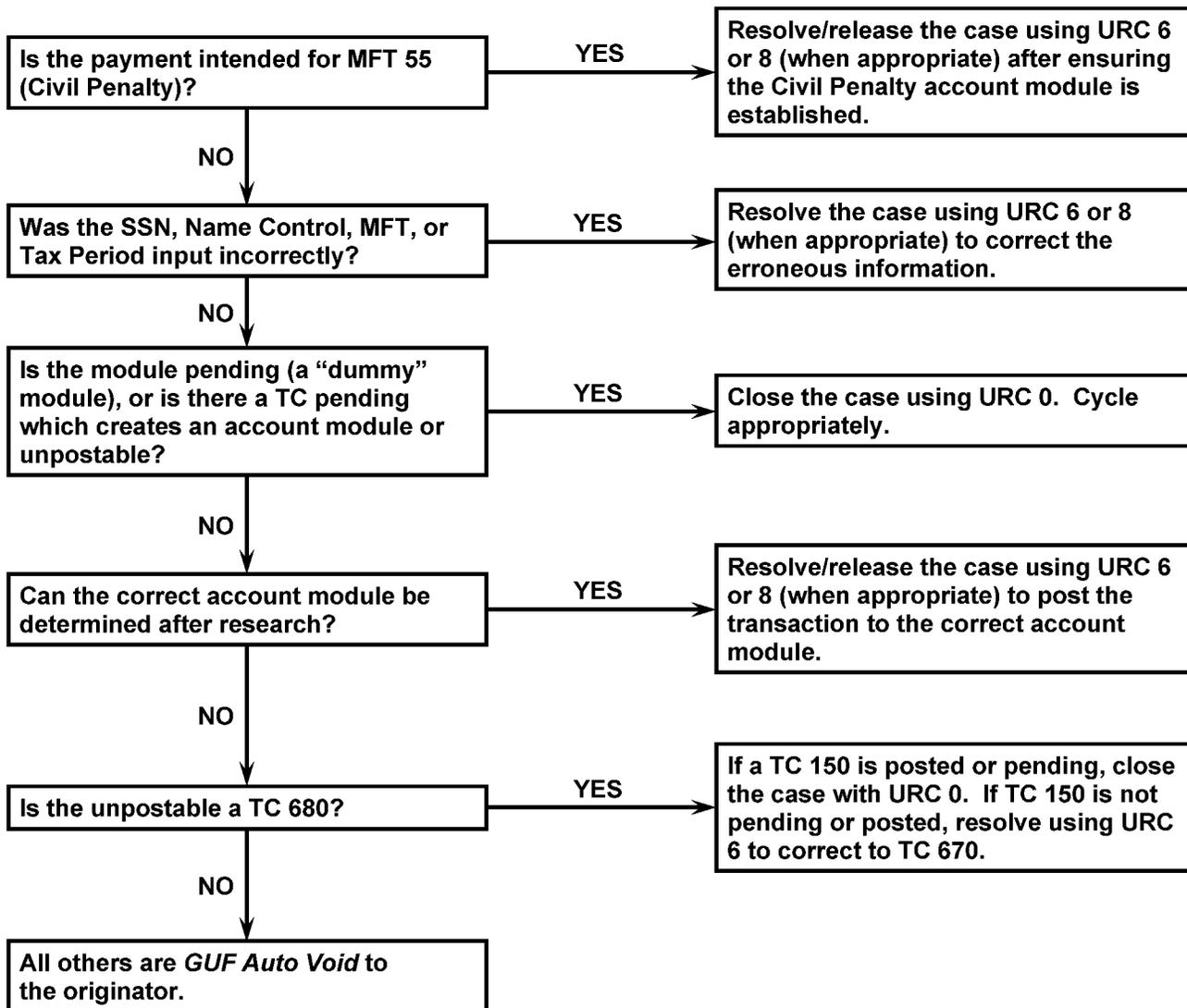


Figure 3.12.179-16

3.12.179.57.2
(11-13-2017)

**Resolution Procedure
UPC 159 RC 0 for MFT
35 With TC 796**

- (1) Use the chart below to identify the conditions and actions needed to resolve UPC 159 RC 0 with TC 796 on the MFT 35 module.
- (2) Check both valid and invalid segments of the MFT 35 module.

Condition	Action
A. MFT 35 is present	URC 0 the TC 796 to post to MFT 35. See Note
B. MFT 35 is not present	URC 0 the TC 796 with a release/cycle delay code 1. Any corrections made after May 14, 2015 must use release cycle 1.

(3)

- IMF will perform the DM-1 check on the corrected UPCs to direct the TC to the correct segment and prevent repeat unpostables.

Note: If the taxpayer's MFT 30 and/or MFT 35 is posted on the invalid side, use URC 0B to post to TC 796 to the MFT 35.

3.12.179.57.3
(06-04-2015)

**Resolution Procedure
UPC 159 RC 0 for MFT
35 Transactions That are
Other Than TC 796 or
Payment Transactions**

(1) Research the taxpayer tax modules for both MFT 30 and MFT 35.

If	Then
A. If the Unpostable transaction is a duplicate credit transfer.	URC "0" the transaction. NOTE: There were programming changes for SRP that has resulted in duplicate credit transfers with a TC 826 / TC 706 credit transfer posting on the MFT 30 / MFT 35 modules after a TC 896 posted on the MFT 30 and the TC 796 unposted on the MFT 35.
B. If the unpostables transaction is not a duplicate credit transfer, such as a TC 821 when there is no posted TC to reverse.	URC 6 the transaction, changing the MFT and tax period to direct the transaction back to the tax module where the corresponding debit posted. Contact the originator to let them know the transaction is being directed back to the module the debit transaction posted.

3.12.179.58
(01-01-2014)

**UPC 160 - Audit Criteria
on Master File**

(1) This subsection contains conditions/resolutions for UPC 160.

3.12.179.58.1
(01-01-2025)

UPC 160 RC 0–2

- (1) **CONDITION RC 0** This condition occurs when a TC 291 or TC 299 not containing priority Code 1, 2, 6, 7, or 8, attempts to post to a MFT 29 or MFT 30 module containing an unreversed TC 420 or TC 424.
- (2) **Resolution UPC 160 RC 0:** GUF Auto-Close URC 2 to Originator.
- (3) **CONDITION RC 1** This condition occurs when a TC 29X, except blocking series 290-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6 or 7 in adjustment transaction. The TC 29x doc code 54 blkser 200-289 should unpost if the module contains an unreversed TC 576. F 1040-X will not longer be input with a TC 29x Doc Code 54 blocking series 200-289.

3.12.179.58.2
(01-01-2025)
UPC 160 RC 3–5

- (4) **CONDITION RC 2** This condition occurs when a TC 290, blocking series 290-299, when the module has an unreversed TC 30X present. Exclude TC 290 blocking series 200-289.
- (5) **Resolution UPC 160 RC 1-2** GUF Auto-Close URC 2 to Accounts Management.
- (1) **CONDITION RC 3** This condition occurs when a TC 420 input to MFT 29 or MFT 30 and the module contains an unreversed TC 420. TC 421 with an FLC not within the jurisdiction of the FLC of a prior posted TC 420 or TC 424.
- (2) **CONDITION RC 4** This condition occurs when a TC 30X attempts to post, unless Priority Code 1, 3, 4, or 7 is present.

Note: Master File will bypass this check for a TC 421 (Doc Code 47) attempting to post when the module has the amended/duplicate return freeze set.

- (3) **Resolution UPC 160 RC 3-4:** GUF Auto-Close URC 2 to Exam.
- (4) **CONDITION RC 5** This condition occurs when a TC 424 attempts to post (except TC 424 input to MFT 30 with Push Code 010 or 036, or DLN with block and serial of 88888 or 88889) and an unreversed TC 420 or TC 424 is already posted. This condition will also occur when a TC 424 (except Push Code 049) or TC 420 unless the module already has a TC 424 posted (note a second TC 420 will go UPC 160 RC 3) UPC 160 RC 5 if the module contains TC 916 or if the entity contains TC 918. Bypass for corrected UPC.
- (5) **Resolution UPC 160 RC 5** All cases are assigned to GUF Category E1.

3.12.179.58.3
(01-01-2025)
UPC 160 RC 6–8

- (1) **CONDITION RC 6** This condition occurs when a TC 421 input to MFT 29 or MFT 30 attempts to post when 640 Freeze is in effect (for Doc Code 47 only).
- (2) **CONDITION RC 8** This condition occurs when a TC 424 is input to a module containing a TC 494.
- (3) **Resolution UPC 160 RC 6-8:** GUF Auto-Close URC 2 to Exam.

3.12.179.59
(01-01-2025)
**UPC 161 RC 0 Check
Digit and SSN Mismatch**

- (1) **CONDITION RC 0** This condition occurs when the Check Digit mismatches.
- (2) **Resolution UPC 161 RC 0:** Use the following to make corrections:
- a. Check Digit is present (the first two position is blank on the Name Control field), research for the taxpayer accurate Name Control and correct it with URC 6.
- Note:** Name Control can be two, three, and four digits long.
- b. If taxpayer changed name, input TC 013, URC 6 and cycle delay as needed.
 - c. If Check Digit (3rd and 4th position) shows the correct Name Control but SSN is in error, research for a better SSN. If found and account is present, correct SSN and move the Name Control to the correct position and close with URC 6.
 - d. If a better SSN is found and account is not present, input TC 000, cycle delay as needed and correct with an URC 6.
 - e. If TC 96X, GUF Auto-Close URC 2 to Originator.

- 3.12.179.60
(01-01-2023)
**UPC 162 RC 0 Tax
Period Ending Mismatch**
- (1) **CONDITION RC 0** This condition occurs if the month the taxpayer's year ends in the entity is different from the month of input return.
- Exception:** Master File will bypass this condition for a TC 150 with CCC Y, TC 140, TC 430 input to MFT 30, TC 150 or TC 370 Julian Date 997 input to MFT 29, TC 370 Julian Date 999 transactions input to MFT 31 or MFT 65, or MFT 55 transactions.
- Note:** TC 430 will resequence one cycle if the input month mismatched the entity month. If the FYM still mismatches after resequencing one cycle it will unpost.
- (2) The Fiscal Year Month (FYM) refers to the two-digit number indicating the month the taxpayer's fiscal year ends. The Tax Period Ending refers to the six-digit number (YYYYMM) indicating the tax period of a specific transaction. The final two digits of the Tax Period Ending must match the FYM on CC ENMOD for MFT 30.
- Note:** A current Tax Period for 2021 could have a FYM from 202112-202211.
- 3.12.179.60.1
(05-14-2021)
**Resolution Procedure
UPC 162 RC 0 for TC
29X or TC 30X**
- (1) If an assessment (TC 290 or TC 300) is present and the Statute of Limitation will expire within 60 days, reassign to Statutes with CC UPASG. Follow local procedures to expedite to Statutes.
- (2) All others, URC 2 and route to Originator.
- 3.12.179.60.2
(05-14-2021)
**Resolution Procedures
UPC 162 RC 0 for
Payment Transactions
(TC 610, TC 640, TC 660,
or TC 670)**
- (1) If the payment transaction (TC 610, TC 640, TC 660, or TC 670) is intended for IMF, post to the correct Master File Tax Period Ending with URC 6.
- (2) If payment transaction (TC 610, TC 640, TC 660, or TC 670) is intended for a BMF account, URC 8 and request Rejects renumber to BMF.
- Note:** Ensure the payment is directed to correct MFT and/or taxpayer. These payments may be for a module on MFT 55.
- 3.12.179.60.3
(01-02-2017)
**Resolution Procedure
UPC 162 RC 0 for
Payment Transfer
Resolutions**
- (1) If transferring payments from Calendar Year (CY) to a Fiscal Year (FY) on same TIN, follow preparer's intent.
- a. TC 016 to update Master File.
- b. URC 0, and cycle delay as needed.
- Note:** Exception: Bypass UPC 162 RC 0 for TC 370 Julian Date 999 input to MFT 65.
- 3.12.179.60.4
(01-01-2014)
**Resolution Procedure
UPC 162 RC 0 TC 370
(Jeopardy Assessments)**
- (1) **RESOLUTION:** If UPC contains an input error, URC 6 to correct.
- (2) If no input error is detected:
- a. Input TC 016 to update Master File.
- b. URC 0 and cycle delay as needed.

- c. After TC 370 posts, change taxpayer's month ending with TC 016 to agree with current Master File.

(3) If Doc Code 77 (generated transaction), URC D.

3.12.179.60.5
(02-03-2014)

**Resolution Procedure
UPC 162 RC 0
Extensions of Time to
File (Form 4868)**

- (1) If there are no input or transcription errors, and Master File and the document tax period ending dates do not agree, input TC 016 and resolve with URC 0 and cycle delay 3 cycles.
- (2) If there are no input or transcription errors, and there is an indication the taxpayer has incorrectly entered the tax period ending date, resolve by correcting the tax period with URC 6.
- (3) If they filed Form 4868 incorrectly (example: filed as an FY 12 but Master File shows taxpayer is a FY 02 filer), and unpostable contains money, URC 8 and request Rejects change the FY to agree with Master File.
- (4) URC D all others. Forward document to reprocessing to correct tax period ending.

Note: Reprocessing documents may be completed by Batching or ISRP, depending on local procedures

3.12.179.60.6
(01-01-2025)

**Resolution Procedure
UPC 162 RC 0 Short
Period TC 150 with
Deceased Taxpayer**

- (1) If TC 150 is for a short period and taxpayer's DOD is within period covered by return, research and transfer all ES Tax Credits found in prior modules.
 - a. Input TC 016. Close with URC 0 and cycle delay if CCCs are input correctly. See IRM 3.12.179.36.1, UPC 136 RC 0.
 - b. If CCCs are incorrect, URC 6 to add one CCC. URC 8 if two CCCs are needed, or to remove CCCs.
- (2) If DOD is BEFORE period covered by return, URC 8 to have Rejects renumber the return Form 1040 and send to BMF Rejects for conversion of F 1040 to F 1041. Include a copy of the first page of Form 1041 with the Entity section filled in.

Note: Austin will transship these cases to Ogden for conversion to F 1041.

IRM 3.12.37.30, Transshipping Returns.

- (3) If DOD is AFTER period covered by return, URC 8 and request Rejects change month ending on return to agree with Master File.

3.12.179.60.7
(09-20-2024)

**Resolution Procedure
UPC 162 RC 0 for All
Other Conditions**

- (1) If TC 971 / TC 972 AC 517, close URC D.
- (2) If TC 971 AC 830 Clean Vehicle Credit is present on the module, research the tax return and close with URC 6 with the appropriate Fiscal Year Month (FYM).
- (3) If TC 150 and month ending is different due to input error, URC 8. Request Rejects change tax period to agree with Master File.

Caution: Follow taxpayer intent when correcting the Tax Period Ending of the transaction. For example, if a 2014 Form 1040 specifies a fiscal year ending of June 30, 2015, the Tax Period Ending will be 201506 and not 201406. Check CC IMFOLI for the Tax Period Ending of prior postings. It

is very important to work related cases involving payments and returns together to avoid repeat unpostables, unnecessary credit transfers, and erroneous notices.

- (4) If taxpayer indicates a different tax period than Master File:
 - a. Check for a statement, Form 1128, or authorization described under the IRC allowing tax period ending change.
 - b. If evidence is present, TC 016 to change Master File.
 - c. Ensure all TCs posted on Master File under previous FYM are transferred to new tax period.
 - d. URC 0 and cycle delay.
- (5) TC 971, GUF Auto-Close URC 2 to Originator. If no originator, close URC D.

3.12.179.60.8
(01-01-2014)
UPC 162
Correspondence
Guidelines (TC 150)

- (1) If you cannot decide whether Master File or Unpostable document is correct, correspond using a Letter 319C or appropriate letter and suspend case. If taxpayer indicates:
 - a. FYM on Master File is correct, URC 8 and request Rejects to change the tax period ending date on the document to match Master File FYM.
 - b. FYM on Unpostable is correct because of an approved Form 1128, input a TC 016 to change Master File. Ensure all credits are transferred to new tax period. URC 0 to post after all transactions are made.
 - c. If taxpayer indicates change to tax period ending has not been submitted, was denied, or No Reply, URC 8. Request Rejects change the month ending to agree with Master File.

3.12.179.60.9
(01-01-2024)
Resolution Procedure
UPC 162 RC 0
International
Unpostables

- (1) If TC 150 and month ending is different due to input error, URC 8. Request Rejects change tax period to agree with Master File. Caution: Follow taxpayer intent when correcting the Tax Period Ending of the transaction. For example, if a 2014 Form 1040 specifies a fiscal year ending of June 30, 2015, the Tax Period Ending will be 201506 and not 201406. Check CC IMFOLI for the Tax Period Ending of prior postings. It is very important to work related cases involving payments and returns together to avoid repeat unpostables, unnecessary credit transfers, and erroneous notices.
- (2) If tax period ending on return is within 12 months of the previously posted return, input a TC 016, cycle delay as needed, URC 0 and follow taxpayer's intent.
- (3) If tax period ending is more than 12 months after previously posted return, correspond using Letter 319C. Correct per information provided by taxpayer. If No Reply, correct return per tax period ending on Master File. URC 8 and request Rejects change tax period ending accordingly. , Figure 3.12.179-17, Figure 3.12.179-18 and Figure 3.12.179-19.
- (4) Taxpayers living in Australia often use a June (06) fiscal tax period ending that coincides with Australian accounting period.

- (5) Some Puerto Rico taxpayers file Form 1040-PR or Form 1040-SS when they reach the maximum earnings for SECA taxes without waiting for the end of tax period.
- a. If there is no indication of changes to accounting period and prior posting show a CY filer, URC 8 to Rejects requesting a CCC U.
 - b. Indicate "Hold for End of Year Processing."
 - c. Correct tax period ending on return.
 - d. Follow domestic Unpostable procedures.

Note: Self-employed persons residing in Puerto Rico compute and report their Social Security/Self Employment Tax on Form 1040-PR or Form 1040-SS.

- (6) Form 1040-SS is same form as Form 1040-PR printed in English and is filed by persons residing in Virgin Islands, Guam, American Samoa and Northern Mariana Islands.

UPC 162 – UPCASSC

DRAFT **00111-111-11111-X**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning **July 1**, 2023, ending **June 30**, 20**24** See separate instructions.

Your first name and middle initial Tim M.	Last name Olive	Your social security number 000 00 1234
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
111 Turtle St

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Milwaukee WI 53203

Foreign country name Foreign province/state/county Foreign postal code
 You Spouse

Filing Status Single Married filing jointly (even if only one had income) Head of household (HOH)

IMFOLI000-00-1234 IMF INDEX NM CTRL:OLIV PAGE 1 UP-CYC:20XX33

TIM M OLIVE
ENTITY ON-LINE: YES FREEZE CODES: -AUDIT HISTORY: YES VESTIGIAL: NO

MFT	TXPD	ONLINE	BAL	COMP	INTEREST	FREEZE	POSTED	STATUS
HISTRY					CODES	RETURN	ADJ	
30	201712	YES	.00		-	POSTED	NO	YES
30	201812	YES	.00		-	POSTED	NO	YES
30	201912	YES	.00		-	POSTED	NO	YES
30	202012	YES	.00		-	POSTED	NO	YES

More than 12 months

UPCASSC20XX33222111 ASG 0000000008 CAT L1 AREA UP URC 08/30/20XX 8:10:02
NULL UPC 162 0 CYC 20XX3304 REP ST S 083020XX \$0.00 MSR
00111-111-11111-X EC 3 CR-INT 20XX0923 ASED DOD MF-DO 20
000-00-1234 0 TXPD 202406 MFT 30 PN TC 150 DATE 20XX0723 POD

OLIV STC IDRS EMP
NAME CC SP#

REMARKS CORRESPONDED WITH TAXPAYER EDC

**NOTE: Initiate letter 319C to send to taxpayer.
Case put in suspense with UPCASSC.
Computer will generate the remarks.**

Figure 3.12.179-17

UPC 162 RC 0 – URC 0

TAXPAYER RESPONSE:

To Whom It May Concern:

9 - 1 - 20XX

I have changed my address and received permission to file with the tax year ending of June.

Tim M. Olive

```

INCHG 000-00-1234                                NM-CTRL>OLIV
DOC-CD>63 BLK-SERIES-IND>    AGE-CAT-CD>    PSTNG-DLAY-CD>    KITA>
*****
NEW-NAME-CTRL>                                PRIMARY-NAME>
CONTINUATION-OF-PRIMARY-NAME>
MAIL-STREET-OR FOREIGN-CITY/ZIP>
MAIL-CITY/STATE/ZIP-OR FOREIGN-COUNTRY>
FORGN-CTRY-OVERRIDE-IND>    PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>    TC>    MFR>    FYM>06    LOC-CD>
FS>1 IRA-IND>    KEOGH-IND>    LIFE-TAX-EXCL-CD>    MINSTR-SE-TX-EXEMPT-CD>
NEW-SSN>- -    SPOUSES-SSN>- -    SCRAMBLED-SSN-IND>
TRANS-REG-IND>    REFERNT-MFT-CD>    TAXBL-GAINS-DFRL-CD>TXBL-GAINS-DFRL-YR>
REMARKS>U162 TAXPAYER RESPONSE

```

INPUT TC 016 to change FYM to 06.

```

UPRES0 20XX33222111 ASG 0000000003 CAT L1 AREA UP URC 10/30/20XX 09:35:00
NULL UPC 162 0 CYC 20XX3305 REP ST A 101520XX $0.00 MSR
00222-222-22222-X EC 1 CR-INT ASED DOD MF-DO 20
000-00-1234 0 TXPD 20XX06 MFT 30 PN TC 150 DATE 20XX0723 POD

OLIV STC                                IDRS EMP
NAME                                CC
REMARKS TC016                                EDC
REL CYC 20XX46                                DOC CC

```

Close with remarks TC 016, cycle delay.

Figure 3.12.179-18

UPC 162 – URC 8

```

IMFOLI000-00-1234          IMF INDEX          NM CTRL:SHAR PAGE 1
                                  UP-CYC:20XX1602

ERIC SHARK
ENTITY ON-LINE: YES  FREEZE CODES: -  AUDIT HISTORY: YES VESTIGIAL: NO
                                  MF          INTEREST  FREEZE  POSTED      STAT
MFT TXPD  FSC ACT TIF  TOT MOD BAL COMP DTE  CODES  RETURN  ADJ HIS
30 201812  1 2405 NO          .00          -    POSTED    NO 12
30 201912  1 2405 NO          .00          -    POSTED    NO 12
30 202012  1 2405 NO          .00          -    POSTED    NO 12
30 202112  1 2405 NO          .00 20XX0417 -    POSTED    NO 12
30 202212  1 2405          619.00- 20XX0727 -    NONE     NO

UPRES8 20XX30236841 ASG 0000000007 CAT L1 AREA UP URC 09/14/20XX 09:20:17
NULL 01 UPC 162 0 CYC 20XX3005 REP ST A 090520XX $0.00 MSR
00222-222-22222-X EC 1 CR-INT ASED DOD
000-00-1234 1 TXPD 202206 MFT 30 PN TC 150 DATE 20XX0815

SHAR STC FTD# IDRS EMP
NAME CC SP#
REMARKS CORRECT TXPD TO 202212 & ADD CCC U EDC
REL CYC

FRM49
000-00-1234 SHAR 30 202212 599017
    
```

**No reply to correspondence.
 No change in TPE is indicated. Return
 was filed early. URC 8 to have Rejects
 correct the tax period and enter CCC U.
 Attach Form 8749. Input TC 599 AC 017
 using CC FRM49.**

Figure 3.12.179-19

- 3.12.179.61 (01-01-2014)
UPC 163 TC 000 Finds an Existing Tax Module
- (1) **CONDITION RC 0** This condition occurs when a TC 000 attempts to establish an account already present on IMF.
Note: Drop TC 000 containing a DLN with a block and serial number of 88887, 88888, or 99999.
- (2) **Resolution UPC 163 RC 0:** GUF Auto-Close URC 2 to Originator.
- 3.12.179.62 (01-01-2025)
UPC 164 RC 0-8
- (1) **CONDITION RC 0** This condition occurs when an input TC 150 contains a sig-
 #
 #
 #
- (2) **Resolution UPC 164 RC 0:** If the taxpayer claims both ES credits and withholding credits, verify withholding amount per Form W-2 or substitutes attached, and/or CC IRPTR.

Note: Research to verify withholding using CC IRPTR, CC RTVUE, CC IMFOL, MeF etc.

- a. If withholding amount is correct, URC 0.
 - b. If there are no wages or other income subject to withholding, and an amount is claimed for withholding, URC 8 to Rejects requesting to delete the withholding amount.
 - c. If credits are reversed, URC 8 to Rejects. Request a correction of money amounts on ES and withholding fields.
- (3) **CONDITION RC 1** This condition occurs when a TC 150 with a tax period of 199812 and subsequent years that contains Earned Income Credit (EIC) per computer is input to an account containing the EIC Recertification Indicator in the entity section that is set to the normal or self only setting; if the 2 or 10 year settings of the EIC Recertification Indicator are significant, or if the EIC Recertification Indicator is set to 3.

Note: Master File will bypass UPC 164 RC 1 if the TC 150 contains Audit Code U; or if the normal setting only (1 setting) and not the income related setting (8 setting) is significant, and the input return is tax period 200212 or subsequent and does not contain a Schedule EIC. Master File will also bypass UPC 164 RC 1 if the EIC Recertification Indicator is set to 3 and the input tax period is equal or later than the EITC Eligible Tax Period.

American Opportunity Tax Credit (AOTC)

- a. AOTC Recertification indicator 1. Unpost UPC 164 RC 1 a Return input to tax year 201612 or later claiming AOTC if the AOTC Recertification indicator is set to 1. Bypass if Audit code 3 is input on the return.
- b. AOTC Recertification indicator 2 or 4. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming AOTC if the AOTC Recertification indicator is set to 2 or 4 (2/10 year ban). Bypass if the input tax period is equal or later than the AOTC Eligible Tax Period and the return contains Audit Code 3.
- c. AOTC Recertification indicator 30. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming AOTC if the Recertification indicator is set to 30. Bypass if the input tax period is equal or later than the AOTC Eligible Tax Period.

Additional Child Tax Credit (ACTC) Recertification

- a. ACTC Recertification indicator 1. Unpost UPC 164 RC 1 a Return input to tax year 201612 or later claiming CTC/ACTC if the CTC/ACTC Recertification indicator is set to 1. Bypass if Audit code 2 is input on the return.
- b. ACTC Recertification indicator 2 or 4. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming CTC/ACTC if the CTC/ACTC Recertification indicator is set to 2 or 4 (2/10 year ban). Bypass if the input tax period is equal to or later than the CTC/ACTC Eligible tax period and Audit code 2 is input on the return.
- c. ACTC Recertification indicator 30. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming CTC/ACTC if the Recertification indicator is set to 30. Bypass if the input tax period is equal or later than the CTC/ACTC Eligible Tax Period.

- (4) **Resolution UPC 164 RC 1** Corrected with a GUF Auto-Close URC 8 to Rejects.
- (5) **CONDITION RC 2 KITA/HOSTAGE INDICATOR.** This condition occurs when a TC 150, TC 290, TC 300 is input to an account containing an indicator for Killed in Terrorist Action (KITA) or Taxpayer taken Hostage in Terrorist Action (HSTG).

Note: Master File will bypass this condition for a corrected UPC 164, TC 290 / TC 300 for zero, or if the TC 150 contains CCC O.

- (6) **Resolution UPC 164 RC 2 KITA.** Call or send an E-mail to KITA Coordinator response is “no”, coordinator will update CC ENMOD to remove the KITA indicator. Close with URC 0 a few days later. If the response is “yes”, follow **a** through **c** below.

- a. URC 8 the case to Rejects to cancel the DLN.

Note: KCSPC only- If the return has the following notation on the lower left margin “KITA-cleared for processing”, URC 0.

- b. Input remarks on IDRS, “case transshipped to KITA Coordinator”.
 - c. Refer to IRM 10.5.1.6.7.2 and IRM 10.5.1.6.7.3 , Privacy and Information Protection, Privacy Policy on mail and shipping information. Mail the case along with all supporting documentation (Tax forms, taxpayer correspondence, etc.) after cancellation of the DLN to the following address:

#

- (7) **Resolution UPC 164 RC 2 HOSTAGE.** If HSTG displays on CC ENMOD, CC SUMRY, CC TXMOD or CC TDINQ then URC 8 the case to Rejects to cancel the DLN. Input remarks on IDRS, “case transshipped to Hostage Coordinator”. Mail the case along with all supporting documentation after cancellation of the

#

- (8) **CONDITION RC 5** This condition occurs when a TC 150 contains the Form 8885 Heath Coverage Tax Credit (HCTC) and the entity HCTC indicator is not set (module does not contain an unreversed TC 971 AC 172). A TC 29X / TC 30X containing reference number 250 for a positive amount will also unpost unless the module contains an unreversed TC 971 AC 172.

Note: Master File will bypass this condition for a corrected UPC 164 RC 5.

- (9) **Resolution UPC 164 RC 5**

- a. For TC 150, GUF Auto-Close URC 8 to Rejects.
 - b. For TC 29X / TC 30X, GUF Auto-Close URC 2 to Originator.

- (10) **CONDITION RC 6 First Time Home Buyer Credit** - This condition occurs when TC 150 is input at the same time as a TC 971 AC 137.

Note: Master File will bypass for a corrected UPC 164 RC 6.

- (11) **Resolution UPC 164 RC 6** GUF Auto-Close URC 8 to Rejects.
- (12) **CONDITION RC 8 First Time Home Buyer Credit (Duplicate Claim)** This condition occurs if TC 150 and First Time Home Buyer Credit **PER CMPTR** (section 4) is significant and either primary or secondary or (both) contain Home Buyers credit on the DMF file. This condition also occurs for a return when the primary and/or spouse Home Buyer Credit amount is significant in the First Time Home Buyer Credit section in the entity.
- (13) **Resolution UPC 164 RC 8** GUF Auto-Close URC 8 to Rejects.

3.12.179.62.1
(01-01-2019)
UPC 164 RC 9

- (1) **CONDITION RC 9** Reserved.

3.12.179.63
(01-01-2024)
**UPC 165 RC 0-3 Civil
Penalty Overflow**

- (1) **CONDITION RC 0** This occurs if the tax period is 198812 and prior, and TC 290 contains reference numbers 50X or 53X that would cause the net amount #
- (2) **CONDITION RC 1** This occurs if the tax period is 198901 through 201012, and TC 290 contains reference number 500 through 514 that would cause the net #
#
- (3) **CONDITION RC 2** This occurs if the tax period is 201001 through 201412, unpost a TC 290 containing reference number 500 through 514 that would cause the net amount of all TC 24X with reference number 500 through 514 #
- (4) **CONDITION RC 3** Unpost an input TC 290 if the net amount of all CRN 500 through 514, CRN 600, CRN 607, CRN 609, CRN 612, CRN 637, CRN 638, CRN 651, CRN 653, CRN 672, and CRN 688 exceeds the threshold for the applicable tax periods as shown in the following table;

		#
		#
		#
		#
		#
		#
		#
		#
		#
		#
		#

- (5) **Resolution UPC 165 RC 0-2** Resolve as follows:

- a. If an abatement is pending or posted, URC 0 and if necessary, cycle delay as needed to post after abatement.
- b. If no abatement is pending or posted, URC 2 and route to the IRP Penalty Unit.

(6) **Resolution UPC 165 RC 3** GUF Auto - Close URC 2 to Originator.

3.12.179.64
(01-01-2014)
**UPC 166 RC 0 Filing
Status Code (FSC)
Mismatch**

(1) **CONDITION RC 0** This condition occurs when there is a Filing Status code mismatch (TC 150, Entity Code 2 or EC 3). If the taxpayer changed filing status compared to the immediately preceding return filed, the return will unpost as UPC 166.

Note: Master File will bypass this condition for dummy IRA and SFR returns.

(2) **Resolution UPC 166 RC 0:** Use the following to correct this condition:

- a. Determine if FSC was input correctly. Check name lines, filing status, and signatures to determine taxpayer intent.

Note: "FSC" field on Form 4251 indicates the FSC input for the return. "FS" field indicates filing status per Master File.

- b. If FSC was input incorrectly, correct the document. Close with URC 8 with instructions to correct FSC.

(3) If transaction is Form 8379 (Injured Spouse), research for original TC 150 posting.

- a. If FSC matches, URC 6 to add name line and SSN if necessary.
- b. If FSC does not match; URC 8 and request Rejects correct FSC and Entity information.

3.12.179.64.1
(01-01-2016)
**Resolution Procedures
UPC 166 RC 0 Changing
Filing Status Codes**

(1) If taxpayer changed Filing Status Code, use the following:

- a. If FSC on return is FSC 1 or FSC 4, URC 6 and enter Name Control and name line as it appears on return.
- b. If FSC on return is FSC 2 and return contains spouse's name, SSN, and signature, URC 6. Enter appropriate Name Control, name line, and add spouse's SSN.
- c. If FSC on return is FSC 2 and spouse's name, SSN, and signature are not available, close with URC 8. Request a change of FSC to 6.
- d. If FSC on return is FSC 3, URC 6 to enter name line as it appears on return, and add spouse's SSN, if available. Figure 3.12.179-20 for an overview of UPC 166.

(2) If taxpayer is a first time filer as primary (filed jointly as secondary in prior years), and spouse's SSN was used,

- a. establish taxpayer's account with TC 000, or input TC 013 if needed.
- b. URC 6 to correct SSN, entering Name Control, name line, and spouse SSN if FSC 2 or FSC 3.
- c. If payments or credits are posted, research original return data. Transfer to correct account and cycle delay as appropriate.

3.12.179.64.2
(01-01-2020)

**Resolution Procedures
UPC 166 RC 0 Decedent
Returns (FSC Mismatch)**

- (1) If decedent return and FSCs on return and Master File are different, determine correct FSC using Date of Death (DOD).
 - a. If FSC on Master File is correct, URC 8. Request Rejects correct FSC to agree with Master File.
 - b. If FSC on return is correct, URC 6, and add name line.
 - c. If return contains incorrect CCCs, URC 8 to Rejects and request removal of erroneous CCC. Figure 3.12.179-21.

Note: Ensure primary taxpayers DOD is before first day of tax period ending. .

UPC 166 RC 0 – URC 6

1. SS OR EI NUMBER 000-00-1234	2. FORM NO. MFT 30 PR	3. PERIOD 20XXX12	4. DATE 07-05-20XX	5. DLN AND PROCESSING YEAR 00222-222-22222-X	
6. TAXPAYER'S NAME AND NAME CONTROL UU			8. RENUMBERED DLN AND PROCESSING YEAR		
7. REQUESTER AND REMARKS FILES/UNPOSTABLES-9					
SEQ NUM 20XX26523488	UPC 166	TC-P 0	TC-S 150	EC 2	FSC 3
MF IMF	NAME	N/C	FYM	FS 1	REFUND AMOUNT \$1205.00-

Form 4251 shows current Master File filing status (FS) is 1, and the unpostable return has been transcribed with filing status code (FSC) 3.

DRAFT **00222-222-22222-X**

Form 1040 Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20. See separate instructions.

Your first name and middle initial DON	Last name BIRCH	Your social security number 000 00 1234
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number 000 00 4567
Home address (number and street). If you have a P.O. box, see instructions. 78 S. HARRIER DR		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. MIAMI		State FL
Foreign country name		ZIP code 33152
Foreign province/state/county		Foreign postal code

Filing Status Single Head of household (HOH)
 Married filing jointly (even if only one had income)
 Married filing separately (MFS) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: **JOSEPHINE BIRCH**

Digital At any time during 2023, did you: (a) receive (as a rew

Verify from the return that the transcribed filing status is correct.

UPRES6 20XX26284736 ASG 0000000009 CAT F3
 NULL UPC 166 0 CYC 20XX2605 REP ST A
 00222-222-22222-X EC 2 CR-INT 20XX0615 ASED 20XX0117 DOD MF-AO
 000-00-1234 0 TXPD 202212 MFT 30 PR 000 TC 150 DATE 20XX0615

UU STC IDRS EMP
BIRC NAME DON<BIRCH CC SP# 000-00-4567
 REMARKS EDC
 REL CYC DOC CC

TIN A/D BY: DATE A/D BY: DATE
 * * * * *
 TAX PERIOD * MFT *
 NAME LINE *
 NAME CNTRL *

Close the case with URC 6. Input the name control, name line, and spouse's SSN.

Figure 3.12.179-20

UPC 166 – FILING STATUS CODE MISMATCH FLOWCHART

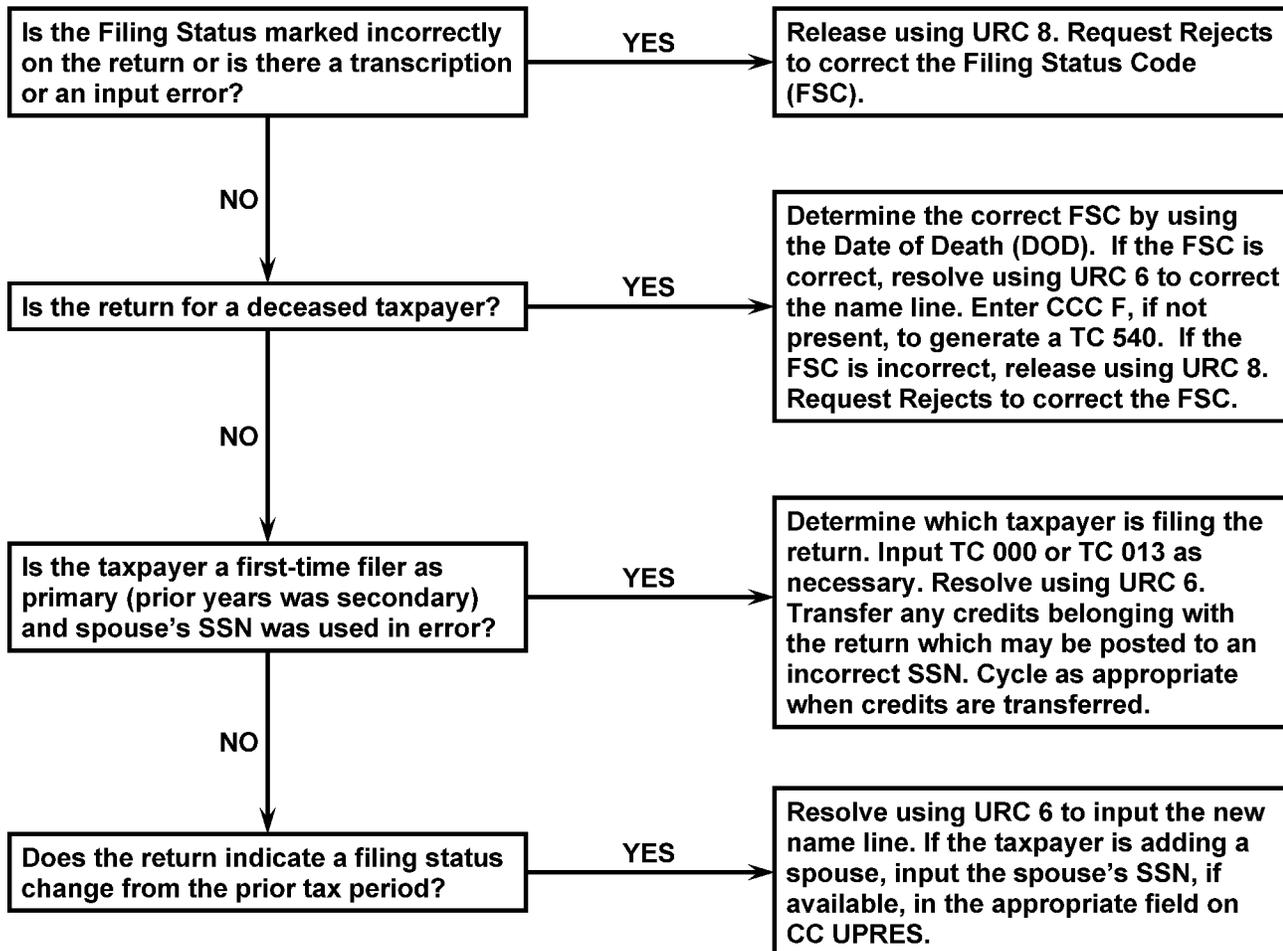


Figure 3.12.179-21

3.12.179.64.3
(01-01-2024)
**Resolution Procedure
UPC 166 RC 0
International
Unpostables Filing
Status Code Mismatch
(AUSPC)**

- (1) **RESOLUTION RC 0:** If FSC on Form 4251 is incorrect, forward case to Rejects with URC 8 to correct FSC and Entity information. If filing status has changed, URC 6 and enter Name Control and name line.

Exception: Form 1040-PR and Form 1040-SS does not require an FSC. To correct, delete FSC.

- (2) The Form 1040-NR filers can only have a Filing Status Code edited as “1”, “3/6”, or “5”. They differ from domestic Form 1040 Filing Status Codes. See IRM 3.21.3.82.6, Filing Status Code (FSC), for more information on determining the Filing Status Code for Form 1040-NR.

3.12.179.65
(01-01-2014)
**UPC 167 Incorrect
Penalty Adjustment**

- (1) This subsection contains condition/procedures for UPC 167.

3.12.179.65.1
(01-01-2014)
UPC 167 RC 0 and RC 1

- (1) **CONDITION RC 0** This condition occurs when the tax period is 198611 and prior and a TC 290, TC 291, TC 300, or TC 301 containing a TC 320 is input to a module containing a significant net of TC 160, TC 166, TC 270, TC 276, or TC 350.
- (2) **CONDITION RC 1** This condition occurs when the tax period is 198611 and prior and a TC 290, TC 291, TC 300, or TC 301 containing a TC 160, TC 270, or TC 350 is input to a module with a significant TC 320 posted.
- (3) **Resolution UPC 167 RC 0-1** Correct with the following:
 - a. If Doc Code 51, contact originator for instructions to edit the document with corrections. Close with URC 8 for Rejects to input corrections.
 - b. All others, GUF Auto-Close URC 2 to Originator.

3.12.179.65.2
(01-06-2023)
UPC 167 RC 2-4

- (1) **CONDITION RC 2** This condition occurs if tax period is 198611 and prior, unpost TC 270 secondary to a Revenue Receipt if module contains an unreversed TC 320.
- (2) **Resolution UPC 167 RC 2** Correct using the following:
 - a. If a pre-journalized amount is zero (0), URC 2 to Originator.
 - b. If a pre-journalized amount is significant, GUF Auto-Close URC 8 to Rejects.
- (3) **CONDITION RC 3** This condition occurs for the following:
 - a. MFT 30 —TC 290 or TC 30X with a secondary TC 161, TC 201, TC 241, TC 271, TC 281, or TC 311 and Abatement Refusal Indicator is significant, or
 - b. MFT 55 —TC 290 contains a reference number for an abatement if reference number matches a prior posted TC 24X with matching reference number blocked 96X unless a subsequent TC 240 blocked 97X with matching reference number is posted.

Note: Effective January 2020, MFT 30 or MFT 31 - When posting a TC 29X, TC 30X or TC 370 with Doc Code 51 input with PRN 707, generate and post a TC 240 / TC 241. Unpost any TC 241 PRN 707 abatements if abatement refusal indicator is set to 1 in the module balance section.

Note: Effective January 2023, unpost any TC 29x / TC 30x PRN 793 with negative amount that would have generated a TC 241 PRN 793 and the abatement refusal indicator is set to '1' in the module balance section.

- (4) **CONDITION RC 4** This condition occurs if TC 290 is for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant.
- (5) **Resolution UPC 167 RC 3-4:** GUF Auto-Close URC 2 to Originator.

3.12.179.66
(01-01-2014)
**UPC 168 Reversal
Transaction Fails to Find
Original Related TC**

- (1) This subsection contains conditions and procedures for UPC 168.

3.12.179.66.1
(01-01-2025)
UPC 168 RC 0

- (1) **CONDITION RC 0** This condition occurs when an input transaction from Column A attempted to post and a transaction from Column B had not previously posted. (i.e., TC 824 or 890 attempted to post but no unreversed TC 130 is present or a TC 480 attempted to post but no TC 150 is present).

COLUMN A (TC attempting to post)	COLUMN B (TC that needs to be present on account)
DMF TC 130	See Note 19
TC 131 See Note 5	TC 130
TC 149	TC 148 See Note 10
TC 161	TC 160 or TC 166
TC 162	TC 160 or TC 161
TC 171	TC 170 or TC 176
TC 201	TC 200
TC 241	TC 240 See Note 12
TC 271	restricted FTP
TC 272	restricted FTP
TC 281	TC 280 or TC 286
TC 290 (Blocking Series 970–979)	TC 290 (Blocking Series 960–969)
TC 294	TC 295 or TC 305
TC 304	TC 305 or TC 295
TC 311	TC 310
TC 321	TC 320
TC 342	TC 340 or TC 341
TC 351	TC 350
TC 361	TC 360
TC 370 (Doc Code 51)	PRN 707 or PRN 793 (When MFT is not 30 or MFT 31) See Note 17
TC 428	TC 420 or TC 424 (Doc Code not 51 or Doc Code 52)
TC 451 (Except Doc Code 52)	TC 450
TC 462	TC 460
TC 470 cc 95	TC 240 (Ref. Num. 622, 628, 630, 631, 665–673) See Note 1
TC 471	TC 470
TC 472	TC 470
TC 472 cc 95	TC 470 cc 95
TC 475	TC 474

COLUMN A (TC attempting to post)	COLUMN B (TC that needs to be present on account)
TC 481	TC 480
TC 482	TC 480
TC 483	TC 480
TC 494 See Note 4	TC 494
TC 495 See Note 4	TC 494
TC 502 (CSED in must match)	TC 500
TC 520 cc 82	TC 240 (Ref Num 618, 622, 628, 630, 631, 665–673)
TC 521 See Note 8	TC 520
TC 522 See Note 8	TC 520
TC 531	TC 530
TC 532	TC 530
TC 535	TC 534
TC 542	TC 540
TC 571 See Note 2	TC 570 or TC 576
TC 572 See Note 2	TC 570 or TC 576
TC 592	TC 590 through TC 599
TC 611	TC 610 (or remittance)
TC 612	TC 610 (TC 150 or TC 97X)
TC 632	TC 630 or TC 636
TC 637 See Note 3	TC 636
(Doc Code 64, Doc Code 16, Doc Code 40, not Doc Code 51 or Doc Code 52)	
TC 640 / TC 641 (Doc Code not 51 or Doc Code 52)	
TC 642	TC 640
TC 661 (52)	TC 660 or TC 430
TC 662	TC 660, TC 666, or TC 430
TC 671	TC 670
TC 672	TC 670
TC 681	TC 680
TC 682	TC 680
TC 691	TC 690

COLUMN A (TC attempting to post)	COLUMN B (TC that needs to be present on account)
TC 692	TC 690
TC 694	TC 360
TC 695	TC 694
TC 701	TC 706
TC 702	TC 700
TC 712	TC 710 or TC 716
TC 721	TC 720
TC 722	TC 720
TC 731	TC 736
TC 732	TC 730
TC 742	TC 740
TC 762	TC 760
TC 765	TC 764 or TC 768 See Note 23
TC 766	TC 898 See Note 7
TC 767	TC 766 See Note 23
TC 772	TC 770 or TC 776
TC 781	TC 780
TC 782	TC 780
TC 788	TC 780
TC 792	TC 790 or TC 796
TC 802	TC 800 or TC 806
TC 807	TC 800 or TC 806 See Note 23
TC 810 See Note 11	TC 810
TC 811	TC 810
TC 821	TC 826
TC 822	TC 820 or TC 824
TC 824	TC 130
TC 832	TC 830 or TC 836
TC 843	TC 841
TC 844	TC 840, TC 846, or TC 849
TC 845	TC 844

COLUMN A (TC attempting to post)	COLUMN B (TC that needs to be present on account)
TC 851	TC 850
TC 852	TC 850 or TC 856
TC 890	TC 130
TC 892 See Note 1	TC 890 or TC 896
TC 911	TC 910
TC 912	TC 914
TC 915	TC 916 or TC 918
TC 917	TC 916
TC 919	TC 918
TC 922 See Note 9	TC 922
TC 925 See Note 10	TC 925
TC 932	TC 930
TC 961	TC 960
TC 971 (AC 001–009 only)	TC 150, TC 976, or TC 977
TC 971 AC 043	See Note 46
TC 971 AC 056, AC 160, AC 161	See Note 22
TC 971 AC 062	See Note 33
TC 971 AC 065	See Note 33
TC 971 AC 094	TC 971 AC 93
TC 971 AC 096	TC 971 AC 097
TC 971 AC 111	See Note 33
TC 971 AC 145	See Programming Requirements Package (PRP) 460–2
TC 971 AC 148	TC 971 AC 146
TC 971 AC 163	TC 971 AC 63
TC 971 AC 263	unpost unless checkbox is set
TC 971 AC 641	See Note 37
TC 972	must match AC of 971 (unless AC 051)

COLUMN A (TC attempting to post)	COLUMN B (TC that needs to be present on account)
TC 972 AC 645	TC 971 AC 645
TC 972 AC 804	TC 971 AC 804

NOTES

1. If matching to TC 896 reflecting MFT 29, the TC must have blocking series 700–719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, the input TC 892 must have a blocking series other than 700–719.

2. If the corresponding 57X Hold is no longer in effect, the input transaction will be unpostable.

3. TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (This processing is obsolete).

4. TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with a latest process code of 7X for 8611 and prior, 3X for 8612–8811, 75, 76 or 77 for 8812 and subsequent; or TC 420 or TC 424 are present. TC 495 must match an organization source code of TC 494.

5. TC 131 non DMF must match non DMF TC 130.

6. TC 897 must match DMF TC 896 and match on agency and subagency codes.

7. TC 766 that contains an OTN must match the OTN of the TC 898.

8.

- TC 521 / TC 522 with cc 6X if there is no unreversed TC 520 with matching 6X closing code.
- TC 521 / TC 522 with cc 73 if there is no unreversed TC 520 cc 73 posted cycle 200201 or subsequent.
- TC 521 / TC 522 with cc 76 or cc 77 if there is no unreversed TC 520 cc 76 / cc 77.
- TC 521 / TC 522 cc 81 if there is not an unreversed TC 520 cc 81.
- TC 521 / TC 522 cc 83 if there is not an unreversed TC 520 cc 83 posted cycle 199201 or later.
- TC 521 / TC 522 cc 85 if there is not an unreversed TC 520 cc 85.
- TC 521 / TC 522 cc 86 if there is not an unreversed TC 520 cc 86.
- TC 521 / TC 522 cc 87 if there is not an unreversed TC 520 cc 87.
- TC 521 / TC 522 cc 88 if there is not an unreversed TC 520 cc 88.
- TC 521 / TC 522 cc 89 if there is not an unreversed TC 520 cc 89.
- TC 521 / TC 522 not carrying closing code if there is not an unreversed TC 520 with closing code other than cc 76, cc 77, cc 81, cc 83 or cc 85–89.
- TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with cc 81, cc 83, or cc 85–89.
- TC 531, unpost if there is not an unreversed TC 530 with the same cc (closing code).

9. TC 922 update (process code other than 00) and no TC 922 previously posted (Master File will bypass this condition for a corrected UPC 168.)

NOTES
10. IRDM TC 925 a. Any TC 925 with process code other than opening 6030 if there isn't a TC 925 is posted in the module after resequencing for one week. Use resequence code 35. Bypass for corrected unpostable. b. Any TC 925 with a closing process code 6030 if the last significant process code on the posted CAWR TC 925 isn't a closing process code (6140-6290, 6390, 6400-6520) or reconsideration closing process code (6740-6790) after resequencing for one week. Use resequence code 35. Bypass for corrected unpostable. c. Any TC 925 with a closing process code (6140-6290, 6390,6400-6520) and the last significant process code on the posted TC 925 contains a closing process code. Bypass for corrected unpostable. d. Any TC 925 with process code (6740-6790, Reconsideration closing process code) and the last posted TC 925 doesn't contain a closing process code (6140-6290, 6390, 6400-6520) on the last significant process code. e. Any TC 925 with process code (6700-6730, Reconsideration Received/Opening process code) and the last posted TC 925 doesn't contain a closing process code (6140-6290, 6390, 6400-6520) on the last significant process code.
11. The 148 indicator in the TC 149 must match the 148 indicator in the posted TC 148. Unpost if they don't match.
12. Unpost TC 810 if unreversed TC 810 is present.
13. Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module.
14. Doc Code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is posted.
15. DMF TC 131 type 00, 02, 10, or 12 input to an account without a current calendar year DMF TC 130.
16. DMF TC 131 type 01 with the year of original offset not equal to the year of the TC 130 or TC 132.
17. Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.
18. If a Doc Code 51 or Doc Code 52 blocked other than 100–159 transaction is posted, unpost a TC 271 or TC 272 even if an unreversed TC 270 or TC 276 is posted.
19. TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or TC 276 is posted.
20. Unpost a Pre Offset DMF TC 130 (contains FLC 66) input to an account containing a campus zip code. These are 39901, 05501, 64999, 45999, 73301, 00501, 19255, 84201, 37501, 93888.
21. Unpost TC 972 AC 84 / AC 85 if the applicable value of the Enrollment Code field in the entity is not significant.
22. TC 971 AC 56 will unpost unless the EIC Eligibility Indicator is set. TC 971 AC 160 will unpost if the AOTC Recertification indicator is not significant. TC 971 AC 161 will unpost if the ACTC Recertification indicator is not significant.
23. TC 766 with an OTN must match the OTN of a TC 898. Also, unpost a TC 29X containing RC 86, 87, 89, 90, or 91 unless the record contains an OTN. Also, note the amount can't exceed the net of TC 898 / TC 899 with matching OTN.
24. An input TC 972 AC 507 attempting to post but no TC 971 AC 507 is present with matching transaction date, action code, and XREF MFT.

NOTES

25. An input TC 972 AC 607 attempting to post but no TC 971 AC 607 is present with matching transaction date, action code, and XREF MFT.

26. Master File will bypass TC 29X / TC 30X input to MFT 30, MFT 31, or MFT 65 that contains Priority code 9 for reference numbers 337, 807, 765, and 767 and for secondary TC 772.

TC 29X / TC 30X input to MFT 30, MFT 31, or MFT 65 that doesn't have PC 9 and it contains CRN 337, bypass if it is a generated mirror CRN 337 with Julian date 997 or if the tax module contains an unreversed TC 971 AC 102 or AC 110.

Master File will also bypass for TC 370 blocking series 900–94 input to MFT 31 that contain TC 802, TC 765, TC 767, or TC 772.

Continue to unpost if other reference numbers or transactions are input if a matching original transaction is not present.

TC 767 input with Doc Code 51 will never contain a reference number. Master File will bypass the check that forces the reference number to match

Bypass for TC 29x / TC 30x input to MFT 30, MFT 31 with CRN 450. Unpost a TC 290 / TC 300 blocking series 4xx if CRN 766, 767, or 450 is not present.

27. The Cross-Reference TIN in TC 971 AC 100–108 and AC 144 input to MFT 30 must match the primary or secondary SSN for the controlling name line. In addition, the matched SSN must be valid. Otherwise the condition will unpost. Also, unpost if the cross-reference information matches a prior posted unreversed TC 971 with matching AC.

Also, unpost a TC 971 AC 100–108 input to a MFT 30 or MFT 35 module containing an unreversed TC 971 AC 100–108 with non-matching action codes.

28. Adjustment containing reference number 808, 809, 810, or 811 if the TC 29X or TC 30X credit reference number 80X or 81X indicator is set.

29. TC 971 AC 050 with input value WI if the entity contains a FLC 66 or FLC 91.

30. Unpost TC 971 AC 276 or AC 277 unless the modules contains an unreversed TC 971 AC 275.

31. If the input TC 972 AC 069 or AC 169 contains an XREF SSN, the XREF SSN must match the XREF SSN in an unreversed TC 971 AC 069 or AC 169. If none found, close with URC 2 to originator.

32. TC 290 Julian date 999 input to a tax module with TC 971 AC 151 followed by a TC 291 with amount equal to the Acceptable Total tax amount in the TC 150.

33. MFT 55 TC 695 if there is not a TC 361 with matching MFT, Tax Period and Amount input with it. MFT 55 TC 361 if there is not a TC 695 with matching MFT, Tax Period and Amount input with it.

34. Unpost a Document Code 51 TC 767 when it does not match the transaction date of the posted TC 766.

35. Unpost TC 971 AC 62 containing an XREF TIN that does not match the primary SSN or secondary SSN (in the controlling name line) or it does not match XREF TIN in a prior posted TC 971 AC 62.

Unpost a TC 971 AC 65 if the XREFSSN is not equal to the primary SSN or the S-SSN.

36. Unpost TC 971 AC 111 if input to an account with a merge or slot completed in the prior or current tax year processing. Unpost TC 971 AC 111 (UPC 168) addressing MFT 30 if there is already an unreversed TC 971 AC 111 posted on MFT 30 with the same DLN in the misc field. Bypass this unpostable check if the 4-bit of the MFT 32 Indicator is on. If the DLN in the misc field of the posted TC 971 AC 111 is not equal to the DLN in the misc field of the input TC 971 AC 111 and the MFT 32 indicator is set to 1, post the TC 971 AC 111. Also unpost the input TC 971 AC 111 with a DLN in the misc field if the DLN doesn't match the posted TC 150 DLN or TC 976 DLN

NOTES
37. Unpost TC 972 AC 18X containing an XREF TIN/ MFT/ TAXPER that does not match the XSREF TIN/ MFT/ TAXPERIOD in a prior posted TC 971 with matching action code and transaction date.
38. The XREF TIN in TC 971 AC 100, AC 101, AC 106, AC 107, and/or AC 109 input to MFT 35 must match the Primary or Secondary SSN for the controlling name line. In addition, the matched SSN must be valid. Otherwise, send UPC 168. Also, unpost if the XREF information matches a prior posted unreversed TC 971 with matching AC. Also, unpost a 971 AC 100 AC, AC 101, AC 106, AC 107, AC 109 input to a module containing an unreversed TC 971 AC 100, AC 101, AC 106, AC 107, AC 109 with non-matching action codes.
39. Unpost a tax module TC 972 AC 641 (MFT 30) containing an XREF TIN that does not match the XREF TIN in a prior posted TC 971 with matching action code. Unpost an entity TC 972 AC 641 (MFT 00) containing a miscellaneous filed that does not match the miscellaneous filed in a prior posted TC 971 with matching action code.
40. Unpost TC 972 AC 177 if the module does not contain an unreversed TC 971 AC 177 that matches the MISC Field, Transaction Date and XREF SSN.
41. Unpost TC 972 AC 179 if the module does not have an unreversed TC 971 AC 179 that matches on MISC Field, Transaction Date and XREFSSN.
42. Unpost any TC 370 Doc Code 51 with PRN 707 or 793 if the MFT is not 30 or MFT 31.
43. Unpost a TC 971 AC 043 attempting to post to a module with an existing unreversed TC 971 AC 043. Unpost TC 971 AC 830 if VIN (MISC Field) matches VIN of a posted unreversed TC 971 AC 830.

- If TC 480, GUF Auto-Close URC 2 to Originator
- If TC 96X, GUF Auto-Close URC 2 to Originator

3.12.179.66.1.1
(01-01-2023)

**Resolution Procedure
UPC 168 RC 0 for Doc
Code 77**

(1) (1) If TC 971 AC 111: URC 2 to Originator. If an unreversed TC 971 AC 111 is already posted, use remarks "DUP TC: VOID".

(2) If TC 972, review the chart below:

Note: If the unpostable is a TC 971 / TC 972 and there is no originator, the case will be ran upfront through the GII tool and be closed using URC D with remarks "**systemic error input**"

Note: If the originator is XX88888882 or XX88888884 close URC D. If the originator is identified on other UPC close URC D regardless of TC.

If unpostable AC is...	Close...	Add remarks...
A. AC 111	URC 2 to Originator	NO TC PSTD TO REV: VOID
B. AC 121	URC D	NO TC PSTD TO REV: VOID
C. AC 129	URC D	DUP SYS INPUT: VOID
D. AC 517	URC D	VOID
E. Other AC and the TC 971 with matching AC and transaction date is already reversed	URC 2 to Originator	DUP TC: VOID
F. Other AC and no TC 971 with matching AC or transaction date is posted	URC 2 to Originator	NO TC PSTD TO REV: VOID

- (3) If TC 571: URC 2 to Originator with remarks "NO ACTIVE TC 570 TO REV: VOID".
- (4) If TC 290: URC 2 to Originator with remarks "NO TC PSTD TO ADJ: VOID".
- (5) If other TC: URC 2 to Originator with remarks "NO UR TC PSTD TO REV: VOID".

3.12.179.66.1.2
(01-01-2023)

**Resolution Procedure
UPC 168 RC 0 for Doc
Codes 24, 34, 45, 48,
and 58 (Category L7)**

- (1) If Doc Code 34 with an incorrect credit reversal, URC 2 and add remarks.
NOTE: Refer to IRM 3.12.179 for information on Nullification Codes. To determine the correct NULL CODE, see IRM 3.12.32.12 Unpostable Resolution Code (URC) 2.
- (2) If Doc Code 24, Doc Code 48, or Doc Code 58 and cannot find related TC, take necessary action to reverse credit on X-REF side of transfer. Notify originator of action taken using local routing procedures.
 - a. When TC 821 unpost check debit side to see if debit TC 701 is posted. When 701 is posted change the TC 821 to TC 700 with URC 6.
 - b. When TC 832 unpost check debit side to see if debit TC 712 is posted. When 712 is posted change the TC 832 to TC 710 with URC 6.
- (3) If TC 892, determine if TC is addressing the correct module.
 - a. If tax period and/or SSN is incorrect, URC 6.
 - b. If TC 892 without posted TC 130, URC 6 to TC 700.
 - c. If correct account is being addressed and a TC 896 with the correct money is posted, URC 8 to Rejects. Request a change to spousal indicators to agree with Master File.

Note: Valid spousal indicators are:
0 (non-joint taxpayer, systemically generated)
1 (joint-filer primary taxpayer), and
2 (joint-filer secondary taxpayer).

- (4) If for MFT 35 Transactions that are other than TC 796 or Payment Transactions, research the taxpayers tax modules for both MFT 30 and MFT 35 and review the chart below.

If...	Then...
A. Transaction is a duplicate credit transfer.	URC "0" the transaction. NOTE: There were programming changes for SRP that has resulted in duplicate credit transfers with a TC 826 / TC 706 credit transfer posting on the MFT 30 / MFT 35 modules after a TC 896 posted on the MFT 30 and the TC 796 unposted on the MFT 35.
B. Transaction is not a duplicate credit transfer (such as a TC 821). when there is no posted TC to reverse.	URC "6" the transaction, changing the MFT and tax period to direct the transaction back to the tax module where the corresponding debit posted. Contact the originator to let them know the transaction is being directed back to the module where the debit transaction posted.

3.12.179.66.1.3
(01-01-2024)

**Resolution Procedure
UPC 168 RC 0 for MISC
TC and All Other
Conditions**

- (1) If Doc Code 51, contact Originator for action (s) needed, URC 8 and request Rejects change the transaction.
- (2) If Doc Code 54 and the unposted TC reversal does not have a matching TC, URC 2 to Originator with remarks "NO TC PSTD TO ADJ: VOID".
- (3) If Installment Agreement User Fees, TCs are TC 672, TC 695, and TC 361. See IRM 3.12.179.12.1.
- (4) If TC 694 and not User Fee amount, change to MFT 30 and TC 670 with URC 6. Use the tax period of the earliest CSED debit balance module.
- (5) If TC 824 or TC 890, research for TC 130.
 - a. If TC 130 will post in a subsequent cycle, URC 0 and allow transaction to post after TC 130.
 - b. If unable to find TC 130 and module balance is same as or more than Unpostable amount, URC 6 and change to TC 820 (Doc Code 24) or 830 (Doc Code 48).

- c. If module balance is different from or greater than Unpostable amount, reverse the credit with URC 6 if possible. Otherwise, URC 1 to Accounting requesting a credit reversal and notify Originator of corrective action taken.
- (6) All other conditions, research for related transaction code.
- a. If found, make the necessary corrections to post TC to Master File. Figure 3.12.179-22 and Figure 3.12.179-23.
 - b. If unable to find the correct transaction or if unposted TC contains DIFFERENT or MISSING reference number(s), URC 2 to Originator with the appropriate remarks.

Note:

If duplicate transaction: "DUP TC: VOID"

If no transaction to reverse: "NO TC PSTD TO REV: VOID"

UPC 168 – RC 0 – URC 6

Wrong Transaction Code

```

P/R/F:  EOD-18-21      IMF -IDRS TRANSACTION RECORD   07-01-20XX  77

TIN 000-00-1234  TRANS SOURCE CD I      DLN 00 2 24 - 222 - 222 22 - X
MFT 30 PERIOD  20XX12                INPUT 05-12-20XX EMPL. NO 0000000003
NAME CONTROL POPP CYC DELAY CD 1  TRI
                                           TRANSACTION DATE 05-12-20XX

PRIMARY TC 702  701      231.00 CROSS-REFERENCE DATA: 041520XX
SECONDARY TC          .00      TIN      000-00-1234
                                           NAME-CONTROL  POPP
                                           MFT 30  PERIOD 20XX12

                                           SPOUSE IRA CD

DESIGNATED PAYMENT CD

BYPASS IND

REMARKS: NSD, DV, T, TP, 602-555-7520, CREDIT ELECT REQUEST

CF5147
    
```

TXMOD indicates a TC 702 was used to transfer TC 706. TC 701 reverses the TC 706. An incorrect transaction code was used, causing UPC 168 RC 0.

```

-----POSTED TRANSACTIONS SECTION-----
T/C  POSTED  TRANS-AMOUNT  CYC  T  DLN
706  041520XX      231.00- 20XX1803  00111-105-00077-9
                                           XREF-MFT>30  XREF-TX-PRD>20XX12
-----PENDING TRANSACTIONS SECTION-----
U1680 702  051220XX      231.00 20XX2204  00224-22-22222-X
                                           XREF-MFT>30  XREF-TX-PRD>20XX12
    
```

```

UPRES6 20XX29002665 ASG 0000000009 CAT L7 AREA UP URC 06/10/20XX 10:23:31
NULL UPC 168 0 CYC 20XX2604 REP ST A 072320XX $231.00 MSR
00224-222-22222-X EC CR-INT ASED DOD MF-AO
000-00-1234 0 TXPD 20XX12 MFT 30 PN TC 702 DATE 20XX0512
                                           701 20XX0415

POPP STC FTD/EFT# IDRS EMP
NAME CC
REMARKS EI
    
```

Resolve using URC 6 to correct the transaction code and the transaction date.

Figure 3.12.179-22

UPC 168 RC 0 – URC 6

Correction to Transaction Code with Non-Compatible Doc Code

```

TXMODA000-00-1234  MFT>30  TX-PRD>20XX12  PLN-NUM>  NM-CTRL>AZAL
00111-111-11111-X

SC-ST>12  MOD-BAL> .00
MF-ST>    MOD-BAL> 58.23-
-----
PENDING TRANS  LAST-NOTICE>
-----
ASED>      FRZ>    -  |
CSED>      INTL>   |
RSED>      |
-----
TFRP-CD>    CKBX>
FR>         C-CORP>
CS-CTRL-INFO>NO CASE  CONTROLS
-----
-----POSTED TRANSACTIONS SECTION-----
T/C  POSTED  TRANS-AMOUNT  CYC  T  DLN
716  041520XX  58.23-  20XX2504  00111-111-11111-X
-----
-----PENDING TRANSACTIONS SECTION-----
U168 702  041520XX  58.23  20XX2904  00124-222-22222-X
    
```

The originator used an incorrect Transaction Code (TC 702) to reverse the posted transaction (TC 716). The correct reversal transaction code (TC 712) is only compatible with Doc Code 48 and the unpostable Doc Code is 24. They are not compatible. Correct to a compatible TC when possible.

TC 820 is a general debit TC that can be used for Doc Code 24 ONLY when the module balance is available.

```

UPRES6 20XX29032241  ASG 0000000001  CAT L7 AREA UP  URC 07/26/20XX 10:45:12
NULL   UPC 168 0    CYC 20XX2902  REP  ST A 072320XX  58.23  MRS
00224-222-22222-X  EC  CR-INT  ASED  DOD  MF-AO 32
000-00-1234  TXPD 20XX12  MFT 30  PN  TC 702  DATE 20XX0415
                                     820
AZAL  STC  IDRS EMP 0000000009
                                     CC  SP#
REMARKS  EDC
REL CYC
    
```

Resolve case using URC 6 to correct TC to 820.

Figure 3.12.179-23

3.12.179.66.2
(01-01-2025)
UPC 168 RC 1–3

- (1) **CONDITION RC 1 RESERVED.**
- (2) **CONDITION RC 2** This condition occurs when a TC 016 from IDRS for PDT (Potentially Dangerous Taxpayer) with blocking series 700-749 or 750-799 has the same indicator value is the same as the current Master File value.
- (3) **Resolution UPC 168 RC 2** GUF Auto-Close URC 2 to Originator.
- (4) **CONDITION RC 3** This condition occurs if Federal Employee indicator is set, and a TC 530 CC 3, TC 530 CC 12 (if the current status is other than 22 or

#

Note: Master File will bypass this condition for cc 37, cc 38, or cc 39 if the current 23C date is within six months of the latest CSED date. Master File will not bypass if the CSED is suspended (CSED = zeroes).

3.12.179.66.3
(01-06-2023)
UPC 168 RC 6

(5) **Resolution UPC 168 RC 3** GUF Auto-Close URC 2 to Collection.

(1) **CONDITION RC 6** This condition occurs for the following:

- a. when TC 290 / TC 300 with reference number 500–696,700-759 and 786–793 for a negative amount attempts to post to a module that does not contain a posted TC 240 with matching reference number.
- b. when TC 290 containing reference number 697 or 699 for a positive amount is input to a module containing a TC 241 (after completing normal date matching criteria) if the TC 241 does not contain a matching CRN 698 EIN.

Note: Reference Numbers 697 and 699 for a negative amount require an unreversed TC 240 with reference number 618.

(2) **Resolution UPC 168 RC 6** GUF Auto-Close URC 2 to Originator.

3.12.179.66.4
(05-16-2016)
UPC 168 RC 7–9

(1) **CONDITION RC 7** This occurs for the following conditions:

- a. TC 016 with KITA (Killed in Terrorist Action) value of 1 and the entity contains a value of 1; or
- b. TC 016 with KITA value of 2 and the entity contains a value of 2; or
- c. TC 016 with KITA value of 9 and significant value is not present;
- d. TC 016 with a Minister Value of 9 when a significant value is not already present in the entity.

(2) **Resolution UPC 168 RC 7** GUF Auto-Close URC 2 to Originator.

(3) **CONDITION RC 8** This occurs for the following conditions:

- a. If TC 290 containing reference number 698 with an amount not equal to the XREF EIN contained in an unreversed TC 971 AC 097 posted in the same or prior cycle.
- b. If TC 370 containing a BMF TIN that does not match the EIN in a TC 971 AC 097 posted in the same or prior cycle.

Note: Bypass this unpostable if the 698 is input with a reference number 697 or 699 signed positive.

Note: For reference number 698, the amount is actually a XREF EIN.

(4) **Resolution UPC 168 RC 8** GUF Auto-Close URC 2 to Originator.

(5) **CONDITION RC 9** This condition occurs if TC 015 / TC 030 with Doc Code 50 that is input to an account that does not contain a module in status 03 with indicator other than 8 or status 22, 26 or 60. Also, unpost the TC 015 containing significance in the Location codes (input with no address to an account that does not contain significance in the CLC indicator) and the BOD code on the account is not WI.

Note: Master File will bypass this check if BOD code is WI and the input AO value (which is really a CLC) is 21–27 or 35.

(6) **Resolution UPC 168 RC 9** GUF Auto-Close URC 2 to Originator.

3.12.179.67
(01-01-2014)

**UPC 169 Invalid Entity
Field**

(1) This subsection contains conditions/resolutions for UPC 169.

3.12.179.67.1
(02-18-2014)

UPC 169 RCs 0–3

(1) **CONDITION RC 0** This condition occurs when an adjustment containing reference numbers that adjust Schedule H fields is input to a module not containing a Schedule H EIN in the posted 150.

Note: Master File will bypass this condition if the input record contains a reference number 993 or 994 as appropriate. Master File will not bypass for MFT 31 unless the module contains a TC 150.

(2) **Resolution UPC 169 RC 0:** GUF Auto-Close URC 2 to Originator.

(3) **CONDITION RC 1** This condition occurs when no Name Line exists for the entity in the years prior to and including the tax period of the input transaction (Entity Change transaction containing an FSC or SSSN only).

(4) **Resolution UPC 169 RC 1** Input TC 013 using the MF Name Control and year of document; close with URC 0. If the transaction has no year, URC 2 to originator with remarks, "NAME LINE NEEDED."

Note: If unpostable repeats, it may be a timing issue. If name line is now on CC INOLET, URC 0 to post.

(5) **CONDITION RC 2** This condition occurs due to a Filing Status mismatch (Entity Change Transactions).

(6) **Resolution UPC 169 RC 2** GUF Auto-Close URC 2 to Originator.

(7) **CONDITION RC 3** This condition occurs when an adjustment carrying reference number 874 or 894 is input to a module that is not controlled by a joint name line or does not contain a SSSN.

(8) **Resolution UPC 169 RC 3** URC 2 to Originator.

3.12.179.67.2
(01-01-2014)

UPC 169 RC 4–8

(1) **CONDITION RC 4** This condition occurs when an adjustment carrying reference number 879 is input to a module that is not controlled by a joint name line or does not contain a SSSN.

(2) **Resolution UPC 169 RC 4** GUF Auto-Close URC 2 to Originator.

(3) **CONDITION RC 5** This condition occurs when an adjustment carrying reference number 892 is input to a module that is not controlled by a joint name line or does not contain a SSSN.

(4) **Resolution UPC 169 RC 5** GUF Auto-Close URC 2 to Entity.

(5) **CONDITION RC 6** This condition occurs when an adjustment carrying reference number 896 is input to a module that is not controlled by a joint name line or does not contain a SSSN.

- (6) **CONDITION RC 7** This condition occurs when an adjustment carrying reference number 899 is input to a module that is not controlled by a joint name line or does not contain a SSSN.
- (7) **CONDITION RC 8** This condition occurs when an adjustment carrying Schedule H reference numbers for the spouse is input to a module that is not controlled by a joint name line or does not contain a SSSN.
- (8) **Resolution UPC 169 RC 6-8:** — GUF Auto-Close URC 2 to Originator.

3.12.179.67.3
(01-01-2014)
UPC 169 RC 9

- (1) This condition occurs when a TC 150 attempts to post to MFT 30 with FSC 2 (including dummy IRA) containing an IRA 5329 (section 29 or section 30) and any of the following conditions are met:
 - a. Not containing a Spouse Indicator; Containing a Spouse Indicator greater than 02; or containing a section 29 or section 30 with spouse indicators of equal value.
 - b. Containing a Spouse Indicator of 2 and the SSSN in the controlling name line is missing or invalid.

Note: Master File will bypass if RPC E is present if both taxpayers are using the same last name.

3.12.179.67.4
(01-09-2017)
Resolution UPC 169 RC 9

- (1) If the secondary taxpayer is using the same last name as the primary taxpayer, but does not have a DM-1/SSA Name Control that matches the last name on the return, (i.e. has not updated their name with SSA) and thorough research using CC INOLE, CC MFTRA, and CC IRPTR proves SSN belongs to the secondary taxpayer:
 - a. For short entity URC 6 the name line adding the DM-1 name (found through research) for the secondary taxpayer in the name line. (Attach research to the case.)
 - b. For other than short entity URC 8 to Rejects requesting input of Long Entity and RPC E. Instruct Rejects to add the DM-1 name found through research) for the secondary taxpayer in the name line. (Attach research to case.)
- (2) If the secondary taxpayer name is updated with DM-1/SSA and secondary taxpayer is using a former last name input TC 013 to change the secondary name to the updated DM-1 Name Control and URC 6 the name line and cycle delay.

Note: It is critical to utilize all Command Codes above to ensure the taxpayer belongs to the SSN by verifying the first name, middle initial (if available), DM-1 Name Control and Date Of Birth (DOB).

Example: John A & Mary A Doe; CC INOLE on the Secondary SSN displays DM-1/SSA Name Control SMIT and DOB 01/01/1954; MFTRA displays name Mary A Smith and CC IRPTR displays Mary A Doe with matching DOB.

3.12.179.68
(01-01-2014)
**UPC 170 RC 0 Incorrect
Adjustment**

- (1) **CONDITION RC 0** This condition occurs if TC 290 with blocking series 290–299 for the following:
- an Amended return is already posted
 - Duplicate Return Freeze is on
 - ORIGINAL return contained any MATH ERROR CODES or
 - UNREVERSED TC 576 is present in the module.
- (2) **Resolution UPC 170 RC 0:** GUF Auto-Close URC 2 to Accounts Management.

3.12.179.69
(01-01-2019)
**UPC 171 RC 0
Bankruptcy**

- (1) **CONDITION RC 0** This condition occurs when a TC 520 cc 83, cc 85, or cc 88 is in effect, all debit TC 29X (including civil penalty assessments), debit TC 30X, and balance due returns input to a tax period ending prior to the Post-Petition Date in the entity.

Note: Master File will bypass this condition for a corrected UPC 171; if the 'Post Petition Date' in the entity is 10/22/94 or later; TC 150, TC 29X, TC 30X, and TC 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171; Bypass for all MFT 29 and MFT 35 transactions and TC 370 Doc Code 52 with Julian Date 999.

- (2) **Resolution UPC 171 RC 0:** Use the following to correct Bankruptcy Unpostables:

Exception: The Bankruptcy Reform Act of 1994 (H.R. 5116) eliminated the restriction on the assessment of taxes during bankruptcy proceedings. This legislation eliminates future unpostable condition (e.g., UPC 171 and UPC 322) if the record contains a petition date (TC 520 closing codes 83, 85, and 88) of October 22, 1994 or later.

Note: The list (GUF 55–41) of unresolved Bankruptcy cases is printed each week listing all open bankruptcy cases by TIN within each District Office/Area Office. An asterisk is printed beside each record that is a "new" case for that week. The list also includes the petition date within the report.

3.12.179.69.1
(01-01-2014)
**Petition Date of October
22, 1994, or Later**

- (1) If petition date of TC 520 cc 83, cc 85, or cc 88 is October 22, 1994, or later, URC 0.

Note: Closing code (cc) 88 is obsolete as of 01/01/2003.

3.12.179.69.2
(01-01-2014)
Civil Penalties

- (1) An input transaction TC 240 assessment with a Civil Penalty Number (CVPN) 5XX– 6XX attempts to post to a tax module and the entity has a significant account-wide "V" (Bankruptcy) freeze.
- (2) If originator can be determined, URC 2 to originator.
- (3) If originator cannot be determined,
- Put the case in the Bankruptcy Hold File.
 - Contact District Office to determine corrective action.
 - Correct with appropriate URC as instructed by responsible District Office employee.

3.12.179.69.3
(01-01-2024)
**Abatements and
Assessments With
Petition Date Earlier
Than October 22, 1994**

- (1) If petition date of TC 520 cc 83–85 or cc 87 is earlier than October 22, 1994, research with CC TXMOD for the petition date of the TC 520 cc 83 / cc 85–87.
- (2) Split Period Returns
 - a. If taxpayer files two returns for same period, send a copy of both returns to SCI. Attach a routing slip indicating split period returns.
 - b. When notification is received from SCI to assess cases, URC 0.
- (3) Duplicate Returns—If unpostable is a duplicate of a posted TC 150, URC 8 and request Rejects cancel DLN and associate with posted TC 150 or controlling DLN if it is not the TC 150.

Note: If return was prepared by SFR unit, URC 8 to Rejects to route to Compliance Service Collections Operations (CSCO).

- (4) TC 290 / TC 300
 - a. Determine if TC is an assessment or abatement. If abatement or zero amount, URC 0.
 - b. If TC is an assessment and proposed amount has been paid, URC 0.
 - c. If assessment has not been paid, put case in Bankruptcy Hold file. Correct with appropriate URC as instructed by the District Office

Note: Ensure that the Statute has not expired.

3.12.179.69.4
(01-01-2024)
**TC 150 With Petition
Date Earlier Than
October 22, 1994**

- (1) If TC 150 and is a refund, zero balance, or full paid, URC 0.
- (2) If TC 150 is a balance due and is out of your Service Center jurisdiction, photocopy the return (page 1 and 2 of 1040 and Form 1040-SR ; page 1 for all others).
 - a. If it was filed late, notate on photocopy “Late Filed”.
 - b. If there are discrepancies between credit claimed and true credit available, notate “CR MISMATCH” and the available credit amount on the photocopy.
 - c. If return is underpaid, also notate “Tax Due”.
 - d. If unable to get return from Files, notate “Document not in files”.
- (3) Associate the case with the Bankruptcy Listing before mailing to the correct SCI Territory controlling the case.

3.12.179.69.5
(01-01-2024)
**Procedures for
Bankruptcy Cases
Earlier Than October 22,
1994**

- (1) Divide the Bankruptcy listings by Area Office responsibility. Send a copy of the listing to the appropriate SCI Territory.
- (2) OPEN Bankruptcy cases must be held in bankruptcy status until notified by the Area Office. Maintain documents in a secured area in TIN or DLN order.

3.12.179.69.6
(01-01-2024)
Area Office Insolvency

- (1) If center has an agreement with SCI staff to work their own bankruptcy unpostables, reassign to SCI Territory assignment number.

- (2) Do not reassign bankruptcy cases to any other Unpostable area. Do NOT put in a suspense status.
- (3) Maintain calls in Bankruptcy Hold File.

Note: Once the Area Office Insolvency Staff is notified the taxpayer is no longer subject to a stay of assessment, they will either close the unpostable under local agreement or, notify the Unpostable Unit within 10 workdays to release the suspended unpostable case (GUF 55-40).

- (4) To release cases no longer under automatic stay (TC 521 petition dates), Unpostables will receive notification (annotated list memorandum or UPCAS Z) from the Area Office by the list memorandum or UPCAS Z. These will contain:
 - a. Petition date.
 - b. Date Automatic stay was lifted.
 - c. Date TC 521 was input or a (-) if automatic stay has not been lifted, and/or TC has not been input.
- (5) Complete the processing as follows:
 - a. Locate the cases held in the bankruptcy hold file.
 - b. If cases contain a statement "No Liability for Failure to Pay Penalty—Bankruptcy Case", URC 6 and input a CCC "M".
 - c. If there is no statement pertaining to FTP, URC 0.
 - d. Check off and initial each item on listing or memo as closed.
 - e. If it is a statute period and TC 521 is posted, URC 0.

3.12.179.69.7
(01-01-2024)

**Assessment Statute
Expiration Date (ASED)
for Bankruptcy Cases**

- (1) When a TC 520 is prior to the Return Due Date (RDD) or transaction date of TC 150 and TC 521 is input, the ASED will be systemically recomputed.
- (2) If TC 150 is statute period and there is no TC 521, reassign the case to Statute Function. (Waiver extension of Date Assessment Statute Expires).
- (3) The ASED is extended by the number of days between the petition date (where date is on listing) and date the automatic stay was lifted plus 60 days.

Note: This is true for bankruptcy cases filed before the enactment of BRA 94.

- (4) If a Bankruptcy Case unposts UPC 150 (Statute Unpostables) and TC 520 cc 83 / cc 85 / cc 88 has not been reversed, treat as a bankruptcy case. Notify SCI Staff of the open case as UPC 150 and that it does not appear on the bankruptcy listing.
 - a. Attach a memorandum listing the cases.
 - b. Attach a photocopy of document to weekly bankruptcy listing and route to SCI.
 - c. Suspend in Bankruptcy Hold File until notified by SCI when the transaction can post.

Note: Review the Bankruptcy unpostables periodically to determine if any are in jeopardy of the ASED. Follow-up action with Insolvency may be necessary.

- 3.12.179.69.8
(01-01-2014)
Notification of Wrong Area Office and Insolvency Processing Cases
- (1) If you receive information cases are missing in insolvency offices, research CC IMFOL / CC MFTRA with Request Type "T" for TC 520. Research for the originating Area Office where the TC 520 was input.
 - a. If found, route to that Area Office.
 - b. If not found, URC 0. Enter remarks, "NO BANKRUPTCY CASE FOUND IN DO/Area Office".
- 3.12.179.69.9
(01-01-2024)
Bankruptcy Unpostables Repeating (Other Than UPC 171)
- (1) Verify the SCI Territory requested releasing the account.
 - (2) Correct unpostable condition, if possible (following procedures for the repeat code of particular Unpostable condition). URC 0.
 - (3) Do not reverse TC 520 without approval of the Insolvency office. Insolvency giving Unpostables the authority to ASSESS an account does not mean to reverse the TC 520. Unpostables will not input TC 521 in any case because it is completed by Insolvency or Collections.
- 3.12.179.69.10
(01-01-2014)
Unpostables Release Transcripts
- (1) Unpostable Release Transcripts (RLSE transcripts) are used to identify outstanding Bankruptcy unpostable items. This transcript is generated when "V" freeze is released and is used as a "systemic backup" to Insolvency processing.
 - (2) RLSE transcripts are in TIN order and
 - a. DOES NOT display closing codes.
 - b. Display the TC 521 and a generated "R" (reversal) to the TC 520.
 - (3) When unpostables receives the RLSE Transcripts,
 - a. Release the case with URC 0.
 - b. Pull the document from the Bankruptcy file and route to Files to be filed in its original block.
- 3.12.179.69.11
(01-01-2014)
Annual Purge of Bankruptcy Unpostables
- (1) The annual purge of Bankruptcy unpostables occurs in Cycle 30 each year. Unpostables will purge to the Bankruptcy Hold File. The List of Unresolved Bankruptcy Cases and Campus Bankruptcy Summary Report (GUF 55-41) may be used for this match.
 - (2) Cases not appearing on list will be pulled and refiled in original block.
- 3.12.179.69.12
(02-18-2022)
UPC 171 RC 1-4
- (1) **CONDITION RC 1** TC 470 cc 90 input to a module containing an unreversed TC 520 cc 6X, cc 81, cc 83, or cc 85-89.
 - (2) **Resolution UPC 171 RC 1** If the TC 521 is posted in the module and "V" freeze is released, use URC 0. If the TC 521 is not posted, URC 2 to CSCO.
 - (3) **CONDITION RC 2**
 - a. TC 971 AC 031 input to an account not containing significance in the entity cc 83, 2 bit of 52 Hold (used for cc 81), cc 85, or cc 86-89 indicators.
 - b. TC 971 AC 032 input to an account not containing significance in the entity Offer in Compromise (OIC) District Office (DO) field.

Note: Master File will bypass for a corrected UPC 171.

- c. TC 971 AC 131 input to a module not containing an unreversed TC 971 AC 65.
- d. TC 971 AC 132 to a module not containing a TC 971 AC 100–106 followed by a TC 402.
- e. Unpost a TC 971 AC 637 input to an account that does not contain an unreversed TC 520 CC 70-74, 75, 80 or 82 (or entity 52 hold is equal to zero).

(4) **Resolution UPC 171 RC 2**

- a. If TC 971 AC 031, research CC TXMOD to determine if cc 60–67, cc 83, cc 85, or cc 86–89 are present and correct in this entity, URC 0. If none are found, URC 2 to originator.
- b. If TC 971 AC 032 research finds a significant entry in the OIC Area Office/field in the entity, URC 0. If none are found, URC 2 to CSCO.
- c. If TC 971 AC 132, URC 2 to Originator to re-input as TC 972 AC 145.
- d. If Originator is 0688888884 - system error-- URC D, "no closing code on CC TXMOD".
- e. If the unpostable is a TC 971 / TC 972 and no originator these will be ran through the GII tool and be closed URC D with remarks "No originator".

(5) **CONDITION RC 3** If the module contains an unreversed TC 604, unpost any TC 29X or 30X for a credit amount. Also, unpost if any of the secondary transactions or reference numbers cause the net adjustment amount to be credit. If the module contains an unreversed TC 604 with Julian Date 996, unpost any payment dated earlier than the transaction date of the TC 604.

(6) **Resolution UPC 171 RC 3** If TC 29X / TC 30X, URC 2 to the originator.

If TC 670, research CC IMFOL for MFT 31 account:

- a. MFT 31 does not have an M- Freeze, post to MFT 31 account.
- b. MFT 31 has an M- Freeze and CC TXMOD shows a pending (PN) TC 972 AC 145, URC 0.
- c. MFT 31 has M- Freeze and CC TXMOD does not show a pending (PN) TC 972 AC 145, contact initiator of TC 971 AC 145 to input TC 972 AC 145 to release freeze. Inform initiator of TC 971 AC 145 that the TC 670 will be cycle delayed to post in 3 cycles. URC 0 with cycle delay 3.

Note: The Control Base and History Information portion on CC TXMOD will contain a history item on the MFT 30 module containing the word "MIRROR" (WT/MIRROR or WTGMIRROR). The ACTION-EMP column can be used to determine the initiator of the TC 971 AC 145.

(7) **CONDITION RC 4** Unpost TC 520 cc 6X containing a transaction date that does not match the cc 6X transaction date element maintained in the entity balance section.

Note: Master File will bypass this condition for a corrected UPC 171 and TC 520 with blocking series 990–999.

(8) **Resolution UPC 171 RC 4** GUF Auto-Close URC 2 to Collections.

3.12.179.70
(01-01-2014)
UPC 173 RC 0-7
Unsettled Return

- (1) This subsection contains conditions/resolutions for UPC 173.

3.12.179.70.1
(01-01-2020)
UPC 173 RC 0 and RC 1

- (1) **CONDITION RC 0** This condition occurs when a module has a TC 29X blocked 200–289 with no TC 150 posted. Current year TC 29X blocked 200–289 will resequence for 16 cycles prior to unposting if TC 150 does not post.
- (2) **CONDITION RC 1** Reserved.
- (3) **Resolution UPC 173 RC 0:** GUF Auto-Close URC 2 to Accounts Management.

3.12.179.70.2
(01-01-2014)
UPC 173 RC 2 and RC 3

- (1) **CONDITION RC 2** This condition occurs when a TC 290 blocking series 490–499 with a secondary TC 766 attempts to post to a module containing 52 TC 766 Doc Code 54 blocking series 490–499.
- (2) **CONDITION RC 3** This condition occurs when a TC 290 blocking series 400–439 or 450–499 with a secondary TC 766 attempts to post to a module with a TC 150 posted.
- (3) **Resolution UPC 173 RC 2 and RC 3:** GUF Auto-Close URC 2 to Originator.

3.12.179.70.3
(03-15-2021)
UPC 173 RC 4 and RC 5

- (1) **CONDITION RC 4** Reserved.
- (2) **CONDITION RC 5** This condition occurs when a transaction listed in table below attempts to post and there is no TC 150 settled in the module:

Note: Effective 04-01-2020: Bypass UPC 173 RC 5 for the following transactions input to tax module 2020 that doesn't have a posted Return and have a posted EIP TC 846 (DLN Julian date 999): TC 290 \$.00 without CRNs (release a refund freeze), TC 841 or TC 740.

Note: The following transactions will resequence for up to two cycles before unposting. This condition is bypassed for MFT 31 (unless reference number 999 is input) and MFT 55 transactions.

- TC 160
- TC 170
- TC 270
- TC 290 -unless blocking series is 290–299, 980–989, or 400–499 carrying reference number 766
- TC 291
- TC 300
- TC 301
- TC 320
- TC 340
- TC 350
- TC 360
- TC 420

- TC 424 (with Push Code other than 010, 019-041, or 049)*
- TC 429
- TC 680
- TC 770
- TC 811 (with significant credit release amount)
- TC 830
- TC 915
- TC 920
- TC 922
- TC 971 AC 01–09

Note: *A second TC 424 Push Code 010 will unpost if no TC 150 is present.

Note: *A second TC 424 Push Code 010 will unpost if no TC 150 is present.

(3) **Resolution UPC 173 RC 5** Correct with the following information:

If ...	And ...	Then ...
A. If TC 150 has posted		Close with URC 0. Cycle delay to post after the TC 150 if necessary.
B. If TC 150 is pending		Close with URC 0 to post after the TC 150, cycle delay if necessary.
C. If TC 150 is un-postable		Suspend the case, monitor for unpostable closure. Once the TC 150 posts, close with URC 0.
D. If TC 150 is found on another TIN		Close with URC 6 to correct the TIN.
E. If TC 150 is not posted	the payment contains TC 270 or TC 340	Close with URC 8. Request TC 270 or TC 340 to be removed from the document and notify the Originator of the action taken.
F. TC 680		Close with URC 6 to change TC 680 to TC 670
G. All others		URC 2 and route to the Originator with remarks. For example: "NO TC 150 POSTED; VOID."

3.12.179.70.4
(01-01-2014)

UPC 173 RC 6 and RC 7

- (1) **CONDITION RC 6** This condition occurs when a TC 421 attempts to post and TC 150 is not present, unless the module contains an unreversed TC 424.
- (2) **RESOLUTION RC 6** GUF Auto-Close URC 2 to Exam/SC or Area Office Code.
- (3) **CONDITION RC 7** This condition occurs when:
 - a. TC 29X / TC 30X containing reference number 878 or 879 is input to a module that does not contain a TC 150 posted cycle 198601 or subsequent.
 - b. TC 29X / TC 30X input to MFT 31 containing reference numbers 402, 403, 878, 879, 882, 885, 886, 887, 888, 889, 891, 892, 895, 896, 898, 899, or 999 unless TC 150 is posted in the module.
 - c. TC 29X / TC 30X input to MFT 31 containing significance in the Date Reference Number fields unless TC 150 is present.
- (4) **RESOLUTION RC 7** GUF Auto-Close URC 2 to Originator.

3.12.179.71
(01-01-2014)

**UPC 174 RC 0
Undelivered Refund
Check**

- (1) **CONDITION RC 0** This condition occurs when a TC 018 attempts to post and none of the modules have the 740 freeze on.
- (2) **Resolution UPC 174 RC 0:** GUF Auto-Close URC 2 to Originator.

3.12.179.72
(01-01-2024)

**UPC 175 RC 0 Module
Balance Unavailable**

- (1) **CONDITION RC 0** This condition occurs when a TC 820, TC 824, TC 830, or TC 890 attempts to post after resequencing one cycle, and the amount exceeds the posted credit balance.

Note: UPC 168 has priority over this check except for TC 820 or TC 830.

- (2) **Resolution UPC 175 RC 0:** Complete the following:
- (3) If TC 820 (with blocking series 050 – 059 only), GUF Auto-Close URC 2 to Adjustment.
- (4) All others except Doc Code 58, locate the missing credits.
 - a. If Unpostable originated from the Statute area, reassign to Statute Function.
 - b. On all other documents (not Statutes), if credit is available in module balance, URC 0.
- (5) If credits refunded or are not available, check credit side of transfer.
 - a. If credit side has posted and has not refunded, URC 6 or URC 1, as appropriate, to reverse credit. Notify the originator, unless the transfer is a duplicate action. Figure 3.12.179-24.
 - b. If any amount has refunded, URC 6 to reverse the credit. If not able to URC 6, for example, need to change MFT from MFT 30 to MFT 29, URC 1 and request Accounting reverse the credit. Notate on routing slip "Possible erroneous refund" and route to Originator.
 - c. If credit side has not posted, correct and/or cancel both sides of credit transfer.

3.12.179.72.1
(01-02-2024)

**Resolution Procedure
UPC 175 RC 0 for Doc
Code 58 and Tax Period
Issues**

(1) **Doc Code 58 with the correct tax period.**

- a. A Doc Code 58 credit transfer is two sided, with the credit side posting to a special account. If the special account is other than Excess Collections, the transfer will appear one-sided. The side is not seen on CC TXMODA, so proceed with the Unpostable case if the credit side has posted
- b. When the credit side of the transfer is Excess Collections, CC TXMODA will show the cross-reference "**EXCESS-COLL-IND>1**" If the balance is not available.
Print a copy of CC XSINQ.
Print CC TXMODA showing the Unpostable.
Attach the printouts behind Form 3809 as Dummy Doc (use the Debit copy since the Unpostable is a debit) and Form 8749. And marked box n. Wash out credit side of transfer and specify "**Excess Collections**".
Close URC 8 with remarks Excess Collections.

(2) **Doc Code 58 with the Incorrect Tax Period**

- a. Occasionally the wrong Tax Period is entered in the credit transfer to Excess Collections. Check for a module balance the same amount of the Unpostable in another statute year tax period using CC TXMODA and CC IMFOLI. For example, TXMODA shows UPC 175 TC 820 \$264.10 for 201312. CC IMFOLI shows the exact amount of the Unpostable on 201412. Correct the Tax Period to 201412 using URC 6.

3.12.179.72.2
(01-01-2020)

**Resolution Procedure
UPC 175 RC 0
Erroneous Refunds**

- (1) Research the credit side of the transfer for refunds. If an amount has refunded TC 846 posted, wash out the credit. Notate on routing slip "Possible erroneous refund" and route to originator.

Note: A refund is not a "Possible erroneous refund" unless it is on the credit side of the transfer. Example: UPC 175 RC 0 TC 820 201312, XREF 201412. A refund (TC 846) on CC TXMODA for Tax Period 201312 is not an erroneous refund. An erroneous refund would be a refund posted on the credit side (XREF 201412) where it was applied in error.

- (2) If the credit side has not posted, correct and/or wash out both sides of the credit transfer.

UPC 175 RC 0 - URC 6

Credit is not available

```

TXMODA000-00-1234  MFT>30  TX-PRD>201912  P
150 04152020 2,419.00 20XX1804 0099
806 04152020 2,790.00 20XX1804 0088
836 04152020 371.00 20XX1804 0077
XREF-MFT 30 XREF-TX-PRD-202012
-----PENDING TRANSACTIONS SECTION-----
U1750 830 04152021 371.00 20XX2905 00111-111-11111-X
XREF-TIN 000-00-1234 XREF-MFT 30 XREF-TX-PRD-202012
    
```

The TC 836 shows the credit elect was previously transferred by Master File.

```

TXMODA000-00-1234  MFT>30  TX-PRD>202012  NM-CTRL>OPAL
00222-222-22222-X<DLN
SC-ST> MOD-BAL> 742.00-
MF-ST> MOD-BAL> 742.00-
PENDING TRANS
-----
ASED> FRZ> - |
CSED> INTL> |
RSED> |
TFRP-CD>
FR>
CS-CTRL-INFO>NO CASE CONTROLS
-----POSTED TRANSACTIONS SECTION-----
T/C POSTED TRANS-AMOUNT CYC T DLN
716 04152020 371.00- 20XX1804 00222-222-22222-X
710 04152021 371.00- 20XX2905 00333-333-33333-X
    
```

Always research the credit module for erroneous refunds. If an erroneous refund is posting during the current cycle, AND a return is posted input CC NOREF. The same credit is posted on TXMOD but no return has posted to this module so no erroneous refund would be issued.

```

UPRES6 20XX12003456 ASG 0000000002 CAT L7 AREA UP URC 07/23/20XX 04:15:23
NULL UPC 175 0 CYC 20XX2905 REP ST A 070720XX $371.00 MSR
00111-111-11111-X EC CR-INT ASED DOD MF-AO-78
000-00-1234 0 TXPD 201912 MFT 30 PN TC 830 DATE 20XX0415
202012 712
OPAL STC IDRS EMP 0000000005
NAME CC
REMARKS EDC
    
```

Close the unpostable to post against the debit. URC 6 to correct.

Figure 3.12.179-24

3.12.179.73
(01-01-2025)
UPC 176 RC 0 No Account Present on Invalid Segment of Master File

- (1) **CONDITION RC 0** This condition occurs when a TC 150 or 430 tries to post to the invalid segment of Master File and no account is present.
- (2) Master File will bypass this condition for:
 - a. corrected UPC 176;
 - b. TC 150 or TC 430 with IRSN.
 - c. TC 430 for Form 1040-C (Doc Code 61);
 - d. TC 150 with CCC X; or
 - e. TC 150 or 430 with the Accretion Indicator.

Note: Dual, hyphenated, or alternated-dual surnames are sometimes transcribed incorrectly, verification of the DM-1 on command code INOLE is necessary to determine which Name Control is valid. See IRM 3.12.179.18 , IMF Data Master File (DM-) Valid/Invalid Segments, for more information.

- (3) **Resolution UPC 176 RC 0:** Review the information contained on the Form 4251, the return or the payment document. Make every effort to follow taxpayer intent. Use the signature, if legible. Research for a better SSN or Name Control, use all available resources and research tools to assist in determining the correct Name Control. Review return attachments (i.e., the return address on the envelope, W-2's, schedules) they may provide indications of taxpayer intent or additional resolution information. See IRM 3.12.179.18.9.1 , Research for better SSN(s) or Name Control(s), for more information. If unable to determine using the return or IDRS request the NUMIDENT file using CC MFTRA.

Note: A taxpayer using an invalid SSN (not assigned to the taxpayer by SSA) or an IRSN is not eligible for EIC or the personal exemption. If EIC or the primary exemption is claimed and no valid SSN can be found, close with URC 8 and instruct Rejects to remove the EIC and/or primary exemption.

Note: For the 2018 tax filing season exemptions are no longer claimed. For 2018 tax filing, if EIC is claimed close with URC 8 to remove EIC. Prior year returns are applicable to this instruction. See IRM 3.12.179.73.3, for more information.

If ...	And ...	Then ...
A. Research indicates the Name Control was transcribed incorrectly to cause the invalid condition.		URC 6 to correct the Name Control and name line.
B. Research indicates a correction to the TIN is required, check CC INOLE for a Date of Death (DOD) on the correct TIN.	No DOD is present	URC 6 to correct the TIN.
C. Research indicates a correction to the TIN is required, check CC INOLES for a DOD on the correct TIN.	DOD is present	URC 8 to Rejects with instructions to correct the TIN and revalidate using Section 2 of the ERS record.

If ...	And ...	Then ...
D. An account on the invalid side has been established for the taxpayer	The Name Control matches the invalid side	URC 8 when personal exemptions (2017 and prior) and/or EIC is claimed. Remarks: Remove EIC/Personal Exemptions. If either is not claimed, URC 0.
E. The taxpayer's account is established on the valid side	The taxpayer's name has changed	Input TC 013 on the valid side using the year of the unpostable transaction. URC 0 and cycle delay as needed.
F. There is no account established on the valid side	Research indicates that the SSN belongs to the taxpayer, who is now using a different Name Control. (check CC DDBKD, CC IRPTL, CC MFTRA U, and other available research tools as necessary)	URC 0. This will automatically establish the account on the invalid side.
G. The correct TIN is found through research	Schedule SE or Form 5329 for the primary taxpayer is present	URC 8 to correct the TIN on the return, Schedule SE, and/or Form 5329. Perfect the documents. If the return claims credits, see paragraph (5a-f) below.
H. The correct TIN is found through research	Schedule SE or Form 5329 for the primary taxpayer is not present	URC 6 to correct the TIN. Perfect the document. If the return claims credits, see paragraph (5a-f) below. Note: If Schedule SE or Form 5329 for the secondary taxpayer is present, ensure that the TIN is correct. URC 8 if necessary.

If ...	And ...	Then ...
I. The correct TIN cannot be found	EIC or the primary exemption is claimed (check CC TRDBV or CC RTVUE to determine if already removed)	Input TC 000 on the invalid side. URC 8 to remove EIC and/or primary exemption.
J. The correct TIN cannot be found	The taxpayer is not claiming EIC or the primary exemption	URC 0.
K. The return is FSC 2 and both TINs are incorrect (for example, reversed)		URC 6 or URC 8 as appropriate to correct the TINs. Transfer credits as needed.

- (4) If the taxpayer is already established on an incorrect SSN and a valid SSN is found, check CC IMFOLI to determine whether there is a return posted to the same tax period on both accounts. If not, input a TC 011 to merge the invalid account to the valid SSN. URC 6 and cycle delay as needed.
- (5) If credits are claimed, research to find the associated credits. Transfer credits as needed. Cycle delay as needed.
- a. If credits are found on a different taxpayer's SSN, but a valid SSN was found for the unpostable taxpayer, input a credit transfer to move the credits to the taxpayer's valid SSN. If an account is not present, input TC 000 to establish the account before the credit transfer. Close with URC 6 or URC 8 as appropriate.
 - b. If credits are found on a different taxpayer's SSN and no valid SSN was found, input a TC 000 on the unpostable taxpayer's SSN on the invalid side to establish an account. Transfer the credits to the unpostable taxpayer's SSN after the TC 000 has posted.
 - c. If a related TC 610 is unpostable, ensure that it is closed to post with the return.
 - d. Check CC IMFOLQ for missing TC 610 payment. If found, input TC 000 to establish the account on the valid side using the DM-1 Name Control. CC DDBKD or CC MFTRA U may be necessary to locate the correct name to establish the account. Once the account is established, the TC 610 will post. Transfer the posted TC 610 to the correct SSN, or to the invalid side if no correct SSN is found. (Account must be established before the transfer can be input.) Close the unpostable return as appropriate. Cycle if URC 0 or 6 to post after the TC 610. .
 - e. Check CC URINQ for missing TC 610 payment on ITIN cases. If found, coordinate with Accounting to post the payment to the correct IRM 3.12.179.40.3.
 - f. Check CC ERINV to determine if TC 610 is in Error Resolution System (ERS) inventory. If found, coordinate with ERS to post TC 610 to the correct account before closing the case.

3.12.179.73.1
(01-01-2019)

**Resolution Procedure
UPC 176 RC 0 First Time
Filers**

- (1) If there is evidence that the taxpayer is a first time filer (for example, using Form 1040-EZ, low wages, etc.) use the following to resolve:
 - a. If CC INOLE shows no account is established, check CC DDBKD for indications that the SSN is correct but the taxpayer's name has changed. If so, close with URC 0. If the unpostable was caused by a transcription error in the Name Control, URC 6B to correct the Name Control and name line.
 - b. If SSN is incorrect, search using CC NAMES and CC NAMEI. In addition, narrow your search using last name only and address information.
 - c. If taxpayer's parents' SSNs are found, research CC TRDBV and/or CC RTVUE for dependent information to locate the correct SSN. If found, close with URC 6. .
- (2) After thorough research (including CC MFTRA U) if unpostable taxpayer information is not located
 - a. If EIC or personal exemption is claimed, input TC 000 on the invalid side. Close with URC 8.
 - b. If EIC or personal exemption is NOT claimed, close with URC 0.

Note: Personal exemption apply to 2017 tax returns and prior.

3.12.179.73.2
(01-01-2020)

**Resolution Procedure
UPC 176 RC 0 Form
8379 (Injured Spouse)**

- (1) If transaction is a Form 8379 (Injured Spouse), research for original TC 150 posting.
 - a. Use URC 6 to correct name line and SSN if necessary to post on original TC 150 account.
 - b. If original TC 150 is not found, URC 0.
- (2) Figure 3.12.179-25 for an overview of UPC 176.

UNPOSTABLE CODE 176

No Account Present on Invalid Segment

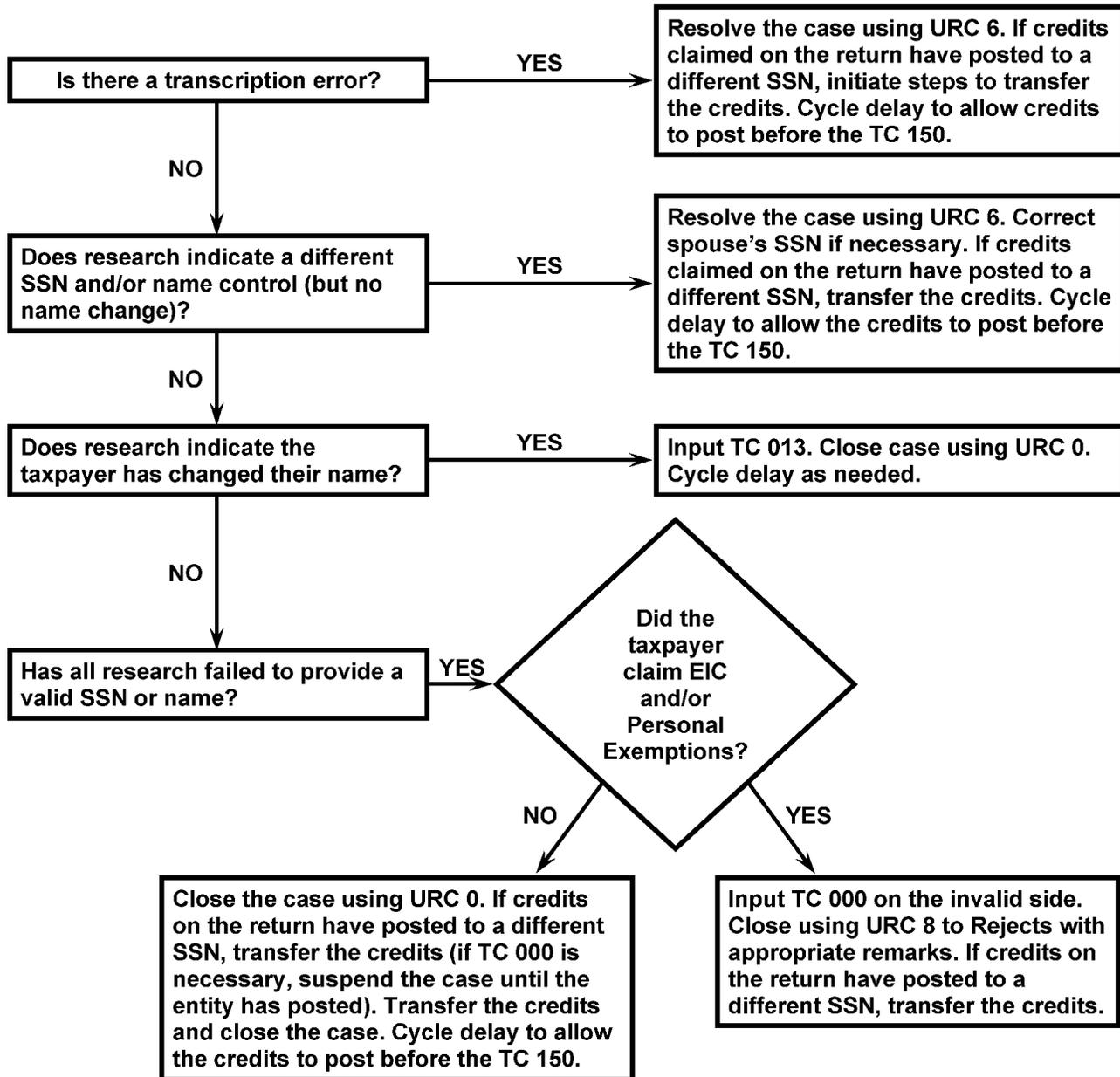


Figure 3.12.179-25

3.12.179.73.3
(01-01-2020)

**Resolution Procedure
UPC 176 RC 0
Procedures if Taxpayer
is Claiming EIC with
Erroneous TIN, IRSN, or
ITIN**

- (1) Taxpayers with an ATIN/ITIN or IRSN are ineligible for EIC. If a taxpayer is NOT VALID on Master File (first time filing, changes in marital status, etc.) but has a VALID SSN (with the Social Security Administration), may claim EIC.
- (2) If able to determine if EIC has already been denied by ERS, no further action is necessary. CC TRDBV and/or CC RTVUE can be used to research EIC.

- (3) If the taxpayer is claiming EIC with an ITIN, invalid SSN, or IRSN, thoroughly research the taxpayer's account using CC IRPTR with Definer L and CC INOLE, CC NAMES, and CC NAMEI.
- (4) If it is necessary to change the SSN to an ITIN or IRSN, URC 8 to Rejects with appropriate remarks.
- (5) After reviewing the taxpayer's employment information and ensuring it is the correct taxpayer, correct using the following:
 - a. If valid TIN but taxpayer has not applied for a name change with SSA, close with URC 0 or 6 as appropriate.
 - b. If taxpayer has changed name with SSA as shown on the DM-1, input a TC 013 on the INVALID segment using the Name Control from the VALID segment. Correct with URC 0 or 6 as appropriate and input a cycle delay as needed.
- (6) If the taxpayer is claiming EIC and or personal exemptions and you cannot determine a valid number, URC 8 to Rejects with the appropriate comments:
 - a. Erroneous SSN -REMOVE EIC AND/OR PERS EXMT
 - b. IRSN - REMOVE EIC AND/OR PERS EXMT
 - c. ITIN - REMOVE EIC

Note: Personal exemptions apply to 2017 tax filing season and prior.

3.12.179.73.4
(01-01-2020)

**Resolution Procedure
UPC 176 RC 0
Correcting International
Unpostables**

- (1) **AUSPC ONLY** — Use the following along with the regular Unpostable procedures.

Caution: Be sure the identifying number is a United States SSN. Canadian Social Insurance Numbers (SIN's) also have nine digits but are in 3-3-3 format. Do not use a Canadian SIN.

- (2) Dual Surnames—Some taxpayers have dual or hyphenated surnames that they often alternate and are erroneously transcribed. When working a case where taxpayer has a dual or hyphenated surname, be sure to research both names thoroughly, including the NUMIDENT File using CC MFTRA.

Note: Make every effort to follow the taxpayer's intent. If taxpayer has a dual name, research for a better Name Control using CC NAMEI, CC NAMES, or CC INOLE.

Note: The Name Control for Hispanic taxpayers is usually derived from the first surname.

- (3) Compare the Name Control on Master File with the Name Control on signature;
 - a. If they match, URC 6.
 - b. If they do not match, using the Name Control on the signature input TC 013 and cycle delay as needed. Figure 3.12.179-26.

- (4) If the return has a TIN in Canadian SIN format or you can determine that the TIN is a Canadian SIN based on information in the return attachments, search for a valid US SSN. If found, release using URC 6.
- a. If research locates an IRSN, URC 6 or URC 8 if needed to remove primary exemption and/or EIC.
 - b. If two or more IRSNs are found, and valid number is not located, URC 0, or URC 8 if needed to remove primary exemption and/or EIC. Figure 3.12.179-27.
- Note:** Personal exemptions apply to 2017 tax filing season and prior. See IRM 3.21.3.82.7, Exemptions for more information about Form 1040-NR exemptions.
- (5) If the return is a Form 1040-NR and research shows an IRSN, URC 6 (or URC 8 if Schedule SE or Form 5329 are present).
- (6) If 1040-NR and the Estate or Trust box is checked, URC 8 to Rejects notating on Form 8749, "RENUMBER TO BMF". Check to see if the TIN is an EIN for the estate or trust specified in the entity portion of the return or for an estate or trust related to the individual specified in the entity portion (use CC INOLET or CC INOLEG). If TIN is an EIN, include this EIN, along with the MFT 05, Tax Period, and Name Control on Form 8749. If the TIN is not an EIN, and you cannot determine an appropriate EIN for the return, include the instruction "SSPD 320 FOR EIN" on Form 8749 in addition to the above. Figure 3.12.179-28.

UPC 176 RC 0 – URC 6

Dual Name

DRAFT **00222-222-22222-X**

Form **1040-SS** **U.S. Self-Employment Tax Return** OMB No. 1545-0074
 (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

Department of the Treasury Internal Revenue Service U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico **2023**
 For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, and ending _____, 20

Please type or print.	Your first name and initial Jose	Last name Zamas Garzas	Your social security number 000 00 1234
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number, street, and apt. no., or rural route)
12 Corcho Paseo

City, town or post office, commonwealth or territory, and ZIP code
Rio Grande, PR 00745

Designee Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature JOSE ZAMAS	Date 	Daytime phone number 7/30/20XX	If the IRS sent you an Identity Protection PIN, enter it here (see instructions)	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)
	Spouse's signature. If a joint return, both must sign.	Date			

INOLES000-00-1234 CURRENT IMF N/C ZAMA LOC CODE 0001 ULAO-CLC LUC 2

CURRENT IMF NAMELINE
 JOSE ZAMAS GARZAS
 12 CORCHO PASEO
 RIO GRANDE PR 00745-0000
 TAXYR 20XX12 FSC 1

IMF N/C ZAMA
 SSA N/C ZAMA

NOTE: Research INOLE to confirm that the SSN is correct. If the valid Name Control matches the second last name, URC 6 to that Name Control unless the signature differs. In this example, the signature confirms ZAMA as the Name Control.

UPRES6 20XX35008525 ASG
 NULL UPC 176 0 CYC 20XX3605 REP ST A 090720XX \$2,458.00
 00222-222-22222-X EC 1 CR-INT ASED DOD
 000-00-1234 1 TXPD 20XX12 MFT 30 PR TC 150 DATE 20XX0810 POD

GARZ STC IDRS EMP
 ZAMA NAME JOSE<ZAMAS GARZAS CC SP#
 REMARKS PER RETURN SIGNATURE EDC
 REL CYC DOC CC

NOTE: Under IMF Unpostables guidelines, the Name Control for Hispanic taxpayers is usually derived from the first surname.

Figure 3.12.179-26

UPC 176 RC 0 – URC 6

DRAFT		00222-222-22222-X	
Form 1040-NR Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2023		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20		See separate instructions.	
Your first name and middle initial Colby	Last name Mulberry	Your identifying number (see instructions) 000 00 1243	
Home address (number and street). If you have a P.O. box, see instructions. 789 Gardenia Blvd		Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Boston		State MA	ZIP code 02109
Foreign country name 21 Rue Skeena	Foreign province/state/county Montreal, QC	Foreign postal code H3B 1X7	
Filing Status Check only one box.	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:		

Research for a valid SSN.

- If not found, URC 0 to post on invalid side or URC 8 if claiming exemption and/or EIC.
- If found, release using URC 6 and correct SSN.

Valid Number Found

NAMEI MULBERRY, COLB, 021
 MULBERRY COLBY
 000-00-1234 789 GARDENIA BLVD

```

UPRES6 20XX2315246 ASG 0000000003 CAT F3 AREA UP URC 06/25/20XX
NULL UPC 176 0 CYC 20XX2305 REP ST A 060120XX $0.00 MSR
00222-222-22222-X EC 1 CR-INT ASED DOD MF-DO 20
000-XX-1243 1 TXPD 20XX12 MFT 30 PN TC 150 DATE 20XX0415 POD
000-00-1234
MULB STC FTD# IDRS
NAME
REMARKS PER NAMEI
REL CYC
    
```

Release using URC 6 and correct the SSN.

Figure 3.12.179-27

UPC 176 RC 0 – URC 8

EIN Used on Form 1040-NR – Fiduciary Box Checked

DRAFT **00222-222-22222-X**

Form **1040-NR** Department of the Treasury – Internal Revenue Service
U.S. Nonresident Alien Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only – Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20. See separate instructions.

Your first name and middle initial: **James** Last name: **Poplar** Your identifying number (see instructions): **00-0007654**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.:
2 Tulip Way

City, town, or post office. If you have a foreign address, also complete spaces below. State: ZIP code:
London

Foreign country name: **United Kingdom** Foreign province/state/county: Foreign postal code: **W1A 1AE**

Filing Status: Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust
Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent.

Unpostable Action and Routing Slip

1. From ("x" appropriate box) <input type="checkbox"/> Criminal Investigation <input type="checkbox"/> Entity Control <input type="checkbox"/> Statutes <input type="checkbox"/> Examination <input checked="" type="checkbox"/> Unpostables	2. Reassigned to ("x" appropriate box) <input type="checkbox"/> Criminal Investigation <input type="checkbox"/> Entity Control <input type="checkbox"/> Statutes <input type="checkbox"/> Examination <input type="checkbox"/> Unpostables	3. Latest action date (mmddyy)
5. Cycle sequence number 20XX25008512	6. Unpostable code 176	7. Reason code 0
8. Master file ("x" appropriate box) <input checked="" type="checkbox"/> IMF <input type="checkbox"/> EPMF <input type="checkbox"/> IRAF <input type="checkbox"/> CAF <input type="checkbox"/> BMF <input type="checkbox"/> PMF <input type="checkbox"/> CAWR	4. Employee number 000000001	
9. Unpostable resolution code (UPRES/URC) <input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input checked="" type="checkbox"/> 8	10. Closure date (mmddyy) 05/11/XX	11. Form 4251 request date (mmddyy) <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th
Date Issued (mmddyy)		Suspense Date (mmddyy)
13. Date (mmddyy) Research Completed <input type="checkbox"/> SSNAD <input type="checkbox"/> RTVUE <input type="checkbox"/> MFTRA <input type="checkbox"/> ENMOD <input type="checkbox"/> SUMRY <input type="checkbox"/> TXMOD <input type="checkbox"/> EINAD <input type="checkbox"/> IMFOL <input checked="" type="checkbox"/> OTHER DOC <input type="checkbox"/> URINQ <input type="checkbox"/> BMFOL		
14. Route to <input type="checkbox"/> Rejects <input type="checkbox"/> Entity <input type="checkbox"/> Files <input type="checkbox"/> PSC <input type="checkbox"/> Disclosure <input type="checkbox"/> Statutes <input type="checkbox"/> SCCB <input checked="" type="checkbox"/> Acctg function <input checked="" type="checkbox"/> Other	15. Reason case voided or rejected	

TP USING EIN ON IMF 1040-NR-FIDUCIARY BOX CHECKED

**1040-NR
EIN – FIDUCIARY
RENUMBER TO BMF**

```
UPRES8 20XX25008512 ASG 000000001 CAT L1 AREA UP URC 08/13/20XX
NULL 01 UPC 176 0 CYC 20XX2504 REP ST A 051120XX $0.00 MSR
00222-222-22222-X EC 1 CR-INT 20XX0615 ASED DOD MF-DO 10
000-00-7654 1 TXPD 20XX12 MFT 30 PN TC 150 DATE 20XX0309

POPL STC FTD# IDRS EMP
NAME CC SP#
REMARKS RE# BMF 00-0007654 05/20XX12 NC POPL EDC
REL CYC
```

Figure 3.12.179-28

- 3.12.179.74
(07-06-2022)
**UPC 177 RC 0
Scrambled SSN Account**
- (1) **CONDITION RC 0** This condition occurs when a module creating transactions attempts to post to an account on the valid segment with the Scrambled SSN Indicator set to 01, 10, 12 or 20 if the MFR is set to 08. In addition, unpost all transactions except TC 01X with a significant Scrambled SSN value or TC 020 if the Scrambled SSN Indicator is set to 13 or 23.
- Note:** Master File will bypass this condition if TC 370 is for recoverable retention register (TC 370 contains Doc Code 52 with Julian Date 999 or Doc Code 51 with Julian Date 999 or 997).
- (2) **Resolution UPC 177 RC 0:** Assigned GUF Category B1, Entity.
- Note:** Refer to IRM 3.13.122.20, UPC 177 RC 0 - Scrambled Social Security Number (SSN) Account Condition for resolution instruction
- 3.12.179.75
(01-01-2014)
**UPC 178 RC 0-2
Extensions**
- (1) This subsection contains conditions/resolutions for UPC 178.
- (2) CC UPTIN and CC TXMOD are useful when researching this unpostable condition.
- 3.12.179.75.1
(04-09-2019)
**UPC 178 RC 0 Extended
Date Earlier Than Posted
Date**
- (1) **CONDITION RC 0** This condition occurs when a TC 460 with an extension date prior to Return Due Date (RDD) or extended RDD attempts to post.
- (2) **Resolution UPC 178 RC 0:** If Form 4868 and extended date were input incorrectly.
- Note: Tax Examiners must be sure the extended date is correct for extension tax period. Caution must be taken if the extension is denied. See IRM 3.12.212-14 Form 4868 Due Dates**
- a. If research determines that the extension date is incorrect, URC D and re-input TC 460 via IDRS (CC REQ77).
- b. If no error, URC D and route to Files.
- (3) If an extension request attempts to post and the module already contains a posted TC 460 with a later extended to date, URC D and route to Files.
- 3.12.179.75.2
(01-14-2014)
**UPC 178 RC 1 Collection
Statute Expiration Date
(CSED)**
- (1) **CONDITION RC 1** This condition occurs for the following:
- a. Transaction date of TC 500 is later than latest CSED.
- Note:** Master File will bypass for cc 52, cc 54, or cc 56.
- b. The CSED from TC 550 is not greater than 10 years from the 23C date of the latest assessment in the module.
- Note:** Master File will bypass for TC 550 with blocking series 990–999.
- c. The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or TC 520.
- d. The transaction date of TC 550 is later than the latest CSED as extended by previous postings.
- e. The TC 550 has an earlier transaction date than a previously posted unreversed TC 550.
- f. The transaction date of TC 550 matches a previously posted TC 550 but CSED on input TC 550 is earlier.

- g. The transaction date of TC 550 is prior to 23C date of earliest assessment in module.
- h. The CSED extension date of the TC 550 is prior to the Return 23C date plus 10 years. This is for MFT 29 / MFT 30 / MFT 31 and only if the Return 23C date is significant.

Note: Refer to IRM 25.6.1, Statute of Limitations Processes and Procedures for additional information on CSED.

(2) **Resolution UPC 178 RC 1**

- a. If Doc Code 51, (Form 3413), URC 8, request Rejects remove the TC 550 and notify CSCO of action taken.
- b. All others, GUF Auto-Close URC 2 to Originator.

3.12.179.75.3
(01-01-2014)

UPC 178 RC 2
Assessment Statute
Expiration Date (ASED)

(1) **CONDITION RC 2** This condition occurs when ASED TC 560.

Note: Master File will bypass checks a, c, and d below for TC 560 blocking series 700, 775, and 990–999.

- a. ASED of the input transaction is not equal to or greater than regular ASED.
- b. An unreversed TC 480 is posted.
- c. Transaction date of TC 560 is later than previous ASED as extended.
- d. Transaction date of TC 560 is earlier than transaction date of a previously posted TC 560.
- e. Transaction date of TC 560 is prior to the later of RDD or transaction date of the TC 150.

(2) **Resolution UPC 178 RC 2** GUF Auto-Close URC 2 to Originator.

3.12.179.75.4
(01-01-2020)

Resolution Procedures
UPC 178 RC 0
Correcting International
Unpostables

(1) **AUSPC ONLY INTL** Follow regular non-INTL procedures.

(2) Taxpayers must file Form 2350 if all of the following conditions applies:

- a. They are United States citizens.
- b. They expect to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction by meeting either the bona fide residence test or the physical presence test but not until after your tax return is due.
- c. Their tax home is in a foreign country (or countries) throughout the period of a bona fide residence or physical presence, whichever applies.

Note: For Bona Fide Residence—The taxpayer must be a resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year.

Note: For Physical Presence—the taxpayer must be physically present in a foreign country or countries for at least 330 full days during a 12 consecutive month period.

Note: Only a taxpayer residing abroad for the first time can file one Form 2350. Line 3 determines the due date (additional time for moving expense).

- (3) Form 2350 - Application for Extension of Time To File U.S. Income Tax Return For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment.
- a. If “No” box is checked on line 3, return is due 30 days after qualifying period ends (2nd date on line 4b).
 - b. If “Yes” box is checked on line 3, return due 90 days from January 1 of the next full calendar year.
 - c. If box is not checked, extended due date is determined by dates shown on lines 4b and 4d.

Note: “No” box is checked on line 3, qualifying period ends 12–31–2019, extended due date is 2-2-2020.

Example: “Yes” box is checked on line 3, qualifying dates (line 4b) are 2017 through 2018, extended due date is 3–31–2019.

- (4) If Filing Form 2555 exclusion, the taxpayer automatically qualifies for an extended due date of 6–15–20XX.
- (5) The taxpayer can file Form 2350 and must pay full payment with application.
- (6) If an extension request attempts to post and module already contains a posted TC 460 with a later date, it will unpost UPC 178.
- (7) A taxpayer who is out of country (but not for first time), files an extension on Form 4868. Figure 3.12.179-29.

UPC 178 RC 0 – Extension Date Resolution

URC D – New TC 460 Input

```

TXMODA000-00-4567  MFT>30  TX-PRD>20XX12  NM-CTRL>ALEW
00222-222-22222-X  DLN
MF-XTRCT-CYC.20XX25  SC-REASON-CD>WU
SC-ST>MOD-BAL>      0.00  TODAYS_DT>09/15/20XX
MF-ST>MOD-DAL>      0.00  PRIMARY-LOC>901
PENDING TRANS
-----
ASED>  FRZ> -  |
CSED>  INTL>  |
RSED>  |
-----
CASE-CTRL-INFO>NO CASE CONTROLS
-----
-----POSTED TRANSACTIONS SECTION-----
T/C  POSTED  TRANS-AMOUNT  CYC  T  DLN
460  041520XX  0.00  20XX2102  00111-111-11111-X
EXT DATE  101520XX
-----
-----PENDING RETURN SECTION-----
U178 460 081020XX  0.00  20XX42  00222-222-22222-X
                                     INPUT ERROR → EXT DATE 071520XX
    
```

```

FRM77 000-00-4567  MFT>30  TX-PRD>20XX12  LN-NUM  NM-CTRL>ALEW
TC>460  TRANS-REGISTER-IND>  PSTING-DLAY-CD>
EXTENSION-DT>101520XX  TC93X-EMP-CD  TRANS-DT>081020XX
CLOSING-CD>  RESP-UNIT/JURISDICTION-CD>  TC148-CD>  BANKRUPT-CD>
DLN-CD>10  BL-LOC-CD>  LAST-RET-AMT-CD>
CYCLE>  APP-OFF-CD>  CSED-CD>
SEQ-NUM>  REVERSAL-DLN>
CAF-CD>  TC971/151-  TC550-DEFINER-CD>
DO>  FREEZE-RELEASE-AMT>
XREF-TIN>  XREF-NM-CTRL>
    
```

```

UPRESD 20XX35009920 ASG 0000000002 CAT L5 AREA UP URC 08/31/20XX 10:05:54
NULL UPC 178 CYC 20XX4202 REP ST A 091420XX $.00 MSR
00222-222-22222-X EC CR-INT ASE DOD MF-DO 97
000-00-4567 0 TXPD 20XX12 MFT 30 PN TC 460 DATE 20XX0810 POD

ALEW STC FTD# IDRS EMP
NAME CC SP#
REMARKS EXT DATE WRONG, NEW 460 INPUT EDC

A/D BY: DATE A/D BY: DATE
TIN * MFT *
```

Figure 3.12.179-29

3.12.179.76
(01-01-2014)

**UPC 179 RC 0 and RC 1
Delinquency Penalty
Discrepancy**

- (1) **CONDITION RC 0** This condition occurs when a TC 290 / TC 291 for significant amount without secondary TC 160, TC 161, or TC 162 attempts to post to a module containing a TC 160, TC 161, or TC 162.
- (2) **Resolution UPC 179 RC 0:** GUF Auto-Close URC 2 to Originator.

(3) **CONDITION RC 1** This condition occurs when a TC 300 or TC 301 for significant amount without TC 160 or TC 161 attempts to post and the delinquent return switch is set.

(4) **Resolution UPC 179 RC 1** GUF Auto-Close URC 2 to Exam.

Note: Do not make these checks if the input adjustment or the module contains a TC 320 if the tax period is 8611 and prior, if the posted return contains Computer Condition Code R, or if the input transaction is an abatement in tax and the net of the TC 16X is zero. Do not perform RC 1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.

3.12.179.77
(01-01-2014)
UPC 180 RC 2 Potential Excess EIC

(1) **CONDITION RC 2** This condition occurs when an Adjustment contains credit reference number 764 and there is a TC 29X in the module (except a previously posted TC 290 containing priority code 6 or TC 290 with Julian Date 999).

Note: Master File will bypass this condition for a corrected UPC 180 or if the input adjustment contains priority code 1, 3, 7, or 8.

(2) **Resolution UPC 180 RC 2** Correct using the following:

- a. If research on CC TXMOD determines the TC 29X with credit reference number 764 is not a duplicate, allow the condition to post with an URC 0.
- b. If research on CC TXMOD determines the TC 29X with credit reference number 764 is a duplicate, correct the unpostable condition with an URC D.
- c. If the Doc Code is 51 and secondary Transaction Code is 764, URC 0.
- d. If the taxpayer has an ITIN, URC 2 to the originator.
- e. If unable to determine if document will post or other than blocking series 200–299, URC 2 and route to Originator.
- f. If TC 29X and blocking series 200–299 (1040-X), GUF Auto-Close URC 2 to Accounts Management.

3.12.179.78
(04-09-2019)
UPC 181 RC 0 Possible Erroneous Account Closing

(1) **CONDITION RC 0** This condition occurs when a TC 530 with closing code 09 (except if DLN Julian date is 401–766 with block and serial no. 99999)

#

(2) **Resolution UPC 181 RC 0:** GUF Auto-Close URC 2 to Originator.

3.12.179.79
(05-29-2024)
UPC 182 RC 0 Account Deactivated

(1) **CONDITION RC 0** This condition occurs when a module creating transaction except TC 140; TC 500 cc 52, cc 54, cc 56, or cc 58, TC 971 AC 100–106 input to MFT 29, MF 31, MFT 35, MFT 55, or MF 65, attempts to post to an account with MFR 8.

Note: Master File will bypass this condition if the TC 370 contains Doc Code 52 with Julian Date 999 or Doc Code 51 with Julian Date 997 or 999. This check is made after UPC 177. Also, bypass this condition for a 1040-EZ-T.

Note: Effective January 2020 will bypass this condition if account contains an unreversed TC 971 AC 524 with MISC code of DECD.

(2) **Resolution UPC 182 RC 0:** Assigned GUF Category Code B1, Entity. Weekly reassign manually fall out cases to Entity Control.

Note: Refer to IRM 3.13.122.21 UPC 182, Account Deactivated (MFR 08) for resolution instructions.

3.12.179.80
(01-01-2014)
UPC 183 RC 0 and RC 1
Criminal Investigation
Case

(1) This subsection contains conditions/resolutions for UPC 183.

3.12.179.80.1
(03-15-2021)
UPC 183 RC 0 and RC 1

(1) **CONDITION RC 0** This condition occurs for the following reasons:

When an unreversed TC 914 or TC 916 is in the module or a TC 918 is in the account, unpost all TCs EXCEPT those listed below, including corrected UPC 183, and computer generated transactions.

- TC 141, TC 142
- TC 142
- TC 370 with Julian Date 999 to MFT 31 or MFT 65
- TC 420 (if module contains TC 424)
- TC 424 (with Push Code 049)
- TC 428, TC 429, TC 472
- TC 521, TC 522, TC 550, TC 560, TC 570, TC 583, TC 592, TC 595, TC 596
- TC 611, TC 667, TC 671
- TC 740
- TC 841, TC 898, TC 899
- TC 910, TC 911, TC 912 RC 0, 915, 917, 919, 920, 960, 961, 962
- TC 971 AC 086 / AC 087 / AC 688
- TC 972 AC 054, AC 060–062
- TC 97X AC 200–214
- TC 99X

Note: If the unpostable is due to TC 918 or TC 916, Master File will bypass for TC 016 changing the MFR only; TC 30X for zero or debit; TC 420, 424, TC 430, TC 610, TC 640, TC 660, TC 670, or TC 810 with AC 3. Master File will also bypass for TC 914, TC 916, or TC 918 if the input transaction matches the posted transaction. For example, allow TC 914 to post if the module contains a prior posted TC 914.

Note: Effective 04-01-2020: Bypass UPC 183 RC 0 (account with CI freeze) for input TC 971 ac 162, 166 and 199.

When there is an unreversed TC 914 in any module in the account, any transaction input to MFT 35 or mft 55 module will unpost, except TC 912, TC 920, and TC 99X.

Master File will bypass for a corrected UPC 183 on MFT 35 or MF 55. A second TC 914 will not post even if a corrected UPC 183 is input to the module containing the TC 914.

- (2) **CONDITION RC 1** This condition occurs when TC 915 is input and STEX freeze is set.
- (3) **Resolution UPC 183 RC 0 and RC 1:** Assigned to GUF Category Code A1.

3.12.179.81
(03-20-2023)
UPC 184 RC 0

- (1) **CONDITION RC 0** When a TC 370 blocked 699 is posted, all subsequent transactions addressing the module will unpost, except TC 430, TC 5XX, TC 6XX, or TC 7XX.

Note: Master File will bypass this condition for a corrected UPC 184.

- (2) **Resolution UPC 184 RC 0:** GUF Auto-Close URC 2 to Originator.

3.12.179.82
(01-01-2014)
**UPC 185 RC 0 and RC 1
Duplicate TC**

- (1) **CONDITION RC 0** This condition occurs when a TC 930 / TC 932 is input to a module containing a TC 424 with Push Codes 010 or 019–041.
- (2) **CONDITION RC 1** This condition occurs when a TC 424 containing Push Code 010 or 019–041 is input to a module containing an unreversed TC 930 and not containing a TC 150.

- (3) **Resolution UPC 185 RC 0 and RC 1:** GUF Auto-Close URC 2 to Exam.

3.12.179.83
(01-01-2014)
**UPC 186 RC 0-2
Erroneous Account
Transfer Out—Non
Master File (NMF)**

- (1) This subsection contains conditions/resolutions for UPC 186.

3.12.179.83.1
(01-01-2025)
UPC 186 RC 0

- (1) **CONDITION RC 0** This condition occurs when a transaction attempts to post to a module with a 40 Hold (M- freeze) in effect (Status 29 account transferred out of Master File). This check does not apply to TC 370 with a secondary TC 402 or TC 972 AC 145 if the TC 400 contains a DLN with a Julian Date of 998.
- (2) **Resolution UPC 186 RC 0:** Correct with the following instructions:
 - a. If TC 96X, GUF Auto-Close URC 2 to Originator.
 - b. If TC 140, TC 141, TC 142, TC 474, TC 475, or TC 59X, GUF Auto-Close URC D.
 - c. If the transaction is a payment, verify account is correct against RTR image. If not, URC 6 to correct.
 - d. If TC 920, close URC D.
- (3) **Resolution Procedure UPC 186 RC 0 when TC 670 with MFT 31 on CC IMFOL.**

If ...	and ...	Then ...
A. No M- Freeze		URC 6 to MFT 31.
B. M- Freeze	pending TC 972 AC 145	URC 0 with cycle delay 1.
C. M- Freeze	no pending TC 972 AC 145	<ul style="list-style-type: none"> • Contact initiator of TC 971 AC 145 to release freeze. Inform initiator that the TC 670 will be cycle delayed to post in 3 cycles. URC 0 with cycle delay 3. • If no initiator, post to debit module with earliest CSED. If no debit module, post to current processing year.

Note: The initiator can be identified by checking the Control Base and History information section on CC TXMOD. Look for a history item on the MFT 30 module containing the word “MIRROR”, “WT/MIRROR”, “WTGMIRROR”, “MFT 31”, “MFT31IA” or “MFT31/ CNC”. Use the matching ACTION-EMP number to determine the initiator of the TC 971 AC 145 or to locate the related IDRS Unit for assistance in releasing the M- Freeze.

(4) **Resolution Procedure UPC 186 RC 0 when MFT 31 not on CC IMFOL.**

If...	And...	Then...
A. No MFT 31 account	TC is not a money amount	<ul style="list-style-type: none"> • URC 2 to originator with remarks “TC 400 needs MFT 31” • No originator, URC D TC 400 posted

If...	And...	Then...
B. No MFT 31 account, and an unreversed TC 130 is present on CC ENMOD	TC is a money amount	Research the CSED on all modules containing a M- freeze Compare the earliest CSED on the M- freeze to the earliest CSED on the debit modules of Master File <ul style="list-style-type: none"> • If any module with M- Freeze contains an earlier CSED than any debit Module CSED on Master File Route the payment to NMF; Follow the routing instructions in Paragraph 6 below. • If any debit module contains an earlier CSED than any module with M-Freeze; Post to debit module on Master File with the earliest CSED
C. No MFT 31 account, and a reversed TC 130 (TC 131 or TC 132) present on CC ENMOD	TC is a money amount with debit module	Post to debit module with earliest CSED
D. No MFT 31 account	TC is a money amount with no debit module	Post to current processing year. If it repeats as a UPC 198 RC 0, URC 0 to refund

Note: There will not be a debit balance on Master File if the account is in Non Master File, research of the “Last CSED” on CC IMFOLT will be required to identify the earliest CSED for NMF accounts.

(5)

If ...	Then ...
A. Doc Code 34 credit transfer on debit side of unpostable (TC 612, TC 662, TC 672 etc.)	URC 2 to originator.
B. Doc Code 34 credit transfer on credit side of unpostable (TC 610, TC 660, TC 670 etc.)	Research for debit. Wash out transfer using URC 6.
C. Credit Transfer to or from NMF	URC 1 to Accounting to send to NMF.
D. Doc Code 87	URC 1 to Accounting Data Control NULL code 31.
E. Doc Code 77 (TC 520, TC 530, TC 971)	URC D.
F. Doc Code 54 (TC 290)	URC 2 to Preparer (ADJ).
G. TC 360	URC 2 w/NULL 19.
H. TC 402 on module	If posted URC 0; If pending URC 0 and cycle delay as needed. If Unpostable, associate to post TC 402 first.
I. CC ENMOD, CC TXMOD or CC SUMRY shows a flashing "N"	URC 8 w/NULL 01 (must have copy of CC ENMOD w/ highlighted TC) Remarks: ROUTE TO NMF.

(6) **Resolution Procedure UPC 186 RC 0 for All other cases:**

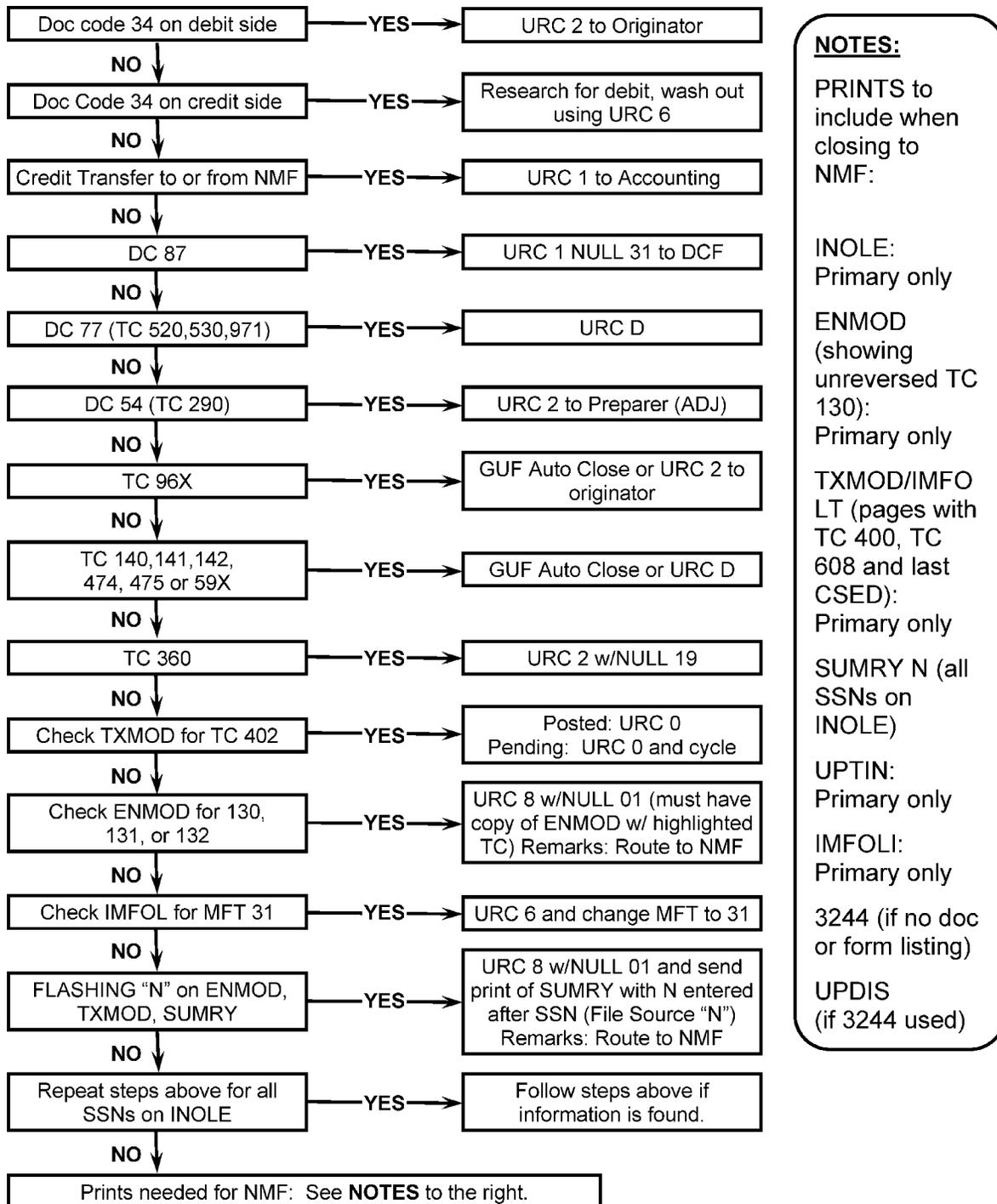
- a. URC 1 to Accounting to send to NMF Accounting. Figure 3.12.179-30
The following prints need to be sent to NMF: ,
 - Current NMF Transcript - Transcripts can be requested from the NMF Team at the following E- Mailbox: *TS KCSPC Non-Master File Team (ts.kcspc.nonmaster.file.team@irs.gov).

Note: Response time is generally 24 hours or less.

- Form 3244 (If no doc or form listing)
- CC UPDIS (IF 3244 used)

UPC 186 RC 0

Erroneous Account Transfer Out – Non-Master File Flow Chart



NOTES:

PRINTS to include when closing to NMF:

INOLE:
Primary only

ENMOD
(showing unreversed TC 130):
Primary only

TXMOD/IMFO
LT (pages with TC 400, TC 608 and last CSED):
Primary only

SUMRY N (all SSNs on INOLE)

UPTIN:
Primary only

IMFOLI:
Primary only

3244 (if no doc or form listing)

UPDIS
(if 3244 used)

Figure 3.12.179-30

3.12.179.83.2
(01-01-2024)
UPC 186 RC 1

(1) **CONDITION RC 1** This condition occurs if module balance is credit and any TC (except TC 400), attempts to post to a tax module with a transaction section exceeding maximum programming size.

Note: A TC 820 will post if, after posting of the TC 820, the module balance becomes zero or debit.

(2) **Resolution Procedure UPC 186 RC 1** Follow the resolution instructions in the If/And/Then Table below.

If ...	And ...	Then ...
A. If Doc Code 34 Credit Transfer	Unpostable is on the DEBIT SIDE	URC 2 to Originator with note on routing slip "TC 400 ON MODULE; UNABLE TO POST".
B. If Doc Code 34 Credit Transfer,	Unpostable is on the CREDIT SIDE,	Research for debit. Wash out transfer using URC 6 and notify Originator of action taken. Note: For additional information refer to IRM 3.12.179.12, Category Code L7 (Credit Transfers and Bad Checks).
C. If unpostable TC is a payment,	There is a balance due on another module,	URC 6 to move credit to earliest CSED balance due module.
D. TC 400 is on module,	Doc Code 77,	URC 2 and route to Originator. Note: Refer to IRM 3.12.179.6 for information on Nullification Codes. To determine the correct NULL CODE see IRM 3.12.32.14, Unpostable Resolution Code (URC) 2.

If ...	And ...	Then ...
E. TC 400 is on module,	TC is a payment/ payment reversal TC,	Research CC XSINQ, CC SUMRY for correct module. If correct module is found, post TC with the appropriate URC. If correct module is not found, URC 8 to Rejects to forward to Accounting with note on routing slip "TC 400 on Module".
F. TC 400 is NOT on module,	TC is a payment/ payment reversal or does not meet any criteria listed above,	Put the case in suspense status with remarks " UPC 186 RC 1 to HQ " elevate to P&A analyst to have elevated to HQ for resolution assistance. Hold the case until a resolution is given by HQ analyst. Note: DO NOT TRANSFER CREDITS OR WORK OTHER UNPOSTABLES IF CASE HAS BEEN ELEVATED.
G. All other transactions,	Correct module cannot be found,	URC 2. to Originator with all research attached.

3.12.179.83.3
(01-01-2014)
UPC 186 RC 2

- (1) **CONDITION RC 2** This condition occurs when:
- TC 971 AC 45 or AC 145, or TC 400 is input to a module containing an unreversed TC 420 or TC 424.
 - TC 971 AC 45 or TC 400 is input to a module containing an unreversed TC 520.
- (2) **Resolution UPC 186 RC 2** GUF Auto-Close URC 2 to Originator.

3.12.179.84
(01-01-2016)
UPC 187 RC 0
Erroneous Adjustment to Offer-in-Compromise Module

- (1) **CONDITION RC 0** This condition occurs when an adjustment is attempting to post to a module that contains an unreversed TC 780 and the adjustment transaction is not in the 800–899 blocking series.
- Note:** Master File will bypass this condition for TC 29X with Julian Date 997 and for TC 30X with zero money amount. Also, bypass for mirror payments TC 29X Julian Date 997 CRN 337 input to MFT 65.
- (2) **Resolution UPC 187 RC 0:** GUF Auto-Close URC 2 to Originator.

3.12.179.85
(05-14-2021)
**UPC 188 RC 0 Tax
Period Ending Prior to
Existing Tax Module**

- (1) **CONDITION RC 0** This condition occurs when an input transaction programmed to create a module does not contain name line information and a period earlier than the earliest name line on Master File is addressed, except TC 140, Entity Code 2.

Note: Master File will bypass this check for the following:

- a. TC 971 AC 010;
- b. RPS TC 610s;
- c. TC 610 with Doc Code 19, Doc Code 70, or Doc Code 76 that are input to a module one year prior to the earliest tax module on the Master File;
- d. all DOD TC 500s regardless of the name line comparison;
- e. any transaction input to MFT 29, MFT 31, or MFT 55.

TC 971 AC 141 and TC 424 Push Code 036 will resequence in lieu of unposting.

- (2) **Resolution UPC 188 RC 0 if posted to CORRECT module:** Verify transaction is input to proper taxpayer's account. If the TC is posting to CORRECT module,

- a. If TC 150 or TC 430, URC 6 and add name line from the source document for the year of the unpostable.
- b. If TC 29X, (except MFT 55), GUF Auto-Close URC 2 to Originator.
- c. If TC 599, GUF Auto-Close URC D.
- d. If TC 96X, URC 2 to Originator.
- e. For TC 971 Action Codes; AC 111, AC 121, AC 123, AC 124, AC 125, AC 129, AC 134, AC 136, AC 199, AC 206, AC 501, AC 504, AC 505, AC 506, AC 522, AC 524, AC 544, and AC 617 (ID theft indicators), input TC 013 for the year of the unpostable. URC 0 and cycle delay as needed. If TC 971 other than AC listed, URC 2 to originator
- f. All other TCS, including Civil Penalties (MFT 55), input TC 013. URC 0 and cycle delay as needed.

Note: Input of TC 013 is not necessary if UPC 188 RC 0 TC 150 for the same tax period will be closed during the same cycle or if CC INOLE indicates that there is a name line for the year of the unpostable.

- (3) **Resolution UPC 188 RC 0 if posting to an INCORRECT module (e.g., earlier tax period, spouse's SSN used):** URC 6 and make corrections.

- (4) If a Form 8379 (Injured Spouse), research for original TC 150 posting.

- a. If TC 150 is found, URC 6 and correct SSN/Name Control as needed.
- b. If unable to locate TC 150, URC 6 and add name line.
- c. For prior year payments see the "If and Then" flow chart IRM 3.12.179.49.4.

- (5) For Form 3413 Doc Code 52— If necessary, input a TC 013. If Form 3413 is blocked in 900–999 document, URC 8 to Rejects to be renumbered to a 200–299 Blocking series.

- (6) For Form 3413 Doc Code 52— If Unpostables has to prepare a TC 013, check the entity for a vestigial record. This record determines whether a particular

module has been moved to retention register. If present, document must be numbered with blocking series 000–899. If not present, then blocking series 900–999 must be used.

- (7) For Form 3414 Doc Code 52— If the module has been established and contains current postings only, release using URC 8, request Rejects renumber with Doc Code 51.

3.12.179.85.1
(01-01-2014)
UPC 188 RC 1

- (1) **CONDITION RC 1** This condition occurs when a TC 370 with Doc Code 52 Julian Date 999 if the account does not contain a TC 013 containing a name line year that matches the tax period of the module that was dropped to retention. The TC 013 must have posted in the current calendar year. Master File will bypass this condition if the TC 013 has a name line year equal or prior to the tax period of the TC 370 or for TC 370 Doc Code 51 with Julian Date 997 or 999.
- (2) **Resolution UPC 188 RC 1** This condition exists with IMF Master File, however, unpostable conditions will not be received.

3.12.179.86
(01-01-2014)
UPC 189 RC 0-6
Reversal TC Amount
Discrepancy

- (1) This subsection contains conditions/resolutions for UPC 189.

3.12.179.86.1
(01-01-2025)
UPC 189 RC 0 Reversal
TC Amount Discrepancy

- (1) **CONDITION RC 0** This condition occurs when an input transaction from Column A attempting to post to a module is greater than the net amount (including prior reversals) of the transactions from Column B. This netting is done prior to the specific transaction matching. TC 764, TC 765, and TC 768 cannot exceed the following:

Maximum Net Amount	Tax Period
\$400	Earlier than 197912
\$500	197912–198511
\$550	198512–198711
\$851.20	198712–198811
\$874	198812–198911
\$910	198912–199011
\$953	199012–199111
\$2,020	199112–199211
\$2,211	199212–199311
\$2,364	199312–199411
\$2,528	199412–199511
\$3,110	199512–199611
\$3,556	199612–199711

Maximum Net Amount	Tax Period
\$3,656	199712–199811
\$3,756	199812–199911
\$3,816	199912–200011
\$3,888	200012–200111
\$4,008	200112–200211
\$4,140	200212–200311
\$4,204	200312–200411
\$4,300	200412–200511
\$4,400	200512–200611
\$4,536	2006–200711
\$4,716	200712–200811
\$4,824	200812–200911
\$5,657	200912–201011
\$5,666	201012–201111
\$5,751	201112–201211
\$5,891	201212–201311
\$6,044	201312–201411
\$6,143	201412–201511
\$6,242	201512 - 201611
\$6,269	201612 - 201711
\$6,318	201712 - 201811
\$6,431	201812- 201911
\$6,557	201912-202011
\$6,660	202012-202111
\$6,728	202112-202211
\$6,935	202212-202311
\$7,430	202312-202411

Note: Effective January 2020, When posting a TC 29X, TC 30X or TC 370 to MFT 30 or MF 31 with Doc Code 51 input with PRN 707, generate and post a TC 240 / TC 241. Unpost any of the transactions with PRN 707 abatements that exceed the net posted TC 240 PRN 707 amounts. This will prevent a negative penalty balance.

Column A (TC attempting to post)	Column B (TC that must be previously posted)
TC 161 See Note 3	TC 16X
TC 171 See Note 3	TC 17X
TC 191	TC 19X, TC 33X, TC 34X
TC 201	TC 200
TC 241	TC 24X
TC 281	TC 28X
TC 291, TC 295, TC 299, See Note 3 for TC 299.	TC 150, TC 29X, TC 30X, TC 301, TC 305, TC 309
TC 294 or TC 304	TC 294, TC 295, TC 304, TC 305
TC 271 See Note 3	TC 27X
TC 311	TC 31X
TC 321	TC 32X
TC 341 See Note 3	TC 19X, TC 33X, TC 34X
TC 351	TC 35X
TC 361	TC 36X
TC 772	TC 77X
TC 451	TC 45X
TC 611	TC 61X
TC 612	TC 61X
TC 632 See Note 2	TC 63X
TC 637 See Note 2	TC 63X
TC 641 or TC 642	TC 64X
TC 661 or TC 662	TC 66X, TC 43X (Remit)
TC 681 or TC 682	TC 68X
TC 691 or TC 692	TC 69X
TC 694	TC 694, TC 695, TC 36X
TC 695	TC 694, TC 695
TC 671 or TC 672	TC 67X
TC 701	TC 706, TC 701
TC 702	TC 700, TC 702
TC 712	TC 71X
TC 721 or TC 722	TC 72X

Column A (TC attempting to post)	Column B (TC that must be previously posted)
TC 731	TC 736, TC 731
TC 732	TC 730, TC 732
TC 742	TC 74X
TC 762 or TC 767 See Note 4	TC 760, TC 762, TC 766, TC 767
TC 765 See Note 5	TC 764, TC 765, TC 768
TC 767 with OTN	TC 766 with OTN
TC 792	TC 790 or TC 796
TC 802 or TC 807 See Note 5	TC 80X
TC 811	Credit module balance
TC 821	TC 826, TC 821
TC 822	TC 820, TC 822, TC 824
TC 832	TC 83X
TC 843 See Note 15	TC 841
TC 851	TC 856, TC 851
TC 852	TC 850, TC 852
TC 892 See Note 1	TC 89X

NOTES
1. If matching to TC 896 with MFT 29, input TC 892 must have blocking series 700–719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700–719.
2. The TC 632 and 637 Refundable Credit Identification field must match the TC 63X transactions in the same Refundable Credit Identification number series (i.e., 02 and 03) and must be compared to the sum of the money amounts.
4. TC 767 generated from reference number 250-253,255, 256-257, 258-262 or 330–339 must match a prior posted TC 766 containing reference numbers 250-253, 255, 256-257 or 330–339 and cannot exceed the amount. TC 767 input with Doc Code 51 will never contain a reference number. Note: Master File will bypass the check that forces the match on reference number but continue the check that ensures the amount does not exceed the 766.
5. Master File will bypass a TC 29X / TC 30X input to MFT 31 that contains Priority Code 9 for reference number 807, 765, and 767 or a secondary TC 772 and for a TC 370 blocked 900–949 input to MFT 31 that contains TC 802, TC 765, TC 772, or TC 767. Master File will continue to unpost UPC 189 if other reference numbers or transactions are input that exceed the original amount. Bypass for TC 290 with Julian Date 997 containing reference number 337 with a negative amount.
6. Reference Number 258 with a positive sign, which would increase the First Time Home Buyer CR to greater than \$7,500.00.
7. Master File will unpost TC 29X / TC 30X containing reference number 808, 809, 810 or 811 if the reference number exceeds the credit module balance. There is an input check that prevents more than one of these reference numbers from being input on the same record. Unpost a reference number 808 or 809 for a negative amount if it exceeds the posted CRN 808 / CRN 809 with positive amount. If Reference number 809 or 811 is input to a module not containing a secondary taxpayer name line controlling the module for the year of input.
8. Master File will unpost TC 290 with Julian Date 999 containing reference number 338, 256 or 257 if the module already contains a TC 290 with Julian Date 999. This unpostable is only performed for the generated rebate and will not be performed for any manually input adjustment.
9. TC 29X / TC 30X containing an IRA Reference Number attempting to decrease the net penalty amount below zero. Include the amounts posted in prior adjustments as well as retained in the TC 150. These reference numbers are 160, 162, 194, 195, 233, 235, 236, 237, and 238.
10. Master File will unpost TC 29X / TC 30X containing reference number 875 signed positive if its amount or if its amount plus the Primary First Time Home Buyer Credit amount in the Entity is more than \$7,500 (\$8,000 for TC 29X / TC 30X reason code 110 and 126, \$6,500 for reason code 125). Master File will unpost TC 290 containing reference number 875 for a negative amount if the Primary First Time Home Buyer Credit amount in the Entity is not present. Master File will also unpost TC 290 containing reference number 875 for a negative amount if after adding it to the Primary First Time Home Buyer Credit amount in the Entity the result is below zero.
11. Master File will unpost a TC 29X / TC 30X containing reference number 975 signed positive if its amount or if its amount plus the Spouse First Time Home Buyer Credit amount in the Entity is more than \$7,500 (\$8,000 for TC 29X / TC 30X reason code 110 and 126, \$6,500 for reason code 125). Also, will unpost if the controlling name line for that tax year has FSC other than 2.

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12. Master File will unpost a TC 29X / TC 30X containing reference number 975 for a negative amount if the Spouse First Time Home Buyer Credit amount in the Entity is not present. Also, will unpost TC 29X / TC 30X containing reference number 975 for a negative amount if after adding it to the Spouse First Time Home Buyer Credit amount in the Entity the result is below zero.
13. Master File will unpost a TC 29X / TC 30X containing reference number 876 for a negative amount if the Primary Total Recapture amount in the Entity is not present. Also, will unpost a TC 29X / TC 30X containing reference number 876 for a negative amount if after adding it to the Primary Total Recapture amount in the Entity the result is below zero.
14. Master File will unpost a TC 29X / TC 30X containing reference number 976 signed positive if its amount or if its amount plus the Spouse Total Recapture amount in the Entity is more than \$7,500 (\$8,000 for TC 29X / TC 30X reason code 110 and 126, \$6,500 for reason code 125). Also, will unpost if the controlling name line for that tax year has FSC other than 2.
15. Master File will unpost a TC 29X / TC 30X containing reference number 976 for a negative amount if the Spouse Total Recapture amount in the Entity is not present. Also, will unpost TC 29X / TC 30X containing reference number 975 for a negative amount if after adding it to the Spouse Total Recapture amount in the Entity the result is below zero.
16. Master File will unpost a TC 29X / TC 30X containing reference number 877 if the First Time Home Buyer Credit (FTHBC) Entity Section is not present in the account. Also, will unpost TC 29X / TC 30X containing reference number 877 with reason code 119 if the First Time Home Buyer Credit section is present but the primary First Time Home Buyers Credit is equal to zero. Unpost TC 29X / TC 30X containing CRN 877 with reason code 120 if the FTHBC edit section is present but the spouse FTHBC is equal to zero. Unpost TC 29X / TC 30X CRN 877 with reason code 123 if the FTHBC section is present but the primary and spouse FTHBC are equal to zero.
17. Master File will unpost a TC 29X /TC 30X containing reference number 877 for a negative amount if after adding it to the Recapture amount on the posted TC 150 the result is below zero.
18. Master File will unpost a TC 29X / TC 30X containing reference number 258 RC 125 signed negative if it's attempting to reduce the posted return First Time Home Buyers Credit below zero.

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21. Master File will unpost Reference Number 259 with a positive sign, which would increase the Making Work Pay CR to greater than \$800 (\$400 for FSC other than FSC 2).
Note: This condition is GUF Auto Closed. Effective January 2023 also unpost any TC 29x / TC 30x PRN 793 that exceeds the net posted TC 24x PRN 793 amounts. This will prevent a negative penalty balance.
22. Master File will unpost a TC 843 if the transaction amount is greater than the net amount of the posted TC 841s (including prior reversal TC 843s) with matching transaction date and amount of TC 843.
23. Master File will unpost TC 29X / TC 30X containing reference number CRN 450 with a negative amount goes below \$0. If the return posted prior to 2016, unpost the input adjustment if the result of adding CRN 450 to the net amount of all posted TC 766 / TC 767 with CRN 000 goes below \$0. If the input CRN 450 and return posted prior to January 2016, treat input CRN 450 as CRN 000. If the return posted in 2016, unpost the input adjustment if the result of adding CRN 450 to the net amount of all posted TC 766 / TC 767 with CRN 450 plus CRN 000 goes below \$0. If the return posted in January 2017 or later, unpost the input adjustment if the result of the adding CRN 450 to the net amount of all posted TC 766 / TC 767 with CRN 450 goes below \$0.
24. Master File will unpost TC 29X / TC 30X containing reference number 865 when the 865 amount is signed negative and is attempting to reduce the Total Advanced Premium Tax Credit (APTC) amount below zero. Also, unpost TC 29X / TC 30X containing reference number 866-868 when the 866-868 amount is signed negative and is attempting to reduce the Total Premium Tax Credit amount below zero.
25. Master File will unpost TC 671 or TC 672 with DPC 64 reversal transaction if there is no unreversed TC 670 DPC 64 that matches on date present in the module of the amount of the TC 671 / TC 672 DPC 64 reversal transaction is greater than the unreversed TC 670 DPC 64. The TC 670 DPC 64 is a subsequent payment for IRC 965 tax.
26. Master File will unpost TC 299 using when netted against any unreversed TC 298 adjustment amount matching interest computation date that would result in a credit amount. Also, unpost TC 298 / TC 299 CRN 263 which would post as TC 767 CRN 263 if the netted amount of the input CRN 263 AND posted TC 76X CRN 263 results in a debit regardless of the date. Unpost TC 290 / TC 298 / TC 299 CRN 337 if the netted amount of the input CRN 337 AND posted TC 76X CRN 337 results in a debit; matching on the transaction date of the TC 29X CRN 337 AND the TC 76X CRN 337 transaction date.
27. Master File will unpost if an Adjustment is input to reverse a posted Rebate TC 766 with CRN 338 and the Reversal amount goes below \$0.
28. Master File will unpost MFT 30 or MFT 31 - When posting a TC 29X, TC 30X, or TC 370 with Doc Code 51 input with PRN 707, generate and post a TC 240 / TC 241. Unpost any TC 241 PRN 707 abatements that exceed the net posted TC 240 PRN 707 amounts. This will prevent a negative penalty balance.
29. Master File will unpost input TC 29X (TC 290, TC 291, TC 298, TC 299) CRN 280 which would post as TC 767 CRN 280 if the netted amount of the input CRN 280 AND posted TC 76x CRN 280 results in a debit.
30. Unpost TC 29X (TC 290, TC 291, TC 298, TC 299) CRN 280 which would post as TC 766 CRN 280 if the netted amount of the input CRN 280 AND posted TC 76x CRN 280 exceeds the posted Maximum deferral amount posted on the TC 150.

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31. Unpost TC 29X / TC 30X with CRN 225 if the CRN amount exceeds the original credit.
32. EPE: Unpost TC 29x with EPE CRNs if the received date is later than the RDD, XRDD, or DDD. For EPE reversals, unpost the input adjustment if the EPE reversal exceeds the total amount of posted TC 76x with the same CRN, For EPE IRN reversals unpost the input adjustment if the EPE reversal exceeds the IRN amount posted on the TC 971 AC 004.
33. Clean Vehicle credit: Unpost TC 971 AC 830 if VIN (MISC field) matches VIN of a posted unreversed TC 971 AC 830.

3.12.179.86.2
(01-01-2019)

**Resolution Procedure
UPC 189 RC 0 for Form
3552**

- (1) Use the following procedures to correct Form 3552:
- a. Validate the taxpayer and tax module is correct. Compare the module to the Form 3552.
 - b. If correct money amount is located, contact initiator of document and explain the condition.
 - c. If money amount is correct but date and/or TC is wrong, use URC 8 to change date and/or TC. Contact the initiator of the action taken.
 - d. If unable to determine correct money amount, contact initiator and explain condition. Correct per the initiator's instructions and if necessary the originator will input assessment/abatement (CC REQ54) to allow the Doc Code 51 to post. URC 0 and cycle delay as needed.

3.12.179.86.3
(01-02-2024)

**Resolution Procedures
UPC 189 RC 0 if TC 892**

- (1) Determine if TC 892 is addressing correct module.

Note: A DMF TC 896 will not occur after 1/11/1999.

- a. If tax period and/or SSN is incorrect, URC 6.
- b. If correct account is being addressed and TC 896 with the correct money is posted, URC 8 and request Spousal Indicator be changed to agree with Master File.
- c. If correct account is being addressed and TC 896 amount is less than Unpostable amount, URC 6 or URC 8 to wash out credit transfer and notify Originator of action taken.

Note: Valid Spouse Indicators:

- 0 (non-joint taxpayer)**
- 1 (joint filer—primary taxpayer)**
- 2 (joint filer—secondary taxpayer)**

3.12.179.86.4
(04-09-2019)

**Resolution Procedure
UPC 189 RC 0 for Doc
Code 34**

- (1) Complete the following:
- a. If money has already been moved (duplicate transaction), URC D to void.
 - b. If money matches posted credit amounts available for transfer, but mismatches on TC, URC 2 and route to Originator.
 - c. If preparer intent cannot be determined, URC 2 and route to Originator.

(2) Refer to IRM 3.12.179.12 for additional information on Category Code L7.

3.12.179.86.5
(01-02-2024)
**Resolution Procedure
UPC 189 RC 0 for Doc
Codes 24, 48, or 58**

- (1) Complete the following:
 - a. If money has already been moved to where Originator intended (duplicate transaction), wash out credit transfer using URC 6 or close URC 8.
 - b. If money matches posted credit amount available for transfer but mismatches on TC, correct to appropriate TC with URC 6.
 - c. If the Originator’s intent cannot be determined, URC 6 to wash out credit transfer. Notify Originator of action taken.

(2) Refer to IRM 3.12.179.12 for additional information on Category Code L7.

Note: If Installment Agreement User Fee, TCs 672, TC 695, and TC 361: See IRM 3.12.179.12.1 (1)

3.12.179.86.6
(01-01-2014)
**Resolution Procedure
UPC 189 RC 0
Miscellaneous
Conditions**

(1) All others, GUF Auto-Close URC 2 to Originator.

3.12.179.86.7
(01-01-2019)
UPC 189 RC 1

(1) **CONDITION RC 1** This condition occurs when an adjustment transaction with a **line reference number from Column A** attempts to reduce related field in

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Column A	Sign	Column B
003/903	—	Schedule H Income Tax Withheld
004/904	—	Schedule H Wage Subject to Social Security Tax (SST) Amount
007/907	—	Schedule H SST and Medicare Tax Total
073/973	—	Schedule H Wage Subject to Medicare Amt
074/974	—	Schedule H Medicare Tax for P/S
160	—	Excess IRA Contributions Tax, valid MFT 29 only
162	—	Excess Accumulation Tax, valid MFT 29 only
194	—	Excess Lump Sum Distribution Tax, valid MFT 29 1996 and prior
195	—	Excess Lump Sum Distribution Tax, valid MFT 29 1996 and Prior
233	—	Excess MSA Contributions Tax, valid MFT 29 only
235	—	Excess ESA Contributions Tax, valid MFT 29 only
236	—	Excess ROTH Contributions Tax, valid MFT 29 only
237	—	Excess HSA Contributions Tax, valid MFT 29 only
252	—	Excess FICA
255	—	Refundable Credit PY Minimum Tax Amount
314	—	Energy Conservation Credit
315	—	Renewable Energy Source Credit
316	—	Energy Credit Carryover
317	—	Energy Credit (Computer)
861	—	Net Investment Income Form 8960
862	—	Net Investment Income Tax Form 8960
863 or 901	—	Additional Medicare Tax on Medicare Wages plus Additional Medicare Tax on SE Income
864	—	Additional Medicare Tax on Railroad Retirement Board (RRB) Compensation

Column A	Sign	Column B
869	—	Coverage check box indicator
870	—	Used to record the Small Business Credit
871	—	Overrides the 'Tax shown on the Return'
873	—	Adjusts Primary Form 8919 Social Security Wages Computer
874	—	Adjusts Secondary Form 8919 Social Security Wages Computer
877	—	Adjust the recapture amount in the entity (RC 119 primary/RC 120 spouse/RC 123 primary and spouse)
878	—	Primary SE Income
879	—	Secondary SE Income
880	—	Adjust the FTHBCR YR in the entity (RC 121 primary/RC 122 spouse, RC 000 primary and spouse)
881	—	Total Positive Income (TPI)
882	—	All Savers Exclusion (Not valid after 2010)
885	—	Advance Earned Income Credit (EIC)
886	—	New Income (Taxable Income Comp)
887	—	Number of Exemptions
888	—	Adjustment to AGI - Valid for Tax Periods 197412 through 197511 and 197712 and subsequent
889	—	SE Tax
891	—	Primary SS Tip Income
892	—	Secondary SS Tip Income
895	—	Primary Medicare SE Income
896	—	Secondary Medicare SE Income
898	—	Primary Medicare TIP Income
899	—	Secondary Medicare TIP Income
993/994	—	Used to adjust the Schedule H FUTA Tax for valid tax period 199512 and subsequent
997/995	—	Schedule H Federal Unemployment Tax Act (FUTA) Tax Computer

Column A	Sign	Column B
998/996	—	Used to adjust the Schedule H wages subject to FUTA, for valid tax period 199512 and subsequent
999	—	Spouse's return adjusted to spouse's account

(2) **RESOLUTION RC 1** Use the following instructions:

- a. If TC 29X (Block 2XX), GUF Auto-Close URC 2 to Accounts Management.
- b. All others, GUF Auto-Close to Originator.

3.12.179.86.8
(01-02-2024)
UPC 189 RC 2–6

(1) **CONDITION RC 2** This condition occurs when:

- TC 29X adjustment contains CRN 882 increasing all Savers Exclusion
- Unpost TC 29x / TC 30x / TC 370 with CRN 263 if the module doesn't contain a posted unreversed TC 971 AC 114.
- TC 29X / TC 30X / TC 370 adjustment contains CRN 263, and a posted TC 76X with CRN 263 amounts are greater than the MISC. Field Total 965 amount posted on the unreversed TC 971 AC 114.
- Unpost TC 972 AC 116 if no previously posted TC 971 AC 116.
- Unpost TC 972 AC 117 if no previously posted TC 971 AC 117.

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(2) **CONDITION RC 3** This condition occurs when a TC 29X with RC 62 contains

accrued Failure To Pay Penalty (FTP) in the module. Also, occurs for a TC 29X containing a reference number 339 signed positive if the reference number amount exceeds the interest total field.

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Note: TC 29X will resequence for 1 cycle prior to unposting.

(3) **Resolution UPC 189 RC 2 and RC 3** GUF Auto-Close URC 2 to Originator.

(4) **CONDITION RC 4** This condition occurs when a credit reversal with Doc Code 24, Doc Code 48, and Doc Code 58 contains the Excess Collection Write-Off Indicator with a money amount in excess of the credit module balance.

Note: Master File will bypass this condition if the module contains an unreversed TC 608.

(5) **Resolution UPC 189 RC 4** Determine if a previously posted credit transaction is less than, equal to, or more than the amount of the credit reversal on the account. Close URC 8 to send to Excess Collections.

(6) **CONDITION RC 5** Unpost a TC 971 AC 031, AC 032, AC 131, AC 132, or AC 637 input to a module with a total module balance that is zero or credit.

- (7) **Resolution UPC 189 RC 5** GUF Auto close URC 2 to Originator.
- (8) **CONDITION RC 6** This condition occurs when a TC 29X contains an Offset Trace Number (OTN) and a TC 766 that exceeds the amount of the TC 89X minus the net of prior posted TC 76X all with matching OTNs.
- (9) **Resolution UPC 189 RC 6** GUF Auto-Close URC 2 to Originator.
- 3.12.179.87
(01-01-2014)
UPC 189 RC 7
- (1) **CONDITION RC 7** This condition occurs for TC 150 if the SSN from Section 59 (Secondary F 5405) is not equal to the posted spouse First Time Home Buyer Credit SSN in the Entity and the spouse First Time Home Buyer Credit FSC is equal to 2.
- (2) **Resolution UPC 189 RC 7** GUF Auto-Close URC 8 to Rejects.
- 3.12.179.88
(01-01-2024)
UPC 189 RC 8 Self Employed (SE) Income Amount
- (1) **CONDITION RC 8** This condition occurs for any of the following:
- (2) When TC 29X / TC 30X containing reference numbers 873, 874, 878, 879, 891, or 892 exceeds the following limitation:
- 200612 - \$94,200
 - 200712 - \$97,500
 - 200812 - \$102,000
 - 200912 thru 201112- \$106,800
 - 201212 - \$110,100
 - 201312 - \$113,700
 - 201412 - \$117,000
 - 201512 - \$118,500
 - 201612 - \$118,500
 - 201712 - \$127,200
 - 201812 - \$128,400
 - 201912 - \$132,900
 - 202012 - \$137,700
 - 202112 - \$142,800
 - 202212 - \$147,000
 - 202312 - \$160,200
- (3) When TC 29X / TC 30X contains reference numbers 895 or 896 if the end result after the adjustment is LESS than the Primary SS SE Income or Secondary SS SE Income.
- (4) When TC 29X / TC 30X contains reference number 873 or 874 if the end result exceeds the net 893 or 894.
- (5) When TC 29X / TC 30X contains reference number 891 or 892 if the end result exceeds the net of the 898 or 899.
- (6) **Resolution UPC 189 RC 8** URC 2 to Originator.
- 3.12.179.89
(01-01-2014)
UPC 189 RC 9 First Time Home Buyer Credit Recapture
- (1) **CONDITION RC 9** This condition occurs for a TC 150 if the section 58 repayment amount equals zero, but the entity contains a First Time Home Buyer section with purchase year 08. Also, occurs for Filing Status Code 2 return, if spouse First Time Home Buyer Credit is significant and spouse purchase year is 2008 and the section 59 repayment amount equals zero.

- (2) **Resolution UPC 189 RC 9** GUF Auto-Close URC 8 to Rejects.
- 3.12.179.90
(04-12-2017)
UPC 191 RC 0
- (1) **CONDITION RC 0** This condition occurs when the 148 switch in the entity is 10–99 for TC 976, TC 977, TC 29X and TC 150 or SFR TC 150.
- Note:** Master File will bypass this condition for a corrected UPC 191 and TC 29X input to MFT 55.
- (2) **Resolution UPC 191 RC 0** All cases are assigned to GUF Category E1.
- 3.12.179.91
(01-01-2014)
UPC 192 RC 0-3
Mismatch of Closing
Code or Module Status
- (1) This subsection contains conditions/resolutions for UPC 192.
- 3.12.179.91.1
(01-01-2014)
UPC 192 RC 0 and RC 1
- (1) **CONDITION RC 0** This condition occurs when TC 520 attempts to post to an account which has a TC 520 has already posted and closing codes are incompatible.
- (2) **Resolution UPC 192 RC 0** GUF Auto-Close URC 2 to CSCO.
- (3) **CONDITION RC 1** This condition occurs when TC 530 attempts to post and the module is not in 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60 status; or
- (4) **Resolution UPC 192 RC 1** GUF Auto-Close URC 2 to Originator.
- 3.12.179.91.2
(01-01-2014)
UPC 192 RC 2 and RC 3
- (1) **CONDITION RC 2** This condition occurs when a TC 47X (except TC 47X cc 94, cc 95, cc 96, or cc 99) is input to a module containing an unreversed TC 470 cc 95.
- (2) **Resolution UPC 192 RC 2** GUF Auto-Close URC 2 to Exam.
- (3) **CONDITION RC 3** This occurs when a TC 530 with a cc 24 through cc 32 is input to any module in account if the OIC Acceptance Year is significant.
- (4) **Resolution UPC 192 RC 3** GUF Auto-Close URC 2 to Originator.
- 3.12.179.92
(01-01-2014)
UPC 193 RC 0-3 -
Incorrect Expired
Balance
- (1) **CONDITION RC 0** This condition occurs when a TC 290, TC 294, TC 298, TC 300, TC 304, or TC 308 with a significant amount attempts to post to a module that has a debit net module balance and earliest CSED as extended is within 6 months of expiring or has expired and no unreversed TC 534 is posted.
- Exception:** Master File will bypass this condition for a TC 29X / TC 30X containing a fraud penalty TC 320 / TC 321.
- (2) **Resolution UPC 193 RC 0** Correct using the following:
- a. If TC 290, TC 294, or TC 298, GUF Auto-Close URC 2 to CSCO.
 - b. If TC 300, TC 304, or TC 308, GUF Auto-Close URC 2 to Originator.

#

- (3) **CONDITION RC 1** This condition occurs when TC 534 attempts to post with one of the following conditions:
- the earliest CSED as extended (TC 550) has not expired or is not within six months of expiring;
 - the TC 534 amount is greater than the net module balance;
 - the module **is not** in debit balance.

Note: Master File will bypass condition (3a) above for a corrected UPC 193 case if the original CSED has expired and subsequent significant assessment (TC 29X / TC 30X) has posted.

- (4) **Resolution UPC 193 RC 1** Use the following instructions:
- If the earliest CSED as extended by TC 550 has not expired or is not within six months of expiring, URC 0.
 - All others, URC 2 to Collection.
- (5) **CONDITION RC 2** This condition occurs when a TC 291 or TC 301 for a significant amount attempts to post to a module and there is no unreversed TC 534 posted.
- (6) **Resolution UPC 193 RC 2** URC 2 to the Originator.
- (7) **CONDITION RC 3** This condition occurs when a TC 290 carrying TC 534 contains a CSED date that does not match an existing posted CSED date.
- (8) **Resolution UPC 193 RC 3** URC 2 to the Originator.

3.12.179.93
(01-01-2014)
UPC 194 RC 0-3

- (1) This subsection contains conditions/resolutions for UPC 194.

3.12.179.93.1
(01-01-2024)
UPC 194 RC 0

- (1) **CONDITION RC 0** This condition occurs when an input transaction from Column A is attempting to post to a module and the date does not match the IMF transaction reversal.
- (2) **Resolution UPC 194 RC 0** First URC 6 to correct obvious (date) errors. If the date of the unpostable payment is within ten days of the original payment, change the date to match.

Note: For computer-generated transactions, the ten-day rule does not apply.

- (3) If Unpostable is debit side of a credit transfer and credit side has posted with wrong date, wash out posted credit using URC 6 and notify Originator.
- (4) If both the debit and credit are unpostable, if the dates can be corrected, URC 6 to change the TC dates. Otherwise, wash out credit transfer with URC 6 or close URC 1 to Accounting.
- (5) If Installment Agreement User Fee, TC 672, TC 695 and, TC 361. See IRM 3.12.179.12.1.
- (6) Refer to IRM 3.12.179.12, for additional information on Category Code L7.

Column A Input	Column B
TC 240 ref 618	See Note 3
TC 294, TC 304 (use interest Comp. date)	TC 295, TC 305 (use interest Comp. date)
TC 535	TC 534
TC 611 (if TC 150 present)	TC 610 or remit with TC 150 or TC 97X
TC 612	TC 610
TC 641 or TC 642	TC 640
TC 661	TC 660 or TC 43X (remit)
TC 662	TC 660, TC 666, or TC 430 (re-mittance)
TC 671 or TC 672	TC 670
TC 681 or TC 682	TC 680
TC 691 or TC 692	TC 690
TC 695	TC 694
TC 701	TC 706 (See Note 2)
TC 702	TC 700
TC 712	TC 710 or TC 716
TC 721 or TC 722	TC 720
TC 731	TC 736
TC 732	TC 730
TC 740 amt must match (If greater, UPC 138)	TC 840, TC 846 (RC 1 only)
TC 742 (Amt must match or be significant)	TC 740
TC 762	TC 760
TC 792	TC 790 or TC 796
TC 821	TC 826
TC 822	TC 820 or TC 824
TC 832	TC 830 or TC 836
TC 843	TC 841 (See Note 4)
TC 844	TC 840 or TC 846 (See Note 1)
TC 851	TC 856

Column A Input	Column B
TC 852	TC 850
TC 892 (Exclude IRAs)	TC 890, TC 896, or TC 849
TC 971 AC 094- RC 0 only	TC 971 AC 093
TC 971 AC 096– RC 0 only	TC 971 AC 097
TC 971 RC 0 for AC 001–009 only	TC 150, TC 976, TC 977

(7)

Note: If the “Memo” amount is significant UPC 194 unless a TC 840, TC 846 or TC 849 with a transaction date that does not match the transaction date of the TC 844. If found UPC 194 RC 1 if the “Memo” amount is greater than the amount of the TC 840, TC 846 or TC 849.

Note: Unpost 194 RC 1 if the input TC 701 is greater than the sum of the unreversed TC 706 with matching transaction date.

Note: Unpost 194 a TC 290 containing a Returns Processable Date and reference number 618 for a negative amount not matching the date or exceeding the amount of a prior posted TC 240 with reference number 618.

Note: TC 843 with blocking series 55111 will post if within 12 days of a prior posted TC 841.

Note: TC 972 AC 069 or AC 169 containing an XREF SSN must match the date of a prior posted TC 971 AC 069 or AC 169 that also contains an XREF SSN.

Note: TC 972 AC 031, AC 032, AC 035, AC 063, AC 069, AC 131, AC 132, AC 163, AC 169, AC 273, or AC 274 not matching the transaction date of a prior posted TC 971 with matching closing code will go UPC 194.

3.12.179.93.1.1
(01-01-2014)
**Resolution Procedure
UPC 194 RC 0 Form
3552**

- (1) If the Unpostable is a Form 3552 with an incorrect date, correct date with URC 8.
- (2) If unable to decide correct date, contact Originator and explain condition. Correct per initiator’s instructions.
- (3) If the Originator initiates the necessary assessment/abatement, URC 0 to allow Doc Code 51 to post and cycle delay as needed.
- (4) If unable to contact the Originator, URC 8 to delete the transaction and forward to Originator.

- 3.12.179.93.1.2
(05-15-2023)
**Resolution Procedures
UPC 194 RC 0 TC 971,
TC 972, and TC 844**
- (1) If TC 971 / TC 972 AC 517, close URC D.
 - (2) If Unpostable is a TC 971 and AC is 001 (CC TXMOD), URC 6 to correct Unpostable to the Return Received Date (RDD).
 - (3) If TC 971 with AC 002–004, correct Unpostable date to posted G coded TC 976 date or TC 977 date with URC 6. If no G coded TC 976 / TC 977 is posted, URC 2 to originator.
 - (4) If TC 971 with AC 005–007, correct Unpostable date to posted non G coded TC 97X date with URC 6.
 - (5) If TC 972 with AC 506 or AC 522, (CC ENMOD), URC 6 to match date of TC 971. If secondary date mismatches, URC 2.
 - (6) If TC 844, correct to date of TC 846 with URC 6, if money amount matches or is less than TC 846 amount.

- 3.12.179.93.1.3
(01-01-2024)
**Resolution Procedure
UPC 194 RC 0 All Others**
- (1) If there is a duplicate TC 843 on the module, URC 1 to Accounting with the Remarks: "DUPLICATE TC 843; DELETE"
 - (2) UPC 194 RC 0: If the unpostable is a TC 972 AC 121 and there is no matching TC 971 AC 121; Close with using URC D.
 - (3) UPC 194 RC 0: If the unpostable is a TC 972 AC 111 is there is no matching TC 971 AC 121; Close with using URC D.
 - (4) UPC 194 RC 0: If the unpostable is a TC 972 AC 124 or 129 close using URC D due to duplicate systemic and manual inputs.
 - (5) UPC 194 RC 0: If the unpostable is a TC 972 AC 134, does not have an originator and there is no corresponding TC 97X AC 134, close with URC D due to duplicate systemic inputs.
 - (6) All others, URC 2 to Originator.
 - (7) If the unpostable is a TC 971 / TC 972 and no originator these will be ran through the GII tool and be closed URC D with remarks "No originator".

- 3.12.179.93.2
(01-01-2024)
UPC 194 RC 1
- (1) **CONDITION RC 1** This condition occurs when an input transaction from Column A is greater in amount than the matching transaction in Column B.

Column A Input	Column B
TC 240 ref 618	See Note 3
TC 294, TC 304 (use Interest Comp. date)	TC 295, TC 305 (use interest Comp. date)
TC 535	TC 534
TC 611 (if TC 150 present)	TC 610 or remit with TC 150 or TC 97X
TC 612	TC 610

Column A Input	Column B
TC 641 or TC 642	TC 640
TC 661	TC 660 or TC 43X (remit)
TC 662	TC 660, TC 666, or TC 430 (re-mittance)
TC 671 or TC 672	TC 670
TC 681 or TC 682	TC 680
TC 691 or TC 692	TC 690
TC 695	TC 694
TC 701	TC 706 (See Note 2)
TC 702	TC 700
TC 712	TC 710 or TC 716
TC 721 or TC 722	TC 720
TC 731	TC 736
TC 732	TC 730
TC 740 Amt must match (If greater, UPC 138)	TC 840, TC 846 (RC 1 only)
TC 742 (Amt must match or be significant)	TC 740
TC 762	TC 760
TC 792	TC 790 or TC 796
TC 821	TC 826
TC 822	TC 820 or TC 824
TC 832	TC 830 or TC 836
TC 843	TC 841 (See Note 4)
TC 844	TC 840 or TC 846 (See Note 1)
TC 851	TC 856
TC 852	TC 850
TC 892 (Exclude IRAs)	TC 890, TC 896, or TC 849
TC 971 AC 094- RC 0 only	TC 971 AC 093
TC 971 AC 096- RC 0 only	TC 971 AC 097
TC 971 RC 0 for AC 001-009 only	TC 150, TC 976, or TC 977

- If the “Memo” amount is significant UPC 194 unless a TC 840, TC 846, or TC 849 with a transaction date that does not match the transaction

- date of the TC 844. If found UPC 194 RC 1 if the “Memo” amount is greater than the amount of the TC 840, TC 846, or TC 849.
- Unpost if the input TC 701 is greater than the sum of the unreversed TC 706 with matching transaction date.
 - Unpost if a TC 290 containing a Returns Processable Date and reference number 618 for a negative amount not matching the date or exceeding the amount of a prior posted TC 240 with reference number 618.
 - TC 843 with blocking series 55111 will post if within 12 days of a prior posted TC 841.
 - TC 972 AC 069 or AC 169 containing an XREF SSN must match the date of a prior posted TC 971 AC 069 or AC 169 that also contains an XREF SSN.
 - TC 972 AC 031, AC 032, AC 035, AC 063, AC 069, AC 131, AC 132, AC 163, AC 169, AC 273, or AC 274 not matching the transaction date of a prior posted TC 971 with matching closing code will go UPC 194.
- (2) **Resolution UPC 194 RC 1** Correct all transcription errors.
- (3) If Doc Code 87, If both sides are unpostable, associate the two cases together. URC 6 to correct the date or TC if possible. Otherwise, reverse credit transfer with URC 6. If the credit side is a different Master File or a special account, close URC 1, NULL 23, Dishonored Check Function in Accounting to reverse credit transfer. Notify originator of action taken.
- (4) For Doc Code 24, Doc Code 48, and Doc Code 58.
- a. If credit side has posted with the incorrect money amount, URC 6 or URC 1 to Accounting to reverse credit transfer. Notify Originator of action taken.
 - b. If necessary, input a TC 570 to prevent an erroneous refund.
 - c. If both sides are unpostable, associate the two cases together. URC 6 to correct the date or TC if possible. Otherwise, reverse credit transfer with URC 6. If the credit side is a different Master File or a special account, reverse credit transfer with URC 1 to Accounting and notify the originator of the action taken.

Note: If Installment Agreement User Fee, TC 672, TC 695, and TC 361. See IRM 3.12.179.12.1.

- (5) If Doc Code 34, URC 6 to correct TC date. If true duplicate, URC D.
- (6) Refer to IRM 3.12.179.12, for additional information on Category Code L7.

3.12.179.93.2.1
(01-01-2014)
**Resolution Procedure
UPC 194 RC 1 Form
3552**

- (1) If date and transaction code is in error, URC 8.
- (2) If correct date, money amount or transaction code cannot be determined, contact the Originator. Correct per originator, URC 8.
- (3) If unable to contact Originator or other corrective action cannot be determined, take to lead to make assessment/abatement (REQ54) to allow Doc Code 51 to post. URC 0 and cycle delay as needed.

- 3.12.179.93.3
(01-01-2014)
UPC 194 RC 2
- (1) **CONDITION RC 2** This condition occurs when a TC 521 contains a transaction date prior to the transaction date of TC 520 being reversed.
 - (2) **Resolution UPC 194 RC 2** GUF Auto-Close URC 2 to CSCO.
- 3.12.179.93.4
(01-01-2015)
UPC 194 RC 3
- (1) **CONDITION RC 3** This condition occurs when a TC 971 AC 5XX attempts to post to an entity containing an unreversed TC 971 with matching action code and secondary date. Bypass the UPC 194 RC 3 for TC 971 AC 506 with "OMMGB" in position 13 of the miscellaneous field.
 - (2) **Resolution UPC 194 RC 3** GUF Auto-Close URC D.
- 3.12.179.94
(01-01-2014)
UPC 195 RC 1 First Time Home Buyer's Credit Repayment Filing Status Code
- (1) **CONDITION RC 1** This condition occurs when a TC 150 contains FSC other than FSC 2 and section 59 (Form 5405) is present.
 - (2) **Resolution UPC 195 RC 1** GUF Auto-Close URC 8 to Rejects.
- 3.12.179.94.1
(01-01-2014)
UPC 195 RC 2 First Time Home Buyer's Credit Repayment Amount
- (1) **CONDITION RC 2** This condition occurs for the following:
 - a. when a TC 150 contains section 58 (Form 5405) and the Disposition Code is I and the Repayment per Computer is less than the Primary NAP Recapture Amount.
 - b. when a TC 150 contains section 59 (Form 5405) and the Disposition Code is I and the Repayment per Computer is less than the Secondary NAP Recapture Amount.
 - (2) **Resolution UPC 195 RC 2** GUF Auto-Close URC 8 to Rejects.
- 3.12.179.95
(01-01-2024)
UPC 196 RC 0 and RC 1 Reversal TC Amount is More Than Input TC Amount
- (1) **CONDITION RC 0** A TC 971 AC 062 containing a DLN with NNNNNNNNNNNN2N.
 - (2) **Resolution UPC 196 RC 0** These are generated based on a file from BFS. This unpostable is not sent to GUF for correction. The transaction is placed on a separate output file.
 - (3) **CONDITION RC 1** This condition occurs when a TC 712 input to a module contains a TC 667 with Julian Date 999 with a matching transaction date and money amount.
- Note:** Master File will bypass this condition for a corrected UPC 196 RC 1.
- (4) **Resolution UPC 196 RC 1** Determine where TC 667 moved the credit.
 - a. If TC 712 is attempting to move money to **same** module as TC 667, wash out credit transfer using URC 6. If credit is also Unpostable, release both cases with URC 1 to Accounting to void the DLNs. Notify Originator of action taken.
 - b. If TC 712 is attempting to move money to a different module than TC 667, determine if SSN and/or tax period is different. Wash out credit transfer using URC 6 and route to Originator. If credit is also unpostable, release both cases with URC 1 to Accounting to void the DLNs. Figure 3.12.179-31.

- c. If TC 712 is attempting to move a TC 710 that posted after TC 667, release using URC 0.
- (5) Refer to IRM 3.12.179.12, for additional information on Category Code L7.

UPC 196 RC 1 – Resolution

TC 712 is a duplicate of the posted TC 667

```

P/R/F: EOD-18-21 IMF -IDRS TRANSACTION RECORD 06-09-20XX 07

TIN 000-00-1234 TRANS SOURCE CD DLN 00 2 22 - 222- 222 22 - X
MFT 30 PERIOD 20XX12 INPUT 06-05-20XX EMPL. NO 0000000006
NAME CONTROL COPP CYC DELAY CD TRI TRANSACTION DATE 04-15-20XX

PRIMARY TC 712 831.90 CROSS-REFERENCE DATA:
SECONDARY TC TIN 000-00-2345
NAME-CONTROL COPP
MFT 30 PERIOD 20XX12
    
```

```

TXMODA000-00-1234 MFT>30 TX-PRD>20XX12 PLN-NUM> NM-CTRL>COPP
00111-111-11111-X<DLN MF-XTRCT-CYC>20XX2504 SC-REASON-CD>

SC-STS> MOD-BAL> 831.90
MF-STS> MOD-BAL> 0.00 CYC>20XX18 TODAYS-DT>06/25/20XX
PENDING TRANS PRIMARY-LOC>7801

-----
ASED> FRZ> - |
CSED> INTL> |
RSED> |
-----

TFRP-CD> CKBX>
FR> C-CORP>
CASE-CNTL-INFO>NO CASE CONTROLS

-----POSTED TRANSACTIONS SECTION-----
T/C POSTED TRANS-AMOUNT CYC T DLN
716 041520XX 831.90- 20XX1402 00111-111-11111-X
667 041520XX 831.90 20XX1402 00333-333-33333-X
XREF-TIN>000-00-2345 XREF-MFT>30 XREF-TX-PRD>20XX12

-----PENDING TRANSACTIONS SECTION-----
U196 712 041520XX 831.90 20XX2504 00222-222-22222-X
XREF-TIN>00-00-2345 XREF-MFT>30 XREF-TX-PRD>20XX12
    
```

TXMOD shows a TC 667 posted for the same amount and same date as the TC 716.

```

UPRES6 20XX25130552 ASG 0000000008 CAT L7 AREA UP URC 06/25/20XX 09:37:49
NULL UPC 196 1 CYC 20XX2504 REP ST A 061820XX $831.90 MSR
00222-222-22222-X EC CR-INT ASED DOD MF-AO 78
000-00-1234 0 TXPD 20XX12 MFT 30 PN TC 712 DATE 20XX0415
000-00-2345
COPP STC
NAME
REMARKS
REL CYC
    
```

Resolve the case using URC 6 to wash out transfer and route document to the originator.

Figure 3.12.179-31

3.12.179.96
(01-01-2014)
**UPC 197 RC 0-8 Module
on Retention Register
and TC 370 Criteria**

- (1) This subsection contains conditions/resolutions for UPC 197.

3.12.179.96.1
(01-01-2024)
UPC 197 RC 0

- (1) **CONDITION RC 0** This condition occurs when the input transaction is for a module which was placed on microfilm retention register. Resequence TC 840 up to ten cycles prior to unposting.

Note: If the tax period of the module you are requesting is in a different Area Office, contact that Area Office to obtain the retention register.

(2) **Resolution UPC 197 RC 0**

- a. If Doc Code 14 or 77, GUF Auto-Close URC D.
- b. If Doc Code 79, GUF Auto-Close URC D.
- c. If TC is for reversal of a bad check transaction, research for original TC and DLN. If found, correct accordingly. If not found, URC 1 to Accounting.
- d. If TC 290, treat as TC 150. Input CC IMFOLT. To reestablish a module currently on the retention register, input CC IMFOLB. URC 0 and cycle delay 2 cycles.

3.12.179.96.1.1
(01-01-2022)
**Restoring RRR Tax
Modules to Master File**

- (1) CC IMFOL definer code B is used to restore RRR tax modules back to the active Master File. RRR tax modules are those dropped from 1994 to present and are listed on the Index Screen, definer code I.
- (2) Two transactions are created by run 460-26 (ECC-MTB), a TC 013 with the name line and a TC 370 with the tax module. CC IMFOL sends these transactions weekly to IMF and they will attempt to post that cycle.
- (3) When CC IMFOLB is input for a specific tax module it is marked in the online file as "Pending reestablishment to Master File". Verification of the "Pending" message must be made through CC IMFOLT.
- (4) See IRM 2.3.51.4, Restoring RRR Tax Modules to Master File, if either the TC 013 or TC 370 transaction fails to post.

Note: See Exhibit 3.12.179-2 for instructions on how to request modules from the Retention Register.

3.12.179.96.1.2
(01-06-2023)
**Resolution Procedure
UPC 197 RC 0 for
Payments**

- (1) Research payment in RTR to ensure correct taxpayer.

Note: May need to input CC NOREFP or TC 570 and URC 0 on a Tuesday to hold the money if CC TXMOD does not show that the unpostable has a secondary TC 570.

Refer to Exhibit 3.12.179.-2 for instructions on how to request modules from the Retention Register.

If...	Then...
A. TC 670 is for zero and secondary TC 360,	URC 2 and route to CSCO.
B. Payment document addressing the wrong module,	Check CC IMFOLI on current or former spouse's account for balance due and URC 6 to the correct account.
C. If account is being reestablished	URC 0 and delay to post after TC 370.
D. If check specifies payment for an amended return for a tax period on the retention register,	Input CC IMFOLB to reestablish the module. URC 0 and cycle delay to post after the TC 370.
E. If payment document and account is not being reestablished,	Close URC 6 to post payment to the oldest unexpired CSED balance due module.
F. If no balance due modules,	Post to the current tax year.
G. If payment belongs to an EIN, not a SSN,	Print out a copy of the RTR, close URC 8 to Rejects, include in remarks the EIN, MFT and Tax Period where the payment belongs.

(2) See Figure 3.12.179-32

UPC 197 RC 0 – Resolution Procedures for PAYMENTS

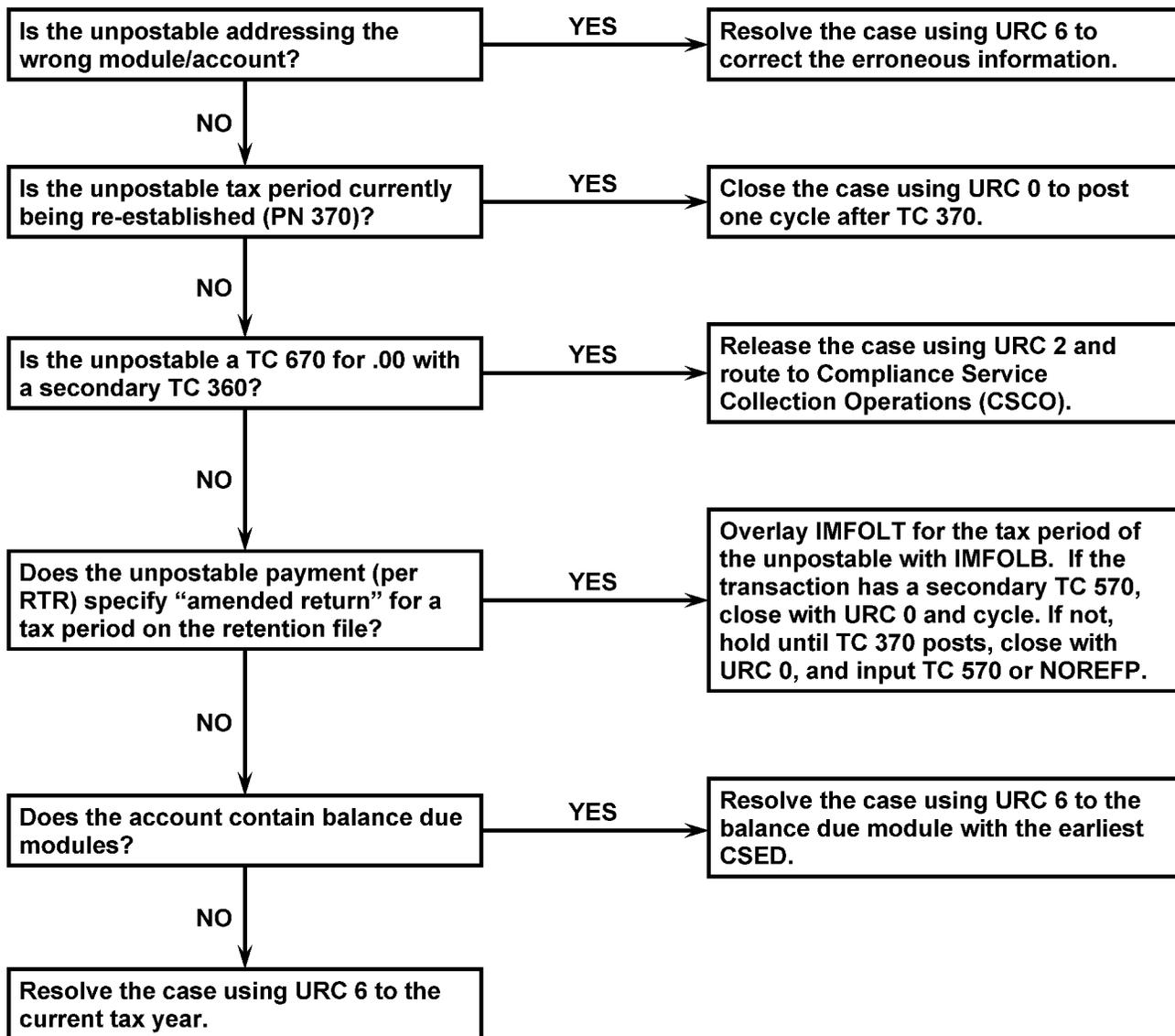


Figure 3.12.179-32

3.12.179.96.1.3
(01-01-2023)

**Resolution Procedure
UPC 197 RC 0 for TC
150**

- (1) Research using CC IMFOLT to display retention module.
- (2) If TC 150 is posted and “exact” match, URC 8 to Rejects request cancellation of DLN. Refile in original block.
- (3) If TC 150 is NOT “exact” match, but is an assessment, reassign to Statutes.
- (4) All other TC 150s:

Note: Check the module for a pending or posted TC 370. If found, URC 0 the transaction to post after the TC 370 posts.

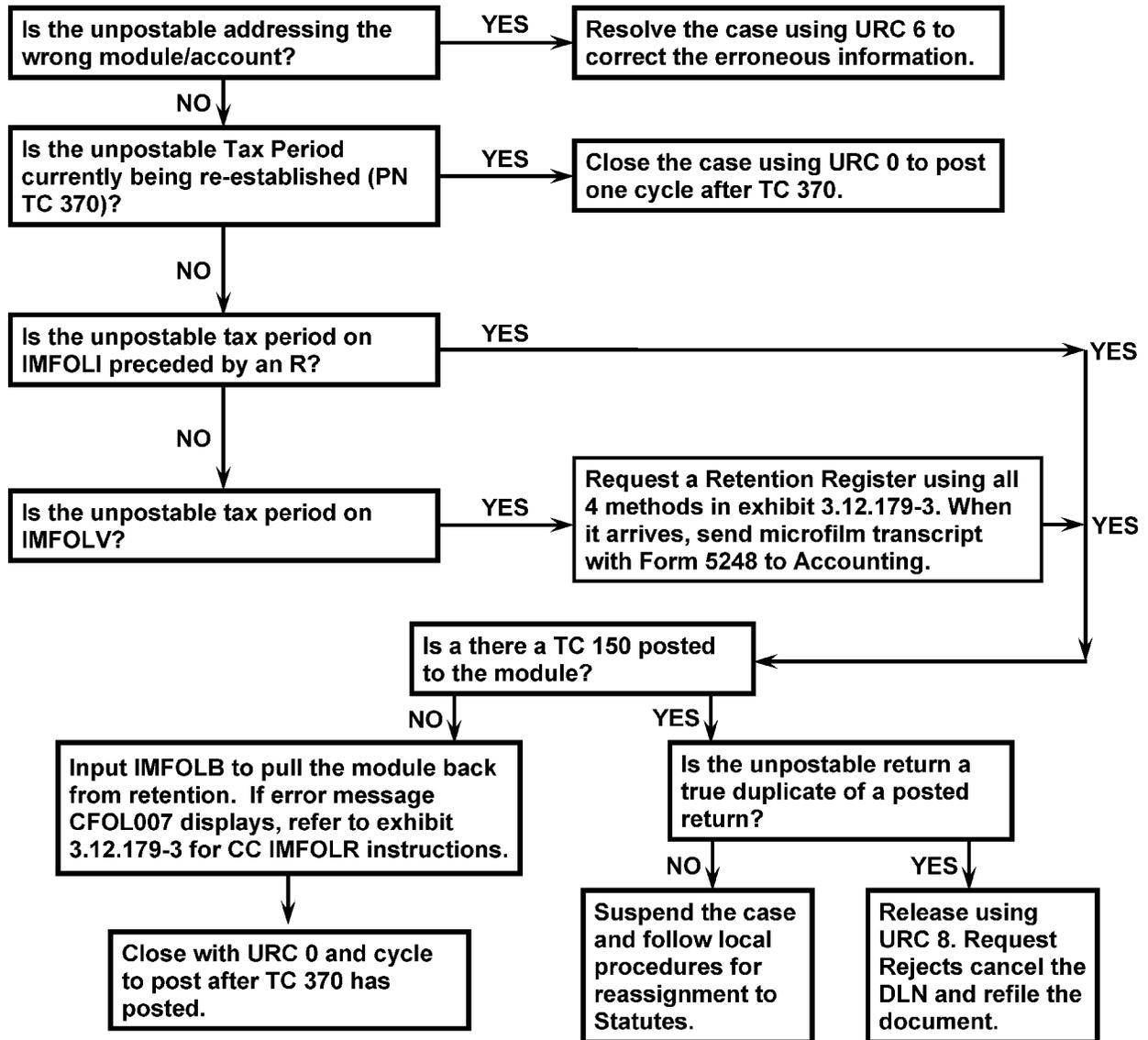
If...	Then...
<p>A. Research from CC IMFOLV indicates the module was moved to retention 2016 or later,</p>	<p>Use CC IMFOLB to request the module be reactivated from retention. Once reactivated, close with URC 0 to post the transaction to the account.</p> <p>Note: CC IMFOLB can only be used to restore modules dropped from 2016 and later.</p>
<p>B. The module moved to retention prior to 2016 and cannot be restored using CC IMFOLB,</p>	<p>Input a request for the transcript using CC UPCASMB & CC MFTRAZ. Both command codes send a request to generate the transcript. Transcripts requested through this method are available to view on the Control-D application under the report name SC MFTRA 7-8 days after the request is input.</p> <p>Note: For additional information and job aids to assist with CC MFTRA requests, see <i>Integrated Document Solution Enterprise: MFTRA service center requests (irs.gov)</i>.</p> <ol style="list-style-type: none"> a. CC UPCASMB will generate a CC MFTRA Type S transcript on Control D. If the requested tax module is not found and the response indicates at the bottom of the request that <i>a microfilm request has been generated</i>, follow instructions in the box d. b. If the CC MFTRAZ response indicates the tax module is not found, follow the instructions in box d. c. If the transcript request is successful and the record is available, follow the instructions in box e and f as appropriate.

If...	Then...
<p>C. The transcript is not received or not found using CC UPCASMB & CC MFTRAZ within 21 calendar days,</p>	<p>Complete Form 3774, Request for Research to request the transcript from the Microfilm function. Fax the Form 3774 to the appropriate Campus Microfilm function. Fax numbers for the microfilm function can be found on <i>SERP - Who/Where (irs.gov)</i></p> <p>Note: Ensure the correct information is included on the request including the District Code and Update Cycle to prevent unnecessary delays. See IRM 3.5.61.8.10.1, Microfilm Tapes - District Office Numbers and Files Functions Locations if needed.</p>
<p>D. The transcript and document are an exact match,</p> <p>Note: Use CC TRDBV to compare the transcript to the return if the return is not secured from Files. Follow steps in IRM 3.12.179.7, Form 4251, Return Charge Out to secure the return or document if needed for comparison.</p>	<p>Release with URC 8 to cancel the DLN.</p>
<p>E. The transcript indicates there is not TC 150 posted or the transcript and document are not an exact match,</p>	<p>The return is an original return. Prepare the Form 5248, Transfer Request, and route to Accounting to transfer in the module. Monitor for posting of the TC 370. Once posted, close with URC 0 to post the return/transaction.</p>
<p>F. All methods of attempting to retrieve the transcript are exhausted or the Microfilm function indicates the transcript is damaged, lost, or destroyed, OR unable to determine resolution of the unpostable for MFT 51 or MFT 52,</p>	<p>Suspend the case and contact the P&A function for elevation to the HQ Unpostable Analyst.</p>

Figure 3.12.179-33.

Note: If Unpostables disagrees with Master File's FSC, correct name line using URC 6.

UC 197 RC 0 - Resolution Procedures for RETURNS



Note: If the transaction code is a 29X, treat as TC 150. Input CC IMFOLT to reestablish the module currently on the retention register, input CC IMFOLB. URC 0 and cycle appropriately.

Figure 3.12.179-33

- 3.12.179.96.1.4
(01-01-2019)
**Resolution Procedure
UPC 197 RC 0 All Other
Transactions**
- (1) Review the case for transcription errors.
 - (2) If module is being reestablished (PN TC 370), URC 0, and cycle delay to post after TC 370.
 - (3) If unpostable is not a TC 370 and the module is NOT being reestablished, a TC 370 is required. Use of CC IMFOLB will generate a TC 370. Close with URC 0, and cycle delay to post after TC 370. See IRM 3.12.179.96.1.1, Restoring RRR tax modules for additional information on IMFOLB.
 - (4) If the unpostable is TC 370, statute year, and no transcriptions errors are identified. Contact Statutes to validate the year, reassignment of the case to Statutes may be required.
- 3.12.179.96.1.5
(06-10-2020)
**Resolution Procedure
UPC 197 RC 0 Unable to
Obtain Module from
Retention Register**
- (1) Request the module from the retention register using all of the following methods:
 - CC UPCASMB
 - CC MFTRAZ
 - CC ESTABMZ
 - CC IMFORT
 - Form 3774, Request for research

Note: See Exhibit 3.12.179-2 and IRM 21.2.2.2.5 Systems and Research Programs, for instructions on how to request modules from the Retention Register.
 - (2) When the microfilm transcript arrives:
 - a. Attach Form 5248 to microfilm transcript and send to Accounting.
 - b. Input name line on CC ENMOD for year of Unpostable.
 - c. Input CC ACTON history "5248 -- acct" on CC ENMOD.
 - d. Input CC ACTON history "5248 -- acct" on CC TXMODA.
 - e. Place Unpostable in suspense with CC UPCASSA and remarks: "5248 sent to Acctg."
 - f. Accounting will return Form 5248 with input cycle.
 - g. Close the unpostable to post. Cycle delay as appropriate.
 - (3) If the responses indicate that the module cannot be recovered, then the return must be voided.
 - (4) The following types of responses are required before requesting that the return be voided.
 - a. "REQUESTED MODULE DOES NOT EXIST ON MASTER FILE OR RRR."
 - b. "the tape and/or transcript is not available"
 - c. "the module is non-recoverable"
 - d. "the microfilm has been lost or destroyed"
 - (5) Prepare a case file including all the documentation showing the requests and the responses.
 - (6) URC 8 to Rejects and request the DLN be voided and the return sent to Files.
 - (7) When the case is transferred from Unpostables to Rejects, all case file documentation must also be transferred.

3.12.179.96.2
(01-01-2014)
UPC 197 RC 1–3

- (1) **CONDITION RC 1** This condition occurs when a TC 370 Doc Code 52 blocking series 000-899 attempts to create a module and no vestigial record for the module was present.
- (2) **CONDITION RC 2** This condition occurs when a module is present for same tax period as the input TC 370 Doc Code 52, regardless of blocking series.
- (3) **CONDITION RC 3** This condition occurs for a TC 370 Doc Code 52 blocking series 900—999 and the account contains a vestigial section for same tax period.
- (4) **Resolution UPC 197 RC 1-3** GUF Auto-Close URC 2 to Accounting.

3.12.179.96.3
(01-01-2014)
UPC 197 RC 4

- (1) **CONDITION RC 4** This condition occurs for the following:
 - a. TC 150 previously posted to a module and TC 370, Doc Code 52 contains a TC 150, or
 - b. TC 370 Doc Code 52 contains more than one TC 150.
- (2) **Resolution UPC 197 RC 4** If TC 150, change TC 150 to TC 290 and prepare Form 3893. URC 8 and request Rejects reinput the document.
- (3) If TC 370 contains more than one TC 150,
 - a. Determine if either, both, or neither TC 150s on TC 370 contain a money amount.
 - b. If **neither** TC 150 contains a money amount, perfect document by converting one TC 150 to a TC 290 and deleting the other. Prepare Form 3893. URC 8 and request Rejects reinput document.
 - c. If **one** TC 150 contains a money amount, URC 8. Perfect by converting TC 150 with money to a TC 290 and delete TC 150 with no money. Prepare Form 3893 and close with URC 8 and request Rejects reinput document.
 - d. If **both** TC 150s contain a money amount, contact originator/preparer to determine proper resolution. Perfect according to originators' instructions. Prepare Form 3893. URC 8 and request Rejects reinput the document.

3.12.179.96.4
(01-01-2019)
UPC 197 RC 5–8

- (1) **CONDITION RC 5** This condition occurs when a TC 400 or TC 971 AC 45 or AC 145 is input to a credit balance module or a module that does not contain a settled TC 150.

Note: Master File will bypass this condition for MFT 55.

- (2) **Resolution UPC 197 RC 5**
 - a. If pending transaction creates a zero or debit balance module and will allow TC 400 to post, Close with URC 0.
 - b. If MFT 29, GUF Auto Close URC 8 to Rejects.
 - c. All others, URC 8 to Rejects to cancel DLN and route document to originator.

- (3) **CONDITION RC 6** This condition occurs when a TC 370 with a secondary TC 402 is input to a module that does not contain an unreversed TC 400 with same date and amount as the TC 402.
- (4) **CONDITION RC 7** This condition occurs when an account transfer, TC 370 (Doc Code 51), does not carry TC 150 and there is no settled TC 150, except when input TC 370 (Doc Code 51) contains a secondary TC 402 or TC 370 is input to MFT 31, MFT 55, or MFT 65.
- (5) **Resolution UPC 197 RC 6 and RC 7**
 - a. If TC 150 is posted, close with URC 0.
 - b. If Doc Code 45 and not MFT 29, close with URC 1 to Accounting.
 - c. If MFT 29, GUF Auto Close URC 8 to Rejects.
 - d. All others, close with URC 8 to Rejects.
- (6) **CONDITION RC 8** This condition occurs when a TC 370 contains a reference number amount but does not contain a reference number.
- (7) **Resolution UPC 197 RC 8** URC 1 these cases to Accounting, advising them to input a reference number to match the reference number amount for the TC 370.

3.12.179.97
(01-01-2019)
**UPC 198 RC 0, RC 2,
and RC 3 Incorrect
Extension or Possible
Incorrect Payment**

- (1) This subsection contains conditions and resolutions for UPC 198.
- (2) TC 670 with secondary TC 460 is subject to RC 0 check only.
- (3) The Remittance Transaction Research (RTR) System is used to perform research.
- (4) Refer to IRM 3.12.179.13 for related information on Category Code Y1 and Y2 unpostables.
- (5) Refer to IRM 3.12.179.40. Resolution for TC 610, TC 660, and TC 670.

3.12.179.97.1
(01-01-2014)
UPC 198 RC 0

- (1) **CONDITION RC 0** This condition occurs when a TC 670 with zero amount and secondary TC 460 attempts to post to a module that contains a manual delinquency penalty (TC 160 / TC 161).
- (2) **Resolution UPC 198 RC 0** GUF Auto-Close URC 2 to Accounts Management.

3.12.179.97.2
(09-20-2024)
UPC 198 RC 2

- (1) **CONDITION RC 2** This condition occurs when a TC 430, TC 610 (Doc Code 19, Doc Code 70, or Doc Code 76), TC 660, TC 670, or TC 760 attempts to post to a settled module, or a TC 670 if the module contains a Status 60 or U-freeze within the previous 8 cycles with the following exceptions:

Note: RTR payment information on check must be verified with unpostable information. (NAME, ADDRESS, SSN)

- a. 57 Hold is on (Additional Liability Pending) or TC 570 is secondary to the TC 660 or TC 670 or the credit freeze indicator is set.
- b. Transaction is a corrected UPC 146 or UPC 198.
- c. Input is a TC 670 with Doc Code 18.
- d. Module net balance is zero and input transaction is less than \$1.

#

- (4) If ID Theft characteristics above are present, close the case with URC 0 or URC 6 as appropriate. If the module does not already contain an -A freeze input TC 570 or CC NOREFP to prevent an erroneous refund.
- (5) **Resolution Procedure UPC 198 RC 2 when NO characteristics of ID Theft are identified.** Compare the payment voucher and/or check to determine taxpayer intent. The GII tool will be ran upfront for ALL cycles. Any cases not meeting the tool criteria would be worked manually by Unpostables TE.

Note: IF TC 570 is already on Tax module of open unpostable there is no need to input an additional TC 570.

IF	AND	THEN
A. Any input or transaction errors,		URC 6 or 8 as appropriate.
B. Credit transfer,	Doc Code 24, Doc Code 34, or Doc Code 48,	URC 0.
C. Correct module containing TC 706,	TC 706 was posted recently (Posted TC 706 is 6 months old or less)	URC 0.
D. IRC 965 reference, before you proceed refer to IRM 3.12.179.4.5 TC 610, TC 660, or TC 670 with DPC 64	Review of the check image on RTR indicates the payment was meant for IRC 965 and CC IMFOLM shows the IRC 965 module for tax year 201712, 201812, or 201911.	URC 6 to the correct tax period and if is TC 610 or TC 660 change to TC 670. Input TC 570 if not present to prevent erroneous refunds.
E. IRC 965 reference, TC 610, TC 660, or TC 670 with DPC 64 IRM 3.12.179.4.5	Review of the check image on RTR indicates the payment was meant for IRC 965 and CC IMFOLM does not show IRC 965 module for tax year 201712, 201812, or 201911.	Search XREF TIN including DECD spouse for IRC 965 module (CC IMFOLM) found. URC 6 the payment to the XREF account tax period, and if is TC 610 or TC 660 change to TC 670. Input TC 570 if not present to prevent an erroneous refund.

IF	AND	THEN
F. IRC 965 reference, TC 610, TC 660, or TC 670 with DPC 64 IRM 3.12.179.4.5	Review of the check image on RTR indicates the payment was meant for IRC 965 and CC IMFOLM does not show IRC 965 module for tax year 201712, 201812, or 201911.	XREF TIN including DECD spouse could not be located. Take it to the lead to verify. Input TC 570 if not present to prevent an erroneous refund. URC 8 to Rejects with remarks. Remove DPC 64 and apply the payment to correct TXPD
G. IRC 965 reference, TC 610, TC 660, or TC 670 with DPC 64 IRM 3.12.179.4.5	Review of the check image on RTR indicates the payment was meant for other than IRC 965 and CC IMFOLM does not shows IRC 965 module for tax year 201712, 201812, or 201911.	Input TC 570 if not present to prevent an erroneous refund. Take it to the Lead to verify. Remove DPC 64 and apply the payment to correct TXPD
H. IRC 965 reference, TC 610, TC 660, or TC 670 WITHOUT DPC 64 IRM 3.12.179.4.5	Review of the check image on RTR indicates the payment was meant for IRC 965 and CC IMFOLM shows IRC 965 module for tax years 201712, 201812, or 201911.	Input TC 570 if not present to prevent an erroneous refund. URC 8 to Rejects with remarks IRC 965 add DPC 64 to the payment and correct TXPD. If TC 610 or TC 660 change it to TC 670.
I. DPC 64 is on the payment, but there is no IRC 965 reference and CC IMFOLM does not show IRC 965 module for tax year 201712, 201812, or 201911.	Review of the check image on RTR indicates the payment was meant for Streamlined Domestic Offshore payment. The memo can include F 14654, ,Streamline Payment, Offshore Payment or similar.	Input TC 570 if not present to prevent an erroneous refund. URC 8 to Rejects with remarks Remove DPC 64 and add DPC 61 to the payment and correct TXPD with appropriate TC.
J. TC 610, TC 660 or TC 670,	Amount equal to or less than \$5.00 prior posted unreversed TC 606,	Close URC 0.

IF	AND	THEN
K. Any payment,	Was intended as a Quarterly Estimated Tax Payment,	URC 6 to correct the tax period and change the Transaction Code to TC 660. Follow IRM 21.6.3.4.2.3, Estimated Tax (ES) for payment due dates. (See Note 1 below).
L. TC 610 or TC 670,	TC 971 AC 010, AC 012-015 or AC 120, or TC 976, or has a -A freeze, (These cases will also have an open control base on IDRS with category code MEFP, MEFS or XRET), or payment indicates it is for an Amended return.	If TC 610 , change payment to TC 670, and close URC 6 If TC 670 , close URC 0 Input TC 570 to prevent erroneous refund (if no -A freeze)
M. TC 670,	There payment DLN contains 43217,	Input TC 570 to prevent erroneous refund and close URC 0.
N. TC 670,	Payment is for FTHBC repayment received without a return,	Input TC 570 to prevent erroneous refund and close URC 0.
O. TC 670,	DPC 36 attempting to post to MFT 29, MFT 30, MFT 31, or MFT 55,	Close URC 8, requesting Rejects remove DPC.
P. TC 670,	Researching RTR and payment indicates it is for "IRC 6603" or "REV. Proc 2005-18",	Close URC 8 and include remarks "change payment from TC 670 to TC 640 and add DPC 12".

IF	AND	THEN
Q. Any TC payment belongs to another Master File or MFT,	You cannot correct with URC 6,	Input ADD24 credit transfer. URC 0 or URC 2 and input TC 570 or CC NOREFP, if applicable (input Tuesdays only) or URC 8 as appropriate, with 3 cycle delay. If MFT 35, see IRM 3.12.179.97.3, Resolution for MFT 35 and IRM 3.12.179.11.2 , Offsets and MFT 35 regarding valid DPCs (See Note 2 and 3 below).
R. Eftps Payment (FLC Doc Code 19),	EFT-Trace-Number field contains other than "0" or "6" in the 4th position,	URC 0.
S. Eftps Payment (FLC Doc Code 19),	EFT-Trace-Number field contains a "0" or "6" in the 4th position,	Follow procedures at IRM 3.12.179.21.
T. TC 430,	Taxpayer intent is to apply to a debit balance due on a prior tax year,	Input ADD24 credit transfer. URC 0 with TC 570 or CC NOREFP (input Tuesdays only). (See Note 1 and 2 below).
U. TC 430 or TC 660, or module contains TC 836	Not a credit transfer,	Close URC 6 and post to most recent tax year being accepted by IRS.(If date is in 2022, then current processing year is 2021).
V. TC 760,	Module contains payment for like amount and date,	URC 1 to Accounting. If no payment is found, close with URC 0.
W. Pending or posted TC 420 or TC 424 or -L Freeze Code,		URC 6 and change TC to TC 640.

IF	AND	THEN
X. P- Freeze Code or open IDRS control base category PFRZ ,		Close URC 0, and cycle delay. Input TC 570 if necessary, to prevent erroneous refund.
Y. Payment for correct Module,	No conditions exist,(e.g., verify check, no TC 610 posted, no TC 922 posted, etc.) and module contains freeze codes (V-, -R, -U, -A, -F, -E),	Close URC 0.
Z. TC 922 or TC 924 on any module,		See IRM 3.12.179.97.2.1.
AA. Payment is repeat as a result of UPC 186 RC 0,	No MFT 31 or debit module,	Close URC 0.
AB. If there is TC 971 AC 163 (Out of Installment Agreement Status),		Close URC 0.
AC. None of the above conditions exist,	Tax Period IS specified on the payment voucher or check and the account contains other debit modules,	Close URC 0. The payment will offset to the earliest CSED.
AD. None of the above conditions exist,	Tax Period IS NOT specified on the payment voucher or check and the account contains other debit modules,	Close URC 6 to oldest unexpired CSED debit balance module. See Figure 3.12.179-58.
AE. None of the above conditions exist,		See IRM 3.12.179.97.2.2..

Note: 1. ES credits are considered timely filed 15 days before and 15 days after the due date. If payment is posted outside the range of the due date, the payment will post as a TC 670. For an extension (04-15-20XX thru 04-23-20XX) the payment will post as a TC 670. With the Return Receive Date, the payment will post as a TC 610. All subsequent payments will post as a TC 670.

Note: 2. Refer to lead for review prior to inputting CC NOREF.

Note: 3. If payment is a government check, it must post to the person whose name is on the check.

3.12.179.97.2.1
(01-01-2022)

**Resolution Procedures
UPC 198 RC 2 When TC
922 or 924 on Module**

- (1) Payment is attempting to post to a module containing a TC 922 or TC 924 or a URP control base.
- (2) Check for open control bases in AUR on prior years. The IDRS category code will be URP or IRP.
 - a. If an open control and TC 290 is pending other than blocking series 500-519, 550-589, 600-619 or 650-679, URC 0 and cycle delay as needed. Figure 3.12.179-34.
 - b. If TC 290 is posted, with blocking series 500-519, 550-589, 600-619 or 650-679 then URC 0.
 - c. If TC 290 is not posted or if TC 290 is pending with a blocking series of 500-519, 550-589, 600-619, or 650-679, or open URP or IRP control base, URC 6 and change the unpostable Transaction Code to TC 640.

Note: If unable to URC 6, then input a TC 570 and URC 0.

UPC 198 RC 2 – URC 6

Payment Attempts to Post to a Settled Module

SEQUENCE NUMBER	DLN	REP	TIN/TYPE	N/C	MFT	TAX	TC	TRANS	CYC	UPC	CI	MF	MF NAME	LINE
20XX29001843	00111-111-11111-X		0000001234	LARC	30									
20XX29001844	00222-222-22222-X		0000002345	PALO	30									
20XX29001845	00333-333-33333-X		0000003456	LABR	30									
20XX29001846	00444-444-44444-X		0000004567	EMER	30									
20XX29001847	00555-555-55555-X		0000005678	JUPI	30									
20XX29001848	00666-666-66666-X		0000006789	SPRU	30									
20XX29001849	00777-777-77777-X		0000004321	APPL	30									

Category L3 listing: Forms 4251 are not generated for this category. The documents may be requested if needed to resolve the cases.

IMFOLI000-00-4321 P01	IMF INDEX	NM CTRL:APPL	WEEKLY
EDDY & MARY APPLE			UP-CYC:2904
ENTITY MF ACTIVE:3305	FREEZE CODES: -	AUDIT HISTORY: YES	VESTIGIAL: YES
MFT TXPD	FSC ACT TIF	TOTAL MOD BALANCE	INTEREST
30 20XX12	2 3305 NO	.00	20XX0431
30 20XX12	2 3305 NO	.00	20XX0514
30 201712	2 3305 NO	.00	20XX0624
30 201812	2 3305 YES	1,330.00	20XX0414
30 201912	2 3305 NO	.00	201XX225

201812 shows a debit balance module.

UPRES6	20XX29001849	ASG	0000000008	CAT L3	AREA UP	URC	08-18-20XX	09:35:44
NULL	UPC 198 2	CYC 20XX2904	REP ST A	072320XX			\$500.00-	MSR
00777-777-77777-X	EC	CR-INT	ASED		DOD		MF-AO	00
000-00-4321 0	TXPD 201712	MFT 30	PN	TC 670	DATE	20XX0614		
	201812							

After verifying in RTR that the payment belongs to the taxpayer, resolve the case using URC 6.

Figure 3.12.179-34

3.12.179.97.2.2
(01-01-2024)

**Resolution Procedure
UPC 198 RC 2 for All
Other TCs**

- (1) If none of the above conditions apply, correspond with taxpayer and suspend the case.
 - a. If taxpayer verifies credits are correct, URC 0. TC 570 or CC NOREFP may be needed if the payment is for an amended return, and no amended return or appropriate freeze code is present on the module.
 - b. If No Reply or taxpayer states credits do not belong to them, and there is no TC 610 already posted. If the payment can clearly be identified as belonging to the taxpayer URC 0. If payment is not identifiable, URC 1 to Accounting to send to Unidentified.
 - c. If the unpostable is a TC 610 and a TC 610 is already posted and the taxpayer states the credits and tax period are correct, URC 6 to change the TC 610 to TC 670. **Do not post a TC 610 to a module that already has a TC 610 posted.**

Note: A “debit balance module” can be either a module with a debit balance or a module showing a zero balance in a status other than a settled status (6, 10, or 12). Figure 3.12.179-35.

UPC 198 RC 2 – URC 0

Resolution for Pending Assessment

```

TXMODA000-00-1234 MFT>30 TX-PRD>20XX12 PLN-NUM> NM-CTRL>HARR
00111-111-11111-X <DLN
MF-XTRCT-CYC>20XX29 SC-REASON-CD>WU
SC-ST>21 MOD-BAL> 0.00
MF-ST>12 MOD-BAL> 0.00 TODAYS-DATE>09-23-20XX
PENDING TRANS LAST-NOTICE>DAS PRIMARY-LOC> ACS>
-----
ASED>041520XX FRZ> - |
CSED> INTL> |
RSED> |
-----
TFRP-CD> CKBX> DPIN> PHONE>
FR> C-CORP> 2%-INT> EMP-CD> DELQ-MOD-FR>
CS-CTRL-INFO>NO CASE CONTROLS
-----POSTED RETURN INFORMATION-----
RET-RCVD-DT>041520XX TX/TPR> 1,364.00
FS>2 NUM-EXEMPT>02
AGI> 19,780.00 EST-TX-BASE> 1,364.00
TXI> 2,280.00
-----RETURN TRANSACTION-----
T/C POSTED TRANS-AMOUNT CYC T DLN
150 041520XX 229.00 20XX1502 00111-111-11111-X
806 041520XX 265.00 20XX1502 00111-111-11111-X
-----POSTED TRANSACTIONS SECTION-----
T/C POSTED TRANS-AMOUNT CYC T DLN
846 041520XX 36.00 20XX1502 00111-111-11111-X
922 051820XX .00 20XX2005 00222-222-22222-X
-----PENDING TRANSACTIONS SECTION-----
U198 670 082420XX 1,287.99- 20XX3204 00333-333-33333-X
FN 290 082820XX 1,287.99 20XX3204 00444-444-44444-X
    
```

Pending TC 290

```

UPRES0 20XX32001843 ASG 0000000003 CAT L3 AREA UP URC 09/23/20XX 08:25:10
NULL UPC 198 2 CYC 20203204 EP ST A 072320XX $1,287.99- MSR
00333-333-33333-X EC CR-INT ASED DOD MF-AO 78
000-00-1234 0 TXPD 20XX12 MFT 30 PN TC 670 DATE 20XX824

HARR STC IDRS EMP
NAME CC SP#
REMARKS EDC
REL CYC DOC CC

A/D BY: DATE A/D BY: DATE
TIN MFT *
TAX PERIOD * TRANS CODE *
NAME LINE *
    
```

Close case using URC 0.

Figure 3.12.179-35

3.12.179.97.2.3
(01-01-2014)
**Resolution Procedures
UPC 198 RC 2 for
Payment Encoding
Errors**

(1) When researching the Lockbox/ISRP payment(s) and you determine an encoding error was made (i.e. check written for \$300 but posted for \$3,000), **do not correspond** with the taxpayer.

Note: The Remittance Transaction Research (RTR) System will be used to perform research.

(2) Route the case to the Dishonored Check Function (DCF) or Accounts Management function (dependent on local procedures). Attach all documentation showing the encoding error. Enter in remarks, “Dishonored Check Function” or “Accounts Management.” These areas, either Dishonored Check or Accounts

Management, will contact the taxpayer for a bank statement for two months, the month showing the amount deducted from the account, plus the following month.

- (3) Input CC STAUP to prevent issuance of erroneous notices to the taxpayer. Notate on routing slip.

3.12.179.97.3
(01-02-2017)

**Resolution Procedure
UPC 198 RC 2 for MFT
35 Transactions That are
Balance Due TC 670
Payment Transactions
with DPC 36**

- (1) Check both valid and invalid segments of the MFT 35 module.

If	Then
A. If the payment is a TC 610 directed to MFT 30 beginning with tax period 201412, and the taxpayer has a balance due on MFT 35,	The Unpostable tax examiner will URC 0 the payment to MFT 30 and input a TC 570 to prevent the refund from generating. After the payment has posted, the Unpostable tax examiner will have to initiate a credit transfer to move the money from TC 610 to TC 670 and then from MFT 30 to MFT 35.
B. If the TC is a 670 and the taxpayer has a balance due on MFT 35, and DPC 36 is not present,	URC 8 to Rejects to correct MFT to 35 and to add DPC 36.

3.12.179.97.4
(01-01-2024)
UPC 198 RC 3

- (1) **CONDITION RC 3** This condition occurs when a revenue receipt transaction causes the **TOTAL MODULE BALANCE** credit of \$1,000,000,000.00 or greater.

Note: Any subsequent transactions addressing this module will unpost. Master File will bypass this condition for all debit transactions, TC 150, TC 841, and non-money transactions.

- (2) **Resolution UPC 198 RC 3** Use the following instructions:

- a. Close URC 1 to Accounting to transfer Unpostable credits to Non-Master File (NMF). Remarks: RE# NMF", and transfer to KCSC for processing.
- b. For Service Centers outside of Kansas City, the transfer to Kansas City NMF must be done by following local Form 2158 procedures that route credits to KC per IRM 3.17.21 .

Note: Module balances over \$1,000,000,000.00 cannot be processed to Master File. These cases are processed to NMF, consolidated in Kansas City. Rejects will coordinate with the Accounting Credit and Account Transfer Unit to prepare the appropriate forms to transfer to Kansas City.

3.12.179.98
(01-02-2017)
UPC 290 RC 1-9

- (1) This subsection contains conditions/resolutions for UPC 29X.
- (2) Master File will bypass UPC 29X unpostables for any of the following:
 - a. TC 001, TC 12X, TC 000 (DM-1 only), and TC 99X.
 - b. Purged unpostables (UPC 296).

- c. Computer generated transactions (TC 001, TC 006, TC 019, TC 026, TC 666, TC 667, TC 000, and TC 013 with blocking series 99999, and TC 706 and TC 826 with Julian Date of 999).
- d. Previously resequenced transactions.
- e. Previously coded unpostables this cycle.

3.12.179.98.1
(01-01-2024)
**UPC 290 RC 1 Bad
Transaction Date**

- (1) **CONDITION RC 1** This condition occurs for the following:
 - (2) TC greater than TC 139 with transaction date year prior to 1962.
 - (3) TC greater than TC 139 (except TC 150) with
 - a. Transaction date month not 1–12; or
 - b. Transaction date day not 1–31; or
 - c. Transaction date later than current ECC-MTB assigned 23C date, except TC 141, TC 142, TC 290, TC 300, TC 430, TC 61X, TC 694, TC 695, TC 700, TC 701, TC 702, TC 710, TC 712, TC 820, TC 821, TC 822, TC 830, TC 832, TC 97X with Doc Code 87.
 - d. TC 141, TC 142, TC 430, TC 61X, TC 694, TC 695, TC 700, TC 701, TC 702, TC 710, TC 712, TC 820, TC 821, TC 822, TC 830, TC 832, TC 97X transaction with Doc Code 87 containing a transaction date later than current ECC-MTB assigned 23C date plus one year.
 - e. TC 500 cc 52 or cc 53 with a transaction date prior to 19900802.
 - f. TC 500 cc 54 or cc 55 with a transaction date prior to 19951121.
 - g. TC 500 cc 56 or cc 57 with a transaction date prior to 20010919.
 - h. TC 500 cc 58 or 59 with a transaction date prior to 20151218.
 - (4) **Resolution UPC 290 RC 1** Use the following:
 - a. If correct date can be determined, URC 6.
 - b. If correct date cannot be determined, URC 2 to Originator.
 - c. If TC 520, GUF Auto-Close URC 2 to Originator.
 - d. If TC 150, GUF Auto-Close URC 8 to Rejects.

3.12.179.98.2
(01-01-2024)
**UPC 290 RC 2 Bad
Transaction Code**

- (1) **CONDITION RC 2** This condition occurs when any TC is not valid for IMF processing and includes the following:
 - a. TC 060, TC 95X, TC 05X, TC 07X, TC 080 (Campus Generated), TC 081, TC 473, TC 41X, TC 422, TC 423, TC 564, TC 772, TC 940, TC 942, TC 962; or TC 970 AC 001.
 - b. Revenue Receipt transaction with reversal digit not 0/1/2/4.
- Note:** TC 07X, TC 080, and TC 081 are unposted in Run 2, dropped in Run 12. TC 79X will be valid on IMF MFT 29 and MFT 35 / MFT 65 only.
- (2) **Resolution UPC 290 RC 2** Use the following:
 - a. If correct TC can be determined, URC 6 or urc 8 as appropriate. If URC 8, request Rejects take corrective action necessary.
 - b. If correct TC cannot be determined, URC 1 to Accounting to void DLN and route document to Originator.

3.12.179.98.3
(01-01-2024)

**UPC 290 RC 3 Invalid
MFT or Incompatible TC
and MFT Combination**

(1) **CONDITION RC 3** The following conditions apply:

Note: MFT must be MFT 00, MFT 29, MFT 30, MFT 31, MFT 32, MFT 35, or MFT 55 except TC 026 must have MFT 99. See tables below for invalid MFT 29, MFT 31, MFT 32, MFT 35, and MFT 55 transactions.

- a. TC greater than TC 139 with MFT 00, except TC 148, TC 149, TC 901–904, TC 910, TC 911, TC 918, TC 919, TC 971, or TC 972.
- b. TC 910, TC 911, TC 918, TC 919 with an MFT other than 00;
- c. TC 915, TC 916, TC 917 with an MFT other than MFT 29, MFT 30, or MFT 31;
- d. TC 912, TC 914 with an MFT other than MFT 29, MFT 30, MFT 31, or MFT 55;
- e. TC 000 with an MFT other than MFT 00;
- f. TC 970 AC 001 with an MFT other than MFT 30.
- g. TC 971 AC 118 or AC 119 with an MFT other than MFT 55.
- h. TC 971 AC 830 with an MFT other than MF 30.
- i. TC 971 AC 356 with an MFT other than 30 / MFT 31.

(2) **Unpost the following transactions if input with MFT 55 including transactions that are secondary to TC 290 or TC 370 or a revenue receipt:**

- TC 140, TC 141, TC 142
- TC 150
- TC 16X
- TC 17X
- TC 20X, TC 27X
- TC 30X, TC 31X, TC 32X, TC 35X
- TC 42X, TC 43X, TC 44X, TC 46X, TC 474, TC 475, TC 494
- TC 560, TC 59X
- TC 61X, TC 63X, TC 66X
- TC 71X
- TC 80X, TC 81X, TC 83X,
- TC 93X, TC 94X, TC 97X (Except TC 971 AC 010 or greater)

(3) **Unpost any of the following Transactions input to MFT 31:**

- TC 140, TC 141, TC 142
- TC 150 (except if Doc Code 51 and Doc Code 52)
- TC 420, TC 421, TC 424, TC 428, TC 429, TC 430, TC 474, TC 475
- TC 59X
- TC 922

(4) **Unpost any of the following Transactions input to MFT 29:**

- TC 140, TC 141, TC 142
- TC 420, TC 421, TC 424, TC 428, TC 429, TC 430, TC 474, and TC 475
- TC 59X
- TC 71X
- TC 83X
- TC 922
- TC 960

(5) **Unpost any of the following Transactions input to MFT 35 or MFT 65:**

- TC 140, TC 141, TC 142
- TC 150
- TC 16X, TC 17X
- TC 20X, TC 27X
- TC 31X, TC 32X, TC 35X
- TC 42X, TC 43X, TC 45X, TC 46X, TC 47X, TC 49X
- TC 58X, TC 59X
- TC 61X, TC 63X, TC 66X
- TC 71X
- TC 80X, TC 81X, TC 83X
- TC 922, TC 924, TC 925 MFT 65 only
- TC 93X, TC 94X, TC 96X, TC 971 AC 60, AC 61, AC 62

(6) **Unpost all transactions directed to MFT 32 except for TC 150 or TC 97X AC 111.**

(7) **Resolution UPC 290 RC 3** Use the following:

- a. If correct MFT and/or TC can be determined, URC 6.
- b. If missing AC, URC 2 to Originator with Remarks: "MISMATCH ACTION CODE".
- c. If correct MFT and/or TC cannot be determined, URC 1 to Accounting to void DLN and route to Originator.

3.12.179.98.4
(01-01-2024)
**UPC 290 RC 4 Invalid
Tax Period**

(1) **CONDITION RC 4** This condition occurs for the following:

- a. If Tax period month is not 1—12 (non-entity update transactions).
- b. If TC is greater than TC 139 (except TC 148 / TC 149) with a tax period prior to 196212.
- c. If TC 430 / TC 660 with a tax period prior to 196312.
- d. If TC is greater than TC 139 (except TC 148, TC 149, TC 150, TC 290, TC 300, TC 910, TC 911, TC 918, TC 919, TC 971, TC 972) with a tax period more than one year later than the 23C date year and month (CCYYYYMM).

Note: Master File will bypass for TC 424, Push Code 039, Source Code 60 with Employee Group Code 1000 or 2000 input or TC 421.

- e. If TC 290, TC 300, TC 901–904, TC 971, and TC 972 with a tax period more than two years later than the 23C date month and year.
- f. The Tax period must be compatible for the line reference numbers on TC 29X / TC 30X as follows:

Credit Reference Number	Tax Period must be
CRN 074	201312 and subsequent
CRN 200 / CRN 202	202003 and subsequent
CRN 211	202003 and subsequent
CRN 221 / CRN 222	198912 or 201712 and subsequent
CRN 225	202212 and subsequent

Credit Reference Number	Tax Period must be
CRN 237	200412 and subsequent
CRN 238	201512 and subsequent
CRN 250	200212 and subsequent
CRN 253 / CRN 254	200612-200711
CRN 256 / CRN 257	200712-200911 or 202012-202211 only
CRN 258	200812–201211
CRN 259	200912-201111
CRN 260	200912 and subsequent
CRN 261	201012-201211
CRN 262	2001412 and subsequent
CRN 263	201712 and subsequent
CRN 271	202112 or subsequent
CRN 272	202112-202211 only
CRN 273	202112-202212
CRN 280	202003-202111
CRN 281	202112 or subsequent
CRN 299	202003 or subsequent
CRN 334	199312-199411
CRN 336	199812 and subsequent
CRN 338	200012–200111, 200212-200311,200712-200911, or 202012-202211 only
CRN 450 with IRN 901	Any MFT 30 and MFT 31 tax period
CRN 455 with IRN 951	202301 and subsequent
CRN 458 with IRN 956	202301 and subsequent
CRN 460 with IRN 950	202301 and subsequent
CRN 462 with IRN 947	202301 and subsequent
CRN 707	201701
CRN 764 / CRN 765	197512 or subsequent
CRN 793	202101 and subsequent
CRN 817 / CRN 818 / CRN 819	202112-202212
CRN 820	202312 and subsequent

Credit Reference Number	Tax Period must be
CRN 861 / CRN 862	201312 and subsequent
CRN 863 / CRN 864	201412 and subsequent
CRN 865-869	201412 and subsequent
CRN 873 / CRN 874	200712 and subsequent
CRN 875 / CRN 876	200812-202611
CRN 877	200912-202611
CRN 880	200812-201211
CRN 885	197912-201012
CRN 886	197712 or subsequent
CRN 887	197712 or subsequent
CRN 888 / CRN 889	197412-197511 or 197712 and subsequent
CRN 891 / CRN 892	199012 and subsequent
CRN 893 / CRN 894	200712 and subsequent
CRN 895 / CRN 896	199112 and subsequent
CRN 898 / CRN 899	199112 and subsequent
CRN 900 / CRN 902	202003 and subsequent
CRN 974	201312 and subsequent
CRN 975 / CRN 976	200812-202611
CRN 981	2021 or subsequent

Item Reference Number	Tax Period must be
IRN 200 / IRN 202	202003 and subsequent
IRN 211	202003-202111
IRN 281	202112 or subsequent
IRN 817-819	202112-202212
IRN 900 / IRN 902	202003 and subsequent
IRN 981	2021 or subsequent

MISC	Tax Period must be
TC 29X, TC 30X with CRN 280 / CRN 299, IRN 211 / IRN 200 / IRN 202 / IRN 900 / IRN 902	202003 - 202111

MISC	Tax Period must be
For Domestic Services Reference Numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997, and 998	199512 and subsequent. Ref. No. 335 tax period must be prior to 201101.

Note: CRN 403 is no longer valid on any TC 29X / TC 30X

- g. If TC 29X, TC 30X, or 370 Doc Code 51 with PRN 707 for tax period prior to 201701, PRN 707 is valid for Tax Periods 201701 and later.
- h. If MFT 29 or MFT 55 transactions are input with tax period prior to 197512.
- i. If MFT 55 transactions contain reference numbers 510–518, 601–603, 606, or 611 with tax period other than 12.
- j. TC 740 / TC 841 containing an invalid tax period
- k. TC 150 containing Schedule H input to a tax period prior to 199512.
- l. Unpost TC 971 AC 111 input to a tax period **prior to current processing year minus 2**. Example - In 2014, the only valid tax period will be 201312. Also, unpost TC 971 AC 111 input after cycle YYYY50. Unpost TC 972 AC 111 input to a tax period equal to or greater than current processing year.
- m. Unpost MFT 35 and/or MFT 65 Transactions input with tax period prior to 201412.
- n. Unpost MFT 35 and/or MFT 65 transactions input with tax period prior to 201412.
- o. Unpost MFT 55 transactions TC 971 AC 118 and/or AC 119 with tax periods XXXX02-XXXX12.
- p. Unpost MFT 55 transactions TC 971 AC 118 and/or AC 119 with tax periods prior to 201801.
- q. Unpost TC 370 Doc Code 51 with PRN 793 input with a Tax Period prior to 202101.
- r. Unpost TC 970 AC 001 if tax period is prior to 202112.
- s. Unpost EPE Sequestration TC 290 (Julian 999, blocking series 99991) if Tax period is prior to 202301.

(2) **Resolution UPC 290 RC 4** Use the following:

- a. If correct tax period ending can be determined, URC 6.
- b. If TC 150, GUF Auto-Close URC 8 to Rejects.
- c. If TC 430 or TC 660 and tax period ending cannot be determined, URC 6 and post to current year.
- d. If correct tax period ending cannot be determined, URC 2 to Originator.
- e. If TC 971 AC 111 or TC 972 AC 111 URC 2 to Originator. .

3.12.179.98.5
(01-01-2024)
UPC 290 RC 5
Undelivered or Refund
Cancellation Reasons

(1) **CONDITION RC 5** This condition occurs for the following:

- a. TC 740 or TC 841 with a zero Undelivered Refund amount.
- b. TC 740 coming from RFC without cancellation code of 1, 2, 3, 8, 9, 40, 60–63, 71 or 72.

Note: Master File will bypass this condition if the first position of the check number is blank.

(2) **Resolution UPC 290 RC 5 when TC 841 has Unposted** Correct with the following:

- a. If Doc Code **45** and there is an open control base with activity code "841TOPOST" or Category Code "3913" or "Output Review" has stopped the refund post the credit as TC 841 by closing URC 1 and prepare Form 3245 to cancel TC 841.
- b. If Doc Code **48** and there is an open control base with activity code "841TOPOST" or Category Code "3913" or "Output Review" has stopped the refund post the credit as TC 841 by closing URC 1 to Accounting and prepare Form 3809 with instructions to renumber and process the document.
- c. If no evidence or indication is present on module addressing the credit, contact Refund Inquiry function. For a list of Refund Inquiry Unit Fax numbers refer to: <http://serp.enterprise.irs.gov/databases/who-where.dr/refund-inquiry-unit-addresses.html>. Request research to determine if a better posting TC can be located and correct accordingly. If no further information is located, URC 1 to Accounting.

(3) **Resolution UPC 290 RC 5 when TC 740 has unposted.** Correct with the following:

- a. If returned undeliverable and taxpayer is not deceased close URC 6 to change TC 740 date to date of posted refund.
- b. If returned undeliverable and taxpayer is deceased update MFR 08, cycle delay as needed, close URC 6 to change TC 740 date to date of posted refund.

3.12.179.98.6
(01-01-2014)
UPC 290 RC 6 RPS

(1) **CONDITION RC 6** The following conditions apply:

- a. A Form 1040 with Computer Condition Code (CCC) "S" and there is a remittance with return.
- b. A Non-Math error TC 150 (except G or Y coded) contains a zero liability

#

Note: Master File will bypass this condition if the balance due per taxpayer is zero or credit.

- c. If a TC 610 has a return Doc Code in the DLN and control date is other than 401-766.

(2) **Resolution UPC 290 RC 6** GUF Auto-Close URC 8 to Rejects.

3.12.179.98.7
(01-01-2014)
UPC 290 RC 7 Tax Class

(1) **CONDITION RC 7** This condition occurs for the following reasons:

- a. Tax Class must be 2 (except TC 896)
- b. Validity digit must be zero (0) or one (1)
- c. MFT 29 Tax Class must be 0 or 2
- d. If Tax Class is 0, MFT must be 00 or MFT 29

(2) **Resolution UPC 290 RC 7** GUF Auto-Close URC 2 to Originator.

3.12.179.98.8
(01-01-2014)

**UPC 290 RC 8 Invalid
FLC Code**

- (1) **CONDITION RC 8** This condition occurs when
- TC 420 / TC 424 contains a FLC that is not equal to a campus Code
 - TC 424 with Push Code 010 does not contain a 918-PBC.
- (2) **Resolution UPC 290 RC 8** Use the following to make corrections:
- If TC 42X, URC 2 and notify Exam of resolution.
 - If not 42X, GUF Auto-Close URC 2 to Originator.

3.12.179.98.9
(05-29-2024)

UPC 290 RC 9 User Fees

- (1) **CONDITION RC 9** This condition occurs due to invalid User Fee Data:
- Any Revenue Receipt (except TC 694 or TC 695) containing Designated payment code (DPC) 44-52.
 - TC 694 DPC 44-52 not containing secondary TC 360.
 - TC 694 DPC 44-52 containing secondary TC 360 money amount (TC 694 and TC 360) do not match. Disregard the sign.
 - TC 694 or TC 695 with DPC 44-52 not addressed to MFT 55.
 - TC 694 input to MFT 55 tax period YYYY01 not containing DPC 44-52.
- (2) The user fee appears as TC 360 and the payment as a TC 694. The Designated Payment Codes (DPCs) for the TC 694 are shown in the following table below:

User Fee Valid Designated Payment Codes (DPCs)

Designated Payment Code	Definition	User Fee Rates before June 30, 2024	User Fee Rates effective July 1, 2024
DPC 44	On-Line Payment Agreement (OPA) Direct Debit Installment Agreement (DDIA) Origination Fee	\$31.00	\$22.00
DPC 45	OPA Non-Direct Debit Installment Agreement Origination Fee	\$130.00	\$69.00
DPC 46	OPA Installment Agreement Reinstatement or Restructure Fee (Reserved)	Reserved - for future use	Reserved - for future use
DPC 47	Installment Agreement Reduced Origination User Fee	\$43.00	\$43.00
DPC 48	DDIA Reduced Origination User Fee	\$43.00	\$43.00
DPC 49	DDIA Origination User Fee	\$107.00	\$107.00
DPC 50	Installment Agreement Initial Origination User Fee	\$225.00	\$178.00
DPC 51	Installment Agreement Restructured User Fee reinstated	\$89.00	\$89.00
DPC 52	Installment Agreement Reinstatement or Restructure Reduced User-Fee (Low-Income)	\$43.00	\$43.00

See IRM 3.12.10.3.3, Revenue Receipts, Installment User Fee and IRM 5.19.1.6.4, Balance Due, Methods of Payment Installment Agreement (IA) for additional information regarding valid DPC and fee amounts.

3.12.179.98.10
(01-01-2019)
**Resolution UPC 290 RC
9 User Fee Sweep
Program**

- (1) Installment Agreement User Fee payments will only be posted to MFT 55 by the Installment Agreement (IA) User Fee Sweep Program. The IA User Fee Sweep Program transactions can be identified by the unique system ID number of 35. The system ID number is the third and fourth digit of the Trace ID number. If the system ID number is not 35, then a User Fee unposting on MFT 55 must be corrected as follows,

If ...	Then ...
A. TC 694, MFT 55, any tax year	URC 8 to Rejects and request that they: CHANGE TO TC 670, MFT 30, TAX PERIOD YYYY12, OLDEST BALANCE DUE, DPC 99.
B. Secondary TC 360 is also unposting.	Request Rejects: DELETE THE SECONDARY TC 360

3.12.179.98.11
(01-01-2019)
**Resolution Procedure
UPC 290 RC 9 for Other
invalid User Fee Data**

- (1) Use the following to resolve Designated Code (DPC), MFT, TC or money amount discrepancy:
- (2)
- a. If the DPC is 44-52 and the TC is not TC 694 or TC 695, URC 8 to Rejects and request: Remove the DPC.
 - b. If the TC 694 with DPC 44-52 does not contain secondary TC 360, URC 8 to Rejects and request: Add the TC 360 to the record. Complete Form 3893 prior to sending to Rejects with URC 8.
 - c. If the TC 694 DPC 44-52 contains secondary TC 360, and the money amounts (TC 694 and TC 360) do not match, URC 1 to Accounting with instructions: "Reinput the transaction."
 - d. If TC 694 or TC 695 with DPC 44-52 not addressed to MFT 55, URC 6 to correct.
 - e. If TC 694 is input to MFT 55 tax period YYYY01 not containing DPC 44-52, URC 8 to Rejects with instructions: Enter the DPC of 44-52.

3.12.179.99
(01-01-2019)
**UPC 291 RC 1-9
Transaction
Inconsistencies**

- (1) This subsection contains conditions/resolutions for UPC 291.

3.12.179.99.1
(01-01-2020)

**UPC 291 RC 1
Transaction Amount
Inconsistencies**

- (1) **CONDITION RC 1** This condition occurs if the Transaction Amount is not compatible with the Transaction Code for the following:
- a. Transaction Amount is not zero and the Transaction Code is TC 140, TC 141, TC 142, TC 474, TC 475, TC 582, TC 583, or TC 59X.
 - b. TC 370, Doc Code 51 is for a credit amount.
 - c. TC 61X– TC 69X with a reversal code other than zero and a Doc Code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and TC 694).
 - d. TC 150 has a negative liability.
 - e. TC 610 with return Doc Code must be credit.
 - f. TC 430 with a zero amount field (Doc Code 61).
 - g. Any money transaction between TC 600- TC 799. If NN0, sign must be credit. If NN1 or NN2, sign must be debit. If TC 694 or TC 848, must be credit. If TC 695 or TC 849, must be debit. Master File will bypass check if the amount is zero.
- (2) **Resolution UPC 291 RC 1** GUF Auto-Close URC 8 to Rejects.

3.12.179.99.2
(01-01-2024)

**UPC 291 RC 2 Invalid
Secondary Transactions**

- (1) **CONDITION RC 2** This condition occurs for TC 370 if secondary TC 63X is present that does not meet the following:
- a. ID number must be 02 for 630, 636
 - b. ID number must be 03 for 632, 637
 - c. Doc Code 52 cannot have a status indicator of 1
 - d. Tax period not 197810–198011
 - e. TC 636 / TC 637 with Doc Code other than 52.
- (2) TC 370 that contains an 870 Date with no secondary TC 300 present.
- (3) TC 29X with any of the following:
- a. Blocking series 290–299 and a secondary transaction is present.
 - b. Blocking series 400–499 and a secondary transaction is present.
 - c. Duplicate penalty transactions present.
- (4) TC 30X containing any of the following:
- a. secondary TC 280 or TC 36X.
 - b. Duplicate penalty transactions.
 - c. TC 272 or TC 342 for a significant amount.
- (5) If Revenue Receipt Transaction Contains a Secondary Transaction that DOES NOT Meet the Following checks:
- a. Secondary other than TC 170, TC 171, TC 200, TC 270, TC 280, TC 360, TC 460, TC 472, TC 570, TC 770, or TC 772.
 - b. Secondary TC 280 is only valid for TC 611, TC 641, TC 661, TC 671, TC 681, TC 691, or TC 721.
 - c. Secondary TC 460 is only valid for TC 670.
 - d. Secondary TC 570 must have zero amount.
 - e. Secondary TC 200 or TC 360 must have significant amount.
 - f. Secondary TC 770 is only valid on TC 721, TC 722, TC 832, TC 84X.
 - g. Secondary TC 772 is only valid on TC 720.
- (6) **Resolution UPC 291 RC 2** Correct using the following:

- a. If TC 370, GUF Auto-Close URC 8 to Rejects.
- b. If TC 29X or TC 30X, GUF Auto-Close URC 2 to Originator.
- c. If Revenue Receipt, URC 1 to Accounting.

3.12.179.99.3
(01-01-2024)

**UPC 291 RC 3 TC 29X or
TC 30X Reference
Numbers**

(1) **CONDITION RC 3 Reference Numbers criteria for MFT 30 or MFT 31**

- a. Valid reference numbers are: 003, 004, 007, 073, 074, 200, 202, 211, 221, 222, 250, 251, 252, 253, 254, 255, 256 When valid for tax periods 202012-202111, if negative, amount must be significant, if positive, amount must be \$1 or more), 257 Effective 04-01-2020: Allow on MFT 30. Amounts could be for \$0 or significant. Unpost an input adjustment if it is input to modules prior to tax year 2020, 258, 259, 263, 337, 260, 261, 271 (significant amount + or -), 272 (Amounts could be for \$0 or significant, 273 (significant amount + or -), 280 (Effective January 2021),, 281 (significant amount + or -), 299, 330-336, 338 and 339 Effective 04-01-2020: Allow on MFT 30. Amounts could be for \$0 or significant. 455/951, 458/956, 460/950, 462/947 (significant amount + or -). Unpost an input adjustment if it is input to modules prior to tax year 2020, 680-691, 693-696, 700 (valid on TC 290 only), 707 (valid on TC 29X or 30X input to MFT 30 or 31 for tax periods 201701 and later), 710 (valid on TC 290 only), 764-767, 780-799, 806-809, 810-811, 817-819, 820 (significant amount + or-), 861-864, 865-868/869/262, 870, 873-874, 875-877, 870, 871 (valid on TC 290, TC 291, TC 300, TC 301 input to any MFT 30 or MFT 31 tax periods with an amount field of \$0 or greater), 880 (amount must be 8 cents - 12 cents), 881, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 893-894, 895, 896, 898, 899, 900, 902, 903, 904, 907, 973, 974, 975-976, 981 (significant amount + or -), 993, 994, 995, 996, 997, 998, 999, 090 (TC 30X only). All reference numbers must be for a significant amount except reference number 090, 334, 680-691, 693-696, 886, 889, 890, and 999. Ref 869 amount will be \$.00 or \$.01 only, unpost if higher than \$0.01.

Note: All reference numbers must be for a significant amount except reference number 090,334, 680–696, 886, 889, 890, and 999. Reference number 869 will be \$.00 or \$.01. If the amount is higher or lower it will unpost.

- b. TC 29X blocked 400–499 can only contain reference numbers 766 or 767.
- c. Reference Number 887 with an amount field greater than 99.
- d. CRN 992 will be used to input XREF TIN on mirror s Adjustments with CRN 337. Unpost of the CRN 992 amount is less than \$100,000,000.00. Allow CRN 992 input on any tax period.
- e. Allow CRN 280 input on TC 29X / TC 30X for MFT 30 and/or MFT 31.
- f. Allow IRN 211 input on TC 29X/30X for MFT 30 and/or MFT 31.
- g. Allow CRN 280 / CRN 299 and IRN 211 / IRN 200 / IRN 900 / IRN 902/ input on TC 29X / TC 30X for MFT 30 and MFT 31.

Note: Effective January 2021.

- h. TC 290 with blocking series 99991(From EPE team) with CRN 462, CRN 460 and/or CRN 458 can only be MFT 30, unpost if MFT is other than MFT 30. Input adjustments(IDRS)should be unposted if other than MFT 30 / MFT 31.

- (2) **CONDITION RC 3 MFT 55 Adjustment Transactions**
- a. TC 290 Doc Code 54 input to MFT 55 must be Blocked 050–199, 520–539, 590–599, 800–899 or 960–999, and cannot contain secondary tax transactions (TC 294, TC 295, TC 298, TC 299).
 - b. The primary transaction must be TC 290 with no significant money amount or TC 534 / TC 535:
 - c. If the blocking series is 590–599, the record must be input with a reference number 500–599. The reference must be for a significant amount.
 - d. If the blocking series is other than 590–599, a reference number may be input. Valid numbers are 339, 500–679, 697–759, 770–779 or 786–792. If reference number 698 is input, reference number 618, 697 or 699 must also be input in the first reference number field. Also, allow reference number 766/767 if an OTN is input.
- (3) If TC 370 carrying TC 290 Doc Code 51 / Doc Code 52 is input to MFT 55:
- a. Reference numbers must be present for TC 370 unless the primary transaction code is TC 402.
 - b. Valid reference numbers are 500–679.
 - c. The reference number must be for a significant amount.
- (4) For MFT 82 only, allow the input of CRN 263 for TC 298 and TC 299 and CRN 337 on TC 290 (\$0 only) for TC 298 and TC 299. TC 290 may carry a secondary TC 270, TC 271, TC 272, TC 280, TC 281, TC 340, TC 341, or TC 342.
- (5) Unpost if PRN 707 is input on TC 370 Doc Code 52.
- (6) **CONDITION RC 3 MFT 31 Adjustment Transactions** Allow all like MFT 30 (except 338, 808-811, 875–877, 880, 975, 976). Allow the input of PRN 721 on TC 290 and TC 370 only to MFT 31. The TC 290 \$0 can carry TC 29x so they will be allowed to be input.
- (7) **CONDITION RC 3 Reference Numbers criteria for MFT 29 Adjustment Transactions**—Allow for reference numbers 160, 162, 194, 195, 233, 235, 236, 237, 238 and 680.
- (8) **CONDITION RC 3 Penalty Reference Numbers (PRN) criteria for MFT 35 and MFT 65 Adjustment Transactions**—Allow PRN 692 (only valid for tax periods 201412-201911), CRN 337, CRN 766 with OTN, CRN 808 thru 811 (MFT 35) on TC 29X only. Unpost a TC 30X input to MFT 35 / MFT 65. The primary transaction must be TC 290 with no significant money amount and cannot contain secondary tax transactions TC 294 / TC 295 / TC 298 / TC 299. The secondary tax amount will also be \$0 amount. Unpost if PRN 692 is input to MFT 29 / MFT 30 / MFT 31 / MFT 55. CRN 992 will be used to input XREF TIN on mirror s Adjustments with CRN 337. Unpost of the CRN 992 amount is less than \$100,000,000.00. Allow CRN 992 input on any tax period.
- (9) **Resolution UPC 291 RC 3** GUF Auto-Close URC 2 to Originator.
- (1) **CONDITION RC 4** This condition occurs for the following reasons:

3.12.179.99.4
(01-01-2014)
**UPC 291 RC 4 Invalid
Closing Codes**

- a. If TC 530 contains a closing code of zero, greater than 39 or equal to 33 or 34; or
 - b. If TC 520 contains a closing code other than 60–89; or
 - c. If TC 521 or 522 contains a closing code other than 00, 6X, 73, 76, 77, 81, 83 or 85–89; or
 - d. If TC 59X (except TC 592) contains a closing code of 00.
- (2) **Resolution UPC 291 RC 4** GUF Auto-Close URC 2 to Originator.
- 3.12.179.99.5
(01-01-2014)
UPC 291 RC 5
- (1) **CONDITION RC 5** This condition occurs for TC 29X / TC 30X or TC 370 containing an Interest To Date later than the current 23C date plus 60 days. TC 29X / TC 30X containing a Credit Interest To Date later than the current 23C Date.
- (2) **Resolution UPC 291 RC 5** GUF Auto-Close URC 2 to Originator.
- 3.12.179.99.6
(01-01-2020)
UPC 291 RC 6 Blank or Invalid Name Control
- (1) **CONDITION RC 6** This condition occurs when First character of Name Control is not A–Z except:
- a. If TC 141, TC 142, TC 901, TC 920.
 - b. If the Transaction contains 2-character A – Z check digits and 2 leading blanks.
 - c. If TC 902 contains a temporary SSN (IRSN) or 4 identical characters.
 - d. If Transaction has a reversal code of 6 or greater except TC 016, TC 017, TC 148, TC 149, TC 428, TC 429, TC 596–599, TC 788, TC 916–918.
- (2) Transactions with a temporary SSN (SSN begins with a 9 and not ITIN accounts: middle 2 digits of 50-65, 70-88, 90-92, 94 -99 or ATIN accounts: middle 2 digits of 93) and containing check digits in the Name Control (except TC 902).
- (3) **Resolution UPC 291 RC 6** Use the following:
- a. Research SSN for valid Name Control.
 - b. If valid Name Control located, URC 6.
 - c. If valid Name Control is not located, URC 2 or URC 8 as appropriate.
- 3.12.179.99.7
(01-01-2014)
UPC 291 RC 7 Adjustment Transaction and Interest Incompatible
- (1) **CONDITION RC 7** This condition occurs for the following reasons:
- a. If interest computation date is zero, the following transaction codes cannot be present on input transaction: TC 294, TC 295, TC 298, TC 299, TC 304, TC 305, TC 308, TC 309, and TC 535.
 - b. If interest computation date is significant, one of the following transaction codes must be present: TC 294, TC 295, TC 298, TC 299, TC 304, TC 305, TC 308, TC 309, and/or TC 535.
- (2) **Resolution UPC 291 RC 7** GUF Auto-Close URC 2 to Originator.

3.12.179.99.8
(01-01-2014)
**UPC 291 RC 8 Invalid
Extension Date**

- (1) **CONDITION RC 8** This condition occurs for the following reasons:
- a. TC 550 / TC 560 with new expiration date equal to zero.
 - b. TC 460 with extension date equal to zero.
- (2) **Resolution UPC 291 RC 8** GUF Auto-Close URC 2 to Originator.

3.12.179.99.9
(01-01-2024)
**UPC 291 RC 9
Transaction With Invalid
Information**

- (1) **CONDITION RC 9** This condition occurs for the following reasons:
- a. If TC 424 contains any of the following: 19 words long and sort code other than 06, 21, 22, 77; or if push code is other than 010, 918–A PBC must be zero.
 - b. TC 920 with status codes other than: 20, 22, 23, 24, 26, 48, 50, 54, 56, 58, or 60.
 - c. TC 011 without a new SSN.
 - d. TC 140 with source code other than 01, 05, 10, or 20 (entity code 1 only).
 - e. TC 018 with DLN Julian date not 401–766.
 - f. TC 000 with significance in new SSN field.
 - g. TC 960 with a Centralized Authorization File (CAF)(CAF) Indicator other than 1–8.
 - h. TC 924 with backup withholding Ref. No. other than 140, 150, 160, 180, 190, 200.
 - i. TC 016 blocked 7XX with Julian Date not 401–766.
 - j. TC 400 for a significant amount.
 - k. TC 970 AC 001 without a significant bank acct number in the first bank account (“F8888-ACCT-1-BANK-ACCT-NUM”).
- (2) **Resolution UPC 291 RC 9** Correct in the following manner:
- a. If TC 150, GUF Auto-Close URC 8 to Rejects.
 - b. All others GUF Auto-Close URC 2 to Originator. If no originator close URC D.

3.12.179.100
(06-29-2023)
**UPC 292 RC 0 EIC
Exceeding Allowable
Maximums**

- (1) **CONDITION RC 0** This condition occurs when a TC 150 containing EIC Computer or TC 29X / TC 30X containing reference number 764 exceeds the following Allowable Maximums:

Money Amount	Tax Period
\$400	Prior to 197912
\$500	197912-198511
\$550	198512-198711
\$851.20	198712-198811
\$874	198812-198911
\$910	198912-199011
\$953	199012-19111
\$2,020	199112-199211

Money Amount	Tax Period
\$2,211	199212-199311
\$2,364	199312-199411
\$2,528	199412-199511
\$3,110	199512-199611
\$3,556	199612-199711
\$3,656	199712-199811
\$3,756	199812-199911
\$3,816	199912-200011
\$3,888	200012-200111
\$4,008	200112-200211
\$4,140	200212-200311
\$4,204	200312-200411
\$4,300	200412-200511
\$4,400	200512-200611
\$4,536	200612-200711
\$4,716	200712-200811
\$4,824	200812-200911
\$5,657	200912-201011
\$5,666	201012-201111
\$5,751	201112-201211
\$5,891	201212-201311
\$6,044	201312-201411
\$6,143	201412-201511
\$6,242	201512-201611
\$6,269	201612-201711
\$6,318	201712-201811
\$6,431	201812-201911
\$6,557	201912-202011
\$6,660	202012-202111
\$6,728	202112-202211
\$6,935	202212-202311

- (2) **Resolution UPC 292 RC 0** Correct using the following:
- a. If TC 150, GUF Auto-Close URC 8 to Rejects.
 - b. All other TCs, GUF Auto-Close URC 2 to Originator.
- 3.12.179.100.1
(01-01-2014)
UPC 292 RC 0 and RC 2
- (1) **CONDITION RC 1** This occurs for the following reasons:
- a. If section word count is present, the corresponding section must be on input return.
 - b. The total of section word counts must equal transaction word count.
- (2) **Resolution UPC 292 RC 1** GUF Auto-Close URC 8 to Rejects.
- (3) **CONDITION RC 2** This occurs for the following:
- a. TC 30X and Doc Code is other than 47.
 - b. TC 29X and Doc Code is other than 54.
 - c. TC 370 and Doc Code is other than 51 or 52.
 - d. Doc Code 34 and transaction code is other than TC 610–690, TC 692, TC 694, TC 695, or TC 896.
 - e. TC 150 with Doc Code other than 05–12, 21–22, 26–28, 72–73.
- (4) **Resolution UPC 292 RC 2** Resolve using the following:
- a. If TC 150, GUF Auto-Close URC 8 to Rejects.
 - b. All other TCs, GUF Auto-Close URC 2 to Originator.
- 3.12.179.100.2
(01-01-2014)
**UPC 292 RC 3 TC 150
Math and Non Math
Error**
- (1) **CONDITION RC 3** This occurs for the following:
- a. Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer.
 - b. Math error return with both IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Over Computer.
- Note:** Master File will bypass UPC 292 RC 3 for MFT 29.
- (2) **Resolution UPC 292 RC 3** GUF Auto-Close URC 8 to Rejects.
- 3.12.179.100.3
(01-01-2014)
**UPC 292 RC 4 Invalid
Entity Code and
Address Information**
- (1) **CONDITION RC 4** This condition occurs for the following:
- a. TC 000, TC 01X, TC 030, TC 040, TC 041, TC 140, TC 150, TC 430 with a City Character Count +3, greater than the City/State word count X5, and non-zero city character count.
 - b. TC 140 with Entity Code 2 and word count not equal to 52; Entity Code 1 and word count not equal to 78; and Entity Code 1 and zero City/State word count.
 - c. If city character count or Major City Code is less than 2 characters, or Major City Code is invalid for the campus. APO/FPO addresses use AE, AP, and AA.
 - d. TC 150 and TC 430 Entity Code 1 or 3 with a zero City/State or street address word count.
 - e. Transaction with address data and an invalid state code or major possession, blank City/State field, or zero City character count.
 - f. TC 000 (non DM–1) with zero first name line word count.

3.12.179.101.1
(01-01-2014)
UPC 293 RC 3

- (1) **CONDITION RC 3** This condition occurs when a TC 370 with transaction amount not equal to the net money amount of all secondary transactions plus the civil penalty Reference Number amount.
- (2) **Resolution UPC 293 RC 3** GUF Auto-Close URC 8 to Rejects.

3.12.179.101.2
(05-29-2024)
UPC 293 RC 6 and RC 7

- (1) **CONDITION RC 6** This condition occurs when an Invalid SSN contains all zeroes or all nines.
- (2) **Resolution UPC 293 RC 6** If Unable to find another SSN:
 - a. Place case in suspense using CC UPCAS with definer code "S" and modifier code "C" for thirty days.
 - b. Correspond using a Letter 239C.
 - c. If No Reply from taxpayer, follow local procedures for assigning an IRSN.
 - d. After the IRSN has been changed, the case must be forwarded to Rejects. Request Rejects: REMOVE PERS EXMT AND/OR EIC

Note: If no entity information is found for the taxpayer though research and XREF, forward the case to the work leader. After the work leader verifies missing entity information, URC 8 to Rejects to delete the DLN.

- (3) **CONDITION RC 7** This condition occurs when a TC 29X / TC 30X with an Interest Computation Date later than 23C Date plus one year.

Note: Master File will bypass this condition if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993–998.

- (4) **Resolution UPC 293 RC 7** GUF Auto-Close URC 2 to Originator.

3.12.179.101.3
(01-01-2014)
**UPC 293 RC 8 Invalid
Character Count**

- (1) **CONDITION RC 8** This condition occurs when TC 140 Entity Code 1, or TC 150 / TC 430 with EC 1, EC 4, or EC 5 and
 - a. To Last Name character count is zero.
 - b. Of Last Name character count is zero.
 - c. First Name Line character count greater than 35 (sum of To Last Name character count, of Last Name character count, and Suffix character count).
 - d. 1st Name Line Word Count of zero; or
- (2) Entity change transactions, with word count greater than 20, and significant in the first name line field
 - a. To Last Name character count is zero.
 - b. Of Last Name character count is zero.
 - c. Tax Year (year of first name), is zero (except TC 013 Civil Penalty Transactions) or;
 - d. First Name Line character count greater than 35 (sum of To Last Name character count, of Last Name character count and Suffix character count).
- (3) **Resolution UPC 293 RC 8** Correct in the following manner:
 - a. If TC 150 or 430, GUF Auto-Close URC 8 to Rejects.
 - b. All others, GUF Auto-Close URC 2 to Originator.

3.12.179.101.4
(01-01-2014)
UPC 293 RC 9 TC 29X
Credit Interest Date

- (1) **CONDITION RC 9** This condition occurs for the following:
 - a. If primary transaction code is TC 290 and Credit Interest date is significant, the blocking series must be 500–519, 540–589, 600–619, or 640–679.
Note: Master File will bypass this condition for MFT 55 transactions.
 - b. If primary transaction code is TC 291 or secondary transaction code is TC 294 or TC 298, the Credit Interest date must be zero.
- (2) **Resolution UPC 293 RC 9** GUF Auto-Close URC 2 to Originator.

3.12.179.102
(01-01-2014)
UPC 294 RC 1 Invalid
Transactions

- (1) **CONDITION RC 1** This condition occurs when a TC 150 with DLN XX211XXX99XXXX containing CCC G and any of the following conditions apply:
 - a. Entity code is other than EC 2 or EC 4; or
 - b. Tax period is prior to 197301; or
 - c. CCC 5 or CCC 6 is not present.
- (2) **Resolution UPC 294 RC 1** GUF Auto-Close URC 8 to Rejects.

3.12.179.103
(01-01-2019)
UPC 295 RC 2 and RC 3
Invalid Transactions

- (1) **CONDITION RC 2** This condition occurs when the Name Control (Name Control) does not equal the first four significant characters of the last name (except Doc Code 63 transactions).
- (2) **Resolution UPC 295 RC 2**
 - a. See IRM 3.12.179.18.2, for instructions on verifying and correcting the name line. Refer to Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers.
 - b. URC 5 or URC 6 to correct any transcription errors such as misspelled or transposed names.
- (3) **CONDITION RC 3** This condition occurs when a TC 000 contains a fiscal month of 00 or greater than 12.
- (4) **Resolution UPC 295 RC 3** URC 2 to originator or 8 to Rejects as appropriate.
Note: If MFT 29, URC 8 to Rejects with instructions to input Form 5329 long entity (only one taxpayer) with RPC E

3.12.179.104
(01-01-2014)
UPC 296 RC 0 Beginning
of Year Processing

- (1) **CONDITION RC 0** Prior year purged Unpostables.
- (2) **Resolution UPC 296 RC 0** Information will be sent based on N.O. End of Year procedures.

3.12.179.105
(01-01-2014)
UPC 297 RC 0 End of
Year Processing

- (1) **CONDITION RC 0** Reserved for End of Year Processing.

3.12.179.106
(01-01-2025)
**UPC 298 RC 0 Area
Office Realignment**

- (1) **CONDITION RC 0** This condition occurs if the DLN Year Digit is 6 or later and:
- TC 015 and TC 030 contains an AO not equal to 11–15 or 21–27 or 35.
 - TC 141, TC 142, and/or TC 920 contains an AO not equal to 11–15 or 21–27 or 35.
 - TC 520 contains a Bankruptcy Litigation Location Code (BLLC) not equal to 00, 21-27.

Note: If the DLN Year is less than 6, Master File will post 11–17 or 21–36 for a, b, and c above.

- (2) **Resolution UPC 298 RC 0** GUF Auto-Close URC 2 to Originator.

3.12.179.107
(03-15-2021)
**UPC 299 RC 0–5 TC 150
with Invalid Fields**

- (1) **CONDITION RC 0** This condition occurs because the Date received must be present on types of 1040 Forms. If this test or any of the following conditions are not met, unpost:

- a. The Date received must not be earlier than normal RDD month and year.

Note: Master File will bypass this check for Form 1040-ES.

- If the input return is other than a timely filed current calendar year, then date received must not be subsequent to current (23C date) processing date.
- The month digits must be 01 through 12. TC 430 will unpost 290 RC 1 instead.
- The day digits must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29. TC 430 will unpost 290 RC 1 instead.
- The day digits must be 01 through 30 when the month is 04, 06, 09, or 11. If greater than 31, TC 430 will unpost 290 RC 1 instead.
- The day digits must be 01 through 31 when the month is 01, 03, 05, 07, 08, 10, or 12. TC 430 will unpost 290 RC 1 instead.
- Returns with return received date (the return received date is the actual transaction on the TC 150) equal or prior to the ending date of the tax period.

- (2) **Resolution UPC 299 RC 0** GUF Auto-Close URC 8 to Rejects.

- (3) **CONDITION RC 1** This condition occurs when more than 25 TC 150s are received for the same MFT/Tax Period.

- (4) **Resolution UPC 299 RC 1** GUF Auto-Close URC 8 to Rejects.

- (5) **CONDITION RC 2** This condition occurs for the following:

- TC 150 contains an Elected Deferral Amount (EDA) input to a tax period other than 199312–199411 or
- TC 150 contains Federal Phone Excise Tax or
- TC 150 contains significance in the Refundable Credit Primary Year (PY) Minimum Tax Amount if the tax period is prior to 200712 or
- TC 150 contains Section 61 and 62 input to a tax period prior to 200712.
- TC 150 contains significance in the following Rebate fields if the tax period is other than 200812-200911:
 - Basic RRC on Tax Liability Computer,
 - Basic RRC on Qualifying Income Computer,

- Additional RRC for Eligible Children Computer, or
- Total Recovery Rebate Credit Computer input to tax period other than 200812-200911.
- f. TC 150 contains significance in the FIRST TIME HOME BUYER CR-COMPUTER for Tax Period other than 200812 through 201011.
- g. TC 150 contains significance in the Making Work Pay Credit or American Opportunity Tax (Hope) Credit, input to a tax period prior to 200912.
- h. TC contains significance in the Form 8839 Refundable Adoption Credit computer amount input to tax period prior to 201012.
- i. TC contains significance in the Form 8839 Refundable Adoption Credit computer amount input to tax period 201212 and beyond.
- j. TC 150 contains significance in the new Taxable Investment income and NI tax input to tax period prior to 201312.
- k. TC 150 contains significance in the new Additional Medicare tax on wages, Additional Medicare tax on SE Income, Tier I additional Medicare tax on Railroad Retirement Compensation amount, Additional Sch H tax for each spouse input to tax period prior to 201312.
- l. TC 150 contains significance in the 5000A penalty per computer or Total APTC/Total PTC/APTC Repayment/Reconciled PTC input to tax period prior to 201412.
- m. When the TC 150 contains (SRP) penalty per computer and is more than the National Average Bronze plan:

Tax Period	National Average Bronze Plan limit
201412 through 201611	
201612 through 201711	
201712 through 201811	
201812 through 201911	

#

- n. TC 150 containing section 77 (Form 8978) input to a Tax Period prior to 201812.
 - o. TC 150 containing significance in the new Tax on Excess ABLE Contribution amount (Section 29 or 30) input to tax period prior to 201512.
 - p. - TC 150 input to tax period prior to 202012 and any of the following Schedule H amounts are significant;
QLFD-SICK-FAMILY-WAGES-S44-AMT, NONRFNDBL-SICK-WGS-S44-AMT, RFNDBL-SICK-WAGES-S44-AMT, QLFD-SICK-FAMILY-WAGES-S45-AMT, NONRFNDBL-SICK-WGS-S45-AMT, RFNDBL-SICK-WAGES-S45-AMT or SCH-H-MAX-DEFERRED-SST-(S44-S45)-AMT
- (6) **Resolution UPC 299 RC 2** GUF Auto-Close URC 8 to Rejects.
 - (7) **CONDITION RC 3** This condition occurs when a TC 150 contains a credit amount in an Unallowable Total field.
 - (8) **Resolution UPC 299 RC 3** GUF Auto-Close URC 8 to Rejects.
 - (9) **CONDITION RC 4** This condition occurs when a TC 150 contains a Primary SSN that is equal to the Secondary SSN.

- (10) **Resolution UPC 299 RC 4** Use the following to resolve:
- a. Research to determine the correct Primary and/or secondary TIN(s). If found, URC 6 and make corrections to the Primary and/or secondary TIN(s).
 - b. If unable to resolve, URC 8 to Rejects with instructions and notes regarding the research completed.
- (11) Condition RC 5 - RESERVED.

3.12.179.107.1
(03-15-2021)

**UPC 299 RC 6 and RC 8
TC 150 With Invalid First
Time Home Buyer Credit
Fields (FTHBC)**

- (1) **CONDITION RC 6** This condition occurs for any of the following:
- a. If First Time Home Buyer Credit NAP amount field for the primary is equal to zeros and Disposition Code a., b., d., f., g., or i. for section 58 (primary Form 5405) is present.
 - b. If First Time Home Buyer Credit NAP amount field for the spouse is equal to zeros and Disposition Code a., b., d., f., g., or i. for section 59 (secondary Form 5405) is present.
- (2) **Resolution UPC 299 RC 6** GUF Auto-Close URC 8 to Rejects.
- (3) **CONDITION RC 8** This condition occurs for the following:
- a. TC 150 claiming First Time Home Buyer Credit (Section 58 and/or Section 59 are present) input before February 7, 2010.
 - b. TC 150 claiming First Time Home Buyer Credit (amount per computer from Section 4 is significant) without Section 58 and/or Section 59.
- (4) **Resolution UPC 299 RC 8** GUF Auto-Close URC 8 to Rejects.

3.12.179.107.2
(05-29-2024)

UPC 299 RC 9 TC 150

- (1) **CONDITION RC 9** This condition occurs when TC 150 with significance in the remittance with return field input to MFT 32 **or** TC 150 older than 2 years of the current processing year attempts to post to MFT 32.
- (2) **Resolution Procedure UPC 299 RC 9 for current year with remittance** Close URC 8 to Rejects. Instruct Rejects to input CCC 3, post the return and send remittance to Unidentified.
- (3) **Resolution Procedure UPC 299 RC 9 when older than 2 years of the current processing year and previously closed UPC 126 RC 0.** If the Un-postable is a result of a previously closed UPC 126 RC 0, refer the case to RICS/RIVO. Take the following actions to resolve:
- a. Establish an open control with CC ACTON
 - b. Use Activity Code - 25 (TNSFRCASE)
 - c. Input Category Code **MISC**
 - d. Assign to 1485000004
 - e. RICS/RIVO will utilize the CCA 42-43, IDRS Overage Report to identify, monitor and work these cases.
 - f. Monitor the account each cycle and check GUF 55-40 or CC UPDIS for history remarks from RICS/RIVO.
- (4) If the history remarks indicate, "126 good taxpayer", close with URC 0.
- (5) If the history remarks indicate "126 delete", close the case using URC 8 to Rejects. Instruct Rejects to delete the DLN. Include the following:

- TC 150
- Print of CC UPCAS with history remarks
- If remittance is present instruct Rejects to send to Unidentified

(6) For additional information refer to IRM 25.25.6.2.4.

(7) **Resolution Procedure UPC 299 RC 9 when older than 2 years of the current processing year and previously closed UPC 147 RC 0.** Put the case in suspense with remarks Refer to SPIDT and refer to the lead. Reassign the case to the appropriate campus SPIDT team number to resolve.

Note: The clerk or responsible Unpostable employee will reassign the case to the generic SPIDT Unit Number: Austin - 0625100000, Kansas City - 0926200000, Ogden 0426300000.

(8) Route to SPIDT using local procedures or on Form 3210

(9) SPIDT will complete the resolution of the unpostable.

Note: When the case is older than 2 years of the current processing year, verify through the appropriate CC and EUP if it was previously closed as UPC 126 RC 0 or UPC 147 RC 0.

3.12.179.108
(01-01-2014)

**Payer Master File (PMF)
Unpostables**

(1) The Payer Master File (PMF) is a Master File listing of entities, businesses and individuals filing Form 1099. PMF was created to assist in compliance filing of information returns. Form 1096, Annual Summary and Transmittal of U.S. Information Returns, is used to report the total number of paper information returns filed for Form 1099, Form 1098, Form 5498, and Form W-2 G. A separate Form 1096 must be filed with each type of information return filed. Each Form 1096 includes:

- The filer's name and address,
- Filer's taxpayer identification number (TIN),
- Total number of information returns filed,
- The total federal income tax withheld,
- The total dollar amount reported, and
- The box checked which represents the type of information return filed, and
- The filer's signature and the date signed.

(2) Form 4804, Transmittal of Information Returns Reported Magnetically is used to report the above information for returns filed on magnetic or electronic media.

(3) PMF transactions (Form 1096) that fail to post are sent to the unpostable area for resolution. If the unpostable area is not able to resolve the condition, they will return the transaction to the PMF as uncorrectable.

3.12.179.109
(01-01-2021)

PMF General Research

(1) Use the following command codes to perform research to find a better Name Control or TIN on PMF Unpostables:

- CC UPTIN
- CC INOLE with definers (i.e. CC INOLEG),
- CC NAMEE
- CC NAMES
- CC NAMEB
- CC IRPTRL
- CC PMFOL
- CC RTVUE
- CC BMFOL
- CC TRERS
- CC TRDBV

You may also use:

- a. Form 4251 (including the transmittal control code)
 - b. GUF 11–40 listings
- (2) All business entities (corporations, partnerships, limited liability company (LLC), trusts, estates, etc.) must use an EIN as their TIN. The only exception is a sole proprietorship, which may use either a SSN or an EIN as its TIN. When resolving PMF unpostables, do not correct the TIN to an SSN unless the business type is a sole proprietor.
 - (3) For a sole proprietor, the individual name must be entered on the first name line and any business name is entered on the second name line. Sole proprietors may not list their business name first when using either a SSN or an EIN. IDRS Research will indicate when the taxpayer is a sole proprietor.
 - (4) Identify a valid Name Control/TIN by searching for an address match by re-searching with IDRS with Form 4251, or a name and address match on IRPTRL. If the valid TIN is an SSN (sole proprietorship only), change the TIN type to "0". If the valid TIN is an EIN, the TIN type will be blank.

Note: If research indicates there is both a valid IMF and BMF entity for the taxpayer post the PMF unpostable to the BMF entity.

- (5) Make sure the PMF indicator is on (check for a "1" in the "PMF-IND" field on CC ENMOD) when changing the Name Control for a BMF EIN.
- (6) To prevent repeat unpostables make sure the PMF indicator is on Master File when correcting to a different EIN. Input TC 016, if necessary.
- (7) The processing year for PMF begins in cycle 28 each year. The Campuses will begin to receive receipts approximately one cycle later.
- (8) The last cycle to receive any new receipts is cycle 45 each year. It is advised that all receipts be closed out no later than cycle 45 each year to allow sufficient time to post and avoid any issues with inventory receipts.
- (9) For information on BMF PMF cases see IRM 3.12.279.113.

3.12.179.110
(01-01-2025)
**UPC 501 RC 1 No
Account Present**

- (1) **CONDITION RC 1** Mismatch on TIN on one of the following forms:
 - a. Form 1096 (MFT 69),
 - b. (MFT 00 Magnetic Tape Indicator "G"),
 - c. Form 1096 (MFT 69 prior year).

3.12.179.111
(01-01-2025)

**UPC 503 RCs 1 - 3 Name
Control Mismatch**

- (2) **UPC 501 RESOLUTION RC 1** Research using IRM 3.12.279.112.
- (1) **CONDITION RC 1** TIN matches an EIN and Name Control mismatches one of the following forms:
- a. Form 1096 (MFT 69),
 - b. (MFT 00 Magnetic Tape Indicator "G"),
 - c. Form 1096 (MFT 69 prior year).
- (2) **CONDITION RC 2** TIN matches an SSN and the Name Control mismatches one of the following forms:
- a. Form 1096 (MFT 69),
 - b. Form 4804 (MFT 00 Magnetic Tape Indicator "G"),
 - c. Form 1096 (MFT 69 prior year).
- (3) **CONDITION RC 3** TIN matches both an EIN and SSN and the Name Control mismatches one of the following forms:
- a. Form 1096 (MFT 69),
 - b. Form 4804 (MFT 00 Magnetic Tape Indicator "G"),
 - c. Form 1096 (MFT 69 prior year).
- (4) **UPC 503 RESOLUTION RC 1, RC 2 and RC 3** Research using IRM 3.12.279.112.

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Exhibit 3.12.179-1 (06-10-2020)
Statutory Periods of Limitation Chart

Statutory Periods of Limitation Chart (Under Internal Revenue Code Section 6501)

FORM NUMBER	MFT CODE	TYPE OF RETURN	PERIOD COVERED	DUE DATE	STATUTORY PERIOD OF LIMITATIONS
1040 1040-SR 1040-A 1040-EZ	30	Individual Income	Calendar or Fiscal Year	3 1/2 Months after end of taxable year (calendar year April 15)	3 Years after the due date of the return, or 3 years after the date the return was actually filed, whichever is later
1040-C	30	U.S. Departing Alien Individual	Prior to Departure	Tentative Return	Statute begins with received date of Form 1040/ 1040-SR or Form 1040-NR when filed
1040-NR	30	U.S. Non-resident Alien Individual	Same as 1040 1040-SR	See Notes 2 and 3	See Note 1
1040-PR	30	Self-employment tax return Puerto Rico	Same as 1040 1040-SR	Same as 1040 1040-SR See Note 3	See Note 1
1040-SS	30	Self-employment tax return (V.I., Guam, American Samoa)	Same as 1040 1040-SR	Same as 1040 1040-SR See Note 3	See Note 1
5329	29	Individual Retirement Arrangement	Same as 1040 1040-SR	Same as 1040 1040-SR	See IRM 25.6.2, Exhibit 1

Return can be filed three years after the due date of the return, or three years after the return was actually filed, whichever is later.

Form 1040-NR has the same due date as Form 1040 if wages are subject to withholding of U.S. Income Tax. Otherwise, the due date would be the 15th day of the 6th month (June 15 for the calendar year filer).

Form 1040-NR, Form 1040-PR, Form 1040-SS are processed at the Austin Campus.

Exhibit 3.12.179-2 (05-29-2024)
UPC 197 Retention Register Requests

Exhibit 3.12.179-2 explains how to request account modules from the Retention Register. CC IMFOL with Definer Code B, is used to recover account modules dropped from Master File to the Retention Register. Return data can be reestablished to the Master File by this process if the modules dropped to Retention in cycle 199401 or later. The MFT and Tax Period are required for input of the request. First a CC IMFOLB entry screen is shown, with 000-000-1234, 30 and YYYYMM.

- a. An information response screen is shown, that confirms the reestablishment process has begun. The message is Retention Register, Re-establishment Pending
- b. If the request cannot be processed, an error message is given,
 - CFOL 012 - Requested Module does not exist on Master File or RRR.
 - CFOL 007 - Recoverable Retention Register Problem (This message means the requested module exists on Master File but is not on the Retention Register).

Note: When there has been no activity on a settled tax period for approximately 3 years, Master File will drop account modules to the vestigial files during the first cycle of each processing year (such as 200901).

Retention Registers for account modules dropped to the vestigial files previous to cycle 199401 are kept on microfilm. Use CC UPCAS with Definer Code M and Definer Modifier Code B (CC UPCASMB) to request these accounts. A CC UPCASMB screen is displayed. The instructions are to:

1. Overlay CC UPRES with CC UPCAS with Definer Code M (requesting CC MFTRA) and Definer Modifier Code B (specific tax period, hard copy).
2. Move the cursor beyond the Cycle Sequence (or to the next line) to input the Entry Code and transmit.

It may be necessary to use CC MFTRA with Definer Code Z if the vestigial cycle is the first cycle of the current year and if the campus microfilm is not current. The MFTRA entry screen is shown:

- Line 1: the Command Code is entered
- Line 2: SSN, Definer Code, MFT, tax period, and Entry Code.

Note: Use CC MFTRA to request a hard copy of the record. A display is not available until the module has been re-established.

Exhibit 3.12.179-2 (Cont. 1) (05-29-2024)
UPC 197 Retention Register Requests

UPC 197

Retention Register Requests – 1996 and Later

CC IMFOL with Definer Code B is used to recover account modules dropped from Master File to the Retention Register. Return data can be reestablished to the Master File by this process if the modules dropped to Retention in cycle 199701 or later. The MFT and Tax Period are required for input of the request.

IMFOLB000-00-1234 30 YYYYMM

Input IMFOLT. An information response confirms the reestablishment process has begun (as shown below) or

RETENTION REGISTER, RRR RE-ESTABLISHMENT PENDING

displays an error message when the request cannot be processed (as shown below).

Requested module does not exist on Master File or on the Retention Register

CFOL 012 - REQUESTED MODULE DOES NOT EXIST ON MASTER FILE OR RRR.

Requested module exists on Master File but is not on the Retention Register

CFOL007-RECOVERABLE RETENTION REGISTER PROBLEM

Note: The Master File will drop account modules to the vestigial files when there has been no activity on a settled Tax Period for approximately 3 years during the first cycle of each processing year (such as 201801).

Exhibit 3.12.179-2 (Cont. 2) (05-29-2024)
UPC 197 Retention Register Requests

When an account module has dropped to the vestigial files prior to cycle 199701, it is necessary to obtain a transcript of the microfilm Retention Register. Use all four of the following methods:

CC UPCASMB

Use CC UPCAS with Definer M (requesting CC MFTRA) and Definer Modifier B (specific Tax Period, hard copy)—(UPCASMB)—to request account modules dropped to the vestigial files prior to cycle 199701.

```
UPCASMB20XX34008221 ASG 0000000003 CAT W5
NULL UPC 197 1 CYC 20XX3405 REP ST
00111-111-11111-X EC CR-INT
000-00-1234 0 TXPD 20XX12 MFT 30 PN

CASP STC
```

- Line
1. Overlay CC UPRES with CC UPCASMB
 2. Move the cursor beyond the Cycle Sequence (or to the next line) to transmit.

CC MFTRA Z

CC MFTRA Request Type Z is used to request a specific tax module from the Annual Temporary Retention Register Backup File. It is helpful when the vestigial cycle is the first cycle of the current year and if the service center microfilm is not current.

```
MFTRA
000-00-1234,Z,30,YYYYMM
```

- Line
1. Command Code
 2. SSN, Definer Code, MFT, Tax Period, Transmit

Note: Use CC MFTRA to request a hard copy of the record. A display is not available until the module has been reestablished.

```
ESTABMZ000-00-1234 NULLIFY REQ. IND.>
EMP. NUM>00000000003 MFT>30 REMOVAL CYCLE YEAR>20XX REQUEST NUM>542HT
TAX PERIOD>20XX12 PLAN NUM> NAME CONTROL>
Enter one of the following below: (SC-STOP) or (STATE-CODE) or (ADDRESS-NUMBER)
SC STOP> ST-CD> ADDR-NUM>
ADDRESS LINE 1> ADDR-STOP>
ADDRESS LINE 2>
REMARKS LINE 1>
REMARKS
```

Input CC ESTABMZ and the SSN of the unpostable. After transmitting, fill in the following fields, shown in gray, on the ESTAB input screen:

1. EMP. NUM: Your IDRS employee number
2. MFT
3. REMOVAL CYCLE YEAR: The vestigial cycle, found on Form 4251 or on UPRES
4. REQUEST NUMBER: Enter all of the following: the two-digit Area Office from the VESTIGIAL CYCLE line on UPRES; 2 for IMF; H for Retention register; and T for Transcript. Example: 542HT
5. TAX PERIOD.

Exhibit 3.12.179-2 (Cont. 3) (05-29-2024)
UPC 197 Retention Register Requests

Form 3774, Request for Research

202103150000

Request for Research

1. Identifying Data				2. Category	
<input checked="" type="checkbox"/> IMF	<input type="checkbox"/> EPMF	TIN 000-00-1234	V.D.	District AO36	MFT 30
<input type="checkbox"/> BMF			<input type="checkbox"/> EOMF		
<input type="checkbox"/> RMF					
Specific Tax Period 200612				Update Cycle	
a. Ending				<input checked="" type="checkbox"/> Original Request	
b. Beginning (Certain RMF)				<input type="checkbox"/> Second Request	
				<input type="checkbox"/> Expedite	
3. Taxpayer's Name and Address (please print or type)			4. Source		
WINIFRED CASPIAN PO BOX 695 MINNEAPOLIS, MN 55401			a. Service Center CNTR		
			b. Requester 0000000211		
			c. Stop No. 0000 STOP Phone No. (765)555-2610		
			d. Date 03/05/2022		
5. Data Requested					
<input type="checkbox"/> TIN		<input type="checkbox"/> Filing Requirements		<input type="checkbox"/> Fiscal Year/Month	
<input type="checkbox"/> Correct Name		<input type="checkbox"/> Module Balance		<input type="checkbox"/> DLN	
<input type="checkbox"/> Correct Name Control		<input type="checkbox"/> Entity Module		<input checked="" type="checkbox"/> Transcript	
<input type="checkbox"/> True Name		<input type="checkbox"/> Address		<input type="checkbox"/> Transaction Code	
<input type="checkbox"/> Trade Name		<input type="checkbox"/> Spouse's SSN		<input type="checkbox"/> Other (specify) 201101	
6. Results of Research					
<input type="checkbox"/> Transcript attached <input type="checkbox"/> No record _____ <input type="checkbox"/> AR thru Cycle _____ <input type="checkbox"/> ALPHA thru Cycle _____ <input type="checkbox"/> RET REG Cycle _____ <input type="checkbox"/> REF REG thru Cycle _____					
7. Researcher _____ Date Completed _____					
Unit _____					

Form **3774** (11-80) Catalog Number 22460S Department of the Treasury - Internal Revenue Service

District AO from Form 4251
or UPRES bottom of screen

Cycle sequence of
Unpostable

Vestigial cycle when Unpostable went to
Retention (from Form 4251)

FTS NUMBERS FOR CAMPUS MICROFILM UNITS

Campus	District Office	Phone	Fax
Austin (18)	18, 20, 21, 71, 73, 74, 75, 76	737-800-4600	877-821-4731

Exhibit 3.12.179-2 (Cont. 4) (05-29-2024)
UPC 197 Retention Register Requests

Campus	District Office	Phone	Fax
Kansas City (09)	01, 02, 03, 04, 05, 06, 07, 08,09, 11, 13, 14, 16, 17, 19, 22, 26, 27, 31, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 45, 46, 47, 48, 49, 56, 57, 58, 59, 61, 62, 63, 64, 65, 68, 70, 72, 77, 79, 80, 89, 90, 94, 95	816- 499-5813	EFax to: 877-929-1759
Ogden (29)	23, 25, 28, 29, 30, 32, 51, 52, 54, 55, 60, 66, 78, 81, 82, 83, 84, 86, 87, 88, 91, 92, 93, 99	801-620-7931	email to: *TS EEF OSPC ICO 301A, or *TS.sp.special. search.ogden@irs.gov

Exhibit 3.12.179-3 (06-10-2020)

UPC 147 RC 0 Comparison Checklist 1040, 1040-SR, and 1040-A

TE Number: _____

**Unpostable Code 147 RC 0 ID Theft Checklist
Forms(s) 1040/1040-SR/1040-A**

Section A

Route to : _____

Sequence Number : _____ DLN : _____

TP Name : _____ TP SSN : _____

Unpostable Contact Person : _____

Phone : _____

Section B

Tax Administration OMM and no later entry of OMMGB YES

Tax Administration CI RC OTHER YES

Open IDRS control base category "MXEN" or "SCRM" for prior year YES

No prior year Tax Return YES

Multiple prior year/current year Tax Returns YES

If **YES** to any of the above, route to **SPIDT**, do not continue. If **NO**, continue to Section C

Section C Compare Items 1-7 using Command Code TRDBV or RTVUE for prior and current year:

<u>Item</u>	<u>Match</u>	<u>No Match</u>
1. Primary Name (M.I. MUST match if present on both)	<input type="checkbox"/>	<input type="checkbox"/>
2. Secondary Name/TIN (present or not present)	<input type="checkbox"/>	<input type="checkbox"/>
3. Name Control/TIN of Dependents (any match)	<input type="checkbox"/>	<input type="checkbox"/>
4. EIC claimed or unclaimed (same both years)	<input type="checkbox"/>	<input type="checkbox"/>
5. Direct Dep. Info (exact match) (present or not present)	<input type="checkbox"/>	<input type="checkbox"/>
6. Payer/Employer TIN (any match)	<input type="checkbox"/>	<input type="checkbox"/>
7. Taxpayer's Address (prior & current year)	<input type="checkbox"/>	<input type="checkbox"/>

5 or More Items Match

YES
Close with URC 0

NO
Route for further research

Exhibit 3.12.179-4 (06-10-2020)
UPC 147 RC 0 Comparison Checklist 1040-EZ

TE Number _____

Unpostable Code 147 RC 0 ID Theft Checklist
Form 1040-EZ

Section A

Route to : _____

Sequence Number : _____ DLN : _____

TP Name : _____ TP SSN : _____

Unpostable Contact Person : _____

Phone : _____

Section B

Tax Administration OMM and no later entry of OMMGB YES

Tax Administration CI RC OTHER YES

Open IDRS control base category "MXEN" or "SCRM" for prior year YES

No prior year Tax Return YES

Multiple prior year/current year Tax Returns YES

If **YES** to any of the above, route to **SPIDT**, do not continue. If **NO**, continue to column C

Section C Compare Items 1-6 using Command Code TRDBV or RTVUE for prior and current year:

<u>Item</u>	<u>Match</u>	<u>No Match</u>
1. Primary Name (M.I. MUST match if present on both)	<input type="checkbox"/>	<input type="checkbox"/>
2. Secondary Name/TIN (present or not present)	<input type="checkbox"/>	<input type="checkbox"/>
3. EIC claimed or unclaimed (same both years)	<input type="checkbox"/>	<input type="checkbox"/>
4. Direct Dep. Info (exact match) (present or not present)	<input type="checkbox"/>	<input type="checkbox"/>
5. Payer/Employer TIN (any match)	<input type="checkbox"/>	<input type="checkbox"/>
6. Taxpayer's Address (prior & current year)	<input type="checkbox"/>	<input type="checkbox"/>

4 or More Items Match

YES
Close with URC 0

NO
Route for further research

Exhibit 3.12.179-5 (01-01-2024)

UPC 147 RC 0 Comparison Checklist 1040-PR and 1040-SS

TE Number _____

**Unpostable Code 147 RC 0 ID Theft Checklist
Form 1040-PR/Form 1040-SS**

Section A

Route to : _____

Sequence Number : _____ DLN : _____

TP Name : _____ TP SSN : _____

Unpostable Contact Person : _____

Phone : _____

Section B

Tax Administration OMM and no later entry of OMMGB YES

Tax Administration CI RC OTHER YES

Open IDRS control base category "MXEN" or "SCRM" for prior year YES

No prior year Tax Return YES

Multiple prior year/current year Tax Returns YES

If YES to any of the above, route to SPIDT, do not continue. If NO, continue to column C

Section C Compare Items 1-6 using Command Code TRDBV or RTVUE for prior and current year:

<u>Item</u>	<u>Match</u>	<u>No Match</u>
1. Primary Name (M.I. MUST match if present on both)	<input type="checkbox"/>	<input type="checkbox"/>
2. Secondary Name/TIN (present or not present)	<input type="checkbox"/>	<input type="checkbox"/>
3. Name Control/TIN of Dependents (any match)	<input type="checkbox"/>	<input type="checkbox"/>
4. Direct Dep. Info (exact match) (present or not present)	<input type="checkbox"/>	<input type="checkbox"/>
5. Payer/Employer TIN (any match)	<input type="checkbox"/>	<input type="checkbox"/>
6. Taxpayer's Address (prior & current year)	<input type="checkbox"/>	<input type="checkbox"/>

4 or More Items Match

YES
Close with URC 0

NO
Route for further research

