



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.13.36

OCTOBER 21, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.13.36, Campus Document Services, EPMF Account Numbers.

## MATERIAL CHANGES

- (1) IRM 3.13.36 IPU 24U0571 issued 04-25-2024 - revised throughout to update organizational title Wage and Investment to Taxpayer Services.
- (2) IRM 3.13.36.1 - Program Scope and Objectives moved to first subsection of IRM.
- (3) IRM 3.13.36.1.3 - Moved list of glossary information into a table.
- (4) IRM 3.13.36.2.9(17) IPU 24U0571 issued 04-25-2024 - Added Schedule DCG (Defined Contribution Group).
- (5) IRM 3.13.36.1.7 - Moved list of forms into a table.
- (6) IRM 3.13.36.2 - Moved Service Level Agreements to subsection 2.
- (7) IRM 3.13.36.2.2 (1) - Added Chiefs and Independent Office of Appeals.
- (8) IRM 3.13.36.16.2.4 (3) - Added IRM references for command codes.
- (9) IRM 3.13.36.16.2.12 (5) - Added IRM reference for command code.
- (10) IRM 3.13.36.18(11) Figure 3.13.36-12 IPU 24U0571 issued 04-25-2024 - Added Form DCG and DOC CODE.
- (11) IRM 3.13.36.20.1(6) IPU 24U0571 issued 04-25-2024 - Updated procedures on location address and removed caution.
- (12) IRM 3.13.36.20.1(8) IPU 24U0571 issued 04-25-2024 - Revised sentence.
- (13) IRM 3.13.36.23.3(2) IPU 24U0571 issued 04-25-2024 - Revised sentence.
- (14) IRM 3.13.36.23.3(3)(d) IPU 24U0571 issued 04-25-2024 - Removed EPMF.
- (15) IRM 3.13.36.23.3(3)(g) IPU 24U0571 issued 04-25-2024 - Removed.
- (16) IRM 3.13.36.23.3(4) IPU 24U0571 issued 04-25-2024 - Minor changes throughout if, and, then chart.
- (17) IRM 3.13.36.23.4(2) IPU 24U0571 issued 04-25-2024 - Updated mailing address.
- (18) IRM 3.13.36.23.11(2) IPU 24U0571 issued 04-25-2024 - Added Form 5558 information.
- (19) IRM 3.13.36.23.11(3) IPU 24U0571 issued 04-25-2024 - Revised sentence, added EFAST2 website and revised if, and then chart.
- (20) IRM 3.36.23.11(3) Table - Changed Form 5558 to Form 8868 for Form 5330 extensions.
- (21) IRM 3.13.36.23.11(4) IPU 24U0571 issued 04-25-2024 - Removed Form 5558 and added Form 8868.

- (22) IRM 3.13.36.23.11(5) IPU 24U0571 issued 04-25-2024 - Revised sentence and if, and, then chart.
- (23) IRM 3.13.36.23.11(5) & Table - Change Form 5558 to Form 8868.
- (24) IRM 3.13.36.25(10)(f ) IPU 24U0571 issued 04-25-2024 - Revised sentence and removed note.
- (25) IRM 3.13.36.25(10)(g) IPU 24U0571 issued 04-25-2024 - Revised sentence.
- (26) IRM 3.13.36.25(11) & (12) IPU 24U0571 issued 04-25-2024 - Added sentences.
- (27) IRM 3.13.36.25(13) IPU 24U0571 issued 04-25-2024 - Revised sentence and removed b.
- (28) IRM 3.13.36.25(14) IPU 24U0571 issued 04-25-2024 - Revised sentence and a, b and c.
- (29) IRM 3.13.36.25(23) IPU 24U0571 issued 04-25-2024 - Added mailing address and removed chart.
- (30) IRM 3.13.36.30 IPU 24U0571 issued 04-25-2024 - Revised subsection.
- (31) IRM 3.13.36.30.1(1) IPU 24U0571 issued 04-25-2024 - Revised sentence.
- (32) IRM 3.13.36.30.1(2) IPU 24U0571 issued 04-25-2024 - Removed sentence and note.
- (33) Editorial changes made throughout the IRM for clarity. Reviewed and updated formatting, grammar, punctuation, links, titles, website addresses and IRM references.

#### **EFFECT ON OTHER DOCUMENTS**

This supersedes IRM 3.13.36 dated January 01, 2024. IRM 3.13.36 also incorporates interim guidance from IRM Procedural Updates (IPU) **24U0571**.

#### **AUDIENCE**

Taxpayer Services  
Employee Plans Master File Account Numbers employees

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3.13.36

EPMF Account Numbers

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- 3.13.36-1 Area Office (AO)





3.13.36.1  
(07-01-2021)  
**Program Scope and  
Objectives**

- (1) Purpose: This manual focuses on the processing of delinquency notices, Form SS-4, Application for Employer Identification Number, and other entity related issues on the Employee Plans Master File (EPMF). The entity data include the Employer/Sponsor name, address, and Employer Identification Number (EIN). The plan data include the plan filing requirements, the plan name, plan number, plan year ending and certain characteristics of each of the employer's plans that may be required to identify a particular filer.
- (2) Audience: Employee Plan Entity Tax Examining Technicians are the primary audience for this IRM.
- (3) Policy Owner: The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Project Owner: Submission Processing Programs.
- (5) Stakeholders: Employee Plans Headquarters who rely on review and perfection of employee plans returns.
- (6) IRM 3.13.36 provides procedures for processing EPMF Entity issues in the Ogden Submission Processing Campus Entity function.

3.13.36.1.1  
(10-24-2022)  
**Responsibilities**

- (1) Use these procedures for processing EPMF Entity issues. The Employee Retirement Income Security Act (ERISA), ERISA Filing Acceptance System (EFAST) 2 project moved processing to a vendor contracted by the Department of Labor (DOL). EFAST2 is a computerized processing system designed to simplify and expedite the receipt and processing of the Form 5500, Form 5500-SF and Form 5500-EZ using electronic filing technologies. Each year more than one million pension, welfare and fringe benefit plans file a Form 5500, Form 5500-SF or Form 5500-EZ to satisfy annual reporting requirements under the Employee Retirement Income Security Act (ERISA) and the Internal Revenue Code. These are considered EFAST2 returns.
  - a. EFAST2 processing includes validation of the plan entity.
  - b. Changes to the EPMF, including establishing accounts TC 000, name, and address changes, occur by posting of the return record coming from EFAST2.
  - c. IRS establishes EPMF accounts from Form SS-4.
- (2) EFAST2 returns can be viewed on the EFAST2 website and the data from the returns is transmitted to EPMF daily,
- (3) The Ogden Campus processes the paper Form 5500-EZ. Unless otherwise specified in the specific Entity instructions, use the procedures in IRM 3.13.36 when resolving all Form 5500-EZ accounts. Report problems encountered the same business day as discovered to the TE/GE Headquarters Program Analysts overseeing the program.
- (4) The IRS processes all Forms 5330. If we processed the return before January 1, 2001, a fact of filing posted to the EPMF and the assessment was made on Automated Non-Master File (ANMF). Most returns processed January 1, 2001 or later process as a BMF document and post to the master file. A TC 154 posts as a fact of filing to the EPMF for the Form 5330.
- (5) Various letters are referenced throughout this IRM that best address the situations. We strongly advise you to use these letters to leave an accurate audit

trail. However, other letters are acceptable as long as the content is accurate and management approved the paragraphs.

- (6) We strongly advise any tax examiner using this IRM be familiar with the contents of IRM 21.3.3, Incoming and Outgoing Correspondence/Letters, IRM 21.7.13, Assigning Employer Identification Numbers (EINs), IRM 2.3, IDRS Terminal Responses, and IRM 2.4, IDRS Terminal Input.
- (7) 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(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*.

3.13.36.1.2  
(07-01-2021)  
**IRM Format**

- (1) Numbers in parenthesis (e.g., (1), (2)) indicate paragraph numbers.
- (2) Indented numerical lists (e.g., 1., 2.) indicate steps you **must** take in order. Complete the procedure in step one before doing the procedure in step two and consider all steps.
- (3) Indented alphabetical or bullet lists (e.g., a., b.), indicate procedures or informational items where order isn't important, however, you must consider all items.

3.13.36.1.3  
(07-01-2021)  
**Glossary of Terms**

- (1) The following lists a glossary of frequently seen terms used in processing EP Returns and correspondence.
- (2) Terms Starting With A-F

Term	Definition
Account	A taxpayer identified by a Social Security Number (SSN) or Employer Identification Number (EIN). Each account is a record of the type of returns filed and the related tax periods.
Account Management Services (AMS)	A web-based resource allowing users to resolve various taxpayer issues by providing employees the ability to view and update taxpayer accounts and case information through a common user interface.
Administrator	A person or group of persons specifically designated as a Plan Administrator by the terms of the document under which the plan is operated.
Affiliated Corporation	Each Corporation has its own charter. They can have a different tax year from the parent corporation unless they file a consolidated return.

Amended Return	A subsequent return filed before or after the due date that changes information submitted on the original return.
Assess	To impose or increase tax, penalty, and/or interest.
Asset Code	Used to identify end of year total assets.
Audit Information Management System (AIMS)	A computerized database that is a subsystem of IDRS. It provides a system to establish and requisition returns, as well as update, assess, and abate taxes, penalties, and credits on returns that are under examination's jurisdiction.
Automated Data Processing (ADP)	The handling and processing of data from electronic machines with minimum human intervention.
Automated Non-Master File (ANMF)	The Automated Non-Master File (ANMF) system supports accounting for assessments, liabilities, payments, and credits for transactions not compatible with master file processing, timeliness or data.
Batch	A group of like documents within a program code.
Block	A group of 100 or fewer returns identified with the same block Document Locator Number (DLN) in order to control the returns.
Business Master File (BMF)	A magnetic tape file maintained at Martinsburg Computing Center (MCC) containing information about taxpayers filing business returns (Forms 1120, 941, 944, 940, Form 5330 and Form 5500 Penalties, etc.) and related documents.
Calendar Year	The 12-month period from January 1 through December 31.
Centralized Authorization File (CAF)	his file contains information regarding authorization that taxpayers have given third parties to receive specific tax information.
Check Digits	Two alpha characters assigned by the computer, applying a mathematical formula to the Taxpayer Identification Number (TIN).
Command Code (CC)	A five-character code used to input data on the Integrated Data Retrieval System (IDRS).

Computer Condition Code (CCC)	Alpha or numeric codes that alert the computer to specific conditions appearing on the return.
Computer Generated (C-GEN)	The computer automatically produces the programmed information or computation.
Computer Paragraph (CP)	Computer-generated notices to request information or give information to the filers regarding certain aspects of their tax returns. Also, certain notices are generated to inform the campus of postings to the master file requiring additional action.
Consolidation	The moving of data from two or more EINs or plan numbers into one. <b>Example:</b> The taxpayer entity has erroneously been assigned more than one EIN or plan numbers for the same account.
Controlled Group of Corporations (Common Control Employers)	This is a plan adopted by a parent and each of its subsidiaries or one adopted by brother/sister corporations. A plan adopted by such a controlled group is subject to special requirements.
Controlling DLN	This DLN controls the location of a return in the files. It can be an original return DLN, amended return DLN, or a new DLN assigned to certain examination, collection, or adjustment documents (can also be referred to as a re-file DLN).
Corporate Merger	One corporation buys out another corporation and merges into one. The corporation that doesn't survive must submit the applicable final returns to close out its account. The surviving corporation continues to use the EIN originally assigned to it.
Corporation	A business organization formed by a group of people joined together to act as a single entity.
Correspondence Suspense	Tax returns from which correspondence initiates, either generated through IDRS or input by a tax examiner, and held for a reply from the taxpayer.
Cross-reference (X-REF)	Identifies related TINs and the sort name (DBA-Doing business as).

Cycle	One week's processing at the campus and MCC. The cycle is denoted by a six-digit code. The first four digits represent the processing year and the last two digits represent the processing week in that year.
Deferred Benefit	A benefit that becomes payable at a future date.
Defined Benefit Plan	A pension plan in which the plan document defines the retirement benefits.
Defined Contribution Plan	A retirement plan that provides for individual accounts, and the benefits are based solely on the amount contributed and any investment gains or losses.
Definer	A one-character alpha symbol input with certain command codes to request a specific type of action.
Delinquent Filer Voluntary Compliance (DFVC)	A Department Of Labor (DOL) delinquency filer program for Form 5500 and Form 5500-SF filers only.
Delinquent Return	A return filed and received after the due date.
Department of Labor (DOL)	Vendor that processes all Forms 5500.
Division	A division of a corporation is like an "arm" of the parent corporation. It isn't a separate entity. The parent corporation consolidates the division's tax information with its return. A division can make Federal Tax Deposit (FTD) payments however the parent corporation's name, address, EIN, etc. remains unchanged.
Document	A form, voucher, or written evidence of a transaction that establishes or affects an account.
Document Locator Number (DLN)	The DLN is a controlled number assigned to every return or document input through the ADP system. The 14th (last) digit is the year of processing, which is computer-generated. The DLN is used to control, identify, and locate documents processed in the ADP system. The DLN identifies the type of document and/or return received including the date and year of input.
Due Date	A prescribed filing date for a calendar- or fiscal-year return.

Dummy Module	A module on IDRS to record information when a tax module or an entity module isn't present. It contains the name control, TIN, MFT, and tax period. Replaced by the true module when the generated TC 902 finds a match on the master file.
EBSA	Employee Benefits Security Administration. The agency within DOL responsible for enforcing ERISA and processing the Form 5500 series.
Editing	Examining and perfecting returns by correcting misplaced, incorrect, or illegible entries.
Edit Sheet	A form coded and attached to a return for use in transcribing data from the return.
EFAST2	The ERISA Filing Acceptance System (EFAST) provided by a DOL contractor to process Forms 5500, 5500-SF and 5500-EZ. The system is web-based.
Employee Benefit Funds/Trust	Types of trusts holding the assets of the plan.
Employee Plans and Exempt Organizations Application Control Systems (EACS)	IDRS provides access via a special case control number available by use of CCs PLINQO, PLINFE, and PLINF.
Employee Plans Master File (EPMF)	A computer file containing data relative to all filed Form 5500 series returns and their related attachments. The data includes sponsor/employer entities, plan entities, administrator data, and return modules.
Employee Retirement Income Security Act of 1974 (ERISA)	This law overhauled prior pension laws. Congress passed the law to protect the interest of the participants and/or their beneficiaries. Form 5500 series data is used to enforce this law.
Employer Identification Number (EIN)	A nine-digit number that identifies the particular company, partnership, proprietorship, exempt organization, etc. that sponsors a plan.
End User Access System	A computer system with the capability of accessing Form 5500-EZ and Form 5500 online images produced from the Department of Labor's (DOL) EFAST processing system. This system was used before EFAST2 implementation and is no longer available.

Entity	The portion of the master file record identifying the taxpayer. It contains the taxpayer's name, address, SSN or EIN, employment code if applicable, name control (first four characters from the taxpayer's name), location codes, filing requirement codes, fiscal period, plan number, plan year month, plan effective date and date of establishment. This can also be a dummy module.
EPLAN	DRS CC used to make plan data changes.
ESIGN	IDRS CC used to assign an EIN through IDRS.
ESOP	Employee Stock Ownership Plan.
Exceeds Core	When a merge of accounts is in process and the two accounts exceed the merge computer program size. A no merge transcript generates (NO MRG EXC).
Federal Records Center (FRC)	Used by file clerks to indicate when the campus no longer houses a requested return. The return was shipped to the FRC building.
Field	An area within a section defined by a fixed length or position. It may be blank or contain data.
Field Error	An error caused when any field fails to meet the computer requirements for that field (and field alone).
File Folder Number	A nine-digit number assigned by the Area Office to the case file of a pre-approved plan application for internal control purposes. This number appears on all opinion letters issued.
File Location Code (FLC)	Digits 1 and 2 of the DLN. Identifies the campus where the return is filed. ADP EFAST processed returns have unique FLCs in their DLN to differentiate them from returns processed by the IRS. There are three different FLCs: 56 for original paper filing, 72 for amended paper filing, and 62 for electronic filing. EFAST2 returns have two FLC's: 92 for electronically filed Forms 5500 and 5500-EZ and 93 for electronically filed Forms 5500-SF.

File Source	A one-character code that follows the TIN. The common values are: <ul style="list-style-type: none"> <li>• Blank – Valid SSN or EIN</li> <li>• * – Invalid SSN (IMF)</li> <li>• V – Valid SSN (BMF)</li> <li>• W – Invalid SSN (BMF)</li> <li>• P – Valid SSN (IRA)</li> <li>• X – Invalid SSN (IRA)</li> <li>• P – Valid EIN (EPMF)</li> <li>• X – Invalid EIN (EPMF)</li> <li>• D – Temporary TIN</li> </ul>
Filing Requirement Code (FRC)	Identifies the type of return a taxpayer must file.
Fill In	A narrative statement used for taxpayer correspondence when a preprinted statement isn't available or suitable.
Final Return	The last return to be filed when the plan terminates and distributes all assets.
Fiscal Year	A 12-month period that ends on the last day of any month except December.
Fiscal Year Month (FYM)	Any month a taxpayer elects as the ending month of an accounting year.
Fund	The amount of set-aside money accumulating for the purpose of making benefit payments. A fund may be held in the form of cash, securities, or insurance company benefits.

## (3) Terms Starting With G-Z

Term	Definition
GMF	Generalized Mainline Framework.
GPP	General Purpose Program.
Group Insurance Arrangement (Welfare Plans)	This is an arrangement providing benefits to the employees of two or more unrelated employers. The fully insured plan uses a trust to hold the assets.
Individual Master File (IMF)	A magnetic tape file maintained at MCC containing information about taxpayers filing individual returns and related documents.
INOLE	IDRS CC used to display current master file entity information.



Term	Definition
Integrated Data Retrieval System (IDRS)	A computer system with the capability to instantaneously retrieve or update stored information, working in harmony with master file or taxpayer accounts. This system aims at quick resolution of problems and inquiries concerning current and prior taxpayer returns.
Internal Revenue Code (IRC)	The tax laws governing all tax return processing.
Internal Revenue Manual (IRM)	A series of books containing the policies, procedures, instructions, and guidelines by which IRS operates.
LETER	IDRS CC used to input letters.
Martinsburg Computing Center (MCC)	A computer center located in Martinsburg, West Virginia, where employee pension plans post to the master file.
Master File Tax Account Code (MFT)	A two-digit number that identifies the type of tax return.
Merger	When two or more entities combine. The remaining entity is the successor plan and the other entity is the dissolved plan. The dissolved plan is required file a final return when all the plan assets were legally transferred to the successor plan. <b>Note: DON'T</b> confuse this with consolidations (TC 011).
Microfiche	A sheet of microfilm containing rows of micro images of pages of printed matter.
Microfilm	A media to provide photographic records of printed tax data on a reduced scale.
Module	Part of a taxpayer's account that reflects tax data for one class of tax and one tax period.

Term	Definition
Money Purchase Plan	Is a defined contribution plan in which the plan document states the plan sponsor's contribution. The plan sponsor must contribute the amount stated. The formula included in the plan states the contributions made on behalf of each employee as a percentage of earnings.
Multi-Employer Plan	A plan in which more than one employer participates, is collectively bargained (union agreement), and no employer contributes fifty percent or more of the annual contributions. This is commonly known as a union plan set up and administered by the union.
Multiple-Employer Collectively Bargained Plan	This is the same as multi-employer plan except that the plan doesn't totally satisfy the definition of a <b>multi-employer</b> plan. That is, it has at least one employer who contributes 50 percent or more of the contributions to the plan.
Multiple-Employer Plan (Pre-EFAST)	This is a plan in which two or more unrelated employers participate in the same plan. The employers aren't members of a controlled group of corporations, nor is the plan collectively bargained. If the contributions from each employer are available to pay benefits to all who participate in the plan, only one return must be filed for the plan as a whole (commingled funds).
Multiple-Employer Plan (EFAST)	This plan is maintained by more than one unrelated employer and isn't a multi-employer plan. An administrator files Form 5500 for the plan as a whole.

Term	Definition
Name Control (NC)	For EFAST2 returns, the vendor sends the return information to the EPMF as received; therefore, we use the first four characters of the name line regardless of whether it is a trust, estate, personal name or business. We accept the name control as received. We use the name control to check the master file to ensure the TIN corresponds with the proper taxpayer.
National Account Profile (NAP)	A national TIN file of entities on the IMF, BMF, EPMF, and IRAF. We use it to validate the TIN or the TIN/name control for IDRS input command codes and for researching with CC INOLE.
Non-Qualified	A plan that doesn't meet the rules under IRC 401(a), either by design or deemed by the IRS to have failed to meet a qualifying provision under 401(a).
Notices	Computer-generated messages that result from an analysis of the taxpayer's account on the master file.
No Record (NR)	Term used by file clerks to indicate a particular transaction, usually a tax return, for a given taxpayer doesn't exist.
Not In File (NIF)	Abbreviation used by files personnel to indicate to other files personnel that a document isn't in the files and isn't charged out.
Overlay	The act of typing over entries displayed on the terminal screen.
Parent	The governing body of a controlled group of corporations or an exempt organization with a group ruling.

Term	Definition
Partnership	An association of two or more persons, each of whom, acting as principal for himself and as an agent for the other, combines his property, labor, or skill in a lawful enterprise or business for the purpose of joint profit.
Pension Benefits	A benefit that becomes payable as a result of disability, retirement, death, termination of the plan or severance of employment or some other stated event.
Pension Plan	A plan established and maintained by an employer, primarily to provide systematically for the payment of definitely determinable benefits to the employees. Such benefits usually commence at retirement, or disability, or separation from service and are payable over a period of years, or for life.
Perfecting	Making documents and returns acceptable to a specific program through a code and edit examining procedure.
Plan	A permanent arrangement providing benefits for the employees of an employer.
Plan Administrator	The person or group of persons specifically designated to administer the plan and responsible to follow the terms of the plan document under which the plan operates.
Plan Characteristics	The features that identify the type, limitations, and benefits of a plan.
Plan Data Module	Part of a filer's account that reflects plan entity data for one plan. The plan data module establishes by the input of a TC 000 (Doc Code 64) via CC EPLAN or by the input at KDO of a TC 121 via EACS.

Term	Definition
Plan Effective Date	The date the plan first became effective, as specified in the plan document.
Plan Module	A component of an employer/sponsor's account that reflects the plan name, plan number, plan year ending, and administrator data. In addition, certain items reflected on the return display in the module as well as all information shown on an application for determination of a qualified plan.
Plan Name	A name used by the employer/sponsor for each of his/her plans. Once established, the employer/sponsor should continue to use it for every filed return for that plan.
Plan Number	A three-digit number assigned by the employer/sponsor for each plan with 001–500 for pension and profit sharing plans and 501–999 for welfare and cafeteria plans.
Plan Period	Length of time for which a return is filed. The IRS uses a six-digit code to indicate the end of the plan period for a given return. The first four digits represent the year and the last two digits represent the month.
Plan Sponsor	Employer, employee organization, association, committee, board of trustees, or similar group who maintains or establishes a plan.
Plan Year Ending	The end of the accounting period chosen by employer/sponsor for a plan, defined in the plan document, for which all returns for the plan will be filed.
Power of Attorney (POA)	The authorization that a taxpayer gives a third party to deal with us on its behalf and receive specific tax information.

Term	Definition
Prior Year (PY)	<p>A prior year return is a return whose plan year begins before the current processing year.</p> <p><b>Example:</b> In July 2016, prior year returns will be all returns with plan year beginning December 2014 (201412) and prior.</p>
Profit Sharing Plan	<p>A plan established and maintained by an employer to provide for the participation in profits by employees or their beneficiaries. There must be a definite formula for determining the portion of profits to be contributed to the plan as well as a definite formula for the allocation of such contributions to the employees. The distribution may be accomplished by the payment of cash or deferred benefits after a fixed number of years, upon the attainment of a stated age, or upon the occurrence of some event such as illness, disability, retirement, death or severance of employment.</p>
Public Inspection	<p>EPMF returns are open for public inspection with the exception of Form 8955-SSA, and Form 5330.</p>
Pull	<p>Remove a block or document from its storage location.</p>
Recharge	<p>Transfer control of a document directly from one DLN to another.</p>
Re-file	<p>Sending the return/document back to files for filing in its original position in the block.</p>
Re-input	<p>Reprocessing the document.</p>
Reject	<p>An unacceptable return or document with incorrect or incomplete information.</p>
Renumber	<p>To assign a new DLN to a document.</p>

Term	Definition
Return	A legal form or written evidence used by the taxpayer to record tax information.
Self-Employed Plan	Plan of a sole proprietor or partnership with no common law employees or one or more common law employees.
Single-Employer Plan	The most common type plan, where one employer adopts or establishes a plan for his/her employees. He/she may adopt other plans, each of which is considered a single employer plan.
Social Security Number (SSN)	A permanently assigned nine-digit number to identify an individual income tax account.
Sole Proprietor	A self-employed person who owns the entire interest in an unincorporated trade or business; may or may not have employees. This type of entity reports their business income or loss on Schedule C of their individual tax return.
Subsidiary	A subsidiary of a corporation must have its own EIN. A subsidiary files a separate charter with the Secretary of State and issues its own stock. It files its own Forms 941, 944 and 940, but has the option of filing Forms 1120 with the parent corporation or separately. However, it must have the same tax year as its parent corporation.
Suspense Period	The number of workdays assigned to each suspense record to wait for the requested information needed to process the record. If we don't receive the information, the record processes without it at the end of the suspense period.
Tax Module	Part of a filer's account that reflects tax data for one type of tax and one tax period.

Term	Definition
Tax Period	The period of time for which a return is filed. The Service uses a six-digit code to indicate the end of the tax period for a given return. The first four digits represent the year and the last two digits represent the month.
Taxpayer Delinquency Investigation (TDI)	A tax account that has a filing requirement for which we haven't received a return and a CP 403 - Form 5500 or 5500-SF First Delinquency Notice, CP 406 - Form 5500 Second Delinquency Notice, or TYD-14 generated.
Taxpayer Identification Number (TIN)	Either an EIN or SSN. Every taxpayer on the master file has a permanent number for identification of the tax account.
Taxpayer Information File (TIF)	A database that contains taxpayer information.
TDI Notice Codes	These codes can accelerate a notice to TDI status, delay a notice, or reduce the time between notices.
Terminated Plan	A plan amended to terminate benefit accruals and distribute the assets. Plan sponsors must submit a final return by the last day of the 7th month after distributing all plan assets.
Transaction Code (TC)	A code used to identify transactions being processed and to maintain a history of actions posted to taxpayer accounts on the master file. A three-digit code identifying the actions taken on a taxpayer's account.
Transcript	A copy of entity and tax data from the master file concerning a taxpayer's account.
Trust Agreement	An agreement by two or more parties to form a trust for the benefit of some other person or persons.



Term	Definition
Trust Fund	A fund held by another party (trustee) or parties (trustees) under a trust agreement from which payments are to be made as provided by the trust agreement.
Unpostable	An input transaction that attempts to post or update the master file but can't because of inconsistencies with the posted transactions, filing requirements, or other input data. This matching occurs at MCC by comparing campus data and master file information.
Unprocessable	A document that is incomplete, illegible, or otherwise unsatisfactory for input.
UPCAS	IDRS CC used to suspend an unpostable case.
UPDIS	IDRS CC used to display an unpostable case.
UPRES	IDRS CC used to input closing action on an unpostable case.
UPTIN	IDRS CC used to display all open and closed unpostables on a specific TIN for a period of 90 days.
Validity Check	The routine checks a computer program makes with the transcribed information to ensure the information meets certain predetermined conditions.
Valid EIN	A nine-digit number beginning with a Campus prefix of two digits, followed by seven digits in a valid series (NN-NNNNNNN). A valid EPMF EIN adds the file source definer "P", which immediately follows the nine digits (NN-NNNNNNNP).

Term	Definition
VEBA Trust – (Voluntary Employee's Beneficiary Trust)	This is a trust arrangement approved by us for the funding of one or more welfare plans. The VEBA has a BMF trust filing requirement (Forms 990 or 1041). The participating employers/sponsors have EPMF filing requirements under their own EINs for each plan that participates in the VEBA trust.
Vested	Workers pension rights are called <b>vested</b> when they guarantee future retirement payments, even if the employee leaves the company before retirement age.
Welfare Benefit Plan	A plan whose primary purpose isn't for retirement. Welfare benefit plans provide benefits such as medical, dental, life insurance, apprenticeship, and training. They can be unfunded, fully insured, or a combination.
52–53 Week Year	Plan years reported under the 52–53 week rule may end on a particular day of the week instead of the end of the month. The plan year may end not more than 6 days before and not more than 3 days after the end of the month.

#### 3.13.36.1.4 (07-01-2021)

##### Transaction Codes

- (1) Transaction Codes (TC) are three-digit numbers that identify a transaction being processed. They are a record of transactions posted to a taxpayer's account on master file. A TC can be input from a coded document, an IDRS input, or it can be generated by the computer.
- (2) An IDRS input TC is generally input by a campus or area office employee attempting to make a change to the taxpayer's account.
- (3) A generated TC occurs when certain conditions are present on the taxpayer's master file account.

**Example:** If a return posts to an account that has excess credit, the computer's programming automatically generates a refund.

- (4) The following listing of TCs shows an indication of whether they are input or generated and an explanation of how they function.

Transaction	Input (I) or Generated (G)	Explanation
000	I	Establish an account/add new plan
001	G	Resequence an account due to an EIN/plan number change
002	G	EIN/plan number change failed to resequence
005	G	Resequence account for attempted merge
006	G	Resequence account to master file location
011	I	Consolidate EIN/plan number
012	I	Reactivate plan/Entity account
013	I	Change name of sponsor/plan
014	I	Change address
015	I/G	Change location code
016	I	Change entity codes/filing requirement codes
017	I	Change file folder number
019	G	Zip Code assignment
020	I	Deactivate an account and plan
026	G	Delete FROM account from master file
053	I	Change plan year month ending
121	I	Post an application of plan characteristics
122	I	Reverse TC 121 or TC 123
123	I	Update plan characteristics
125	I	Post plan termination from Form 5310
126	I	Reverse TC 125
127	I	Change administrator data
128	I	Change plan name and administrator data
141	G	Delinquency inquiry
142	G	Delinquency investigation
150	G	Form 5500 series returns posted
151	I	Reverse TC 150 or TC 154
154	I	Form 5330 posted
155	G	First letter issued from EFAST
156	G	Second letter issued from EFAST
240	I	Form 5500 Penalty Assessments
420	I/G	Examination Indicator

Transaction	Input (I) or Generated (G)	Explanation
421	I/G	Reverse TC 420 or TC 424
424	I	Examination request indicator
428	G	Examination or appeals transfer
446	G	Merged transaction indicator
460	I	Extension of Time for Filing
474	I	Interrupts normal delinquency processing
475	I	Reverse TC 474
560	I/G	Change Statute Date (January 2003)
590	I/G	Not required to file for a specific tax period.
591	I/G	No longer required to file
592	I	Reverses all TC 59X. Also updates FRC from 0 to 1
593	I	Unable to locate the taxpayer
594	I	Closing code 74, return previously filed for this period only
594	I	Closing Code 97, previously filed return with document present
595	I	Referred to Examination
596	I	Referred to CID
597	I	Closing code 97, prior year return
598	I	Closing code 97, shelved
599	I	Closing code 97, original return secured
971	I	Action Codes for Form 5500 penalties.
973	I	Additional Original Form 5330 return filed in the same module and when a Form 5500 penalty is assessed.
976	G	Duplicate return
977	G	Amended return

3.13.36.1.5  
(07-01-2021)

**Transaction and  
Document Codes**

- (1) Form 5500 series returns post with Transaction Codes 150, 977 (amended return) and 446 account moved or TC 154 for Form 5330 fact of filing.
- (2) Forms 5330 process as a BMF return since January 1, 2001 (MFT 76, Tax Class 4). Prior to January 1, 2001, the assessments posted on ANMF. Form 5330 with a period ending 198412 or earlier still posts to ANMF. Amended Form 5330 claims before January 1, 2001 still process as ANMF.
- (3) The valid Document Codes (4th and 5th digits of DLN) are as follows:

Document	Document Code	MFT	Transaction Codes
Form 8955-SSA without primary return	36	--	Receipt and Control boxes and ships these forms to the Social Security Administration. Prior to 2010 – 150, 977, 155, 156
Form 5500 and Fact of Filings (plans with 100 or more participants)	37	74	150, 976, 977, 155, 156, 446
Form 5500-C Pre-EFAST only (plans with fewer than 100 participants)	38	74	150, 976, 977, 155, 156, 446
Form 5500-EZ and Fact of Filings (One participant and/or foreign plan)	31	74	150, 976, 977, 155, 156, 446
Form 5500-R Pre-EFAST only (Filed for two years between Form 5500-C)	30	74	150, 976, 977, 155, 156, 446
Form 5500-SF and Fact of Filings (plans with fewer than 100 participants for small pension and welfare benefit plans)	32	74	150, 976, 977, 466
Form 3177	77 or 49	74	151, 420, 421, 424, 428, 474, 475, 930, 932

Document	Document Code	MFT	Transaction Codes
Examination (AIMS) <ul style="list-style-type: none"> <li>Form 5599, TEGE Examined Closing Record</li> <li>Form 5650, EP Examined Closing Record</li> <li>Form 5596, TEGE Non Examined Closings</li> <li>Form 5597, TEGE IMF/BMF/ EPMF Request</li> </ul>	47 or 77	--	300, 301, 420, 421, 424
Delinquent Tax Period	14 or 49	--	141, 142, 59X
CAF Programs	77	--	960, 961, 962
Form 5330 (Return for excise tax related to plan)	35	76	150, 154, 460/ 620, 973
Form 8868 Extension of time to file a Form 5330	77	76	460/620
Form 5558 Extension of time to file a Form 5500 series return	55	74	460

- (4) Form 5558 for Form 5500, Form 5500-SF, Form 8955-SSA and Form 5500-EZ post to the EPMF for granted extensions. If a Form 5500 return appears to be late, research the BMF using CC BMFOL and the IMF using CC IMFOL to

determine if a TC 460/620 posted to an account that the plan sponsor reported the income tax for the business associated with the plan that has the same return year as the 5500 series return.

- (5) Form 8868 for Form 5330 post to the BMF with a TC 460/620.

3.13.36.1.6  
(07-01-2021)  
**Pending Transaction  
Identification Codes**

- (1) Pending transaction identification codes indicate the status of the posting transaction on IDRS. These codes are displayed in front of the transaction. See *Document 6209, Section 14.7*, Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes for a list of pending transaction codes.

3.13.36.1.7  
(04-24-2024)  
**EPMF Forms and  
Schedules**

- (1) List of Forms and Schedules for Employee Plans (EP): .

Form	Title
Form 5500 <b>Note:</b> Form 5500 must be filed electronically through EFAST2.	Annual Return/Report of Employee Benefit Plan (with 100 or more participants)
Form 5500-EZ <b>Note:</b> Effective for the 2020 plan year, Form 5500-EZ can be filed electronically using EFAST2 or filed on paper.	Annual Return of A One-Participant (Owners/ Partners and Their Spouses) Retirement Plan or A Foreign Plan. A one-participant plan can file a Form 5500 or 5500-EZ.
Form 5500-SF <b>Note:</b> Form 5500-SF must be filed electronically through EFAST2.	Short Form Annual Return/Report of Small Employee Benefit Plan.
Form 5330	Return of Excise Taxes Related to Employee Benefit Plans.
Form 5558	Application for Extension of Time to File Certain Employee Plan Returns. (Forms 5500 series and Form 8955-SSA).

Form	Title
Form 8868	Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans. (Form 5330).
Form 8955–SSA (Formerly Schedule SSA) <b>Note:</b> Form 8955-SSA must be filed electronically through FIRE.	Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits.
Schedule A (Form 5500)	Insurance Information. Instructions for the 2005 revision reflects EBSA guidance on reporting of insurance fees and commissions.
Schedule C (Form 5500)	Service Provider and Trustee Information.
Schedule D (Form 5500)	DFE/Participating Plan Information.
Schedule DCG (Form 5500)	Defined Contribution Group.
Schedule G (Form 5500)	Financial Schedules.
Schedule H (Form 5500)	Financial Information (Large Plan).
Schedule I (Form 5500)	Financial Information (Small Plan).
Schedule MB (Form 5500)	Actuarial Information for Multi-employer Defined Benefit Plans and Money Purchase Plans.
Schedule R (Form 5500)	Retirement Plan Information.
Schedule SB–(Form 5500)	Actuarial Information for Single-employer Defined Benefit Plans.

**Note:** Form 5500–EZ filers for 2005 and later plan years no longer need to attach any schedules to the form.

3.13.36.2  
(07-01-2021)  
**Service Level  
Agreements (SLA)**

- (1) National Service Level Agreements (SLA) exist between Operating Divisions. IRM 3.13.36 contains specifics regarding SLA that pertain to activities performed using this IRM.



3.13.36.2.1  
(04-25-2024)  
**Taxpayer Advocate  
Service (TAS)**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly, and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. Form more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of **same-day resolution** is within 24 hours. The following two situations meet the definition of **same-day resolution**:
  - The issue can be resolved within 24 hours.
  - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Criteria, for more information.

3.13.36.2.2  
(04-25-2024)  
**Taxpayer Advocate  
Service Level Agreement**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TE/GE) Division, Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are found at *TAS Service Level Agreements*

3.13.36.2.3  
(10-24-2022)  
**Operations Assistance  
Requests (OAR)**

- (1) The Taxpayer Advocate Service uses the Operation Assistance Request (OAR) process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. The TAS uses Form 12412, Operation Assistance Request to initiate the OAR process.
- (2) In cases requiring an OAR, TAS completes Form 12412 and forwards the case to the Operating Division Liaison via Form 3210, Document Transmittal. The Operating Division Liaison reviews the case, assigns it to the appropriate area, and monitors the case through its conclusion.

- (3) When TAS requests expedite processing, Operating Division or Functions Liaisons acknowledge receipt via Form 3210, secure messaging e-mail, fax, or by phone within one workday of receipt of the OAR.
- (4) For OARS not requiring expedite processing, the Operation Division or Functions Liaisons acknowledge receipt via Form 3210, secure messaging e-mail, fax, or by phone within three workdays of receipt of the OAR.
- (5) Make every effort to expedite completion of OAR cases. Form 12412 indicates timeframes for OAR Case completion.
  - a. Manager/employee: Work with the Taxpayer Advocate contact listed on Form 12412 to arrive at agreed upon timeframes for follow-up based on the facts and circumstances of the particular case.
  - b. Employee: Immediately notify your manager if you can't resolve a taxpayer's case by the requested timeframe or by a negotiated extension date.
  - c. Manager/employee: Discuss your findings and recommendation for final case disposition with the appropriate TAS contact. The TAS contact communicates the final case decision to the taxpayer. However, you and your manager can also tell the taxpayer of the decision.
  - d. Upon case resolution, the TE/GE employee assigned the OAR completes section VI of Form 12412 and returns it to the TAS Case Advocate assigned the case. Return the Form 12412 within three (3) workdays of completing all actions and posting all transactions.
  - e. If an agreement can't be made with the TAS upon the resolution to the taxpayer's problem, the TAS employee elevates this disagreement to their manager who discusses it with the appropriate Operating Division manager. The employees manager will also elevate any disagreement to their manager.
- (6) For more detailed information, please refer to: IRM 13.1.19, TAS Operations Assistance Request (OAR) Process or the TAS SLA website at *Service Level Agreements*.

3.13.36.3  
(07-01-2021)

**Entity Control  
Processing Time frames  
and Batching  
Requirements**

- (1) Process the following forms within the timeframes given below and as prescribed in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates. All timeframes start from the IRS received date unless otherwise specified. These timeframes also apply to undeliverables.
- (2) Incoming mail and cases are either delivered to the Entity Clerical Unit (ECU) Support area or are picked up by an ECU designee from the appropriate area(s) on a daily basis. The ECU batches the work within 24 hours, therefore allowing the work to be available for processing.
- (3) We suggest sorting received work at a "TINGLE" type table. These tables, consisting of fifteen sort bins, promote accuracy and speed.
- (4) The ECU batches incoming mail and cases received on the Batch/Block Tracking System (BBTS). BBTS provides an overview of Entity's inventory. BBTS is used to control correspondence and tax forms received from the Area Offices, Receipt & Control, all Units, and Taxpayers. The program provides a method of control for processing within the Entity Unit and also a system for tracking work assigned to individual Tax Examiners. This program provides statistics for National Office analysis and is currently used in the Entity Units in each of the submission processing campuses.

**BBTS Table**

Batch Title	Batch Description	Required Time frame	Suggested Batch Size	Acceptable Overaged Percentage	BBTS OFP Codes
Form 5330	Forms 5330 • Rejects <sup>1</sup> • RTRS	5	25	5	390–72860
Form 5500-EZ	Form 5500-EZ	5	25	5	390–72840
Forms 5558/8868 Extension	Forms 5558/8868	5	25	5	390–72880
Form SS-4	Form SS-4	5	25	5	390–10002
*Delinquency CP 403	Delinquency Notices	30	25	20	390–72850
Delinquency CP 406	Delinquency Notices	30	25	20	390–72851
TDI Transcripts	TDI Transcripts	30	25	20	390–72852
Undeliverables	Undeliverables	30	25	20	390–72853
Correspondence	Correspondence (e.g., • Address Changes • CP Notices, 212, 580 series, etc.)	30	25	20	390–72800
Correspondence	No Merge Transcripts	30	25	20	390–72800
Special Projects	N/A	30	25	20	390–72855

**Note:** <sup>1</sup> When a Reject case is received in the ECU, it is already aged.

**Note:** \*Process the CP 403 TDI before the next notice issues. Input CC ASGNB when the TDI is received to suppress the notice for 15 cycles.

(5) The point of count is a step in the process when work is counted, released, completed and/or resolved. A document, module, transcript, etc., is counted as one. Refer to IRM 3.30.20, Organization, Function, and Program (OFP) Codes.

**Example:** Count consolidations once under the specific category of the document worked and once for each additional employer identification number or plan consolidated excluding the original number.

**Note:** For counting purposes, count both TC 011 and TC 151 as a consolidation.

3.13.36.4  
(07-01-2021)  
**Quality Analysis**

- (1) The Entity Supervisor, Work Leader or Tax Examiner monitors recurring problems in processing areas. The Entity Supervisor initiates a Quality Analysis (appraisal) when appropriate. Notify the Ogden TE/GE Submission Processing Programs & Oversight (SPP&O) Staff at Mail Stop 1110 of all quality analysis reviews. The Quality Analysis should include examples and figures showing volumes and percentages. Forward an information copy to the Chief, Planning and Analysis Staff.
- (2) Quality Support Tax Examiners: you are assigned the following:
  - a. Review the area responsible for the error.
  - b. Respond to your manager within five workdays with recommended corrective action.
  - c. Follow-up on significant problems to ensure corrective actions were taken.
- (3) Implement any instructions written by Submission Processing Campus (i.e., desk procedures) to clarify the IRM 3.13.36, EPMF Account Numbers, upon approval by the Entity Department Manager and the Ogden TE/GE Submission Processing Programs & Oversight (SPP&O) Staff at Mail Stop 1110.
- (4) This IRM includes information and instructions to work EP Entity cases and can't cover all situations, so use judgment to work the case. Contact your manager or lead tax examiner to determine if your decision is valid. Request an IRM change to add instructions if you encounter repeated problems or issues that aren't currently in the IRM.

3.13.36.5  
(10-24-2022)  
**Protection of  
Taxpayer/Filer Accounts**

- (1) The greatest potential for unauthorized disclosure of tax information occurs when employees handle phone inquiries from filers.
- (2) Exercise special precautions to identify the filer or his/her authorized representative when answering such inquiries.

**Note:** If in doubt, check CFINK.

- (3) All items on Form 5500 Series returns are disclosable to the public.
- (4) The Form 5330 isn't disclosable.
- (5) The Form 8955-SSA isn't disclosable.

3.13.36.6  
(07-01-2021)  
**Third Party Disclosure  
and Request for  
Information**

- (1) For issues regarding Disclosure, Third Party Request for Information, Freedom of Information Act request, Privacy Act, etc. refer to IRM 11.3, Disclosure of Official Information.
- (2) For specific questions regarding Disclosure and CAF, refer to your campus Disclosure Manager.

3.13.36.7  
(10-24-2022)  
**Form 5500 Series Return  
Due Dates**

- (1) Filers must file all Form 5500 series returns, except the Direct Filing Entity (DFE), on or before the last day of the seventh month following the close of the plan year unless an extension of time to file is granted. See the table below for due dates for Form 5500 series returns (except the DFE return):

Plan Year Ending	Return Due Date	Extended Due date 2 ½ months
202401	8/31/24	11/15/24
202402	9/30/24	12/15/24
202403	10/31/24	1/15/25
202404	11/30/24	2/15/25
202405	12/31/24	3/15/25
202406	1/31/25	4/15/25
202407	2/28/25	5/15/25
202408	3/31/25	6/15/25
202409	4/30/25	7/15/25
202410	5/31/25	8/15/25
202411	6/30/25	9/15/25
202412	7/31/25	10/15/25
202501	8/31/25	11/15/25
202502	9/30/25	12/15/25
202503	10/31/25	1/15/26
202504	11/30/25	2/15/26
202505	12/31/25	3/15/26

**Note:** For penalty processing, the return is late if postmarked after the due date or extended due date (if applicable). If the return due date falls on a weekend or holiday, the return is due the following business day.

- (2) Filers must file Direct Filing Entity (DFE) other than GIAs no later than 9 1/2 months after the end of the DFE year.
- (3) Form 5558 is for the sole purpose of requesting a one time, automatic  $2\frac{1}{2}$  month extension. This form extends the filing from the last day of the seventh month after the plan year ends until the 15th day of the third month after the normal due date.

**Example:** A calendar year return is due July 31, but with the Form 5558 extension, the due date is October 15.

- (4) Other extension forms used to extend the employer's normal federal income tax return also grant an extension for their EP return, provided both:
- The plan year and the employer's tax year are the same.

- The extended date of the federal tax return is later than the due date of the EP return.

**Example:** Form 7004 grants an automatic extension for 6 months after the corporate return is due and is sufficient for Form 5500 series returns. Form 4868 grants an automatic 6-month extension to Form 1040 series filers, which would give Employee Plans  $2\frac{1}{2}$  additional months.

- (5) An additional 3-month non-automatic extension is available for exempt organizations that file the Form 990 series returns. Even though they aren't federal income tax returns, they may use Form 8868 to extend their 990 series return for six months from their return due date, e.g., May 15 to November 15. This also allows them until November 15 to file their Form 5500 series return.
- (6) All fiscal return filers also follow these rules. First, establish their normal due date for filing their federal income tax (or Form 990 series) return. By using another extension form other than Form 5558, add the number of months approved to their normal due date. If this extended date is beyond the normal due date of Form 5500 series returns, it's valid, as long as it met the valid conditions for the federal income tax (or Form 990 series) return.

**Caution:** Form 5558 can **NEVER** be used in addition to another extension form to gain more time. Whenever Form 5558 is used, don't consider any other extension form. Simply add  $2\frac{1}{2}$  months to the normal Form 5500 series return due date and consider this the extended due date.

3.13.36.8  
(07-01-2021)

#### Filing Requirements and Master File Codes

- (1) Active plan modules have a plan filing requirement as follows:
  - a. "T" for Form 5500-SF filed as a short form for Form 5500.  
**Note:** Replaces Form 5500-C/R.
  - b. "X" for Form 5500.
  - c. "N" for Form 5500-EZ filers or for filers of Form 5500-SF filed in lieu of Form 5500-EZ, with \$250,000 or less in total plan assets and box 8b isn't checked.

**Note:** Form 5500-EZ filers can no longer file a Form 5500-SF in lieu of Form 5500-EZ beginning with the 2021 plan year.

- (2) When the latest return module doesn't contain an unreversed TC 150 or 977, but contains a TC 591, 593, 595, or 596, the plan filing requirement is blank.
- (3) Other possible transactions and their results are:
  - a. When the latest return module contains a TC 150 or 977 not coded with CCC "F", and one of the following transactions: TC 591, 593, 595, or 596, the plan data module has a plan filing requirement and a plan status code.
  - b. When the latest return module contains a TC 151, 591, 593, 595, or 596 and no TC 150 or 977, the plan filing requirements are blank and the plan status code is zero (0).
  - c. When the latest return module contains a TC 150 or 977 coded with CCC "F", with assets distributed, and no participants present, the plan filing requirements are blank and the plan status code is zero (0).

- d. When the latest return module contains a TC 150 or 977 coded with CCC "F", and one of the following transactions: TC 591, 593, 595, or 596 the plan filing requirements are blank and the plan status code is zero (0).
- e. When the latest return module contains a TC 150 or 977 not coded CCC "F", the plan data module has a plan filing requirement and a plan status code.

**Note:** The entity filing requirements contain a "1" for each type form present. If several plans have the same FR, the entity FR only reflects "1" for that type return. To post a TC 020 to the entity module, all plan filing requirements must be blank and the entity filing requirements must be zero (0) or (8).

- (4) If no TC 150 has posted, a filing requirement is present if a filing requirement is input on a TC 000 (Doc Code 64) or TC 121 or TC 123.
- (5) Plan filing requirements update by posting of a return or input of TC 016 (Doc Code 64).
- (6) When a TC 020 (Doc Code 64) posts to the plan, the plan filing requirements change to 8 if an unreversed TC 12X or a return module is present.
  - a. If there is no unreversed TC 12X or no return module present, the plan data module erases.
  - b. Only a TC 012 (Doc Code 64) posts to a plan with filing requirement 8.
- (7) To post a TC 020 (Doc Code 63) to delete the entity, all plan filing requirements must be blank or 8.
- (8) Location Codes—These identify the Area Office (AO) for an entity's location, as determined by the mailing address. The computer assigns Location Codes to entity transactions containing a recognizable City and State.

3.13.36.9  
(07-01-2021)  
**Filing Requirements for  
Final Returns**

- (1) When the latest return module contains an unreversed TC 150 or 977 with Computer Condition Code (CCC) "F" (final return), the plan filing requirement is blank.
- (2) CCC "F" generates on current year Forms 5500/5500-EZ if Return Process Code (RPC) "T" is present.

**Note:** CCC "F" is input on "fact of filing" Forms 5500 if Part I, Line Item B(3) is checked "YES". CCC "F" is input on "fact of filing" Forms 5500-EZ if Part I, Line Item A(3) is checked "YES".

- (3) The RPC "T" generates when:
  - 1. Schedule H/I Line 5a is "YES".
  - 2. Total end-of-year assets is zero.
  - 3. Total participants end-of-year is zero.



3.13.36.10  
(07-01-2021)

**Computer Condition  
Codes**

- (1) EFAST/EFAST2 uses some of the same Computer Condition Codes (CCC) used in the current IRS system, but some new codes were added and some codes have different meanings when present on an EFAST/EFAST2 return. Learn to recognize and use them, as required, in resolving delinquency notices.

CCC Code:	EFAST2 or IRS:	Explanation:
A	EFAST2	Generated when SSA edit tests are still unresolved after correspondence.
B	EFAST2	Generated when Schedule B edit tests are still unresolved after correspondence.
C	EFAST2	Input on a substitute or secured return.
D	EFAST2	Input when we receive a damaged document.
D	IRS	Input on 5500 series returns when the filer begins and ends the PYE on the first day of the month, and Code & Edit or Error/Rejects edited the prior month for the PYE.
E	EFAST2	Generated when there is an entity test failure on the return.
F	EFAST2/IRS	Final return. Input on fact-of-filing returns. Generated on current year returns when all conditions for final return are met.
G	EFAST2/IRS	Generated on amended returns. May be input or generates when amended return box is checked or when CCC "L" or "Q" is present.
H	EFAST2	Generated when PBGC edit tests are still unresolved after correspondence.
I	EFAST2/IRS	Generated on an incomplete return.
J	IRS	Bypass correspondence input on re-input returns.
L	EFAST2	Input on late replies to correspondence.
N	EFAST2	Generates when the return is filed after the due date with no extension of time to file.
O	EFAST2/IRS	One day (month) return—On Form 5500 series returns, it indicates that the plan begins and ends within the same month. It causes the return to post to the next month's tax period. CCC "O" is always present with CCC "S" (Short Period).
P	EFAST2	Generates when DOL failed edit checks are still present after correspondence. Can be present with CCCs "I" and/or "N".
Q	EFAST2	EBSA referral. Input when DOL/EBSA receives a return or missing information that is entered on a return.
Q	IRS	Input on returns referred from DOL/EBSA to IRS.
R	EFAST2/IRS	Generates when reasonable cause for late filing is attached to the return.
S	EFAST2/IRS	Generates on a short plan year or short period return.
U	IRS	Input when essential information is missing and can't be secured through research (unprocessable).



CCC Code:	EFAST2 or IRS:	Explanation:
V	IRS	Reasonable cause blank line items, input when the filer provides reasonable cause for line items being blank. <b>Note:</b> Managerial Approval Required.
X	IRS	Reserved for future use on Form 5500-EZ.
Y	EFAST2/IRS	Generates to indicate a 52–53 week filer. Plan years reported under 52–53 week rule may end not more than six days before and not more than three days after the end of a month.

**Note:** Multiple return condition codes can post under the same TC code.

3.13.36.11  
(07-01-2021)  
**Amended Return**

- (1) Amended returns are identified by the vendor or Unpostables (UPC 808), or through correspondence with the filer.
- (2) Amended prior year returns have limited data transcribed.

3.13.36.12  
(10-24-2022)  
**Types of Entities**

- (1) When processing EPMF documents, you often need to determine the type of entity. You may use the filing requirements on the BMF to determine the type of entity; such as Partnerships that have 1065 filing requirements, Corporations that may have 1120 or 1120S filing requirements or Trusts that may have 990-T or 1041 filing requirements. An individual/sole proprietor isn't required to have a BMF entity if there are no employees. In some instances, you may need to assign another employer identification number to the entity based on the type of organization. See IRM 3.13.2, BMF Account Numbers, and IRM 21.7.13 for additional information necessary for determining if a change of ownership requires a new EIN.
- (2) An EIN is assigned based on the type of entity.
  - An individual/sole proprietor should use the same EIN, even if they own several businesses.
  - Each separate partnership must have its own EIN, even if some of the same individuals are in each partnership.
  - A corporation should have only one EIN if the articles of incorporation (by-laws) remain the same.
  - A trust EIN should **never** be used to file 5500 series returns (except for three rare instances described in IRM 3.13.36.14.1(3), Sponsor/ Employer Identification Number (EIN)).
- (3) The following is a list of change of ownership:

***Change in Ownership***

From:	To:
Individual/Sole proprietor	Partnership
Individual/Sole proprietor	Corporation
Partnership	Sole proprietor/Individual

From:	To:
Partnership	Corporation
Corporation	Sole proprietor/Individual
Corporation	Partnership
Corporation	New Corporate Charter
Individual	Bankruptcy Receivership

3.13.36.13  
(07-01-2021)

#### Type of Work Received and Responsibilities

- (1) As an EPMF Tax Examiner, you receive a variety of work. The following is a list of different types of work. However, the list isn't all inclusive.
  - a. Form 5330
  - b. Form 5500-EZ
  - c. Form 5558
  - d. Consolidations of EINs and/or plan numbers
  - e. Correspondence
  - f. Merge Fail (NOMRG) Transcripts
  - g. Taxpayer Delinquency Investigation (TDI) Notices
  - h. Not Liable Transcripts
  - i. Undeliverables

3.13.36.14  
(07-01-2021)

#### Parts of EPMF Entity

- (1) The EPMF entity consists of the sponsor/employer entity and the plan entity, which includes the administrator data. Each plan maintained by a sponsor has a plan name as well as a plan number. The plan name, plan number, effective date, plan assets, type of plan, and plan year ending all help identify a particular plan.
  - a. The posting of an EFAST/EFAST2 return or an IRS-processed Form 5500-EZ change the EPMF Entity.
 

**Note:** IRS accepts the EFAST/EFAST2 primary name line posted information received as long as there is no impact to the filer. Don't input a TC 013 to change the EPMF primary name line based on BMF name line rules. Consider the posting to be the filer's intent.
  - b. The following section includes information you need to know when processing Forms SS-4 and delinquency notices responses.

3.13.36.14.1  
(07-01-2021)

#### Sponsor/Employer Identification Number (EIN)

- (1) This number identifies the filer entity of an EPMF account. The sponsor/employer identification number on the EPMF is equivalent to the employer identification number on the BMF. If an entity has an EIN on the BMF, that same EIN should be used to file all EPMF forms. Rules that apply to the assignment of BMF EINs generally apply to the assignment of EINs on the EPMF.
- (2) The sponsor/employer may be one of the following:
  - a. The employer, in the case of an employee benefit plan established or maintained by a single employer. This could include a sole proprietor/self-employed individual with no employees.

- b. The employee organization, in the case of a plan established or maintained by an employee organization;
- c. The association, committee, joint board of trustees, or a similar group of representatives who establish or maintain the plan.

**Note:** A sole proprietor/self-employed individual with no employees isn't required to have an EIN except if the filer needs to file a Form 5500/5500-EZ.

- d. A Direct Filing Entity (DFE) filing is a separate entity similar to c) above and isn't a trust.
- (3) A trust EIN identifies the pension benefit fund/trust in which all or part of the assets of the plan may be placed. We establish these EINs on the BMF and usually include the name of the plan. The trust EIN should **never** be used to file the 5500 series return except for the following three rare instances:
- a. A multiple-employer plan (Form 5500 Part 1 Box A(1), A(3), or A(4) is checked) may use a trust EIN to file.
  - b. A single-employer plan may only use the trust EIN if the sole-proprietor sponsor died or has gone bankrupt and the sponsor hasn't changed and/or the assets weren't distributed or transferred. This should only be used to file a final return.
  - c. The trust EIN may be used to file a Form 5500-EZ only if the employer has no other EIN on the BMF or EPMF. If after researching IDRS, it is determined that the filer is filing using his trust EIN because he isn't required to have an EIN for his business, don't assign another EIN. The Tax Examiner must ensure that the EIN is truly the plan's trust EIN and not the EIN of a bank or other entity.

3.13.36.14.2  
(07-01-2021)  
**Administrator  
Identification Number  
(AIN)**

- (1) This number identifies the person or group of persons specifically designated as plan administrator by the terms of the plan documents under which the plan operates. If the administrator has an EIN on the BMF, use that same EIN for the AIN.
- a. The administrator may or may not have an account on the EPMF. Only those administrators who are also plan sponsors have EPMF accounts.
  - b. You may find the administrator's name, address, and AIN in the plan data module under the EIN of the sponsor/employer.
  - c. The administrator won't necessarily remain the same throughout the life of the plan.
  - d. The plan sponsor may also be the administrator, and the same plan administrator may administer several different plans for different sponsors. A sponsor may have different administrators for different plans.

3.13.36.14.3  
(07-01-2021)  
**Plan Number**

- (1) A plan number is a three-digit number assigned by the plan sponsor to differentiate between plans that are, or may be, established or maintained by the same plan sponsor, as shown in the table below:

If the plan is a	Then the plan number starts with
Pension Plan	001–500
Welfare Plan	501–999

If the plan is a	Then the plan number starts with
Fringe Benefit Plan	501–999
Direct Filing Entity (DFE)	001–500
Group Insurance Arrangement (GIA)	501–999
Multiple-employer Plan (Other) plan.	333-339 (Pre EFAST only)

**Note:** If the taxpayer noted a plan number on their Form 5500 but EFAST/EFAST2 posted it to another plan number (e.g. taxpayer reported number 501, EFAST/EFAST2 posted number 001), change the posted number to the reported number if you determine that the reported number is the correct plan number.

- (2) Once assigned, the filer must use the same number consistently to identify the same plan.
- (3) If a plan terminates, its number can't be used for any new plan. Instead, use the next available higher number for the new plan.
- (4) If a sponsor has more than 500 of either type of plan, we assign a second EIN. This EIN states "Second EIN for plans" in the sponsor entity line on IDRS.
- (5) The plan number along with the plan name identifies a plan from other plans for a given sponsor.
- (6) The plan name, plan number, the type of return filed, and the plan month ending make up the plan entity. As long as the plan is in effect, the name and numbers stay the same.

#### 3.13.36.14.4 (07-01-2021) Plan Name

- (1) The Entity function must be able to correctly identify a plan name before inputting any entity changes.
  - a. The plan name should be the formal name of the plan or sufficient information to identify the plan, abbreviate if needed.
  - b. A direction from the Manager, EP Determinations instructs tax examiners to leave the words "The" and "DBA" in the plan name line.
  - c. The plan name should include the sponsor's name when only the type of plan is provided.

**Example:** The names below are fictional.

IF	THEN
Cafeteria Plan	Stanford & Auburn Associates Section 125 Cafeteria Plan
Defined Benefit Plan	Leaping Lizards Inc Defined Benefit Plan

IF	THEN
Money Purchase Pension Plan	May Hartford Money Purchase Pension Plan or May Hartford Mon Pur Pen PLN
SEP Plan	John Pierce SEP Plan

- (2) The plan name, plan number, and plan effective date should be the same each year a return is filed.
- (3) What may appear to be a new plan or a change in the plan name may not actually be a change. The filer may use abbreviations, initials, or vary the word order in the plan name.

**Example:** Jim Snow Profit Sharing Plan/J. Snow P-S Plan

**Example:** Retirement Plan for A. Tree Inc./A. Tree Inc. Retirement Plan

**Example:** John Sea SERP/Self-Employed Retirement for John Sea

- (4) Other plans with name differences may appear to be the same plan, but are not.

**Example:** Jim Snow Pension Plan A/Jim Snow Pension Plan B

**Example:** A. Tree P-S Trust/A. Tree & Sons P-S Trus

**Example:** Pension Plan for Hourly Employees/Employees Pension Plan

- (5) Compare the plan assets and type of pension plan as well as plan name to determine if the plan on the document is the same as the plan on master file.
- The end-of-year assets from the previous plan period (from master file research) should match the beginning-of-year assets on the document.
  - Limited data is captured from the Fact Of Filing (FOF) records. Therefore, the end-of-year assets won't display if a return processed as FOF.
  - The type of pension plan on master file may match the type of pension plan on the document. (Welfare plan type displays on CC EMFOL).
- (6) The filer may change pension types by amending the plan, but you need to contact the filer to determine if this occurred.

**Exception:** To change from a defined benefit plan to a defined contribution plan, the defined benefit plan must formally terminate and a new defined contribution plan with a new plan number must be established. However, the filer may change from defined contribution to defined benefit with just an amendment to the plan.

- You may also consider the plan effective date as a means of identifying the correct plan.

3.13.36.14.5  
(07-01-2021)

#### Plan Year Ending

- (1) The plan year ending is the month and year the plan year ends in YYYYMM format.

**Example:** June 2, 2014 through June 1, 2015 plan year ending would be 201506.

- (2) When assigning or establishing a plan number from a Form 5500 return, or trying to determine where a return eventually posts for delinquent return processing, apply the following procedures in IRM 3.13.36.14.5 (3) through IRM 3.13.36.14.5 (5) to determine the plan year ending.
- (3) If there is no plan year ending on the document:
  1. Examine any schedules or other attachments for a plan year ending.
 

**Caution:** Only use Schedule A for determination of plan year ending if no other schedules or attachments have the information and only if all the Schedules A have the same plan year endings.
  2. If still unable to determine the plan year ending, use the printed form year and a plan month ending of 12.
- (4) If the plan year ending entered by the filer at the top of the return differs from the plan year ending on the preprinted return or label, use the filer entry.
- (5) Use the number of the month the plan year ends as the plan month ending unless the filer both began and ended the plan year on the first day of the month. In that case, use the prior month as the plan month ending. This applies only to full year returns.

**Example:** Plan year began 5/1/2019 and ended 5/1/2020. The plan year ending would be 202004.

- (6) A taxpayer may file a short year return (less than 12 months) but should never file a return for longer than 12 months.

3.13.36.15  
(07-01-2021)  
**Research**

- (1) Entity Control Tax Examiners: Be familiar with the research tools available, including how and when to use the different methods and systems. Due to the complexity of the EPMF, perform thorough research of EPMF and BMF before taking any entity action.
- (2) Entity Tax Examiner: Know what research tool(s) to use in each situation to obtain the required information.
- (3) Use the research instructions throughout this section when working Entity cases. Research the:
  - a. Taxpayer Information File (TIF) using Command Codes ENMOD, TXMOD, and SUMRY for pending transactions and case control information on IDRS.
  - b. National file of name and address data using Command Codes NAMEE and NAMEB to find an EIN when you know the filer's name.
  - c. National Account Profile (NAP) using Command Code INOLE.

**Note:** This command code displays abbreviated entity data (sponsor name and address, sponsor name control, plan names and numbers, administrator AIN, effective date, plan year ending month, and plan filing requirements) extracted from the master file.

- d. EPMF with Command Code EMFOL.
- e. EPRTF with Command Code ERTVU.
- f. BMF with Command Code BMFOL.
- g. EP/EO Application Control System (EACS) with Command Code EDS/PLINF.
- h. Generalized Unpostable Framework (GUF) for an unpostable return using Command Code UPTIN.

**Note:** This command code lists all open and closed unpostable documents for a particular EIN. Closed unpostables remain on the file for 90 days after closure.

- i. Research the EFAST2 Website to view and/or print the Form 5500 filing processed by the vendor.
- (4) See IRM 2.3, IDRS Terminal Responses, for input instructions and the uses of ENMOD, INOLE, EMFOL, TXMOD, SUMRY, NAMEB, ERTVU and UPTIN.
  - (5) Each account has both an Entity module and plan module, and can have multiple tax modules.
    - a. Before January 1, 2004, if there was no activity on a tax module for ten years or more, the tax module dropped from master file. We no longer drop the tax module.
    - b. If there is no activity on a plan module for ten or more years and there are no related tax modules, or all tax modules were deleted, the plan module drops.
    - c. If there is no activity for ten years or more on an entity module and there are no related plans or all related plans dropped, the entity drops.

3.13.36.16  
(07-01-2021)  
**Integrated Data Retrieval  
System (IDRS)**

- (1) IDRS is a system enabling employees in the campus and area offices to have instantaneous visual access to certain taxpayer accounts. Some capabilities of the system include:
  - Researching account information and requesting returns.
  - Entering transactions such as adjustments, entity changes or establishing taxpayer accounts, etc.
  - Entering collection information for storage and processing in the system.
  - Automatically generating notices, collection documents and other inputs.
- (2) IDRS provides protection for both the taxpayer and the IDRS user employee. The taxpayer must be protected from unauthorized disclosure of information concerning his/her account and unauthorized changes to it. The IDRS user employee must be protected from other personnel using his/her identification to access or make changes to an account.
- (3) IDRS users have authorization to access only those accounts required to accomplish their official duties.

3.13.36.16.1  
(07-01-2021)  
**CADE 2**

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters has the primary goal of implementing a single, modernized programming solution that provides daily processing of taxpayer accounts.

**Note:** The CADE Master File, as it existed from 2004 – 2011, transitioned from Production and retired at the end of 2011.



- (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, there are changes to campus cycles which begin with cycle 201201.
  - (4) The new BMF, EO and EPMF campus cycles are:
    - a. Campus Cycle: Thursday – Wednesday
    - b. Master File Processing: Friday – Thursday
    - c. Notice Review Saturday: Monday (8+ days)
    - d. Unpostables: New available Tuesday; Closing Tuesday
  - (5) BMF, EO and EPMF transaction posting time frames are outlined as follows:
    - a. Transactions are viewable using CFOL command codes on Saturday following the weekly master file processing run on Thursday.
    - b. Transactions are viewable as posted transactions using IDRS command codes on Monday following the weekly master file processing run on Thursday.
- Note:** With the acceleration of the IDRS weekly analysis performed the weekend directly after the master file processing on Thursday, transactions post instead of being in pending status on Monday.
- (6) Cycle posting dates reflect a format of YYYYCCDD. YYYY indicates the year. CC indicates the posting cycle. For IMF transactions, the following values for DD are defined:
    - a. 01 = Friday
    - b. 02 = Monday
    - c. 03 = Tuesday
    - d. 04 = Wednesday
    - e. 05 = Thursday

**Note:** BMF, EO and EPMF cycle posting dates on BMFOL continue to reflect YYYYCC. YYYY indicates the year. CC indicates the posting cycle. BMF cycle posting dates in TXMOD reflect a format of YYYYCCDD. The DD value is 08.

3.13.36.16.2  
(07-01-2021)  
**IDRS Research  
Tools/Command Codes**

- (1) IDRS Research Tools/Command Codes (CCs) are available for Business Master File (BMF) and Employee Plans Master File (EPMF) research. The following sections provide instructions on how to use these CCs for EPMF account resolution.

3.13.36.16.2.1  
(07-01-2021)  
**Command Code ACTON**

- (1) Use CC ACTON to establish control bases, to update or close control bases that are open, to correct name controls on dummy accounts, and to add history items to modules on IDRS. The presence of an open control base on a module indicates that the module is controlled for the purpose of adjustment, correspondence with the taxpayer, or some other action. Update control bases when needed (per ACTON) to indicate changes in status or action taken on a case. The presence of an open control base causes the retention of the module on IDRS. When establishing an entity on IDRS, adding a history item with activity code "ENTC" causes IDRS to retain the entity posted transactions on the entity module for 49 days from the history item input date. See Figure



3.13.36-1 for Command Code ACTON formats and descriptions. For more information on CC ACTON see IRM 2.3.12 , Command Code ACTON.

FORMAT:	DESCRIPTION:
ACTON H, aaaaaaaaaa	Establishes a history item
ACTON Cnn, aaaaaaaaa,a	Updates the control information.
ACTON nn yyyymm aaaa C#,,a,aaaa Nnnnnnnnnnn,mmddyyyy	Establishes a dummy account
ACTON Cnnn,,C	Closes the control base
ACTON Cnn,aaaaaaaa Nnnnnnnnnn	Reassigns the control base
ACTON nn yyyymm aaaa/ C#,aaaaaaaa,a,aaaa * * ,	Changes the name control on a dummy account
ACTON nn nnnn aaaa/ H,aaaaaaaa	Changes the name control and adds a history item

**Figure 3.13.36-1 Command Code ACTON Descriptions**

3.13.36.16.2.2  
(07-01-2021)

**Command Code BMFOL**

- (1) The use of CC BMFOL provides on-line research of nationwide entity and tax data information posted to the BMF. BMFOL allows expanded research capability. BMFOL displays an index (summary) of tax modules, showing the tax year available. The screen contains nationwide information including entity, posted returns, generated tax data, status history, adjustment, and audit history data for a specific TIN. The BMF contains information provided via weekly computer tapes submitted from each campus. Several validity checks occur before posting the information to the BMF. The BMF updates weekly on Thursday morning. See Figure 3.13.36-2 for a list of CC BMFOL formats and descriptions. For more information on CC BMFOL see IRM 2.3.59, Command Codes BMFOL and BMFOR.

FORMAT	DESCRIPTION
BMFOLnn-nnnnnnn	Requests the BMF summary screen information
BMFOLEnn-nnnnnnn	Requests the BMF entity screen information
BMFOLRnn-nnnnnnn NNYYYYMMPNN	Requests the BMF return screen information

FORMAT	DESCRIPTION
BMFOLTnn-nnnnnnn NNYYYYMMPNN	Requests the BMF tax module screen information

**Figure 3.13.36-2 Command Code BMFOL Descriptions**

3.13.36.16.2.3  
(07-01-2021)

**Command Code EMFOL**

- (1) Use CC EMFOL to research posted EP master file information. This file updates weekly as the master file itself updates. Input the sponsor EIN with a definer to use this command code. The type of information required determines the definer used for the request:
- Use definer I to view an index. The index displays all plan numbers, plan names and tax periods on the record for a particular sponsor EIN. This screen also indicates whether a TC 150 posted for a particular plan number and plan period, and whether there is a record on CC ERTVU for the return. CC EMFOLI provides the return status code displayed before the YYYYMM, which indicates the status of the return posted:

RETURN STATUS CODE	EXPLANATION
C	Current
H	Historic
I	Interim
U	Unpostable

- Use definer E to view the Filer Entity Screen. This screen displays the sponsor name and address, name control, CAF indicator and all transactions (TC 000, 011, 012 etc.) associated with the sponsor's entity module. This screen also displays the prior primary name for name change transactions, and XREF EIN for account consolidations, the date of establishment, and notice indicators.
- Use definer L with a plan number to view the Plan Data Screen. Use this screen to research all entity information associated with the plan itself: the plan name, effective date, type of plan, filing requirements, sponsor phone number, etc. Also use this screen to research data from the plan application and plan termination documents as well as all transactions associated with the plan entity module.
- Use definer D with a plan number to view the Plan Administrator Screen. Use this screen to research the administrator EIN, name, address, and phone number associated with a particular plan.
- Use definer T with a plan number and plan period ending to view the Tax Module Screen. This screen displays the controlling DLN and all transactions associated with a particular tax module, including TC 151 and TC 154 information.
- Use definer S with a plan number and plan period ending to view the Status History Screen. This screen displays the historical status of the tax module.
- Use definer H to view a Help Screen.
- Use definer C to view the EPMF Last Reported Data screen. This screen displays the cross reference information for any EIN that has been

entered on line 4b on Form 5500. The DLN, EIN, plan number, Tax Period, and new plan number are displayed.

- i. The figure below shows a format and description of the definer codes used with EMFOL. See Figure 3.13.36-3
- j. For more information on CC EMFOL see IRM 2.3.64, Command Code EMFOL.

FORMAT	DESCRIPTION
EMFOLH	On-line help menu
EMFOLEnn-nnnnnnnn	Displays the entity information including the sponsor/employer name, telephone, and address. Also displays indicators, codes, notice information, and posted entity transactions.
EMFOLInn-nnnnnnnn	Displays the index of all plans, tax periods, and returns for a specific EIN.
EMFOLLnn-nnnnnnnn nnnn	Displays the plan data including data posted in plan, application, and termination sections, and posted transactions for a specific amount.
EMFOLDnn-nnnnnnnn nnn	Displays the plan administrator data including the administrator name, address, and phone number for a specific account.
EMFOLSnn-nnnnnnnn nnnnyyyymm	Displays the status history of the specific tax module.
EMFOLTnn-nnnnnnnn Pnnnyyyymm	Displays the tax module including the control DLN indicators, the IDRS status, dates, and the posted transactions for a specific tax period and plan number.
EMFOLCnn-nnnnnnnn	Displays the cross reference information for any EIN entered on line 4b on Form 5500. The DLN, EIN, plan number, Tax Period, and new plan number display.

**Figure 3.13.36-3 Command Code EMFOL Descriptions**

3.13.36.16.2.4  
(07-01-2021)

**Command Code**  
**ENMOD/ENREQ/BNCHG/**  
**BRCHG**

- (1) Use CC ENMOD to research the sponsor entity to find the name, address, and thorough entity information from input of the TIN. It also shows any pending changes to the sponsor entity, and any pending plan information, unpostable or reject conditions, account merges, delays and correspondence history.

- (2) CC ENMOD must precede the input of CC ENREQ. The CC BNCHG is the resulting screen. Use the CC BNCHG format to establish and make changes to the taxpayer/sponsor on the BMF or the EPMF.
- (3) CC ENMOD must precede the input of CC ENREQ with Definer R. The CC BRCHG is the resulting screen. Use the BRCHG format only to merge BMF or EPMF account numbers. The figure below shows a format and description of ENMOD and ENREQ. See Figure 3.13.36-4
- For more information on CC ENMOD see IRM 2.3.15, Command Code ENMOD.
  - For more information on CC ENREQ, BNCHG, and BRCHG see IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.

FORMAT	DESCRIPTION
ENMOD nn-nnnnnnn	Requests a display of entity information
ENREQ nnnnnnn	Requests CC BNCHG format
ENREQR	Requests the CC BRCHG format

**Figure 3.13.36-4 Command Code ENMOD/ENREQ Descriptions**

**Note:** If you input a change to a taxpayer's account in error, you can delete the transaction on the same day of input using CC TERUP and the sequence number.

- (4) The transaction codes used with CC ENREQ/BNCHG determine the types of changes you can input.

TRANSACTION CODE	TYPE OF CHANGE
000	Establish new entity
012	Reopen entity
013	Change taxpayer's name
014	Change taxpayer's address
016	Change location address or DBA
020	Make entity inactive (Manager approval needed)

- (5) Use CC ENREQ/BNCHG to establish the sponsor entity and perform sponsor entity changes.
- (6) Use CC ENREQR/BRCHG to merge/consolidate sponsor entities. TC 011 is the only transaction code input by EPMF using CC ENREQR/BRCHG.
- (7) For more information on CC ENREQ/BNCHG/BRCHG see IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.

3.13.36.16.2.5  
(07-01-2021)

**Command Code EPLAN**

- (1) Use CC EPLAN to add, revise, or delete a plan data module of an EPMF account. The following transaction codes used with CC EPLAN determine the type of changes you can make.

TRANSACTION CODE	TYPE OF CHANGE
000	Add new plan to an EPMF entity
011	Change plan number (as a result of a merger)
012	Reactivate plan
013	Change plan name
016	Change plan filing requirement code
017	Change file folder number (performed by district office)
020	Make plan inactive
053	Change plan year ending month
127	Change plan administrator data
128	Change plan name and plan administrator simultaneously

- (2) Use CC EPLAN to establish or change a plan data module on EPMF. The response to the CC EPLANR request is a generated format to be completed with the information needed for a particular plan. See IRM 3.13.36.19.4, Plan Data Module - Transaction Codes.
- (3) For more information on CC EPLAN see IRM 2.4.46, Command Code EPLAN.

3.13.36.16.2.6  
(10-24-2022)

**Command Code ERTVU**

- (1) Use CC ERTVU to research the Return Transaction File. It updates weekly. Most of the information, including the Edit Sheet, as well as some generated data, displays with this command code.

**Note:** Plan Year Ending 199112 to the current year displays with this command code. Therefore, whenever using ERTVU to research an older plan period return (plan years through 199911), always research EMFOL first to determine the current information about the return posting. You may need to request the original document or research the EFAST2 Website in some cases if the most current return isn't available in ERTVU.

- The line numbers from the return as well as an abbreviated display with the information.
- Input this command code with an EIN, plan number, plan period, and a definer code.
- Use a blank definer for Forms 5500, 5500-SF, and 5500-EZ (5500-C, 5500-R Pre-EFAST only).
- The first page of each return screen contains the information from the Edit Sheet, a line number index, and a list of what schedules are present for that return.

- e. Use definer "N" to view the index (or all returns/schedules for an account).
  - f. Use definer "A" to view Schedule A.
  - g. Use definer "B" to view Schedule MB/SB.
  - h. Use definer "C" to view Schedule C.
  - i. Use definer "D" to view Schedule D.
  - j. Use definer "G" to view Schedule G.
  - k. Use definer "H" to view Schedule H.
  - l. Use definer "I" to view Schedule I.
  - m. Use definer "P" to view Schedule P.
  - n. Use definer "R" to view Schedule R.
  - o. Use definer "T" to view Schedule T.
  - p. Use definer "V" to view Form 8955-SSA Summary.
  - q. Use definer "W" to view Form 8955-SSA Return.
  - r. Use definer "X" to view Form 5330 (EPMF data only).
  - s. Use definer "Z" to resurrect a deleted unpostable EFAST return.
  - t. Use definer "L" for help.
- (2) When using CC ERTVU, determine whether all attached Schedules A are available for viewing. Compare the count of Schedules A attached on the Edit Sheet (page 1 of ERTVU screens) with the number of Schedules A available for that account on ERTVU definer A.
- (3) To view returns, use a return status code.
- a. C - use for a current return record. This is the latest completed processing return record posted to that tax period. If there is an amended return posted, it's the current return record.
  - b. H - use for the historical return record. If an amended return posted, you can use the historical record to view the original posted return.
  - c. U - use for viewing an Unpostable return record.
- Note:** Form 8955-SSA doesn't require a Return Status Code.
- (4) For EFAST/EFAST2 returns, you can request a return record using the return DLN. You must also use the appropriate definer to view the associated schedules and you must also use the return status code.
- (5) If you determine an EFAST/EFAST2 return was deleted erroneously based on incomplete or missing information, you can resurrect it by using CC ERTVU definer "Z". Input CC ERTVUZNN-NNNNNNNDPPPPYYMM, the next screen displays the following message, "Data Accepted, Record will be updated in the next processing cycle." Once the data resurrects, make the necessary changes to correct the account and post the return.
- (6) CC ERTVU is strictly for EPMF accounts; therefore, File Source P isn't required. If not using File Source P, use a space in its place. The table below is a list of definer codes and other criteria to use for ERTVU requests.

DEFINER USED	PLAN # REQUIRED	PYE REQUIRED	SCREEN INFORMATION RESULT
Blank	Yes	Yes	Return

DEFINER USED	PLAN # REQUIRED	PYE REQUIRED	SCREEN INFORMATION RESULT
A	Yes	Yes	Schedule A, Insurance Information (Beginning PY 1994)
B	Yes	Yes	Schedule MB/SB, Actuarial Information
C	Yes	Yes	Schedule C, Service Provider and Trustee Information

- (7) Use CC ERTVU to provide the EFAST Filing Status Codes displayed after the EFAST IND that indicates the status of the return posted:
- C – Complete
  - 1 – Suspended 1
  - 2 – Suspended 2
  - O – Orphaned Complete – No Parent
  - E – Orphaned Complete – Bad Entity
  - D – Discarded
- (8) For more information on CC ERTVU see IRM 2.3.65, EPMF Return Transaction File On-Line (ERTVU) Research.

3.13.36.16.2.7  
(07-01-2021)

**Command Code ESIGN**

- (1) Use CC ESIGN to assign EINs. The taxpayer provides the information needed to assign the EIN on a Form SS-4, Application for Employer Identification Number, or a Form 5500 Series return correspondence. The EIN may be for a taxpayer/sponsor, administrator, or trust. After completing research, if you haven't found an EIN, then assign one. Use the CC ESIGN with the Definer R to assign an EIN. Precede it with the CC NAMEB.
- (2) For more information on CC ESIGN see IRM 2.4.8, Command Codes ESIGN and BSIGN.

3.13.36.16.2.8  
(07-01-2021)

**Command Code ESTAB**

- (1) Use CC ESTAB to request returns and documents from the Campus and Federal Records Center returns files. Those handling the requests sort these requests into a manageable order, then print and forward Form 4251, Return Charge Outs, to the requesting area.
- (2) For more information on CC ESTAB see IRM 2.3.62, Command Code ESTAB.

3.13.36.16.2.9  
(07-01-2021)

**Command Code FRM49**

- (1) Use CC FRM49 to input transactions resulting from the analysis of the taxpayer responses to CP 403 and CP 406. Use these notice responses to input transaction codes 590–599 to update tax modules on the TIF. Transaction Codes 59X need closing codes (cc) except TC 592. See IRM 2.4.26, Command Codes FRM14, FRM49, and TDIRQ, for detailed explanation for input.

3.13.36.16.2.10

(07-01-2021)

**Command Code INOLE**

- (1) The CC INOLE accesses the NAP with a definer code and TIN.
- (2) The definer code determines whether the input TIN is edited or not edited and whether a file source is needed.
- (3) Definer code "G" with CC INOLE.
  - a. Use this definer when you don't know the TIN type or the master file.
  - b. An unedited TIN or an edited TIN and file source may be input.
  - c. The display is limited entity data from every master file that matches the TIN input.
  - d. If there is only one TIN on the NAP that matches the input, it defaults to the definer "S" display.
- (4) Definer code "T" with CC INOLE.
  - a. Use when you want to know if the TIN is on more than one master file and the filer name and address.
  - b. This definer also lists the plan numbers (if any) for EPMF accounts.
  - c. An edited TIN must be input, a file source must not.
  - d. If there is only one TIN that matches the input, it defaults to the definer "S" display.
- (5) The figure below shows a format and description of definer codes for CC INOLE. See Figure 3.13.36-5.

FORMAT	DESCRIPTION
INOLEGnnnnnnnnnn	Displays name line information available for any account associated with that TIN.
INOLETnnn-nn-nnnn or INOLETnn-nnnnnnnn	Displays name line and address information for all accounts with the same TIN
INOLESnnn-nn-nnnn or INOLESnn-nnnnnnnn	Displays specific data for the account addressed
INOLEXnnn-nn-nnnn or INOLEXnn-nnnnnnnn	Displays Social Security Administration (SSA) name controls, cross-reference, and merge transaction information.
INOLEPnn-nnnnnnnn	Displays EPMF plan information. A total of ten plan names can be shown on one screen.

**Figure 3.13.36-5 Command Code INOLE Format and Descriptions**

- (6) The INOLET screen displays BMF and/or EPMF entity information of the requested EIN.
- (7) For more information on CC INOLE see IRM 2.3.47, Command Codes INOLE, EOGEN, and SPARQ.



3.13.36.16.2.11  
(07-01-2021)  
**Command Code**  
**LETER/LPAGE/LPAGD**

- (1) These CCs are programs that work in IDRS real time to send IDRS CORRESPONDEX letters. Enter CC LETER with a TIN and other necessary information. CC LETER runs a security check against the IDRS user to protect taxpayer data. If the security check passes, the TIF is searched for the related name and address. If the TIN isn't located on the TDI, LETER checks the NAP. If the account isn't on the NAP, CC LETER generates the CC LPAGE screen with the name and address lines left blank; but if CC LETER finds a match, it builds an LPAGE screen with the name and address in the proper fields. CC LPAGE is the second step in building a letter. Enter all the information needed to generate a taxpayer letter, including the salutation, selective paragraph codes, signature title code and fill-in content.
- (2) Use CC LPAGD to delete a letter sent on the same day. The same employee who input the original letter must input the LPAGD using the same TIN, MFT code, tax period, plan number, and form letter number. All these fields, including the input employee number must match or it won't delete the letter request and a letter to the taxpayer generates.
- (3) See Figure 3.13.36-6 below for a list of CC LETER formats and descriptions. For more information on CC LETER see IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVIEW.

FORMAT	DESCRIPTION
LETER nn-nnnnnnnP nn yyyy mm nnnnC	Requests information from NAP to generate CC LPAGE screen
LPAGD nn-nnnnnnnP nn yyyy mm nnnnC	Deletes letter (must be input the same day as letter request).

**Figure 3.13.36-6 Command Code LETER/LPAGD Format and Descriptions**

3.13.36.16.2.12  
(07-01-2021)  
**Command Code**  
**MFREQ/RECON**

- (1) Use CC MFREQ with Definers "C" or "D" to request an entity module or a tax module and its related entity data when case control isn't required.
  - a. MFREQ with Definer "C" downloads the module data from CFOL to the local IDRS while the user is waiting on-line. The real module must not be on the local IDRS system (TIF). The module extracts to the TIF again via the Weekly TIF update approximately two weeks after the request.
  - b. MFREQ with Definer "D" brings the module data from master file to the local IDRS approximately two weeks from the time of the request.
  - c. Accessible files include IMF, BMF, IRAF, and EPMF.
- (2) The figure below shows a format and description for CC MFREQ. See Figure 3.13.36-7

FORMAT	DESCRIPTION
MFREQCNN-NNNNNNNP 74 200912 NAME 001	MFT, Tax Period, Name Control and plan number

FORMAT	DESCRIPTION
MFREQCNN-NNNNNNNP 00 000000 NAME	Zeros can be used for MFT and Tax Period without the plan number if doing MFREQ for ENMOD

**Figure 3.13.36-7 Command Code MFREQ Format and Descriptions**

- (3) Use CC RECON with blank definers only to request an entity module or a tax module and its related entity data when case control isn't required.
- A real module must already exist on IDRS. The module extracts from master file to the TIF again via the Weekly TIF Update batch routines approximately two weeks after the request is input.
  - Accessible files include IMF, BMF, and EPMF.
- (4) The figure below shows a format and description for CC RECON. See Figure 3.13.36-8

FORMAT	DESCRIPTION
RECON NN-NNNNNNNP 74 200912 NAME 001	MFT, Tax Period, Name Control and plan number
RECON NN-NNNNNNNP 00 000000 NAME	Zeros can be used for MFT and Tax Period without the plan number if doing RECON for ENMOD

**Figure 3.13.36-8 Command Code RECON Format and Descriptions**

- (5) For more information on CC MFREQ and RECON see IRM 2.3.10, Command Codes MFREQ and RECON.

3.13.36.16.2.13  
(07-01-2021)

**Command Code NAMES,  
NAMEI, NAMEE, NAMEB,  
FINDS and FINDE**

- (1) Name Search Facility (NSF) allows IDRS users to query a national file of name and address data at Martinsburg Computer Center (MCC) using a taxpayer name and address to locate a Social Security Number (SSN) or an Employer Identification Number (EIN). The NSF contains the full taxpayer name as it was filed on a return. It maintains multiple addresses for each taxpayer name. The NSF stays current with real-time updates, and daily and weekly batch updates. CCs NAMEB/NAMEI are the primary method of accessing the NSF. See IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP, for more information.
- CC NAMES and CC NAMEI searches for SSNs.
  - CC NAMES and CC NAMEI searches for both primary and secondary filer names.
  - CC NAMEE and CC NAMEB searches for EINs.
  - CC NAMEE and CC NAMEB searches for both primary and "doing-business-as (DBA)" names.
  - CC FINDS searches for the primary and secondary SSN/IRSN/ITIN.
  - CC FINDE searches for EINs.

- (2) The figure below shows a format and description of NAMEB/NAMEI. See Figure 3.13.36-9

FORMAT	DESCRIPTION
NAMES/NAMEI	Researches the NSF at MCC for a taxpayer's SSN.
NAMEE/NAMEB	Researches the NSF at MCC for a business EIN.

**Figure 3.13.36-9 Command Code NAMEB/NAMEI Format and Descriptions**

- (3) Use CC NAMEB with a CC Definer –

DEFINER CODE	DEFINER DESCRIPTION
B	Only BMF records are displayed
E	Only EPMF records are displayed
N	Only ANMF records are displayed
X	A hardcopy listing is desired

3.13.36.16.2.14  
(07-01-2021)  
**Command Code  
REQ77/FRM77**

- (1) Use CC REQ77/FRM77 to input transactions resulting from the analysis of the taxpayer responses to CP 403 and CP 406. Use these notice responses to input transaction codes 151 to move incorrectly posted returns from one module to another. CC REQ77 with a blank definer results in the FRM77 format. If no taxpayer account information (TIN, MFT code, Tax period, and name control) generates from the input of REQ77 with a blank definer, then use a prior CC ENMOD or SUMRY if the input transaction changes entity information. Use CC TXMOD if the transaction addresses a tax module. If the taxpayer account information generates from the input of a REQ77, no prior CC is needed. See IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A, for detailed explanation of input.

FORMAT	DESCRIPTION
REQ77	Requests the CC REQ77 format after accessing a prerequisite.

**Figure 3.13.36-10 Command Code REQ77 Format and Descriptions**

3.13.36.16.2.15  
(07-01-2021)  
**Command Code TERUP**

- (1) The purpose of these CC TERUP and TERUP (Definer P) is to allow an employee to delete his/her erroneous entry on the day of input. An employee can only delete his/her own entries. Input of any one of these CCs creates a transaction record matched with all of that day's IDRS transactions during end-of-day processing. Any transaction whose data elements match those same

data elements of the TERUP transaction is deleted. This deletion takes place before a DLN being assigned or a transaction being generated for master file processing.

**Note:** The TERUP transaction sequence number **must** match the targeted transaction sequence number **exactly** in order for the deletion to occur. If these don't match, the deletion won't take place. When CC TERUP is input and subsequently deletes the transaction, the pending status of the deleted transaction appears as "DQ" on the following day.

- (2) CC TERUP (Definer P) can only be used for the EPMF to delete a transaction code input to EPLANR.

**Note:** Either CC TXMODA or ENMOD must precede CC TERUP.

- (3) For more information on CC TERUP see IRM 2.4.13, Command Code TERUP.

#### 3.13.36.16.2.16

(07-01-2021)

#### Command Code ASGNI/ASGNB

- (1) Use CC ASGNB when resolving TDI's. ASGNB has five functions present on the TIF, but EPMF entity is only concerned with one: posting notice codes for subsequent processing and alpha case codes. ASGNI processes IMF accounts and ASGNB processes BMF and ANMF accounts.

- (2) If the user enters CC ASGNB, ASGNB appears on the screen.

- a. Use CC ASGNB with Definer Code F to delay the notice. Use Notice Code D to delay action on an account for the number of cycles requested. The number of cycles may be 00–15.
- b. Use CC ASGNB with Definer Code L after inputting CC ENMOD or SUMRY, and if input with a two-digit number of cycles delays action on the account the number of cycles input.
- c. Use CC ASGNB with Notice Code R to reissue a TDI.

**Note:** More than one delay can be input and more than one notice can be reissued on this format.

- (3) CC ASGNB brings up the ASGNB input screen. See IRM 2.4.27, Command Code ASGNI/ASGNB formerly TSIGN, for detailed explanation for input.

#### 3.13.36.16.2.17

(07-01-2021)

#### Command Code TXMOD/SUMRY

- (1) Use CC TXMOD to request a display of all tax module information for a specific tax period on the TIF. The display consists of entity data, posted returns, posted transactions, pending transactions, and reject data, and is available on IDRS TIF. Transaction DLNs are shown if Command Code Definer D or L is input. A command code definer is required for CC TXMOD. Definer (A) displays most tax module information present on the TIF. See IRM 2.3.11, Command Code NMFTM, for detailed explanation for input.

- (2) Use CC SUMRY in tax account research. Normally use it as a first contact with IDRS because it provides an overall display of the filer's account by giving a summary of all tax modules on IDRS for a specific EIN. The display shows entity data on lines 1 and 2, tax module data, tax period, various indicators, IDRS status, control base information, control DLN, IDRS module balances and freeze codes for a specific tax period. Other tax period data follow every two lines until all tax modules have been summarized.

- (3) For more information on CC TXMOD/SUMRY see IRM 2.3.11, Command Codes TXMOD and SUMRY.

3.13.36.17  
(07-01-2021)

**Requesting Documents**

- (1) EFAST-processed returns aren't available in hard copy. You must research IDRS CC ERTVU to view these returns. The EFAST2 Website can also be used for research to view and print Form 5500 series filings.
- (2) A person from an employee plan requesting a copy of their Form 5500, Annual Return/Report of Employee Benefit Plan Participants, (also known as a public disclosure request), must send the request to the Department of Labor (DOL) at the following address:  
  
U.S. Department of Labor  
Employee Benefits Security Administration  
EBSA Public Disclosure Room  
200 Constitution Avenue, NW, Room N-1515  
Washington, DC 20210-1111
- (3) If the filer requests a copy of their Form 5500-EZ, route the request to OAMC EP Accounts at M/S 6552.  
  
Internal Revenue Service  
Mail Stop 6552  
1973 North Rulon White Blvd.  
Ogden, UT 84404

3.13.36.18  
(04-24-2024)

**EIN Assignment**

- (1) Entity may need to assign EINs while working correspondence, TDI's, and Forms SS-4 attached to returns. Refer to IRM 21.7.13, Assigning Employer Identification Numbers (EINs).
- (2) If you don't find an EIN after research and the one on the return belongs to another filer:
  - a. Assign an EIN using CC ESIGN with Master File Indicator (MFI) "P."
  - b. Use Abbreviations when necessary to limit the number of characters to a total of 70. Be sure you don't change the essence of the sponsor/ employer's name line when you abbreviate. See the Chart of Employee Plans Abbreviations, IRM 3.13.36.19.4 (19)(d).
  - c. Use the appropriate notice indicator with the valid MFI to generate a notice to the filer informing them of the new EIN.
- (3) Use this ERAS (EIN Research and Assignment System) command code to assign a new EIN when the Entity function determines that no EIN exists for the entity.
- (4) ERAS analyzes the Master File Indicator (MFI) input to determine what series EIN to assign.
- (5) Use the following MFI when assigning an EIN:
  - a. MFI "P" generates a TC 000 to both the BMF and EPMF. Use this MFI when assigning an EIN to the employer/sponsor of a plan.
  - b. MFI "O" generates a TC 000 to the BMF with no filing requirements. Use this MFI when assigning an EIN to the administrator of a plan or to the pension/profit-sharing/retirement fund or trust with no employees (no BMF return will be filed—the EIN is for record-keeping purposes only).

- c. MFI “B” generates a TC 000 to the BMF. Use this MFI when assigning an EIN to the pension/profit-sharing/retirement plan fund or trust with employees.
- (6) Input the appropriate EPMF Notice Indicator to generate the correct notice to the filer. A CP 58X generates to the filer informing them of their EIN along with a Form SS-4 to complete and return to the IRS. When we receive the Form SS-4, input CC ESIGNU.
- (7) EPMF Notice Indicators must be followed by a Return Identity Code and tax period. See Figure 3.13.36-12 for Notice Indicators and Return ID Codes.
- (8) Trust EIN—The trust identification number identifies the pension benefit fund/trust in which all or part of the assets of the plan may be placed.
  - a. Form SS-4 request for EIN for trust—refer to IRM 21.7.13, Assigning Employer Identification Numbers (EINs).
  - b. VEBA Trust—Voluntary Employees Beneficiary Association Trust. This EIN shouldn’t be used to file Form 5500 series returns. Each sponsor must file using his/her own EIN.
- (9) Entity receives requests to re-establish EINs for Retirement Trusts, Profit sharing Plans or Pension Plans if the account dropped from master file due to inactivity. The requests come in the form of a fax, Form 4442, Form 945 or in rare cases by e-mail from filers or Employee Plan Practitioners. Batch these requests on BBTS as correspondence with a 10-day turnaround timeframe. The cases are in batches of 25, with a 30-day aged criteria. Use the following procedures to re-establish the EIN by inputting a TC 000.

If	and	Then
IDRS research on an EIN indicates no record found	<ul style="list-style-type: none"> <li>a. The EIN provided is in the valid range, verify the EIN by accessing CC ESIGN on the B tape.</li> <li>b. The EIN provided doesn’t belong to another filer.</li> <li>c. The EIN provided isn’t a re-configuration of a SSN.</li> <li>d. Research the Schedule P filed by the corporation.</li> <li>e. Contact the filer for verification of the EIN by requesting a copy of the CP 57X.</li> </ul>	<p>Input a TC 000 to re-establish the EIN with the information provided. Don’t ESIGN a new EIN. Notify the filer of their EIN.</p> <p><b>Note:</b> Re-establish the EIN needs on the BMF.</p>

**Note:** For additional Form 945 instructions – refer to IRM 3.13.2, BMF Account Numbers.

- (10) The filer should **never** use the trust EIN to file the Form 5500 return except for the following three rare instances:
- A multiple-employer plan (Form 5500 Part 1 Box A(1), A(3), or A(4) is checked) may use a trust EIN to file.
  - A single-employer plan may only use the trust EIN if the sole-proprietor sponsor has died or gone bankrupt and the sponsor hasn't changed and/or the assets weren't distributed or transferred. This should only be used to file a final return.
  - The trust EIN may be used to file a Form 5500-EZ **only** if the employer has no other EIN on the BMF or EPMF. If after researching IDRS, you determine that the filer is filing using his trust EIN because he isn't required to have an EIN for his business, don't assign another EIN. Ensure that the EIN is truly the plan's trust EIN and not the EIN of the bank or other entity.
- (11) If an employer/sponsor states that they have more than 500 pensions or welfare benefit plans, assign a new identification number to accommodate the additional plans.
- Assign another EIN to the entity and add "Second EIN for Plans" to the sponsor entity name line on IDRS. Suppress the notice with Notice-Information-Cd "D".
  - Send the filer a letter indicating why we assigned the second EIN.

EIN FOR	ASSIGNED BY	NOTICE INDICATOR	CP NOTICE	MFI
Taxpayer	SS-4	F	580 A	P
	SS-4 more than 2 name lines	F	580 B	
Plan Sponsor/ Employer	5500 Return no EIN	P	581	P
Administra- tor	SS-4	G	582 A	O
	SS-4 more than 2 name lines	G	582 B	
Trust	SS-4	H	583 A	B & O
	SS-4 more than 2 name lines	H	583 B	

EIN FOR	ASSIGNED BY	NOTICE INDICATOR	CP NOTICE	MFI
Administrator	5500 return unidentified EIN	J	584	O

**Figure 3.13.36-11 Form SS-4 Employer Identification Number Assignment Notice Indicators**

FORM	FILING REQUIREMENT	RETURN ID CODE	DOC CODE
5500	X	74	37
5500-EZ	N	7E	31
5500-SF	T		32
5308	N/A	00	77
5330	N/A	35	35
DCG	N/A		30

**Figure 3.13.36-12 CP NOTICE INDICATOR & RETURN ID CODES**

(12) Include the following information when using CC ESIGN to assign an EIN.

1. Master File Indicator
2. Location Code – EIN Prefix
3. Name Control
4. Entity Name and Address Information
5. Notice Information Code
6. Return Identity Code
7. Return Identity Tax Period
8. Phone Number
9. Remarks

**Note:** See IRM 3.13.36.16.2.7, Command Code ESIGN

(13) The Form SS-4 is processed at three campuses: Cincinnati, Brookhaven, and Philadelphia. The following is a list of Campuses and their respective EIN Prefixes for EIN assignment. See Figure 3.13.36-13.

CAMPUS	EIN PREFIXES
ANDOVER	10, 12
ATLANTA	60, 67
AUSTIN	50, 53
BROOKHAVEN	01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 21, 22, 23, 25, 34, 51, 52, 54, 55, 56, 57, 58, 59, 65



CAMPUS	EIN PREFIXES
CINCINNATI	30, 32, 35, 36, 37, 38, 61
FRESNO	15, 24
KANSAS CITY	40, 44
MEMPHIS	94, 95
OGDEN	80, 90
PHILADELPHIA	26, 27, 39, 41, 42, 43, 45, 46, 47, 48, 62, 63, 64, 66, 68, 71, 72, 73, 74, 75, 76, 77, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 98, 99
INTERNET EIN	20, 26, 27, 45
Small Business Association (SBA)	31
Fictitious EIN	78, 79

**Figure 3.13.36-13 Employer Identification Numbers Pre-fixes for Assignment**

3.13.36.18.1  
(07-01-2021)  
**Bulk/Bank Assignment Requests**

- (1) The Bulk/Bank EIN program assigns blocks of EIN(s) to a fiduciary or any other person authorized to represent 10 or more trusts/estates or pension plans. For additional information regarding Bulk/Bank Assignment Requests, see IRM 21.7.13, Assigning Employer Identification Numbers (EINs).

3.13.36.18.2  
(07-01-2021)  
**Form SS-4 Processing**

- (1) When assigning an EIN from a Form SS-4, input MFI "P" if the taxpayer is requesting the EIN for the sponsor of a pension or welfare plan.

**Exception:** If the taxpayer indicates that they are a Pension Trust or Administrator by checking the box on Form SS-4, input MFI "O".

- (2) Refer to IRM 21.7.13, Assigning Employer Identification Numbers (EINs), for additional information.

3.13.36.19  
(07-01-2021)  
**EPMF Entity Changes**

- (1) Entity changes occur through the posting of the EFAST/EFAST2 return or a campus processed Form 5500-EZ; however, sponsor entity changes may be input through IDRS via CC BNCHG, and administrator and plan entity changes are input via CC EPLAN.

3.13.36.19.1  
(07-01-2021)  
**Preparation of Entity Changes**

- (1) Before inputting any entity changes:
1. Complete all necessary research to ensure the changes are valid. See IRM 3.13.36.16, Integrated Data Retrieval System (IDRS), for research instructions. If in doubt, contact the filer.
  2. Check for any IDRS controls. If found, follow local procedures to contact the employee with the control.
  3. Check for an unreversed TC 420 or TC 424. This indicates an open AIMS base. If the status is 08 or under, make the entity change. If the

status is 10 or higher, the case is assigned to the group or examiner. Write up a referral for an entity change. Exam then makes the change if appropriate.

- (2) EPMF transactions other than TC 000 (Doc Code 63 and 64) and TC 150 resequence for three cycles to allow the TC 000 to post. TC 150s resequence for eight cycles.

3.13.36.19.2  
(07-01-2021)  
**Posting Delay Code  
(PDC)**

- (1) When needing multiple transactions to adjust an account and some must post in later cycles than others, input a Posting Delay Code (range 1–6) with the transactions to be “cycled”.
- (2) The action to post these transactions to the MCC master file defers until the indicated number of posting cycles passes.
- (3) Determine the required number of delay cycles with respect to the first transactions to post.

**Example:** In a complex adjustment with seven transactions where two must post three cycles after the first four and the last must post a cycle after the second two, input a Posting Delay Code of three (3) with the fifth and sixth transactions and of four (4) with the last transaction.

- (4) Input all transactions in the same IDRS terminal session. You won't have to guess the actual posting cycle, which can vary based on operational factors at the Campus (Quality Review Operations) and at MCC (Annual “dead” processing cycles).
- (5) The “cycled” transactions hold on the MCC Resequencing Transaction files until the specific number of deferred posting attempts occurs, thus maintaining the required staggered sequence among the transactions.
- (6) The posting delay capability is available for the following IDRS transaction programs:
  - a. DP Adjustment Command Code ADJ54 (Doc. Code 54).
  - b. Entity Change Command Codes: INCHG, BNCHG, BRCHG, EPLAN, and EOCHG (Doc. Codes 50, 53, 63, 64, 80, and 81).
  - c. Pre-journalized Credit Transfers CC DRT24 and DRT48 (Doc. Codes 24 and 48).
  - d. Dual Debit/Credit Transfer CC FRM34 (Doc. Code 34).
  - e. Miscellaneous Transactions CC FRM77 and CC FRM7A (Doc. Codes 77 and 78).
- (7) The Posting Delay Code won't post with the transaction or be shown with the IDRS pending transaction. The projected MCC posting cycle on the IDRS “PN” status pending transaction extends to account for any significant Posting Delay Code impact on the transaction.
- (8) The posting delay capability with these IDRS transaction programs should satisfy most “cycled” adjustment needs. For other IDRS transaction programs, the cycling capability is in some cases inappropriate (as with CC ESIGN) or unnecessary (as with CC FRM14 TDI or FRM49). The posting delay capability is part of the basic structure of our transaction processing.

- (9) Use of the posting delay code won't bypass any NAP checks that are programmed for a command code.

3.13.36.19.3  
(07-01-2021)

**EPMF Entity Transaction  
Codes**

- (1) Entity changes come from the posting of the EFAST/EFAST2 return or a campus-processed Form 5500-EZ but the following transactions may also be input to change the EPMF entity.
- (2) Transaction Code 000 - this transaction code establishes an account on the BMF/IMF/EPMF not previously established on the master file or dropped from master file due to inactivity. Use CC BNCHG and input the following required fields along with information necessary to establish the account:
1. New name control
  2. Primary name
  3. Street address, location address, care of names and sort names aren't required fields but should be input if available.
  4. City, State and Zip
  5. Remarks
- (3) Transaction Code 011 - this transaction code consolidates or merges two or more EINs assigned erroneously to an EPMF Entity. Use CC BRCHG to consolidate sponsor entities. TC 011 is the only transaction code input by EPMF Entity using CC BRCHG. Overlaying CC ENMOD with CC ENREQR generates CC BRCHG. See the Multiple EINs section in IRM 3.13.2, BMF Account Numbers.

**Note:** Check for any IDRS open controls before taking any action. If an open control is present, contact the employee with the control.

- (4) Transaction Code 012 – this transaction code reopens an inactive account on the master file. Filing requirements of such accounts are all “8”.
- (5) Transaction Code 013 – this transaction code indicates the primary name line changed. Always use the master file name control, not a check digit or dummy name control when changing the name lines.
- (6) Transaction Code 014 – this transaction code indicates the mailing address line changed.
- a. If inputting a domestic street address, then input the mailing city, state and zip.
  - b. If inputting a domestic mailing city, state and zip or major city and zip code, then also input the mailing street address.
  - c. If inputting a major city code, then input a mailing zip code. For a listing of major city codes refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations.
  - d. If you can determine that the correspondence requesting the address change was initiated by a third party, research the CAF using CC CFINK. If you find a proper authorization, update the address as requested. If you don't find a proper authorization, send Letter 135C and destroy the request.
- Note:** Don't reference the taxpayer's EIN on the letter.
- e. Zip code changes require you to input a complete address change. A TC 014 generates.

- (7) Transaction Code 014 – this transaction code could also indicate a change to a foreign address.
- If inputting a foreign street address, then input the foreign city and foreign country.
  - A foreign postal code may be input.
  - If inputting a foreign country, then the state field must be a comma “,” and a period “.”. See IRM 3.13.2, BMF Account Numbers.
  - If inputting a foreign city or postal code, then input the foreign street address.
- (8) Transaction Code 016 – this transaction code indicates a change to:
- Sort name
  - Care of name
  - To delete a sort name and/or Location address input \$\$
  - Location street address
  - Location city, state, and zip

**Note:** When the mailing and location addresses are the same, don't input a separate action to delete the location address. If the location address is incomplete, don't input a TC 016 to correct or delete the incomplete location address because EFAST continually passes incomplete location addresses to the EPMF causing unnecessary redundant corrective actions.

**Reminder:** Don't input the primary name when changing only one or more of the four fields listed in (a) through (d).

- (9) Transaction Code 020 – This transaction code deletes an account from master file if no modules are present that contain return or credit transactions.
- Accounts with modules present remain on the BMF/EPMF but all the filing requirements change to “8” to indicate that the account is in inactive status.
  - Turn off the plan filing requirement for all plans by a TC 591 cc 097 or a TC 020 Doc Code 64 before inputting a TC 020 Doc Code 63.

**Caution:** When using TC 020 be very sure that you don't delete a good account. **DON'T INPUT A TC 020 WITHOUT THE EP MANAGER'S APPROVAL.**

- (10) When any transaction posts that changes the primary name line (first 35 characters), the prior name displays in the posted transaction section with the transaction code that made the change.
- The prior name line displays on CC EMFOL definer E.
  - There are cases when a name changed in error and knowing the prior name line would help resolve the case. Posting the prior name line helps when trying to resolve EIN problems.

3.13.36.19.4  
(07-01-2021)  
**Plan Data  
Module-Transaction  
Codes**

- Command Code EPLAN is available for input of plan data module information.
- Establish the plan data module by the input of a TC 000 (Document Code 64 using CC EPLAN or generated by the vendor) or by a TC 121/123 input by the AO via EACS.

- (3) If inputting a TC 000 Doc Code 64, and a TC 000 is already pending for the same plan number, an error message, "TC 000 PENDING FOR THIS PLAN NUMBER," generates.
- a. The program also recognizes deleted TC 000s (DU, DN, DQ, etc.) as pending transactions.
  - b. If there is a TC 121/123, don't input TC 000.
  - c. If receiving an error message on input of a TC 000, research CC ENMOD. If the original transaction was deleted (See Document 6209 for pending transaction codes) and research indicates that a TC 000 is needed for the plan, overlay the TC 000-ADD-INDICATOR "N" with a "Y". Input the rest of the transaction as usual. This overrides the error message and allows another TC 000 to be input.
- (4) TC 000 – Input via CC EPLAN to establish a plan.
- a. Use TC 000 to establish a plan number. Always input TC 000 when you establish a plan.
  - b. When you establish an EIN on the EPMF, remember to establish the plan also.
  - c. Input the following identifying data for the transaction to be valid: transaction code, plan year ending month, plan first name line, Administrator Same Indicator or Administrator first name line, AIN, city, state, and zip code, remarks.
  - d. Input the following identifying data if available: plan second name line, Administrator second name line, Administrator street address, effective date, and filing requirements. If the Administrator Same Indicator is used, the Administrator name lines, address, city, state, zip, and AIN must be blank.
- Note:** You don't need to enter filing requirements when establishing a plan from a Form 5500-EZ.
- e. Input a posting delay code if needed.
  - f. Always input the plan name, AIN, and administrator name and address (use mailing address if two addresses are shown) exactly as the filer entered the information on the return unless needing abbreviation due to space limitations. (See IRM 3.13.36.14.4, Plan Name, for more information on how to establish a plan).
  - g. If a valid AIN is entered on the return, you don't need to research the AIN before inputting the TC 000. An AIN is invalid if it doesn't have 9 numeric characters and/or the first two digits (DO Prefix) are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, 89 and/or all 9s.
- (5) TC 011 – Input via CC EPLAN to change a plan number/consolidate two plan numbers.
- a. Use TC 011 when there is an indication that the master file contains more than one plan number for the same plan. The accounts should be consolidated. (See IRM 3.13.36.22, Consolidating Accounts - Entity Plan Module, for more information on consolidations).
  - b. You don't need the new plan number to be established on master file if only requiring a plan number change.
  - c. Input the following identifying data: transaction code, new plan number, remarks.
  - d. Input a posting delay code if needed.

- e. Use letter 1072C, Employee Plan EIN Missing/Requested/Assigned Information, to notify the filer of the correct plan number to enter on their return.
- (6) TC 012 – Input via CC EPLAN to reactivate a plan.
  - a. Use this transaction code when a plan was deleted in error.
  - b. The plan filing requirement is “8”.
  - c. Input the following identifying data: transaction code, remarks.
  - d. A posting delay code may be input.
- (7) TC 013 – Input via CC EPLAN to change plan name.
- (8) When there is an indication of a change in name on the return or through correspondence, input transaction code 013.

**Note:** Perform complete research to ensure that the change in plan names doesn’t indicate a new plan.

- a. Input the following identifying data: transaction code, plan first name line, plan second name line (if available), remarks.
- b. Input a posting delay code if needed.
- (9) TC 016 – Input via CC EPLAN to change plan filing requirement.
  - a. When you determine that plan filing requirements should be changed, input transaction code 016.
  - b. Input the following identifying data: transaction code, filing requirement code, and remarks.

FILING REQUIREMENT CODES	FORM
X	5500
T	5500–SF replaces 5500–C/R
Z	5500–EZ
N	Not Liable

- c. A posting delay code may be input.
- (10) TC 017 – Input via CC EPLAN to change file folder number.
  - a. The Area Office or the National Office inputs TC 017 to update their records.
  - b. Input the following identifying data: transaction code, file folder number, and remarks.
  - c. The plan effective date is optional.
  - d. Input a posting delay code if needed.
  - e. Input the plan filing requirement code if known (otherwise optional).
- (11) TC 020 – Input via CC EPLAN to deactivate/delete plan number.
  - a. Use TC 020 to change the filing requirements for a specific plan to “8”. Also use it to delete an erroneously established plan.

- b. When a TC 020 posts to the plan data module, the plan filing requirement is “8” if a TC 12X or TC 150 is present in the module. However, if there is no unreversed TC 121, 122 or 125 or no TC 150 in the module, the module erases.
- c. Input the following identifying data: transaction code, remarks.
- d. Input a posting delay code if needed. See IRM 3.13.36.19.2, Posting Delay Code (PDC).

**Caution:** When using TC 020, be very sure that you don’t delete a good account. **DON’T INPUT A TC 020 WITHOUT THE EP MANAGER’S APPROVAL.**

(12) TC 053 – Input via CC EPLAN to change plan year month

- a. Use TC 053 to change the plan year ending for a specific plan.
- b. Form 1128, Application to Adopt, Change, or Retain a Tax Year, is an acceptable form for changing the plan year ending.
- c. Input the following data: transaction code, plan year ending month, remarks.
- d. Input a posting delay code if needed.

(13) TC 127 – Input via CC EPLAN to change administrator data.

- a. When there is an indication of a change to the administrator’s entity data, input TC 127 using CC EPLAN.
- b. Input the following identifying data: transaction code (127), Administrator first name line or Administrator Same Indicator, Administrator city, Administrator state, Administrator Zip Code, Administrator Identification Number (AIN), remarks.
- c. If using Administrator Same Indicator, the Administrator AIN, name lines, city, state & zip must be blank.
- d. Input a posting delay code if needed.
- e. Input the following identifying data if available: Administrator second name line, Administrator street address.
- f. If the Administrator first name line is present, the Administrator Same indicator must be blank.
- g. When the administrator state is present and not a foreign address, the zip code must be present.
- h. When a zip code is present a foreign address can’t be present.

(14) TC 128 – Input via EPLAN to change plan name and administrator data.

- a. When there is a change to the administrator’s entity data and to the plan name, input TC 128.
- b. Input the following identifying data: transaction code, Administrator EIN or Administrator Same Indicator, plan first name line, Administrator first name line or Administrator Same Indicator, Administrator city, Administrator state, Administrator zip Code, and remarks.
- c. If using the Administrator Same Indicator, Administrator AIN, name lines, city, state, and zip must be blank.
- d. Input the following data if available: plan second name line, Administrator second name line.
- e. Input a posting delay code if needed.

(15) Input via CC FRM77 (Document Code 77) the following transaction codes:



- a. TC 122, reversal of plan (reverses TC 121/123).
  - b. TC 126, reversal of plan termination (AO input).
  - c. TC 151, reversal of TC 150.
- (16) Input via AO EACS the following transaction codes:
  - a. TC 121, establish a new plan.
  - b. TC 123, update or establish a plan.
  - c. TC 125, complete plan termination/merger.
- (17) CC EPLAN transactions validate the input EIN, name control, and plan number against the NAP.
  - a. The input format for CC EPLAN is EPLAN with definer "R", the sponsor EIN with file source code "P", the name control, and the plan number. An intent indicator "Y" is also required if the input transaction is a TC 000 (intent indicator "N" generates automatically if a "Y" isn't used.) See IRM 3.13.36.16.2.5, Command Code EPLAN, for input format.
  - b. If inputting a TC 000 to establish a new plan, use INTENT-IND "Y".
  - c. For all other CC EPLAN transactions, no INTENT-IND is needed; INTENT-IND "N" automatically generates.
  - d. If the EIN on the input transaction isn't established on master file, an error message generates. The Entity function must establish the EIN using CC BNCHG before inputting the EPLAN transaction.
  - e. The name control used on the CC EPLAN transaction must match the name control on master file.
  - f. If inputting a CC EPLAN transaction (other than a TC 000), the plan number must be established on the master file or an error message generates.
- (18) The administrator data input with the CC EPLAN transaction must match as closely as possible what the filer actually entered on the return in 3a. However, when using CC EPLAN, never enter the literal "SAME" for the Administrator name lines; instead use the Administrator Same Indicator if it's valid for the transaction code.
  - a. The Administrator Same Indicator is a one-position field that can be either a "1" or blank. Input a "1" to indicate the Administrator information is the same as the Sponsor data. The sponsor name, mailing address, and EIN on master file automatically generate into the administrator data lines on the plan module.
  - b. If needing a sponsor name or address change, you must input these changes before inputting a CC EPLAN transaction using the Administrator Same Indicator.
  - c. The Administrator Same Indicator must be present if the Administrator's name, AIN, city, state, and zip code are blank.
  - d. When establishing a plan from Form 5330, use the Administrator Same Indicator. There is no administrator data on this form.
  - e. When establishing a plan from Form 5500-EZ, use the Administrator Same Indicator unless item 3a is completed and the filer wrote the administrator information on the back or in the margin of the form.
  - f. If no administrator data is present on Form 5500 or 5500-C/R, enter Administrator Same Indicator.
  - g. If inputting the Administrator Same Indicator, the administrator section must be blank.



- h. If inputting the administrator address, and there are two addresses on line 3a, use the mailing address for the administrator's address. The administrator's address may be used when correspondence to the sponsor returned as undeliverable. If there is room on the second name line, add in-care-of.
- (19) When entering plan name lines for CC EPLAN transactions, enter the plan name **exactly** as written by the filer, if possible. For specific name instructions refer to IRM 3.13.36.14.4, Plan Name. If the plan name is sixty-nine (69) characters or fewer, input the complete plan name as entered by the filer.
- a. Use as many of the spaces in the first line of the plan name (P1) as possible without splitting a word before continuing on to the second name line.
  - b. Don't abbreviate unless absolutely necessary to fit the entire plan name into the spaces allocated.
  - c. If needing to abbreviate, use the Chart of Employee Plans Abbreviations. See Figure 3.13.36-14
  - d. If the plan name includes the sponsor's name and this makes the entire plan name more than sixty-nine (69) characters, omit the sponsor's name.

Term	Abbreviation	Term	Abbreviation
Account	ACCT	International	INTERNL
Administrative	ADMNST RV	Joint Board	JTBD
Administrative Committee	ADMADMNST RV COMM	Long Term Disability	LTD
Annuity	ANN	Master	MASTR
Association	ASSN	Money Purchase	MNY PURCH
Brotherhood	BRTHD	Money Purchase Pension Plan	MNY PURCH PNSN PLN
Cafeteria	CAFTRA	Municipality	MNCPLTY
Committee	CMMTE	Partner	PRTNR
Compensation	CMPNSTN	Pension	PNSN
Contribution	CONTRBTN	Plan	PLN
Defined benefit	DEF BEN	Professional Association	PA
Defined Contribution	DEF CON	Professional Corporation	PC
Department	DEPT	Professional Service	PS
Employee	EMPLYE	Profit Sharing	PS
Employer	EMPR	Prototype	PROT
Flexible Fringe	FFB	Retirement	RTRMNT
For Benefit of	FBO	Retirement Account	RTRMNT ACCT
Foundation	FDN	Savings and Loan	S&L

Term	Abbreviation	Term	Abbreviation
Fringe Benefit	FB	Self Employed	SE
Fund	FD	Self Employed Retirement Plan	SERP
Group	GRP	Self Employed Retirement Trust	SERT
Hourly	HRLY	Trust	TRST
Incorporated	INC	Trustee	TTEE
Individual Retirement Account	IRA	Welfare	WEL
Insurance	INS	401(K)	401K

**Figure 3.13.36-14 EMPLOYEE PLANS COMMON ABBREVIATIONS**

- (20) IRM 2.4, IDRS TERMINAL INPUT, provides specific instructions for input of Command Code EPLAN for plan data changes.
- (21) The EPMF won't accept any transaction other than TC 000, TC 121, or TC 123 as a vehicle to establish the plan data module. TC 121 and TC 123 generate from EACS based on the filing of the plan application in the Area Office.
- (22) No access command code is needed before using CC EPLAN to make any plan data module changes.
- (23) When your research indicates a need for establishing the plan, input CC EPLAN with CC Definer "R", the EIN with file source code P, the name control, the plan number, and an INTENT-IND "Y".
- (24) EPLAN automatically generates a history item on ENMOD.

3.13.36.20  
(07-01-2021)  
**Addresses**

- (1) This section gives instructions on domestic, domestic foreign, and foreign addresses.

3.13.36.20.1  
(04-25-2024)  
**Domestic Mailing and Location Addresses**

- (1) According to postal regulations, mail delivers to the last address immediately preceding the city, state and zip code. To input the mailing address, always use the P.O. Box as the mailing address if present.

**Exception:** If the taxpayer indicates the street address is the mailing address and the P.O. Box is the location address, leave the P.O. Box as the location address. This applies to trusts and estates only.

- (2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.
- (3) If both a location address and mailing address are present:
  - a. Input the location street address on the location street address line.
  - b. Input the location city, state, and zip code on the location city/state/zip line.

c. Enter a comma after both the city and state and enter the zip code last.

(4) Use the following examples:

Received	Input	Entry
Gold's Tire	Primary Name:	Golds Tire
101 Lily Ln (location address)	Mailing Street or Foreign City/Postal Code:	PO Box 154
Flower, FL 40425	Mailing City or Foreign County/State/Zip:	Begonia, FL, 40423
PO Box 154 (mailing address)	Location Street Address:	101 Lily Ln
Begonia, FL 40423	Location City/State/Zip:	Flower, FL, 40425

Received	Input	Entry
Cottonwood Laundry	Primary Name:	Cottonwood Laundry
1560 East Water St. (location address)	Mailing Street or Foreign City/Postal Code:	950 Main St
Cottonwood, TX 72346	Mailing City or Foreign County/State/Zip:	Tulsa, OK, 61783
950 Main St. (mailing address)	Location Street Address:	1560 E. Water St
Tulsa, OK 61783	Location City/State/Zip:	Cottonwood, TX, 72346

(5) To delete a location address:

- Use CC ENREQ/BNCHG or EOREQ/EOCHG.
- Input \$\$ in the first two positions of the location street address.
- Make sure the location city, state and zip line are blank.

(6) When changing the mailing address from a street to a Post Office (PO) Box number, do not revise the location address unless the taxpayer provides a new location address.

(7) Don't input the additional four digits of the 12-digit zip code on TC 000, TC 014, and TC 019. The Finalist computer program automatically expands the 9-digit zip code to 12 digits.

(8) The street address has a maximum of 35 characters when entered. When entering a street address, you must also input the city and state fields. You may use a major city code followed by 2 commas and the zip code.

3.13.36.20.2  
(07-01-2021)

**Guidelines for Domestic  
Mailing and Location  
Addresses**

- (1) Use the following guidelines when inputting the mailing or location street address:

- a. Don't leave a blank space between the house or building number and an alpha suffix.

**Example:** Organization submits: 1234 B North Street  
Input: 1234B North St

- b. Input a house or building number when possible. If no number is present, use a building name. Otherwise, contact the organization.  
c. Always input the suite, apartment number, room number, etc. at the end of the street address line.  
d. If present, always input the street suffix; e.g., street, drive, lane, and terrace.  
e. If present, always input the street directional; e.g., North, South, East, and West.  
f. If the address contains a fraction, input as a slash (/).  
g. If the address contains a hyphen between two numbers, omit the hyphen and leave a space.

**Example:** Organization submits: 289–01 Main St  
Input: 289 01 Main St

**Note:** Don't delete the hyphen if it indicates a range or is part of an apartment number.

- h. If there are two directionals in a street address, abbreviate the first directional and leave the second spelled out.

**Example:** Organization submits: North South Main St  
Input: N South Main St

**Exception:** If the address contains NW, NE, SW, SE, don't spell out any part of the directional.

- i. Change RFD and RD (rural delivery) to RR. Delete any leading zeros.  
j. Always enter "and" in place of the symbol "&."  
k. If the address contains a decimal, convert the decimal to a fraction.

**Example:** Organization submits: 1.5 miles south of Hwy 19  
Input: 1 1/2 miles south of Hwy 19

- l. If the organization doesn't provide a street address or P.O. Box, input the word "Local" on the street address line. This should only occur in very small towns.  
m. If the city and state are missing or incomplete and the zip code is present, research the Zip Code Directory, USPS Publication 65, to determine the city and state. If you can't determine the city and state from the Zip Code Directory, the envelope if attached, or phone contact, destroy the EIN application.  
n. If the zip code is missing, research the Zip Code Directory, and enter the zip code.  
o. Optional: If the city is a major city, input the Major City Code in place of the city and state on both the mailing and location addresses. Enter the Major City Code, two commas and then the zip code.

3.13.36.20.3  
(07-01-2021)

(1) Use the following street address abbreviations when necessary:

**Domestic Street Address  
Abbreviations**

Word	Abbreviation	Word	Abbreviation
Air Force Base	AFB	One-fourth	$\frac{1}{4}$
Apartment	APT	One-half	$\frac{1}{2}$
Avenue	AVE	Parkway	PKY
Boulevard	BLVD	Place	PL
Building	BLDG	Post Office Box	PO Box
Care of	%	RFD	RR
Circle	CIR	RRD/RD	RR
Court	CT	Road	RD
Department	DEPT	Room	RM
Drive	DR	Route	RT
East	E	Rural Delivery	RR
First	1ST	Rural Route	RR
Floor	FLR	Second	2ND
General Delivery	GEN DEL	South	S
Highway	HWY	Southeast	SE
Highway Contract	HC	Southwest	SW
In care of	%	Street	ST
Lane	LN	Suite	STE
North	N	Terrace	TER
Northeast	NE	Third	3RD
Northwest	NW	West	W

**Exception:** Abbreviate East, North, South and West only when used as a direction of a street, avenue, etc.

(2) Use the following abbreviations to limit street address fields to 35 characters:

Word:	Abbreviation
Alley	ALY
Annex	ANX
Arcade	ARC
Bayou	BYU
Beach	BCH
Bend	BND
Bluff	BLF
Bottom	BTM
Branch	BR
Bridge	BRG
Brook	BRK
Burg	BG
Bypass	BYP
Camp	CP
Canyon	CYN
Cape	CP
Causeway	CSWY
Center	CTR
Cliffs	CLFS
Club	CLB
Corner	COR
Corners	CORS
Course	CRSE
Courts	CTS
Cove	CV
Creek	CRK
Crescent	CRES
Crossing	XING
Dale	DL
Dam	DM
Divide	DV
Estates	EST
Expressway	EXPY

Word:	Abbreviation
Extension	EXT
Fall	FALL
Ferry	FRY
Field	FLD
Fields	FLDS
Flats	FLT
Ford	FRD
Forest	FRST
Forge	FRG
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
Gateway	GTWY
Glen	GLN
Green	GRN
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Hill	HL
Hills	HLS
Hollow	HOW
Inlet	INLET
Island	IS
Islands	ISS
Isle	ISLE
Junction	JCT
Key	KY
Knolls	KNLS
Lake	LK
Lakes	LKS

Word:	Abbreviation
Landing	LNDG
Light	LGT
Loaf	LF
Locks	LCKS
Lodge	LDG
Loop	LOOP
Mall	MALL
Manor	MNR
Meadows	MDWS
Mill	ML
Mills	MLS
Mission	MSN
Mount	MT
Mountain	MTN
Neck	NCK
Orchard	ORCH
Oval	OVAL
Park	PARK
Pass	PASS
Path	PATH
Place	PL
Pike	PIKE
Pines	PNES
Place	PL
Plain	PLN
Plains	PLNS
Plaza	PLZ
Point	PT
Port	PRT
Prairie	PR
Radial	RADL
Ranch	RNCH
Rapids	RPDS



Word:	Abbreviation
Rest	RST
Ridge	RDG
River	RIV
Row	ROW
Run	RUN
Shoal	SHL
Spring	SPG
Springs	SPGS
Spur	SPUR
Square	SQ
Station	STA
Stravenue	STRA
Stream	STRM
Summit	SMT
Trace	TRCE
Track	TRAK
Trail	TRL
Trailer	TRLR
Tunnel	TUNL
Turnpike	TPKE
Union	UN
Valley	VLV
Viaduct	VIA
View	VW
Village	VLG
Ville	VL
Vista	VIS
Walk	WALK
Way	WAY
Wells	WLS

3.13.36.20.4  
(07-01-2021)

**Domestic Foreign  
Addresses (APO, FPO,  
AA, AE, AP, MP, PR, GU,  
AS, FM, MH, PW and VI)**

- (1) Use the following state codes in place of the city and state for CC ENREQ/BNCHG and EOREQ/EOCHG:

Country	State Code	Zip Code
Americas	AA	340XX
Europe	AE	09XXX–098XX
Pacific	AP	962XX–966XX

**Example 1**

PVT Daisy Flower

Company F, PSC Box 100

167 Infantry Regt

APO, AE 09801

**Example 2**

Jean Rose, PPC (SW), USN

USS Oak

FPO, AP 96667

**Note:** Always use APO or FPO in the address.

- (2) Use the following State and zip codes for territories and possessions:

Country	State Code	Zip Code
Virgin Islands	VI	008nn
Puerto Rico	PR	006nn, 007nn, 009nn
Guam	GU	969nn
American Samoa	AS	96799
Northern Mariana Islands	MP	969nn
Federated States Micronesia	FM	969nn
Marshall Islands	MH	959nn
Palau	PW	969nn

- (3) Research in a geographical dictionary if the name of the foreign country isn't present and you can't determine it.

3.13.36.20.5  
(07-01-2021)

**Foreign Mailing and  
Location Addresses  
(other than APO, FPO,  
AA, AE, AP, MP, FM, MH,  
PW, PR, GU, AS, and VI)**

- (1) Since ISRP isn't able to input foreign addresses, Entity receives a copy of the first page of a return with a complete address from Code & Edit to input the foreign address.
  - (2) Use the following guidelines to enter foreign addresses:
    - a. **Don't** abbreviate the country. Input the country in the city field of the mailing city/state/zip line.
    - b. Input the state field as a comma (,) and a period (.).
    - c. Leave the zip code field blank.
    - d. Always enter the foreign street address and mailing street address when the state codes is",".
    - e. To delete a foreign street address, input \$\$ in the first two positions of the foreign street address.
- Note:** When an organization indicates an address change and the change is to a foreign address, retain the street address as an audit trail for locating organizations.
- (3) To input a foreign address as a location address:
    - a. Always input the location street address.
    - b. Enter at least 3 alpha characters for the location city field. Don't use major city codes. Enter a comma after the location city field.
    - c. Input the foreign country in the location state field. It must be at least 3 alpha characters followed by a comma",".
    - d. Input a period"." in the location zip field.
  - (4) To delete a foreign address as a location address:
    - a. Input \$\$ in the first two positions of the location street address.
    - b. Don't input the location city, state, and zip.
  - (5) The following are examples of foreign entities:

Input	Entry
<b>Primary Name:</b>	MOTORWAYS 1980 LIMITED
Foreign Street Address:	PO BOX 738
Mailing Street or Foreign City/Postal Code:	WINNIPEG
Mailing City or Foreign Country/State/Zip:	CANADA,.
Location Street Address:	60 EAGLE DR
Location City/State/Zip:	BOWIE, MD, 20749
<b>Primary Name:</b>	GRAND METROPOLITAN LTD
Foreign Street Address:	1112 HANOVER SQUARE
Mailing Street or Foreign City/Postal Code:	LONDON WIADP
Mailing City or Foreign Country/State/Zip:	ENGLAND,.
Location Street Address:	62 LOUVRE
Location City/State/Zip:	PARIS, FRANCE,.
<b>Primary Name:</b>	FERNANDOJDUMAS
Foreign Street Address:	ST COME LINIERE
Mailing Street or Foreign City/Postal Code:	BEAUCE QUEBEC
Mailing City or Foreign Country/State/Zip:	CANADA,.
<b>Primary Name:</b>	DOLPHIN TRADING CORP
Care of Name:	% ALVIRA BROOKES VP
Foreign Street Address:	901 CENTRE ST NORCEN STE 30
Mailing Street or Foreign City/Postal Code:	CALGARY ALBERTA
Mailing City or Foreign Country/State/Zip:	CANADA,.
<b>Primary Name:</b>	AMERICAN EMPLOYEES COMMIS-SARY
Continuation Primary Name:	WELFARE ASSOCIATION OF OTTAWA
Foreign Street Address:	110 WELLINGTON ST
Mailing Street or Foreign City/Postal Code:	OTTAWA ONTARIO

Input	Entry
Mailing City or Foreign Country/State/Zip:	CANADA,.
Primary Name:	JOHN J GREEN
Care of Name:	% ATLANTA & GULF
Foreign Street Address:	7575 TRANS CANADA
Mailing Street or Foreign City/Postal Code:	ST LAURENT
Mailing City or Foreign Country/State/Zip:	CANADA,.

3.13.36.20.6  
(07-01-2021)  
**Inputting Foreign  
Addresses**

- (1) If entering a foreign address, enter the mailing street or foreign city/postal code and mailing city or foreign country/state/zip fields. Enter as follows:
  1. Input TC 014.
  2. Enter the new street address in the "Foreign Address" field (FA).
  3. Enter the city and identifying data in the "Mailing Street or Foreign City/Postal Code" field.
  4. Enter the country in the "Mailing City or Foreign Country" field.
  5. Enter a period (.) in the "State" field.
- (2) When inputting the **Foreign Address (FA)** with CC EOREQ/EOCHG, Document Code 80:
  - a. If the account has a foreign address, always enter this field.
  - b. If no street address is present, enter "local."
  - c. Input the American possessions of American Samoa, Mariana Islands, Marshall Islands, Puerto Rico, Virgin Islands and Guam as domestic addresses.
  - d. Use TC 000, 013, 014, or 016 if Document Code is 80.
  - e. To delete the FA, enter \$\$.

3.13.36.21  
(07-01-2021)  
**Transaction Code 151**

- (1) Use the following instructions when processing a TC 151 to move incorrectly posted returns.
- (2) EP Entity receives Form 4442 from Revenue Agents requesting the input of a TC 151 to correct Form 5500 returns. Batch and monitor the Form 4442 as an expedite case, with a 3-day turn around timeframe.
- (3) You can move posted returns to a different EIN, plan number, and/or tax period with TC 151. **Don't** input a TC 151 without EP Manager's approval. A TC 151 causes the EPMF to be different than the EFAST master file and should only be used after thorough research. This transaction takes three cycles to post. If inputting multiple transactions, this takes longer. Don't cycle delay. When the TC 151 transaction completes, a TC 446 posts to the module.

**Note:** Check for any IDRS open controls before inputting a TC 151. If an open control is present, contact the employee with the open control. Research CC EMFOLT for a CP 283 open control. Satisfy the CP 283 before inputting the

TC 151. If an open control is present, contact EP Accounts, and send the return via fax to satisfy the CP 283. EP Accounts returns the case and you may then do the TC 151. See IRM 3.13.36.25 (16), Correspondence.

- (4) Use this transaction code to move a posted TC 150/976/977 when you determine that the return posted incorrectly. Also use this transaction code to reverse a posted TC 154/155/156.
- (5) Before inputting a TC 151, research to determine if both return modules have the same name control. If the name controls don't match, input a TC 013 to change the name on the module before completing the TC 151. If needed, input a TC 013 to change the name after the return moves.
- (6) If both a TC 150 and a TC 977 posted to the same module, posting a TC 151 moves the return with a DLN that matches the TC 151 reversal DLN. If both a TC 150 and TC 977 are present and the TC 151 moves the TC 150, the TC 977 changes to TC 150. If needing to move both returns, input two TC 151 transactions.
- (7) Returns under audit, indicated by a TC 420 or 424, can't be moved. A TC 151 attempting to move a return under audit unposts as an UPC 851.
- (8) Before inputting a TC 151, research to determine if the return module contains an unreversed TC 420 or 424, indicating that the return is under audit, and coordinate with Baltimore AIMS coordinator, e-mailing the following information: EIN, plan period and plan number. Ask the coordinator to reverse the TC 420 or 424 in order to input the TC 151. Allow two weeks for the TC 420 or 424 to reverse.

**Note:** If inputting a TC 151 for an examiner, always input the plan period requested to post first before moving other plan periods.

- (9) The following fields are required when inputting TC 151 for MFT 74 using CC REQ77/FRM77.
- (10) REV-DLN—a 14-position field used to input the posted return DLN from the return module containing the return being moved.
  - a. The first five positions of the DLN must be valid.
  - b. The first two digits must be a valid District Office Code or campus Code.
  - c. The third digit must be a zero.
  - d. The fourth and fifth digits must be 37, 38, 31, 30, or 47.
- (11) The 151-CD is the other required field. The valid codes are as follows:
  - a. 020 – TC 150 posted to the wrong plan number
  - b. 021 – TC 150 posted to the wrong plan year ending
  - c. 022 – TC 150 posted to the wrong EIN
  - d. 023 – TC 150 posted to the wrong plan number and plan year ending
  - e. 024 – TC 150 posted to the wrong plan number and EIN
  - f. 025 – TC 150 posted to the wrong plan number, plan year ending and EIN
  - g. 026 – TC 977 posted to the wrong plan number
  - h. 027 – TC 977 posted to the wrong plan year ending
  - i. 028 – TC 977 posted to the wrong EIN
  - j. 029 – TC 977 posted to the wrong plan number, plan year ending and EIN

- k. 030 - TC 977 posted to wrong plan and EIN
  - l. 031 - TC 977 posted to wrong plan number and plan year ending
  - m. 032 - TC 976 posted to wrong plan number
  - n. 033 - TC 976 posted to the wrong plan year ending
  - o. 034 - TC 976 posted to wrong EIN
  - p. 035 - TC 976 posted to the wrong plan number and plan year ending
  - q. 036 - TC 976 posted to wrong plan number and EIN
  - r. 037 - TC 976 posted wrong plan number, plan year ending, and EIN
- (12) The 151-CD is a three-position input field. Enter a leading zero with the appropriate code. For TC 977, the 151-CD 26–29 can only be valid if the tax period is 8811 or prior. For tax period 8812 and later, use the 151-CD for a TC 150.
- (13) The following fields are required depending on the value of the 151 code.
- a. XREF-PN—A three-position field used as a cross reference plan number.
  - b. Input the XREF-PN field if the 151-CD is 20, 23, 24, 25, 26, 29, 30, 31, 32, 35, 36, or 37.
  - c. The valid range for the XREF-PN field is 001–999.
  - d. Input the XREF-TIN field if the 151-CD is 22, 24, 25, 28, 30, 34, 36, or 37.
  - e. Input the XREF-TXPRD field if the 151-CD is 21, 23, 25, 27, 31, 35, or 37.
- (14) A return move fails if under any of the following conditions:
- a. The module has an unreversed TC 420 or 424.
  - b. The TC 151 attempts to move a return to an entity that doesn't exist.
  - c. The TC 151 attempts to move a return to a plan that doesn't exist.
  - d. The TC 151 attempts to move a return to an account with a name control that didn't match the TC 151 name control.
  - e. The TC 151 attempts to move a return to an inactive plan (plan filing requirement = "8").
  - f. A successful move would create a module or section of a module that exceeds the limits established by programming.
  - g. The TC 151 attempts to move a return to a module already involved in an account, plan, or return merge.

3.13.36.22  
(07-01-2021)  
**Consolidating  
Accounts—Entity and  
Plan Module**

- (1) Use the following instructions when consolidating accounts:

**Caution:** Correcting accounts consolidated in error is a tedious procedure. Research the accounts thoroughly before inputting a TC 011. If research doesn't provide 100 percent certainty, call the filer or write to him/her.  
**Managerial Approval Required.**

- a. If accounts are consolidated and we shouldn't send a CP 212 Notice to the filer, enter a "Z" in the para select field of the TC 011 to suppress the notice.
- b. Don't consolidate accounts when one account states, "Second EIN for Plans" in the entity area.
- c. If the "FROM" account filing requirement is "8", reactivate the account (TC 012) or the TC 011 unposts UPC 811.

- (2) When there is an indication that an employer/sponsor has more than one identification number, perform complete master file research (use CC EMFOL) on the EPMF in order to resolve the duplicate EIN issue.
  - a. Compare the “TO” and “FROM” accounts to ensure both accounts are for the same entity.
  - b. If both EINs are on the EPMF and only one is on the BMF, consider the BMF number the correct account.
  - c. If one EIN is on the EPMF and a different EIN is on the BMF, consider the BMF number the correct account.
  - d. If both EINs are on the BMF, but only one is active, retain the active number.
  - e. If both EINs are on the BMF and both are active with the same or compatible filing requirements and both numbers are within the same district area, retain the lowest number with Form 940, Employer’s Annual Federal Unemployment (FUTA) Tax Return, Form 941, Employer’s Quarterly Federal Tax Return, or Form 944, Employer’s Annual Federal Tax Return, filing requirements and take steps to consolidate the BMF numbers.
  - f. Use the EIN with the earliest established date, if the EINs involved in the consolidation deal with one or more EINs from within the district area and one or more from outside the district.
 

**Note:** Don’t consolidate an account with Form 990 or Form 1041 filing requirements. Don’t consolidate corporate mergers.
  - g. If neither EIN is on the BMF, retain the EIN preferred by the filer. If no preference is indicated, retain the lower number with approved plans (TC 12X posted).
  - h. Whenever there is doubt whether to consolidate the accounts, contact the filer.
  - i. For Consolidation Transaction Codes, see Figure 3.13.36-15
  - j. Before consolidating any accounts, compare the plan names and plan numbers of all accounts. If there is an indication of an erroneous plan establishment, see IRM 3.13.36.22 (5) for instructions to correct the situation before entity consolidation.
  - k. If a TC 420 is present, contact the Area Office before inputting a TC 011; don’t consolidate the account until a TC 421 posts.
- (3) After performing all research and comparisons of the accounts, input TC 011 (Doc Code 63) via CC BRCHG on EPMF and on BMF if applicable.
  - a. When only the “FROM EIN” is present on the EPMF, you don’t need to establish the “TO EIN” before inputting the TC 011.
  - b. Notice CP 212 generates from the input of the TC 011 (Doc Code 63). It notifies the filer of the correct EIN to use.
- (4) Entity function: Resolve all no merge conditions before attempting to consolidate either an entity or a plan. See IRM 3.13.36.27, Merge Fail (NOMRG) Transcripts (Entity and Plan Data) for no merge conditions.
- (5) The EPMF Entity function receives a copy of the source documents from BMF account consolidations when the BMF tax examiner determines that the accounts may need consolidation on the EPMF also.
  - a. If both BMF EINs are also established on the EPMF and belong to the same entity, take steps to consolidate the two accounts.



- b. Use the same "TO EIN" as the BMF EIN used.
  - c. If only one of the BMF EINs has an EPMF account, ensure that the active EPMF number matches the active BMF number.
- (6) Plan consolidation
- a. Entity function: do complete research before consolidating plans to verify that they are, in fact, the same plan. Plans with similar names may actually be separate plans.
  - b. If the "FROM" account filing requirement is "8", reactivate the account (TC 012) or the TC 011 unposts UPC 811.
  - c. When you determine that master file contains more than one plan number for the same plan, input TC 011 (Doc Code 64) to consolidate the plans.
  - d. Consolidate to the older of the two plan numbers.
  - e. If the filer has no preference, consolidate to the plan containing return modules.
  - f. If neither or both plans contain return modules, consolidate to the highest plan number.
  - g. If the filer indicates the correct plan number but the plans don't appear to be identical, contact the filer for verification. See IRM 3.13.36.19.4, Plan Data Module-Transaction Codes, for instructions for correct plan identification.
- (7) If a TC 150 or TC 977 posted to both accounts (entity or plan) for the same plan and plan period, take the following action:
- a. Determine where the returns should post.
  - b. If the returns are duplicates and were processed by us, input a TC 151 to reverse one of the posted returns.
  - c. If the returns aren't duplicates, were processed by us and you can determine the correct account, input a TC 151 to reverse the incorrectly posted TC 150/977 and reprocess (non EFAST) the return to the correct account.
  - d. If unable to determine where the return(s) should post, contact the filer.
  - e. You need to use the appropriate PDC on the TC 011 to allow the TC 151 to post before the TC 011.
- (8) If an unreversed TC 121 or TC 123 posted to both accounts (entity or plan module) for the same plan and plan period, take special care before consolidating these accounts.
- a. A posted TC 121 indicates that the filer established the account by sending a form to the Cincinnati Determination Office that describes the characteristics of the plan.
  - b. A posted TC 123 indicates a form filed that updates the characteristics of a plan established from a TC 121.
  - c. The presence of an unreversed TC 121 or TC 123 (TC 122 reverses these transactions) on both accounts indicates that there were originally two separate accounts intended by the filer. **Don't** input a TC 122 without EP Manager's approval.
  - d. Perform complete research before merging plans. Contact the filer if unable to determine the correct merge action.
  - e. If the filer verifies that the accounts are duplicates and should be consolidated, input a TC 122 on the "FROM" account before input of the TC 011.

- (9) If the "FROM ACCOUNT" has an open delinquent module and the "TO ACCOUNT" has a satisfying transaction posted on the corresponding module, input a TC 590 cc 097 to the "FROM ACCOUNT" to prevent any notices from issuing on the old account before the merge completes.

**Note:** If there are delinquent modules or potentially delinquent modules on either or both accounts that would be satisfied if the merge could be completed, input a TC 590 cc 097 to the appropriate modules to prevent erroneous delinquency notices to the filer.

- (10) If both accounts have corresponding delinquent modules, input a TC 590 cc 097 to the "FROM ACCOUNT". After the merge completes, input a TC 592 to the consolidated account to allow the delinquency process to continue if the module wasn't satisfied by a TC 150, another TC 590, a TC 591, 593, 594, 595, 597 or 599.
- (11) Before inputting a TC 011, research to determine if the return modules have the same name control. If the name controls don't match, input a TC 013 to change the name on the module to move the return before the TC 011 completes, cycle delaying if needed. If needed, input a TC 013 to change the name after the return moves.
- (12) If the consolidation passes all merge fail checks, a TC 026 generates to the old account.
- (13) If the consolidation doesn't pass all merge fail checks, a Merge Fail Transcript generates to identify up to the first fifty (50) conditions.
- If there are more than fifty conditions that caused the merge to fail, a computer-generated message "More No Merge Conditions May Be Present" appears on the transcript.
  - Research the entity on the EPMF and the BMF.
  - Resolve the no merge condition by following the instructions in IRM 3.13.36.27, Merge Fail (NOMRG) Transcripts (Entity and Plan Data).
  - Reinput the TC 011.
- (14) File the source document, including a complete working trail, behind the last posted return for the consolidated plan if the return posted before the EFAST process. (This could be the return you are working from if there are no later returns already posted).

Transaction Code	Description
TC 001	Carries complete account of old (FROM) TIN to the new TIN
TC 002	Posts on the old (FROM) TIN and carries complete contents of TC 001 carrier back to the original (FROM) TIN if name controls mismatch
TC 005	Posts on the new (TO) TIN and posts as an 004/006 combination if consolidation is successful

Transaction Code	Description
TC 006	Posts on good (TO) TIN without the 005 if consolidation is unsuccessful
TC 011	Posts to the old (FROM) TIN to change EIN of an account on MF and prevents other posting except 002, 003 and 026
TC 012	Account Re-established-Active
TC 020	Account Deleted-Inactive
TC 026	Posts to the old (FROM) TIN. Account deleted. TIN changed. It appears on the entity module only in "DI" pending status.

**Figure 3.13.36-15 KEY TO CONSOLIDATION TRANSACTION CODES**

3.13.36.22.1  
(07-01-2021)

**Conditions That will  
Cause a Merge to Fail**

- (1) Name control on the FROM account doesn't match the name control on the TO account.
- (2) A TC 150 or TC 977 (posted before cycle 8229) posted on both accounts for the same plan and plan period.
- (3) The TO account filing requirements are all 8s (a TC 020 was input).
- (4) Both accounts have an unreversed TC 121 and/or TC 123 on the plan module.
- (5) The merge of the two accounts produces an oversize module.
- (6) The TO account contains a memo freeze (indicates that a merge is already in process on the account). Don't automatically cycle the merge. Proceed with caution.
- (7) Both accounts have a delinquent module and the TDI location codes aren't equal.
- (8) Both accounts have a TC 960 on the same plan and plan period input by the same campus.
- (9) Both accounts have a TC 960 on the same plan and plan period input by different campuses.
- (10) Both accounts have an unreversed TC 420 on the same plan and plan period.
- (11) A module in one account contains an unreversed TC 424 posted in a cycle equal to or later than an unreversed TC 420 in the other account module for the same plan and plan period.
- (12) Both accounts have an unreversed TC 424 posted on the same plan and plan period.

- (13) One account contains an unreversed TC 977 posted later than an unreversed TC 420 or TC 424 in the other account for the same plan and plan period.
- (14) See IRM 3.13.36.27, Merge Fail (NOMRG) Transcripts (Entity and Plan Data), for instructions for resolving these no merge conditions.

3.13.36.23  
(07-01-2021)

**General Instructions for Processing Documents or Returns Including Form 5500 series**

- (1) Observe the following procedures for all work processed in Entity Control.
- (2) Batch all work with appropriate local form.
- (3) Make all edit markings and Entity Control action trails in purple pen or pencil. This color indicates EP Entity reviewed the document.
- (4) Make corrections to the name, address and TIN fields directly on the return. In addition, underline the name control, and employee stamp on the left side of the return.

**Note:** Employee numbers are required on all returns and documents sent to Files. Be sure to reference the employee number on routing slips when sending documents to other areas. Employee numbers aren't required on documents that will be destroyed.

- (5) Perfect the entity for processing: e.g., missing or invalid EINs, plan changes or establishment, multiple EINs, name control and address.
- (6) Perform research in all cases using CC NAMEB. If research locates an EIN on CC NAMEB, verify the entity by using CC ENMOD, INOLE or EMFOL before taking any action.

3.13.36.23.1  
(07-01-2021)

**Forms 990–T, Exempt Organization Business Income**

- (1) For processing of Form 990-T, refer to IRM 3.13.12, Exempt Organization Account Numbers.

3.13.36.23.2  
(07-01-2021)

**Form 2848, Power of Attorney and Declaration of Representative**

- (1) A taxpayer files Form 2848 to grant certain individuals a Power of Attorney to represent the taxpayer, receive and inspect confidential tax information for Forms 5500, 5500-EZ, 5500-SF, and Form 5330 (MFT 74 and 76).
- (2) The Entity Function receives Forms 2848, for MFT 74 and MFT 76, from the Ogden, Memphis and Philadelphia CAF units. When there isn't a plan number edited on the Form 2848 in the plan number box:
  - a. Research IDRS for the missing plan number.
  - b. If you find the plan number, edit the plan number in the plan number box.
  - c. Route or fax the Form 2848 back to the CAF Unit for processing.
  - d. If you don't find the plan number, edit the Form 2848 as invalid and return the Form 2848 to the CAF Unit.

3.13.36.23.3  
(04-25-2024)

**Form 5330, Return of Excise Taxes Related to Employee Benefit Plans**

- (1) A Form 5330 is filed for an employee plan to report tax on funding deficiencies, excess contributions, prohibited transactions, etc.
- (2) Forms 5330 post to the BMF.

- (3) The Entity Function receives Forms 5330 from Error Correction/Rejects, RTR's, Unpostables and/or Code and Edit when any of the following conditions are met:
- No valid TIN (EIN or SSN).
  - No valid plan sponsor's EIN.
  - More than one TIN (EIN or SSN).
  - TIN isn't established on the BMF.
  - TIN in block "B" doesn't match the name control of the filer in block "A".
  - No valid plan number in block "G".
- (4) The TIN may be either an EIN or SSN.

If	Then
The TIN in block B is an EIN and the EIN isn't established on the BMF, but has an EIN on EPMF.	Establish the same EIN on the BMF. <b>Note:</b> Establish the EIN or SSN on the BMF before the return can post.
The TIN in block B is an SSN and the SSN with the suffix of V isn't established on the BMF.	Don't edit the EIN from block E. Input a TC 000 to establish the account using CC ENREQ/BNCHG. Input the following CC ENREQ information: ENREQ 000-00-000V 1 XXXX, C, ENTC, (XXXX = name control) Input the following information in the BNCHG screen: The required fields are: TC 000, name control, primary name, mailing address, city, state, zip, MFT 76 and remarks.
The TIN (both the EIN and SSN field) in block B is blank.	<ol style="list-style-type: none"> <li>Research CC NAMEB/NAMEI using the filer's name in block "A"</li> <li>If found edit the EIN or SSN in block B.</li> <li>If not found, and there's an EIN or SSN in block E, edit the EIN/SSN in block B.</li> <li>If not found and there is no EIN or SSN in block E, call or write to the filer.</li> <li>If no response assign an EIN/SSN and establish the plan.</li> </ol>

If	Then
The plan number in block "G" is blank or not in the valid range.	<ol style="list-style-type: none"> <li>a. Research the EIN or SSN provided in block "B" to determine the plan number.</li> <li>b. Search the form and attachments for a plan number. If found, and the plan number is established on the EPMF, enter the plan number in block "G".</li> <li>c. If the account contains more than one active plan number, use plan number 999.</li> <li>d. If unable to determine the plan number, call or write to the filer.</li> <li>e. If no response, establish the plan number on the EPMF with <u>no filing requirements</u>. If there is no plan number on the documents, establish using plan number 999. See IRM 3.13.36.14.3, Plan Number.</li> <li>f. If the account is an SSN, edit block "G" using plan number 999.</li> <li>g. After all corrective actions, send the document back to Error Correction/Rejects.</li> </ol>

3.13.36.23.4  
(04-25-2024)

**Form 5308, Request for  
Change in Plan/Trust  
Year**

- (1) Entity takes no action to update the master file from Form 5308.
- (2) If the filer files a Form 5308 in error at the campus and we receive it in Entity with neither an approval nor disapproval attached to the correspondence, mail the Form 5308 to:  
  
Internal Revenue Service  
ATTN: TE/GE Campus Support  
Stop 31A Team 105  
7940 Kentucky Dr  
Florence, KY 41042

3.13.36.23.5  
(07-01-2021)

**Form 5500 Penalty  
Assessment Payment**

- (1) Forms 5500 penalty assessment payments post to the BMF.
- (2) The Entity Function receives payment vouchers (CP 283) from Deposit, Error Correction/Rejects and/or Code and Edit when any of the following conditions are met:
  - a. There is no valid TIN.
  - b. There is no valid plan sponsor's EIN.
  - c. The TIN isn't established on the BMF/EPMF.
  - d. There is no valid plan number in block.
  - e. The plan number hasn't established on the EPMF.

If	Then
The EIN is missing on the payment voucher.	<ol style="list-style-type: none"> <li>Research CC NAMEB using the filer's name shown on the payment voucher.</li> <li>If found edit the EIN on the payment voucher and return to requesting area.</li> <li>If not found, call or write to the filer.</li> <li>If no response, assign an EIN and establish the plan. Edit the EIN and plan number on the payment voucher and return it to the requesting area.</li> </ol>
The plan number is missing on CP 283 pre-paid correspondence.	<ol style="list-style-type: none"> <li>Research EMFOLT to identify the plan number used to generate the CP 283.</li> <li>If found, edit the plan number on the correspondence and route back to area requesting plan number verification.</li> </ol>
The plan number is missing or isn't in the valid range CP 283/295.	<ol style="list-style-type: none"> <li>Research EMFOLT/BMFOLT to see what plan number was used to generate the CP 283/295.</li> <li>If there are no plan numbers established for the account, establish plan 001.</li> <li>If found, edit the plan number on the payment voucher and route back to area requesting plan number verification.</li> <li>If unable to determine the plan number, call or write to the filer.</li> <li>If no response, establish the plan number on the EPMF with <u>no filing requirements</u>. If there is no plan number on the document, establish using plan number 001. See IRM 3.13.36.14.3.</li> <li>After all corrective actions, send the document back to Error Correction/Rejects or Code &amp; Edit.</li> </ol>

**Note:** For Form 5500 MFT 74, **never** use plan number 000.

3.13.36.23.6  
(07-01-2021)  
**Form 5500–EZ Filing Requirements**

- (1) The filing requirement established for a Form 5500-EZ is an “N”.
  - a. The plan is a one-participant plan required to file an annual return; or
  - b. The plan is a foreign plan required to file an annual return.
- (2) A one-participant plan means a retirement plan (that is, a defined benefit pension plan or a defined contribution profit-sharing or money purchase plan), other than an Employee Stock Ownership Plan (ESOP), which:
  - a. Covers only you (or you and your spouse) and you (or you and your spouse) own the entire business (which may be incorporated or unincorporated) or
  - b. Covers only one or more partners (or partners and their spouses) in a business partnership (treating 2% shareholder of an S Corporation, as defined in Section 1372(b), as a partner), and
  - c. Doesn’t provide benefits for anyone except you (or you and your spouse) or one or more partners (or partners and their spouses).
- (3) Form 5500-EZ filing requirements changed for plan years that began on or after January 1, 2007. As a result of this change, a Form 5500-EZ doesn’t have to be filed for a plan year (other than the final plan year) if the filer has one or more one-participant plans that separately or together have total assets of \$250,000 or less at the end of that plan year. Filers filing under the previous \$100,000 assets rule may discontinue filing until they reach the \$250,000 total asset threshold or until they terminate the plan and file their final Form 5500-EZ.
- (4) Form 5500-EZ filing requirements before January 1, 2007, for 1995 and later years, if the filer has one or more one-participant plans separately or together and has total assets of \$100,000 at the end of any plan year beginning on or after January 1, 1994, must file a Form 5500/5500–EZ, for the year the assets exceed \$100,000 and for each year thereafter, even if total plan assets are reduced to \$100,000 or less.

**Example:** If plan assets in a plan that otherwise satisfies the requirements for filing the Form 5500/5500–EZ totaled \$100,000 at the end of the 1994 plan year and a distribution occurred in 1995 so that plan assets totaled \$85,000 at the end of the 1995 plan year, a Form 5500/5500–EZ must be filed for the 1995 plan year.

- (5) Process Forms 5500-EZ using a plan number in the 001–500 series.
  - a. If a welfare plan number is assigned to a pension plan, input a TC 011 using CC EPLAN to change the plan number to the next available number in the 001–500 series.
  - b. If the plan on the return appears to be a welfare plan (plan name includes words indicating a welfare plan), follow local procedures to contact Cincinnati for a determination as to whether to process the return (all Forms 5500–EZ should be retirement plans).

3.13.36.23.6.1  
(03-18-2022)  
**Form 5500–EZ Paper Processing**

- (1) Beginning January 1, 2010, IRS began processing paper Form 5500-EZ at OSPC. Route Forms 5500–EZ to the Ogden Campus if received in any other campus.
- (2) Entity receives Form 5500–EZ returns from Error Correction/Rejects, Unpostables and/or Code and Edit when:



- a. The sponsor EIN is invalid or missing.
- b. The plan number is invalid or missing.
- c. There is more than one EIN or plan number.
- d. Form SS-4 is attached.
- e. The sponsor has entered an SSN.
- f. Initial box is checked.
- g. Foreign address is present.
- h. The tax period is for longer than allowed.

**Note:** Research thoroughly to make sure the filer has no other EIN on the BMF or EPMF.

If	Then
The EIN in 2b is blank or invalid	<ul style="list-style-type: none"><li>a. Research CC NAMEB/NAMEI using the filer's name in 2a.</li><li>b. If found edit the EIN in block 2b.</li><li>c. If not found, call or write to the filer.</li><li>d. If no response assign an EIN and establish the plan.</li><li>e. After all corrective actions, send the document back to Error Correction/Rejects or Code &amp; Edit.</li></ul>

If	Then
The plan number in 1b is blank or not in the valid range 001–999	<ol style="list-style-type: none"> <li>Research the EIN provided in 2b to determine the plan number.</li> <li>Search the form and attachments for a plan number. If found, and the plan number is established on the EPMF, enter the plan number in 1b.</li> <li>If there are no plan numbers established for the account, establish plan 001.</li> <li>If the account contains more than one active plan number, establish the plan with the next available higher number.</li> <li>If unable to determine the plan number call or write to the filer.</li> <li>If no response, establish the plan number on the EPMF with <b>no filing requirements</b>. If there is no plan number on the document, establish using plan 001 or the next available higher number. See IRM 3.13.36.14.3, Plan Number.</li> <li>After all corrective actions are taken, send the document back to Error Correction/Rejects or Code &amp; Edit.</li> </ol>
Appendix A - Revenue Procedure 2014–32 Transmittal Schedule OMB 1545–0956 received before June 2, 2015	<p>Edit CCCs R and V on Form 5500-EZ, detach Appendix A and route to EP M/S 1110.</p> <p><b>Note:</b> If the filer writes on the top of the return “Delinquent return submitted under Rev. Proc. 2014–32, Eligible for Penalty Relief” or similar wording and the Appendix A isn’t attached, edit the CCCs R and V and make a copy of the front page of the Form 5500-EZ to route to EP M/S 1110.</p>

If	Then
Appendix A - Revenue Procedure 2014–32 Transmittal Schedule OMB 1545–0956 received after June 2nd, 2015	Process as normal, no special handling.

- (3) Process Forms 5500–EZ using a plan number in the 001–500 range. **Never** correct the plan number to a number greater than 500.

- a. If a welfare plan number is assigned to a pension plan, input a TC 011 using CC EPLAN to change the plan number to the next available number in the 001–500 range.

3.13.36.23.7  
(07-01-2021)

**Form 14704 Transmittal  
Schedule - Form  
5500-EZ Delinquent Filer  
Penalty Relief Program**

- (1) The Form 14704 is intended for sponsors of retirement plans who were required to file a Form 5500-EZ but failed to do so. The form is submitted to the IRS to request relief from late filing penalties.
- (2) A completed Form 14704 must be attached to the delinquent Form 5500-EZ return for the IRS Late Filer Penalty Relief Program. As of June 2015, there is a fee for participating in the program.
- (3) A filer may submit as many delinquent returns as necessary under the program. The fee schedule is dependant upon the number of returns submitted per plan number.
- a. 1 return - \$500  
b. 2 returns - \$1000  
c. 3 or more returns - \$1500
- (4) When received in Deposit, the fee should be posted to the earliest tax period listed on Form 14704.
- (5) All returns with a Form 14704 attached will be sent to Entity for processing.

3.13.36.23.7.1  
(07-01-2021)

**Form 14704 Paper  
Processing**

- (1) Research BMFOLT and TXMOD to determine if the correct payment was made for the number of returns submitted.
- (2) Payments should be posted to the BMF for MFT 74 and the earliest tax period. Deposit should request entity establish the BMF before posting the payment. If the BMF has not been established when the return reaches Entity, enter a TC 000 to establish the BMF.
- (3) You may need to research UPTIN for payments that have gone unpostable. If the payment is on UPTIN, assume that it will post correctly and process the forms accordingly.
- (4) If a Form 3244, Payment Posting Voucher, is present with the correct payment amount but is not posted to the expected account, assume that the filer submitted the payment and process the forms accordingly. In most cases, the money will post to BMFOL in a reasonable amount of time.
- (5) If the payment is correct, edit the returns with CCCs R and V. Employee stamp each return and indicate that the Form 14704 was detached and forward the returns to Code and Edit for processing.

- (6) If there is no P-Tape on the account, enter a TC 000 to establish the P-tape and a second TC 000 with the appropriate PDC to establish the plan data module before sending the returns for processing.
- (7) If Deposit has not put a rocker under the money amount on the Form 14704, rocker the money amount before forwarding the form. If the money has posted to a tax period other than the first tax period listed, rocker the tax period that the money has posted to.
- (8) If the payment is found but needs to be moved to a different EIN or plan number, indicate where the payment should be moved on the Form 14704 before forwarding to AM so that they can move the payment.
- (9) If the EIN or plan number is incorrect on the Form 14704, perfect the document before sending to AM.
- (10) Forward Form 14704 to OAMC EP Accounts at M/S 6552.
- (11) If a Form 3244, Payment Posting Voucher, is present leave it attached to the return, not the Form 14704.
- (12) If the correct payment was not submitted (either no payment or payment for fewer returns than indicated on the Form 14704), contact the filer by phone or correspond using letter 1074C, Form 5500 Employee Plan Return Incomplete for Processing, asking for the missing payment amount.
- (13) Suspend the case on the P-tape for 45 days. After 45 days, verify on BMFOLT and TXMOD that the missing payment has been submitted.
  - a. If the correct payment has been received, edit and stamp the returns and forward to Code and Edit for processing, and forward Form 14704 to OAMC.
  - b. If no payment has been submitted, employee stamp the returns and move the Form 14704 to the back. Forward the returns to Code and Edit for processing.
  - c. If only partial payment was received and further payment has still not been submitted, process the returns separately and accept the earliest tax periods that qualify first.
- (14) If Form 5500-EZ is received with Rev. Proc. 2015-32 written on the form but no Form 14704 is attached, contact the filer by phone or correspond using Letter 1074C asking for the Form 14704. Suspend the case for 45 days to allow the filer to submit the Form 14704.
  - a. If the filer supplies the Form 14704, resume processing.
  - b. If the filer does not supply the Form 14704, employee stamp the returns and forward the returns to Code and Edit for processing.
- (15) If the Form 5500-EZ has been posted, send the Form 5500-EZ to files to be associated with the original return. If penalties have been assessed on the account, send the taxpayer a 1074C letter with the appropriate paragraph. If no penalties have been assessed, it is not necessary to send a letter. If the Form 5500-EZ has been posted and there are indications that it is an amended return, forward the return to Code and Edit for processing.

- (16) If a Form 5500-SF has posted to the same EIN, plan number, and tax period as the Form 5500-EZ, send the Form 5500-EZ to Code and Edit for processing.
- (17) If the Form 14704 indicates more than one return and the corresponding payment is posted, but there are fewer returns than indicated, assume that the payment is correct and process what is present.
- (18) A report that includes Received Date, Taxpayer's Name, EIN, Tax Period, Amount of Fee, Accepted Y/N, and Comments needs to be completed and sent to the SPP&O Analyst weekly.

3.13.36.23.8  
(07-01-2021)  
**Form 5500–SF Filing  
Requirements**

- (1) The filing requirement established for a Form 5500–SF is a “T” if filing the Form 5500-SF as a short form instead of a Form 5500.
- (2) A Form 5500–SF may be filed instead of a Form 5500 if:
  - a. The plan (1) covered fewer than 100 participants at the beginning of the plan year 2009, or (2) under 29 CFR 2520.103–1(d) was eligible to and filed as a small plan for plan year 2008 and didn't cover more than 120 participants at the beginning of plan year 2009.

**Note:** If an IRC 403(b) plan would have been eligible to file as a small plan under 29 CFR 2520.103–1(d) in 2008 (that is, the plan was eligible to file in the previous year under the small plans requirements and has a participant count of fewer than 121 at the beginning of the 2009 plan year), then it can rely on 29 CFR 2520.103–1(d) to file as a small plan for the 2009 plan year.

- b. The plan didn't hold any employer securities at any time during the plan year.
  - c. At all times during the plan year, the plan was 100 percent invested in certain secure, easy-to-value assets such as mutual fund shares, investment contracts with insurance companies and banks valued at least annually, publicly traded securities held by a registered broker dealer, cash and cash equivalents, and plan loans to participants (see the instructions for line 6a).
  - d. The plan is eligible for the waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46 (but not by reason of enhanced bonding), which requirement includes, among others, giving certain disclosures and supporting documents to participants and beneficiaries regarding the plan's investments.
  - e. The plan isn't a multi-employer plan.
- (3) The filing requirement established for a Form 5500–SF is an “N” if filing the Form 5500-SF in lieu of filing a paper Form 5500-EZ.
- (4) A filer may file a Form 5500–SF in lieu of the Form 5500-EZ for plan years before January 1, 2020 if:
  - a. The plan is a one-participant plan
  - b. The plan is a foreign plan

**Caution:** Effective for the 2020 plan year, the Form 5500-EZ was added to EFAST2 for electronic filing; therefore, the Form 5500-SF can no longer

be used in lieu of the Form 5500-EZ, except to amend certain prior-year filings originally filed on a Form 5500-SF.

3.13.36.23.9  
(07-01-2021)  
**Form 5500 Filing  
Requirements**

- (1) The filing requirement established for a Form 5500 is an "X".
- (2) Filers must file a return/report every year for every pension benefit plan, welfare benefit plan, and for every entity filing as a DFE as specified below (pursuant to IRC 6058 and ERISA sections 104 and 4065).
- (3) All pension benefit plans covered by ERISA must file an annual return/report except as provided in this section. The filer must file the return/report whether or not the plan is "tax-qualified", benefits no longer accrue, contributions weren't made this plan year, or contributions are no longer made. Pension benefit plans required to file include both defined benefit plans and defined contribution plans.
- (4) The following are among the pension benefit plans requiring a filed return/report.
  - a. Profit-sharing plans, stock bonus plans, money purchase plans, 401(k) plans, etc.
  - b. Annuity arrangements under Code section 403(b)(1) and custodial accounts established under IRC 403(b)(7) for regulated investment company stock.
  - c. Individual retirement accounts (IRAs) established by an employer under IRC 408(c).
  - d. Church pension plans electing coverage under IRC 410(d).
  - e. Pension benefit plans that cover residents of Puerto Rico, the U.S. Virgin Islands, Guam, Wake Island, or American Samoa. This includes a plan electing to have the provisions of section 1022(i)(2) of ERISA apply.
  - f. Plans that satisfy the Actual Deferral Percentage requirements of IRC 401(k)(3)(A)(ii) by adopting the "SIMPLE" provisions of section 401(k)(11).

**Note:** For more information see the Form 5500 instructions.

3.13.36.23.10  
(07-01-2021)  
**Forms 5500 Received By  
IRS**

- (1) We may receive Forms 5500 indicating the taxpayer isn't liable.

If	And	Then
The taxpayer isn't liable	The taxpayer has active filing requirements.	Follow instructions in IRM 3.13.36.30.5, Not Liable to File, to final the filing requirements.

- (2) We may receive unprocessed Forms 5500. Research the return using the tools in IRM 3.13.36.16.2, IDRS Research Tools/Command Codes.

If	And	Then
There is a TC 150 posted for the same plan number and plan year	Reasonable cause is attached.	Route the return and all attachments to EP Accounts at Mail Stop 6552.
There is a TC 150 posted for the same plan number and plan year	Research on IDRS shows a CP 213 or CP 283 indicator is present on the module or a CP 213 or CP 283 is attached.	Route the return and all attachments to EP Accounts at Mail Stop 6552. <b>Note:</b> If more than one return is attached, treat each plan year separately and only send to EP Accounts the documents that correspond with the EIN, plan number, and Tax Year on the CP 213 or CP 283.
There is a TC 150 posted for the same plan number and plan year	Research on IDRS shows an open control is present on the module.	Contact the employee with the open control for resolution (e.g. route to the employee or forward the return for processing.)
There is a TC 150 posted for the same plan number and plan year	The return is amended.	Forward the return to EP Classification according to the instructions in IRM 3.13.36.30.2 (6).
There is a TC 150 posted for the same plan number and plan year	The return is a true duplicate.	"X" the return and prepare for destruction per local procedures.
No TC 150 posted	The return has a plan year ending of 200912 or later.	Return to the filer according to the instructions in IRM 3.13.36.31.
No TC 150 posted	There is general correspondence attached.	Batch as EP Correspondence.

If	And	Then
No TC 150 posted	IDRS research shows a CP 403 or a CP 406 notice indicator on the module or there is a CP 403 or a CP 406 attached.	Batch as a CP 403 or CP 406 Notice response.
No TC 150 posted	There are no attachments or notice indicators, or they were satisfied.	Forward the return to EP Classification according to the instructions in IRM 3.13.36.30.2 (6)

3.13.36.23.11  
(04-25-2024)

**Form 5558, Application  
for Extension of Time to  
File Certain Employee  
Plan Returns**

- (1) Forms 5558 for the Form 5500 series and post to EPMF with a TC 460 for an approved extension.
- (2) Forms 5558 may be received from Error Correction/Rejects, Unpostables and/or Code & Edit for the following reasons (the list isn't all inclusive):
  - a. The sponsor EIN is invalid or missing.
  - b. The plan number is invalid or missing.
  - c. There is more than one EIN or plan number.
  - d. Plan name is missing.
  - e. A SSN is present and only Part II has an entry.
  - f. Both an EIN and SSN are present and only Part III has an entry.
  - g. Initial box is checked.
  - h. Foreign address is present.
  - i. Plan year ending is missing or incomplete.
- (3) If a Form 5558 is received for a Form 5500 series return, perform the necessary research using the appropriate IDRS command codes, and/or the *EFAST2* website to locate an EIN or plan number.

If	Then
<p>The EIN in Part 1, Box B is incorrect or missing, research IDRS for an EIN and an EIN is found,</p> <p><b>Note:</b> Ensure the filer has no other EIN on BMF or EPMF.</p>	<ul style="list-style-type: none"> <li>• If the P-tape isn't established, input TC 000 to establish the EPMF.</li> <li>• If the plan isn't established, establish the plan using the plan name and number provided by the filer on the Form 5558.</li> </ul> <p><b>Note:</b> If a plan number isn't listed on the Form 5558 use the next plan number in the series or plan number 001 if no plan number is established. Edit the Form 5558 with the correct plan number if needed.</p> <ul style="list-style-type: none"> <li>• Send to Code &amp; Edit for processing.</li> </ul>



If	Then
<p>The EIN in Part 1, Box B is incorrect or missing, research IDRS for an EIN and an EIN isn't found,</p> <p><b>Note:</b> Ensure the filer has no other EIN on BMF or EPMF.</p>	<ul style="list-style-type: none"> <li>ESIGN an EIN using the plan name and number provided by the filer on the Form 5558. Suppress the CP 575 notice from being issued using NIC E.</li> </ul> <p><b>Note:</b> If a plan number isn't listed on the Form 5558 use 001.</p> <ul style="list-style-type: none"> <li>Edit the Form 5558 as appropriate.</li> <li>Send the appropriate letter notifying the filer of their new EIN and plan number.</li> <li>Send to Code &amp; Edit for processing.</li> </ul>
<p>The EIN in Part 1, Box B is a <b>trust</b> EIN, research IDRS for the correct EIN and the correct EIN is found,</p> <p><b>Note:</b> Ensure the filer has no other EIN on BMF or EPMF.</p> <p><b>Note:</b> A trust EIN should <b>never</b> be used to file 5500 series returns (except in rare instances. See IRM 3.13.36.18(10), EIN assignment.</p>	<ul style="list-style-type: none"> <li>Edit the Form 5558 with the correct EIN, circling out the incorrect EIN.</li> <li>If the P-tape isn't established, input a TC 000 to establish the EPMF.</li> <li>If the Plan isn't established, establish it using the plan name and number provided by the filer on the Form 5558.</li> </ul> <p><b>Note:</b> If a plan number isn't listed on the Form 5558 use the next plan number in the series or plan number 001 if no plan number is established. Edit the Form 5558 with the correct plan number if needed.</p> <ul style="list-style-type: none"> <li>Send to Code &amp; Edit for processing.</li> </ul>
<p>The EIN in Part 1, Box B is a <b>trust</b> EIN, research IDRS for the correct EIN and an EIN isn't found,</p> <p><b>Note:</b> Ensure the filer has no other EIN on the BMF or EPMF)</p> <p><b>Note:</b> A trust EIN should <b>never</b> be used to file 5500 series returns (except in rare instances. See IRM 3.13.36.18(10), EIN assignment.</p>	<ul style="list-style-type: none"> <li>ESIGN an EIN using the plan name and number provided by the filer on the Form 5558. Suppress the CP 575 notice from being issued using NIC E.</li> </ul> <p><b>Note:</b> If a plan number isn't listed on the Form 5558 use 001.</p> <ul style="list-style-type: none"> <li>Edit the Form 5558 as appropriate.</li> <li>Send the appropriate letter notifying the filer they can't use their trust EIN to file Form 5500 series returns and to use the new EIN established for filing 5500 series returns</li> <li>Send to Code &amp; Edit for processing.</li> </ul>
<p>A <b>trust</b> EIN is found with an established and matching P-tape/plan.</p>	<ul style="list-style-type: none"> <li>Allow the filer to use the established EIN/plan.</li> <li>Send to Code &amp; Edit for processing.</li> </ul>
<p>The plan name is missing on Part I, Line C and the plan hasn't been established,</p>	<p>Use the name on Part I, Line A to establish the plan.</p>

If	Then
The plan number isn't established on the EPMF or is an invalid plan number.	<ul style="list-style-type: none"> <li>Establish the plan using the information provided by the filer on Form 5558, or use the next available plan number in succession.</li> <li>Edit the plan number on the Form 5558 and circle out the invalid plan number.</li> <li>Send to Code &amp; Edit for processing.</li> </ul>
The plan number for the plan name listed on the Form 5558 doesn't match the plan number on the EPMF.	<ul style="list-style-type: none"> <li>Edit the plan number on the Form 5558 to match the plan number from the EPMF.</li> <li>Send to Code &amp; Edit for processing.</li> </ul>
Part II, line 1 <b>First Time Filer</b> box is checked and the EIN, plan name and number are not established,	Send to Code & Edit for processing.
Part II, line 1 <b>First Time Filer</b> box is checked and the EIN, plan name and/or number is incorrect or isn't established,	Follow the instructions in the applicable row(s) above for establishing an EIN, plan name and/or plan number.
Form 5558 is attached to correspondence dealing with penalty issues or reconsiderations.	Route the correspondence and Form 5558 to ICT Mail Stop 6552.
Form 5558 is attached to correspondence stating the organization is no longer required to file Form 5500 pursuant to 29 CFR 2520.104-20. See IRM 3.13.36.30.5 (3)d.	Input a TC 591 cc 097 to close the filing requirements. Destroy the Form 5558 per local procedures.
Form 5558 is attached to correspondence stating Form 5500-EZ is a one-participant plan that had total assets of \$250,000 or less at the end of every plan year beginning on or after January 1, 2007. See IRM 3.13.36.30.5 (3)m.	<ul style="list-style-type: none"> <li>a. Research IDRS to verify the information.</li> <li>b. Input a TC 016 to change plan filing requirements to "<b>N</b>". <b>Do Not</b> input a TC 59X.</li> <li>c. Destroy the Form 5558 per local procedures.</li> </ul>
Form 5558 is deemed to be unprocessable after all research has been exhausted.	Destroy the Form 5558 per local procedures.
Form 8868 for Form 5330 is attached to correspondence dealing with penalty issues or reconsiderations.	Route the correspondence and Form 8868 to ICT Mail Stop 6552.
Form 8868 for Form 5330 is deemed to be unprocessable after all research has been exhausted.	Destroy the Form 8868 per local procedures.

If	Then
Form 8868 for Form 5330 and the 8868 is not signed.	Send forms back to Filer using the appropriate letter.

- (4) Forms 8868 for Forms 5330 post to the BMF with a TC 460/620.
- (5) If a Form 8868 is received for Form 5330 (information in Part III), perform the necessary research using the appropriate IDRS command codes to determine if a plan is established on the BMF (the EPMF doesn't need to be established for a Form 5330 extension).

If	Then
No plan is established	<ol style="list-style-type: none"> <li>1. Establish the plan with TC 000 and plan number 001.</li> <li>2. Edit plan number 001 on the Form 8868.</li> <li>3. Send to Code and Edit for processing.</li> </ol>
No EIN or SSN is on the Form 5558, research IDRS for an EIN or SSN and an EIN or SSN is found and the entity information on the Form 5558 exactly matches IDRS	<ol style="list-style-type: none"> <li>1. Edit the Form 8868 with the information from IDRS.</li> <li>2. Send to Code &amp; Edit for processing.</li> </ol>
No EIN or SSN is on the Form 8868, research IDRS for an EIN or SSN and an EIN or SSN isn't found or the entity information on the Form 5558 doesn't exactly match IDRS	Treat as unprocessable and destroy per local procedures
Form 8868 is attached to correspondence dealing with penalty issues or reconsiderations on Form 5330.	Route the correspondence and the Form 8868 to ICT at Mail Stop 6552.
Form 8868 is attached to a Form 5330 and the return hasn't posted.	Attach the Form 8868 behind the Form 5330 and send to Code & Edit for processing.

3.13.36.23.12

(07-01-2021)

**Form 8955-SSA Annual  
Registration Statement  
Identifying Separated  
Participants With  
Deferred Vested Benefits**

- (1) Entity will receive Forms 8955-SSA through interoffice mail from the SPP&O staff. These forms have been sent from the Social Security Administration because they are unable to process them as received.
- (2) Entity will send the returns back to the filer with letter 3064C. All returns will be sent using the approved paragraph that has been provided.
- (3) If any Forms 8955-SSA are returned to Entity as undeliverable they should be destroyed.

3.13.36.24

(07-01-2021)

**Zip Code Error Records  
Register Procedures**

- (1) MCC matches returns with entity data and other entity change transactions that contain a City-State against a Zip Code Assignment Program (FINALIST) to validity check and correct zip codes. MCC performs this validity check before posting the transaction. If the FINALIST program is unable to correct an entered Zip Code, the program accepts the Zip Code entered and posts it to master file without changes. The FINALIST program is also capable of gener-

ating a zip code if one isn't entered. Generation of a zip code is possible ONLY if entering a complete and accurate street address including directional, suites, etc., city and state code.

- (2) The Zip Code Error Register produces annually when the system is unable to correct or generate a complete Zip Code because either:
  - a. A domestic address has no Zip Code.
  - b. The first five (5) digits of the Zip Code end in 00.
  - c. The Zip Code is one of the "campus Unique" Zip Codes.
- (3) Research the account using CC INOLE. If CC INOLE shows no record of the account on the EPMF, take no action. Otherwise:
  - a. Research the BMF for a better Zip Code and address. Update the EPMF to match the BMF Zip Code and address information.
  - b. Use the National Zip Code Directory to find the correct Zip Code for the filer's address. Update the EPMF to reflect the correct Zip Code.
  - c. If you can't find a better Zip Code using the procedures above, try calling the filer to secure the correct address, including the Zip Code.

3.13.36.25  
(04-25-2024)

#### Correspondence

- (1) Review taxpayer-initiated correspondence indicating the taxpayer is out of business, isn't liable for filing a return this period, or is no longer liable for filing. When identifying data (such as correct name or EIN) is missing, research for this information.
- (2) The Entity function receives correspondence when it contains requests for changes to or inquiries about sponsor, administrator, or plan entity data.
- (3) Perform complete research before making any changes to the filer's account(s) to ensure that erroneous changes aren't made.
- (4) Refer to instructions in this IRM when you determine that entity changes are needed. If the BMF Entity needs to be updated, send the information to the BMF Entity Function only after you update the EPMF.
- (5) Call or write to the filer. If attempting to call, try on three different occasions (three sequential days at three different times) or write using a "C" letter or "SC" letter when you don't reach the taxpayer. All TE/GE "C" letters have the toll-free number hard coded in the selective paragraphs. If issuing a letter for a TE/GE return and the letter doesn't have the toll-free number hard coded in the paragraph, use **EXTREME** caution when typing the customer service phone number 877-829-5500. If you need to type the entire paragraph, it should read: "If you have any questions, please call us toll-free at 877-829-5500."
- (6) The Correspondex (CRX) is an excellent tool for producing letters requesting information from the taxpayer as well as providing information to the taxpayer. A local phone and/or fax number can be inserted in instances where taxpayers need a specific type of service. With this flexibility, there is increased risk of user error when keying in these local numbers.
- (7) There have been several instances of CRX letters erroneously generated with private citizens' cell, residential or commercial phone numbers inserted instead of the correct local IRS contact numbers. These errors cause considerable

burden for the taxpayers and private citizens who received these calls, as well as embarrassment and re-work for the Service.

- (8) Conduct local reviews to ensure the accuracy of the local phone and fax contact numbers and text before issuing these letters. Verify the CRX system default information before sending a letter to the taxpayer. There is an excellent user job aid for Correspondex Letters on SERP at *Correspondex Letters*
- (9) It is imperative that all correspondence be controlled correctly and in a timely manner. Follow the basic steps for controlling and working all correspondence found in IRM 21.3.3.
- (10) If EP correspondence comes back as undeliverable, research for a better address using the following research tools:
  - a. EPMF and BMF
  - b. Recently posted returns
  - c. Telephone directories
  - d. Telephone numbers found on IDRS
  - e. Telephone numbers listed on undelivered mail if previously provided by the taxpayer
  - f. If a better address is located, send the undelivered correspondence back to the taxpayer using 2475C Letter. **X** out the received date on the undelivered correspondence,
  - g. If a better address isn't located and every attempt was made to contact the taxpayer, destroy the correspondence per local procedures. If the correspondence is part of a case being held in suspense (i.e., correspondence on returns), associate the correspondence with the document.
- (11) If a better address is located, send the undelivered correspondence back to the taxpayer using 2475C Letter. **X** out the received date on the undelivered correspondence.
- (12) If a better address isn't located and every attempt was made to contact the taxpayer, destroy the correspondence per local procedures. If the correspondence is part of a case being held in suspense (i.e., correspondence on returns), associate the correspondence with the document.

**Exception:** If the undeliverable correspondence has a United States Postal Service (USPS) sticker showing a different address for the organization, follow the instructions in paragraph (14) below. If the undeliverable 2475C Letter has a United States Postal Service (USPS) sticker/label showing a different address for the organization, follow the instructions in paragraph (14) below.

- (13) If a previously sent 2475C Letter is returned as undeliverable:
  - a. Input a TC 593 cc 097 using FRM49 and input TC 971 Action Code 661 which generates the Undeliverable (UD) indicator. Destroy the letter and correspondence per local procedures.

**Exception:** If the undeliverable 2475C Letter has a United States Postal Service (USPS) sticker/label showing a different address for the organization, follow the instructions in paragraph (14) below.

- (14) When undelivered IRS initiated correspondence is received with a United States Postal Service (USPS) sticker/label showing a different address for the organization on the original envelope, research IDRS (CCs ENMOD, EMFOLE, FINDS and FINDE, etc.) to determine if an address change is pending/recently posted,
- If there's a posted/pending address change, compare the USPS address change sticker/label to the posted/pending name and address information to verify it's an address change for the same taxpayer.
  - If the address on the USPS sticker/label and IDRS are the same, resend the correspondence to the updated address.
  - If there's no recently posted/pending address change and the address on the USPS sticker/label is different than IDRS, send another 2475C Letter, to the address on the USPS sticker/label, attaching the previously undelivered 2475C Letter and correspondence. **X** out the received date on the undelivered letter and/or correspondence.
- (15) If correspondence is received from the filer dealing with penalties or a CP 213 or CP 283 is attached, route the correspondence to EP Accounts at Mail Stop 6552.

**Note:** As of January 1, 2013, the CP 213 is no longer generated. It was replaced with the CP 283.

- (16) The following CP 213 information is for historical purposes. CP 213 notices generated, depending on the condition code (N, I, or R), are shown below:
- CP 213(N) – Employee Plan Proposed Penalty Notice issued when receiving the Form 5500 after the due date.
  - CP 213(I) – Employee Plan Proposed Penalty Notice issued when receiving the return after the due date and/or it's incomplete.
  - CP 213(R) – Reasonable Cause Established – Form 5500 penalty not assessed.
- (17) Research of CC EMFOLT shows the TC 971 action codes input by EP Accounts defining the CP 213 status:
- 285 – Reasonable cause for late filing accepted.
  - 286 – Reasonable cause for incomplete filing accepted.
  - 287 – Reasonable cause for late and incomplete filing accepted.
  - 288 – Return signed.
  - 289 – Extension to file approved.
  - 290 – Return posted under a different EIN or plan number.
  - 291 – Received reply to the CP 213 notice, more information requested from the filer on the appropriate C letter. Penalty Assessed
  - 292 – No reply to CP 213 Notice or the filer agrees with the penalty on the CP 213. Penalty Assessed
  - 293 – Filer under DFVC Program. Reasonable cause statement denied.
  - 294 – Destroy CP 213 Notice per research.
  - 295 – IRS requesting corrected return from filer.
- (18) If the correspondence is in reference to Area Office inquiries of the taxpayer, forward the correspondence to the respective Area Office.
- (19) If correspondence is received requesting instructions on how to proceed when a plan participant can't be found, provide a response stating the information

can be found on the Employee Benefits Security Administration (EBSA) website at *Field Assistance Bulletin No. 2014-01* | U.S. Department of Labor ([dol.gov](http://dol.gov)).

- (20) The CP 214 is a reminder notice sent to all filers with an active Form 5500-EZ filing requirement two months before their plan ending date. The notices generate monthly.
- The notice summarizes the filing requirements for one-participant plans and tells the filer to verify whether or not they are required to file.
  - The notice doesn't require a response from the filer. If the filer responds that they aren't required to file because they are under \$250,000, or gives another reason that they aren't liable to file similar to those listed in IRM 3.13.36.30.5, "X" the correspondence.
- Exception:** Follow the instruction in IRM 3.13.36.30.5 (3) when the filer claims they rolled the plan over into an IRA.
- If the filer states that they don't have to file because they previously filed a final return, research IDRS to determine if he/she properly filed a final return.
  - If the filer properly filed a final return, input a TC 020 to remove the filing requirements.
  - If the filer filed a return that doesn't meet all of the requirements of a final return as listed in IRM 3.13.36.9, use letter 1074C to inform the filer of the requirements of filing a final return.
  - If the filer asks for any other actions to be taken on the account, including but not limited to address changes, EIN consolidations and plan consolidations, treat as normal correspondence.
  - If the filer sends a Form 5500-EZ for a prior tax period attached to a CP 214, verify if the return has posted. If the return hasn't posted, check the amount of the EOY assets on Line 7a(2). If the amount is below \$250,000, edit an R and a V on page 1 in the Part II box in the middle of the form to restrict penalties.
- (21) EP Entity may receive CIS images from EP Account and Account Management Call Site Assistors, when a CP 403 or CP 406 is attached to an Imaged Form 5500/5500-EZ or TC 141 is on the account. EP Entity researches IDRS for a TC 150, if present and the delinquency is satisfied, "X" the return. If the delinquency isn't satisfied, follow TDI procedures and if no TC 150 is present, input TC 594 cc 074. Batch CIS images in correspondence.
- (22) If we receive a loose schedule or return in correspondence, use the following chart to determine proper disposition.

If	Then
Loose Schedules A, C, D, G, H, I, R, T, Form 5500	Destroy
Loose Schedule MB or Schedule SB, Form 5500 received from DOL vendor, EBSA or IRS	Destroy



If	Then
Loose Schedule MB or Schedule SB, Form 5500 received from other than DOL Vendor, EBSA or IRS	Return to the filer using Notice 1393.
Loose Schedule P, Form 5500	Route to OAMC, EP Accounts at M/S 6552
Response to a CP 213 or CP 283	Route to OAMC, EP Accounts at M/S 6552
Response to a CP 214	Process as EP Correspondence
Loose Form 5500 or Form 8955-SSA, question 1(b) checked or no box 1(b) is present on the Schedule/Form	Route to Receipt and Control for processing.
Loose Form 5500 or Form 8955-SSA, question 1(b) not checked	Destroy
Form 5500-EZ (received from Field Office and EP Entity Ogden)	Route to Numbering for processing.
Form 5500-EZ(all others)	Route to Numbering for processing.
Form 5500(all others)	Forward the return to EP Classification using the instructions in IRM 3.13.36.30.2 (6)
Returns, Schedules and/or attachments for Pension Benefit Guaranty Corporation (PBGC)	Send to: Pension Benefit Guaranty Corporation P.O. Box 644880 Baltimore, MD 21264-4880

- (23) If you receive inquiries requesting an address on where to send Employee Plan Applications for determinations, i.e., Forms 5300, 5307, 5309, 5310, 5310-A or 5316, provide the following addresses:

#### Regular Mail

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

#### Express Mail or Delivery Service

Internal Revenue Service  
201 West Rivercenter Blvd  
Attn: Extracting Stop 312  
Covington, KY 41011



- (24) Telephone Contact—If a filer calls to provide an answer requested by IRS, attach a record of the filer's response as part of the audit trail of the return.
- (25) You can create letters to the filer through IDRS using CC LETER. The most common letters used by the Entity function are the 1072C and the 1074C.

**Note:** Always use the paragraphs in your letter that allow you to include your name, phone number and your business hours should the taxpayer need to contact you.

- (26) Your response should read, "This is a response to your correspondence dated". If the letter isn't dated, use the postmark date. If the postmark date is unknown, use the date three days before the IRS received date. If the document is an EEFax you may use the EEFax received date as the IRS received date on original document/return submissions.

3.13.36.26  
(07-01-2021)  
**Area Office  
Correspondence (AO)**

- (1) Forward correspondence regarding applications for plans, terminations, or any other AO determination requests to the appropriate AO.
- (2) Direct all technical questions relating to EPMF from filers or their representatives to the TE/GE call site at 1-877-829-5500.
- (3) EPMF technical assistance is no longer provided on site at the processing campuses.
  - a. Each EPMF functional area should designate one employee to review all technical assistance questions.

3.13.36.27  
(07-01-2021)  
**Merge Fail (NOMRG)  
Transcripts (Entity and  
Plan Data)**

- (1) Merge Fail (NOMRG) Transcripts are computer generated when an account or plan data account consolidation fails.
- (2) In most instances a TC 011 fails due to improper training and/or research. Resolving no merge conditions enhances your ability to do a quality job when consolidating accounts and/or plan modules.
- (3) The following instructions are for handling all EP NOMRG transcripts. However, the Submission Processing Campus determines the area(s) in which they will be resolved.
- (4) These transcripts generate when an invalid condition exists in the account of the old and/or new EIN or the old and/or new plan data module.
  - a. These no merge checks help ensure that erroneous consolidations don't post.
  - b. Each transcript has a title and a code to indicate the invalid condition.
  - c. In those cases where the code is numeric, it is similar to an EPMF Un-postable Code.

**Example:** If the name controls of both accounts aren't the same, a Merge Fail Transcript titled "NOMRG-NC Condition 803" generates. "803" is also used for UPC 803 when the input name control doesn't match the EPMF name control.

- (5) In all cases, check for input errors before attempting to resolve the merge fail condition.

- (6) Complete research to determine the correct action before inputting the new TC 011 or destroying the NOMRG transcript.
- (7) If the merge fail condition involves the plan data module, a complete transcript for an individual entity generates for each merge fail condition.
- (8) When working these transcripts, follow all procedures indicated in this manual.
- (9) In every case, if you determine that this was an erroneous merge attempt, destroy the transcript. Notify the taxpayer of the correct EIN to use with the appropriate letter.
- (10) See IRM 3.13.36.22 for account consolidation instructions.

3.13.36.27.1  
(07-01-2021)  
**NOMRG–NC Condition  
803**

- (1) This transcript generates when both the name control and the cross reference name control in the FROM account mismatch either the name control or the cross reference name control in the TO account.
- (2) Ensure that the accounts belong to the same entity and should be consolidated.
- (3) Input TC 013 to change the name on the incorrect account. Input a new TC 011.
- (4) If you can't determine that the accounts should be consolidated or if the accounts shouldn't be consolidated, inform the originator of your action. Also, inform the taxpayer of his/her correct EIN.
- (5) If a TC 001 addressing a no merge "No Merge 803," follow the instructions below:
  - a. Don't attempt another merge of these accounts.
  - b. Destroy the transcripts. Contact both taxpayers in writing to inform them of the EIN to use.

3.13.36.27.2  
(07-01-2021)  
**NOMRG–DRT Condition  
808**

- (1) This transcript generates when two tax modules have the same plan number and plan period month ending and each tax module contains an unreversed TC 150 (or a TC 977 posted before cycle 8229).
- (2) Follow instructions in IRM 3.13.36.22 to resolve this condition.
- (3) If you can resolve the no merge condition and the accounts should be consolidated, reinput the TC 011.
- (4) If you determine that the consolidation attempt was in error, destroy the transcript.

3.13.36.27.3  
(07-01-2021)  
**DOC 64–DRT Condition  
808**

- (1) This transcript generates when two plan data modules have the same plan period month ending and each plan data module contains an unreversed TC 150 (or a TC 977 posted before cycle 8229).
- (2) Process the same as in IRM 3.13.36.27.2 above.

- 3.13.36.27.4  
(07-01-2021)  
**NOMRG–INA Condition  
811**
- (1) This transcript generates when the TO account entity filing requirements are “8” (a TC 020 was input).
  - (2) Verify that the correct account was closed.
    - a. If the correct account was closed, no further action is needed.
    - b. If the account was closed in error, input TC 012 to reopen the closed account. Input a new TC 011.
- 3.13.36.27.5  
(07-01-2021)  
**DOC 64–INA Condition  
811**
- (1) This transcript generates when the TO account plan filing requirements are “8” (a TC 020 was input to the plan).
  - (2) Process the same as in IRM 3.13.36.27.4 above.
- 3.13.36.27.6  
(07-01-2021)  
**NOMRG–DPL Condition  
850**
- (1) This transcript generates when both accounts have the same plan number and each plan module contains an unreversed TC 121 or TC 123.
  - (2) See IRM 3.13.36.22 for instructions.
  - (3) If the accounts should be consolidated, input a new TC 011.
  - (4) If the accounts shouldn’t be consolidated, destroy the transcript.
- 3.13.36.27.7  
(07-01-2021)  
**DOC 64–DPL Condition  
850**
- (1) Process the same as in IRM 3.13.36.27.6 above.
- 3.13.36.27.8  
(07-01-2021)  
**NOMRG–EXC Condition  
869**
- (1) This transcript generates when a successful merge of the two accounts would produce a module or a section of a module that is larger than the limits established for programming.
  - (2) Research the two accounts involved and determine if a TC 011 is needed. Contact the filer if necessary to make the determination. If the two accounts shouldn’t be consolidated, dispose of the transcript in accordance with campus procedures.
    - a. If after all research the two accounts involved are for the same entity and should be consolidated, control the account and input TC 011.
    - b. Monitor the account for six weeks to determine if a good merge occurred.
    - c. If the merge wasn’t completed, contact the EPMF Entity Analyst for assistance in resolving this condition.
  - (3) If there are delinquent modules or potentially delinquent modules on either or both accounts that would be satisfied if the merge could be completed, input TC 590 cc 097 to the appropriate modules to prevent erroneous delinquency notices to the filer.
- 3.13.36.27.9  
(07-01-2021)  
**DOC 64–EXC Condition  
869**
- (1) Process the same as in IRM 3.13.36.27.8 above.

- 3.13.36.27.10  
(07-01-2021)  
**NOMRG-011 Condition MEMO**
- (1) This transcript generates when the TO account contains a memo freeze (indicates that a plan or entity merge is already taking place).
  - (2) If the second TC 011 was input in error, no further action is needed.
  - (3) If we determine that the accounts should be consolidated, input TC 011 to the correct account.
  - (4) The appropriate Function works this transcript.
- 3.13.36.27.11  
(07-01-2021)  
**DOC 64-011 Condition MEMO**
- (1) Process the same as in IRM 3.13.36.27.10 above.
- 3.13.36.27.12  
(07-01-2021)  
**NOMRG-141 Condition 141**
- (1) This merge fail takes place because there is a 141 freeze on the "To account". A successful merge can't take place when this occurs. Review the accounts for other no merge conditions. If found, resolve according to instructions in this section.
  - (2) Once you determine that these accounts should be merged, input a new TC 011.
- 3.13.36.27.13  
(07-01-2021)  
**NOMRG-LOC Condition TDI LOC**
- (1) This transcript generates when each account has a delinquent module (status 02 or 03) and either:
    - a. Each entity has TDI location codes and the TDI location codes aren't equal.
    - b. Only one entity has TDI location codes and the TDI location codes don't equal the primary location codes of the other entity.
    - c. Neither has TDI location codes and the primary location codes aren't equal.
  - (2) Input TC 590 cc 097 on the "From account" to turn off the delinquent module status.
  - (3) Input a TC 011 once the delinquent module status turns off.
  - (4) Input a TC 592 on the "Consolidated account" once the TC 011 posts to allow the delinquency process to continue if the module isn't already satisfied by a TC 150, 590 (other than the one input to resolve the NOMRG condition), 591, 593, 594, 595, 597, 599 or a 977.
- 3.13.36.27.14  
(07-01-2021)  
**NOMRG-846 Condition 960 #1**
- (1) This transcript is generated when two return modules have the same plan year endings and each of the return modules contains a TC 960, which was input by the same campus.
  - (2) Refer the transcript to the CAF (Centralized Authorization File) Unit requesting that they resolve the problem according to IRM 21.3.7, Processing Third Party Authorizations onto the Centralized Authorization File (CAF).
  - (3) When one of the accounts has a reversed TC 960, if we should consolidate the accounts, input a new TC 011.

- 3.13.36.27.15  
(07-01-2021)  
**DOC 64–846 Condition  
960 #1**
- (1) Process the same as in IRM 3.13.36.27.14 above.
- 3.13.36.27.16  
(07-01-2021)  
**NOMRG–848 Condition  
960 #2**
- (1) This transcript generates when two return modules have the same plan year endings and each of the return modules contains a TC 960, which was input by different campuses.
- (2) Refer the transcript to the CAF (Centralized Authorization File) Unit requesting that they resolve the problem according to IRM 21.3.7.
- (3) When one of the accounts has a reversed TC 960, if we should consolidate the accounts, input a new TC 011.
- 3.13.36.27.17  
(07-01-2021)  
**DOC 64–848 Condition  
960 #2**
- (1) Process the same as in IRM 3.13.36.27.16 above.
- 3.13.36.27.18  
(07-01-2021)  
**Merge Fail Checks  
Involving AIMS (Audit  
Information Management  
System)**
- (1) When an attempt to consolidate two accounts fails because of an AIMS transaction, we must reverse the AIMS transaction and delete the AIMS data base before the merge can take place.
- (2) For all no merge transcripts that involve AIMS, take the following action:
- a. Forward the case, including all transcripts, to Exam.
- b. Attach a cover sheet or routing slip (coordinate this locally with Exam) explaining the condition.
- 3.13.36.27.19  
(07-01-2021)  
**NOMRG–420 Condition  
814**
- (1) This transcript generates when both accounts have the same plan numbers, plan period ending months, and unreversed TC 420s.
- (2) See IRM 3.13.36.27.18 above.
- 3.13.36.27.20  
(07-01-2021)  
**DOC 64–420–Condition  
814**
- (1) Process the same as in IRM 3.13.36.27.18 above.
- 3.13.36.27.21  
(07-01-2021)  
**NOMRG–AIM Condition  
870**
- (1) This transcript generates when both accounts have the same plan numbers, plan period ending months, and one module contains an unreversed TC 424 that posted in a cycle equal to or later than an unreversed TC 420 in the other module.
- (2) See IRM 3.13.36.27.18 above.
- 3.13.36.27.22  
(07-01-2021)  
**DOC 64–AIM Condition  
870**
- (1) Process the same as in IRM 3.13.36.27.18 above.

- 3.13.36.27.23  
(07-01-2021)  
**NOMRG–DA Condition 871**
- (1) This transcript generates when both accounts have the same plan numbers, period ending months, and each plan data module contains an unreversed TC 424.
  - (2) See IRM 3.13.36.27.18 above.
- 3.13.36.27.24  
(07-01-2021)  
**DOC 64–DA Condition 871**
- (1) Process the same as in IRM 3.13.36.27.18 above.
- 3.13.36.27.25  
(07-01-2021)  
**NOMRG–AMD Condition 874**
- (1) This transcript generates when both accounts have the same plan numbers, plan period ending months, and one account contains an unreversed TC 977 that posted in a cycle later than an unreversed TC 420 or TC 424 posted in the other account.
  - (2) See IRM 3.13.36.27.18 above.
- 3.13.36.27.26  
(07-01-2021)  
**Accounts Management Services (AMS) Desktop Integration (DI) Entity Transcripts**
- (1) AMS uses DI to electronically deliver Entity transcripts on a weekly or monthly basis replacing the printed paper forms. A computer program extracts and sorts the data and loads cases into the DI system as inventory items. The DI system automatically assigns inventory cases to employees based on their skill codes and the number of cases in inventory. The Entity or Unpostable manager, lead or clerk may also manually assign transcript inventory to employees in their unit.
  - (2) Assigned and unassigned cases will reside on DI. The reports to track Entity's transcript inventories are also available on DI.
- 3.13.36.27.26.1  
(07-01-2021)  
**Using Accounts Management Services (AMS)/DI for Research and Corrections**
- (1) AMS allows authorized users to resolve various taxpayer issues by providing us the ability to view and update taxpayer accounts and case information through a common user interface. You can use AMS for many taxpayer actions, regardless of whether the taxpayer's account resides on IDRS or CADE.
  - (2) In Entity, tax examiners can complete the following actions using AMS/DI:
    - Research the taxpayer account
    - Activate up to 30 self-elected IDRS Command Codes
    - Launch into external IRS system without leaving DI
    - Electronically record, store and retrieve nationwide case history
    - Update taxpayer address and phone numbers
    - Order forms
    - Prepare specific forms and transcripts
    - Create selected IDRS Correspondence letters
  - (3) AMS is the system/process that incorporates the capabilities of Desktop Integration (DI) and Correspondence Imaging System (CIS).
- 3.13.36.28  
(07-01-2021)  
**EPMF Delinquency Notice Process**
- (1) The Entity Function receives and processes EPMF delinquency notices (CP 403 & CP 406). This involves analyzing, researching, processing notice responses and inputting corrective actions. These notices generate during a scheduled delinquency check when a Form 5500 or 5500-SF hasn't posted to the module twenty weeks after the return due date.

- (2) The instructions provided in the following sections assist in the processing of Taxpayer Delinquency Notices. They also provide background information on which EP returns are subject to delinquency checks and how Taxpayer Delinquent Investigations (TDI) notices are issued.

3.13.36.28.1  
(07-01-2021)

**IDRS Delinquency Check  
Procedure**

- (1) Tax Delinquency Investigation (TDI) notices CP 403 or CP 406 are delinquent cases placed on the Taxpayer Information File (TIF). Each case stays on this file for a period determined from the date the last tax module was satisfied in the entity. The TIF updates weekly with any satisfying transactions input to the terminal during the week.
- (2) If a Form 5500 return hasn't posted 15 months after the original due date of the return, the CP 403, first delinquency notice, is issued. If no response is received and a delay isn't input, the CP 406, second delinquency notice is issued fifteen weeks later. Fifteen weeks after the second notice CP 406, TDI Analysis auto closes the EP TDI module with a TC 598 cc 097.
- (3) The employee plan delinquency checks scheduled at Martinsburg Computing Center (MCC) for Form 5500 and Form 5500–SF are as follows:

Cycle	Plan Period Form 5500/5500–SF
202205	202001–202002
202208	202003–202004
202211	202005–202006
202214	202007–202008
202217	202009–202011
202220	202012
202223	202012
202226	202012
202229	202012
202232	202012
202235	202012
202238	202012
202241	202012
202244	202012
202247	202012

- (4) Use the delinquency check schedule in determining when to assign additional tax examiners to the program.

**Example:** If the check is in cycle 202105, the notice will go out in 202106. Allow three weeks for an average response from the filer and assign additional tax examiners to the program based on the number of delinquency notices issued at a specific campus in cycle 202106.



- (5) If the plan effective date is 01/01/2020 and subsequent and the plan filing requirement is X or T, and no TC 150 ever posted, the module is included in the next scheduled delinquency check that occurs 12 months from the effective date.

**Exception:** If a TC 000, Doc Code 64 transaction date is present, and the effective date is more than two years before the TC 000, there will be no check.

- (6) If a return is in Interim status for correspondence, a transaction code posts to the return module. These transaction codes were in use for plan year 200812 and prior. EFAST2 doesn't send correspondence.
- For first letter, the transaction code is 155.
  - For second letter, the transaction code is 156.
  - If one or both of these transaction codes is present in a module, the module won't be delinquency checked. However, if these transactions post after performing the master file delinquency check, they won't stop the notices from generating.
- (7) Once the master file delinquency check runs, only the posting of either a TC 59X or a TC 150 stops the two delinquency notices from generating and stops the module from going to status 03. If plan filing requirements are "8" (a TC 020 posted), no further TC 141 posts to the account. However, the two delinquency notices will still go out if the master file check is already done. In this case, input a TC 012 to reopen the account to allow a TC 591 to post and satisfy the delinquent module. Then close the account via input of TC 020.
- (8) EPMF Delinquency Notice Transaction Codes (TC) are as follows:

Transaction Code	Explanation
TC 141	Two TC 141s indicate that the CP 403 notice was issued. Three TC 141s indicate that the CP 406 notice was issued.
TC 142	Records the issuing of a taxpayer delinquency investigation (TDI). Advise taxpayer to submit the missing return.
TC 155/156	Incomplete return received. A letter for the missing information issued by the vendor. Used for plan year 200812 and prior.
TC 590	No return required for the tax year TC 590 is posted. Satisfies only that tax year.
TC 591	No return required for the tax year TC 591 is posted or any future years. The plan is no longer required to file.



Transaction Code	Explanation
TC 592	Reverses all TC 59X transactions. Return is still required unless TC 150 or 977 is in the module.
TC 593	Unable to locate taxpayer. Return is still required unless TC 150 or 977 is in the module.
TC 594	Copy of the return received by the IRS. Satisfies only the tax period in which TC 594 is posted.
TC 597	Surveyed by National Office. Return still required if no TC 150 or 977 has posted.
TC 598	Shelved by National Office direction only. Satisfies this module only.
TC 599	Original return secured.
TC 977	Identifies an amended return.

3.13.36.28.2  
(07-01-2021)  
**Processing Timeliness  
of EPMF Delinquency  
Notices**

- (1) Control and perform initial processing on all cases **within 15 calendar days of the IRS received date.**
- (2) All **IDRS controlled cases** (suspended cases) become **over-aged at 45 days.** Don't change the IRS received date under any circumstances.
- (3) Process Delinquency Notices **within 20 calendar days of the IRS received date** unless another notice is going out within the twenty calendar days from the IRS received date; then the forty-five-calendar-days criteria becomes second priority.
- (4) Critical notices are those in which the second notice or TYD-14 will go out within 20 calendar days of the IRS received date. Input a 15-week delay using CC ASGNB, if we can't satisfy the delinquency before the second notice or TYD-14 (TC 142) will go out.
- (5) Management ensures case processing following the processing timeframes set forth in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.

3.13.36.28.3  
(07-01-2021)  
**Batching Return  
Delinquency Responses**

- (1) Report all incoming EP delinquency notices received in Entity Control on the Batch/Block Tracking System (BBTS). Report all receipts by volume and received date.
- (2) Sort all notice responses by critical and non-critical dates. Consider a response critical if a second notice or Form TYD-14, Taxpayer Delinquency Investigation (TDI), will issue in the next cycle or within 20 calendar days of the IRS

received date. Take action on critical date notice responses before the weekend update to prevent issuance of a subsequent notice.

- (3) **The clerical staff inputs a 15-week delay using CC ASGNB when unable to close the delinquency notice inventory within a three-week period.** If we can't satisfy the delinquency before the 15 week delay expires, input a second CC ASGNB on the 12th week to suppress the second notice or TYD-14 (TC 142) from being issued.

**Note:** Each CP 403 or CP 406 notice response contains the critical cycle for which the next notice will be issued. The critical cycle is printed to the right of the "Form Number" on the notice.

- (4) Batch the following as critical items:
- Notice Response received after the TDI (TYD-14) issuance
  - Any response to a letter written from analysis of the notice response
- (5) Batch all notice responses determined to be "critical" in folders to be worked immediately.
- (6) Batch critical responses with returns attached separately from critical responses with no return attached. Create and expedite a sub-batch of notice responses with returns.
- (7) After Entity works the delinquency notice responses with Form 5500 or Form 5500-SF returns attached and the return needs processing as an original (TC 150) or amended (TC 977), process the returns as follows:
- a. Forward the Form 5500 to EP Classification using the instructions in IRM 3.13.36.30.2 (6), remove the CP 403 or CP 406.
  - b. Route the Form 5500-EZ to numbering for processing.
- (8) Batch all other notices as non-critical.
- (9) Batch CP 403, first delinquency notices, and CP 406, second delinquency (final) notices, separately in a batch size of twenty-five.
- (10) You may prefer to batch all critical work in a colored folder and non-critical in manila folders to differentiate between the two and ensure the proper time restraints are adhered to.
- (11) During the period of high-volume receipts, do an additional sort of non-critical work before batching. Identify and batch work that will be critical the next week. This prevents having to do an additional sort each week of all work batched as non-critical and processing wasn't completed the same week that it was batched. Label each batch of work with the volume, the batch number and the IRS received date.
- (12) Count the following documents as receipts for reporting:
- EP Delinquency Notice responses or correspondence received in lieu of a notice.  
**Note:** Correspondence received in lieu of a notice must have the same work calendar day cycle as an actual notice.
  - Taxpayer initiated correspondence relating to a delinquency notice.

3.13.36.28.4  
(07-01-2021)  
**IDRS Control Base**

- (1) Place the following suspended delinquency cases under IDRS control. See IRM 3.13.36.16.2.1, CC ACTON.
  - a. When issuing a letter.
  - b. When inputting a delay.
  - c. When a case becomes overaged.
- (2) An open control base on a module indicates control for the purpose of initiated correspondence, and adjustment or other action. An open control base retains the module on IDRS indefinitely. Update it when necessary to reflect changes in status or in action taken. Once the control base closes, it drops from the IDRS data base provided no other criteria exists for retaining the module.
- (3) Cases are controlled by various IDRS Command Codes. Each control base contains several elements of data, fully explained in IRM 2.3, IDRS Terminal Responses. The control base and history information is a very important section of TXMODA. If updated properly, the control base and history information section can give you a complete account of what transpired on a case.
- (4) If an open control already exists for another service employee, contact the other employee before taking any action. If a control base is closed, contact isn't necessary.

**Note:** Follow the concept of only one tax examiner assigned to an account. The exception to this concept is a case controlled with Status Code B (Background), which allows more than one examiner to have open case controls.

- (5) Listed below are data entries for control bases and history information:

Control Base Number Symbol (C#)	Control base number and history item
STATUS	Status Code
ACT-DATE	Action Date
ACTION-EMP	Action Employee
ACTIVITY	Activity Code
RCVD-DATE	Received Date
ASSIGN-TO	Assign To Employee Number
CAT	Category Code

- (6) When establishing a control base on IDRS, input the following elements:
  - **Control Base Number Symbol (#)** – When controlling a module, the computer automatically assigns the number of the control base in chronological order. More than one base can be assigned at a time. If there are more than one open or assigned bases on a module, refer to this as multiple bases.

**Note:** The assigned employee must be contacted for permission before the status can be changed or adjustments input.

- **Status Code** – Case History Status Codes define the status of an open or closed base.
- **Action Date** – The action date specifies the date the input or action employee (ACTION-EMP) assigned the control base to the assigned employee (ASSIGN-TO).

**Note:** The IDRS number of the employee(s) is displayed in this section. In some instances, they are the same individual.

- **Activity Code** – Use activity codes to describe the reason for controlling the module or the action taken. They can be an individual entry or a string of entries updated with each new action or status of the case management.
- **Received Date** – Ensure that the IRS received date is accurate. The received date indicates the date received at IRS, input from the date stamped on the notice correspondence.
- **Assign To** – Specifies who has or controls the case
- **Category Codes** – A four-digit code describing the type or source of an account case. The category codes most commonly used for controlling EP Delinquency Notice cases by Entity are:

Category Code	Description
ENTC	Entity Change Case
OTHE	Other Adjustments. Use for controlling all other adjustments.
ATAO	Taxpayer Advocate Service (ATAO). Use when controlling all initiated TAS cases.
STAT	Statute Cases. Use when controlling statute cases received in Entity.
TDIC	Correspondence and insufficient responses Form 5500 Cases
TDID	Taxpayer promised to file case
TDIE	Entity problem case
TDIF	Fiscal year month problem case
TDIH	Credit
TDIO	Other: Use when controlling return delinquency notice responses and correspondence received and initial processing not completed.
TDIT	Transcripts: Use when controlling TC 594/599 research transcript cases.
TDIU	Return Delinquency Unpostables
TDIZ	Correspondence and insufficient responses Form 5500-EZ cases
TPCI	Taxpayer correspondence inquiry. Use when controlling taxpayer initiated correspondence.

Category Code	Description
TPRQ	All other cases

- (7) Use the following Case History Status Codes when controlling a case. Don't confuse them with IDRS Collection Status Codes or Plan Data Status Codes.

Case History Status Codes	Explanation
A	Assigned – Case is actively being worked
B	Background – Non-workable case, being monitored
C	Closed
S	Suspense – Short Term Delay
M	Other –Long Term Delay

3.13.36.28.5  
(07-01-2021)  
**EPMF Delinquency  
Notices**

- (1) The following are EPMF Delinquency Notices:
- **CP 403** - Form 5500 or 5500–SF, First Delinquency Notice. This notice is generally sent out to the taxpayer 15 months after the original due date of the return to remind delinquent filers to file a return.
  - **CP 406** - Form 5500 or 5500–SF, Second Delinquency Notice. This is the final delinquency notice and is generally issued 15 weeks after the first notice (CP 403).

3.13.36.28.6  
(07-01-2021)  
**TDI Definitions**

- (1) **Critical Cycle** – Consider a response critical if a notice or Form TYD–14, Taxpayer Delinquency Investigation, will be issued within 20 days of the IRS received date.
- (2) **Plan Status Codes** – IDRS computer-generated codes that indicate the condition of the plan status data module.
- (3) **Satisfying Transaction (Closing Transaction)** – A transaction when posted to a module satisfies the filing requirement. Satisfying transactions are TC 150 and TCs 590, 591, 593, 594, 595, 596, 597, 598, and 599.
- (4) **Status Codes** – IDRS computer-generated codes that indicate the condition of a plan data module. The status code designates the current collection status of the module. See the Status Code Chart below:

**TDI Notice Codes Chart**

STATUS CODE	ABBREVIATION	EXPLANATION
02	DEL STATUS	Return not posted; letter of inquiry mailed.

STATUS CODE	ABBREVIATION	EXPLANATION
03	TDI STATUS	IDRS—in delinquency status
04	EXT FILING	Extension of time for filing granted
06	NO DEL RET	Acceptable reason for non-filing
10	RE NT EVEN	Return filed, no tax liability

- (5) **TDI Notice Codes** – These codes describe a condition or generate an action notice to TDI status or delay the issuance of a scheduled notice when a tax examiner attempted to resolve the account.

3.13.36.29  
(07-01-2021)

#### Types of Employers or Sponsors

- (1) The information provided in the following sections provides background information to determine if a response to a notice is proper and the employer/sponsor is or isn't required to file a return. All responses received as a result of a delinquency notice should be from one of the following types of employers or plan sponsors:
- Single-employer plan – See IRM 3.13.36.29.1.
  - Controlled group – See IRM 3.13.36.29.2.
  - Multi-employer Plan – See IRM 3.13.36.29.3.
  - Multiple Employer Collectively Bargained Plan – See IRM 3.13.36.29.4.
  - Multiple-Employer Plan (other) (Pre-EFAST Only) – See IRM 3.13.36.29.5.
  - Multiple-Employer Plan (EFAST) - See IRM 3.13.36.29.6.
  - Group Insurance Arrangement a type of DFE– IRM 3.13.36.29.7
- (2) The entity function ensures that all delinquent returns processed have the correct EIN, name control and plan number and that all necessary entity changes were made. Make all entity changes at the earliest possible time to update the master file.
- EPMF changes to the Employer/Sponsor name line, administrator entity data, plan name line, address and zip code to be processed through IDRS. Input the appropriate transaction to update the EPMF entity if the filer indicates on the delinquency notice response to change the name of the sponsor or administrator. If there is an indication of an address change from a street address to a P.O. Box, change the mailing address to the P.O. Box and retain the street address as the location address unless there is already a location address present. We need to retain the street address as an audit trail for locating the filer.
  - If there is an indication of a plan name change on the notice, take special care to ensure that this isn't a different plan.
  - Send the appropriate letter to notify the employer/sponsor that our records changed to reflect their request.

**Exception:** Don't input sponsor name changes, plan name changes or Administrator data changes from returns received as notice replies if a more current return already posted to the plan unless the filer specifically requests such a change in the reply.

3.13.36.29.1  
(07-01-2021)  
**Single-employer Plan**

- (1) This is the most common type where one employer adopts or establishes a plan for its employees. The employer may adopt more than one plan for its employees. Each plan adopted is a distinct single-employer plan.
- (2) One return annually is required to be filed for each plan adopted.

**Example:** XYZ Corporation adopts a fixed benefit plan and a profit sharing plan for its employees. The administrator must file two returns—one for the fixed benefit (defined benefit) plan and one for the profit sharing (defined contribution) plan.

3.13.36.29.2  
(07-01-2021)  
**Plan of controlled group of corporations (or common control employers)**

- (1) Generally considered one employer for Form 5500 reporting purposes. A “controlled group” is a controlled group of corporations under IRC 414(b), a group of trades or businesses under common control under IRC 414(c), or an affiliated service group under IRC 414(m).
- (2) This is a plan adopted by a parent and each of its subsidiaries or one adopted by brother/sister corporations. The method of plan operation determines the filing requirement.
- (3) Originally the Form 5500 Series return instructions required the annual filing of a single return whenever the parent and subsidiary or brother/sister corporations adopted the same identical plan.
- (4) This is still the case if all contributions to the plan made by the parent and subsidiary or brother/sister corporations are available to pay benefits to all participants of all the participating corporations. In other words, there is one pot of money and all employee participants receive payment from this pot regardless which of the corporations made the contributions to the plan.

**Example:** Parent Corporation (A) has subsidiaries B, C, and D. They all adopt the same plan and benefits are payable to all participants regardless of any one employer’s contributions. The administrator must file one return annually (commingled funds).

3.13.36.29.3  
(07-01-2021)  
**Multi-employer Plan**

- (1) This is a plan in which more than one employer participates, is collectively bargained (union agreement), and no employer contributes fifty percent or more of the annual contributions. In many instances, all employers engage in the same line of business (e.g., construction, transportation, etc.) Commonly known as a union plan, the union and contributing employers set up and administer the plan. Each employer contributes a certain amount per employee (in a particular trade or business) to the union plan. The plan has an annual filing requirement. The “Board of Trustees” or similar group administering the union plan files the return.

**Example:** A carpenter’s union (W) in conjunction with employers establishes a plan for all carpenters in the union. Employers X, Y, and Z all employ carpenters who belong to W and agree to pay ten cents per hour for each hour worked by the carpenters to the union for its retirement plan. Although X, Y, and Z make the contributions to the plan, they don’t have to file a Form 5500 Series return. The administrators of union W plan must file a single return for the plan.



**Exception:** Although most union plans operate as described above, the contributing employers may designate their contributions be available to pay only their union employees. If this happens, don't treat them like a multi-employer plan; each employer must file a return.

- 3.13.36.29.4  
(07-01-2021)  
**Multiple-Employer—Collectively-Bargained Plan**
- (1) This is the same as above except that the plan doesn't satisfy the definition of a "Multi-employer" plan. That is, it has at least one employer who contributes fifty percent or more of the contributions to the plan so a new type or title had to be given to these plans.
- 3.13.36.29.5  
(07-01-2021)  
**Multiple-Employer Plan (Other) (Pre-EFAST Only)**
- (1) This is a plan in which two or more unrelated employers participate in the same plan. None, or not all of the employers are members of a controlled group of corporations or are collectively bargained. If the contributions from each employer are available to pay benefits to all participants in the plan, the administrator must file one return for the plan as a whole (commingled funds). Also, for pension plans (plan number 001–500), each participating employer must file a Form 5500–C/R using his own EIN and complete only certain line items. Very few plans are organized in this manner. Instead, each employer generally earmark his/her contributions for only his/her participants so each participating employer must file a separate return as a single employer plan (not commingled funds). This is similar to the controlled group filing.
- 3.13.36.29.6  
(07-01-2021)  
**Multiple-Employer Plan (EFAST)**
- (1) This plan is maintained by more than one employer and isn't one of the plans already described. Participating employers don't file individually for these plans. Only one Form 5500 should be filed and if the assets are in separate trusts, the information combined for reporting purposes on Form 5500, Schedule H. If the filer files a Form 5500 for each participating employer, inform the filer that an amended return needs to be filed with the assets combined on the Form 5500 and attach a Schedule H. To report coverage information of participating employers additional Schedule R's may be required to be attached to the return.
- 3.13.36.29.7  
(07-01-2021)  
**Direct Filing Entity Plans (DFE) Filing Requirements**
- (1) Some plans participate in certain trusts, accounts, and other investment arrangements that file the Form 5500 as a DFE. A Form 5500 must be filed for a master trust investment account (MTIA). A Form 5500 isn't required but may be filed for a common/collective trust (CCT), pooled separate account (PSA), 103–12 investment entity (103–12 IE), or group insurance arrangement (GIA). However, plans that participate in CCTs, PSAs, 103–12 IEs, or GIAs that file as DFEs generally are eligible for certain annual reporting relief. For reporting purposes, a CCT, PSA, 103–12 IE, or GIA is considered a DFE only when a Form 5500 and all required attachments are filed for it in accordance with the following instructions.
- (2) Only one Form 5500 should be filed for each DFE for all plans participating in the DFE. However, the Form 5500 filed for the DFE, including all required schedules and attachments, must report information for the DFE year (not to exceed 12 months in length) that ends with or within the participating plan's year.
- (3) Any Form 5500 filed for a DFE is an integral part of the annual report of each participating plan and the plan administrator may be subject to penalties for failing to file a complete annual report unless both the DFE Form 5500 and the



plan's Form 5500 are properly filed. The information required for a Form 5500 filed for a DFE varies according to the type of DFE. The following paragraphs provide specific guidance for the reporting requirements for each type of DFE.

- a. Group Insurance Arrangement (GIA) – This is an arrangement whereby the plan provides benefits to the employees of two or more unrelated employers. The plan is fully insured and uses a trust to hold the assets. The administrator of the arrangement must file only one annual return/report annually. If such a consolidated report isn't filed, then each participating employer must file.
- b. Master Trust Investment Account (MTIA) – The administrator filing a Form 5500 for an employee benefit plan required to file or have a designee file a Form 5500 for each MTIA in which the plan participated at any time during the plan year. For reporting purposes, a "master trust" is a trust for which a regulated financial institution serves as trustee or custodian (regardless of whether such institution exercises discretionary authority or control with respect to the management of assets held in the trust), and holds assets of more than one plan sponsored by a single employer or by a group of employers under common control.
- c. Common/Collective Trust (CCT) and Pooled Separate Account (PSA) – The Form 5500 isn't required to be filed for a CCT or PSA. However, the administrator of a large plan or DFE that participated in a CCT or PSA that files is entitled to reporting relief that isn't available to plans or DFEs participating in a CCT or PSA for which a Form 5500 isn't filed.
- d. 103–12 Investment Entity (103-12 IE) – This is DOL Regulation 2520.103–12 that provides an alternative method of reporting for plans that invest in an entity (other than a MTIA, CCT, or PSA), whose underlying assets include "plan assets" within the meaning of 29 CFR 2510.3–101 of two or more plans that aren't members of a "related group" of employee benefit plans.

3.13.36.30  
(04-25-2024)

**Processing Delinquency  
Notice  
Responses—Initial  
Actions**

- (1) Review the filer's response. When processing Delinquency Notices responses, research IDRS and *EFAST2* website.
- (2) If the response includes an attached return, ensure that the return's EIN, Sponsor name, plan number, and plan period ending date matches the information on the notice.
- (3) If the information matches, process as a sufficient response, following instructions beginning with IRM 3.13.36.30.1, Processing Delinquency Notice Responses.
- (4) If the information doesn't match, determine if an entity problem exists:

If	Then
The return was filed under another EIN with the same entity information and the EIN is established on the EPMF,	Merge the two accounts, suppress the CP 212 notice and send the appropriate letter notifying the filer of the correct EIN to use when filing future returns.
The return was filed under another plan number which is the same plan,	Merge the two plan numbers and send the appropriate letter notifying the filer of the correct plan number to use when filing future return.

If	Then
There was a sponsor or plan name change,	Process as a sufficient response.
The plan period on the return is within the same year as the plan year on the notice,	Process as a sufficient response.
The return is an amended return for a previous plan period that indicates that the plan terminated,	Process as a sufficient response.
The return is a copy of a return for a previous plan period that indicates that the plan terminated,	Process as a sufficient response.
A personal representative on a deceased filer's plan files the return,	Send the appropriate letter to the personal representative instructing them to terminate the plan, amend and final the return and roll the assets over into a new plan. The filer needs to create a new plan with a new plan name.

**Note:** To verify the receipt of Form 5500 series returns by EFAST2, research IDRS and the *EFAST2* website.

- (5) If the filer appears to have attached a return or reply that has no connection to the return requested on the notice, process as an insufficient response. See IRM 3.13.36.30.10.

**Note:** Research IDRS and the *EFAST2* website. Determine whether to process the attached return. If so, forward the return to EP Classification using the instructions in IRM 3.13.36.30.2 (6).

- (6) Process complete responses per instructions beginning in IRM 3.13.36.30.1.
- (7) An insufficient response is one requiring more information than supplied by the filer for the Entity function to determine whether the delinquency has been satisfied. Process insufficient responses per instructions, per IRM 3.13.36.30.10, Insufficient Response..
- (8) If complete case action can't be completed before issuance of the next notice or Form TYD-14 (TC 142), input a 15-week delay using CC ASGNB.
- (9) Establish IDRS controls if needed.
- (10) When a response is received that doesn't satisfy the delinquency, and a phone number is present on the response portion of the notice, input the phone number on IDRS via CC TELEA.

**Note:** Input the phone number only if can be determined the taxpayer provided it.

3.13.36.30.1  
(04-25-2024)

#### Processing Delinquency Notice Responses

- (1) Research IDRS and the *EFAST2* website.
- (2) If no return is attached, or the return shouldn't be processed, take the following action:
- "X" the notice and response. If the response from the filer contains information or questions to be handled by another area, route a copy of the response to the appropriate area.

- b. Indicate research performed on the case.

**Example:** TC 150 posted.

**Note:** The case must be available for Quality Review.

- (3) When research shows a return for the delinquency notice “in-house” but hasn’t posted, input TC 594 cc 097 to prevent any future notice to the filer.
- a. If research indicates a TC 594 cc 097 is present and a TC 150 isn’t present, input a TC 590 cc 097 to resolve the account.

**Note:** “In-house” returns may show as an Unpostable, TC 155, or TC 156.

- (4) If we receive a return in response to a notice, and the plan filing requirements are “8” (inactive status), no transaction other than a TC 012 will post to the account. However, filing requirement “8” doesn’t update the module status or prevent subsequent notices to the filer. Determine if the return should be processed.
- a. If yes, or needing a satisfying transaction code, reactivate the account (TC 012) to allow the return to post.
- b. Once the return posts (TC 150) or a satisfying transaction code posts, input a TC 591 cc 097 to delete the plan filing requirements again if needed.
- (5) When we receive a notice response and research confirms that we already took appropriate action (perhaps in response to a previous notice), determine if the response contains information or questions that need to be handled by another area. If so, route the response to the appropriate area. Otherwise, “X” the notice and the response.
- (6) When the notice response indicates the plan held less than \$250,000 in total assets, determine if the response is sufficient.

If	Then
The filer’s response indicates “not required to file a Form 5500-EZ because their total assets for the plan were less than \$250,000”	<p>Input TC 016 to change to change plan filing requirements to “N”. The filer only needs to file if the plan’s End of Year assets exceed \$250,000. As a result, the filing requirement may change every year.</p> <p><b>Note:</b> <u>DON’T</u> input TC 59X unless working a delinquency notice.</p>

If	Then
<p>The filer's response indicates "not required to file a Form 5500-EZ because their total End of Year assets for the plan were less than \$250,000 and the filer has two or more one-participant plans"</p>	<p>a. Research IDRS to determine if the plan assets for two or more one-participant plans with a combined total plan assets exceed \$250,000 at the end of any plan year beginning on or after January 1, 2007. The filer must file a separate Form 5500-EZ for each plan.</p> <p>b. Correspond using letter 1074C for the Form 5500-EZ.</p> <p>c. If the plans total End of Year assets are \$250,000 or less see IRM 3.13.36.30.5 (3)m to resolve the TDI.</p> <p><b>Note:</b> For 200612 and prior responses for filers with Form 5500-EZ filing requirements with one-participant plan that had total assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994, <b>OR</b> the filers have two or more one-participant plans that together had total assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994. Input TC 016 to change plan filing requirements to "N". <u>DON'T</u> input TC 59X unless working a delinquency notice.</p>

- (7) When the notice response states that the organization is in bankruptcy, take the following action:
- a. The designated EPMF employee reviews bankruptcy issues, instructs the entity function to close the control base and leave the module open and coordinates with Cincinnati for referral or reassignment of bankruptcy cases.
  - b. If Cincinnati indicates the filer must still file a return, input the appropriate letter explaining that the authorized party is still responsible for filing a return each year until the plan terminates, the administrator distributes

- the assets, and there are no longer any participants in the plan. Annotate on the Form 2747 “appropriate letter sent taxpayer in bankruptcy.”
- c. If Cincinnati indicates the filer is no longer liable, input a TC 591 cc 097.

- (8) When the response includes a copy of a return indicating a change in sponsorship on Line 4 of the 5500 Series return or the filer provides the new information via correspondence:

- a. Verify that the return posted under the new sponsor’s EIN.
- b. If research shows no record of a final return posted for the account on the notice (old sponsor’s account), input TC 591 cc 097 to the account on the notice.

**Note:** No correspondence is needed to obtain a final return when a new EIN is established. The filer completes Line 4 when an EIN change occurs. A filer may obtain a new EIN when there are changes to their entity or a business transaction occurs that results in the adoption of the seller’s plan by the buyer.

- c. Contact the taxpayer to determine if a buy out, merge, or takeover, etc. occurred if the situation is unclear. See IRM 3.13.36.30.7 for further information on change of sponsorship.

- (9) If the filer responds with a request for more time to research the problem, input a 15–week delay using CC ASGNB.

- (10) If you input a TC 59X transaction to a tax module with an unreversed TC 150 posted in that module or a subsequent module, the TC 59X transaction won’t update the module status.

- a. Input a TC 591 cc 097 on the generated TDI notice and all subsequent modules for the same MFT that are already delinquent. This removes the filing requirement for that plan period and for subsequent plan periods.

**Example:** If we receive a return for plan 001 for plan period 200412 and a TC 591 cc 097 is input to close the filing requirements and the filer files next year on plan 001 for plan period 200512, the return re-opens the filing requirements.

**Note:** For any subsequent modules not satisfied for that plan number, the filer continues to receive delinquency notices.

- b. Input the TC 591 cc 097 to the period where the latest unreversed return posted and all subsequent modules for the same plan. This will usually be the delinquent module.

- (11) See the following Closing Transaction Chart for the appropriate 59X transactions. A TC 592 reverses any TC 59X posted in the same cycle or a previous cycle.

**Closing Transaction Chart**

TRANS CODES	CLOSING CODES (cc)	EXPLANATION	FORMAT EXAMPLES
590	097	Not required to file for a specific tax period.	FRM49 XX-XXXXXXXP LEAP 001201012 590097

TRANS CODES	CLOSING CODES (cc)	EXPLANATION	FORMAT EXAMPLES
591	097	No longer liable, assets and participants are zero or plan terminated.	FRM49 XX-XXXXXXXP LEAP 001201012 591097
593	097	Unable to locate, notice or correspondence went undeliverable and current address not found.	FRM49 XX-XXXXXXXP LEAP 001201012 593097
594	074	Copy of return secured, received during TDI process. Forwarded return to EP Classification.	FRM49 XX-XXXXXXXP LEAP 001201012 594074
594	097	Return in-house (Form 5500-EZ only). Entity received the return and forwarded it to numbering for processing. Also used if taxpayer indicates they are filing under the DFVC program.	FRM49 XX-XXXXXXXP LEAP 001201012 594097
599	097	Original return secured by Exam.	FRM49 XX-XXXXXXXP LEAP 001201012 599097
592	- -	Will Reverse any prior posted TC 59X.	FRM49 XX-XXXXXXXP LEAP 001201012 592 no closing code needed

- (12) For Form 5500 return information posted by DOL, research the EFAST2 Website. If the Form 5500 information is on the EFAST2 Website, verify the beginning assets to the ending assets of the prior year return information on master file using CC ERTVU. If the beginning and ending assets match, input a TC 590 to satisfy the module.

**Note:** Compare the beginning and ending assets before inputting a TC 590 for a return found on the EFAST2 Website.

- (13) If the filer indicates that he/she is participating in the DOL Delinquent Filer Voluntary Compliance (DFVC) program for Form 5500 filers only, input a TC 594 cc 097 to prevent any future notice to the filer.
- (14) If one or more returns posted to the incorrect account, the Entity function inputs a TC 151 and reprocesses the return to the correct account. See IRM 3.13.36.21 for TC 151 instructions.

- (15) If a deleted account reactivated in error when a return posted incorrectly, the Entity function inputs a TC 591 cc 097 after input of the TC 151.

**Note:** EFAST returns can't be reversed.

- (16) If the filer states that he/she made prior contact with the Collection function in the district office, input TDI Notice Delay Code D15 and forward to Cincinnati with all notice information.

3.13.36.30.2  
(07-01-2021)

**Responses with Returns  
Attached—General  
Instructions**

- (1) If we receive a response with a return attached, and there is no TC 150 posted and research doesn't indicate the return is "in-house",
- If the filer indicates he/she already filed the return, and furnishes a copy of the filed return, input a TC 594 cc 074 to the period where the return will post.
  - If we receive an amended final Form 5500/5500-SF amending a return posted to a period earlier than the delinquent module and no TC 977 posted, input a TC 594 cc 074. If you determine the assets were distributed, input a TC 591 cc 097 to the period on the notice to close the open module.
- (2) If we receive a response with a return attached, and there is no TC 150 posted, process as follows:
- If the filer indicates he/she already filed the return, and furnishes a copy of the return, research EFAST2 Website to determine if the return posted. If the return hasn't posted, forward the return to EP Classification using the instructions in IRM 3.13.36.30.2 (6) and input a TC 594 cc 074 to the period where the return will post.
  - If we receive an amended final Form 5500/5500-SF amending a return posted to a period earlier than the delinquent module and no TC 977 has posted, input a TC 594 cc 074, forward the return to EP Classification using the instructions in IRM 3.13.36.30.2 (6). If your research determines the assets were distributed, input a TC 591 cc 097 to the period on the notice to close the open module.
- (3) If the response received is a final Form 5500/5500-SF and research determines the assets were distributed, input a TC 591 cc 097. If research shows an open module for the following year, input a TC 591 cc 097 to close the module.
- (4) In the case when we can receive tax returns via fax as part of return perfection where we contacted the taxpayer and documented our contact, faxed signatures are legally sufficient.
- (5) Return preparer may sign original returns, amended returns, or requests for filing extensions using a signature stamp. Taxpayers, however, must continue to sign their returns with an original signature.
- (6) If research shows there isn't a TC 150 for the Form 5500:
- Ensure that we edited the return to show the correct EIN, plan name, plan number, and plan year, if needed.
  - Ensure that the correct actions have been input to the account (e.g. reasonable cause and return received).



**Caution:** If the return is for a module other than that on the notice (e.g. different EIN, different plan number) ensure that reasonable cause is entered on the EIN, plan number and plan period where the return will post.

- c. Remove all attached IRS Correspondence, Notices and taxpayer correspondence.
- d. Remove attached envelopes.
- e. Remove any attached Forms 5558. If already processed, prepare for destruction using local procedures.
- f. Remove all Forms 8955-SSA and forward to Receipt and Control, M/S 6054
- g. Forward returns to EP Classification on a weekly basis. Send one shipment per week using Form 3210. Each shipment has 12 EIN's on each Form 3210 and includes up to eight separate Forms 3210, for a total up to 96 documents per shipment. If there are fewer than 96 documents produced in a week, send the entire week's inventory, even if it is less than 96.
- h. Ship returns via UPS to:

Internal Revenue Service  
EP Classification (IFILE)  
9350 Flair Drive, 4th Floor  
El Monte, CA 91731

- i. Once input is complete, EP Classification returns the Form 3210 for verification. Keep these for 1 year so that they may be used for research purposes when working TDI-RES Transcripts.

3.13.36.30.3  
(07-01-2021)

**Return Previously Filed  
or Will be Filed**

- (1) If the filer states they filed the return and there is no indication the return will post to an EPMF account other than the account the notice was generated from, proceed as follows:
  - a. If the filer doesn't give the return filing date, and doesn't attach a copy, treat as an insufficient response per IRM 3.13.36.30.10.
  - b. If the filer responds with a copy of the return attached and he/she filed the return less than ten weeks before the notice date, input TC 594 cc 097.
  - c. If the filer states he/she filed the return ten weeks or more before the notice date, control the case on IDRS, research to determine if the return posted under a different EIN and/or plan number. If the return posted to a different EIN and/or plan number, input a TC 151 to move the return to the correct EIN and/or plan number.
  - d. If the filer doesn't give the return filing date but attaches a copy of the return and indicates that he/she previously filed the return timely, process as in IRM 3.13.36.30.2.
- (2) If there is an indication the return will post to another EPMF account, treat as an entity problem and work per IRM 3.13.36.30.11.
- (3) If the filer indicates that he/she filed the return, and includes a copy of the acknowledgment report showing acceptance code "A" and the return filing date, check the date on the acknowledgment report. This date must be the correct year for the plan year ending on the delinquency notice. If all of the conditions are present, input a TC 590 cc 097. If the date on the acknowledgment report



doesn't agree with the date on the notice, follow instructions in IRM 3.13.36.30.11.

**Example:** If the plan year ending on the delinquency notice is 12–31–2019 (201912) or 09–30–2019 (201909), the date on the acknowledgment report should be for the year 2020.

- (4) If the filer indicates that he/she will file the return, take the following action:
  - a. Input TDI delay notice code D15 on IDRS using CC ASGNB.
  - b. If the sponsor's phone number is provided, input the phone number on IDRS via CC TELEA. "X" the notice response.
 

**Note:** Don't input the phone number for a POA or CPA.
  - c. If we issued the Final notice, take no action and dispose of the case in accordance with campus procedures.
- (5) If the filer requests forms:
  - a. Response to first notice — Send letter 1072C instructing the filer where to request forms and instructions, and input TDI delay notice code D15 on IDRS using CC ASGNB.
  - b. Final notice — send letter 1072C instructing the filer where to request forms and dispose of the notice in accordance with campus procedures. Don't take any IDRS action.

3.13.36.30.4  
(07-01-2021)  
**Not Required to File**

- (1) If we receive a notice response stating that the plan is excluded from filing:
  - a. See IRM 3.13.36.30.5 below for a list of situations when a return isn't required and instructions for working these cases.
- (2) If the response is unclear or you need more information, call the filer or write using letter 1074C.
- (3) If the notice response indicates that the plan never went into operation, take the following action:
  - a. Research the plan on master file (use CC EMFOL definer I and/or T).
  - b. If no returns (TC 150 or TC 154) ever posted to the plan, input a TC 591 cc 097 to the delinquent module.
  - c. If research shows that returns posted to the plan, contact the filer for clarification. The returns may have posted incorrectly, or some other entity problem may exist.

3.13.36.30.5  
(07-01-2021)  
**Not Liable to File**

- (1) Not Liable to File Transcripts generate when a filer indicates either by correspondence attached to the return or on the return they're no longer liable to file. The vendor sets the program's not liable indicator which generates a not liable transcript 20 weeks later. To determine if the filer is or isn't liable to file or the filer filed a return anyway:
  - a. Research the EFAST2 Website and examine the correspondence and the return for the not liable statement.
  - b. Research to determine if the filer has active filing requirements (use CC INOLE and/or EMFOL definer L). If the filer still has assets or participants, cross through the transcript; no further action is needed.

- c. If the filer isn't liable and the filing requirements are present, input a TC 020 to remove the filing requirements.
  - d. If the plan filing requirements are blank or 8, no action is required.
- (2) If the filer indicates he/she isn't liable to file, but plan filing requirements indicate that a return is required, determine if the following situations apply. Someone may have erroneously established the plan according to one of the situations below. This isn't an all-inclusive list:
  - a. Plan wasn't funded when the filer submitted the application to the EACS system.
  - b. The plan is a Section 6039D Fringe Benefit plan IRC Section 79, 105, 106, 120 (starting 6/30/92), or 129.
  - c. The plan is a common/collective trust (CCT) so a Form 5500 isn't required but may be filed.
  - d. The filer submitted the application (TC 121 or TC 123) for the wrong plan number. The filer must verify this.
  - e. In all the above situations, input a TC 591 cc 097 to the period where the return would post.
- (3) Some plans are excluded from filing:
  - a. Church plans (other than fringe benefit plans) not electing coverage under IRC 410(d). Input a TC 591 cc 097.
  - b. Government plans (other than fringe benefit plans). Input a TC 591 cc 097.
  - c. Welfare plans with fewer than 100 participants if the plan is unfunded (benefits are paid from the general assets of the employer), fully insured (benefits paid by an insurance company), or a combination of unfunded/fully insured. Input a TC 591 cc 097 unless you can determine that the plan will have more than 100 participants at some later date. If this is the case, input a TC 590 cc 097. If over 100 participants, rules are the same as unfunded welfare plans.
  - d. If we receive correspondence stating the plan is no longer required to file a Form 5500 pursuant to 29 CFR 2520.104–20, input a TC 591 cc 097 to close the filing requirements.
  - e. Plans maintained only to comply with worker compensation, unemployment compensation or disability insurance laws. Input a TC 591 cc 097.
  - f. Unfunded excess benefit plans. Input a TC 591 cc 097.
  - g. Welfare plan outside the U.S. for nonresident aliens. Input a TC 591 cc 097.
  - h. Qualified foreign plan IRC 404A(e) that doesn't qualify for treatment under IRC 402(c). Input a TC 591 cc 097.
  - i. Annuity arrangement under IRC 403(b)(1) with no employer participation. Input a TC 591 cc 097.
  - j. Simplified Employee Pension (SEP) described in IRC 408(k). Input a TC 591 cc 097.
  - k. A Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) that involves SIMPLE IRAs under IRC 408(p). Input a TC 591 cc 097.
  - l. An apprenticeship or training plan meeting the requirements of Dept. of Labor regulation 29 CFR 2520.104–22. Input a TC 591 cc 097.
  - m. Form 5500/5500–EZ filers with one-participant plan (see IRM 3.13.36.23.6) that had total assets of \$250,000 or less at the end of every plan year beginning on or after January 1, 2007, **OR** the filers have two or

- more one-participant plans that together had total assets of \$250,000 or less at the end of every plan year beginning on or after January 1, 2007. Input TC 016 to change plan filing requirements to "N". DON'T input TC 59X unless working a delinquency notice. In that case, see IRM 3.13.36.30.1 (10) **OR** filers with Form 5500-EZ filing requirements with one-participant plan that had total assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994, **OR** the filers have two or more one-participant plans that together had total assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994. Input TC 016 to change plan filing requirements to "N". DON'T input TC 59X unless working a delinquency notice.
- n. If the filer states the plan terminated in the prior year, he/she distributed all of the assets or rolled them over into an IRA and there is no indication that there is more than one participant, input TC 591 cc 097 to the period after the last return posted.
  - o. If the filer provides a different EIN and research shows he/she hasn't submitted a final return for the EIN on the notice. Don't write to request a final return. Research the most recent posted return line 4. The filer completes Line 4 when an EIN change occurs. A filer may obtain a new EIN when there are changes to their entity or a business transaction occurred that results in the adoption of the seller's plan by the buyer. Input a TC 591 cc 097 to the EIN on the notice.
- (4) Plan terminated with all assets distributed or when a final return (a return with CCC "F") posts, or when a TC 020 (Doc Code 64) is input to delete the plan. This happens when the plan either distributes all the plan assets to participants or it merges into another plan and the original plan no longer has assets or participants.
- a. The original plan will no longer have a requirement to file a return.
  - b. The return (except Form 5500-EZ) must meet all plan termination criteria before it will post as a final return.
  - c. Total end-of-year assets must be zero, and
  - d. Total participants end-of-year must be zero (this wasn't part of the criteria before July 1990).
- (5) IRC 6039D – If we receive a 5500 series return in Entity referencing section 6039D and the filer states not liable for this return, research to determine if we established the plan erroneously. If the plan was established in error, input a TC 020 (Doc Code 64) (with managerial approval) and dispose of the document according to campus procedures.
- (6) For requirements for filing Final Returns, see IRM 3.13.36.9.
- (7) The filer may think he/she filed a final return, but if the return didn't meet all termination criteria, the filer still has a requirement to file a return.
- (8) A complete return is required from every sponsor/employer each year until the plan distributes all assets to participants or it merges/consolidates with another plan and participants and assets at the end of the year are zero.
- (9) The plan year of final distribution or merger/consolidation is the last year a return must be filed.
- (10) A return has a letter or statement stating that this is a "Final" return because it is a multiple-employer plan which is no longer going to file as a multi-employer.

- (11) A return has a letter or statement stating that this is a "Final" return because they were a member of an affiliated service group or a control group and aren't filing a consolidated return.
- (12) If the filer indicates that the plan terminated, take the following action:
  1. Research IDRS (including CC TDINQ) and the master file.
  2. If the return module is in notice status (status 02), transfer the case to the appropriate individuals working the Delinquency Program.
  3. If the plan should be terminated, input a TC 591 cc 097.
- (13) If the filer indicates the plan terminated in a prior year:
  1. Request the prior year return to determine why the plan wasn't terminated.
  2. If the return entries indicate the plan should have terminated (termination criteria were met), input a TC 591 cc 097 to the period where the return would have posted.
- (14) If a filer with Form 5500-EZ filing requirements indicates that he/she filed a final Form 5500-EZ previously, and indicates that there are no assets in the plan, input a TC 591 cc 097.

3.13.36.30.6  
(07-01-2021)  
**Sponsor of and  
Participating Employer  
in a Multiple-Employer  
Plan (Other)**

- (1) A multiple-employer plan (other) involves more than one employer and includes only those plans in which contributions from individual employers are pooled and are available to pay benefits to all participants.

3.13.36.30.7  
(07-01-2021)  
**Plan Terminated, Merged  
or Consolidated**

- (1) Research the master file (CC INOLE and/or CC EMFOL definer L/R/T) and IDRS to determine if a plan terminated, or merged or consolidated with another plan. The valid termination indicator codes are:
  - a. 1 = Yes
  - b. 2 = No
  - c. 3 = Missing information (Unknown)
- (2) For conditions that will terminate a plan, see IRM 3.13.36.8.
- (3) At times you may need to view a posted return (use the EFAST 2 website or research CC ERTVU) if the filer states the plan was terminated, merged or consolidated in a prior year.
  - a. If unable to review the posted return, request a copy from the filer of the return the filer considers the final return for the plan. Input a TDI notice delay code D15.
- (4) When the filer submits a copy of the final return along with the notice or correspondence stating that the plan terminated and is no longer liable, research to determine if the return posted. Compare the information on master file to the copy of the final return.
  - a. If the return posted but the filing requirements weren't deleted and return entries indicate that the plan terminated with the assets distributed and

end-of-year assets and participants at zero, input a TC 591 cc 097 to the period following the period the “final” return posted.

- b. If the return hasn’t posted, process according to IRM 3.13.36.30.2.
- c. If the return posted but the entries on the return didn’t meet the termination criteria, correspond with the filer using letter 1072C and inform the filer that according to the entries on the return, the plan isn’t terminated because ... and state the reason(s).

**Example:** There were still participants or assets in the plan.

- d. If research shows the plan terminated in a prior filing and the filer continues to use the plan number, establish a new plan number and notify the filer of the new plan number using letter 1072C.
- (5) If the return entries don’t meet termination criteria but the filer indicates that there were erroneous entries on the return and the correction of these entries meet termination criteria:
- a. If the filer has participants only and no other information on the return, and the return meets all other criteria of a final, you can accept a confirmation call from the sponsor that the plan terminated and not showing zero participants is a clerical error, rather than obtaining an amended return. Input a TC 591 cc 097.
  - b. Input a TDI delay notice code D15 using CC ASGNB.
- (6) If the filer states that it (any type of plan other than Fringe Benefit plan) terminated in a prior year with all assets distributed or rolled over into an IRA and there is no indication that there is more than one participant, input TC 591 cc 097 to the period after the last return posted.
- (7) If the filer states the PBGC took over the plan they must either electronically file a final return for the plan, or provide documentation from PBGC with the date of plan termination. If the filer doesn’t provide documentation:
- a. Research the *PBGC website* for proper documentation. If found, attach a copy to the correspondence and input a TC 591 cc 097 to the period after the date of plan termination.
  - b. If you can’t find the information on the PBGC website, correspond using letter 1072C for the missing information. If the filer provides documentation, input a TC 591 cc 097 to the period after the date of plan termination.

3.13.36.30.8  
(07-01-2021)  
**Plan Not Yet Funded**

- (1) An employer may adopt a plan and get a favorable determination letter from the IRS on the qualification of the plan (which establishes a filing requirement) but not make a contribution to the plan (trust) to fund the plan.
- (2) IRC 6058(a) states that funded plans of deferred compensation must file.
- (3) If the filer states that the plan hasn’t been funded, research the plan on the master file (use CC EMFOL definer I). If no TC 150 posted to the plan, or TC 150 posted and shows zero assets, take the following action:
  - a. Input a TC 590 cc 097 when the taxpayer indicates the plan will be funded in subsequent years.
  - b. Input TC 591 cc 097 if the filer indicates the plan has no participants, no assets, and terminated.

- c. Input TC 591 cc 097 if the filer indicates he has no intention of funding his plan.

- (4) If TCs 150 posted with assets, contact the filer for clarification.

3.13.36.30.9  
(07-01-2021)

#### Third Party Responses

- (1) We don't provide Information concerning taxpayers to third parties without authorization from the taxpayer, consistent with the requirements in 26 CFR 301.6103(c)-1. See IRM 11.3.3, Disclosure to Designees and Practitioners. Although you can explain to the third party the meaning of a notice they may have in hand, you can't provide additional information from a source such as IDRS.

**Note:** If a participant requests information, certain plan documents are available to the participant for disclosure under IRC 6104. See IRM 11.3.10, Employee Plans Information.

- (2) One of two forms is generally used to authorize a third party:

- The taxpayer may use Form 2848, Power of Attorney and Declaration of Representative, to authorize an attorney, certified public accountant (CPA), enrolled agent, or enrolled actuary to receive confidential tax information and to act on behalf of the taxpayer. This form conveys representational rights to the designated individual.
- A taxpayer may use Form 8821, Tax Information Authorization, to authorize any individual, corporation, firm, trust, partnership, or organization to receive specific confidential tax return information. The Form 8821 doesn't convey the right to represent (stand in the place of) the taxpayer. Form 8821 doesn't authorize the person to respond to the Service on behalf of the taxpayer if the response constitutes practice before the Service.

**Note:** We may accept information from a third party, even if we've received no authorization or none is on file. Exercise care to ensure that you don't give out confidential tax information if you've not received an authorization or none is on file.

- (3) The forms are made available as a convenience to the taxpayer. A document/letter may be used in lieu of Form 2848 or Form 8821, provided it contains the same information and the taxpayer signed it.
- (4) When responding to phone inquiries about a tax account, obtain the taxpayer's name, address and employer identification number. Ask enough questions to satisfy yourself that you're speaking to the authorized party.
- (5) If a caller is unable to furnish enough information to establish that he/she actually is the authorized party, request that the caller find out the information and call back. If the caller states he/she doesn't have the information and can't obtain it, advise the caller that we'll mail a written reply to the taxpayer's address of record.
- (6) If a third party indicates that the taxpayer moved and gives a good mailing address, send a 2475C Letter with the documents and a Form 8822-B.
- (7) If a third party indicates a change in the person (or persons) handling the account, treat as an insufficient response and correspond for complete information.



3.13.36.30.10  
(07-01-2021)

**Insufficient Responses**

- (1) If the taxpayer's response is insufficient, research IDRS for a satisfying transaction. If found, "X" the notice and response; no further action is needed.
- (2) If you don't find a satisfying transaction, call the filer using the phone number provided on the delinquency notice response and/or return. Call the filer on three different occasions (three sequential days at three different times). Explain to the filer what additional information is needed to resolve the case.
  1. If contact is made and the filer provides additional information needed to resolve the case, update the EPMF and "X" the notice.
  2. If you can't reach the filer by phone after three attempts, close the control base, "X" the notice and response, and leave the module open.
  3. When corresponding, input D15 using CC ASGNB and initiate correspondence using letter 1072C to inform the filer of his/her obligation to file a return and explain what additional information is needed to resolve the case.
  4. If no satisfying transaction is present, and this is a reply to a first notice, allow the final notice to generate. "X" the notice response.

**Note:** You can call or write to the filer. If you try calling, try on three different occasions (three sequential days at three different times) or write using a "C" letter.

- (3) If you find a satisfying transaction, close the control base and "X" the notice and response.
- (4) When the taxpayer responds with a schedule or the front page of the required return, correspond with the filer using letter 1074C informing the filer that a complete return is required. This includes all applicable schedules and Form 5558, if extension was requested.
- (5) If the taxpayer sends an unsigned copy of a Form 5500, correspond with the filer for a signed declaration.
  - a. When corresponding, input D15 using CC ASGNB and initiate correspondence using letter 1074C letter to inform the filer that their return must be signed. Suspend, control the case on IDRS, and maintain a file in TIN sequence by cycle in which the correspondence was initiated.
  - b. After forty-five (45) calendar days, purge the suspended reply to the first notice (CP 403) by researching IDRS for a satisfying transaction.
- (6) If you find a satisfying transaction, close the control base and "X" the notice.
- (7) If you don't find a satisfying transaction, send the return back to the filer using Notice 1393 using the instructions in IRM 3.13.36.31.
- (8) When the taxpayer returns the signed declaration, associate the declaration with the return and forward to EP Classification using the instructions in IRM 3.13.36.30.2 (6).
- (9) If the insufficient response contains a return with more than one EIN or plan number, process as an entity problem. See IRM 3.13.36.30.11.
- (10) If the response includes a return that doesn't resolve the delinquency and is for a tax period earlier than 200912, but we should process the return received, forward the return to EP Classification using the instructions in IRM

3.13.36.30.2 (6). If the return is for tax period 200912 or later, send the return back to the filer using Notice 1393 using the instructions in IRM 3.13.36.31.

3.13.36.30.11  
(07-01-2021)

#### Entity Problems

- (1) Research the Notice EIN and other names and EINs furnished by the taxpayer (also search for other EIN(s) for the taxpayer).
- (2) If research indicates that there is more than one EIN or plan number for the same account, take steps to consolidate the accounts. See IRM 3.13.36.22.
- (3) EPMF changes to the Employer/Sponsor name line, Administrator entity data, address data, or plan name line come from the posting of the EFAST return or the filing of a Form 5500-EZ.
- (4) EPMF filing requirements update by the posting of returns or by input of a TC 016. They can be deleted by posting of a final return and by the input of transaction codes 591 or 593. In addition the plan deactivates by TC 020 Doc Code 64. TC 020 changes plan filing requirements to 8.
- (5) If needing additional information, call the filer. If you can't reach the filer by phone, take the following action:
  - a. Input D15 and initiate correspondence using the appropriate letter to inform the filer of his/her obligation to file a return and explain the needed additional information.
  - b. Control the case on IDRS and maintain a file in TIN sequence by the correspondence initiation cycle.
  - c. Purge the file after forty five (45) calendar days and research for a satisfying transaction.
  - d. If no satisfying transaction is present, and this is a reply to a first notice, allow the final notice to generate.
- (6) If research indicates that the EIN provided on the CP Notice is an SSN.
  - a. Research for an EIN.
  - b. If you don't find an EIN, ESIGN an EIN, and establish the plan using the information the filer provided on the CP Notice.
  - c. Input a TC 151 to correct the account.
  - d. Correspond with the filer using letter 1072C notifying the filer they used their SSN and inform them of their correct EIN and/or plan number to use when filing a Form 5500 series return.
  - e. If you find an EIN, input a TC 151 to correct the account and correspond with the filer using letter 1072C notifying the filer they used their SSN and inform them of their correct EIN and/or plan number to be used when filing a Form 5500 series return.

3.13.36.30.12  
(07-01-2021)

#### Reasonable Cause Criteria

- (1) Acceptable explanations for reasonable cause aren't limited to the examples below. Accept as reasonable cause any reason, which establishes that the taxpayer exercised ordinary business care and prudence, but was unable to comply.
  1. Death or serious illness of the taxpayer or a death or serious illness in his or her immediate family.
  2. Unavoidable absence of the taxpayer.
  3. Destruction by fire, other casualty or civil disturbance of the taxpayer's residence, place of business, or business records.



4. The taxpayer, for reasons beyond his or her control, was unable to obtain the necessary records to file a timely return.
5. The taxpayer mailed the return in time to reach our office within the prescribed time period with the normal handling of the mail, but through no fault of the taxpayer, the return wasn't delivered timely.
6. The taxpayer didn't file the return after receiving erroneous information from one of us, or the taxpayer timely requested necessary tax forms and instructions, and we didn't provide them timely.
7. A taxpayer contacts a tax advisor who is competent on specific tax matters, furnishes necessary and relevant information, and then receives incorrect advice that the filing of a return isn't required. If the taxpayer exercises normal care and prudence based on his or her own information and knowledge in determining whether to secure further advice, then the taxpayer may have reasonable cause.
8. Carefully analyze any sound reason given as the cause for delay to determine if the taxpayer established reasonable cause.

**Note:** If there is any doubt as to whether or not reasonable cause exists, refer to IRM 20.1, Penalty Handbook, and IRM 20.1.1, Introduction and Penalty Relief.

- (2) If reasonable cause is met, code the return with an "R", indicating the filer met reasonable cause criteria. Edit CCC on page 1 in the Part II box in the middle of the form. Leave the reasonable cause statement/correspondence attached to the Form 5500-EZ and route to Numbering.
- (3) If we receive reasonable cause attached to a copy of a Form 5500, research IDRS for a TC 150. If a TC 150 posted, forward the return to EP Accounts at Mail Stop 6552. If the TC 150 hasn't posted, input a TC 971 with Activity Code (AC) 632 under "Other." Forward the return to EP Classification using the instructions in IRM 3.13.36.30.2 (6).

**Caution:** If the return is for a module other than that on the notice (e.g. different EIN, different plan number) ensure that you enter reasonable cause on the EIN, plan number and plan period where the return will post.

3.13.36.30.13  
(07-01-2021)  
**Undeliverable EPMF  
Delinquency Notices**

- (1) Mail sent to the taxpayer and returned by the Postal Service because the taxpayer is no longer at the address or the address doesn't exist are called "Undeliverables". This includes notices addressed to the IRS.
- (2) If an EPMF notice comes back to the IRS as undeliverable, forward it to the EPMF Entity Function for research and correction of the address.
- (3) If a Form TYD-14 was already issued (indicated by a posted TC 142), "X" the notice.
- (4) If a TC 142 hasn't posted, use CC ERTVU to view the last posted return. If the last return was marked final, and there are no assets and no participants, input a TC 591 AC 097 and "X" the notice. If the last return wasn't marked final, research for a different address. Check EMFOLC to determine if the EIN/ Sponsor changed. If you find a different address, send 2475C Letter returning the notice to the taxpayer. Input TDI notice delay code D15 using CC ASGNB.
- (5) If we previously sent a 2475C Letter and:

- a. The undeliverable CP 403 or CP 406 doesn't have a 2475C Letter attached, send a 2475C Letter.
- b. A 2475C Letter is attached to the CP 403 or CP 406, input a TC 593 cc 097 using FRM49, input TC 971 Action Code 661 to generate the Undeliverable (UD) indicator, and "X" the notice.

**Note:** If the returned 2475C Letter now has a "yellow label address change sticker" provided by the USPS, follow the instructions in (8) below.

- (6) If BMF has a different address, re-mail the notice to the address on BMF.
- (7) Update the EPMF address when the U.S. Postal Service and/or a third party supplies a new address.
  - a. Change the address on EPMF.
  - b. The next notice automatically generates with the new address. Research EMFOLT to determine if the CP 406 already generated by verifying the number of TC 141's. If three TC 141's appear, the CP 406 generated and you need to send 2475C Letter. If only two TC 141's are present, the next notice automatically generates and you won't need to send 2475C Letter.
  - c. If the undeliverable is for a CP 406, send 2475C Letter to the updated address.
- (8) When you receive undelivered IRS-initiated correspondence with a "yellow label address change sticker" provided by USPS on the original envelope, research EPMF/BMF for a better address (CCs ENMOD, EMFOLE, FINDS and FINDE, etc.).
  - a. Compare the yellow label address change sticker to the posted/pending name and address information to verify it is an address change for the same taxpayer.
  - b. If you don't find a better address, use yellow address provided by USPS to update the taxpayer's last known address.
 

**Example:** If the yellow label shows a newer address and ENMOD/EMFOLE shows the old address matches the taxpayer's last known address and the address update cycle is before the address on the USPS yellow label use the yellow sticker address information to update the taxpayer's address.
  - c. Input TC 014 and re-send the Entity-generated CP/Correspondence letter to the taxpayer's new address.
- (9) If the U.S. Postal Service or other third party provides a different address, mail the notice to the new address and take the following action:
  - a. Input TDI Notice Delay Code D15 using CC ASGNB.
  - b. Initiate correspondence (using the new address) requesting that the organization provide us with their current address, using 2475C Letter with the undeliverable documents.
  - c. Purge the file after 45 calendar days and research to determine if the address recently updated. If the address recently updated or a satisfying transaction posted, close the control base. Otherwise, input a TC 593 cc 097 using CC FRM49 and close the control base.
- (10) If research of CC EMFOL definer D shows that the administrator has a different address, re-mail the notice.

- (11) If through additional IDRS research a different address on a different plan is found and it matches the sponsor's name on the notice, re-mail the notice.
- (12) If CC IRPTR has a different address and the name matches the sponsor's name on the notice, re-mail the notice.
- (13) If there is a return posted for the tax module after the one in the notice, e.g. CP 403 if for 201909, and we have the 202009 return, research CC ERTVU for updated information.
- (14) If you find no other address, try calling the filer to secure a new address. If you don't obtain another address, input TC 593 cc 097 using CC FRM49, input TC 971 Action Code 661 to generate the Undeliverable (UD) indicator, close the control base, and "X" the notice.
- (15) If the undeliverable mail is a letter and there is an "E" in the top right hand corner with the tax examiner's identification number, give the undeliverable to the tax examiner who initially sent the letter. The "E" means the case is in suspense and the tax examiner who sent the letter is waiting for a reply. See IRM 3.13.36.25 (9) for additional information.

3.13.36.30.14  
(07-01-2021)

**TDI – Research  
Unreversed TC 594 and  
TC 599 Transcripts**

- (1) After 30 cycles if a TC 150, 590, 591, 593, 595, 597 or 977 hasn't posted to a module with a posted TC 594 or 599, a transcript generates.
- (2) Entity Control performs all TDI–RESEARCH, TC 594 cc 074 (document present) and 097, and TC 599 cc 097.
- (3) Research using CC EMFOL definer T and L, ENMOD, TDINQ, UPTIN, NAMEB, and the EFAST2 Website.
  - a. If a return posted for the plan within the same 12-month period as the plan period on the transcript, input a TC 590 cc 097.
  - b. If the return posted to the wrong plan period, input a TC 151 to move the return to the correct plan period.
  - c. If the return posted to the wrong plan number, input a TC 151 to move the return to the correct plan number.
  - d. If you find another EIN for the filer, follow the appropriate instructions for consolidating accounts. See IRM 3.13.36.22 for additional information.
  - e. Review the plan filing requirements.
- (4) If filing requirements are blank, input TC 590 cc 097.
- (5) If there is no record of the return, and none of the issues in IRM 3.13.36.30.14 (3), notify the TE/GE Headquarters Analyst by providing the EIN, plan number and plan period for further investigation. Submit the EIN, plan number and plan period via secure e-mail.

**Note:** Closely monitor the volume of these transcripts. A large volume may indicate problems in processing. If you identify a processing problem, contact the Ogden TE/GE campus Program Staff at Mail Stop 1110.

3.13.36.30.15  
(07-01-2021)

**Processing Entity Diag  
Q Transcripts**

- (1) Diag Q transcripts generate weekly to identify problems on IDRS entity or tax modules that may indicate systemic, programming, computer, or processing problems.

- (2) Entity works transcripts only when there is an entity issue. (The Tax Examiner that originally worked the case should still be responsible for that case).
- (3) Separate the Diag Q transcripts by type and reason code. Control the transcript if you can't resolve it within 14 days of the computer notice date.
- (4) If a freeze condition exists in the module that another functional area is responsible for releasing, route the Diag Q transcript to the responsible area for resolution.
- (5) You can route a Diag Q transcript to Entity simply because an Entity Tax Examiner failed to close their base on IDRS. If there is an open control base to another functional area, route the transcript to the individual controlling the module.
- (6) Sometimes the Diag Q transcripts generate because a satisfying transaction was input too late to prevent the next TC 141 from generating. Input appropriate TC 59X cc 097 to the module.
- (7) Type 1–9 transcripts generate for modules kept on the Taxpayer Information File (TIF) for one or more years.
  - a. Use CC RECON to force the module off of the TIF.
  - b. For information on CC RECON see IRM 3.13.36.16.2.12

3.13.36.30.16  
(07-01-2021)

#### Plan Merge Transcript

- (1) When a successful plan number consolidation doesn't resolve all delinquent modules, a PLAN-MERGE transcript generates.
- (2) This is a notification that there are still open delinquent modules on the account to resolve.
- (3) Research to determine if satisfying transactions posted since the transcript generated.
- (4) If all delinquent modules on TXMOD are closed, destroy the transcript.
- (5) If there are still open modules, take the following action:
  - a. If the second notice was issued before the consolidation was done, contact the filer by letter to request those returns if they are still missing.
  - b. If only one notice was issued, allow the second notice to generate, if still needing the return. Destroy the transcript.
  - c. If an open module still exists after the merge completes, input a TC 590 cc 097 on the open module plan number.

3.13.36.31  
(07-01-2021)

#### Returning Paper Filed Form 5500 and Form 5500–SF

- (1) When a paper-filed Form 5500 or Form 5500–SF is received and research shows that we should return it to the filer, research IDRS to verify the following before sending the return:
  - a. Research the EIN, Name and Address on the return to verify the address is correct before mailing to avoid undeliverable mail.

**Note:** If the address on IDRS doesn't match the address on the return, print the IDRS screen, attach the print to the return, edit a purple check mark by the correct address and paper clip the two (2) items together. Clerical sends the return to the correct address.

- b. Research IDRS for a posted return. If posted and the return isn't an amended return, send the return back to the filer using the instructions in IRM 3.13.36.31 (2) below.
- c. Research IDRS for an open control. If an open control is present, contact the employee with the open control for resolution.

**Example:** Route to the employee or send the return back to the filer.

- d. Research CC EMFOLT for a CP 283 notice indicator or open control. If a notice indicator or open control is present, contact EP Accounts, route the return and all attachments to Mail Stop 6552. For additional information see IRM 3.13.36.25 (14), IRM 3.13.36.25 (15), and IRM 3.13.36.25 (16).
  - e. If reasonable cause is attached to the return and IDRS research shows a TC 150 posted, route the return and reasonable cause to EP Accounts.
  - f. Research CC EMFOLT for a CP 403 or CP 406 notice indicator. If a notice indicator is present, and the return is in response to the notice, batch as CP 403 or CP 406.
- (2) If research shows you should send the return back to the filer:
- a. Enclose a pre-printed Notice 1393, Return of Form 5500 Series, with the paper return.
  - b. Label or address a large white envelope E-44.
  - c. Mail the return and notice to the filer.
  - d. Input a TDI Notice Delay Code D15 using CC ASGNB.
- (3) If the Return and Notice 1393 comes back as undeliverable:
- a. Don't send a 2475C Letter.
  - b. Research IDRS for a better address.
  - c. If found, print the IDRS screen with the correct address.
  - d. Put the documents in an orange or yellow folder to send to the filer.
  - e. If you don't find a better address, "X" the return and prepare for destruction per local procedures.

3.13.36.32  
(07-01-2021)  
**Miscellaneous Forms**

- (1) Form 3210, Document Transmittal — Used to transmit actual returns or documents to another function within or out of the campus. This is an important document because it provides documentation that the information was sent.
- (2) Form 3499, Information Transmittal — Used to transfer material out of the campus to the National Office, Regional Office, or another campus.
- (3) Form 4442, Inquiry Referral — Received in the EPMF Entity unit from the District Office or some other area due to phone calls or walk-in taxpayers.

3.13.36.33  
(07-01-2021)  
**EPMF Abbreviations and Acronyms**

- (1) The section lists and defines some of the acronyms and terms used in this manual:

Abbreviation Acronyms	Explanation
AC	Action Code

<b>Abbreviation Acronyms</b>	<b>Explanation</b>
AD	Administrator
ADJ	Adjustment
ADP	Automated Data Processing
AMT	Amount
ANF	Account Number File
ANMF	Automated Non– Master File
AO	Area Office
BMF	Business Master File
BO	Business Operational Data
BOB	Block Out of Balance
CAF	Centralized Authorization File
CCC	Computer Condition Code.
CCF	Campus Control File
CP	Computer Paragraph
CRS	Campus Replacement System
CY	Calendar Year
DIS	Distributed Input System
DLN	Document Locator Number
DOC	Document
DOL	Department of Labor
DST	Display Station Terminal
DT	Data Transcriber
EACF	EIN Assignment Control File
EACS	EP/EO Application Control System
EBSA	Employee Benefits Security Administration
EC	Error Code
EDS	EP/EO Determination System
EFAST	(ERISA) Filing Acceptance System
EIF	Entity Index File
EIN	Employer Identification Number
EKIF	EIN Key Index File
ELF	Electronic Filing

Abbreviation Acronyms	Explanation
EM	Employer/Sponsor
EPMF	Employee Plans Master File
ERAS	EIN Research and Assignment System
ERC	Error Reason Code
ERISA	Employee Retirement Income Security Act
FLC	File Location Code (First two numbers of the DLN)
FOF	Fact of Filing. Fact of Filing on an EFAST return reflects limited data on the module. The return is usually a prior plan year or was filed on a non-standard form that couldn't be scanned by the vendor.
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
GMF	Generalized Mainline Framework
GPP	General Purpose Program
GUF	Generalized Unpostable Framework
IC	Input Cycle
ICP	Integrated Case Processing
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing
ITIN	Individual Taxpayer Identification Number
KIF	Key Index File
MCC	Martinsburg Computing Center
MFT	Master File Tax Code
NC	Name Control
NR	No Reply
PBGC	Pension Benefit Guaranty Corporation
PCF	Plan Characteristic File
PCCF	Plan Case Control File

<b>Abbreviation Acronyms</b>	<b>Explanation</b>
PDM	Plan Data Module
PIA	Principle Industry Activity Code
POA	Power of Attorney
POIF	Plan/organization Index File
PY	Plan Year
PYE	Prior Year Ending
PYM	Prior Year Month
RCC	Return Condition Code
RCD	Received Date
RDD	Return Due Date
RPC	Return Processing Code
SC	Service Campus
SD	Source Document
SFR	Substitute for Return
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TE/GE	Tax Exempt and Government Entities
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TP	Taxpayer
TRS	Transcript Research System
TXP	Tax Period
URC	Unpostable Resolution code



**Exhibit 3.13.36-1 (07-01-2021)****Area Office (AO)**

<b>Area Office</b>	<b>Code</b>	<b>States of Jurisdiction</b>
Northeast	01	Hartford (EP Area Manager) <ul style="list-style-type: none"> <li>• Connecticut</li> <li>• Maine</li> <li>• Massachusetts</li> <li>• New Hampshire</li> <li>• New Jersey</li> <li>• New York</li> <li>• Rhode Island</li> <li>• Vermont</li> </ul>
Mid-Atlantic	02	Philadelphia (EP Area Manager) <ul style="list-style-type: none"> <li>• Delaware</li> <li>• Maryland</li> <li>• North Carolina</li> <li>• Ohio</li> <li>• Pennsylvania</li> <li>• South Carolina</li> <li>• Virginia</li> <li>• Washington DC</li> <li>• West Virginia</li> </ul>
Great Lakes	03	Chicago (EP Area Manager) <ul style="list-style-type: none"> <li>• Illinois</li> <li>• Indiana</li> <li>• Iowa</li> <li>• Kentucky</li> <li>• Michigan</li> <li>• Minnesota</li> <li>• Nebraska</li> <li>• North Dakota</li> <li>• South Dakota</li> <li>• Wisconsin</li> </ul>
Gulf Coast	04	Atlanta (EP Area Manager) <ul style="list-style-type: none"> <li>• Alabama</li> <li>• Arkansas</li> <li>• Florida</li> <li>• Georgia</li> <li>• Kansas</li> <li>• Louisiana</li> <li>• Mississippi</li> <li>• Missouri</li> <li>• Oklahoma</li> <li>• Tennessee</li> <li>• Texas</li> </ul> , , , , , , , , ,

**Exhibit 3.13.36-1 (Cont. 1) (07-01-2021)**  
**Area Office (AO)**

Area Office	Code	States of Jurisdiction
Pacific Coast	06	Laguna Niguel (EP Area Manager) <ul style="list-style-type: none"><li>• Alaska</li><li>• Arizona</li><li>• California</li><li>• Colorado</li><li>• Hawaii</li><li>• Idaho</li><li>• Montana</li><li>• Nevada</li><li>• New Mexico</li><li>• Oregon</li><li>• Utah</li><li>• Washington</li><li>• Wyoming</li></ul>