EFFECTIVE DATE

(10-01-2023)

PURPOSE

(1) This transmits an interim procedural update for IRM 3.17.21, *Accounting and Data Control, Credit and Account Transfers*.

MATERIAL CHANGES

(1) IRM 3.17.21.3.1(2) Clarified transcript type. IPU 23U0267 issued 02-13-2023

(2) IRM 3.17.21.3.1(3) Clarified receiving campuses and added campus contact information. IPU 23U0267 issued 02-13-2023

(3) IRM 3.17.21.3.1(4) Clarified receiving team, added instructions to follow local processing procedures, removed redundant processing instructions. IPU 23U0267 issued 02-13-2023

(4) IRM 3.17.21.8.6(1) Updated in concurrence with Revised Form 3413. IPU 23U0267 issued 02-13-2023

(5) Exhibit 3.17.21-5 Updated to include exceptions for MFT 46. IPU 23U0267 issued 02-13-2023

EFFECT ON OTHER DOCUMENTS

IRM 3.17.21, Accounting and Data Control, Credit and Account Transfers, dated September 12, 2022 (effective October 1, 2022) is superseded. The following IRM Procedural Updates has been incorporated: IPU 23U0267 issued February 13, 2023.

AUDIENCE

All Wage and Investment Submission Processing Campuses

James L. Fish
Director, Submission Processing
Wage and Investment Division

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Internal Revenue Manual

3.17.21

3.17.21
Credit and Account Transfers

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| 3.17.21.1
(09-12-2022)
Program Scope and Objectives | (1) **Purpose:** This IRM provides instructions for Submission Processing, Accounting Function employees who process adjustments and manual transfers of accounts and credits. |

(2) **Audience:** Submission Processing, Accounting Operations.

(3) **Policy Owner:** The Director of Submission Processing.

(4) **Program Owner:** Submission Processing Accounting and Deposit Section.

(5) **Primary Stakeholders:** The primary stakeholders are Accounts Management (AM) and the Return Integrity and Compliance Services (RICS).

3.17.21.1.1
(10-05-2017)
Background

(1) The credit and account transfer procedures within the IRM are a process used to manually transfer erroneously posted credits or accounts that are posted to master file.

(2) The assessment statute expiration date (ASED) must be imminent (no more than 10 months from the request date) or expired before requesting a Master File (MF) to MF account transfer.

Note: In rare instances, special circumstances, such as programming issues, may require a transfer on cases where the ASED is not imminent; these should be processed after consulting with HQ.

3.17.21.1.2
(08-27-2021)
Responsibilities

(1) The Wage and Investment Commissioner has overall responsibility for the policy related to this IRM, which is published on a yearly basis.

(2) The account transfer team receives requests for account adjustments, parent/subsidiary credit applications, reactivation of retention register accounts, and other transfers. Many account adjustments are made directly by other campus functions on IDRS.

Note: Kansas City Submission Processing Campus (KCSPC) processes all credit and account transfers for Andover, Atlanta, Cincinnati, Brookhaven, Fresno, and Memphis. All transfers involving Non-Master File (NMF) are processed in KCSPC.

Note: Ogden Submission Processing Campus processes all credit and account transfers for Philadelphia.

(3) The team Manager has the responsibility of ensuring employees receive the proper training to effectively process all requests that are received.

(4) Employees are responsible for ensuring the requests are reviewed for accuracy/completeness and for processing the requests utilizing the guidelines as described throughout the IRM.

3.17.21.1.3
(09-12-2022)
Acronyms and Terms

(1) The following table lists the commonly used acronyms throughout this IRM

Acronym/Term	Definition
ANMF	Automated Non-Master File

Acronym/Term	Definition
BMF	Business Master File
CP Notice	Computer Paragraph Notice
CSED	Collection Statute Expiration Date
DLN	Document Locator Number - An 11 or 13 digit number assigned to every document that is processed through the pipeline.
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
Julian Date	The number of the day of the year. This number is the 6th through 8th digits of the DLN.
MCC	Martinsburg Computing Center
MF	Master File
MFT Code	Master File Tax Code
Name Control	A two to four character element that represents the beginning of the taxpayers' last name.
NMF	Non-Master File
RRACS	Redesign Revenue Account Control System
SCCF	Service Center Control File
TIN	Taxpayer Identification Number - A nine-digit number that is assigned to a specific taxpayer. This number must be present on all forms, returns, and documents received for processing.
Transaction (Received) Date	The transaction date must always be present on a revenue receipt document (e.g., Form 2424)
XSF	Excess Collection File

3.17.21.1.4
(09-12-2022)
Related Resources

(1)   Throughout this subsection, references are made to other IRMs in relation to instructions necessary to properly perform tasks in this IRM 3.17.21, Accounting and Data Control, Credit and Account Transfers. Management shall be responsible for having at least one copy of each of the referenced IRMs in the work area's library. However, at management's discretion, it may be deemed worth-while for each employee to possess a copy of a particular manual.

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(2) The following Internal Revenue Manuals are frequently used in conjunction with this IRM and should be referred to when additional clarification is needed.

- IRM 2.4.17, IDRS Terminal Input
- IRM 3.10.72, Receiving, Extracting, and Sorting
- IRM 3.11.10, Revenue Receipts
- IRM 3.17.10, Dishonored Check File (DCF) and Unidentified Remittance File (URF)
- IRM 3.17.46, Automated Non-Master File Accounting
- IRM 3.17.220, Excess Collections File (XSF)
- IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates
- IRM 4.4.3, Credit Transfers and Reprocessing Returns Adjustments
- IRM 5.9.17, Bankruptcy and Other Insolvencies - Closing a Bankruptcy Case (MFT 31 transfers)

3.17.21.2
(09-12-2022)
Credit and Account Transfers - Introduction

(1) The following subsections provide a description of the different types of transfers that are completed utilizing the instructions within this IRM.

(2) It should be noted that the forms referred to in this IRM must be processed within a six-day timeframe. The six days refers to six working days and it begins on the day of receipt. This applies to receipts for requests to transfer accounts and credits. Please refer to IRM 3.30.123, Work Planning and Control - Processing Timeliness: Cycles, Criteria and Critical Dates for additional information.

(3) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2 Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards , and elevated through appropriate channels for executive approval.

(4) While working assigned cases, SP employees may come across some that are blocked on IDRS. These cases can be identified by an IDRS security violation message, "Unauthorized Access to This Account". If encountered, forward the case to your manager. Managers will notify the local Planning & Analysis Staff
mailbox to request access to the account. Mangers will retain the original case in a file awaiting access (can take up to five (5) business days). Once notified access has been granted, the case can be worked following applicable procedures.

#

3.17.21.2.1
(09-12-2022)
Transfer of Master File Accounts (CP 96 and CP 296)

(1) To transfer a Master File account, a TC 971 with an AC 045 (IMF) or AC 745 (BMF) is input on IDRS, creating a TC 400 for the module balance.

(2) The TC 400 will generate a Computer Paragraph CP 96 or CP 296, Account Transfer Out Transcript Notice, with the amount of the account balance. These are input from the generated campus recap into the Non-Master File (NMF) suspense account, and set up on the NMF Service Center Control File (SCCF) with a dummy Form 813, **Document Register**.

   a. Prepare Form 3413, *Transcription List* to transfer account back to the Master File.
   b. Receive CP 96 for Individual Master File (IMF) or CP 296 for Business Master File (BMF) with Form 3413 and Form 813.
   c. Forward Form 3413 and original Form 813 to Batching for processing.

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(3)   Entries are made from individual Form 813, one at a time, or from Revenue Accounting Control System (RACS) Input Reconciliation Sheet. If individual Form 813 is used for input, the document locator number (DLN) will be entered in "Source DOC ID" for audit trail. Transcribe or stamp journal identification number on documents as required.

3.17.21.2.2
(02-01-2011)
Transfer Between Master File and General Ledger Accounts

(1)   Transfers of credits can be made from Master File account to a general ledger account, or vice versa. If made on Form 3809, Miscellaneous Adjustment Voucher the transfer can be made without having to number the debit or credit going to general ledger account with a separate DLN. These transfers will be entered using either individual Form 813 and documents for general ledger accounts or from the RACS Input Reconciliation Sheet (Form 8166). If individual Form 813 are used for input, the DLN will be entered. If Form 8166 is used for input, use RS number. Transcribe or stamp journal identification number on documents for audit trail purposes as necessary.

3.17.21.2.3
(02-01-2011)
Master File Research

(1)   Tax module information may be researched using various Integrated Data Retrieval System (IDRS) and CFOL Command Codes. These include Command Codes TXMOD, MFTRA and ACTRA, as well as the Command Codes INOLE, IMFOL, BMFOL, PMFOL, RTVUE, and BRTVU. See IRM 21.2, *Systems and Research Programs*.

(2)   Campus officials and managers must communicate security standards to subordinate employees and establish methods to enforce them. Employees are responsible for taking required precautions in providing security for the documentation, information, and property which they handle in performing official duties.

(3)   When using IDRS, only access those tax modules required to accomplish your official duties. All IDRS accesses are recorded for immediate review and to determine the accuracy of an adjustment. Any unauthorized access or browsing of tax modules by employees to satisfy personal curiosity or for fraudulent reasons are prohibited by IRS and are subject to disciplinary actions and/or dismissal from the service.

3.17.21.2.4
(10-01-2019)
Integrated Data Retrieval System (IDRS) Notice Issuance Criteria

(1)   All employees must be aware of IDRS notice issuance criteria. IDRS Command Code STAUP may be input to interrupt routine notice issuance if transfer action cannot be accomplished before the next notice is issued.

(2)   The number of cycles delayed must be for a sufficient period to ensure that balance due notices will not be issued prematurely. It may be necessary to extend the previously input STAUP if the transfer procedure is lengthy.

3.17.21.2.5
(09-15-2020)
Record Retention

(1)   Credit and account transfers documents with their supporting documentation are to be retained in the campus for five years after the processing year. Local arrangements may be worked out between the Credit and Account Transfers Team and Files. Refer to Document 12990, Records and Information Management Records Control Schedules, Schedule 29 – Tax Administration - Wage and Investment, Item 162, (Job No. NC1-58-82-9) to ensure records, in hard copy and electronic format, are appropriately managed, retained, and archived in accordance with the National Archives and Records Administration approved records retention and disposition authority. Also refer to IRM 1.15.1, Records and Information Management series for compliance with records and files man-

agement lifecycle (hardcopy and electronic), including creation, maintenance, retrieval, preservation and disposition of all records to avoid inadvertent/ unlawful destruction of records.

| 3.17.21.3
(09-12-2022)
Credit Transfers
Between Campuses | (1) | The following subsections include procedures for the transfer of Master File (MF) credits or abatements for centrally processed Non-Master File (NMF) returns where the account was previously transferred for taxpayer delinquent account (TDA) issuance. |

(1) The following subsections include procedures for the transfer of Master File (MF) credits or abatements for centrally processed Non-Master File (NMF) returns where the account was previously transferred for taxpayer delinquent account (TDA) issuance.

Note: Effective October 1, 2018, NMF is centralized at Kansas City Submission Processing Campus.

Note: All credit transfers being sent to Kansas City NMF must include a current NMF transcript, which is no older than two weeks.

(2) Instructions are also included for processing the transfer of NMF federal tax deposits (FTD) for Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*.

(3) Form 2158, *Credit Transfer Voucher*, is used to transfer credits which may not be on NMF at the transferred campus to a transferee campus which is the only campus which may process such accounts. These credits include payments received on Form 8288, U.S. Withholding Tax Return, for Disposition by Foreign Persons of U.S. Property Interests.

(4) Form 2158 is prepared for each transfer of a credit or debit between campuses when the credit or debit is not posted on the Masterfile. If you must transfer more than one debit or credit on an account, attach a current transcript of this account and prepare one Form 2158 for each debit or credit. The Form 2158 must be signed by the manager in both the sending and receiving campuses.

Note: Only one Form 3245, *Posting Voucher - Refund Cancellation or Repayment*, and Form 2158 will be prepared for Transaction Codes TC 841, TC 740, and TC 772. These will no longer be separated.

(5) Exempt Organization (EO) returns are processed by area offices (AO) and the campus jurisdiction is somewhat different from those of other Master Files. Any transfer on an EO type account will be made in accordance with the AO concept. See Document 6209 for a list of the area offices. EO returns are primarily the Form 990 series and Form 1041A, *U.S. Information Return Trust Accumulation of Charitable Amounts*, Form 4720, *Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC*, and Form 5227, *Split-Interest Trust Information Return*. Individual Master File (IMF) and Business Master File (BMF) transactions are numbered with the campus File location code. NMF will continue to use the AO Code of the area offices.

(6) All Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*, are now processed to BMF at Ogden Submission Processing Campus. All Employee Plans Master File (EPMF) payments received at other campuses will be input to BMF and the returns transshipped to Ogden.

(7) Processing of Form 2158 should be expedited at the sending and receiving campuses. This is especially important at the end of the Fiscal year, so that the In-Transit Journal Accounts can be balanced to the proper year.

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(8)   In September, in order to make balancing between Campuses easier, send Form 2158 with attachments up through September 15. After September 15, hold Form 2158 at the sending campus until the beginning of October. This will eliminate problems of Form 2158 in transit during year end balancing.

(9)   In September, when processing the Form 514-B, *Credit Transfer Voucher*, follow the same instructions as you would for Form 2158.

3.17.21.3.1
(02-13-2023)
Transferring Posted Master File Credits

(1)   In certain situations, an account will be identified where there is a credit posted on Master File (MF) and it needs to be transferred to Non-Master File (NMF), Foreign Bank Account Records (FBAR), or the EO User Fee account. There is no need for a Form 2158 to be prepared when transferring credits and these types of cases.

(2)   The campus that identifies this type of case will need to prepare a Form 2424, **Account Adjustment Voucher**, to debit the MF and credit either NMF, FBAR account, or the User Fee account. If transferring the account to NMF, a current NMF transcript must be attached to the Form 2424.

(3)   The Form 2424 and any supporting documentation must be sent to the receiving campus under cover of a Form 3210, **Document Transmittal**, or another transmittal that is used in lieu of the Form 3210.

- NMF transfers to Kansas City Submission Processing Center Non-Master File (NMF) Team - *W&I KCSPC Non-Master File Team
- FBAR and EO User Fees to Ogden Submission Processing Center Transfer Team - *CFO ACCT TRANSFERS OSC

(4)   The receiving team will take the following actions upon receipt:

- Review both the Form 2424 for accuracy and the NMF transcript to ensure it's current.
- Acknowledge receipt of the documents by signing the transmittal and returning the transmittal to the originating site.
- Separate the credit and debit documents and forward to RACS for journal action. Follow local procedures for processing MF and NMF posting documents. Note, for NMF transfers, the NMF transcript should be attached to the credit side of the Form 2424.

3.17.21.3.2
(09-12-2022)
Preparation of Form 2158, Credit Transfer Voucher

(1)   The lettered paragraphs below correspond to the letters on the Form 2158, *Credit Transfer Voucher*.

a.   Enter the name and current address of the taxpayer.
b.   Indicate the reason for the transfer and the Document Locator Number (DLN) of any processed document attached.

   Note: Include Trace-ID Number in Remarks section.

c.   Enter Taxpayer Identification Number (TIN).
d.   Enter cross-reference TIN.
e.   Enter TIN-type, if any. (MFT 58 or MFT 78 only)
f.   Enter the numbers of the sending and receiving Campuses. (See Exhibit 3.17.21-9, Campus Codes)
g.   Enter a serial number from the credit transfer logbook. The serial number format is XXXX-XX-XX-XX. The first digits are the sequence number; the

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          fifth and sixth are the campus the credit is being transferred to; the seventh and eighth is the year; and the ninth and tenth are the campus the credit is being transferred from.

  h.   Enter the journal date (sender's posting date).

  i.   Enter the Campus received date of the payment.

  j. Enter RR for Revenue Receipts, and DF for Deposit Fund Transfers. Use DF for Offers-in-Compromise and Seizure of Property.

  k. Enter the tax period (MM/DD/YY).

  l. Enter the MFT code.

  m. Enter the transaction code (TC).

  n. Enter the amount of the credit being transferred. If a debit is being transferred, indicate "debit" above the money amount. If an abatement is being transferred, indicate "ABA."

  o. Enter the name and Team of the manager who will sign the voucher and the signature date.

  p. Express mail Form 2158 with the documents.

  q. This block is signed/completed by the receiving campus.

(2) Prepare Form 813 in duplicate. If not required by the RACS Team, Form 813 may be omitted per local procedure.

(3) Route Form 2158 to the RACS Team. Journal instructions are included in IRM 3.17.64.9, *Credit Transfers*.

(4) Form 2158 has a maximum processing cycle of 6 workdays from the date received in Accounting, per IRM 3.30.123, Processing Timeliness, Cycles, Criteria and Critical Dates.

3.17.21.3.3
(10-05-2021)
Losing Campus - Credit Transfers other than Non-Master File (NMF)

(1) Losing Campus' technicians will prepare Form 2158 along with supporting documentation to be sent to the receiving campus.

(2) Form 2158 and supporting documentation will be sent electronically via e-mail to the receiving campus when the supporting documentation is ten (10) pages or less and the transfer does not involve a transfer to Non-Master File (NMF). For NMF transfers see IRM 3.17.21.3.4, Losing Campus - Non-Master File (NMF) Credit Transfers. If the supporting documentation is more than ten (10) pages or if the transfer includes an original return the transfer and documentation will be sent express mail to the receiving campus.

(3) Only one Form 2158 with supporting documentation will be sent per e-mail to the receiving campus at the following mailboxes:

•   Austin - *CFO ACCT TRANSFERS AUSC

•   Kansas City - *W&I KCSPC ACO Transfer Team

•   Ogden - *CFO ACCT TRANSFERS OSC

Note: Form 2158 and supporting documentation **must** be sent via encrypted e-mail as it will contain Personally Identifiable Information (PII).

Note: The e-mail must contain an explanation for the credit transfer and indicate where the money is to be applied.

(4) All five (5) parts of Form 2158 must be signed even when sending electronically via e-mail.

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(5)   The receiving campus will send Form 2158 back to the losing campus as con-
firmation of receipt via e-mail when the transfer was received via e-mail.

3.17.21.3.4
(09-12-2022)
Losing Campus -
Non-Master File (NMF)
Credit Transfers

(1)   Losing Campus' technicians will prepare Form 2158 to express mail to **Kansas
City Submission Processing** appropriately for addition on their local
Automated Non-Master File System.

(2)   Receive request for NMF credit transfers out which may include the following
documentation:

- Form 813 marked "Out of Region."
- The original return that has been submitted by the taxpayer. or;
- Form 3244, *Payment Posting Voucher*, for NMF Subsequent Payments.

(3)   Prepare Form 2158, *Credit Transfer Voucher*. Follow instructions in IRM
3.17.21.2, Credit and Account Transfers. Attach current NMF transcript(s) and
Form 3244 or Return with the NMF DLN.

Note: Only "Current" NMF Transcripts (2 weeks or less) will be accepted by Ac-
counting. If you are unable to locate an account on ANMF, it is possible that
this credit should not be transferred to KCSPC.

(4)   Forward Form 2158 package to the RACS area for journalizing to the "In-
Transit" account.

(5)   When received back from RACS, attach F-2158 to F-3244 or return, along with
the transcript, and express mail Parts 1 through 3 and backup to KCSPC.

Note: When sending items through express mail, the Form 9814, *Request for Mail/
Shipping Service*, **must** be prepared prior to sending the package to your
shipping area.

(6)   Keep Part 4 in files to await Part 2 as acknowledgment from KCSPC.

(7)   When Part 2 is received from KCSPC, send it to RACS to remove from the
"In-Transit" account.

(8)   After journalizing, receive Part 2 from RACS, associate with Part 4, and file
Part 2. Part 4 may be destroyed.

Note: Form 2158 and backup documents **must** be express mailed to KCSPC as
the package will contain Personally Identifiable Information (PII). Acknowl-
edgement of Form 2158 should be express mailed to meet the 14-day
acknowledgement time frame.

(9)   When the transfer requests are not acknowledged within 14 days from mailing
to KCSPC contact should be made, via email, to request the acknowledge-
ment. Additional follow-up must be done in 5 days if the acknowledgement
copy still hasn't been received. This should be accomplished through
telephone contact with the manager of the transfer team. If the second
follow-up contact does not result in the Form 2158 acknowledgement, notify
Headquarters (HQ) for additional support in obtaining the acknowledgment.

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3.17.21.3.5
(09-12-2022)
**Receiving Campus
Non-Master File (NMF)
Credit Transfers**

(1)   Receive Form 2158, Parts 1 - 3, and supporting documentation from other campuses in the credit and account transfers area. It usually contains an NMF credit transfer, but it may be a debit or abatement, which would be indicated on the form.

Note: Only current NMF transcripts (two weeks or less) will be accepted by Accounting.

Note: The supporting documentation should include the original tax return that was filed by the taxpayer *or* the Form 3244.

(2)   When the Form 2158 is received with the original return, the form is to be separated from the Form 2158.

(3)   Make a copy of the return and send the original return to the Batching operation so that it may be processed.

Note: If the first page of the return shows the total tax and the amount paid, then that is the only page that needs to be copied.

(4)   The credit that came in with the return was deposited by the original Receipt and Control operation. The credit will be posted to ANMF using the Form 2158.

(5)   Research using the Form 2158 to locate the appropriate NMF account.

(6)   If the account is not located on NMF, or there is a discrepancy and it cannot be processed by the receiving campus, confirm and re-transfer on Form 2158.

Note: If credit transfers are received for accruals and you are unsure if the accruals are accurate or not coordinate with NMF. If NMF determines that the accruals need to be zeroed out then NMF should do that and the Form 2158 would be rejected back stating that; If the accruals are accurate then the Form 2158 should be processed.

(7)   If the appropriate account is found and is processable, sort Form 2158 by area office or campus.

(8)   Block and number each group of triplicate forms.

(9)   Prepare Form 813 (2 Part) for each Block.

(10)   Route Parts 1 and 2 of Form 813 and Parts 1, 2, and 3 of Form 2158 to the RACS Function for journalization.

Note: Upon receipt in RACS Form 2158 will be journalized within three business days to ensure balancing timeliness.

(11)   RACS will keep Part 1 of Form 813 for backup and forward Parts 1 and 2 of Form 2158 to the Credit and Account Transfers Team. RACS will also forward Part 2 of Form 813 and Part 3 of Form 2158 to NMF for posting.

(12)   After verification of journalization the manager of the Credit and Account Team will sign Form 2158.

(13)   Notate the journal number in the logbook.

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(14)   File Part 1 of the Form 2158 as backup.

(15)   Express mail Part 2 of the Form 2158 back to the losing campus as confirmation of receipt.

Note: When sending items back to the sending campus, through express mail, the Form 9814, Request for Mail/Shipping Service, *must* be prepared prior to sending to the shipping area.

Note: There is a two- day expedite cycle on Form 2158 from receipt in the Credit and Account Transfer team until the transaction posts to NMF - See IRM 3.30.123.11, Processing Timeliness Criteria for Non-Master File.

| 3.17.21.3.5.1 (02-01-2011) **Subsequent Non-Master File (NMF) Payments** | (1)   When there is a Form 3244, **Payment Posting Voucher**, attached with a TC 670, this is a subsequent payment for an NMF document. The Form 3244 will ride behind the Form 2158 as supporting documentation. The payment will be posted on ANMF using the DLN of the Form 2158. |

(2)   Prepare Form 813 and number with the same number as Form 2158 above.

(3)   Write the Form 3244 DLN on the Form 2158 for reference information in the bottom line of the "To" box.

(4)   All documents or forms going to Non-Master File must have proper supporting documentation attached. The following supporting documentation will be accepted:

    a.   Current NMF Transcript.
    b.   NMF Notice (6335, 4840, 9774, etc.).
    c.   CP 213 (5500 payments).
    d.   Current NMF screen print.
    e.   Correspondence from taxpayer showing an "N" after the TIN or relating to a 5500 account.

Note: An "INOLE" print is NOT acceptable.

| 3.17.21.3.5.2 (10-01-2018) **Prepaid Penalty Assessment (Kansas City Submission Processing Campus (KCSPC) Only)** | (1)   When the Form 2158 has a Form 3244 and a Form 5500 series, non-remit return attached, it is a prepaid penalty assessment. |

    a.   Use the local Area Office Code.
    b.   Use Tax Class 6.
    c.   Use Document Code 35.

(2)   Enter the same DLN of the copy of Form 3244 attached to the back of the Form 5500 series return.

(3)   Forward the return to Code and Edit for EP processing.

(4)   Send the 3244 to ANMF for processing.

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| 3.17.21.4
(09-12-2022)
Credit Transfers Using Form 2424 and Form 3809 | (1) | The following subsections include instructions for preparing and processing paper credit transfers. |
| | (2) | Form 2424, *Account Adjustment Voucher*, and Form 3809, *Miscellaneous Adjustment Voucher*, that are received in the Accounting Operation will be processed within six (6) working days as written in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.. |

3.17.21.4.1 (09-12-2022) **General Explanation of Credit Transfers**	(1)	Refer also to IRM 2.4.17, IDRS Operations Handbook Input of Credit Transfers, if IDRS terminal input is to be used to affect the transfers. IDRS should be used whenever possible since IDRS transfers will retain cross-reference TIN, MFT, and tax period for microfilm research. In the event the taxpayer's module is not available for IDRS processing, proceed with the following instructions for preparation of the necessary documents.
	(2)	To prevent BMF and IMF Unpostables (Code 305 for BMF and 198 for IMF) use the bypass indicator if no freeze is necessary. To freeze the account, a TC 570 should be input as a secondary transaction code using the credit freeze code to a TC 650, TC 660, TC 670, and TC 760 if the credit portion of the transfer is directed to a tax module in Master File Status 06 (BMF only), 10 or 12 and a secondary code is valid. If a refund is desired, input TC 571 or TC 572 in a subsequent cycle to release the freeze.
	(3)	A TC 762, Reversal of Substantiated Credit, should NEVER be input to the IMF to adjust a TC 766 amount when the DLN of the TC 766 contains an "08" Document Code (Rebate amount relative to tax years beginning in 1974). A TC 762 should NEVER be input to the IMF to adjust a TC 760 manually input relative to the rebate program unless it was originally in error or the liability has been adjusted.
	(4)	All TC 760s manually input relative to the rebate program will reflect a Document Code of "51," account transfer, but all TC 760s with a Document Code of "51" will not necessarily relate to the rebate program. Research of the transfer-in document file may be necessary to make this determination.
	(5)	Care should be taken in transferring backup withholding credits which may be identified by Tax Class 5, Doc Code 97. Backup withholding credits should be posted to the entity which will file the Form 1096, *Annual Summary and Transmittal of US Information Returns*, and the 1099 series information returns.
	(6)	If any Forms 2424 are prepared by the employees in the Accounting operation, they must be reviewed by the manager, or their designee, before being sent through for processing.
	(7)	The manager, or their designee, must initial the Form 2424, and the history sheet if applicable, to show that the case was reviewed.

Note: The delegation of responsibility for reviewing and approving Form 2424 may not be delegated below the level of Lead Accounting Technician/Lead Tax Examiner.

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<table>
<tr><td>3.17.21.4.2
(09-12-2022)
Selection of Credit
Transfer Documents</td><td>(1)</td><td>This subsection is meant to cover a wide range of debit-credit adjustments. Sort debit-credit adjustments as follows:</td></tr>
</table>

-     NMF to BMF
-     NMF to IMF
-     NMF to NMF Intra-SC
-     BMF to BMF
-     BMF to IMF
-     BMF to NMF
-     IMF to BMF
-     IMF to IMF
-     IMF to NMF

(2)   Form 2424, *Account Adjustment Voucher*, should be used for transfers from one account to another. It may be used between Master File and Non-Master File. Prepare in two parts (credit and debit) for any of the above situations.

Note: All Forms 2424 that are prepared by the employees in the Accounting operation *must* be reviewed and approved by the manager, or their designee, prior to being sent through for processing.

(3)   Form 3809, *Miscellaneous Adjustment Voucher*, is used for non-revenue receipt adjustments.

    a.   There will also be occasions when this document is prepared as a "one sided" transfer, e.g., to substantiate credit transaction code 760 which cannot be located in campus processing.

    b.   When Form 3809 is used to reverse a substantiated credit previously allowed, make a copy of Form 3809. File this copy with the original Form 3809 used to allow the substantiated credit. Indicate why the credit was not found before being substantiated.

(4)   In early 1989, the Excess Collection File (XSF) was automated. Form 8758, *XSF Addition*, is used exclusively for transfers into the 6800 Account, Excess Collections. The Form 8758 are processed in the Excess Collections Unit, and they are the only personnel with capabilities to apply money from the file. All entries known to the requestor of Form 8758 must be completed, Excess Collection money is Non-Revenue Receipts that are more than one year old. An exception is: true statue credits which net credit in Revenue Receipts, see IRM 3.17.10.3.2.2.1, Receiving Statute Credits.

    a.   Form 8758 must be used by everyone requesting a transfer into the XSF.

    b.   Form 8758 should have documentation attached proving the existence of the credit to be added to the XSF as well as indicating the research performed prior to the transfer request. Incomplete packages will be returned to their requestor.

       Note: Refer to IRM 3.17.220, *Excess Collections*, for any additional information regarding this file.

<table>
<tr><td>3.17.21.4.3
(09-12-2022)
Form 2424 (DRT24)</td><td>(1)</td><td>General explanation of Form 2424 follows.</td></tr>
</table>

    a.   The Form 2424, *Account Adjustment Voucher*, is used for transferring money from one account to another.

    b.   There are two parts to the Form 2424.

    c.   The credit copy is part one. Enter all data for the account to be credited into the lower, unshaded boxes of the credit copy. Enter all data for the account to be debited into the upper, shaded boxes of the credit copy.

    d.   On part two, which is the debit portion, data for the account to be credited will appear in shaded boxes and data for the account to be debited will appear in unshaded boxes.

    e.   If both boxes apply to the same taxpayer, insert the name control only in the lower box. For NMF, the address is also required.

    f.   Enter remarks and explanatory comments in the explanation box so the case can be readily understood without lengthy research during any subsequent reviews, such as for Electronic Federal Tax Payment System (EFTPS) payments and priority codes.

> **Note:**   Include Trace-ID Number in Remarks section.

(2)   The following two types of accounts will be given priority processing by Accounting to avoid undue burden and/or hardship to the taxpayer:

    a.   Offer-in-Compromise (OIC) cases: OIC is required to release Federal Tax Liens from the taxpayer accounts when the offer amount is paid in full.

    b.   Taxpayer Advocate Service (TAS) cases: TAS cases will be accepted by fax by Accounting to avoid the possibility of a hardship to the taxpayer.

(3)   Prepare Form 2424 as follows. Form 2424 is received and processed via various means including SharePoint, Fax, and EFax. Any incomplete Form 2424 received in Accounting will be rejected back to the requestor.

    a.   The requestor will not put in the DLN. The entry will be made here when the forms are separated and blocked for input. See IRM 3.17.21.8 for instructions on assignment and control of DLN.

    b.   Enter the appropriate Area Office (AO).

    c.   For Master File enter the first name line only. For NMF, the address is also required.

    d.   Enter SSN, ITIN, IRSN or EIN that is to be debited. For MFT 58 or 78 SSN only, enter the Account Number Prefix "0". Use a hyphen after the SSN. The DLN of an NMF assessment, as applicable, can be entered in this area. When the adjustment action is to an NMF account on IDRS, enter an "N" after the TIN and the DLN of the NMF assessment in the "Remarks" box.

    e.   Insert the appropriate MFT codes. Do not enter NMF cross-reference MFT.

    f.   Insert the tax period to be debited by using the six-digit YYYYMM format.

> **Example:**   For tax period ending March 1980, enter 198003. Use the beginning date of tax period for Form 11-C, *Occupational Tax and Registration Return for Wagering*, Form 2290, *Heavy Highway Vehicle Use Tax Return*, and for Form 706, *U.S. Estate Tax Return* and Form 706NA, *U.S. Estate (and Generation-Skipping Transfer) Tax Return* use "000000" as the tax period. Use the ending date of tax period for all other returns.

    g.   Enter the transaction date by using the 8-digit MMDDYYYY format. This should be the date of the original transaction that is now being reversed, transferred, adjusted, or corrected. Generally, this date (and the date of the transaction being reversed) may not be earlier than the beginning of

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the related Tax Period, or later than the date of input to the computer. Excluding the transfer of prepaid credit, where the return due date (determined without regard to extensions) is used as the transaction date, all credits/payments are moved/debited with their respective posting/23C dates (i.e., availability dates). Transaction codes 650, 651, 660 or 661 on Doc Code 24, however, may carry dates earlier than the start of the Tax Period. The debit-portion and credit-portion Transaction Dates are usually the same except when an offset is made to a later liability. In that instance, the debit side of the transfer will be the availability date of the credit, while the credit side of the transfer will be the date of the liability. Be sure to use the correct date so that interest is computed correctly.

h.   Insert the appropriate debit transaction code. It must be valid for document code 24.

i.   Insert the money amount that is being transferred. These are pre-journalized amounts.

j.   The Secondary TC is normally used to code the credit account to assess collection costs (TC 360) or to freeze credits (TC 570) until a related assessment is made.

k.   The Secondary amount is a non-prejournalized amount relating to the second TC, described above. When the second TC is 570, enter "Blank" in the secondary amount box.

l.   The Tertiary (third) TC must be in the debit and credit blocks when this field is used.

m.   The Tertiary Amount is a pre-journalized amount which is related to the Tertiary Code. Both debit and credit entries must be equal.

n.   Insert the taxpayer's name. If NMF, the address also must be included. Underline the name control in brown.

o.   Enter the Social Security Number, Individual Tax Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN), Internal Revenue Service Number (IRSN), or Employee Identification Number (EIN) that is to be credited.

p.   The Form 813 (2 part) amount should equal the total of the Primary and Tertiary Amounts.

q.   Enter the tax period that is to be credited.

r.   The transaction date should be same as in (g).

s.   Enter appropriate Designated Payment Code.

t.   Enter the appropriate credit TC. It must be valid for Document Code 24.

u.   Enter the same amount as in (i).

v.   Enter remarks and explanatory comments, in the explanation box, such as EFTPS payments and priority codes so that the case can be readily understood without lengthy research during any subsequent review.

w.   Enter the date the form is prepared.

x.   Enter the name, employee number, and telephone number of the individual initiating the document and area of preparation.

Note: All Form 2424 prepared by employees of the Accounting function must be reviewed and approved by the manager. The manager should place their initials, or digital signature, in this area to indicate their approval. The manager may delegate the review and approval responsibilities, however, this may not be delegated below the Lead Accounting Technician/Lead Tax Examiner level.

y.   The Spouse Indicator Code must be present with TC 892 when two names are present on the IMF account.

z.   The Bypass Indicator is currently used only to bypass Unpostable Codes 198 and 305.

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(4)   Scan the document to ensure accuracy of items such as tax period, tax class, transaction code, and transaction date. Circle in brown all unshaded NMF X-Reference boxes (debit or credit) so they will not be transcribed by ISRP.

(5)   Route Form 2424 to the RACS Team for input.

(6)   Send the NMF documents for posting to the NMF Team. Route the Form 813 for removal of the document from the SCCF.

(7)   Send the Master File documents to Batching Team.

(8)   Input of Command Code ADD24 on IDRS will display DRT24 Format.

   a.   This format is used for two-sided credit transfer adjustments. All data initially displayed was stored from TXMOD.
   b.   The Command Code includes On-Line Entity (OLE) and validation against the National Account Profiles, (NAP). If the correct entity is not input, the credit transfer will not be completed. Research must be done to find the correct TIN and Name/Name Control. You may use the research Command Code INOLE to view what is on the Master File. You may also use IMFOL/BMFOL to view the transactions posted to the Master File.

(9)   Input a TC 570 on the module where the credit is being transferred so that a refund will not be generated or the credit offset to a module with an outstanding balance. The freeze condition will stay on the account until a TC 571 is input or an assessment is input which brings the module to zero balance.

3.17.21.4.4
(09-12-2022)
Form 3809 (DRT48)

(1)   A general explanation for Form 3809 follows.

   a.   The Form 3809, *Miscellaneous Adjustment Voucher*, is used for Non-Revenue Receipt credit transfers. The debit portion is shaded on the credit copy, Part One, and the credit portion is shaded on the debit copy, Part Two.
   b.   The majority of Form 3809, *Miscellaneous Adjustment Voucher* credit transfers will be one-sided. This means that only one part of the transfer (debit or credit) is being posted to an individual taxpayer's account (Master File or Non-Master File). The other side is posted directly to a General Ledger Account and will be held as a back-up for the account.
   c.   Form 3809 will carry either Document Code 48 or 58, depending on the use. See Exhibit 3.17.21-2 for the proper document codes.

Note: The Form 3809 has a 6-day processing cycle, therefore, when received it should be processed immediately.

(2)   Preparation of Form 3809, *Miscellaneous Adjustment Voucher*. The Form 3809 generally requires the same elements of data as Form 2424. See IRM 3.17.21.4 .

(3)   Input of Command Code ADD48 on IDRS will display DRT48 Format.

   a.   This format is used also for two-sided credit transfer adjustments. All data initially displayed has been stored from TXMOD.
   b.   The Command Code includes "On-Line Entity", (OLE), validation against the National Account Profile (NAP). If the correct entity is not input, the credit transfer will not be completed. Research must be done to find the

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correct TIN and Name/Name Control. You may use the research Command Code INOLE to view what is on the Master File.

3.17.21.4.5
(02-01-2011)
Assignment and Control of DLN

(1) Forms 2424 and Forms 3809 must be transcribed through ISRP in separate blocks. All vouchers should be sub-sorted as follows:

   a. Sort debit portions from credit portions of Form 3809 and Form 2424.
   b. Sort documents by IMF accounts, BMF accounts, and NMF accounts.
   c. Sort NMF documents by Area Office. The Area Office (AO) code may be entered by the form's requestor in the top-left corner of the document; if it is not, use the taxpayer's address to determine the AO.
   d. Sort the documents by Tax Class.
   e. To prevent an ISRP BOB, do not allow vouchers with the same EIN, Tax Class and Tax Period to be assembled on consecutive sorts. Intersperse these documents with documents having different entities.

3.17.21.4.5.1
(09-15-2020)
Form 813 Preparation

(1) Prepare Form 813, *Document Register,* for each block of 100 or less documents in each sub-sorted group.

(2) Enter the MFT of the following in the right corner of the "Date" box on the Form 813.

Form	MFT Code
1041	05
1065	06
5329	29
8752	15

(3) List, on the Form 813, the amounts from the detail documents. List one or two amounts on each pre-numbered Form 813 line as follows.

   •   If a document contains a Primary and a Secondary amount but not a Tertiary amount, show both amounts (Primary first), but bracket the Secondary amount.

   Example:

Primary	Secondary	Serial Number
100.00	(5.00)	03
42.25	(5.00)	04
1870.00	(18.00)	05

(4) If a document contains a Tertiary amount, include that amount in the first amount listed for the document. In the example above, the $100 shown for serial number 03 may have been shown on the document as a $98 Primary amount and a $2 Tertiary amount.

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(5) Enter the totals of the listed amounts. Bracket the total of the Secondary amounts. Identify any debit amount total by entering "Dr" to the left of such total.

(6) If there are less than 100 documents listed for the block, show the document count by circling the pre-printed serial number on the line following the last amount listed.

(7) For Form 1041, U.S. **Income Tax Return for Estates and Trusts**, Form 1065, *U.S. Return of Partnership Income* and Form 8752, *Required Payment or Refund Under Section 7519* accounts, rubber stamp "BMF" at the top of the Form 813 and code the Form 813 with MFT 05, MFT 06, and MFT 15 respectively, in the right side of the date box. For Form 5329, **Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts**, accounts, rubber stamp "IRA" at the top of the Form 813 and code the Form 813 with MFT 29 in the right side of the date box.

3.17.21.4.5.2
(02-01-2011)
Numbering Form 2424 and Form 3809

(1) Imprint a DLN on each input Form 2424 and Form 3809.

(2) Digits 1 and 2 are the File Location Code (campus for master file and area office (AO) for non-master file.)

(3) Enter the Tax Class in Digit 3 according to type of Master File. Tax class "6" is for Non-Master File.

(4) In Digits 4 and 5 enter the Document Code. Doc. Code "24" is used for Form 2424 and Doc. Code "48" is used for Form 3809, except when the transaction code on Form 3809 is not valid with Doc. Code 48. In this case Doc. Code "58" may be used. (Also, Doc. Code "87" may be used when processing the Non-Master File portion of a split remittance dishonored check.)

(5) In Digits 6 through 8 enter the Julian date. For a prior year credit transfer, use a Julian date before the current fiscal year October 1 Julian date. This will prevent the transfer from being included in the current year revenue receipts.

(6) Enter the block numbers in digits 9 through 11

   a. For Form 2424 and Form 3809 (BMF and IMF), use the appropriate numbers as shown in Exhibit 3.17.21-3.
   b. For Form 3809 (NMF), the first digit of the block number is the true Tax Class for both Doc. Codes 48 and 58. The second and third digits for Doc. Code 58 are restricted to 00 through 49.

(7) Block Numbers for Form 2424 (NMF Only)
   The first digit of the block number of NMF blocks is the true tax class. This first digit is utilized for subsequent abstracting and reporting purposes. Block as shown in Exhibit 3.17.21-1.

3.17.21.5
(09-12-2022)
Requests for Transfers to Other Campuses

(1) The following procedures remain in the IRM for historical reference only.

(2) When a request is received for transfer of an old full-paid NMF account to the BMF or IMF for a redefined period, an account may not exist unless there was a subsequent adjustment. These requests are normally initiated by Examination and the request should include a copy of the front of the applicable return to assist in the identification efforts. In these instances, unless an account is located by a search of the Index File, it will be necessary to reconstruct the

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account from old records, e.g., Form 23E, *Assessment List (Obsolete)*; Form 4340, *Certification of Assessments and Payments*; Form 813, *Document Register*; etc. The reconstructed account can then be used in the preparation of the Form 514-B, *Tax Transfer Schedule.*

(3) Form 2650, *Taxpayer Delinquent Account (TDA)/Taxpayer Delinquent Investigation (TDI) Transfer*, if received from the Area Office, should be attached as back up to transfer document.

(4) The NMF Transcript may be transferred to the receiving campus with a Form 514-B attached as a transmittal sheet. Both documents should be numbered as a NMF transfer between campuses.

(5) Occasionally, an NMF account will be identified as belonging to another campus while in "Notice Status". When this happens, the account can be transferred prior to being placed in TDA (Taxpayer Delinquent Account) status.

    a.   Note on the Form 514-B for NMF TDAs that the TDA should be issued immediately upon receipt of transfer.
    b.   A copy of the account transcript, tax return, and/or Revenue Agent's report, if applicable, should accompany the Form 514-B, *Credit Transfer Voucher*.
    c.   If the responsible persons are located in two or more campuses, the Compliance Service Collection Operations (CSCO) where the case originates will coordinate with the other campus to avoid excess collections and other problems.

(6) If the statutory period for collection will expire less than eight months from the date of the transfer of a balance due account, a Form 2209, *Courtesy Investigation*, must be attached to the case.

    a.   Proof of willingness of the receiving office to receive the account must be attached to the case file.
    b.   If the statutory period will expire within six months of the date of the transfer, a Form 900, Tax Collection Waiver, must also be in the file or represented by TC 550 on IDRS or the account.
    c.   In cases where there is not enough time, due to the CSED, to send all notices, issue the first and fourth notices.

(7) Form 514-B has a maximum processing cycle of 6 workdays, per IRM 3.30.123, Processing Timeliness, Cycles, Criteria and Critical Dates. The 6 days begins at the time of receipt.

3.17.21.5.1
(06-27-2022)
Preparation of Form 514-B

(1) Prepare Form 514-B, Credit Transfer Voucher, as a transmittal sheet for the NMF transcript.

    a.   Number the Form 514-B and the transcript with the same DLN.
    b.   Enter at least the primary name line on Form 514-B.
    c.   Enter the original DLN(s).
    d.   Enter the 23C Date.
    e.   Enter the TIN.
    f.   Enter the Tax Period.
    g.   Enter the MFT.
    h.   Enter the Transfer Date.
    i.   Enter the campus being transferred from.
    j.   Enter the campus being transferred to.

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   k.   Enter the Schedule Number.
   l.   Enter the balance being transferred.
   m.   Enter any special instructions for the receiving campus.

(2)   Send the Form 514-B and transcript to the RACS Team. They will be returned after journalization.

(3)   Sort Form 514-B by campus.

(4)   Mail Parts one through four of the Form 514-B, two copies of the transcript and any other attachments to the receiving Campus.

   a.   Part one with copy of transcript is used by the receiving campus to input into their NMF.
   b.   Part two is used as the confirmation copy to be returned by the receiving campus. Confirmations may be sent by mail or email to the following:
      Austin - *CFO ACCT TRANSFERS AUSC
      Kansas City - *W&I KCSPC ACO Transfer Team
      Ogden - *CFO ACCT TRANSFERS OSC
   c.   Part three is retained in the receiving campus Team for its files.
   d.   Part four is the posting document at the receiving campus.

(5)   On all cases, prepare Form 3177 *Notice of Action*, for entry on Master File, with TC 131 and route to CSCO on Form 3210.

(6)   Part 2 of Form 514-B is returned from the receiving office. Pull part six of the Form 514-B out of the file and compare to the part two copy to ensure it is your transfer.

(7)   Prepare follow-up letter for transfers not acknowledged in 30 days from the transferee office.

(8)   Send the part two confirmed copy of Form 514-B to the RACS Team. It will be returned after journalization is completed.

3.17.21.6
(06-27-2022)
Master File Account Transfers-Out

(1)   The following subsections provide instructions for the transfer-out of accounts from the IMF or BMF.

(2)   The requests for account transfers are received on Form 12810, *Account Transfer Request Checklist*. The most recent revision of the Form 12810 should be received. If a prior version is received, contact the originators to request they submit a new form.

(3)   All Forms 12810 submitted to Accounting must have an original signature or a digital signature. If there is not a valid signature, return the request to the origi-nator. A digital signature must use the following format:

   a.   Must be submitted to accounting in PDF format,
   b.   Must have a **VALID** Homeland Security Presidential Directive 12 (HSPD-12) compliant digital signature and that signature must have a certificate issued by the **US Government** or **Department of the Treasury** when signing, and
   c.   Must include the SEID and Name of the signer (Example: 12DOE John Robin).

(4)   Process all Form 12810 requests received within six working days. The six-day timeframe starts on the day of receipt

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(5)   Any Form 12810 received in Accounting with less than ten months remaining on the collection statute expiration date (CSED) with a balance due will be sent back to the requestor. Accounting will contact the requestor to advise that the form is being returned due to imminent statute.

Exception: Stolen identity cases are exempted from normal Statute processing. To that end, identity theft cases do not truly have a CSED. Any cases received with the statement "Exception IDT1- Identity Theft Account" or "Exception IDT3 - Identity Theft Account" written in the remarks field of the Form 12810 are to be processed.

(6)   Requests may include, but are not limited to the following:

   a.   Assessment moving from one period or TIN to another
   b.   Assessments for Shared Responsibility Payments moving from MFT 30 to MFT 35 when completed on MFT 30 in error
   c.   Reversal of Erroneous Abatements
   d.   Duplicate assessments on Master File for MFT 55
   e.   Non-Master File to Master File
   f.   Program problems

(7)   The following freeze codes may remain on the account when requesting an Account Transfer (TC 400): C-, -C, -E, E-, G-, I-, -I, N-, O-, -R, R-, T-, U-, V-, L-, and W-.

(8)   The following freeze codes must be resolved by the originator before sending the Form 12810 to Accounting to request an Account Transfer (TC 400): -Z, -V, -W, -L, and -Y. Requests that have unresolved freeze codes will be rejected.

Note: The freeze codes above apply to both complete and partial account transfers.

Exception: Identity Theft cases that are being worked by the Appeals Operation will contain -W. These requests will be identified as IDT cases are to be processed.

Exception: Requests for MFT 55 transfers can be completed with a -V present as long as the account has a TC 240 and the TC 520 has been reversed.

(9)   The major types of transfer requests received include transfers to NMF, or account re-transfers.

Note: SBSE will submit requests to transfer accounts to NMF when Return Preparer (RPP) cases have been identified with a high volume of clients. Form 12810 will have the literals RPP-RBA annotated on the top of the form. These transfers will need a Form 3177 prepared to post the TC971 AC102 to the account after it is established on NMF.

(10)   A complete current tax module print (dummy module is not acceptable) including the status history section is required for all transfers. This print should be no more than two weeks old.

Note: When a partial transfer has been requested, you need to ensure that the transaction being moved have not been reversed and are still available.

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(11)   Transfer of the following transaction codes requires corresponding reversal
         codes before performing a TC 400.

           a.   TC 576 must have a corresponding TC 577.
           b.   TC 608 must have a corresponding TC 609.
           c.   TC 896 must have a corresponding TC 897.

   Note: Caution must be taken when processing a partial account transfer. Do not
             process a reversing transaction without the corresponding transaction which
             it is reversing.

(12)   Expedite processing when the case involves an installment agreement. These
         cases will be marked on top of the transfer document. There are payments that
         will have to post soon after the transfer, so speed is of the essence. See IRM
         3.17.21.6.4 (23) for special instructions.

(13)   Expedite processing when the case involves identity theft. These cases will be
         identified on the Form 3210 with the annotation "ID Theft, please expedite" in
         the remarks section.

(14)   A TC 400 will only post to a "0" or debit module. When TC 400 does post to
         the Master File, the computer will generate the module balance as the TC 400
         amount. The TC 400 is set up to freeze the account with the intention that the
         account is going to be moved.

(15)   The TC 400 amount will be included on the campus recap for post-
         journalization balancing purposes. The recap lists the number of TC 400 that
         have posted during the cycle and the total dollar amount.

3.17.21.6.1
(09-12-2022)
**Processing Account
Transfers to the Master
File (IMF/BMF)**

(1)   Receive Form 12810, *Account Transfer Request Checklist*, and review the
        form to ensure it is the most recent revision of the form and that it is
        completed correctly. The Form 12810 requires a signature of manager or lead
        of the originator. All Form 12810 receipts must be processed within a
        timeframe of six working days. Any forms that need to be rejected should be
        sent back to the originator using an electronic format, either email or EFax.
        This will prevent an unnecessary delay

   Note: If an older version of the form is received or it is not completed correctly,
             reject it back to the originator.

   Note: If the form is received without a signature, contact the originator for a new,
             completed, form.

(2)   The request generally comes from the Adjustment, Collection, or Statute Team,
        and should indicate complete or partial account transfer. If a partial transfer is
        requested, a listing of the individual TCs to be transferred should be present.
        IDRS prints (TXMOD, IMFOL, BMFOL) may be attached to the Form 12810
        with the applicable TCs being transferred highlighted. The Form 12810 should
        be date stamped when received in Accounting.

   Note: If a TC 386 or TC 606 is present, advise the originator that the TC 386 or TC
             606 and its corresponding debit will not be transferred. These transaction
             codes are not valid for the account transfer program.

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(3)   Verify that the module is in debit or zero balance. If not, reject to the requestor for resolution.

(4)   Verify that the TIN and the earliest name line year for the **TO Account**, where the assessment is to be moved to, is on the Master File. If not, reject to the requestor for input of TC 000 (Entity) or TC 013 (Year).

Note: In an effort to prevent Unpostable cases, when transferring from one tax period to another, for the same taxpayer, ensure that the name control is the same.

(5)   For BMF accounts, penalty and interest accruals must first be brought up to date. The originator must either input a TC 290 for zero, with a priority code 5, or a TC 270 and TC 340 for the accrued amount if the account is restricted (G- or -I freeze). This action must be posted to the account before requesting an account transfer. Any BMF requests received that haven't had one of these actions taken must be rejected back to the originator for resolution.

Note: When inputting the TC 971 AC 745 on cases that contain the TC 290 with priority code 5, you must use the transaction date of the TC 290 as the transaction date for the TC 971 AC 745. This will prevent additional posting related to penalty and/or interest.

(6)   For BMF accounts a TC 290 PC 5 is **not** needed when any of following conditions are present:

- The return was timely filed and full paid.
- There is a TC 150 for zero.
- All of the adjustments on the module are for refunds.
- Any tax, penalties, and interest previously due has been full paid and all prior accruals have posted.

(7)   For IMF accounts, use CC REQ77 to input TC 971, with AC 045; For BMF accounts, use CC REQ77 to input a TC 971 with AC 745. This will automatically generate a TC 400 and the CP 96/296 Notice.

Note: Please use this process, as the TC 400 will post faster than it does for the Form 514-B process. (Refer also to IRM 2.4,IDRS Terminal Input.

(8)   The employee assigned to complete the transfer needs to open a control base, using category IRRQ, when it is determined that the transfer request will be processed. Update both modules using CC ACTON as action is taken.

Note: It should be noted that the "To" account may not be established and therefore a control base cannot be opened. You can complete the transfer request as long as the TIN and name line are present.

(9)   Monitor for CP 96 or CP 296 Notice, which will generate upon posting of TC 400. The CP notice should be date stamped when received.

(10) When the CP notice is received related to a RPP-RBA case, the literals RPP-RBA must be put on the top of the CP notice prior to sending it to KCSC NMF team.

(11) Prepare Form(s) 3413, *Transcription List*, using the transactions from the CP as indicated by requestor on Form 12810.

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Note: When it is necessary to complete more than one Form 3413, the Form 3413 containing the TC 150 *must* be processed first.

(12)   If the originator has requested to have the TC 402 input, the Form 3413, **Transcription List (Account Transfer-In)**, is to be prepared and submitted at the same time as the Form 3413 for the TC 370.

(13)   Number Form 3413 and prepare Form 813, *Document Register*, in accordance with local procedures.

(14)   Prepare Form 4028, **Service Center Control File Adjustment Record**, if applicable, to remove count and amount from Controlling DLN on NMF SCCF.

(15)   Forward Form 813, Form 3413 and Form 4028 to RACS for journalization and processing to ISRP.

(16)   Suspend the open case and monitor for posting.

(17)   Upon completion of all posting, update and close control bases.

3.17.21.6.2 (10-01-2013) **Processing Account Transfers to the Individual Master File MFT 31**	(1) MFT 31 mirror assessment processing is no longer processed using the credit and account transfer procedures - It has been automated to the Individual Master File (IMF). For more information contact the appropriate area Subject Matter Expert (Bankruptcy, Offer in Compromise (OIC), Exam, Appeals, etc.). (2) If a true account transfer is requested that involves a MFT 31 account, this can be completed. Guidelines and procedures listed in IRM 3.17.21.5 and IRM 3.17.21.5.1 would still need to be followed.
3.17.21.6.3 (09-12-2022) **Transfers to Non-Master File (NMF)**	(1) A Form 12810, Account Transfer Request Checklist, is generally received from the Adjustment, Collection or Statute teams. The form should indicate complete or partial account transfer, listing individual transaction codes (TCs) to be transferred.

Note: **NMF is centralized at the Kansas City Submission Processing Campus. The requests should be sent via EFax to 866-830-1371.**

(2)   Verify that the module is in debit or zero balance. If not, reject to the requestor for resolution.

(3)   Before requesting a complete account transfer from MF to NMF via TC 400, the penalty and interest accruals must be posted to the module prior to the transfer. If more than one assessment is still owing (TC 150, 290, 300) the accruals must be split to indicate how much belongs to each account balance; if not, reject back to the requestor. The requestor must input and monitor until posted.

   a.   Unrestricted accounts - Input TC 290 for zero (.00), priority code 5, hold cold 4. This will cause Master File to force any accruals to post.
   b.   Restricted accounts (-I Freeze) - The originator will manually compute and input penalty and interest, if applicable.

Note: Do not transfer a MF account to NMF if the CSED has expired or is imminent. Verify the CSED on IDRS and if necessary, prepare a Form 3177 to be forwarded to NMF.

(4) Since the Automated Non-Master File (ANMF) system allows for only one 23C date per account, it is extremely important to ensure that the correct 23C date is identified for establishment on NMF if the account carries multiple assessments with multiple 23C dates.

   a. As a general rule, the most current 23C date should be used to establish the NMF account.
   b. If the account contains more than one assessment and all but one of the assessments has been satisfied (by at least nine months), use the 23C date of the remaining balance due assessment. If this is the case, the Master File account will not require separate NMF assessments.
   c. When transferring a balance due assessment (Partial) to another campus, notate that other related and satisfied assessments for this account remain on Master File.
   d. The following transaction codes are assessment transactions that will each have their own CSED.
       IMF:150, 290, 294, 298, 300, 304, 308, 240, 160, 166, 170, 176, 320, 350. The TC 340 carries its own CSED only when the TC 290/300 is zero because the carryback and general adjustment zeroed each other out.

       BMF:150, 160, 166, 180, 186, 234, 238, 240, 246, 290, 294, 298, 300, 304, 308, 320, and 340. The TC 340 carries its own CSED only when the TC 290/300 is zero because the carryback and general adjustment zeroed each other out.
   e. If the account contains more than one assessment and more than one of the indicated assessments remain as balance due, prepare a separate CP notice for each balance due assessment. Establish separate NMF accounts for each balance due assessment taking care that the correct 23C date for each separate assessment is used.
   f. Include Abstract Numbers for all transactions transferring to NMF. The ANMF system requires them. They can be obtained from IRM 3.17.46 , Automated Non-Master File Accounting, **Exhibit 3.17.46-6**.

Note: The CP 96 and CP 296 is used in lieu of Form 514-B to transfer accounts into ANMF and **will** be considered the transfer and journal document.

(5) For Bankruptcy Transfers to NMF: Verify that the CSED is included on the request. If the account contains more than one assessment, a CSED must be included for each 23C date. If possible, the account should be sent to MFT 31 instead of ANMF.

Note: Any Form 12810 received in Accounting with less than ten months remaining on the CSED with a balance due will be sent back to the requestor. Accounting will contact the requestor to advise that the form is being returned due to imminent statute.

(6) ANMF cannot be programmed to correctly compute penalty and interest in all instances. Some of the conditions are:

   a. Armed Forces Combat Zone IRC 7508
   b. 120 percent Tax Motivated Transaction
   c. Reversal of Erroneous Abatement TC 860
   d. Unmatched reversal transactions with money

> *Note:*   Caution must be taken when processing a partial account transfer. Do not process a reversing transaction without the corresponding transaction which it is reversing.

    e.   If the Form 12810 indicates any of the above, notate on Form 514-B, "M", "Exception Code" Refer to **IRM 3.17.46**.

(7)   For IMF Accounts, use CC REQ77 to input TC 971, with AC 045; for BMF accounts, use CC REQ77 to input TC 971 with AC 745. This will automatically generate a TC 400 and the CP 96/296 Notice.

> *Note:* **When inputting the TC 971 AC 745 on cases that contain the TC 290 with priority code 5, you must use the transaction date of the TC 290 as the transaction date for the TC 971 AC 745.** This will prevent additional postings related to penalty and/or interest.

> *Note:*   Please use this process, as the TC 400 will post faster than it does for the Form 514-B process.

(8)   Update the Master File module using CC ACTON as action is taken.

(9)   Edit CP 96 or CP 296 using the information on the Account Transfer-Out Transcript notice and Form 12810. Use appropriate status codes, conversion and reversal transaction codes to edit the CP notice. **(Refer to Exhibit 3.17.21-4 , Exhibit 3.17.21-5 , Exhibit 3.17.21-6 and Exhibit 3.17.21-7)**

- A CP 96 that generates for MFT 55 with TC 240, REF-NUM 618 on master file denotes Trust Fund Recovery and must be input to the ANMF system using MFT 17 and Abstract 001.

- The TC 806, which is changed to a TC 800, will not have a date beside it. You will need to add the date. The due date of the return should be used as the transaction date for the TC 800.

- The correct status must be used when loading the account(s) to NMF. The correct status would be the status that the account was in prior to status 29, unless that status was 60 or 12. If the status prior to status 29 was 60 or 12, then you would use the preceding status.

(10)   Number the CP notice and prepare Form 813, Document Register.

(11)   Forward CP notice and Form 813 to RACS for journalization and processing.

(12)   Suspend the open case and monitor for posting to ANMF.

(13)   Upon completion of all posting, request a NMF transcript, update and close your control base.

3.17.21.6.4
(09-12-2022)
Master File Overflow
Accounts

(1)   Master File is not able to accept an unlimited number of transactions on any given account module. When a master file account contains too many lines and the module has moved into overflow status, a transaction code (TC) 400 will systemically post to transfer the account module to Automated Non-Master File (ANMF). After the TC 400 posts to the account, a Computer Paragraph CP 96 (IMF) or CP 296 (BMF) is generated automatically without the input of a TC 971 AC 045. This transcript is identified by a block number **999** and the word **Overflow** under the transcript title.

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(2)   An Overflow TC 400 systemically generates for a BMF Account with a zero, debit, or credit balance.

(3)   An Overflow TC 400 systemically generates for an IMF Account with a zero or debit balance. If an IMF Account is in credit balance and has reached its line limitation, a requestor can prepare a Form 3809 to move the total module credit amount to the NMF 4430 Account so that the IMF Account will be at zero balance and generate a TC 400.

     a.   The Form 3809 is sent to the Kansas City Transfer Team mailbox at ***W&I KCSPC ACO REPORTS** for processing.
     b.   The Kansas City Transfer Team reviews the Form 3809 and ensures the credit amount being transferred matches the total credit module balance on IMFOL.
     c.   After reviewing the Form 3809 the Kansas City Transfer Team sends the Form 3809 to the NMF Team for review and processing to the 4430 Account.
     d.   The Kansas City Transfer Team will monitor the account for the TC 400 to post. If it does not post they should contact their local P&A for assistance.

(4)   The Transfer team at the controlling campus will receive the CP 96 or CP 296, and access IDRS command code TXMOD, and print all pages for the account. The originating campus will complete the procedures that are outlined in (5) through (9).

Note: Zero balance overflows must be sent to Kansas City expeditiously. Every effort should be made to transfer these within 2-3 days of receipt of the CP notice. Do not hold the CP notices until the TC 400 date.

(5)   Since the Automated Non-Master File (ANMF) system allows for only one 23C date per account, it is extremely important to ensure that the correct 23C date is identified for establishment on NMF if the account carries multiple assessments with multiple 23C dates.

Note: As a general rule, the most current 23C date should be used to establish the NMF account.

(6)   The following transaction codes are assessment transactions that will each have their own CSED.

IMF		
150	160	166
170	176	240
290	294	298
300	304	308
320	340	350

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BMF		
150	160	166
180	186	234
238	240	246
290	294	298
300	304	308
320	340	

(7)   If the account contains more than one assessment and there is an unreversed TC 534, the account will need to be split to establish separate NMF accounts. This will be completed by the originating/losing campus.

(8)   If the account contains more than one unsatisfied assessment, the losing campus will prepare a separate CP notice for each assessment taking care that the correct 23C date for each separate assessment is used.

Note: The CP 96 and CP 296 is used in lieu of Form 514-B to transfer accounts into ANMF and **will** be considered the transfer and journal document.

(9)   The TC 806, which is changed to a TC 800, does not have a date associated with it on the CP notice. You will need to add the date. The **due date of the return** should be written next to the TC 800 as the transaction date.

(10)   The following instructions will be followed by Kansas City once the overflows are received.

(11)   When an overflow account is received and it contains a civil Penalty Reference Number (PRN) 631, the following steps must be taken.

- Change the PRN to 630
- Code the CP notice with MFT 28
- Annotate the CP notice to reflect abstract number 189

(12)   On the CP notice highlight the name, address, form number, and TIN. Place three lines in the right margin, using the highlighter, for information to be added later.

Note: If the account is for MFT 31, that must be annotated on the CP notice in the right margin.

Note: If the account has a TC 971 AC 102 posted, annotate the top of the CP notice RBA Overflow Account. This will alert the ANMF so that the account can be loaded properly. Prepare Form 3177 for input of TC971 AC102 to the NMF account after it is established.

(13)   Review the CP notice to identify all zero (.00) amount transaction codes and line through the transactions, except:

- TC 150
- Un-reversed TC 470
- TC 480, TC 481, and TC 482

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- TC 520, TC 521, and TC 522
- TC 530 and TC 531

(14) Not all master file transaction codes can post to ANMF. Using the chart in IRM 3.17.46.6.16.1 (4), convert the remaining transaction codes on the CP notice.

TC	ACTION
186	Change to 180
187	Change to 181
190, 196, 336	Change to 340
191, 197, 337	Change to 341
238	Change to 234
239	Change to 235
246	Change to 240
276	Change to 270
277	Change to 271
286	Change to 280
294, 298	Change to 290
295, 299	Change to 291
304, 308	Change to 300
305, 309	Change to 301
370	Do Not Add
380, 386	Change to 607
388	Do Not Add
389	Do Not Add
400	Do Not Add
402	Do Not Add
420	Do Not Add
421	Do Not Add
424	Do Not Add
534	Do Not Add if zero amount If money present, change to 604
535	If zero amount, Do Not Add If money present, change to 605
537	Change to 531
570	Do Not Add
600	Change to 606

TC	ACTION
620	Change to 670
621	Change to 671
622	Change to 672
630, 636	Change to 800
632, 637	Change to 802
660	Change to 430
666	Change to 700
667	Change to 820
678	Change to 670
679	Change to 672
701	Change to 702
706	Change to 700
720	Change to 841
721, 722	Change to 840
736	Change to 730
756	Change to 700
768	Change to 764
776	Change to 770
790, 796	Change to 700
792	Change to 820
806	Change to 800
807	Change to 802
821	Change to 822
824, 826	Change to 820
836	Change to 830
843, 846, 849	Change to 840
848	Change to 841
856, 876	Change to 850
890, 896	Change to 820
892, 897	Change to 822

Note: When the CP notice contains a TC 608 that has not been reversed by a TC 609, and the amount is less than the assessment, (TC 150, 290, or 300),

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subtract the amount of the TC 608 from the assessment amount. If the TC 608 is larger than the assessment, do nothing.

(15)   When an overflow occurs on an account that contains a Penalty Reference Number (PRN) 631, the PRN needs to be changed to PRN 630. You will also need to change the MFT to 28 and use abstract number 189.

(16)   Edit the entity data as follows.

- Underline the name control
- Write the MFT (20) above the form number
- And place an N after the TIN

(17)   In the right margin, where you've placed the three highlighter lines, write the following information:

- Overflow from XXX (insert the correct campus symbols)
- XREF SSN (if there is a cross reference TIN on INOLES, write it in this area)
- DLN of the TC 150, TC 290, or TC 300 that is the 23C

(18)   If notices have been issued to the taxpayer, these notice dates must be loaded on ANMF. Write the status and date on the CP notice under the DLN of the 23C. See the chart in Exhibit 3.17.21-4 for further instructions.

- If the account is currently in, or has ever been in status 58 after the 23C date identified above, this indicates a fourth notice has been issued. Place this notice date on the CP 96 or CP 296 as, Status 58 - xx/xx/xxxx. Notice dates cannot be prior to the 23C date assigned on ANMF.
- If the account is currently in, or has ever been in status 22 or 26 after the 23C date identified above, this indicates TDA. Place this notice date on the CP 96 or CP 296 as, Status 22/26 (whichever is applicable) - xx/xx/xxxx. TDA dates cannot be prior to the 23C date assigned on ANMF.

(19)   Assign a NMF DLN to Form 514-B and the CP notice.

(20)   Verify the CSED has not expired. IDRS research needs to be completed to verify the CSED, prepare a Form 3177 If necessary, to have the correct CSED posted to ANMF.

(21)   Prepare Form 813 and forward Part 1 to the RACS Team.

(22)   Route CP notice to the RACS Team and then the NMF Team.

(23)   Review the account for payments with a Designated Payment Code of 05. These are NOT installment agreements. They are Continuous Wage Levy (CWL) and the account should NOT be put in ST60 on NMF. Use previous status from the account and do not process a Form 3177.

(24)   Special Instruction regarding BMF: An overflow TC 400 BMF Account can post with a zero, debit, or credit balance. If the BMF tax module on an overflow transfer account has a credit balance it will post and the following special procedures are to be used. (These procedures were developed because the Service Center Control File (SCCF) does not accept a Doc Code 51 with a credit balance).

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a.   From the generated CP 296, prepare Form 514-B in the usual manner as for a debit module transferred.
b.   Number the Form 514-B with a Doc Code 51 for benefit of ANMF.
c.   DO NOT prepare Form 813 for the Form 514-B with a Doc Code 51.
d.   In addition to the Form 514-B, prepare credit side only of Form 3809 with TC 400 and the amount of the credit transfer. (The Form 3809 is for audit trail and control purposes only.)

   Note: If the account is in credit status, you must prepare a Form 3809 in addition to the Form 514-B. You will also need to complete the additional steps listed below.

e.   Number the Form 3809 using doc code 58
f.   Prepare Form 813 for the Form 3809, with doc code 58 and the credit amount being transferred. Annotate the cross-reference doc code 51 DLN on the Form 813.
g.   Send the second copy of the Form 813 to ISRP to establish the doc code 58 DLN and credit amount on NMF SCCF.
h.   Prepare documentation for processing to ANMF.
i.   List the cross reference doc code 51 DLN on the Form 514-B.
j.   List the cross reference doc code 58 DLN on the Form 3809.
k.   Attach the Form 3809 on top of the Form 514-B.
l.   The Original Form 813 (with doc code 58) is the cover control document for ANMF processing with doc code 51.
m.   Annotate on a folder **Overflow Credit Balance Special** and forward to NMF.

3.17.21.6.5
(10-01-2018)
Account Transfers-In

(1)   The Account Transfer-In program is designed to transfer into the Master File a list of all transaction codes, dates, and amounts on a single record.

a.   Each Account Transfer-In will post to the Master File with a primary TC 370, additional debit or credit transaction codes, plus other wage amounts and appropriation, status, and abstract codes.
b.   The TC 370 does not appear on the transfer document but is generated as part of the program with the transfer-in amount. The TC 370 must be entered on Form 813.

(2)   Accounts are transferred into the Master File on Form 3413, Transcription List. See the Multimedia Publishing website for the latest revision of Form 3413.

a.   Form 3413 are prepared by the credit and accounts transfer team and represent previously made assessments. The requestor should be identified on the request for a transfer so that unprocessable transfer requests may be returned.
b.   Reactivations from the Retention Register are covered in detail in IRM 3.17.21.7 These are numbered with document code 52.
c.   Account Transfers on Form 3413 include Business Master File (BMF) transfers, Individual Master File (IMF) transfers, re-transfers and manual assessments. These are numbered with Document Code 51.

(3)   All account transfers-in must contain either a debit or a zero balance. If the account is in credit balance, contact the requestor for resolution. A debit must be added before the transfer can be processed.

a.   Contact the requestor to verify that the credit is valid. If the credit is not valid, return to the requestor for resolution.

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b.   If the credit balance is valid, the requestor should transfer the excess credit on Form 2424 (or DRT24) or Form 3809 (or DRT48) to the new module. Then transfer the account after the balance has been reduced to zero.

(4) Do not enter any individual transactions over $999,999,999.99. The Master File limits each amount field to fewer than 11 positions. **(IMF Only)**

a.   Form 3413 may be modified by splitting any amount other than the Transfer-In amount and creating one or more new transactions.
b.   If the Original Assessment Transaction Amount is too large, split the amount and enter the balance in the first available field(s) in sections 0219, using TC 290 in place of TC 150.
c.   If the Transfer-In Amount is too large, prepare an additional Form 3413 and split the transactions so that the amounts will not be over $99,999,999,999.99.

Note: If the sum of all the transactions exceed $99,999,999,999.99 then process through Non-Master File at the Kansas City Submission Processing Campus. Masterfile can only take module balances of 13 positions, excluding the commas and period.

3.17.21.6.6
(09-12-2022)
Account Re-transfers

(1) The following types of cases require re-transfer action:

a.   A master file account is posted to an incorrect TIN or tax period, creating a no-merge Martinsburg Computing Center (MCC) transcript on a statute account that cannot be abated and reprocessed or reassessed.
b.   A Form 3552(C) assessment must be transferred.
c.   An NMF account previously on the Master File must be transferred back to IMF or BMF.
d.   An assessment needing transfer so a 23C date can be maintained, since the assessment Statute Period has expired. This kind of transfer, to be legal, must be made to the same taxpayer and account.
e.   A request to transfer only specific transactions from one module to another, without the transfer-out module remaining closed with a TC 400.
f.   The merge of an invalid to a valid TIN may require the creation of a temporary TIN.
g.   A transfer from one Master File TIN to another Master File TIN may require reversing the TC 400 and all the transactions.

(2) Do not re-transfer an account if any of the following conditions are present:

a.   If the 23C date does not have to be maintained and is within the statute assessment date, return to the requestor for processing as a normal adjustment.
b.   If there are freezes on the module that must be resolved. See the list of freeze codes allowed to remain on the account in **IRM 3.17.21.6 (7)**.
c.   If there is an AM06W Transcript, the previous TC 400 must be reversed.
d.   If the intent is to circumvent valid statutory restrictions by establishing an assessment on a previously unassessed account.
e.   If the account is in a credit balance.
f.   When the entire account has been transferred to Non-Master File, Do Not re-open Master File with a TC 402 and reverse transactions.

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(3)   The TC 400 will produce a CP 96 (IMF) or CP 296 (BMF), Account Transfer-Out Transcript Notice.

(4)   The CP 96 or CP 296 is then used to prepare Form 3413, *Transcription List Account Transfer-In*, to transfer the account back onto the Master File.

    a.   Enter appropriate transactions, dates, and amounts from the CP notice and Form 12810, onto Form 3413 using valid transaction codes for document code 51.
    b.   If a TC 150 and a TC 300 with an agreement date is present, show the TC 150 as the last transaction, with zero money, to prevent Unpostables.
    c.   Attach copies of the CP 96 or CP 296 and the Account Transfer Request List (Form 12810) to the Form 3413.
    d.   Form 3413 processing should be expedited so that posting to the proper account is not delayed. Prepare and send Form 3413 for processing in a 6-day work cycle per IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
    e.   See the remaining sections of IRM 3.17.21.8 for detailed instructions on the preparation and control of Form 3413.

(5)   The following types of accounts require re-transfer on Form 3413 with TC 402 for the amount of the TC 400:

    a.   A NMF account previously on the Master File needing to be transferred back to IMF or BMF with any transaction which posted while the account was in NMF status.
    b.   A Master File account transferred to another period or TIN with a TC 400 (including a good return or assessment), to post a TC 402 for the amount of the TC 400, and reverse or abate posted transactions. For a list of reversal transaction codes see Exhibit 3.17.21-3 . This is necessary to open the module for future posting.

(6)   For NMF account re-transfers back to the same tax module, TC 402 with the same date and amount as the TC 400 must be entered as the first transaction code (Section 01). Any other transactions which posted to NMF after the TC 400 will be added as secondary transaction codes. Any transaction that posted to Master File before the TC 400 should not be included.

(7)   Assign block numbers 850-899 for re-transfers.

3.17.21.6.7
(02-01-2011)
Closing Control

(1)   When all action is completed and posted correctly, close the case control on IDRS with Command Code ACTON.

(2)   File the transfer request and supporting data in the closed alpha file.

(3)   Notify the requestor that the action has been completed for account(s) transferred to NMF only.

(4)   When the IMF TC 400 account has posted after generating with TC 971, AC 045, make a folder for each block of work to be sent to the Files Section.

(5)   Put the CP Notice in the folder, with all background information attached. The TC 400 DLN is the controlling DLN on the Master File.

(6)   Write the DLN of the TC 400 block on the folder, i.e., XX-251XXX-888X. The Julian date will always be the same as the Julian date of the TC 971, AC 045.

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(7) Attach a Form 3210 to the front of the folders showing the DLNs of all the folders with the words **"TC 400 Actions. Shelve Immediately."**

(8) Send the folders weekly to the Files Section, Cycle Control Unit.

(9) If requests are made for the originating documents, refer them to the Files Section, and tell them that the TC 400 DLN is the controlling DLN. Returns should be re-filed behind this DLN when returned from the requestor.

3.17.21.7 (09-15-2020) **Reestablishment of Retention Register Accounts**	(1) Effective January 1, 1997, IMF Retention Register Account reactivation of accounts dropped in 1994, through the current year will be processed through IDRS input. They will not be processed by the Revenue Accounting Operations.

(2) Effective January 1, 1998, BMF retention register account reactivation for 1994 through the current year will be processed through IDRS input.

Note: Ogden Submission Processing Campus processes all retention register accounts for Philadelphia.

Note: Kansas City Processing Campus processes all retention register accounts for Andover, Atlanta, Cincinnati, Brookhaven, Fresno, and Memphis.

3.17.21.7.1 (09-15-2020) **Receive Requests for Account Reactivation**	(1) The requests for items on microfilm are received on Form 5248, *Transfer Request*, from different IRS offices within and outside of the campus. There may be local procedures where the request information is stamped on the retention register transcript

(2) All Form 5248 requests should be processed within 12 workdays.

(3) All requests must have retention register account records attached. If not, return to requestor, explaining that an attachment is needed. The request must have the account on it that is to be transferred.

(4) If the module is present on the accounts register already, return to requestor indicating a transfer is not necessary because the module is already present on the Master File account.

(5) Modules on microfilm retention register may be transferred using Form 3413, Transcription List, (Account Transfer In), or an edited copy of the Retention Register or MFTRAZ transcript. IMF and BMF tax modules are now kept on the Master File substantially longer than they were prior to multi-level processing.

3.17.21.7.2 (09-12-2022) **Review of Transfer Requests**	(1) Upon receipt of the Form 5248, *Transfer Request*, with the Retention Register transcript, examine the transcript to determine what entity transactions are necessary. Initiators should have established the entity on IDRS before preparing Form 5248. Check IDRS to see if the module(s) requested on the Form 5248 are already present on the Master File. If so, annotate the Form 5248 and route the request back to the initiator. "If the account is on IMFOL with an R or BMFOL with an O or an R, it may be reactivated with the use of IMFOL-B or BMFOL-B." Return to requestor.

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(2) If a request to re-establish an account involves an account removed after 1972, use IDRS to determine the entity status. When all tax modules have been moved to the Retention Register, the entity will remain on the Master File for 51 months after the last tax module was removed.

    a.   Input name line on IDRS for the oldest year (if more than one tax period is to be established) for that particular taxpayer.

    b.   If more than one tax period is to be transferred from the retention register, but the name lines are not the same, a name line for each year must be input on IDRS.

    c.   Accounts that have had the first name line changed or have been re-sequenced to another TIN since the module was removed cannot be automatically reactivated.

(3) Check the TIN on each request on IDRS using Command Code ENMOD.

    a.   If ENMOD exists on the IDRS (not a dummy module), no additional Master File information is required.

    b.   If no data is available or a dummy ENMOD module is present on IDRS, request account and entity from Master File.

    c.   If the research shows a tax period or the entity module posting is less than 51 months prior to the previous January, establish the name line for the tax period that is being re-established on IDRS. The Command Code ENREQ will be used to bring up the INCHG format, if it is IMF, or BNCHG format if it is BMF.

    d.   If there are four "2s" (2222) in the tax period column that is found on the retention register, the entire account was removed from the Master File. (This information appears only on records removed before 1973.) The modules will be shown on the retention register if there has been no activity for 51 months prior to the previous January. In this case, establish the entity on the Master File using Command Code ENREQ to bring up either the (INCHG or BNCHG) formats to input transaction code 013. Always use the name on the account record to input an entity change on IDRS.

    e.   The vestigial record is a record that is on the Master File computer tape. If there is a record of an account on IDRS, the prior periods of that account can be requested. If the account is not on the Master File, a TC 000 must be input.

(4) If BMF has no data available on IDRS, Master File research reveals activity in the account within the past 51 months, or if the name line is on IDRS already, no action should be taken.

(5) If an account is requested, but there is no account on the computer tape at Martinsburg Computing Center (MCC), an RS904 will post on IDRS. Also, there are times when there is no record present on the retention register. In either case, input on IDRS to establish the account.

(6) In general, the collection statute expiration date is 10 years from the assessment date. If the statute has expired on a particular account, a TC 608 (Statute Expiration Clearance) will be present on the account.

Note: The period for collection may be postponed or the running of the collection period may be suspended. See the events listed in IRM 25.6.1.12.2.1, Conditions Postponing Collection or Suspending the 10 Year Collection Period.

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(7)   If there is a retention register request with an unpostable 197 on the account, input ENREQ to establish the name line.

(8)   Input the name control change on IDRS.

3.17.21.7.3
(01-17-2017)
Preparation of Form 3413 from Retention Register Microfilm

(1)   Refer to **IRM 3.17.21.8.1** for specific instructions on preparing Form 3413.

Note: See Exhibit 3.17.21-5 for Valid BMF Transaction Codes and MFT exceptions.

(2)   Enter all transaction dates, codes, and amounts onto Form 3413.

(3)   Element I, Transfer-In Amount, is always zero for Retention Register Reactivations.

(4)   Elements A, B, C, and G of Section 40 and all of sections 36-39 must be blank.

(5)   At local option, the microfilm retention register transcript or MFTRAZ transcript may be used to directly reestablish an account on Master File, eliminating preparation of Form 3413. To use this alternate procedure effectively, carefully highlight legible transcripts and prepare transcription instructions incorporating the above information.

(6)   IMF Accounts moved to retention in 2009 were moved with one position of all money amounts systemically eliminated. If a request to re-establish an account involves an account that was removed in 2009, personnel will need to take the following action:

•   **IMF** - Access IDRS to obtain an IMFORT print. The IDRS transcript should display the correct money amounts. The Form 3413 is to be prepared using the data on the IMFORT transcript.

(7)   Once the entity is established, prepare the form to be used to reestablish the tax module. Form 3413 is needed for only a limited number of account reactivations. For BMF, no accounts were removed to retention in 1978 and 1979, so those accounts remained open for two additional years. The last Residual Master File (RMF) was produced in cycle 197901.

(8)   Assign a projected posting cycle, 3 weeks from the input date, and notate it on part one of Form 5248. Return part one of the Form 5248 to the requestor. Attach part two of the Form 5248 to the back of the Form 3413 and retain.

(9)   Assign the DLN on the transfer documents.

(10)   Check ENMOD for Mail Filing Requirement (MFR). If 08, this indicates deceased taxpayer and must be changed using ENREQ or Form 3413 will not post.

(11)   Prepare Form 813.

        a.   Enter Retention Register.
        b.   Enter either IMF or BMF.
        c.   Enter the DLN.
        d.   Enter current year.
        e.   Enter the transaction code 370.
        f.   Enter date of transfer.
        g.   Enter MFT code.

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h.   Enter the number of transfer documents that are in the block of work.
i.   Enter debit and zero amount.

(12)   Route documents to Quality Review, if they are reviewed in the local campus.

(13)   In 1979, an IRAF purge file was created for inactive and erroneous accounts on the Individual Retirement Account File (IRAF).

(14)   In 2006, all IRAF files were moved to Individual Master File (IMF). The Purge File was similar to the Retention Register for other files, except that the IRAF has no regular retirement criteria.

3.17.21.8 (02-01-2011) **Form 3413**	(1) The Account Transfer-In program is designed to transfer into the Master File a list of all transaction codes, dates, and amounts on a single record. Accounts are transferred using Form 3413, Transcription List. This section provides detailed instructions for completing Form 3413. The current revision of Form 3413 can be accessed on the Multimedia Publishing website.

3.17.21.8.1
(10-05-2017)
Form 3413, Section 01

(1)   Name Control of taxpayer must be present. Refer to Document 7071, *Name Control Job Aid,* for Section 01 items.

(2)   Taxpayer Identification Number (TIN) and TIN Type

a.   For IMF, this number is a social security number (SSN).
b.   For BMF, this number is an employer identification number (EIN), except for MFT 51, 52, and certain MFT 58 and 78. The EIN must contain a valid Area Office (AO) code in the first two positions.
c.   This field must be present and must contain the nine numeric.

Note: When the MFT is 58 or 78 a zero (0) must be placed in the TIN Type field.

(3)   MFT Code must be present and must be compatible with the tax class in the DLN. See Exhibit 3.17.21-8.

(4)   Tax period

a.   See table in Exhibit 3.17.21-8.
b.   Most returns use the ending date of the taxable period. However, BMF Form 11, *Special Tax Return and Application for Registry*, Form 11-B, *Special Tax Return Gaming Devices*, Form 11-C, *Occupational Tax and Registration Return for Wagering*, Form 2290, *Heavy Highway Vehicle Use Tax Return*, Form 730, *Monthly Tax Return for Wagers*, and Form 4638, *Federal Use Tax Return on Civil Aircraft*, use the beginning date.
c.   No tax period for any return may be later than one year after the current month.

(5)   Date of Transfer

a.   For a re-transfer prepared from an Account Transfer-Out Transcript Notice, enter the transaction date of the TC 400.
b.   For a Form 3413 prepared from consolidated Form 3552(C) for monthly returns, enter the latest transfer date.
c.   For a retention register reactivation, enter the current date or a designated future date when the forms are blocked for input.

(6)   Date of assessment

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    a.   Enter the 23C date from Form 514-B or the latest Form 3552(C).

    b.   Enter the TC 400 date for re-transfers to the same tax module which will carry TC 402/972. See IRM 2.4.19, for REQ77/FRM77 instructions.

    c.   For retention register reactivations, enter the TC 150 date (or the date of other primary transaction code if no TC 150 is present).

(7)   Original assessment transaction code

    a.   For a list of Transaction Codes that are valid for section 01, Exhibit 3.17.21-5 and Exhibit 3.17.21-6.

    b.   Enter the first applicable code from the following list:

Transaction Code	Explanation
TC 402	This code must be used for a re-transfer to the same tax module as a posted TC 400. Only TC 402 on a Document Code 51 account transfer-in will post when a TC 400 is on a module. The TC 402 reverses the transfers-out freeze and also allows subsequent transactions to post from the same document.
TC 150	If present on the source document and no TC 150 is present on the tax module.
TC 234	
TC 290	Convert TC 150 to 290 if a TC 150 is already present on the tax module.
TC 294	
TC 300	
TC 304	
TC 308	
TC 160	
TC 170	
TC 180	
TC 270	
TC 280	
TC 320	
TC 350	
TC 360	
TC 388	
TC 430	For IMF retention registers, if no code on this list is present, enter TC 430 with zero amount and the current date.
TC 450	
TC 590	For BMF retention registers, use TC 590 with zero amount and the current date if no code on this list is present. Also use TC 590 if another TC 59X transaction code is present.

(8)   Original assessment transaction amount

    a.   Enter the amount associated with the transaction code in Element G.
    b.   For TC 402, enter the amount of the TC 400 on the module.

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      c.   For TC 430, enter brackets around the zero amount to indicate minus. All other entries in Section 01 are shown as plus amounts (although the actual amounts will be zero).

(9)   Transfer-in amount

      a.   The amount must equal the sum of all transaction amounts (including Reference Number Amount) in sections 02-19, plus certain amounts in sections 20-23.

      b.   The amount must always be a debit or zero.

      c.   For retention register reactivations, the amount must be zero. Enter "00" in Element I for Document Code 52.

(10) Agreement Date. Enter the date.

(11) Correspondence Received Date. Enter date if present.

(12) Two Percent Interest Date. Enter date if present.

(13) Reference Number If reference number is present with Doc Code 51, select the case that applies.)

      a.   IMF (MFT 55) with TC 402, use no Reference Number or Amount.

      b.   When transferring a civil penalty module, MFT 13 or 55, the original assessment transaction code must be 290 (or 300 with MFTs 02, 05, 30, 31,51, or 52) with zero amount. The amount of the original penalty assessment should be entered on the input document as reference number amount. (a 100 percent penalty being transferred to Master File.) The reference number amount should not be duplicated in sections 02-19.

      c.   Changes to Form 3413 and Form 3552(C), Reference Number 678 is valid for MFT 13 (BMF) for Document Code 51 on the civil penalty module for calendar year tax periods 198512 and subsequent. Reference Amount will be made invalid if greater than $50,000.00. Reference Number 678 will be used for calendar year assessments of the penalty for failure to file Form 8281, *Information Return for Publicly Offered Original Issue Discount Instruments*, required by IRC 1275(c).

      d.   When Reference Number 658 is present with MFT 13, Reference Number Amount cannot exceed $5,000.00. Tax Period cannot be prior to 199812 and the month of Tax Period cannot be other than 12.

      e.   Instruction: If there is a Reference Number (01M), there must be an amount in (01N). If either Field is present, they must both be present.

(14) Reference Number Amount. Enter amount that pertains to the reference number.

(15) Reversion Date *(mmddyy)*

(16) Plan/Report Number for MFT 46/74/76/85/86 ONLY

(17) Plan Year Ending Date *(yyyymm)*

(18) F8288 Trans Date *(mmddyy)*

    Note: When processing MFT 17 cases, the date of transfer (DOT) will be annotated on the Form 12810.

(19) Excess Fringe Benefit Year, *(yyyy)*

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(20)   4980F Amendment date, *(mmddyy)*

3.17.21.8.2
(02-01-2011)
Form 3413, Sections 02-19

(1)   Beginning in section 02 of Form 3413, list consecutively, the transaction date, transaction code, and transaction amount until all fields have been filled or all the transactions have been entered. This should be done for each amount following the original assessment in section 01.

Note: There MUST be an equal number of TC 340/341 in sections 30-33 as entered in sections 02-19.

a.   The only transactions to be input with a TC 402 are those that occurred subsequent to the account transfer-out (NMF) or reversals of the original account.

b.   When entering from a Retention Register Transcript, enter transactions exactly in the order of appearance on the source document.

c.   Transaction codes 630, 632, 636, and 637 are entered in sections 20-23 only.

Note: *Do Not* transfer the TC 386 and/or TC 606 or their corresponding debits.

(2)   Valid transaction codes for sections 02-19 are included in Exhibit 3.17.21-5, Exhibit 3.17.21-6 and Exhibit 3.17.21-8.

(3)   Some transaction codes are not valid on Form 3413 for a particular document code and Master File. Some of the reasons are:

a.   The transaction code was once valid but is now obsolete.

b.   Most transaction codes that are normally generated at the Master File are not valid for Document Code 51.

c.   A transaction code may have been erroneously entered by a requestor, believing that it was valid for the document being processed.

(4)   When certain transaction codes are invalid for the document code, they must be converted to the equivalent valid code, see Exhibit 3.17.21-8.

(5)   Enter the dates, transaction codes, and amounts onto Form 3413 beginning with section 02.

a.   Enter brackets around each amount associated with a credit transaction code, even if the amount is .00.

b.   If the dates are not present for any code, determine the proper date as follows:

If Credit is from:	Then Enter:
Payments	Remittance received date.
Overpayments applied	Certification date of over-assessment.
Credit reversals	Date of the original credit.

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3.17.21.8.2

3.17.21.8.2.1
(07-02-2018)
Sections 02-19 Exceeding 54 Transactions

(1) Sections 02-19 are limited to a total of 54 transactions. Two or more Form 3413 must be prepared and processed separately if more than 54 transaction codes exist on the taxpayer's account. This pertains to both the TC 370 and TC 402 documents.

(2) Minimize the number of transactions for transfer by eliminating reversal or offset transaction codes that are posted to the taxpayer's account.

(3) For document code 51, transfer the entire TC 150 amount and show of credits and debits in sections 02-19 on the first document. This should result in the TC 370 amount to be the amount of the account balance.

Note: *From Account Only* - Input TC 170 for zero (if applicable), TC 270 for zero, and TC 340 for zero when preparing multiple Form 3413. This will prevent erroneous penalty and interest reversals, offsets, and refunds.

(4) The second document must reflect the remaining assessment as TC 290 with the same 23C Date as the TC 150. Input the remaining credits in sections 02-19 resulting in the TC 370 amount to be *zero*.

(5) Process the second document one cycle after the first.

(6) When reopening the taxpayer's account, the first document requires TC 402 using the date and amount of the TC 400. The "Transfer-In Amount" which is either a "zero" or "debit" must equal the amount to be remaining on the "from" account.

Note: Sections 02-19 must equal TC 400 if the "Transfer-In Amount" is zero, or, equal the difference between the TC 400 and the "debit" amount that should be remaining on the "from" account.

(7) Second and subsequent documents must have a "Transfer-In Amount" of zero.

(8) For Document Code 52, the Form 3413 must reflect a zero balance.

   a. The second document will contain Document Code 51 and be processed one week after the Document Code 52 record.
   b. Remove enough valid Document Code 51 transactions to reduce the first document to 54 transactions or less.
   c. Remove only zero or offsetting transactions to keep the balance for both documents at zero.

3.17.21.8.3
(09-12-2022)
Form 3413, Sections 20-23

(1) These sections were designed to accommodate special appropriation credits which may be funded by Congress. Currently, the only credit covered by this code is for solar and wind energy.

(2) The valid transaction codes for each Master File and document code are:

Transaction Code	Debit/ Credit	BMF 51	BMF 52	IMF 51	IMF 52
630	CR	X	X	X	X
632	DR	X	X	X	X
636	CR		X		X
637	DR		X		X

    a.   If TC 636 or TC 637 is present for a document code 51 record, convert TC 636 to TC 630 or TC 637 to TC 632.

(3) Enter the data onto Form 3413.

Figure 3.17.21-1

    a.   Left column of sections 20-23: Enter the transaction code.

    b.   Second column of sections 20-23: Enter a 2-digit appropriation code. Currently, the only valid codes are 02 for a credit (TC 630 and TC 636) and 03 for a debit (TC 632 and TC 637). These codes indicate wind and solar energy.

    c.   Third column of sections 20-23: Enter Appropriation Indicator "1" for a memo transaction (or reversal) for which the proposed credit is not

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funded. When the "1" is present, do not include the transaction amount in the total balance being transferred-in.

   d.   Right column of sections 20-23: Enter the amount for each transaction. Enclose the credit amounts in brackets. Unless a "1" is present in the third column, these amounts are included for the transfer-in balance.

3.17.21.8.4
(10-01-2019)
Form 3413, Sections 30-33

(1)   These sections are for non-remittance "status" transaction Codes and Interest to Dates. **(Figure 3.17.21-12)**

Sections 30 – 33		Status/Interest to Date			
Status/Interest Date	TC	Statute Ext. Date	Status/Interest Date	TC	Statute Ext. Date

Form **3413** (Rev. 1-2014)   Catalog Number 26455N   publish.no.irs.gov   Department of the Treasury – **Internal Revenue Service**

Figure 3.17.21-2

(2)   Left column of Sections 30-33: Enter the date of the status transaction code or interest to date. There MUST be an equal number of TC 340s in Section 02-19 and 30-33.

Note: The corresponding TC 340s must be in the same order.

(3)   Middle column of Sections 30-33: Enter the valid status transaction codes. The valid codes for each Master File and Document Code are found in Exhibit 3.17.21-5, Exhibit 3.17.21-6 and Exhibit 3.17.21-8.

   a.   TC 550, 560, and 564 may be used only once per record. TC 560 and 564 in the same record is invalid.
   b.   TC 912 and 914 are valid only when both are present and only when they are present an equal number of times.
   c.   TC 916 and 917 are valid only when both are present and only when they are present an equal number of times.

(4)   Right column of sections 30-33: statute extension date or assessment date. The statute extension date must be later than the status transaction date. Enter the date associated with TC 550, TC 560, or TC 564. For all other transaction codes, this field should be blank.

(5)   If an invalid code is requested on the source document, indicate on the document going back to the requestor that the code is being dropped. If necessary, most of the codes can be input on IDRS after the Form 3413 has posted.

Note: An adjusted gross income (AGI) amount cannot be transferred. Return to the requestor for resolution.

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(6) The program will accept up to 12 transactions.

3.17.21.8.5
(09-12-2022)
**Form 3413, Sections
36-39**

(1) These sections are used for reporting IRS abstract information for document code 51 only, when TC 15X, TC 29X, or TC 30X transaction codes are present.

(2) Abstract information is valid and required for the following forms:

Form Number	MFT	Master File
720	03	BMF
4720	50	BMF

(3) Enter the abstract numbers in the left column of Sections 36-39 and the amounts in the right column. **(Figure 3.17.21-13)**

Sections 36 – 39 Abstract	
No.	Amount

Section 40	
A	Adj. total of inc. tax withheld (F943, 945,& 941-MFT 01 – posted prior to 12/31/2004)
B	Taxable Social Security Wages (Form 941, 943, 944 and 945)
C	Taxable Social Security tips (Form 941 and 944)
D	Taxable Medicare wages and tips (Form 941 and 944)

Figure 3.17.21-3

(4) There are two abstract numbers for Tax Motivated Transactions, 221 (Tax) and 222 (Interest). They are valid for all MFT codes except 15, 46, 77, and 78. If one is present, both must be. The TC must be 340 or TC 341.

(5) The total of the abstract amounts excluding 221 and 222 should equal the net tax assessment. The net tax assessment is determined by adding the amounts associated with TC 15X, TC 29X, and TC 30X.

(6) The valid abstract numbers are:

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     a.   MFT 03 (Form 720): 009 through 024, 026 through 098, 101 through 124, 303 through 310, 322, 323, 324, 326 through 329,340 through 390, 392 through 398, 411 through 432.

     b.   MFT 50 (Form 4720): 151 through 154, 182, 183, 213, 214, 221, 222, 237 and 238.

     c.   MFT 29 (Form 5329): 160, 162, 194, 195, 221, 222, 233, 235, 236 and 237.

     d.   MFT 30: 221 and 222.

     e.   MFT 31: 221 and 222.

     f.   MFT 49: 163 and 164.

     g.   MFT 61: 001 through 009, 013 through 035, 040, 221 and 222.

     h.   MFT 74; 165, 167 and 169.

     i.   MFT 76: 159, 161, 163, 164, 165, 167, 169, 200, 201, 203 through 206, 209, 224 through 228, 237, 450, 451, 452.

     j. MFT 77: 218.

     k. MFT 78: 217.

    Note: All MFTs except 15, 46, 77, and 78 have 221, 222, and 233 as valid abstract numbers. Abstract Numbers 151 through 154 cannot be on same record as 182, 183, or 214.

(7) Most errors in amount and abstract numbers can be resolved by examining the source documents. See IRM 3.17.41, Accounting and Operating Reports, for definitions of each abstract number. If errors occur frequently, contact the requestor or return the documents to the requestor for correction.

3.17.21.8.6
(02-13-2023)
Form 3413, Section 40

(1) Elements A, B, and C contain wage information for withholding and Federal Insurance Contribution Act (FICA) tax returns, Form 941, *Employer's Quarterly Federal Tax Return*, Form 943, *Employer's Annual Tax Return for Agricultural Employees*, Form 944, *Employer's Annual Federal Tax Return*, and Form 945, *Annual Return of Withheld Federal Income Tax*. These fields are valid only for Document Code 51, Tax Class 1 records.

     a.   Income tax withheld will normally be present whenever the withholding tax liability is being established on the Master File for the first time. Forms 941 (MFT 01), Form 943 (MFT 11), Form 944 (MFT 14), and Form 945 (MFT 16) only.

     b.   Taxable Social Security Wages Form 941, Form 943, Form 944, and Form 945 only.

     c.   Taxable Social Security Wages for qualified sick leave (Form 941, Form 943, and Form 944).

     d.   Taxable Social Security Wages for qualified family leave (Form 941, Form 943, and Form 944).

     e.   Taxable tips (Form 941, Form 943, Form 944, and Form 945).

     f.   Taxable Medicare wages (Form 941, Form 943, and Form 944) up to 13 digits to be entered from line 5c, Column 2 of Form 941 (Rev. 1-2005). Valid only for Document Code 51, MFT 01, 04, 11, 14 BMF.

     g.   Additional Taxable Medicare Wages and Tips (Form 941).

     h.   Exempt Wages/Tips Paid to Qualified Employees this Quarter.

     i.   SECT 3121G Tax Amount.

     j. Fractions of cents - adjustment.

     k. Current quarter's sick pay - adjustment.

     l. Current quarter's tips and group term Life Ins. - adj

     m. Qualified small business credit - Form 8974

n. Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, Form 943, Form 944, Form CT-1).

o. Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, Form 943, Form 944, Form CT-1).

p. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, Form 943, Form 944, Form CT-1).

q. Nonrefundable portion of COBRA premium assistance credit (Form 941, Form 944, and Form CT-1).

r. Income Tax Withholding - Adj.

s. Social Security & Med. Tax - Adj. (Form 941, Form 943, Form 944, and Form 945 only) This amount is valid only when the original assessment transaction code (Element G from Section 01) is 150, 290, 294, 298, 300, 304, or 308. If present, this amount plus the income tax withheld and backup withholding amounts should equal the sum of all 29X and 30X transaction amounts on the transfer-in record.

t. Special Additions to Federal Income Tax.

u. Special Additions to Social Security and Medicare.

v. Total Income Tax Withheld from wages (Form 941 and Form 944) posted after 12/31/2004.

w. Tips Deemed Wages.

x. Total Backup Withholding - Adj. (Form 945 only) Valid only for Doc. Code 51, MFT 01 and MFT 16, BMF.

y. Gross Income Paid Enter from Form 1042.

z. Railroad Retirement Tax Adj. Form CT1 (Line 13).

| 3.17.21.8.7
(10-01-2019)
Numbering and Control Instructions for Form 3413 | (1) Sort Form 3413 by tax class and type of transfer. |

(1) Sort Form 3413 by tax class and type of transfer.

a. See Exhibit 3.17.21-8 for a list of tax classes for each return.

b. Separate the retention register reactivations (document code 52).

c. Sort by MFT Code for Form 1041, *U.S. Income Tax Return for Estates and Trusts*, Form 1065, **U.S. Return of Partnership Income**, and Form 8752, **Required Payments or Refund Under Section 7519**.

d. Except for retention register reactivations (Document Code 52), also sort by MFT for Forms 730, 2290, and 4638.

(2) Assignment of the DLN.

a. Positions 1 and 2 are for Area Office code for Doc Code 51 and 52.

b. Position 3 is for the Tax Class. See Exhibit 3.17.21-8 for a list of tax classes for each return.

c. Positions 4 and 5 - Document code 52 for retention register reactivations. Document code 51 for all other transfers.

d. Positions 6 through 8 - Enter the current Julian date.

e. Positions 9 through 11 - Assign the block number. See Exhibit 3.17.21-3.

f. For retention register reactivations, begin with 000 if a vestigial record is present on the entity module. If no record is on the entity, begin with block 900.

g. For re-transfers, begin with block 850.

h. For other transfers-in, begin with block 200.

i. Positions 12 and 13 - Enter a consecutive serial number, beginning with 00.

j. Enter the year digit.

(3) Prepare Form 813 for each block.

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    a.   For Forms 1041, Form 1065, and Form 8752, enter the MFT Code to the right of the date block.

    b.   For Form 1041, Form 1065, and Form 8752, note "BMF" to the left of the words "Document Register".

(4)   Route pre-journalized blocks to the RACS Team for input.

(5)   Route copy 2 of Form 813 to the Data Conversion Operations for establishment on the Service Center Control File.

(6)   Route the blocked Form 3413 with Form 813 (original) to the Batching Team for input to ISRP.

3.17.21.9
(10-01-2009)
Requests for Account Adjustments

(1)   Form 1120, U.S. Corporation Income Tax Return, and Form 1041, U.S. Fiduciary Income Tax Return (For Estates and Trusts), and Form 1041ES, Estimated Income Tax for Fiduciaries, are received from Reject Correction Unit. The Form 4227, Intra-SC Reject or Routing Slip, is attached on the front of each Form 1120.

(2)   Form 3465, Adjustment Request, are received from various Functions within IRS.

(3)   Requests for adjustments may also be received on the Optional Form 27, 2-Way Memo, from district and field offices. Annotate action taken on both original, and copy. Route copy to initiator. If TC 520 is present on the account, a "W" freeze is present. Route the request and/or any attached documents to CSCO for processing. Local routing procedures may vary.

(4)   Cases are controlled by the control clerk.

    a.   The control clerk will count and maintain the record of receipts and releases on the report.

    b.   The control clerk will order MFTRA on IDRS only on jeopardy refunds. All other Form 1120 are checked by the Parent-Subsidiary technicians.

(5)   All Form 1120, except short period returns, should indicate whether a "Form 3177" was prepared before being routed to Accounting.

    a.   If there is no indication of "Form 3177", input TC 590 with closing code 14 using FRM49 for each subsidiary if transferring credits to the parent corporation.

    b.   Note "Form 3177" on the return.

    c.   If returns are frequently received without the "Form 3177" notation, refer to your supervisor so that the originating function can be notified of the deficiency.

3.17.21.9.1
(10-01-2009)
Parent-Subsidiary Cases

(1)   Do not transfer subsidiary corporation prepayments to a parent corporation until a consolidated Form 1120, U.S. Corporation Income Tax Return, is filed. When such credits are transferred, the transfer and other related actions described below will be initiated and controlled by the Campus with which the consolidated return is filed.

(2)   Locate and verify credits claimed on line 32 of Form 1120.

    a.   Check IDRS for credits using command code SUMRY, on the parent. If the credit is found, bring up the account using command code TXMODA.

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Look for the TC 590 or TC 599. If the account is not on IDRS, request data from the Master File to verify credits claimed using BMFOL, BRTVU or one of the other Corporate Files On-Line (CFOL) research command codes. Annotate the log or local worksheet document. Examine the account transcript when received to locate the credit claimed by the parent corporation.

b. Use Form 851, Affiliations Schedule, and Schedule-K to help locate credits from subsidiary taxpayers. Compare amounts claimed on F-851 with credits available as shown on the transcripts.

c. Backup withholding may be present on line 32-F of Form 1120. No substantiation (Form 1099 Series) is required for entry of backup withholding on line 32-F. Since Regulated Investment Credit is normally entered on this line, the absence of an attached Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, may indicate an entry is backup withholding.

3.17.21.9.1.1
(10-01-2009)
Transferring Credits

(1) Transfer a credit to the correct module if necessary. Use IDRS whenever possible, since only IDRS will provide a cross-reference audit trail for Document Codes 24 and 48.

(2) Format DRT24 is used for transferring credits when a secondary transaction code is required. Format DRT48 is used for transferring carry over or other non-revenue receipt items. Format FRM34 is used for transferring credits within a Master File when no secondary codes are required.

(3) Use format DRT24 to move the credits to a module for any return that has not posted.

(4) If the parent return has already posted, use CC FRM34.

a. Use Subsidiary Code 1 if moving estimated credits from the subsidiary account to the parent corporation account with CC FRM34. If there is a credit on the module, a (para/sub cr) transcript will generate unless a TC 599 is present. If a TC 570 is required, overlay the C Credit Freeze Code on Line 7 position 40 with a 1 to generate the 570. This must be reversed at a later date.

b. This transcript will remind the para/sub clerk that a credit remains on the account.

c. If the subsidiary corporation is liable for the period in question, take no action. If the subsidiary corporation is not liable, the credit should be resolved by either transferring the credit to a liable period or refunding to the parent corporation.

d. Use subsidiary code "0" for other transfers of Form 1120 estimated payments.

e. In all other cases, leave the subsidiary code blank.

(5) Check for any debit balances on the subsidiary accounts before transferring to the parent corporation account.

(6) If IDRS shows a rejected TC 620 with the needed credit amount, notify the Reject Team that the credit is needed on the module. Notate the Form 1120 worksheet and close the case.

(7) If Unpostable Code 305 or 307 is present on the account, hand carry the return to the Unpostables Team to be corrected.

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(8)   Prepare FRM49:

    a.   If Document Perfection has not indicated "Form 3177" in the margin of a consolidated return or there was not a TC 590 or TC 599 on the TXMOD, input TC 590 with closing code 14 using FRM49.

    b.   Adjustment action is necessary when the subsidiary return (TC 150) has posted, but the parent corporation assumes liability for the period and claims credit.

    c.   Input TC 470 on the subsidiary module.

    d.   Transfer the credit to the parent corporation account.

    e.   Prepare Form 3465, Adjustment Request, to abate the tax liability on the subsidiary amount.

3.17.21.9.1.2
(10-01-2009)
Credit Verification

(1)   If the credits found do not agree with the credits claimed on the return, contact the requestor for an explanation.

    a.   First check the available information closely.

    b.   The missing credit may have been used elsewhere or previously refunded to the taxpayer or a debit may have been created by a misapplied credit.

    c.   If it is necessary to verify a claimed credit, ask requestor to provide (copy) front and back of check. Hold the case open until it is received and traced. Input on IDRS the appropriate status code to the tax period.

3.17.21.9.2
(10-01-2009)
Short Period Form 1120

(1)   Short period returns occur for several reasons:

    a.   A business consolidates to form a new corporation.

    b.   A taxpayer goes out of business.

    c.   A taxpayer has approval to change fiscal year accounting period.

(2)   These returns are received from rejects and controlled in the same manner as the consolidated corporation returns.

    a.   Correct the Fiscal Year month and filing requirement, if necessary, before moving credits.

    b.   Input secondary TC 570 to freeze module from offsetting or refunding the credit. Input a TC 571 if a credit balance remains after the return posts.

    c.   Assign short periods on IDRS as IRRQ with ACTON.

    d.   Verify credits when transferring to the short period. If condition codes Y and F are not present, use ENMOD and ENREQ, which generate BNCHG to change the Fiscal Year month to set up the period.

    e.   Transfer credit and return Form 1120 to the Reject Team. Because of the national account profile (NAP) validation of the Credit Transfer Command Codes, there should be fewer Unpostables. If the transaction unpost, it must be corrected immediately.

    f.   If excess credits are shown in IDRS, transfer only the amount claimed on the return.

    g.   For refunds with a transfer to debit balance, do not change line amounts on the Form 1120 return.

(3)   Procedures for researching and transferring credits and for releasing refunds are the same as for consolidated returns.

3.17.21.9.3
(09-12-2022)
**Form 1120 and Form
1041 Manual Refunds**

(1) Form 1120 and Form 1041 manual refunds are routed to Accounting when the 45-day interest free period is in jeopardy. The Credit and Accounts Transfer Team will request a transcript to verify the estimated tax (ES) credits claimed on the return. If the credits are the same as claimed on the return, initiate Manual Refund procedures as prescribed in IRM 3.17.79, Accounting Refund Transactions, and IRM 21.4.4, Manual Refunds.

(2) All manual refunds that are prepared and processed must be monitored by the initiator until the TC 840 post. The procedures outlined in IRM 21.4.4.6.1, *Monitoring Manual Refunds*, are to be followed to complete the monitoring.

3.17.21.10
(03-20-2015)
**Correction of Erroneous
Posting of IRC Section
6603 Deposits**

(1) Upon identification and substantial assurance that a remittance that has posted to Master File as a payment is a deposit that should have been posted with TC 640 and blocking series 990, the following procedures should be taken to correct the erroneous posting.

(2) Prepare one-sided Form 2424 with TC 642 for debit to the Master File account for the amount of the erroneously posted TC 640 or prepare a TC 672 for the erroneously posted TC 670 remittance.

    a. Provide audit trail information on the document, including the DLN of the posted remittance and the reason for the debit document.

Note: All Form 2424 that are prepared by the employees in the Accounting operation *must* be reviewed and approved by the manager, or their designee, prior to being sent through for processing.

Note: Use the Explanation block at the bottom of Form 2424 to provide enough information to explain that the adjustment is being made to properly identify a remittance as a deposit rather than a payment. This information will be critical if the nature of the remittance is later challenged in court or otherwise.

    b. Number the Form 2424 and Form 813 with Julian date and year digit compatible with the DLN of the original posting.

(3) Prepare Form 3244 with TC 640 for the amount of the deposit.

    a. Use the date of the original remittance on the transfers of credits.
    b. Provide audit trail information on the document including the DLN of the posted remittance and the reason for the credit document.

Note: Use the Remarks block at the bottom of Form 3244 to provide enough information to explain that the adjustment is being made to properly identify a remittance as a deposit rather than a payment. This information will be critical if the nature of the remittance is later challenged in court or otherwise.

    c. Number the Form 3244 and Form 813 in accordance with IRC 6603 deposit numbering procedures (Document Code 17, blocking series 990) with Julian date and year digit compatible with the DLN of the original remittance.
    d. Provide cross-reference DLN audit trail on each new document.

(4) Forward the numbered documents with Form 813 to RACS for journalization on Screen 400.

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(5) Forward documents, Form 813, and Daily Posting Record (DPR) verifying RACS journalization, to Data Controls to establish SCCF control using SCFAJ.

(6) Release documents to Batching Team for ISRP entry of documents.

(7) Establish IDRS control base, inputting freeze or hold codes necessary to prevent erroneous refund or notices, and monitor the account to ensure correction of erroneous posting.

3.17.21.11
(10-01-2019)
IRC Section 847 Special Estimated Tax Payment

(1) The following IRM procedures apply to taxable years beginning before January 1, 2018.

- Section 13516 of the Tax Cuts and Jobs Act (Pub. L. No. 115-97) repealed section 847 for taxable years beginning after December 31, 2017. Therefore, the election to apply section 847 rules of the prior law are eliminated for the additional deduction, special loss discount account, special estimated tax payment, and refundable amounts.

(2) Effective for tax periods beginning after December 31, 1987, IRC 847(2) requires certain insurance companies to make Special Estimated Tax Payments (SETPs) in the amount equal to the tax benefit derived from the additional deduction permitted under the statute. Returns with Special Estimated Tax Payments require special handling.

(3) After a Section 847 return has been reviewed, LB&I Exam will e-mail the Form 3809 'Debit and Credit Copies', along with a copy of the front page of the return, to Ogden Revenue Accounting for module input and to be included in the taxpayer's 4615 file.

- In some cases, LB&I Exam will not want funds moved based on certain criteria. In these cases, Exam will notate in the "explanation" section of the Form 3809 the reasoning why funds should not be moved. Additionally, Exam will place .00 in the 1st TC on both the debit and credit copy.

(4) If copies of returns are provided by Submission Processing functions, then Revenue Accounting should forward the photocopies to LB&I Exam at EFax number 855-842-0384 with sender's contact information (i.e., name, phone number, and email). If the fax does not work, contact LB&I directly at phone number 801-620-5027 or email at LB&I EEF Section 847 or LBIEEF Section 847@irs.gov.

3.17.21.12
(09-12-2022)
Nullified Unpostables

(1) Nullified Unpostables of certain types are returned to the requestor. Some of these may be received in the credit and account transfer team. These cases should be expeditiously returned to the true requestor.

(2) Employees working these cases can refer to IRM 3.12.179, Individual Master File (MF) Unpostable Resolution, for the meaning of common unpostable codes and appropriate resolution. Time spent correcting these cases for re-input is not to be charged to Unpostables, but to the employee's normal Organizations Functions and Programs (OFP) code.

3.17.21.13
(04-22-2015)
Assigning a Document Locator Number (DLN)

(1) A DLN is a controlled number assigned to every return or document.

(2) Documents to be numbered are received directly from other operational areas within a campus or transferred in.

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(3)   Each document will be numbered with a DLN which will be obtained from the Batch/Block Tracking System (BBTS).

3.17.21.13.1
(04-22-2015)
Form 3413, Transcription List (Account Transfer-In)

(1)   Form 3413 is used by Accounting - credit and account transfers function to record account transfer information for input via Integrated Submission and Remittance Processing (ISRP).

(2)   Numbering

   a.   FLC (File Location Code)
   b.   Tax Class MF - depends on Form Number/MFT
   c.   Doc Code - "52" (MF)
   d.   Julian Date - Thursday (MF)

   Note: Ensure transaction date is current fiscal year

   e.   Blocking Series MF - "000-999"

3.17.21.13.2
(02-01-2011)
Form 2158, Credit Transfer Voucher

(1)   Tax Class will always be "6".

(2)   Doc Code will be "58".

(3)   Julian date is current date.

(4)   Block will depend on tax form/MFT. See Exhibit 3.17.21-2.

3.17.21.13.3
(02-01-2011)
Form 3177, Notice of Action for Entry on Master File

(1)   Tax Class will always be "6".

(2)   Doc Code is "77".

(3)   Julian date is current date.

(4)   Blocking can be 100-999. Exhibit 3.17.21-6

3.17.21.13.4
(02-01-2011)
Form 514-B, Credit Transfer Voucher

(1)   The Form 514-B is used to transfer the collection of a taxpayer's account from Master File to Non-Master File.

(2)   Numbering

   a.   FLC (File Location Code) - 17, 31, 35, 38.
   b.   Tax Class NMF - "6" (always).
   c.   Tax Class MF - depends on Form Number/MFT.
   d.   Doc Code - "51" (NMF).
   e.   Julian Date - Monday or Friday (NMF).

   Note: Ensure transaction date is current fiscal year (e.g., 10/1/2007 - 9/30/2008)

   f.   Blocking Series NMF -depends on Form Number/MFT (Never use "000" Blocking on NMF.) See Exhibit 3.17.21-3.

3.17.21.13.5
(03-20-2015)
Form 2424, Account Adjustment Voucher

(1)   Form 2424 is used to transfer a credit or a debit between Master File and Non-Master File or between two Master File accounts. It consists of a credit copy and debit copy. The form is prepared in duplicate with the credit copy as the original.

(2)   Numbering

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a. FLC (File Location Code) - 17, 31, 35, 38
b. Tax Class NMF - "6" (always)
c. Tax Class MF - depends on Form Number/MFT
d. Doc Code - "24" (always)
e. Julian Date

> **Note:** Ensure transaction date is current fiscal year (e.g., 10/1/2014 - 9/30/2015)

f. Blocking Series NMF -depends on Form Number/MFT (Never use "000" Blocking on NMF.)
g. Blocking Series MF - "000-999"

(3) Valid transaction codes: 170, 180, 270, 280, 340, 360, 430, 610, 611, 612, 640, 641, 642, 650, 651, 652, 661, 662, 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 700, 702, 730, 731, 732, 764, 765, 766, 767, 820, 822, 850, 851, and 852.

3.17.21.13.6
(03-20-2015)
Form 3809, Miscellaneous Adjustment Voucher

(1) Use Doc Code 48 or 58 depending on transaction code.

If Transaction Code is:	Use Doc Code
270, 340, 360, 710, 712, 716, 742, 760, 762, 770, 771, 772, 800, 802, 830, 832, 841 or 842	48
161, 171, 181, 201, 235, 241, 270, 271, 281, 291, 301, 311, 321, 340, 341, 351, 360, 361, 430, 610, 611, 640, 641, 650, 661, 662, 670, 671, 681, 682, 690, 691, 694, 700, 702, 710, 716, 730, 732, 764, 765, 766, 767, 820, 822, 850 or 852	58

(2) Use current date for Julian date on Form 3809.

(3) Tax Class if MF (Master File) will depend on Form Number/MFT.

If MFT is:	Tax Class will be:
01, 04, 08, 11, 12, or 14	1
IMF: 29, 30, 31 or 55	2
BMF: 05, 06 or 15	2
02, 13 or 34	3
03, 44, 50, 58, 60, 61, 67, 74, 76	4
51 or 52	5
09	7
10	8

Note: If Tax Class is 2 and BMF (MFT 05, 06 or 15), you **must** write that on Form 813.

(4) Tax Class if NMF (Non-Master File) will always be "6".

(5) Blocking for NMF will depend on the Form Number/MFT. Never use 000 blocking on NMF.

(6) Blocking for MF can be 000-999.

3.17.21.14 (09-12-2022) **Service Center Control File (SCCF)**	(1) Each document is assigned a document locator number (DLN).

a. The DLN is established on the SCCF when the document is being processed and remains on the SCCF until either accountability is transferred to Enterprise Computing Center or the document is deleted.
b. RACS sends Form 813 to the Data Conversion Function Unit to establish the DLN on SCCF.
c. When the document posts the Form 813 is sent to Data Control for balancing to SCCF on the SCF 11-42 CRL.

(2) For additional procedures, refer to IRM 3.17.30.1.2, SCCF Control Concepts.

3.17.21.15
(09-12-2022)
Taxpayer Advocate
Service Procedures,
National Service Level
Agreement (SLA)

(1) The National Taxpayer Advocate has reached agreements with the Commissioners of the Wage and Investment (W&I) Division, Small Business/Self-Employed (SB/SE) Division, Tax Exempt/Government Entities (TE/GE) Division, Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) Division, that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rest outside of TAS. These agreements are known as service level agreements (SLAs).

(2) The *Service Level Agreements (sharepoint.com), https://irsgov.sharepoint.com/sites/TAS/SitePages/SLA.aspx* are located at *TAS page, https://irssource.web.irs.gov/TAS/Pages/Home.aspx* under the heading "Case Advocacy".

(3) Per the Taxpayer Bill of Rights, taxpayers have the right to expect a fair and just tax system which provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide information timely.

(4) Taxpayers have the right to receive assistance from TAS if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels. For additional information on the Taxpayer Bill of Rights, visit *Taxpayer Rights - TAS, https://www.taxpayeradvocate.irs.gov/get-help/taxpayer-rights/*

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Exhibit 3.17.21-1   (02-01-2011)
Abstract Numbers

Abstract Numbers Table	
MFT	**Abstract(s)**
03	009-024
	026-098
	101-124
	303-310
	322, 323, 324
	326-329
	340–390
	392-398
	411-432
29	160
	162
	194, 195
	221, 222, 233, 235, 236, 237
30	221, 222
31	221, 222
49	163, 164
50	151-154
	182, 183
	213, 214
	221, 222
	237, 238
61	001-009
	013-035
	040
	221, 222
74	165, 167, 169
76	159
	161, 163, 164, 165, 167, 169
	200, 201

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Exhibit 3.17.21-1 (Cont. 1) (02-01-2011)
Abstract Numbers

Abstract Numbers Table	
MFT	**Abstract(s)**
	203-206
	209
	224-228
	237
	450, 451, 452
77	218
78	217

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Exhibit 3.17.21-2   (02-01-2011)
Tables for Blocking Series

Document Code 24 (Form 2424)	
BMF and IMF	
200-399	Service Center Deposits and Estimated Payments
400-899	All Others

Document Codes 48 and 58 (Form 3809)		
BMF and IMF		
000-299	Doc Code 58	Transferring to NMF
300-399	Doc Code 58	Transferring to Account 4620
400-499	Doc Code 58	Transferring to Account 6800
500-699	Doc Code 48	Transferring to NMF
700-799	Doc Code 48	Transferring to Account 4620
800-898	Doc Code 48	Transferring to Account 6800
899	Doc Code 48	Reclamation Period Date Expiration
900-999	Doc Code 48	Erroneous Refunds
900-999	Doc Code 58	Child Support Offsets

Document Codes 24 and 38 - NMF Only		
100-199	True Tax Class 1	Withholding and Federal Insurance Contribution Act (FICA)
200-299	True Tax Class 2	Individual Income
300-399	True Tax Class 3	Corporation
400-499	True Tax Class 4	Excise
500-549	True Tax Class 5	Estate
550-599	True Tax Class 6	Gift
700-799	True Tax Class 7	Railroad Retirement
800-899	True Tax Class 8	Federal Unemployment Tax Act (FUTA)

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Exhibit 3.17.21-3   (02-01-2011)
Reversal Transaction Codes

Below is a list of the most frequently used transaction codes, along with the transaction codes that are to be used to reverse them.

To Reverse	Use
150	291
160 or 166	161
170 or 176	171
180 or 186	181
190 or 196	191
200	201
240	241
270 or 276	271
280 or 286	281
290	291
294	295
300	291
310	311
320	321
340	341
350	351
360	361
430	662
610	612
640	642
650	652
660	662
670	672
678	679
680	682
690	692
694	695
700	702

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Exhibit 3.17.21-3 (Cont. 1) (02-01-2011)
Reversal Transaction Codes

To Reverse	Use
706	701
710	712
716	712
740	742
760	762
768	765
770 or 776	772
820	822
826	821
836	832
840 or 846	841

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Exhibit 3.17.21-3

Exhibit 3.17.21-4   (06-27-2022)
Chart for Status Determination

If:	And:	Then:
Account shows as Status 29		Account should be loaded in previous status.
Account has an open TC 470		Account should be loaded in status 89.
Account has an open TC 520		Account should be loaded in status 89.
Account has an open TC 530		Account should be loaded in status 53, along with any TDA and fourth notice dates.
Account is in Status 12	There is no previous status	Account should be loaded in status 21.
Account is in Status 12	There is a previous status	Account should be loaded in previous status, along with any TDA and fourth notice dates.
Account is in Status 21 on TXMOD		Account should be loaded in status 21.
Account is in Status 22, 24, or 26		Account should be loaded in status 22, along with any TDA and fourth notice dates.
Account is in Status 23		Account should be loaded using the previous status, along with any TDA and fourth notice dates.
Account is in Status 60	Payments are NOT Designated Payment Code 05 which indicates Continuous Wage Levy. DPC 05 payments are NOT Installment Agreement cases.	Prepare a Form 3177 to input the TC 971 AC 063, using the date of the Status 60 on TXMOD. In addition, see below.
Account is in Status 60	Previous status was 22, 24, 26, or 58	Account should be loaded with the date(s) of the status 22, 24, 26, or 58 on the notice screen.

Exhibit 3.17.21-4   Internal Revenue Manual   Cat. No. 33880U (08-23-2023)

Exhibit 3.17.21-5   (02-13-2023)
Valid BMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	**Credit (-)**			
150		01	51, 52	All except 13, 43, 61, 74, 75, and 79
160		01	51, 52	ALL except 12, 13, 40, 43, 46, 47, 49, 74, 75, 79, 85 and 86
180		01	51, 52	Valid for 01, 03, 09, 10, 11, 16, and 43
240	241	01	51, 52	13,40 46,70-76, 85, and 86
240		01	51	13, 17, 46, 70,-76, 85 and 86
270		01	51, 52	ALL except 12, 13, 43, 47, 49, 79, 85, and 86
280		01	51, 52	ALL except 12 and 13, 43, 47, 49, 79, 85, and 86
290		01	51, 52	ALL except 43 and 75,
298		01	51, 52	ALL (except 12, 13, 46, 85 and 86)
300		01	51, 52	ALL (except 13, 46, 85 and 86)
308		01	51, 52	ALL (except 12, 13, 46, 85 and 86)
402		01	51	ALL (except 12)
450		01	51, 52	ALL (except 12, 13, 46, 85 and 86)
Section 02-19				
150		02-19	51, 52	ALL except 43, 61, 74, 75, and 79
160	161	02-19	51, 52	ALL except 40, 43, 46, 47, 49, 74, 75,79, 85, and 86
166	167	02-19	52	ALL except 17, 40, 43, 46, 47, 49, 74-76, 79, 85 and 86)
170	171	02-19	52	Valid for 02, 05, 06, 08, 17, 33, 34, 43, and 44

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Exhibit 3.17.21-5 (Cont. 1) (02-13-2023)
Valid BMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	Credit (-)			
170	171	02-19	51	ALL except 07, 46, 77, 78, 85 and 86
176	177	02-19	52	ALL except 07, 17, 40, 43, 46, 47, 49, 74-79, 85 and 86
180	181	02-19	51, 52	ALL except 07, 17, 40, 43, 46, 47, 49, 75-79, 85 and 86
186	187	02-19	52	ALL except 07, 17, 40, 43, 46, 47, 49, 74-79, 85 and 86
190	191	02-19	51, 52	ALL
196	197	02-19	52	ALL
234	235	02-19	51, 52	All except 16, 36, 40, 44, 46, 74-79, 85 and 86
238	239	02-19	52	ALL except 17, 40, 43, 46, 47, 49, 74-79, 85 and 86
240	241	02-19	51, 52	ALL
246	247	02-19	52	06, 07, 08, 36, and 74
246	247	02-19	51	74
270	271	02-19	51, 52	ALL except 43, 47, 49, 79, 85 and 86
276	277	02-19	52	ALL except 17, 43, 47, 49, 75, 79, 85 and 86
280	281	02-19	51, 52	ALL except 47, 46, 49, 79, 85 and 86
286		02-19	52	ALL except 17, 47, 49, 79,85 and 86
290	291	02-19	51, 52	ALL except 75
294	295	02-19	51, 52	ALL except 43, 46, 74-79, 85 and 86
298	299	02-19	51, 52	ALL except 43, 46, 47, 49, and 75
300	301	02-19	51, 52	ALL 75 and 79)
304	305	02-19	51, 52	ALL except 43, 46, 47, 49, 75, 77, 78, 85 and 86)
308	309	02-19	51, 52	ALL except 43, 46, 47, 49, 75, and 79

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Exhibit 3.17.21-5 (Cont. 2) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		**Credit (-)**			
320		321	02-19	51, 52	ALL except 43, 47, 49, 75, and 79
336		337	02-19	52	ALL except 17, 47, 49, 75, 79, 85 and 86
340		341	02-19	51, 52	ALL except 47, 49 and 79
350		351	02-19	51, 52	ALL except 43, 46, 47, 49, 75, and 79
360		361	02-19	51, 52	ALL except 46, 47, 49, 79, 85 and 86
380			02-19	51, 52	ALL except 17, 43, 47, 49, 75, and 79
386			02-19	52	ALL except 17, 43, 46, 47, 49, 75, 79, 85 and 86
388		389	02-19	52	ALL except 17, 43, 46, 47, 49, 75, 79, 85 and 86
402		400	02-19	52	ALL except 46, 47, 49 and 79
450		451	02-19	51, 52	ALL except 43, 46, 47, 49, 75, 79, 85 and 86)
535		534	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 79, 85 and 86
		600	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 75, 79, 85 and 86
607		606	02-19	52	ALL except 17, 43, 46, 47, 49, 75, 79, 85 and 86
609		608	02-19	52	ALL except 17, 43, 46, 47, 49, 75, 79, 85 and 86
611		610	02-19	51, 52	ALL 40, 43, 46, 47, 49, 74, and 79
612			02-19	51, 52	ALL except 43, 47, 49, and 76
621		620	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 76, 78, 79, 85 and 86
622			02-19	51, 52	ALL 17, 40, 46, 47, 49, 77, 78, 85 and 86
641		640	02-19	51, 52	ALL except 46, 47, 49, 75, 85 and 86

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Exhibit 3.17.21-5 (Cont. 3) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		Credit (-)			
642			02-19	51, 52	ALL except 46, 47, 49, 75, 85 and 86
651		650	02-19	51, 52	ALL except 17, 40, 46, 47, 49, 74-78. 85 and 86
652			02-19	51, 52	ALL except 17, 40, 46, 47, 49, 74-78. 85 and 86
661		660	02-19	51, 52	ALL except 17, 40, 46, 47, 49, 74-78. 85 and 86
662			02-19	51, 52	ALL except 17, 40, 46, 47, 49, 74-78. 85 and 86
671		670	02-19	51, 52	ALL except 46, 47, 49, 75, 85 and 86
672			02-19	51, 52	ALL except 46, 47, 49, 75, 85 and 86
679		678	02-19	51, 52	ALL except 17, 43, 46, 47, 49,74-78, 85 and 86
681		680	02-19	51, 52	ALL except 46, 47, 49, 85 and 86
682			02-19	51, 52	ALL except 46, 47, 49, 85 and 86
691		690	02-19	51, 52	ALL except 17, 46, 47, 49, 85 and 86
692			02-19	51, 52	ALL except 17, 46, 47, 49, 85 and 86
		694	02-19	51	46, 85 and 86
695		694	02-19	51, 52	ALL except 47 and 49
701		700	02-19	51, 52	ALL except 46, 47,49, 85 and 86
702			02-19	51, 52	ALL except 46, 47, 49, 85 and 86
		706	02-19	52	ALL except 43, 46, 47, 49, 85 and 86
712		710	02-19	51, 52	ALL except 46, 47, 49, 77, 78, 85 and 86
		716	02-19	52	ALL except 46, 47, 49, 77, 78, 85 and 86

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Exhibit 3.17.21-5 (Cont. 4) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		**Credit (-)**			
721		720	02-19	51	ALL except 17, 46, 47, 49, 75, 85 and 86
721		720	02-19	52	ALL except 17, 46, 47, 49, 75, 77, 78, 85 and 86
722			02-19	51	ALL except 17, 46, 47, 49, 75, 85 and 86
722			02-19	52	ALL except 17, 46, 47, 49, 75, 77, 78, 85 and 86
731		730	02-19	51	ALL except 17, 46, 47, 49, 85 and 86
731		730	02-19	52	ALL except 17, 46, 47, 49, 77, 78, 85 and 86
732			02-19	51	ALL except 17, 46, 47, 49, 85 and 86
732			02-19	52	ALL except 17, 46, 47, 49, 77, 78, 85 and 86
		736	02-19	52	ALL except 17, 46, 47, 49, 77, 78, 85 and 86
		740	02-19	51	ALL except 43, 46, 47, 49, 75, 85 and 86
		740	02-19	52	ALL except 43, 46, 47, 49, 75, 77, 78, 85 and 86
742			02-19	51	ALL except 43, 46, 47, 49, 75, 85 and 86
742			02-19	52	ALL except 43, 46, 47, 49, 75, 77, 78, 85 and 86
		756	02-19	52	ALL except 43, 46, 47, 49, 75, 77, 78, 85 and 86
		760	02-19	51	ALL except 43, 46, 47, 49, 78, 85 and 86
		760	02-19	52	ALL except 17, 43, 46, 47, 49, 77, 78, 85 and 86
762			02-19	51	ALL except 43, 46, 47, 49, 78, 85 and 86)
762			02-19	52	ALL except 17, 43, 46, 47, 49, 77, 78, 85 and 86

Cat. No. 33880U (08-23-2023)
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Internal Revenue Manual

Exhibit 3.17.21-5

Exhibit 3.17.21-5 (Cont. 5) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		**Credit (-)**			
*767		766	02-19	51, 52	ALL except 43, 47, 49, 75, 77, 78, 85 and 86
771		770	02-19	51	ALL except 43, 46, 47, 49, 75, 85 and 86
771		770	02-19	52	ALL except 43, 46, 47, 49, 75, 77, 78, 85 and 86
772			02-19	51	ALL except 43, 46, 47, 49, 75, 85 and 86
772			02-19	52	ALL except 43, 46, 47, 49, 75, 77, 78, 85 and 86
777		776	02-19	52	ALL except 17, 43, 46, 47, 49, 75, 85 and 86
792		790	02-19	51, 52	ALL except 43, 46, 47, 85 and 86
		796	02-19	52	ALL except 17, 43, 46, 47, 49, 75, 85 and 86
802		800	02-19	51, 52	05, 07, 17 and 75
807		806	02-19	51, 52	05
820		821	02-19	51, 52	ALL except 43, 46, 47, 49, 85 and 86
		822	02-19	51, 52	ALL except 43, 46, 47, 49, 85 and 86
824			02-19	51, 52	ALL except 17, 43, 46, 47, 49, 85 and 86
826			02-19	52	ALL except 17, 43, 46, 47, 49, 75, 77, 78, 85 and 86
830		832	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 77, 78, 85 and 86
836			02-19	52	ALL except 17, 43, 46, 47, 49, 75, 77, 78, 85 and 86
840		841	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 85 and 86
		842	02-19	51,52	ALL except 17, 43, 46, 47, 49, 85 and 86
843			02-19	51	ALL except 17, 43, 46, 47, 49, 85 and 86

Exhibit 3.17.21-5   Internal Revenue Manual   Cat. No. 33880U (08-23-2023)

Exhibit 3.17.21-5 (Cont. 6) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		**Credit (-)**			
843			02-19	52	ALL except 17, 43, 46, 47, 49, 77, 78, 85 and 86)
846			02-19	52	ALL except 17, 43, 46, 47, 49, 75, 85 and 86
850		851	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 85 and 86
		852	02-19	51, 52	ALL except 17, 43, 46, 47, 49, 85 and 86
856			02-19	52	ALL except 17, 43, 46, 47, 49, 75, 85 and 86
		976	02-19	51, 52	ALL except 17, 40, 43, 46, 47, 49, 85 and 86
Section 20-23					
		630	20-23	51	46, 85 and 86
*632		630	20-23	51, 52	02, 05, 33, 34
632			20-23	51	46, 85 and 86
*637		636	20-23	52	02, 05, 33, 34
Section 30-33					
157			30-33	51, 52	ALL (except 46, 74 - 78, 85 and 86)
272			30-33	51, 52	ALL
340		341	30-33	51, 52	ALL
342			30-33	51, 52	ALL
420			30-33	52	ALL (except 46, 77, 78, 85 and 86)
		421	30-33	52	ALL
422		423	30-33	52	ALL (except 46, 77, 78, 85 and 86)
424			30-33	52	ALL (except 46, 85 and 86)
460		462	30-33	51, 52	ALL (except 46, 85 and 86)
470			30-33	51, 52	ALL (except 46, 85 and 86)

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Exhibit 3.17.21-5 (Cont. 7) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		Credit (-)			
471		472	30-33	51, 52	ALL (except 46, 85 and 86)
471			30-33	51	46, 85 and 86
473		474	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
475			30-33	52	ALL (except 46, 77, 78, 85 and 86)
		478	30-33	52	ALL (except 46, 77, 78, 85 and 86)
480		481	30-33	51, 52	ALL (except 46, 85 and 86)
482		483	30-33	51, 52	ALL (except 46, 85 and 86)
488		489	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
520		521	30-33	51, 52	ALL (except 46, 85 and 86)
522			30-33	51, 52	ALL (except 46, 85 and 86)
530			30-33	51, 52	ALL (except 46, 85 and 86)
531		532	30-33	51, 52	ALL (except 46, 85 and 86)
537			30-33	51	ALL (except 46, 77, 78, 85 and 86)
537			30-33	52	ALL (except 46, 85 and 86)
550		560	30-33	51, 52	ALL (except 46, 85 and 86)
564			30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
570		571	30-33	51, 52	ALL (except 46, 85 and 86)
572			30-33	51, 52	ALL (except 46, 85 and 86)

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Exhibit 3.17.21-5 (Cont. 8) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		**Credit (-)**			
582		583	30-33	51, 52	ALL (except 46, 85 and 86)
		590	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
591		592	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
593		594	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
595		596	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
597		598	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
599			30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
780		781	30-33	51, 52	ALL (except 46, 85 and 86)
782			30-33	51, 52	ALL (except 46, 85 and 86)
		788	30-33	51, 52	ALL (except 46, 85 and 86)
844			30-33	51	ALL (except 46, 85 and 86)
844			30-33	52	ALL (except 46, 77, 78, 85 and 86)
		845	30-33	51, 52	ALL (except 46, 85 and 86)
912		914	30-33	51, 52	ALL (except 46, 85 and 86)
930		932	30-33	52	ALL (except 46, 85 and 86)
940		942	30-33	51, 52	ALL (except 46, 77, 78, 85 and 86)
946			30-33	52	ALL (except 46, 77, 78, 85 and 86)
960		961	30-33	51, 52	ALL (except 46, 85 and 86)

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Exhibit 3.17.21-5 (Cont. 9) (02-13-2023)
Valid BMF Transaction Codes

Trans Code			Section	Doc Code	MFT Code
Debit (+)		**Credit (-)**			
962			30-33	51, 52	ALL (except 46, 85 and 86)
*MFT is not valid for the section.					

Exhibit 3.17.21-5   Internal Revenue Manual   Cat. No. 33880U (08-23-2023)
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Exhibit 3.17.21-6   (04-03-2019)
Valid IMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	Credit (-)			
150		01	51, 52	30, 31
150		02-19	51, 52	30, 31, 55
160		01	51, 52	30, 31
160	161	02-19	51, 52	30, 31, 55
166	167	02-19	52	30,31,55
170		01	51, 52	30, 31
170	171	02-19	51, 52	30, 31, 55
176	177	02-19	52	30, 31, 55
190	191	02-19	51, 52	30, 31, 35, 55
196	197	02-19	52	30, 31, 55
200	201	02-19	51, 52	30, 31, 55
240	241	02-19	51, 52	30, 31, 35,55
270		01	51, 52	30, 31
270	271	02-19	51, 52	30, 31, 55
272		30-33	51, 52	30, 31, 55
276	277	02-19	52	30, 31, 55
280		01	51, 52	30, 31
280	281	02-19	51, 52	30, 31, 55
286		02-19	52	30, 31, 55
290		01-19	51, 52	30, 31, 35, 55
	291	02-19	51, 52	30, 31, 55
294		01	51, 52	30, 31
294	295	02-19	51, 52	30, 31, 55
298		01	51, 52	30, 31
298	299	02-19	51, 52	30, 31, 55
300		01	51, 52	30, 31
300	301	02-19	51, 52	30, 31, 55
304		01	51, 52	30, 31
304	305	02-19	51, 52	30, 31, 55

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Exhibit 3.17.21-6 (Cont. 1) (04-03-2019)
Valid IMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	**Credit (-)**			
308		01	51, 52	30, 31
308	309	02-19	51, 52	30, 31, 55
310	311	02-19	51, 52	30, 31, 55
320		001	51, 52	30, 31
320	321	02-19	51, 52	30, 31, 55
336	337	02-19	52	30, 31, 55
340	341	02-19	51, 52	30, 31, 55
340	341	30-33	51, 52	30, 31, 55
342		30-33	51, 52	30, 31, 55
350		01	51, 52	30, 31
350	351	02-19	51, 52	30, 31, 55
360		01	51, 52	30, 31
360	361	02-19	51, 52	30, 31, 55
380		02-19	51, 52	30, 31, 55
386		02-19	52	30, 31, 55
388		01	52	30, 31
388	389	02-19	52	30, 31, 55
402	400	02-19	52	30, 31, 55
402		01	51	30, 31, 55
411	410	02-19	51, 52	30, 31, 55
412		02-19	51, 52	30, 31, 55
417	416	02-19	52	30, 31, 55
420*	421*	30-33	52	30, 55
422	423	30-33	52	30, 31, 55
424		30-33	52	30, 55
425		30-33	52	30, 31, 55
	430	01	52	30, 31
	430	02-19	51, 52	30, 55
	431	02-19	52	30, 31, 55
450		01	51, 52	30, 31

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Exhibit 3.17.21-6 (Cont. 2) (04-03-2019)
Valid IMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	Credit (-)			
450	451	02-19	52	30, 31, 55
460	462	30-33	51, 52	30, 31, 55
470		30-33	51, 52	30, 31, 55
471	472	30-33	51, 52	30, 31, 55
473		30-33	51, 52	30, 31, 55
474	475	30-33	51, 52	30, 55
480	481	30-33	51, 52	30, 31, 55
482	483	30-33	51, 52	30, 31, 55
490	496	30-33	51, 52	30, 31, 55
500	502	30-33	51, 52	30, 31, 55
510	516	30-33	51, 52	30, 31, 55
517		30-33	51, 52	30, 31, 55
520	521	30-33	51, 52	30, 31, 55
522		30-33	51, 52	30, 31, 55
530		30-33	51, 52	30, 31, 55
531	532	30-33	51, 52	30, 31, 55
535	534	02-19	51, 52	30, 31, 55
537		30-33	51, 52	30, 31, 55
540	542	30-33	51, 52	30, 31, 55
550	560	30-33	51, 52	30, 31, 55
564		30-33	51, 52	30, 31, 55
570	571	30-33	51, 52	30, 31, 55
572		30-33	51, 52	30, 31, 55
576	577	02-19	51, 52	30, 31, 55
582	583	30-33	51, 52	30, 31, 55
590		30-33	51, 52	30, 55
591	592	30-33	51, 52	30, 55
593	594	30-33	51, 52	30, 55
595		30-33	51, 52	30, 55
599		30-33	51, 52	30, 55

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Exhibit 3.17.21-6 (Cont. 3) (04-03-2019)
Valid IMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	Credit (-)			
	600	02-19	51, 52	30, 55
607	606	02-19	52	30, 31, 55
609	608	02-19	52	30, 31, 55
611	610	02-19	51, 52	30, 31, 55
612		02-19	51, 52	30, 31, 55
*632	630	20-23	51, 52	30, 31
*637	636	20-23	52	30, 31
641	640	02-19	51, 52	30, 31, 55
642		02-19	51, 52	30, 31, 55
661	660	02-19	51, 52	30, 31, 55
662		02-19	51, 52	30, 31, 55
667	666	02-19	52	30, 31, 55
671	670	02-19	51, 52	30, 31, 55
672		02-19	51, 52	30, 31, 55
681	680	02-19	51, 52	30, 31, 55
682		02-19	51, 52	30, 31, 55
691	690	02-19	51, 52	30, 31, 55
692	694	02-19	17, 18, 19, 24, 34, 38, 51, 52	30, 31, 55
695		02-19	19, 24, 34, 51, 52	30, 31, 55
701	700	02-19	51, 52	30, 31, 55
702		02-19	51, 52	30, 31, 55
	706	02-19	52	30, 31, 55
712	710	02-19	51, 52	30, 55
	716	02-19	52	30, 55
721	720	02-19	51, 52	30, 31, 55
722		02-19	51, 52	30, 31, 55
731	730	02-19	51, 52	30, 31, 55
732		02-19	51, 52	30, 31, 55
	736	02-19	52	30, 31, 55

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Exhibit 3.17.21-6 (Cont. 4) (04-03-2019)
Valid IMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	Credit (-)			
742	740	02-19	51, 52	30, 31, 55
762	760	02-19	51, 52	30, 31, 55
765	764	02-19	51, 52	30, 31, 55
767	766	02-19	51, 52	30, 31, 55
	768	02-19	52	30, 31, 55
772	770	02-19	51, 52	30, 31, 55
777	776	02-19	52	30, 31, 55
780	781	30-33	51, 52	30, 31, 55
782		30-33	51, 52	30, 31, 55
783	784	30-33	51, 52	30, 31, 55
	788	30-33	51, 52	30, 31, 55
802	800	02-19	51, 52	30, 31, 55
807	806	02-19	52	30, 31, 55
820	821	02-19	51, 52	30, 31, 55
	822	02-19	51, 52	30, 31, 55
824		02-19	51, 52	30, 31, 55
826		02-19	52	30, 31, 55
*830	832	02-19	51, 52	30, 55
*836		02-19	52	30, 55
840	841	02-19	51, 52	30, 31, 55
843		02-19	51, 52	30, 31, 55
844	845	30-33	51, 52	30, 31, 55
846		02-19	52	30, 31, 55
850	851	02-19	51, 52	30, 31, 55
	852	02-19	51, 52	30, 31, 55
856	859	02-19	52	30, 31, 55
876		02-19	52	30, 31, 55
890	892	02-19	51, 52	30, 31, 55
896		02-19	52	30, 31, 55
912	914	30-33	51, 52	30, 31, 55

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Exhibit 3.17.21-6 (Cont. 5) (04-03-2019)
Valid IMF Transaction Codes

Trans Code		Section	Doc Code	MFT Code
Debit (+)	**Credit (-)**			
915		30-33	52	30, 31, 55
919	917	30-33	51, 52	30, 31, 55
930	932	30-33	52	30, 31, 55
940	942	30-33	51, 52	30, 31, 55
960	961	30-33	51, 52	30, 31, 55
962		30-33	51, 52	30, 31, 55
	976	02-19	51, 52	30, 31, 55
	977	02-19	51, 52	30, 31, 55
*Section 20-23 is not present with MFT-CD 55.				

Exhibit 3.17.21-6   Internal Revenue Manual   Cat. No. 33880U (08-23-2023)

Exhibit 3.17.21-7   (10-01-2018)
Transaction Code Conversion Table (MF to NMF)

Transaction Code	Convert To
163, 166	160
167	161
176	170
177	171
186	180
196	190
197	191
238	234
239	235
246	240
276	270
277	271
286	280
336	340 or 190 (IRM 3.12.21)
337	341
370	DO NOT ADD
386, 388, 389	380 (MF) or 607 (NMF)
400	DO NOT ADD
402	DO NOT ADD
420, 421	DO NOT ADD
424	DO NOT ADD
570	DO NOT ADD
606	600
666	700
667	820
673	670
701	702
706	700
716	710
736	730

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Exhibit 3.17.21-7 (Cont. 1) (10-01-2018)
Transaction Code Conversion Table (MF to NMF)

Transaction Code	Convert To
756	700
768	764
776	770
777	771
796	790
806	800
807	802
836	830
842, 848	841
846, 849	840
856, 876	850
896	820
897	822

Exhibit 3.17.21-7   Internal Revenue Manual   Cat. No. 33880U (08-23-2023)
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Exhibit 3.17.21-8   (02-01-2011)
Tax Return Information Chart

Tax Return Number	MFT Code	Tax Class	Valid Tax Periods
11	61	4	196206-198706
11-B	62	4	196206-198006
11-C	63	4	Not before 196206
706GS(T)	77	5	Not before 198612; month must be 12
706GS(D)	78	5	Not before 198612; month must be 12
706/706NA	52	5	Must be 000000
709/709A	51	5	Not before 196112; month must be 12 for periods ending 197012 or earlier and after 198112; month must be 03, 06, 09 or 12 for periods 197103 through 198112.
720	03	4	Not before 196302; month must be 03, 06, 09 or 12
730	64	4	Not before 196206
940	10	8	Not before 196112; month must be 12
940EZ	10	8	Not before 198912; month must be 12
941	01	1	Not before 196203; month must be 03, 06, 09 or 12
942	04	1	Not before 196203; month must be 03, 06, 09 or 12
943	11	1	Not before 196112; month must be 12
944	14	1	Not before 200612; month must be 12
945	16	1	Not before 199412; month must be 12
990	67	4	Not before 197012
990EZ	67	4	Not before 198901
990C	33	3	Not before 196112
990PF	44	4	Not before 197001
990T	34	3	Not before 196112
1040, 1040A	30, 31	2	Not before 196212
1041	05	2	Not before 196112
1041A	36	4	Not before 197012
1042	12	1	Not before 198512; month must be 12
1065	06	2	Not before 196112

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Exhibit 3.17.21-8 (Cont. 1) (02-01-2011)
Tax Return Information Chart

Tax Return Number	MFT Code	Tax Class	Valid Tax Periods
1066	07	3	Not before 198712
1120	02	3	Not before 196112
2290	60	4	Not before 195607
4638	58	4	197007-198009
4720	50	4	Not before 197001
1041PF	37	4	197001-198712
5227	37	4	Not before 198812; month must be 12
8038-B	85	3	Not before 200812
8038-CP	46	3	Not before 200901
8038, 8038G, 8038GC, 8038T	46	3	Not before 198412
8038-TC	86	3	Not before 200812
8278	13	3	Not before 198012; month must be 12, except with reference code 613, 643, 644, 650, 655, 656, 657, 661, 676 or 677
8752	15	2	Not before 199012; month must be 12
CT-1	09	7	Not before 196203; month must be 03, 06, 09 or 12 for periods ending before January 1, 1976; month must be 12 for periods ending after December 31, 1975.

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Exhibit 3.17.21-9 (02-01-2011)
Campus Codes

Campus	Code
Andover	08
Atlanta	07
Austin	18
Brookhaven	19
Cincinnati	17
Fresno	89
Kansas City	09
Memphis	49
Ogden	29
Philadelphia	28

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Exhibit 3.17.21-9