EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.17.220, Accounting and Data Control, Excess Collections File.

MATERIAL CHANGES

(1)   IRM 3.17.220.1.4 Added new information about Annual Clearance of IRM.

(2)   IRM 3.17.220.1.5 Added new information about Program Management and Reviews.

(3)   IRM 3.17.220.2.1 Clarified reference on research of Form 8758.

(4)   IRM 3.17.220.2.1(a) Note updated IRM reference.

(5)   IRM 3.17.220.2.1(9) Note added to clarify credit modules totaling $100,000.00 or more need manager signature.

(6)   IRM 3.17.220.2.2.2 Note added to clarify credit modules totaling $100,000.00 or more need manager signature.

(7)   IRM 3.17.220.2.3(14) Note reference reworded for clarification.

(8)   IRM 3.17.220.2.12(5) Added information about Statute Clearance stamp being valid for 90 days.

(9)   IRM 3.17.220.2.14(12) Updated address on Tax Professional PTIN Center. IPU 24U0261 issued 02-14-2024.

(10)   IRM 3.17.220.2.14(13) Added instructions on how to process Non-liable payments.

(11)   Editorial changes (i.e. update from Wage & Investment (W&I) to Taxpayer Services (TS), grammar, web links) made throughout IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.17.220, Excess Collections File, dated 02-14-2024 The following IRM Procedural Update has been incorporated: IPU 24U0261 issued February 14, 2024.

AUDIENCE

Taxpayer Services (TS), Small Business/Self Employed (SBSE), Large Business and International (LB&I) tax Examiners, Customer Service representatives, Accounting Technicians and Taxpayer Advocate Service personnel.

James L. Fish
Director, Submission Processing
Taxpayer Services Division

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220**
Any line marked with a #
is for **Official Use Only**

3.17.220
Excess Collections File

Table of Contents

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220**
Any line marked with a #
is for **Official Use Only**

3.17.220   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

3.17.220.1
(11-24-2017)
Program Scope and Objectives

(1) **Purpose:** This IRM section describes processing of non-revenue receipt credits by the Accounting Operations for the Excess Collections File (XSF) on the Integrated Data Retrieval System (IDRS). This IRM:

  a. Establishes the standards for additions to and applications from the XSF.
  b. Describes the steps in the processing of credits added to or applied from the XSF.
  c. Provides details on "management and internal controls" to the IRM, where applicable.
  d. Recommends IRM resources, and websites where applicable.

(2) **Audience:** The primary users of the IRM are the employees of the Taxpayer Services, Submission Processing Accounting Excess Collections function.

(3) **Policy Owner:** Director Submission Processing (SP), Taxpayer Services

(4) **Program Owner:** Accounting and Tax Payment office, Accounts Services Section

(5) **Primary Stakeholders:** Excess Collections function within Taxpayer Services (TS)Submission Processing (SP) Accounting units.

(6) **Program Goals:** The objective of this IRM is to provide guidance for adding,researching and applying payments to and from the Excess Collections file (XSF).

(7) **Contact Information:** To recommend changes or make any other suggestions to this IRM section, e-mail to &TS CAS:SP:ATP:AD or submit an IRM feedback inquiry through SERP.

3.17.220.1.1
(11-24-2017)
Background

(1) The Excess Collection File (XSF) is a separate file within IDRS containing non-Revenue Receipts which cannot be identified or legally applied.

(2) Each record within the file contains the XS control number, amount of credit, type of credit, received date and other identifying information, if known.

(3) The IDRS XSF reflects contents of Accounts 6800 and Account 9999 less than seven years and more than one year after the IRS-received date except in true statute cases, where it may be under one year.

(4) The file is also a rapid research tool used for payment tracer purposes by all areas of the IRS.

(5) The instructions contained herein are for processing non-revenue receipt credits which, for various reasons, cannot be applied to a taxpayer's account. Unless otherwise specified, the term:

  a. **Master File** will apply to Business Master File (BMF) and Individual Master File (IMF).
  b. **Non-Master File** will only apply to the NMF.

3.17.220.1.2
(12-09-2020)
Authority

(1) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

(2) Standards for Internal Control in the Federal Government, GAO-14-704G sets the standards for an effective internal control system for federal agencies.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.2**
Any line marked with a #
is for **Official Use Only**

Internal control is a process used by management to help achieve its objective. Management officials are responsible for:

    a.   Implementing effective internal controls related to the XSF.

    b.   Ensuring the instructions are communicated to and carried out by the employees.

(3)   Internal Revenue Code IRC 6501, Limitations on assessment and collection.

(4)   IRC 6511, Limitations on Credit or Refund.

3.17.220.1.3
(01-01-2014)
IDRS Notice Issuance Criteria

(1)   All employees must be aware of IDRS notice issuance criteria and the input of Command Code (CC) STAUP on a module if closing action cannot be accomplished before the next notice is issued.

(2)   The number of cycles must be for a sufficient period to ensure that balance due notices will not be issued prematurely. CC STAUP will be automatically released after nine cycles without an open control base on the tax module. It will be necessary to extend the previously input STAUP if the transfer procedure is lengthy.

3.17.220.1.4
(01-01-2025)
Annual Clearance of IRM

(1)   This IRM is updated and published annually after review and concurrence by impacted stakeholders according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs).

(2)   Functional areas are responsible for reviewing the information in this IRM annually to ensure accuracy, consistency, and to promote effective program administration.

3.17.220.1.5
(01-01-2025)
Program Reviews

(1)   Program Reviews are mission critical to the health of accounting and deposit programs to ensure integrity of the general ledger accounts and accuracy of the financial statements. It is essential that each function conducts its operations with an emphasis on mitigating risks, identifying best practices, and adhering to IRM requirements. An objective assessment of program compliance, including all applicable procedures and guidelines, is necessary to ensure that adequate internal controls are in place.

(2)   **Program Effectiveness:** The program effectiveness includes conducting reviews and analysis to detect and identify material or significant deficiencies that could adversely impact IRS audits and/or financial statements. These reviews are necessary to ensure Submission Processing is conducting business as prescribed in the governing IRM's and are designed to identify potential internal control deficiencies that may impair the integrity of the general ledger accounts and/or financial reporting.

(3)   **Program Reviews:** A program review ensures actions are in accordance with IRM procedures. SP HQ Accounting and Deposit Section conducts program reviews to verify compliance with IRM requirements, address TIGTA/GAO findings, identify risks to internal controls, address error trends, and training needs, as needed. In addition, the reviews ensure IRM procedures are applicable, adequate, and adhere to Department of the Treasury and/or IRS guidelines.

    a. Program reviews will be planned and conducted based on business need and priorities.

    b. Notifications will be provided to the SP campus leadership in advance.

    c. Reviews will be conducted to evaluate program delivery and conformance to administrative and/or IRM compliance requirements.

    d. The program review summary report will outline observations and recommendations for program guidance, corrective actions, and/or mitigation strategies, as appropriate.

    e. A memorandum signed by the Director, SP will be forwarded to the Field Director, SP with a high-level overview of the areas of improvement.

    f. Functional areas will retain a copy of the report and all applicable supporting documentation in a centralized location.

(4) **Corrective Action Plan:** The Corrective Action Plan is a plan of action that is developed to resolve the condition that resulted in noncompliance with IRM requirements. In addition, an effective Corrective Action Plan identifies the root cause of problems to minimize or eliminate their recurrence. Corrective actions are developed, implemented, managed, and monitored to promote program improvement.

    a. As part of the Program Review process, functional areas are required to provide a written Corrective Action Plan response to the review recommendations within 30 days of receiving the program review summary report.

    b. The Corrective Action Plan must include:

Date of Review

Program Reviewed

Recommendation/Risk Identified

Corrective Action

Completion Date

    c. A copy of the program review and Corrective Action Plan must be retained as substantive documentation and evidence of mitigation and/or remediation of the noncompliance.

    d. SP HQ Accounting and Deposit will follow-up to ensure corrective actions have been taken and to provide any additional and/or ongoing support, as needed.

(5) **Vulnerability Assessments:** A vulnerability assessment identifies, quantifies, and prioritizes the vulnerabilities of government programs and assets including systems/technology, property, funds, and employees. Vulnerability assessments may be conducted on any business process to assess the risks of business failure and/or weakness caused by internal or external factors.

Note: Local leadership is encouraged to perform operational reviews to evaluate program delivery and encourage conformance with IRM requirements.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.5**
Any line marked with a #
is for **Official Use Only**

3.17.220.1.6
(12-09-2020)
Processing Timeframes

(1) Valid CC XSADD cases must be added to the XSF within five workdays of receipt in the Excess Collections function of Form 8758, *Excess Collections File Addition*. This procedure includes any action necessary to remove the credit from its previous location. See IRM 3.17.220.2.4

Exception: Statute expired cases received from April 15 through September 15, where the refund is being held with a -B freeze must be added to the XSF within fifteen workdays of receipt in the Excess Collections function.

(2) All status code **"OPEN"** cases must be thoroughly researched to the same standard outlined for Unidentified Remittance cases in IRM 3.17.10, Dishonored Check File (DCF) and Unidentified Remittance File (URF). Substantial efforts to attain this research standard must be initiated within two workdays of their addition to the XSF. See IRM 3.17.220.2.8.

Note: Initial research does not include the follow up issuance of correspondence by XSF function requesting more information.

(3) Valid CC XSAPL cases must be applied from the XSF within one workday of receipt in the Excess Collections function of Form 8765, IDRS Control File Credit Application.

3.17.220.1.7
(12-09-2020)
Related Resources

(1) The following manual sections are frequently used in conjunction with this IRM or may be used as resources:

a.   Document 12990, IRS Records Control Schedules
b.   IRM 11.3.1, Introduction to Disclosure
c.   IRM 11.3.3, Disclosure to Designees and Practitioners
d.   IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria
e.   IRM 3.17.10, Dishonored Check File (DCF) and Unidentified Remittance File (URF)
f.   IRM 3.17.30, SC Data Controls
g.   IRM 3.17.41, Accounting and Operating Reports
h.   IRM 3.17.63, Redesign Revenue Accounting Control System
i.   IRM 3.17.79, Accounting Refund Transactions
j.   IRM 3.17.80, Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
k.   IRM 3.17.243, Miscellaneous Accounting
l.   IRM 3.17.277, Electronic Payments
m.   IRM 20.2.4, Overpayment Interest
n.   IRM 21.1.1.4, Communication Skills
o.   IRM 21.1.3, Operational Guidelines Overview
p.   IRM 21.2.4, Master File Accounts Maintenance
q.   IRM 21.3.3, Incoming and Outgoing Correspondence/Letters
r.   IRM 21.4, Refund Inquires
s.   IRM 21.5, Account Resolution
t.   IRM 21.6, Individual Tax Returns
u.   IRM 21.7, Business Tax Returns and Non-Master File Accounts
v.   IRM 25.6, Statute of Limitations
w.   IRM 2.3, IDRS Terminal Responses
x.   IRM 2.4, IDRS Terminal Input
y.   IRM 2.9.1, Integrated Data Retrieval System
z.   Document 6209, IRS Processing Codes and Information

(2)   Other manuals which are helpful in program operations will be mentioned throughout the text.

3.17.220.1.8
(12-09-2020)
Taxpayer Advocate
Service Case
Procedures, National
Service Level
Agreements (SLAs)

(1)   Taxpayer Advocate Service (TAS) has service level agreements (SLAs) with Taxpayer Services(TS), Small Business/Self Employed (SB/SE), Large Business and International (LB&I), Tax Exempt/Government Entities (TE/GE), Criminal Investigation (CI), and Appeals, to ensure that standards are established within the business operating divisions/functions to process TAS casework when the authority to complete transactions rests with the division/function.

(2)   The SLAs are located on the TAS intranet homepage under the heading *Service Level Agreements*.). See also IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, if additional information is required.

(3)   Every taxpayer has a set of fundamental rights known as the *Taxpayer Bill of Rights.*

3.17.220.1.9
(12-09-2020)
Terms and Acronyms

(1)   The following is a glossary of terms:

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.9**
Any line marked with a #
is for **Official Use Only**

Acronym/Term	Definition
Account 2340	Photocopy Fees
Account 2350	Public Debt
Account 2360	Conscience Fund
Account 2380	Installment Agreement New
Account 2385	Installment Agreement Reinstated
Account 4620	Unidentified Remittances
Account 4710	Offers In Compromise
Account 6310	Miscellaneous Fees
Account 6400	Miscellaneous Revenue Collections
Account 6800	Excess Collection
Account 6810	Unapplied Statute Expired Credit
Account 9998	Reversal of Revenue Clearance Accountability
Account 9999	Revenue Clearance Accountability
Account Management Services	Account Management Services (AMS) formerly known as "Desktop Integration or DI" provides a common Interface that allows users of multiple IRS systems to view history and comments from other systems and to access a variety of case processing tools without leaving AMS.
Agency Location Code (ALC)	A code assigned by Treasury to each campus for deposit and disbursement activity
Annotate	To note the action taken in the case file
Automated Non-Master File (ANMF)	Automated Non-Master File is a collection of revenue accounting transactions providing a means for the assessment of taxes and collection of revenue.
Area Office	An office of Internal Revenue Service located in a principal city within each state or part of the state
Assessment	Amount of tax charged to the taxpayer's account
Business Master File (BMF)	A magnetic tape file containing (BMF) information on each taxpayer's business returns and related documents

Acronym/Term	Definition
Customer Account Data Engine (CADE 2)	Beginning in January 2012 with **CADE 2** deployment, IMF will process and post individual taxpayer submissions daily . Only accounts and transactions that have met specific criteria will process and post daily. The remaining accounts and transactions will re sequence until the end of the cycle. - With the implementation of **CADE 2**, the campus cycle will change. The cut off for the week's processing will move back one day, from Thursday night to Wednesday night for all Master Files. This change allows all Master Files (IMF, BMF, etc.) to be processed by IDRS weekend analysis one week earlier. - IMF - Daily posted transactions will be updated and available for viewing on CFOL by 6 a.m. the next business day after IMF processing, and available on IDRS by 6 a.m. the following business day providing posted information sooner.
Calendar Year (CY)	A tax year ending on December 31
CDDB	The Custodial Detail Data Base is a system created to track all individual payments that comprise a deposit ticket.
Command Code (CC)	A five- or six-character code used to initiate contact with IDRS
Control D / Web Access Server	Accesses reports via the Internet which allows the user to view reports using sophisticated viewers, filters and indexing capabilities
Credit (CR)	An amount paid or transferred as payment to an account
Credit Balance	A condition in which the amounts of credit on a tax account exceed the balance due
CSCO	Compliance Services Collection Operations
Collection Statute Expiration Date (CSED)	The last date IRS must collect on an outstanding balance due on an account, usually ten years from the assessment date.
Debit (DR)	The amount owed on an account
Debit Balance	A condition in which the balance due exceeds the total amount of credits
Deposit Ticket	Standard Form (SF) 215A which is prepared to deposit each day's balanced remittances
Designated Payment Code (DPC)	A two-position numeric code designating either the source of a payment or the type of tax liability (levy, seizure, installment, etc.) the payment is to be applied against. DPCs 04 and 05 on a line with TC 670, 680, 690, 694 or 700 on CC TXMOD, indicates a third-party payment made in response to a levy and does not include payments from the taxpayer because of a levy. DPC 06 indicates a payment resulting from a seizure. DPC 09 indicates an accepted offer in compromise payment. DPC 36 indicates an ACA Individual Shared Responsibility penalty payment. DPC 43 indicates an ACA Employer Shared Responsibility payment. DPC 64 indicates a section 965 payment.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.9**
Any line marked with a #
is for **Official Use Only**

Acronym/Term	Definition
Desktop Integration	Desktop Integration (DI) system provides a common interface that allows users of multiple IRS systems to view history and comments from other systems - Renamed to Account Management Services (AMS) in FY 2009.
Document Locator Number (DLN)	A controlled number assigned to every return or document input through the ADP system
Document	A tax return, schedule or paper which establishes or affects a taxpayer's account
Document Code (or Doc Code)	The 3rd and 4th digits of the DLN
Enterprise Computing Centers (ECC)	Effective June 27, 2004, the Martinsburg and Tennessee Computing Centers (previously named MCC and TCC) were realigned into this one organization. Specific sites will be referred to as ECC Martinsburg or ECC Memphis.
ECC-MEM	ECC Memphis
ECC-MTB	ECC Martinsburg
Electronic Funds Transfer (EFT)	Payments made through EFTPS are given a 15-digit EFT number by the Treasury Financial Agent (TFA).
Electronic Federal Tax Payment System (EFTPS)	The following types of payment methods fall within this category: ACH Debit, Fedwire, ETA/Fedline, DDIA, Credit Card, Debit Card, RRB Link, Government and E-File Debit.
Excess Collections File (XSF)	Accounts 6800 and 9999 residing in a paper file until January 9, 1989; replaced after that date by the XSF on IDRS. A file within the IDRS containing non-Revenue Receipts which cannot be identified or applied. Each record within the file contains the XS control number, amount of credit, type of credit, received date and other identifying information, if known. XSF reflects contents of Accounts 6800 and 9999 less than seven years and more than one year after the IRS-received date except in true statute cases, where it may be under one year.
Expedite	To speed up processing of any urgent document
Federal Tax Deposits (FTD)	A system whereby taxpayers are required to make deposits of trust fund monies through local or commercial banks. These deposits are forwarded to Treasury, placed on a magnetic tape and then shipped to ECC for posting to the taxpayer's account. The FTD PATAX system was decommissioned, January 1, 2011. FTD payments are required to be made electronically and processed through EFTPS.
File Location Code (FLC)	The first two digits of the DLN assigned to identify the area office related to the processing IRS campus
Fiscal Year	A tax year covering any twelve-month period other than a calendar year
Form 4830, *IDRS Multi-Purpose Posting Document*	Received monthly for each record dropped from the URF to XSF 6800
Form 8758, *Excess Collections File Addition*	Prepared to request inclusion of a credit on the XSF and to debit the account from which it is to be transferred

Acronym/Term	Definition
Form 8765, *IDRS Control File Credit Application*	Prepared to request application of a credit from the XSF or the URF
Form 8766, *Excess Collections File (XSF) Worksheet*	Completed to record research performed on credits added to the XSF using CC XSADD
Freeze	A restrictive action applied to a Master File account to prevent normal computer actions of offsets, refunds or notices sent to the taxpayer
Freeze Code	A transaction code used to freeze a taxpayer's account
Government On-Line Accounting Link System (GOALS)	A Financial Management Service (FMS) system which allows agencies to report and view the financial information reported to Treasury
Integrated Data Retrieval System (IDRS)	A computer system with the capability to instantaneously retrieve or update stored information which works in harmony with the Master File system of taxpayer accounts
Individual Master File (IMF)	A magnetic tape file containing information concerning all taxpayers who file individual tax returns
Input Documents	Approved documents which contain information to be fed into the computer, such as tax returns, posting vouchers and Form 8758 and Form 8765
Intra-Governmental Payment and Collection (IPAC)	This is a major component of the GOALS II System. It provides a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs).
Individual Retirement Account File (IRAF)	A magnetic tape file containing information containing individual retirement accounts - Refers to MFT 29 records. As of January 01, 2005, IRAF merged into IMF - Also known as IMF IRAF
Journalization	The process of debiting and crediting General Ledger accounts - Every tax transaction that involves money must be journalized to maintain accounting control.
Julian Date	A system of numbering the days of the year from 001 through 365 (or 366)
Letter 1687C, Unidentified Payment/Credit	Sent to the taxpayer for information about the proper application of a credit from the XSF
Letter 2349 or 2349 (SP) Spanish version	Sent to taxpayer to inform them of the particular application from the Excess Collections File (XSF)- Generated through CC XSAPL
Lockbox	The process whereby remittances and documents are mailed to a designated P.O. Box at a commercial bank. The remittances are deposited in an expedite manner with immediate credit availability for the Treasury. Source documents are processed simultaneously and forwarded to campuses.
Magnetic Tape (Mag Tape)	Plastic tape, coated with magnetic material, on which information is recorded by a process of electrical impulses forming minute polarized characters - The tape is used in computers and is much the same as that used in a standard tape recorder.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.9**
Any line marked with a #
is for **Official Use Only**

Acronym/Term	Definition
Master File (MF)	A magnetic tape record containing entity and accounting information concerning taxpayer's tax returns and related documents, including Business (BMF) and Individual (IMF)
Master File Tax Code (MFT Code)	A two-digit number which identifies the type of tax. (e.g., Form 1040, *US Individual Income Tax Return* is MFT 30)
Name Control	The first four characters of the principal name of the taxpayer - Blank spaces will be included if the principal name consists of less than four characters.
Non-Master File (NMF)	A file containing records of accounts for which manual procedures must be maintained
Non-Revenue Receipts	Payments received for items other than taxes, i.e., bulk forms, photocopy fees, court fines, installment user fee, erroneous refund re-payments, etc.
Offer In Compromise (OIC)	A proposal for settlement of tax liability for an amount less than that pre-viously assessed (or unassessed) or a liability for specific penalties assessed (or unassessed).
Pending Transaction	A transaction input to IDRS but not yet effective at the Master File Account
Period Ending	The ending year and month indicating the period covered by a tax return, e.g., 200809 indicates a return for the period ended September 30, 2008
PMTEXPCSED	A Payment Expired CSED (PMTEXPCSED) transcript will generate when a payment is applied to a module after the Collection Statute Ex-piration Date (CSED) has expired.
Redesign Revenue Accounting Control System (RRACS)	An automated database system used to provide accounting control for all revenue accounting transactions
Record Control Schedule (RCS)	Document 12990, IRS Records Control Schedules provides mandatory instructions for what to do with record and non-record materials no longer needed for current Government business.
Received Date	The earliest date received by any IRS office or function that can accept tax returns
Reconciliation	Resolving discrepancies within the total document count and money amount for each block

(To the right of the empty row:)
#
#
#
#
#
#
#
#
#

Acronym/Term	Definition
Refund	Money returned to the taxpayer because of overpayment of a tax liability - Usually not done if the taxpayer has any other outstanding liability against which the overpayment can be credited
Remittance Amount	An amount of money received in payment to taxes - may be a check, money order, cashier's check, or cash
Remittance Transaction Research System (RTR)	This application consolidates all Integrated Submission Remittance Processing and Lockbox Bank remittance transaction data and images and makes them available to authorized users who need to research remittance transactions.
Reject	A transaction which did not post to an account because of incomplete information
Retention Register	Microfilm record of old accounts that have been removed from the active Master File through the multi-year levelling process
Service wide Electronic Research Program (SERP)	A service wide electronic research portal designed to provide employees access to IRMs and other reference materials and can be accessed at (*serp.enterprise.irs.gov*)
SSNER-2DB/ECP	SSN Elimination & Reduction 2-D Barcode project implementation consists of the elimination and reduction of the SSN and the creation and application of a 2-D barcode on outgoing individual taxpayer notices. Barcodes on the incoming notices will be read using handheld scanners.
Statute of Limitations	The Internal Revenue Code states that the IRS will assess tax, refund credit and collect taxes within specific timeframes. These limits are known as "Statute of Limitations." The determination of a statute expiration differs for assessment (ASED), refund (RSED), and collection (CSED).
Tax Account	A record of all tax data recorded on the Master File, showing all classes of tax and all tax periods identified by one Taxpayer Identification Number (TIN). Separate tax accounts are maintained on the Business Master File (BMF) and the Individual Master File (IMF). A person who has both an individual account under their Social Security Number (SSN) and a business account under their Employer Identification Number (EIN) has at least two separate tax accounts.
Tax Class Code	A single-digit numeric which identifies the type of tax a transaction involves
Tax Module	A record of tax data for a taxpayer covering only one type of tax for one tax period - A module consists of the MFT Code and the tax period (e.g., 30 [Form 1040] for 201112)
Tax Period	A six-digit numeric in year and month format (YYYYMM) which identifies the time covered by a return or an account. (e.g., tax period ending December, 2011 would be 201112)

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.9**
Any line marked with a #
is for **Official Use Only**

Acronym/Term	Definition
Taxpayer Advocate Service (TAS) Program	The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
Taxpayer Identification Number (TIN)	Every taxpayer has a permanent number for identification of their tax account. The Employer Identification Number (EIN) is used to identify taxpayers on the BMF. The Social Security Number (SSN) is used as the account number of the taxpayer on the IMF. The format of these numbers is: EIN XX–XXXXXXX SSN XXX–XX–XXXX
Taxpayer Information File (TIF)	A record of tax data under a specific taxpayer identifying number
Trace ID Number	The CDDB mechanism that identifies each Deposit Ticket, and its corresponding payments is a 20 digit number made from 14 characters related to the corresponding Deposit Ticket and six characters representing the Detail Payment Transaction Record for an individual payment
Transaction Code (TC)	A three-digit numeric which defines the precise nature of the transaction. For example, TC 150 indicates "Return Filed and Tax Liability Assessed." Refer to Document 6209, IRS Processing Codes and Information, for a listing of transaction codes.
Twenty-Three C (23C) Date	The date a liability is assessed
Unidentified Remittance (UR)	A remittance received by the IRS which cannot be positively identified and/or applied to its proper account
Unidentified Remittance File (URF)	A separate file within IDRS containing all remittances received which cannot be immediately identified or applied. Each record within the file contains the UR control number, amount of remittance, type of remittance, received date, taxpayer's name, and other identifying information, if known.
Unpostable (UP)	Transactions which do not post at the Enterprise Computing Center (ECC) because of an inconsistency with the Master File
Validation Digit	Indicates whether an SSN is valid or invalid - There are two digits: **0**—Valid SSN. Indicates that this SSN and name control match on the Social Security Administration records. **1**—Invalid SSN. Indicates that the SSN and name control failed to match Social Security Administration records
XSF	Excess Collection File - A control file within IDRS containing all non-revenue receipt credits that cannot be identified or applied to their proper tax account. XSF contains both Account 6800, Excess Collections, and Account 9999, Revenue Clearance Accountability, data for seven years after the entry date of the payment to the XSF

3.17.220.1.10
(02-27-2014)
**Trace ID Number for
Tracking Credits**

(1) As of January 1, 2008, all credits and payments were assigned a Trace ID Number for tracking purposes. The Custodial Detail Data Base (CDDB) was established with the EFTPS payments January 1, 2006. CDDB will track all individual transactions against the Deposit Ticket totals, which have been entered in the Redesign Revenue Accounting Control System (RRACS) General Ledger. The Trace ID Number shows all credits/payments to be identified and added to the CDDB.

    a. For systems that create a Deposit Ticket, a 14-character Trace ID Number will be generated and printed on the Deposit Ticket.

    b. Deposit Tickets manually created will receive a Trace ID Number through Batch Block Tracking System (BBTS).

(2) The format for a Trace ID Number that is to be included in all Deposit Tickets (14 digits) and on all Payment Transaction records (20 digits) is:

Trace ID for Deposit Ticket (first 14 characters)		
Parts	**Characters**	**Definition**
Site ID	NN	SP Campus FLC or another Site ID
System ID	NN	The values are identified as follows: 01 - EFTPS 02 - ISRP Payment Transactions 05 - Lockbox Bank Transactions 10 - SITLP Levy Payments 12 - Receipt and Control Manual Deposits for External Leads and Accounting CIR deposits for External Leads (Effective July 15, 2013) 15 - Receipt and Control Manual Deposits 20 - RRACS DCF Debit Voucher (DV) 25 - Accounting Deposit Ticket and DV 30 - FTD Deposit Ticket/Debit Voucher 35 - IDRS IA User Fee Sweep 40 - Automated Insolvency Manual DT 45 - Automated Offer in Compromise Manual DT 50 - ITIN 55 - Field Assistance (Share) Function, Taxpayer Assistance Center
Deposit Date	YYYYDDD	Julian Date
Seq Number	NNN	For each Deposit Date, begin with 001 and increment each additional Deposit by 1.
Last field for Detail Payment Transaction Record (6 characters)		
Transaction Seq Number	NNNNNN Or zero	For each payment summarized in a Deposit Ticket, beginning with 000001, sequentially increment the Transaction Seq Number.

(3) Each payment added to the XSF with CC XSADD, will need the Trace ID associated with the payment on Master File. The Trace ID will be entered in Box 21 of Form 8758.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.1.10**
Any line marked with a #
is for **Official Use Only**

3.17.220.1.11
(11-19-2019)
**Training For Excess
Collection Function
Employees**

(1)   All Submission Processing Excess Collections (XSF) function employees must complete new hire or annual refresher training as applicable.

(2)   The below training course can be accessed in the Integrated Talent Management (ITM) system. ITM Learning replaced IRS's learning management system, known as ELMS (Enterprise Learning Management System) in October 2019.

(3)   All training will be recorded in (ITM).

Course Name	Course Number
Processing the Excess Collection File	19686

3.17.220.2
(12-09-2020)
Excess Collections File

(1)   General—The Excess Collections File (XSF) is a file within IDRS containing all non-revenue receipt credits received since January 1, 1989, in Accounts 6800, Excess Collections, and 9999, Revenue Clearance Accountability. Credits which have IRS-received dates more than one year prior to the current date will be added to the XSF. Also, credits with document (doc) codes 48, 58 and 65 and those representing "true" assessment statute cases will be added to the XSF regardless of age.

     a.   Items dropped from the Unidentified Remittance File to Account 6800, Excess Collection, after September 30, 1988, are part of the XSF.
     b.   Campuses were encouraged to add other credits received in the paper Excess Collections file since October 1, 1988, to the XSF using CC XSADD to make available on IDRS all pertinent FY 1989 information.
     c.   At campus option, other credits in the paper Excess Collections file which have IRS-received dates more than one year prior to the current date will be added to the XSF using CC XSADD to make them available for research on IDRS. Credits having doc codes 48, 58 and 65 and those representing "true" assessment statute cases will be added to the XSF regardless of age.

(2)   The paper Excess Collections file will remain in existence until the items therein are credited to their proper accounts or reach the retirement and destruction ages specified in Document 12990, IRS Records Control Schedules. Closures from the paper Excess Collections file will be made through the XSF.

(3)   XSF credits will be in Account 6800 (Excess Collection) for up to one year and then be in Account 9999 (Revenue Clearance Accountability). All credits will automatically be transferred from Account 6800 at the end of each fiscal year. Unapplied credits will remain on IDRS in the XSF seven years after the entry date of the payment to the XSF. The record will then appear on a dropped listing (XSF 50).

(4)   Each record within the XSF contains the control number, amount and source of the credit, IRS-received date, status code and other available payment and follow-up information.

(5)   XSF provides a rapid research tool for payment tracing which is available to all areas serviced by the campus.

(6) XSF provides registers and listings for journaling, controlling and balancing. See IRM 3.17.220.2.18 for a description of available XSF computer-generated reports.

(7) XSF records are established, corrected, and applied only by the Campus Excess Collections function using IDRS formats to be described later in this handbook. Instructions on the operation of IDRS and use of CCs are in IRM 2.3, IDRS Terminal Responses, and IRM 2.4, IDRS Terminal Input.

    a. Automatic establishment of some XSF records occurs through aging from the Unidentified Remittance File (Account 4620) and through the systemic transfer of statute expired TC 806 and TC 768 credits (STEX55) from the IMF.

    b. Other sources of credits to be added to XSF include Accounts Maintenance, Adjustments, Area Office, Non-Master File, FTD, Collection, Rejects and Unpostables functions which will request the necessary actions from the XSF function.

    c. Applications from XSF must be requested of the XSF function by any functional area serviced by the campus.

(8) Just as its sister program, URF, the IDRS XSF contains four files on disk. They are:

    a. The XS Control Number File, which contains the actual XSF data

    b. XS Name

    c. XS Amount

    d. XS TIN Files, which contain partial key data used to facilitate access to the XS Control Number File.

(9) Subsequent IDRS activity with the XSF is automatically recorded by the computer, and, if appropriate, balance amounts are also adjusted, thus becoming the official XSF. Items will be removed from the open file at the time the case is closed on IDRS or when more than seven years have passed since the entry date of the payment. Credits removed from the XSF will usually have exceeded the statute of limitations for refund.

(10) Supporting paper files will be maintained only for the records added to the XSF via CC XSADD, URF drops prior to completion of research in the UR function and credits which have been applied. These files will contain relevant case records such as history sheets, paper requests with documentation, transcripts, correspondence, etc.

(11) Closed cases will be included in quality review.

(12) Route closed cases to Files in folders other than IDRS source document folders. Frequency and manner of transfer may be arranged locally between the XSF function and Files to ensure that records are retained as described in Document 12990, IRS Records Control Schedules.

(13) Retire closed case files to Federal Records Center (FRC) one year after closed (applied or dropped from the XSF) as indicated by appearing on XSF Dropped Listing.

(14) Destroy closed case files five years after end of processing year.

(15) Daily inventory analysis report (URF01 (XSF)—Excess Collections function copy)–destroy after end-of-month balancing operations.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2**
Any line marked with a #
is for **Official Use Only**

(16) Monthly inventory analysis report (URF01 (XSF)—Excess Collections function copy)–destroy 18 months after end of processing year or one year after internal audit of operations and accounts, whichever is earlier.

(17) Dropped listing (XSF50—Excess Collections function copy)–

a. Destroy 7 years after end of processing year.

(18) Dropped listing (RRACS Function copy)—destroy after 60 days.

(19) The following program codes will be used:

a. All work performed on XSF or on the paper Excess Collections files in the Excess Collections function will be charged to program code 37600.
b. Work performed on the "OPEN" status review will be charged to program code 37605.

3.17.220.2.1
(01-01-2025)
Research

(1) The originator of Form 8758 will conduct research to determine if the credit can be resolved prior to being added to the XSF file, regardless of the dollar amount of the item. Both large and small cases are to receive equal attention, but large-dollar cases will be worked first.

(2) Statute barred credits will be received from other IRS areas to be transferred to the XSF. The application of the credit will be barred because the taxpayer:

a. Submitted a payment for an amended return, or in anticipation of a tax adjustment prior to the Assessment Statute Expiration Date (ASED) but a timely assessment is not made.

Note: A taxpayer is not entitled to a refund of a payment made before the ASED on the grounds that the IRS failed to make an assessment by the ASED if the taxpayer filed an amended return before the ASED or the IRS determined a deficiency before the ASED, and the taxpayer would otherwise owe that amount. See IRM 25.6.1.10.3.1.6.1(1), Claim for an Amount Paid Before the ASED for Tax Determined By the ASED.

b. Had tax withheld or submitted a payment such as an estimated tax payment, but a return claiming a credit or refund was not filed by the taxpayer or secured by the IRS until the refund/credit statute expired.

(3) Non-barred credits will come from various IRS areas when those areas cannot identify where the credit will be applied after exhausting all research possibilities.

(4) Research will determine which Status Code to use when adding the credit to the XSF: **"FROZ"**, **"IDEN"**, and **"OPEN"**. See IRM 3.17.220.2.3 for further explanation.

(5) When received for addition to the XSF, the following cases are not researched by XSF for resolution. See IRM 3.17.220.2.8 for further explanation. XSF will review Form 8758 entries, availability of credit, correct entity, Statute Expiration dates and if applicable, attached or notated documentation:

a. An advanced payment for an amended balance due return received prior to the ASED and the assessment was not made.

3.17.220.2.1   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Note: All cases received where the statute expired after receipt will be reviewed for attached or notated documentation showing evidence of all research performed to secure or resolve the account prior to statute expiration.

    b.   Original or amended refund returns received after the Refund Statute Expiration Date (RSED).

    c.   Payments made on statute tax years when the case is in litigation.

    d.   Credits for self-assessed penalties on Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, for Master File Tax (MFT) 13 or MFT (55).

    e.   Bankruptcy payments.

(6)   If further information is needed from the taxpayer to resolve the credit, in addition to any letters that may have been issued, a telephone contact with the taxpayer to determine proper disposition of payment or credit must be made or attempted, prior to transferring the credit to XSF.

Exception: When contact is needed with an international foreign entity, if making the phone call is prohibited by work hours, international calling costs or interpretive services, See IRM 21.8.1.2.3.2, *Over the Phone Interpreter Service (OPI). For International Non Toll-Free* calls, phone call is not required. A notation will be made on Form 8758, Item 30 Taxpayer Contact/Telephone Number and Contact Name -**Foreign Filer-No Telephone Contact**. Correspondence will be sent for the requested information.

(7)   Internet research will be used by all Business Operating Divisions (BOD) to attempt to locate taxpayers. Several sites (Accurint, Google, SEC, ZABASearch, EDGAR, VIVISIMO and SWITCHBOARD) can be used to locate a phone number or address if one cannot be obtained through IDRS or Directory Assistance.

Note: If correspondence or telephone contact was not needed to resolve the credit, notate "**No follow-up action with taxpayer is required.**"

(8)   Whenever a taxpayer contact via telephone or correspondence is unsuccessful, a transaction code (TC) 971 action code (AC) 296 must be added to the module (except on barred credits) to indicate that the account has been thoroughly researched for cross reference (Xref) taxpayer identification number (TIN)] and any other account module) prior to the transfer to the XSF. TC 971 AC 296 is a final audit trail that indicates that all available research sources have been used.

Note: The TC 971 AC 296 will let other IDRS users know that all research of the primary and related TINS has been thoroughly researched to determine the placement of the credit(s) and thereby eliminate the duplicate efforts of researching the same credit(s).

    #
    #
    #

    #
    #

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.1**
Any line marked with a #
is for **Official Use Only**

3.17.220.2.2
(12-09-2020)
Receiving Excess Collections File Cases

(1)   Credits will be automatically added to the XSF when they drop from the URF.

    a.   These items will appear on the XSADD listing (URF03 (XSF)).

    b.   These items do not require research or establishment of case files.

        Exception: URF drops before research has been completed or exhausted in the Unidentified Remittance function.

    c.   Items dropped from the URF will retain their UR control numbers—most will be unique Document Locator Numbers (DLNs) showing Tax Class "0" and Document Code "09." See Figure 3.17.220-1.

Unidentified Remittance Control Number
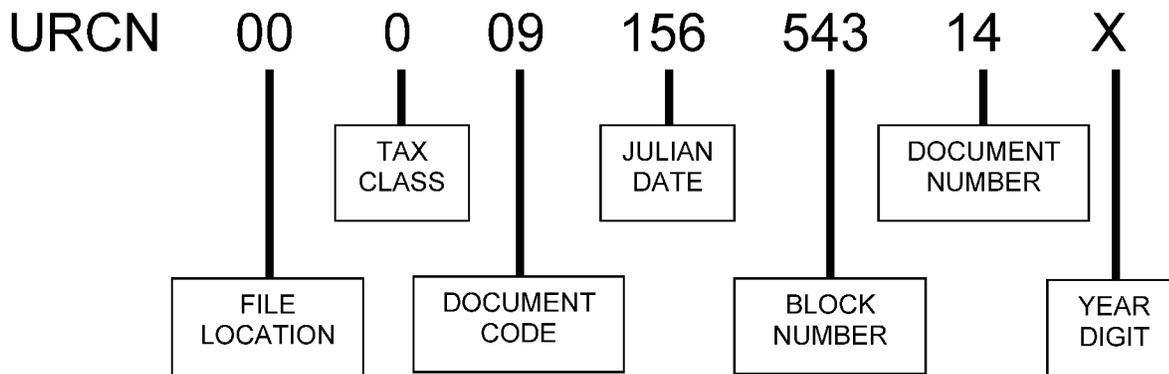
Figure 3.17.220-1   Unidentified Remittance Control Number

    d.   Records dropped from the URF will be automatically categorized as source code "UR." "UR" cannot be used when assigning a source code through CC XSADD. A Form 4830, IDRS Multi-Purpose Posting Document, is generated for each credit dropped from the URF to the XSF as shown in Figure 3.17.220-2 and will be associated with the URF case. See IRM 3.17.10.3.16, Closing and Post Closing Procedures.

    e.   If the URF research has been completed or exhausted, the source code will be changed to**"IDEN"**. File the case with the Form 8758. This keeps the item from printing on the OPEN listing for XSF review. See IRM 3.17.220.2.17.

    f.   From December 1, through April 30, 2012, cases were received in Fresno or Cincinnati from External Bank Leads Program located in Return Integrity & Verification Operations (RIVO), which represented returned refunds from various banks. RIVO employees performed research and bank contact to resolve the refund. If RIVO was unable to identify and apply the credit, they routed to URF as External Leads Processing (ELP). All documentation will be received from RIVO stating they were unable to identify and apply the credit through research with the bank and added to URF as**"IDEN"**. (These cases will not show up on the open listing.) The credit was to remain in the URF unless bank leads reversed their entry. After May 1, 2012, Accounts 4430/4971 are used for ELP. For refunds deposited after May 1, 2012, transfer the credit to the 4430/4971 Account. The remarks will contain ″ELP deposited after May 31, 2012″.

3.17.220.2.2   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                        33917077   Any line marked with a #
                                                                    is for **Official Use Only**

```
┌──────────────────────────────────────────────────────────────────────────────┐
│  UR EXCESS COLLECTIONS POSTING DOCUMENT                                         │
│  NAME AND ADDRESS              S.S./E.I. NO.        MFT CODE    00009-181-00000-X│
│                                000-00-9499                     DLN               │
│                                TAX PERIOD  TRANSACTION DATE  1ST T.C. DEBIT AMOUNT│
│      Swift, John               07/20XX    06-21-20XX                    250.00   │
│                                2ND T.C.   AMOUNT            3RD T.C. DEBIT AMOUNT │
│                                                                                  │
│  NAME AND ADDRESS              S.S./E.I. NO.        MFT CODE                      │
│                                                                                  │
│                                TAX PERIOD  TRANSACTION DATE 1ST T.C. CREDIT AMOUNT│
│                                                                        250.00    │
│                                2ND T.C.   AMOUNT           3RD T.C. CREDIT AMOUNT │
│                                                                                  │
│  COMMENTS                                        DATE PREPARED                    │
│                                                    06-30-20XX                     │
│                                                  PREPARED BY                      │
│                                                    0060100356                     │
│  DEPARTMENT OF THE TREASURY — Internal Revenue Service   IDRS POSTING DOCUMENT  FORM 4830 (REV. 8-2005) │
└──────────────────────────────────────────────────────────────────────────────┘
```

Figure 3.17.220-2 Form 4830

(2)   As of January 1, 2000, statute expired (STEX) IMF credits (TC 806, Credit for Withholding Taxes and Excess Federal Insurance Contributions Act (FICA), and/or TC 768, Earned Income Tax Credit, only) are systemically transferred from the Individual Master File to the XSF.

a.   Credits will be transferred weekly.
b.   After credits have been added to the XSF, the system will automatically generate a pending TC 820 and TC 570 to the IMF (with Document Code 58). An Excess Collection Indicator of "1" will also generate to the module from which the credit is being moved.
c.   STEX credits can be identified on CC XSINQ by an indicator of "S". The remarks line will state "ACCT ADDED TO XSF. BATCH RUN XSF55."
d.   The original DLN of the credit on the account from which it is transferred to XSF will become the XSF control number.
e.   If several credits having the same DLN are transferred to the XSF from one taxpayer's account, the system will generate a renumbered excess control number showing Tax Class "0" and Document Code "09".
f.   A listing entitled "STEX CREDITS ADDED-XSF55" will be generated which will list all STEX credits added by control number and amount. A summary page showing the total number and total amount of STEX credits added will also be generated. See Exhibit 3.17.220-3.
g.   STEX credits will be automatically categorized as source code "ST" and status code **"FROZ"**.
h.   These credits do not require research or establishment of case files.
i.   A listing showing detailed information concerning each credit transferred from the IMF to the XSF will be generated. The listing must be maintained by the XSF function and retained in accordance with Form 8758 retention guidelines. See Exhibit 3.17.220-4.
j.   For balancing purposes, a copy of the listing must be forwarded to RRACS. See IRM 3.17.220.2.6.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   3.17.220.2.2
Any line marked with a #   33917078
is for **Official Use Only**

     k. A separate line item for STEX cases will be present on the URF01 (Excess Collections 6800 File Analysis Report and Excess Collections 9999 File Analysis Report). See Figure 3.17.220-10

     l. A separate error register will be generated for STEX cases. Duplicate DLN errors will be resolved by the Excess Collection function. Coordination will be made with the Statute function to resolve all other errors. See Exhibit 3.17.220-4.

     m. All Form 8765 received requesting transfers of STEX credits from the XSF must be approved by the Statute function as outlined in IRM 3.17.220.2.8.1.1.1. Annotate in the remarks area on Form 8765 "STEX CREDITS FROM MF" since there is no supporting documentation or case file established for these cases.

(3)   Receive the remaining credits to create the XSF from other functional areas of the campus on request Form 8758, Excess Collections File Addition. See Figure 3.17.220-3.

Note: Form 3809, Miscellaneous Adjustment Voucher, may **not** be accepted for adding a record to the XSF. Return all Form 3809 to their originators.

3.17.220.2.2.1
(12-09-2020)
Preparation of Form 8758

(1)   Form 8758 mirrors the CC XSADD format as closely as possible. A separate Form 8758 must be used for each credit which is to be moved to the XSF. "Lumping" credits from the same account obscures the individual amounts and the IRS received dates. See Figure 3.17.220-3 for Form 8758.

Excess Collections File Addition

Note
Please see IRM 3.17.220 for instructions on how to prepare this form. Upon completion, send Part 1 to –
Excess Collections function (XSADD)

1. Original document locator *(DLN)*	2. Renumbered DLN	3. Source code	4. Status code	5. Employee assignment number
00220-187-54866-X	00009-187-56021-X	OT	OPEN	

6. Debit TC	7. Dollar amount of credit	8. TC 570	9. Payment type	10. IRS received date *(mmddyyyy)*	11. Actual rec'd date for prepaid credits only *(mmddyyyy)*
662	$ 88.00	[X] Yes	PC	4-15-20XX	

12. Name line *(1)*
FINCH, JOHN Q.

13. Name line *(2)*

14. Street address *(maximum of 35 characters)*
567 AGATE AVE.

15. City, State, ZIP code
Seattle, WA 98109

16. Reason for transfer to XSF

[ ] Barred Assessment-Voluntary Payment
[ ] Barred Assessment-IRS Error
[ ] Unassessable Credit-Assessment Barred
[ ] Unassessable Credit-Barred Advance Credit

[ ] Non Refundable Credit-RSED Expired
[ ] Assessment of Tax-Barred
[ ] Only The Statute Team can restore this credit to Masterfile
[X] Other *(Explain. Maximum of 70 Characters)*
NO REPLY TO 112C LETTER – REQUESTED
SCHEDULE, FORM, OR AMENDED RETURN ETC.

17. Taxpayer ID number	18. EFTPS	19. MFT	20. Tax period *(yyyymm)*	21. Trace ID Number *(maximum of 20 characters)*	22. Preparer Name *(please print)*
000-00-1111	[ ] Yes	30	20XX12	000220XX015001000001	M. CHESTNUT

23. Employee number	24. Campus	25. Team Name	26. Team Fax Number	27. STOP #	28. Phone number	29. Date *(mmddyyyy)*
0020408842	AUSC	STATUTE	123-555-1000	62	123-555-5555	10-04-20XX

30.   **Research Prior To Transfer**

Date *(mmddyyyy)*	Action Taken	
	IDRS command codes researched	Results
8-23-20XX	TXMOD, ENMOD INOLE, IMFOL, NAMES, & NAMEI	Unable to determine application
	Document request	
8-25-20XX	Taxpayer Contact	Telephone Number and Contact Name (206) 555-4567 DISCONNECTED
8-26-20XX	Letter	112C
9-30-20XX	Transaction Code 971 Action Code 296 input on Taxpayer's Account	
10-04-20XX	Current Transcript attached *(showing available credit)* PRINT OF IMFOL	
	Manager's Signature	

31.   **Research by Excess Collections Personnel**

Date *(mmddyyyy)*	Action Taken		
	[ ] All Applicable Statutes Have Expired	[ ] Credit Available	[ ] Entity Correct

Form **8758** (Rev. 5-2011)   Cat. No. 10034C   Part 1–Excess Collections file copy   Department of the Treasury–**Internal Revenue Service**

Form **8758** (Rev. 5-2011)   Cat. No. 10034C   Part 2–Originator file copy   Department of the Treasury–**Internal Revenue Service**

Figure 3.17.220-3 Form 8758 Excess Collections File Addition

(2)   Instructions for preparing Form 8758 are outlined below.

Note: There are "**Required**" and "**Optional**" entries. An "**Optional**" entry is **not** optional if information is available to the originator, except for Form 8758 where the Source Code is "**ST**" and the Status Code is "**FROZ**."

Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**   Internal Revenue Manual   **3.17.220.2.2.1**
                                                            33917001

Item #	Name	Required or Optional	Description
1	Document Locator Number	Required	a. This 14–digit entry is generally the original DLN of the return (not the controlling DLN) for credits such as a TC 806 or the DLN of a payment on the account from which its transfer to XSF is requested and will usually become the XSF control number. b. If the original DLN is not used as the XSF control number, it will be the second entry on Line 9 ("PAYMENT INFORMATION") of the CC XSADD format adding the credit to the XSF. ***Note:*** The reason for transferring to XSF will be the first entry on Line 9.
2	Renumbered DLN	Required for described	If completed, this 14–digit entry is the new XSF control number. a. If several credits having the same DLN are transferred to the XSF from one taxpayer account (e.g., TC 640 and TC 680), use the DLN with the tax or "real" credit. After verifying that it is a true duplicate, assign the DLN, changing the first digit of the blocking series to the next higher number, to the addition to the tax or "generated" credit (e.g., TC 680). Change the first digit of the blocking series on credits from a reactivated retention register account. b. For FTD/EFTPS payments received prior to October 22, 2012, insert the last five digits of the Treasury United States (TUS) number or EFT Trace number into digits nine through 13 of the original DLN which may be shared with a number of FTD/EFTPS payments. This will create a unique control number which reflects the credit's origin. c. If the credit has no prior DLN, refer to Figure 3.17.220-4 as a guide to form a DLN, restricting the block number to "800" and above. d. Cases received with a out of campus DLNs will not be transferred to the campus that received the payment. Add the credit to the XSF using the "dump" area office code(This source code may be changed during analysis by the XSF technician as described in IRM 3.17.220.2.3.)

Item #	Name	Required or Optional	Description
3	Source Code	Required	This two–character entry identifies organizationally from where the credit is being transferred. a. **AD**—Adjustments b. **AM**—Accounts Maintenance c. **CO**—Collection d. **DO**—Area Office e. **FD**—Federal Tax Deposit (FTD) f. **NM**—Non-Master File (NMF) g. **OT**—Other h. **RJ**—Rejects i. **ST**—Statute (This source code may be changed during analysis by the XSF technician as described in IRM 3.17.220.2.3.) j. **NU**—Unpostables
4	Status Code	Required	This four–character entry will be either **"FROZ," "OPEN"** or **"IDEN." "OPEN"** will be assumed if no entry is made. This data element may be changed during analysis by the XSF technician as described in IRM 3.17.220.2.3. *Note:* **"OPEN"** cases are worked by the Excess Collection function to determine where the credit belongs either by applying it to a taxpayer's account or sending a refund. a. If "**FROZ**" (frozen) is used, Source Code must be ST and documentation explaining status must be notated on Form 8758. If a payment or return was received prior to the statute expiration date and return was not assessed, documentation such as a copy of Form 1040X, must be attached to Form 8758. b. If "**IDEN**" (credit identified) or "**OPEN**" are used, documentation must be notated and attached to Form 8758 explaining why this credit cannot be applied to the correct account. c. This data element may be changed during analysis by the XSF technician explained in IRM 3.17.220.2.3.
5	Employee Assignment Number	Optional	This 10–digit entry is added by the XSF function if the case is to be assigned to an employee other than the person entering the credit to the file using CC XSADD.
6	Debit Transaction Code	Required	This three–digit entry is to be selected from Exhibit 3.17.220-5 as the debit valid with document codes 24, 48 or 58 which best reverses the credit to be added to the XSF. Be certain that the selected primary transaction code is compatible with the credit's MFT and doc code.
7	Dollar Amount of Credit	Required	This is the amount of credit to be added to the XSF. The amount is to represent a single credit on the account from which it is moved.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.2.1**
Any line marked with a #
is for **Official Use Only**

Item #	Name	Required or Optional	Description
8	TC 570 Indicator	Optional	Check the box to input TC 570 as a secondary transaction to the master file. When it is necessary to debit any credits in a multiple-credit transfer from a single master file account module to the XSF, this box **must** be checked.
9	Payment Type	Required	This two-character entry designates the type of remittance received. a. **BC**—Business Check b. **CA**—Cash (including cash conversions) c. **CC**—Cashier's Check d. **FD**—Federal Tax Deposit (including Certificates of Deposit) e. **GC**—Government Check f. **MO**—Money Order g. **PC**—Personal Check h. **UK**—Unknown i. **WH**—Withholding
10	IRS Received Date	Required	This is the eight-digit entry in month, day, year format (MMDDYYYY, e.g., January 5, 2011, is 01052011). This entry will reflect the return due date (RDD) for TC 806 (prepaid withholding and excess FICA payments). For credit generated due to a carryback credit adjustment from a TC 295/299, TC 305/309 use the INTCMP-DT from the carryback adjustment for the availability date of the credit. Use the actual IRS received date, i.e., the earliest date recorded by any IRS office, for all other credits. a. Do **not** add credits less than one year old (computed from the IRS-received date) **other than** Doc Code 48, 58 or 65 to the XSF. For accounting purposes, they must be added to the URF. b. "True Statute cases"—CC XSADD will accept credits with received dates less than one year old when source code **"ST"** and status code **"FROZ"** are used. The statute of limitations for assessments may have expired either before the taxpayer filed an amended return or made the payment or after the amended return was filed or the examination determination was made and, due to employee error, the assessment was not made.
11	Actual IRS Received Date	Optional	No entry is required
12	Name Line 1	Required	Entry limited to 35 characters
13	Name Line 2	Optional	Entry limited to 35 characters
14	Street Address	Optional	Entry limited to 35 characters
15	City, State, ZIP Code	Optional	Entry limited to 29 characters

Item #	Name	Required or Optional	Description
16	Reason For Transfer To XSF (History)	Required	Entry limited to 70 characters. This entry will explain the reason the funds cannot be applied to the taxpayer's account. **If a letter was issued requesting more information, list the letter number and what was requested. For example- No reply to 12C sent for missing signature or 12C sent for missing Schedule A.** *Note:* This will be the first entry on Line 9, Payment Information, of the CC XSADD format adding the credit to the XSF. If needed, add plan/report number.
17	Taxpayer Identification Number	Required	Entry limited to 12 characters
18	EFTPS Indicator	Required	Check the box if this is an EFT payment
19	MFT Code	Required	Entry limited to two characters.
20	Tax Period	Required	Six–digit entry in year and month format. (YYYYMM: e.g., January 2011 is 201101).
21	Trace ID Number	Required	Trace ID Number for credits dated after December 31, 2007. See IRM 3.17.220.1.10 for additional information on Trace ID Number. *Note:* For payments transferred from one module to another, the original Trace ID must be researched and listed.
22	Preparer Name	Required	Name of preparer of Form 8758. (Please Print)
23	Preparer's Employee Number	Optional	Employee number of preparer of Form 8758.
24	Campus	Required	IRS Campus of preparer of IRM 8758.
25	Team Name	Required	Functional area of preparer of Form 8758.
26	Team Fax Number	Optional	Fax number of the functional area of the preparer of Form 8758.
27	Stop #	Required	Employee IRS Stop number of preparer of Form 8758.
28	Phone #	Required	Employee telephone number of preparer of Form 8758.
29	Date	Optional	The date that the Form 8758 is prepared.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.2.1**
Any line marked with a #
is for **Official Use Only**

Item #	Name	Required or Optional	Description

30	Research Prior To Transfer	Required	These entries will reflect research performed in the originating function as applicable.
			a. Copies of pertinent documents such as transcripts and taxpayer correspondence will be attached to the completed Form 8758 when required.
			b. If RTR is accessed, the RTR print will be included, except for barred/expired statute credits.
			c. The originator of Form 8758 will include the IRM reference authorizing amounts that are below tolerance to be added to the XSF.
			d. If EFT payment that is not expired, be sure to include CC EFTPS research and OSPC contacts.
			e. For Box 30, if command codes are researched, it is **"Required"** to list the command codes **researched** and **analysis** of findings.
			f. Correspondence issued will be listed and if required, a copy attached.
			g. If telephone call or correspondence made to taxpayer, name, and phone number of contact and/or letter will be listed.
			
			    Exception: When contact is needed with an international foreign entity, if making the phone call is prohibited by work hours, international calling costs or interpretive services, See IRM 21.8.1.2.3.2, Over the Phone Interpreter Service (OPI). For International Non-Toll Free calls , phone call is not required. A notation will be made in Item #30-Taxpayer Contact/Telephone Number and Contact Name-**Foreign Filer** –**No Telephone Contact**. Correspondence will be sent for the requested information.
			
			h. If correspondence or telephone contact was not needed to resolve the credit, e.g. Insolvency cases, notate: **No follow-up action with taxpayer is required.**
			
			    originator's manager's signature of approval is **"Required"** in this section.

31	Research by Excess Collections Personnel	Required	Be as specific as possible so that your manager or subsequent technician can easily determine the actions you take.

#

Reminder: Although the address (street address, city, state, and ZIP) is not required when completing Form 8758, you **must** research for an address and update Form 8758 and XSF (using CC XSENT) when sending out correspondence.

(3)   Below is an example of the XSF Control Number that is to be created when the credit has no prior DLN. The blocking series is restricted to 800–900.

XSCN   00   0   09   155   839   21   X

| TAX CLASS | JULIAN DATE | DOCUMENT NUMBER |

| FILE LOCATION | DOCUMENT CODE | BLOCK NUMBER | YEAR DIGIT |
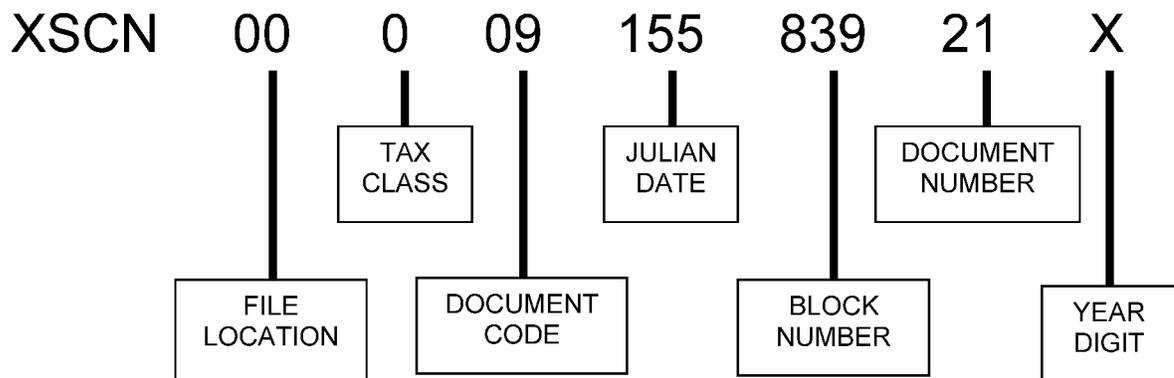
Figure 3.17.220-4 XSF Control Number

3.17.220.2.2.2
(01-01-2025)
Form 8758 Reason for Rejection

(1)   Form 8758 is reviewed by XSF personnel prior to the addition for accuracy, completeness and proper documentation. XSF will reject back to the originator when line items and documentation are incorrect, incomplete or missing. The following items will be cause for rejection of Form 8758:

a.   When further information was needed from the taxpayer to resolve the credit, no indication that telephone contact was made, or attempted, prior to transferring the credit to the XSF or notation that contact was not needed to resolve. This is in addition to any letters that may have been issued to the taxpayer.

b.   Internet research would have been used by all BODs and notated on Form 8758 when attempting to call taxpayer.

#
#
#

#
#

d.   No indication of TC 971 AC 296 added to the module whenever taxpayer contact via telephone or correspondence is unsuccessful.

Exception: Not required on barred statute credits.

e.   Remarks are unclear as to why the credit was unresolved or assessment was not made prior to the Statute expiration.

Note: Remarks such as "possible barred assessment" are unacceptable.

f.   Documentation is not attached to Form 8758 as required.

(2)   See Figure 3.17.220-5 for an example of a Form 8758 which will be returned to its originator.

a.   The IRS-received date is missing.

b.   Since its DLN indicates the same processing year as that in which the Form 8758 was prepared, it is likely that the credit is a revenue receipt, which does not belong in XSF.

(3)   Refer to the instructions in IRM 3.17.220.2.2.1 for other reasons for rejection of Form 8758.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.2.2**
Any line marked with a #   33917080
is for **Official Use Only**

3.17.220.2.2.3
(12-09-2020)
**Excess Collection Case
File**

(1) The case file documents attempt to resolve the identity of the credit to be
applied to the taxpayer's account. The case file may include:

- Form 8758, Excess Collections File Addition
- Copy of Form 3244, Payment Posting Voucher
- Copy of Form 2158, Credit Transfer Voucher
- Copy of Form 8765, IDRS Control File Credit Application
- Copy of taxpayer's check (front/back) or RTR print
- Transcript of the taxpayer's account
- Historical record of attempts to resolve identity
- Copies of any taxpayer letters or responses

3.17.220.2.3
(01-01-2025)
General Instructions

(1) IRM deviations must be submitted in writing following instructions from IRM
1.11.2.2, **IRM Standards**, and elevated through appropriate channels for
executive approval.

(2) For bankruptcy cases only, a hard copy of the TXMODA or IMFOLT/BMFOLT
screen print showing the availability in the Masterfile and Service Center
balance and the payment and payment date of the transaction being trans-
ferred to the XSF must be attached to Form 8758. The print can be no more
than seven days prior to the receipt date in the XSF Unit or the case will be
rejected to the originator.

(3) For all Non-Master File cases, an ANMF transcript must be attached to Form
8758.

(4) In all other cases, the date IMFOL or BMFOL was researched must be noted
on Form 8758.

(5) Documentation must also be noted on or attached to each Form 8758 indicat-
ing the research performed prior to the transfer request.

Example: Documentation may include taxpayer contact, CCs researched,
document/voucher and check copy requests, dates actions are taken,
and responses received.

  a.   Form 8758 received without documentation or without proper completion
of all required entries will be returned to the requestor immediately.

    Note: For area field office or other campus employees, contact the origi-
nator by phone for the missing information and request that it be
faxed. If the information is not received within 2 days, send the
Form 8758 back to the originator.

  b.   Cases received with taxpayer correspondence for which there is no indi-
cation of a response being initiated will be immediately returned to the
preparer.

#
#
#

(7) If the statute is still open and Integrity & Verification Operations (IVO), past or
present involvement on the SSN, IRSN or x-ref SSN (IDRS controls of
065NNNNNNN, or 148NNNNNNN, TC 971 AC 134/199/617, Letter 4464C,

3.17.220.2.2.3   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Questionable Refund 3rd Party Notification Letter, CP 05/05A letter sent) is on the specific tax module indicated on Form 8758 or on CC ENMOD, return the Form 8758 to its originator immediately.

Exception: Process Form 8758 payments originating from IVO. (IVO IDRS numbers 065NNNNNNN, or 148NNNNNNN.)

(8)   See Figure 3.17.220-5 for an example of a Form 8758 which will be returned to its originator.

   a.   The IRS-received date is missing.
   b.   Since its DLN indicates the same processing year as that in which the Form 8758 was prepared, it is likely that the credit is a revenue receipt which does not belong in XSF.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.3**
Any line marked with a #
is for **Official Use Only**

Excess Collections File Addition

Note
Please see IRM 3.17.220 for instructions on how to prepare this form. Upon completion, send Part 1 to –
Excess Collections function (XSADD)

1. Original document locator *(DLN)*	2. Renumbered DLN	3. Source code	4. Status code	5. Employee assignment number
00210-065-76114-X		AM		

6. Debit TC	7. Dollar amount of credit	8. TC 570	9. Payment type	10. IRS received date *(mmddyyyy)*	11. Actual rec'd date for prepaid credits only *(mmddyyyy)*
820	$ 102.42	[X] Yes			

12. Name line *(1)*	13. Name line *(2)*
JOHN & SUSAN BEAR	

14. Street address *(maximum of 35 characters)*	15. City, State, ZIP code

16. Reason for transfer to XSF

☐ Barred Assessment-Voluntary Payment	☐ Non Refundable Credit-RSED Expired
☐ Barred Assessment-IRS Error	☐ Assessment of Tax-Barred
☐ Unassessable Credit-Assessment Barred	☐ Only The Statute Team can restore this credit to Masterfile
☐ Unassessable Credit-Barred Advance Credit	[X] Other *(Explain. Maximum of 70 Characters)* UNABLE TO LOCATE TAXPAYER

17. Taxpayer ID number	18. EFTPS	19. MFT	20. Tax period *(yyyymm)*	21. Trace ID Number *(maximum of 20 characters)*	22. Preparer Name *(please print)*
	☐ Yes	30	20XX12		WAYNE MAPLE

23. Employee number	24. Campus	25. Team Name	26. Team Fax Number	27. STOP #	28. Phone number	29. Date *(mmddyyyy)*
0020406221					214-555-8401	8-20-20XX

30.   **Research Prior To Transfer**

Date *(mmddyyyy)*	Action Taken	
	IDRS command codes researched	Results
7-29-20XX	NAMEI/S, NAMEB/E	
	Document request	
7-06-20XX	**Taxpayer Contact**	Telephone Number and Contact Name NO LISTING
		Letter
	Transaction Code 971 Action Code 296 input on Taxpayer's Account	
	Current Transcript attached *(showing available credit)*	
	Manager's Signature	

31.   **Research by Excess Collections Personnel**

Date *(mmddyyyy)*	Action Taken		
	☐ All Applicable Statutes Have Expired	☐ Credit Available	☐ Entity Correct

Form **8758** (Rev. 5-2011)   Cat. No. 10034C   **Part 1**–Excess Collections file copy   Department of the Treasury–**Internal Revenue Service**

Form **8758** (Rev. 5-2011)   Cat. No. 10034C   **Part 2**–Originator file copy   Department of the Treasury–**Internal Revenue Service**

Figure 3.17.220-5 Rejected Form 8758

(9)   The credit will be added to the XSF with source code "ST" in status **"FROZ"** regardless of where Form 8758 originated if initial analysis upon receipt of Form 8758 within the XSF function reveals that the credit both:

a.   Meets the legal criteria for expiration of the statute for either assessment or credit/refund, **"and"**

3.17.220.2.3   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                       33917082   Any line marked with a #
                                                                         is for **Official Use Only**

b.   The taxpayer has not been injured through IRS mishandling of their case.

Note: Refer to IRM 3.17.220.2.8, Researching Statute-Expired (STEX) Credits for additional instructions.

(10)   Before adding the Form 8758 to the file, analysis of expiration dates and the Status Code must be made. If analysis reveals that the credit **does not** meet the legal criteria for expiration of either statute (RSED or CSED) and this is the reason indicated on Form 8758, return the Form 8758 to the originator.

(11)   If the credit meets the legal criteria for expiration of either statute but needs further analysis or research, it will be added to the XSF with source code "ST" in status **"OPEN,"** regardless of where Form 8758 originated.

(12)   Credits will be added to **IDEN** status when:

a.   Credit is identified but cannot be applied (i.e., Legal or procedural restrictions); **or**,

b.   No further action can be taken by XSF (i.e., Research exhausted and there is insufficient taxpayer information)

Note: TC 971 AC 296 on the module indicates the originator of Form 8758 was unable to resolve the credit/payment through telephone contact or research for non-barred credits. If further taxpayer contact or research by XSF personnel may potentially resolve the credit, it will be added as **"OPEN"**.

(13)   If further research is needed by XSF function to resolve the credit, add to "**OPEN**" status in cases where:

a.   Credit can be applied or refunded after identification; **or**,

b.   Credit requires further research or analysis; **or**,

c.   Credit requires follow-up contact with the taxpayer. (i.e., Undeliverables, no replies, missing signatures/forms, etc.)

(14)   Changes made to Form 8758 during initial analysis within the XSF function will be made in red and initialed by the technician making the change determination.

Note: When tele working, changes made in the initial analysis on Form 8758, can be made in black.

(15)   As of April 2000, cases are no longer received from Accounts Management (AM) and Collection when taxpayers do not respond to requests for returns when only a payment/credit is present on the taxpayer's account unless the statute has expired for either assessment or credit/refund. This includes AM-12 and AM-18 transcripts only.

Exception: For AM-18 Accounts with a TC 594, TC 599, or credits with Designated Payment Codes (DPCs) of 04, 05, 16, 18, 20, or 21, Collections will attempt to contact the taxpayer prior to any money being moved to XSF.

(16)   The FTD PATAX system, was decommissioned January 1, 2011. FTD payments are required to be made electronically and processed through EFTPS. Due to the decommissioning of the system, previously submitted FTD

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.3**
Any line marked with a #
is for **Official Use Only**

remittance may require adjustment procedures due to bank or taxpayer error. Beginning June 13, 2011, overpayment adjustments may require a manual refund from the XSF back to the financial institution making the FTD.

(17) Requests for refunds will be received from the Hardcore Payment Tracer Function (HPTF) who will monitor all actions and notify the taxpayer if necessary. See IRM 3.17.5, Hardcore Payment Tracers. If the payment is over twelve months old, HPTF will prepare Form 8758, with documentation, to move the overpayment to XSF to refund the overpayment to the financial institution.

> **Note:** Documentation will include:
>
> - Copy of taxpayer's check
> - Copy of bank statement
> - Documentation of FTD Block research
> - TC 971 AC 296 on taxpayer's account
> - All prints of IDRS command codes utilized
> - Letter from bank requesting credit
> - Remarks indicating "FTD Banking Error" and "Manually Refund From XSF"

(18) Verify all documentation is complete. If not, reject back to originator.

(19) Use CC XSREF to issue a manual refund from the XSF to the Financial Institution. See IRM 3.17.220.2.11, *Manually Refunding from the XSF*.

(20) Do not issue taxpayer an explanatory letter.

(21) Notify the HPTF function of the completed action.

3.17.220.2.3.1
(12-09-2020)
Identity Theft - General Instructions

(1) Identity theft can affect tax administration in three primary ways:

- **Employment or Income Related** - This occurs when the identity thief uses the victim's SSN to obtain employment, resulting in what may appear as unreported income under the victim's account. See IRM 25.23.1.3.1, Identity Theft in Tax Administration.
- **Refund Related** - This occurs when the identity thief uses the victim's SSN to file a false federal income tax return to obtain a refund. If the thief files before the victim, the victim may not receive their refund within a reasonable time frame.
- **Business Related**- Business Master File (BMF) identity theft is defined as creating, using or attempting to use a business's identifying information, without authority, to obtain tax benefits.

(2) The originator of the case will have established that identity theft has occurred prior to the request for the credit/payment to be added to XSF. Examples of cases received representing identity theft may include:

- Payments from a taxpayer using another SSN for employment purposes and the true owner of the payments cannot be identified.
- Credits from a refund return where the taxpayer is using another SSN for employment purposes and the true SSN cannot be established.
- Credits from a returned or cancelled refund where the true SSN owner cannot be identified.
- Returned TOP Offset payments where the true owner cannot be identified.

3.17.220.2.3.1   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Note: Credits from an identity theft return will not be added to XSF if the true owner of an SSN claims they did not file the return.

(3)   Review incoming Form 8758 labeled as identity theft for:

- Complete research and documentation attached including any X-ref SSN information
- Explanation of why credit/payment cannot be applied

IF	THEN
There is no resolution for the payment/credit: • And the source of the credit cannot be legally applied, **or** • Because the true SSN owner cannot be identified, **or** • Because the true owner of a payment cannot be located	Add credit as status code "**IDEN**"
Further action by XSF personnel may resolve the credit/payment	Add credit as status code "**OPEN**"

(4)   If there is evidence or documentation that the return may be potentially fraudulent and there is no evidence on the account that the return has ever been reviewed or referred to RIVO/CI/Exam or Frivolous, add to XSF and contact HQ XSF Accounting analyst to refer the return to the RICS organization.

(5)   If working a status **"OPEN"** XSF case for resolution and a payment is identified as belonging to the ″true″ victim of identity theft.

a.   Check IDRS for ID theft control categories TC 971 AC 522, 501 or 506 found on Command Code ENMOD or ID theft IDRS controls indicating a case is being worked. See IRM 25.23.2-16, Identity Protection and Victim Assistance for more information.

b.   Contact the IDRS control owner if the account has an active control and let them know of the payment in the XSF.

c.   Apply the payment out of XSF if the control has been closed and the account is in balance due for the amount of the payment.

d.   Send Form 4442 to Accounts Management using the Accounts Management Case Referral/Reassignment Listing found on *Identity Theft - AM Case Referral/Reassignment Listing - Who/Where - SERP*, if further assistance is needed to resolve the case for open or closed ID Theft cases.

Note: Do not apply any payments to MFT 32 as it is a master file set up by RICS to house ID Theft returns.

(6)   If there is no indication that the taxpayer has been provided with identity theft guidance, refer them to *irs.gov/identity-theft-central.* for further information.

3.17.220.2.4 (01-01-2012) **Entering Cases on IDRS**	(1) Cases added to the XSF must have an IRS-received date earlier than one calendar year before the current date. The only items allowed on the file with an IRS-received date less than one year old must be document codes 48, 58 or 65 or true statute credits.

(2)   After ensuring that credits being transferred to the XSF are still available, add cases received on correctly prepared Form 8758 to the XSF on IDRS entering the appropriate CC XSADD. See Exhibit 3.17.220-6 for CC XSADDM.

    a.   Use CC XSADD "M" to add master file credits to the XSF. CC XSADDM will generate the CC XSADD format.

    b.   Input "C" in position 7 only to request a new XSADD format when the running item count and dollar amount must be retained for balancing purposes.

    c.   Input "Y" in position 11 of Line 4 to retain entity information on the input screen when adding multiple credits for the same taxpayer to the XSF. Inputting the multiple credit eliminates the need to reenter the taxpayer's name, address, TIN and comments each time a credit is added for a given taxpayer.

(3)   Exhibit 3.17.220-6 shows an example of a completed CC XSADD format for the Form 8758 shown in Figure 3.17.220-3. The completed pending transaction will be checked immediately using CC TXMODA. The cross-reference MFT and tax period filled with 9s is no longer used to indicate that the credit went to the XSF (effective 1-1-98). The system will automatically generate and post an Excess Collections Indicator of "1" to the module from which the credit is being moved.

(4)   Use CC XSADD "R" to add credits from sources other than IMF and BMF to the XSF. CC XSADDR will generate the CC XSADD format. See Exhibit 3.17.220-7. for CC XSADDR.

Note: The CC XSADD "R" format is like the CC XSADD "M" format except that, when appropriate, the 1st Name Line will be "UNKN," and only "AMOUNT" will be on Line 3.

Reminder: CCs XSADDM and XSADDR must be used only by the Excess Collections function.

3.17.220.2.5 (01-01-2012) **Excess Collections Worksheet**	(1) A worksheet for recording actions taken on the case must be maintained for each XSF record with a source code other than "UR." If minimal or no further research is required, the bottom of the incoming Form 8758 may suffice. See Figure 3.17.220-6 for an example of Form 8758.

(2)   For more extensive research, use Form 8766, *Excess Collections File (XSF) Worksheet*. See Figure 3.17.220-6. Attach Form 8766 to the back of Form 8758 to create the working case file. For additional notes, use the back of Form 8766 or add blank paper, as needed. Documentation will be specific as to the research conducted and the results so that succeeding employees will know what has been done.

Excess Collections File *(XSF)* Worksheet

If research indicates information is other than shown on the incoming Form 8758, Excess Collections File Addition, please correct in the appropriate box below. Complete the remainder of this worksheet as directed in IRM 3(17)(220)0 for application of the credit.

1. Application type	2. Excess control number	3. Notice indicator ☐ Yes	4. Date return filed *(mmddyy)*	5. Account name control	6. Application name control

7. Trans. code (1)	8. Transaction code (1) amount	9. Trans code (2)	10. Transaction code (2) amount		

11. Trans code (3)	12. Transaction code (3) amount	13. Taxpayer identification number	14. Tax period *(yymm)*	15. MFT

16. Remarks *(limited to 70 characters)*

Complete items 17 through 20 for NMF applications only.

17. Plan number	18. Location code	or 23C date *(mmddyy)*	19. Tax form	20. General ledger account

21. **Date**	22. Research Actions Taken
05-28-XX	*ESTAB for 00221-315-70514-X*
06-08-XX	*Document shows different first name NAMEI same person first and middle switched Letter to address on document PO Box 22*
07-26-XX	*Undeliverable letter from PO Box 22 IRPTR has different address Letter to address on IRPTR 1232 N. 2nd St.*
09-15-XX	*No reply to letter at 1232 N. 2nd St. TXMOD-SUMRY-ENMOD-INOLE-New address Letter to new address PO Box 343*

23. Preparer name *(please print)*	24. Employee number	25. Phone number	26. Date *(mmddyy)*

Form **8766** (Rev. 6-91)   Cat, No. 72562V   Department of the Treasury — Internal Revenue Service

Figure 3.17.220-6 Form 8766–*Excess Collection File (XSF) Worksheet*

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.5**
Any line marked with a #
is for **Official Use Only**   33917089

3.17.220.2.6 (01-01-2012) **Avoiding Accounting Imbalance**	(1)	As soon as a credit, other than from an IMF or BMF account module, is added to the XSF with CC XSADD "R", the credit must be moved out of the account, other than 6800 (Excess Collection) or 9999 (Revenue Clearance), in which it is located. Failure to do this will result in a duplicate credit and accounting imbalance.
	(2)	Verify Form 8758 balance against the XSADD "R" listing (URF03–XSF 6800 or 9999 Add Register) prior to sending to the RRACS Function. The RRACS Function will complete all journalization procedures to ensure losing accounts are debited.
	(3)	Additions to the XSF which have been entered using CC XSADD "M" will have the debit portion of the transaction subject to Unpostable Code (UPC) 189 reason code 4. Any debit exceeding the credit balance of the master file account from which the credit came to the XSF will then be checked against credits posted to the master file account. Any debit which does not exactly match the dollar amount of a credit previously posted to the master file account will remain unpostable and be returned to the XSF function for correction. Such unpostables will be voided from the XSF using CC XSOUT "V" and correctly reinput or rejected to their originator within two workdays of their receipt in the XSF function.

    a. Assign a new DLN to any reinput credit using the instructions in IRM 3.17.220.2.1.1(2) and Figure 3.17.220-4 (XSF Control Number). The original DLN will be the first entry in Line 9 of CC XSADD "M" when the credit is reinput.

    b. If research indicates that the matching credit is no longer available on the master file account, reject the Form 8758 to its originator.

3.17.220.2.6.1 (01-01-2012) **Correcting XSADD "M" Input Errors**	(1)	If amount erroneously input is **more** than the module balance amount available (and the amount shown on the Form 8758) and the unpostable bypass has been used, the debit transaction will unpost (usually as UPC 194 or 316).

    a. Add a history item (H) to the affected CC TXMOD, indicating CC XSADD $ amount error to be corrected.

    b. Check the CC TXMOD the next workday to find the posting cycle of the debit.

    c. Monitor the CC TXMOD. On the Monday following the IDRS update of the debit's posting cycle, check CCs TXMOD and UPTIN for the unpostable. If the unpostable is on CC UPTIN, immediately input CC UPCAS "Z" with remarks: Amt error, please close to Rej for wash to 6800. The XSF technician will work closely with Unpostables/Rejects personnel to expedite handling of such items to be voided from the XSF.

    d. When the journaled debit to be voided is returned to the XSF, immediately void the erroneous credit using CC XSOUT "V."

    e. Immediately following the void, reinput the correct debit from Form 8758, using a newly assigned DLN (as described in the preparation of Form 8758 for renumbered DLNS at IRM 3.17.220.2.2.1(2)).

    f. Retain an IDRS print of the voided erroneous input in the case file.

(2) If amount erroneously input is **less** than the module balance amount available (and the amount shown on the Form 8758), the debit transaction will post to the master file module.

a. Add a history item (H) to the affected CC TXMOD, indicating CC XSADD $ amount error to be corrected.
b. Check the CC TXMOD the next workday to find the posting cycle of the debit.
c. Monitor the CC TXMOD.
d. If the debit unposts for any reason, follow the "*MORE* than" instructions above to correct the situation.
e. If the debit posts, immediately input CC XSAPL "M" to return the erroneous credit on the XSF to the master file module, inputting TC 570 to hold the credit. Monitor the pending credit. When the credit posts, immediately reinput the correct debit from Form 8758, using a newly assigned DLN as described in IRM 3.17.220.2.1.1(2) and Figure 3.17.220-4 (XSF Control Number).

Note: Due to the implementation of CADE 2 for January 2012, an IMF transaction may post daily or weekly. Sequence and monitor all actions accordingly.

3.17.220.2.7
(01-01-2012)
Researching the XSF

(1) As soon as a record has been added to the XSF, it is available for research at any IDRS terminal serviced by the campus.

(2) Any function which establishes control bases on its cases, and which requests a credit to be added to the XSF may also consult CC XSINQ to determine appropriate closure of its control base.

(3) CC XSINQ researches the XSF by amount of credit, by name control or by DLN. At least one of these data elements must be input. The search is narrowed by using as many of these pieces of information as possible. If the DLN of the credit being searched is not known, using the area office number reduces the volume of matches presented to the researcher from campus-wide to those of the designated area. See Exhibit 3.17.220-8 for examples of CC XSINQ.

(4) To display a particular record, place an asterisk in column 1 next to the chosen record. Transmit after the name control and DLN. When researching by credit amount, other records with the same money amount may be researched without reinputting the entire CC format. A pound sign (#) will appear to the left of the records on which research has been performed.

(5) The IDRS user may go from CC TXMOD to CC XSINQ and back to CC TXMOD without retyping the TIN, tax period and MFT.

3.17.220.2.8
(12-09-2020)
Researching Excess Collections Cases

(1) Research will be conducted on items by the XSF function if the Status Code is **OPEN** to determine if the credit can be resolved, regardless of the dollar amount of the item. Both large and small cases are to receive equal attention, but large-dollar cases will be worked first.

(2) As stated in IRM 3.17.220.1.6, all CC XSADD cases must be thoroughly researched to the standard outlined for Unidentified Remittance cases in IRM 3.17.10, Dishonored Check File (DCF) and Unidentified Remittance File (URF). Within two workdays of their addition to the XSF, the XSF function will attain this standard by identifying the source of the credit, any necessary follow up action needed and use any applicable command codes to resolve the case. See IRM 3.17.220.2.1 for exceptions.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.8**
Any line marked with a #
is for **Official Use Only**

(3) The extent of research performed within two workdays on these credits is outlined below.

a. Identify the source of the credit, e.g., unidentified payment, decedent refund, returned refund etc.
b. It is not necessary to duplicate research performed within the last 10 workdays.

> **Reminder:** With the implementation of CADE 2 for January of 2012, IMF accounts will be marked as Daily or Weekly. Daily accounts will be monitored more frequently as transactions may post each day of the week. Sequence and monitor transactions accordingly.

c. Be sure to coordinate fully with other functions.
d. Annotate the date the research was performed on Form 8758 (or Form 8766).
e. After all research has been completed and any correspondence received from the taxpayer acted upon, delete the employee assignment number from the XSF record using CC XSENT.

(4) Review documentation for cases which can be closed without further research. The originator of the Form 8758 may have missed something which would allow immediate application of the credit.

(5) Check for credits that can be identified as payment for agencies other than the IRS. See IRM 3.17.220.2.14 for further instructions.

(6) Research all remaining XSADD credits on IDRS using all available CCs. IDRS is the place to begin your search for the matching debits. CCs which may be helpful are:

a. **TXMOD** to access specific tax modules which contain pending and posted transactions; and to determine the status of an account.
b. **SUMRY** to review pending transactions and currently active tax modules under a specific TIN.
c. **ENMOD** to review pending or posted entity transactions under a specific TIN.
d. **NAMES** to research a nationwide database (Name Search Facility (NSF) at ECC-MTB) of taxpayers' SSNs or **NAMEE** to research a nationwide database of EINs. **NAMEI** (IMF) and **NAMEB** access the NSF of names and addresses to locate an SSN or an EIN. NAMES and NAMEI search for both the primary and secondary filer names. The hardcopy options are NAMEIX and NAMEBX.
e. **FINDE** to research the NSF for the business' name and address information, using the EIN and **FINDS** to research for the taxpayer's name and address information, using the SSN.
f. **AMDIS** to list all records that are on AIMS under the TIN.
g. **INTST** to compute the correct outstanding balance, including interest and failure to pay accruals, to the date specified in the CC.
h. **COMPA** to compute interest or estimated tax penalty for a specific amount and time.
i. **COMPAF** to compute failure to pay penalty.
j. **COMPAD** displays the detail used to compute the interest.
k. **TDINQ** requests display of entity and module date on the TIM which is pertinent to delinquent return investigations.

3.17.220.2.8   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

l. **STAUP** is used to update the status of a module and may be used to accelerate, delay or skip routine notice issuance.

m.   **ACTON** to research case control and history of cases.

n. **LEVYS** to research levy source information on the TIF.

o. **IADIS** to research installment agreement data.

p. **SCFTR** to research SC Control File and overnight research of records that have been moved to the historical SCCF.

q. **CFINK** to research the Centralized Authorization File.

r. **UPTIN** to research open and closed unpostables for a specific TIN.

s. **INOLE** to research the National Account Profile (NAP). This CC is particularly helpful in locating information for all Master File accounts.

t. **BRTVU/RTVUE** to provide business return transaction information. It consists of original input return data, including schedules. This return information contains Code and Edit, Error Resolution (ERS), and computer-generated fields.

u. **IRPTR** (with Definer L) to provide two payee addresses if present, filing status, one payer name and address, cross reference information, and a summary of up to 36 IRP money amounts by income type.

v. **IMFOL** will provide nationwide IMF entity and tax data information on-line for tax accounts that are in credit or debit status or that contain freeze conditions or open IDRS control bases. It will also display a list of accounts moved to the retention register. Other accounts that are not on the retention register will be available on-line within 24 hours upon request.

w. **BMFOL** will provide business return transaction information. The file consists of original input return data, including schedules. This return information includes Code and Edit, Error Resolution (ERS), and computer-generated fields.

x. **HCFOL** (Help) and **ICFOL** (Information) to assist in the utilization of the CFOL CCs.

y. **EFTPS** to request immediate research of the Electronic Federal Tax Payment System (EFTPS), a system for processing tax payments electronically.

z. **TRDBV** to access read only tax return information submitted by the taxpayer.

aa. **NOREF** is used to intercept BMF refunds. For IMF, with the implementation of CADE 2 in January 2012, if TC 846 has already posted to the account, it is too late to stop the refund via CC NOREF. If the account is on hold, TC 570 or NOREF, definer "P" can be input to prevent the refund from being issued to the taxpayer.

ab. **TPIIP** is used to search for a primary or secondary SSN.

(7) While working assigned cases, SP employees may come across some that are blocked on IDRS and can be identified by an IDRS security violation message, ″Unauthorized Access to This Account″. Forward the case to your manager. Managers will notify the local Planning & Analysis Staff who will scan the case

access to the account. Managers will retain the original case in a file awaiting access (can take up to 5 business days). Once notified access has been granted, the case can be processed following applicable procedures.

#

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.8**
Any line marked with a #
is for **Official Use Only**

3.17.220.2.8.1
(12-09-2020)
**Researching Parent
Subsidiary Cases**

(1) Research for open liabilities on the parent EIN only. On cases containing the Large Complex Corporation Indicator (identified on IDRS and CC TXMOD as Large CORP CD followed by the campus code), contact the Technical Unit or the locally designated function working these cases **prior** to any refund or offset action.

(2) Large Corporation Indicator instructions for "L–coded" returns appear in "Service Center Processing of Priority or Special Cases" in IRM 21.7.1.4, Business Masterfile (BMF)/Non-Masterfile (NMF) Adjustment Procedures.

(3) Refer to IRM 3.17.79, Accounting Refund Transactions, and IRM 21.4, Refund Inquiries, for further instructions in processing manual refunds in parent-subsidiary cases.

3.17.220.2.8.1.1
(12-09-2020)
**Researching Non-Master
File (NMF)**

(1) The Automated Non-Master File (ANMF) can be used to research NMF data. Data base procedures and the query symbols for research are in IRM 3.17.46, Automated Non-Master File Accounting. NMF research can also be requested on Form 4338, Information or Certified Transcript Request. Enter the DLN, if available.

3.17.220.2.8.1.1.1
(11-19-2019)
**Researching
Statute-Expired (STEX)
Credits**

(1) Statute-expired credits (STEX) represent a wide range of situations which may require detailed analysis to determine whether further action need be taken to protect the taxpayer. If the taxpayer has been injured because of IRS action or failure to act, their rights may be restored. Statute function must be heavily involved and concur in all such instances.

(2) Assessment-barred cases represent remittances received within the last year with an amended return or increased liability determined because of examination which cannot be assessed because the statute of limitations for assessment expired and there is no basis for tolling or extending the statute. The taxpayer may recover the remittance by filing a claim for refund, but if the IRS received the amount before the expiration of the statute it will not refund the amount to the extent of the outstanding liability on that account. When research identifies a case as a true assessment-barred credit, change its status code to **"FROZ"** using CC XSENT.

(3) Other statute credits in the XSF represent the expiration of the statute of limitations for credit/refund. The tax modules from which these credits are transferred, and related documentation require detailed analysis to ensure that the taxpayer has not been damaged and is not entitled to a refund despite the apparent expiration of the statute. Often multiple modules may be involved in multi-functional action and the assessment of tax liability may or may not have been made. Examples of refund/credit statute cases requiring further inquiry are:

   a. Credit from module representing type of return which that taxpayer has never previously filed and paid.
   b. Credit represents advance payment of deficiency or designated payment of interest, and Examination action is complete, but additional assessment is less than amount of prepaid credit.
   c. Credit represents advance payment of deficiency or designated payment of interest, and Examination action is not complete despite extended passage of time.
   d. Credit from secondary taxpayer's module for which return was not received, but joint return was filed for the period. This credit was errone-

3.17.220.2.8.1   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

ously not applied to the joint liability although the source document indicates it was intended for payment of this type of tax for this period.

e. Credit was removed from module prior to filing of taxable return, and liability was paid by moving credits from subsequent periods.

f. Credit came from module for which return was not received. If CC INOLES gives a later address and a return can be secured *and* the liability determined, ensure that the refund/credit statute has not expired before refunding any amount or crediting any amount to another module.

g. Upon XSF technician determining that no further action need be taken to protect the credit/refund statute taxpayer, the credit's status code will be changed to **"FROZ"** using CC XSENT.

(4) Excess Collection function will prepare Form 8765, attach backup documentation, and obtain Statute approval prior to application of Statute expired credits if a credit reapplication is identified while performing research or working on the "OPEN" listing review.

3.17.220.2.8.1.1.2
(12-09-2020)
Researching Other Areas

(1) Research will include the following.

a. Research microfilm, as needed.

b. Account research requests are entered through IDRS terminals (CC ESTAB). See IRM 2.3, *IDRS Terminal Responses*. Once a day, the requests are transmitted to ECC where the needed data is extracted from the master files and transmitted back to the requesting campus. The information is usually printed and distributed at the campus within 24 hours of the request.

c. Look for freeze codes –V and –W when researching BRTVU, RTVUE, IMFOL or BMFOL. Freeze codes –V and –W indicate the taxpayer is in bankruptcy. See IRM 21.5.6, Freeze Codes for more information.

d. Research all retention registers and archival microfilm.

e. Research the Partnership Name Directory.

f. Research FTD Service Center Recognition Image Processing System (SCRIPS).

g. Research the Combined Annual Wage Reporting (CAWR) Module Register.

h. Research Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*

i. Research Social Security Administration (SSA)–produced W–2/W–3 CAWR using IDRS CC IRPTRI.

j. Research EFTPS payments using CC EFTPS. See IRM 2.3.70, Command Code EFTPS. In reviewing the information from this command code, refer to IRM 3.17.277, Electronic Payments. For assistance in researching payments from bulk providers, questions regarding the correct TIN for a payment or credit card companies, contact the Ogden Submission Processing Campus Accounting Operation.

k. Research the Remittance Transaction Research System (RTR).

l. Research the Account Management Services (AMS) system. AMS provides a common interface that allows users of multiple IRS systems to view history and comments from other systems. See IRM 21.2.1.8, Account Management Services (AMS).

(2) Obtain copies of source documents on nullified unpostable cases if unable to apply the credit.

(3) Request the original documents on all rejects if unable to research on IDRS.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.8.1.1.2**
Any line marked with a #
is for **Official Use Only**

(4)   Pull the closed URF file for any XSADD cases which have been dropped from the URF. Retain a copy of the information contained in the URF. Refile the original in the URF closed file. This material may provide a starting point for your research.

(5)   Offshore Voluntary Disclosure Initiative Payments (OVDI) are consolidated to AUSC but occasionally are received at other campuses. When a payment is received at another campus, transfer to the AUSC Accounting function on Form 2158.

3.17.220.2.9
(11-30-2023)
Requesting Information from the Taxpayer

(1)   Mail appropriate correspondex letter or make telephone contact with the taxpayer for additional information within 45 days of its addition to the XSF for **"OPEN"** status cases when thorough research has not revealed where the credit will be applied. Before sending a letter to the taxpayer, check CC CFINK for Power of Attorney. If present, a letter must also be sent to the representative. See IRM 2.3.31, Command Codes CFINK, RPINK, KAFFQ and KAFTQ for CAF Inquiry.

(2)   When available, enclose a copy of the check. Make sure that the person you are sending the copy of the check to is the taxpayer that is authorized to receive this information.

   a.   Make sure that the name and address on the check matches the name and address on the correspondence. If the name or address mismatches, research the last tax return filed and see if the entity matches. For joint filers, the secondary taxpayer may have sent the check instead of the primary taxpayer.
   b.   Inadvertent disclosures must be reported to your manager immediately. In addition, inadvertent unauthorized disclosures must be immediately reported to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) via the PII Breach Reporting Form located at *Report Losses, Thefts or Disclosures of Sensitive Data; Report Lost or Stolen IT Assets and BYOD Assets (sharepoint.com)*. For additional information and guidance, see **IRM 10.5.4.3.3**, ***Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, Bring Your Own Device (BYOD) Assets and Hardcopy Records/Documents***, for the reporting requirements for an inadvertent unauthorized disclosure of sensitive information, or the loss or theft of an IRS IT asset or ″BYOD″ asset or hardcopy record or document containing sensitive information. Also see *IF/THEN Guide for Reporting Incidents and Data Breaches* which is listed in the Other Related Resources section on the *Report Losses, Thefts or Disclosures* page in *the Disclosure and Privacy Knowledge Base Site*, for additional incident and data breach reporting requirements based on what was lost, stolen, destroyed, or disclosed.

(3)   Some of the most commonly used letters are listed below and may be used when corresponding with the taxpayer:

   a.   **Letter 1687C,** Unidentified Payment/Credit for application information and contact has not previously been made.
   b.   **Letter 12C,** Individual Return Incomplete for Processing: Form 1040, Form 1040A and Form 1040EZ for TIN and/or signature for secured return.
   c.   **Letter 18C,** Decedent Refund (Form 1310 Requested) for information and documentation to process refund for deceased taxpayer.

3.17.220.2.9   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

        d.   **Letter 112C,** Payment/Overpayment/Credit Applied; No Record of Return Filed for application information and to request return filing.

        e.   **Letter 135C,** Power of Attorney Needed to Furnish Information for proper authorization to act for the taxpayer.

(4)   If research indicates that a TC 593 is present on the taxpayer's account and that there has been no update to the taxpayer's address since the TC 593 was input, do not initiate correspondence to the taxpayer.

(5)   Re-contacting a taxpayer for information about the credit may be advisable at the manager's discretion in special cases, e.g., as when research indicates that the taxpayer moved and not received the initial communication or if lack of clarity or legibility have been responsible for the failure of the first contact.

(6)   When telephone contact is deemed appropriate, avoid unauthorized disclosure of taxpayer information. Be very careful not to make an unauthorized disclosure. Refer to IRM 11.3.1, Introduction to Disclosure and, IRM 11.3.3 Disclosure to Designees and Practitioners. The Internal Revenue Service Restructuring and Reform Act of 1998 (IRS RRA 98), IRC 3705(a), provides identification requirements for all IRS employees working tax related matters. Information provided to communicate with a taxpayer is outlined in IRM 21.1.1.4, Communication Skills.

Note: A narrative may be added to the Account Management Services (AMS) system when closing a XSF case based on telephone contact. See IRM 21.2.1.8, Account Management Services (AMS).

(7)   If research indicates the death of the taxpayer, refer to IRM 3.11.3.10.3, Documentary Evidence, for documentation needed to release the refund. In many cases, the person requesting the refund will have to complete Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*. See Figure 3.17.220-7.

                                                                                      #
                                                                                       #

        a.   Check AMS for the missing information. If missing information is located, make a copy for the casefile.

        b.   If missing information is not located in AMS, send another Letter 18C to the taxpayer's estate. Request a response within 30 days.

        c.   A refund will be made based on the receipt of the complete response.

        d.   If the refund includes interest or need penalties abated, apply to the taxpayer's account rather than manually refunding from the XSF. See IRM 20.2.4.8.4 **Unidentified Remittances**, and IRM 21.4 **Refund Inquiries**. Make a copy of the documentary evidence for the casefile and apply the funds to the taxpayer's account with TC 570 and send the original documentary evidence along with Form 4442 to AM with an explanation the account is that of a decedent and a manual refund is be needed.

        e.   Issue a manual refund to the person claiming the refund as the payee using CC XSREF if the refund will not include interest. See IRM 3.17.220.2.11.

        f.   Make a photocopy of the documentary evidence for the casefile and send the original information to files to associate with the return.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.9**
Any line marked with a #
is for **Official Use Only**

Figure 3.17.220-7 Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*

(8)   Payments received for the Affordable Care Act (ACA) Individual Shared Responsibility Penalty (SRP) will be applied to MFT 35 or the mirrored injured spouse account, MFT 65. Use the DPC received with the payment. If no DPC was designated, use DPC 36.

3.17.220.2.9   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                          33917099   Any line marked with a #
                                                                                      is for **Official Use Only**

(9)   Payments received for the ACA Employer Shared Responsibility Payment (ESRP) will be applied to MFT 43 using TC 640, DPC 43 unless another DPC was designated.

Note: Multiple TC 640s may be posted if the taxpayer makes a subsequent payment after the initial payment.

(10) Send Letter 407C when the taxpayer has returned a refund with no explanation. Refunds cannot be reissued after 7 years. See IRM 21.4.3.5.6, *Resolving Returned Expired Refunds Limited Payability.*

(11) Payments received for Section 965 under 14103 of the Tax Cuts and Jobs Act, P.L. 115-97, enacted on December 22, 2017. Valid IMF MFTs are 30, 31, and 82. Valid BMF MFTs are 02, 05, 06, 34 and 83. All section 965 tax payments will be posted to the tax module where the assessment was posted. For example, if the Section 965 tax assessment is posted on the 201712 tax module, all Section 965 tax payments will be posted to the 201712 tax module, regardless of the year in which the payment is made based on the installment percentages in the subsequent years. Section 965 returns have a posted TC 766, credit reference number (CRN) 263. IMF returns are identified with return processing code (RPC) F, BMF with computer condition code (CCC) J. Taxpayers were instructed to send two checks, one for their regular tax and one for Section 965 tax. If taxpayer contact or research shows the payment was for Section 965, apply as a TC 670, secondary TC 570 with DPC 64.

3.17.220.2.10
(01-01-2025)
Changing the XSF Record

(1)   Research or the realization that an error was made when adding a record to the XSF will require changing or debiting the record or voiding it completely from the XSF.

(2)   CC XSOUT and CC XSENT are available only to the Excess Collections function. However, any operational area must route such changes with supporting documentation to the Excess Collections function for action.

(3)   Use CC XSAPLR to generate CC XSAPL. Then overlay CC XSAPLR with CC XSOUT. See Exhibit 3.17.220-9 for examples of CC XSOUT.

   a.   CC XSOUT "V" is used to completely void an XSF record from the XSF.
   b.   CC XSOUT "Z" is used to correct an erroneous money amount.

(4)   CC XSENT is used to:

   a.   Change the status of the XSF record
   b.   Add follow-up information to the record
   c.   Correct erroneous entity information
   d.   Change the IRS-received date on the record
   e.   Change or delete the employee assignment number
   f.   Change the control number
   g.   Change the taxpayer identification number
   h.   Change the source code
   i.   Change the Trace ID Number

(5)   CC XSINQ history will contain a record of the data change. See Exhibit 3.17.220-10 for examples of CC XSENT.

(6)   Processing of Unpostables involving Excess Collections:

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.10**
Any line marked with a #
is for **Official Use Only**

1. Except for unpostables resulting from incorrect or unavailable money amounts, the Unpostable function will perform research to determine if they can correct the unpostable condition.
2. When received, correct any erroneous entity data on the XSF database using CC XSENT. Do not void and re-add the credit to the XSF.
3. Unpostables resulting from incorrect or unavailable money amounts will be returned to the Excess Collections function for resolution.
4. STEX credits received from Unpostables will be forwarded to the Statute function for resolution.

3.17.220.2.11
(12-09-2020)
Manually Refunding from the XSF

(1) Use CC XSREFR/XSREF to affect a manual refund from the Excess Collections File. This type of application is restricted to the Excess Collections function and is to be used sparingly. The XSF record status must be **"OPEN"** or **"IDEN."**

(2) Refunds will also be requested by personnel outside the Excess Collections function on Form 8765, *IDRS Control File Credit Application*, as described in IRM 3.17.220.2.12. (See Figure 3.17.220-8 for Form 8765.) A refund will be made based on the taxpayer's response. Examples of acceptable reasons for a refund are: payment sent in error; payment intended for another payee or agency; receipt of Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer; etc. When processing Form 1310, refer to IRM 3.17.220.2.9 **Requesting Information From the Taxpayer**. The reason for a specific refund will be stated in the "Remarks" section of the Form 8765.

Note: Payments intended for a non-IRS payee are not subject to TOP offset regardless of whether the payment was made electronically or by paper check.

(3) If the taxpayer is to receive interest or needs penalties abated, apply the credit to the taxpayer's account rather than manually refunding from the XSF. See IRM 20.2, Interest, for instructions for computing interest on XSF refunds.

(4) Always research thoroughly to be certain the taxpayer has no outstanding balances before manually refunding. Also, research for any freeze codes that limit refunding. Refer to IRM 21.5.6, Freeze Code.

(5) Manual refunds generated from the XSF will be reviewed and the case history sheet signed by the XSF function manager or designee before application.

(6) Before applying the refund from the XSF, use CC XSENT to add audit trail information to the permanent file, including the reason for the manual refund, case number or other pertinent information.

(7) Refund an XSF credit by using CC XSREFR to request the generated CC XSREF format. See Exhibit 3.17.220-11 for CC XSREFR and CC XSREF.

(8) When refunding a payment intended for another agency or payee, send an explanatory letter to the taxpayer containing an appropriate apology for processing the remittance in error. Special IDRS Letter 3064C may be used.

(9) Credits are returned to the campuses for refund checks that have been issued to taxpayers but were not cashed within one year. These credits are referred to as limited payability credits. Limited payability credits for refund checks initiated from CC XSREF will be transferred to the XSF function for resolution.

3.17.220.2.11   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                                                                     Any line marked with a #
                                                                     is for **Official Use Only**

      a.   Use existing documentation from the case file and information obtained through the research process to assist in determining the disposition of the credit.

      b.   Contact the taxpayer for further instructions and/or a better address to which the refund can be reissued.

      c.   If the taxpayer indicates that the refund needs to be reissued, use CC XSREF to execute the refund.

      d.   If the taxpayer states that the credit will be applied to an outstanding liability, follow CC XSAPL procedures outlined in IRM 3.17.220.2.12 and IRM 3.17.220.2.13 below.

      e.   If unable to contact the taxpayer or to refund or apply the credit, it will remain in the XSF as outlined in IRM 3.17.220.2(3) and IRM 3.17.220.2(8).

Note: See IRM 21.4.3.5.6, Resolving Returned Expired Refunds Limited Payability, for more information on the expiration of government checks.

(10)   All manual refund requests will require the use of Form 14031, **Manual Refund Signature Form.** See IRM 3.17.79.3.5.4, Processing Requirements for Unidentified/Excess Collections/Photocopy Fee Manual Refunds (Submission Processing Only).

      a.   Control D report URF 0340 lists the generated XSF refund(s).

      b.   Scan or save the first page of the report listing the XSF refund(s) as a .pdf file.

      c.   The manual refund approver will electronically sign the copy of the report being sent to be certified.

Note: The signature in Box K of Section II of Form 14031 must match the signature on the first page of the report.

(11)   Manual refunds will be subject to the Treasury Offset Program (TOP) per IRC 6402. See IRM 21.4.6. Refund Offset. If a taxpayer mistakenly, but intentionally makes a payment to the IRS, any excess payment would be an overpayment. An over-stamped check by the IRS is an example of a payment which is not subject to TOP offset.

(12)   A TOP offset bypass indicator (BPI) is assigned to all manual and systemic refunds issued to Bureau of the Fiscal Service (BFS) by the IRS. For XSF manual refunds, the BPI is limited to Yes (allow TOP offset) or No (do not allow the TOP offset).

(13)   Do not allow a TOP offset where Combat Zone **-C** freeze is set.

(14)   On the URF 0303 report, notate to the right of each record whether a TOP offset is bypassed. Notate "Y" to allow for TOP offset, "N" for bypass of the TOP offset.

(15)   Check IDRS for Debit Indicator F, TOP offset. If present, inform the taxpayer they are still subject to TOP offsets by BFS.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.11**
Any line marked with a #
is for **Official Use Only**

3.17.220.2.12
(01-01-2025)
Applying Amounts from the XSF—General

(1) Application of credits from the XSF, using CC XSAPLR and CC XSAPL, cannot be made by persons outside the Excess Collections function. Upon finding the credit through using CC XSINQ, an individual outside the XSF function will submit request Form 8765, IDRS Control File Credit Application, with attached documentation identifying the credit and indicating its proper application. A NOTE will be added to the RTR System when a correction is made to the TIN, plan number, and tax period. See Figure 3.17.220-8.

IDRS Control File Credit Application

Note: To apply a credit from the XSF, please see IRM 3.17.220 for instructions on how to prepare this form. Upon completion, send to Excess Collections Function (CC XSAPL).
To apply a credit from the URF, see IRM 3.17.10 for instructions on how to prepare this form. Upon completion, send to Unidentified Remittance Function (CC URAPL).

1. Source of Credit

[X] Excess Collections (XSF)

[ ] Unidentified Remittance (URF)

2. Application type	3. File control number	4. Notice indicator
M	**00220-187-54866-X**	[ ] Yes

5. Date return filed (mmddyy)	6. File name control	7. Application name control
	SWIF	**SWIF**

8. Transaction code (1)	9. Transaction code (1) amount	10. Transaction code (2)	11. Transaction code (2) amount
660	**88.00**		

12. Transaction code (3)	13. Transaction code (3) amount	14. Taxpayer identification number	15. Tax period (yymm)	16. MFT
		000-00-9787	**20XX12**	**30**

17. Remarks

TP FILED RETURN

18. Preparer name	19. Employee number	20. Stop number	21. Phone number
SUSIE BIRCH	**0020400015**		**(212) 555-9859**

22. Manager's signature	23. Date
	10-12-20XX

Complete items 24 through 27 for NMF applications only.

24. Plan number	25. Location code	or 23C date (mmddyy)	26. Tax form	27. General ledger account

Form **8765** (Rev. 1-2016)   Catalog Number 10035N   publish.no.irs.gov   Department of the Treasury - Internal Revenue Service

Figure 3.17.220-8 Form 8765–IDRS Control File Credit Application

1. **Source of Credit**—select IDRS control file where credit is located, either XSF or URF.
2. **Application Type**—use application type "M" to apply a credit to a Master File account; type "N" to apply a credit to a NMF account (including

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   3.17.220.2.12
Any line marked with a #
is for **Official Use Only**   33917109

Employee Plans Master File (EPMF)), or type "T" to apply a credit to a general account rather than a taxpayer's account.

3. **Control Number**—must match number shown on XSF record.
4. **Notice Indicator**—check only if Letter 2349 is to be sent to the taxpayer. (See IRM 3.17.220.2.13 and also Figure 3.17.220-9)
5. **Return-Filed Date**—if available, enter in MMDDYY format the IRS received date of the return if it is more than two years prior to the current date. Leave blank if the IRS received date is not known.
6. **Account Name Control**—enter 4-position name control as shown on XSF. Circle with red pencil if name control on XSF is "UNKN" which must be changed to correct entry prior to application of the credit from the XSF.
7. **Application Name Control**—enter 4-position name control of module to which credit is to be applied (if "M" application).
8. **Primary Transaction Code**— See Exhibit 3.17.220-13 for list of valid TCs to be used on "M" applications.
9. **Primary Transaction Amount**—amount of credit to be applied with (8).
10. **Secondary Transaction Code**— See Exhibit 3.17.220-13 for list of valid TCs to be used on "M" applications.
11. **Secondary Transaction Amount**—amount of credit to be applied with (10). Field will be blank if (10) is 570.
12. **Tertiary Transaction Code**— See Exhibit 3.17.220-13 for list of valid TCs to be used on "M" applications.
13. **Tertiary Transaction Amount**—amount of credit to be applied with (12).
14. **Taxpayer Identification Number**—Taxpayer Identification Number to which credit is to be applied—entry limited to nine numbers; "M" and "N" applies only.
15. **Tax Period**—enter tax period of account to which "M" or "N" application is to be made; in YYYYMM format.
16. **MFT**—enter 2-digit Master File Tax Account code if application is "M" or "N."
17. **Remarks**—required entry on all applies. This is a detailed explanation for requested application.

Note: Documentation attached will justify request for application. If taxpayer reply is notated, a copy of the taxpayer correspondence or contact will be attached. If the credit is T applied, the general ledger account will be placed in the remarks section.

18. **Preparer Identification**—required entry to include name of preparer of Form 8765.
19. **Employee Number**—required entry of the employee number of Form 8765 preparer.
20. **Stop Number**-required entry of the stop number of Form 8765 preparer.
21. **Phone Number**—required entry of the phone number of Form 8765 preparer.
22. **Manager's Signature**-optional entry to include the originator's manager's signature of approval.

Note: If the manager uses a digital signature format, it must contain the manager's SEID and name or SEID and e-mail address.

23. **Date**—required entry containing the date Form 8765 is prepared.
24. **Plan/Report Number**—enter 3-digit plan/report number if MFT is 46, 74 or 76. If MFT is 46, valid Report Number range is 000, 100–199, 300–399, 500–599 and 700–799. If MFT is 74, valid PLAN-NUM range is 001–999. If MFT is 76, valid PLAN-NUM range is 000–499, 501–999.

3.17.220.2.12   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                                                            Any line marked with a #
                                                            is for **Official Use Only**

25. **Location Code or 23C Date**—required only for "N" applies.
26. **Tax Form**—required only for "N" applies.
27. **General Ledger Account Number**—required for "N" applies.

(2) Form 8765 mirrors the CC XSAPL and CC URAPL formats as closely as possible. Form 3809, *Miscellaneous Adjustment Voucher*, will not be accepted for applying an XSF record. Call the originator of the Form 3809, explaining that Form 8765 must be used to request applications from the XSF. Return all Form 3809 to their originators.

(3) Form 8765 must have documentation attached identifying the credit on the XSF as well as justifying its requested application through correspondence, research performed, etc. Amounts on Form 8765 and back up documentation must match requested application. If Form 8765 is received without this documentation or without the proper completion of all required entries, return it to the requestor immediately. Below is a list of the required documentation to be attached to Form 8765 if applicable.

   a. Copy of the taxpayer correspondence.
   b. Copy of taxpayer communication e.g., AMS notes.
   c. Copy of the entire transcript using command codes TXMODA, IMFOLT or BMFOLT showing where the payment is to be applied.
   d. Copy of amended return.
   e. Copies of check(s).
   f. Appeals Form 5402, *Appeals Transmittal and Case Memo*, and supporting documents.

   #
   #
   #
   #

   h. Statute clearance approval.

(4) Certain Forms 8765 must have the originator's manager's signature of approval in Box 22. The originator's managerial review and approval is required if the re-application of the payment/credit from XSF to the tax account will result in a refund.

(5) Certain Form 8765 must be cleared by the Statute function before application of the credits from the XSF. After the Form 8765 has been statute cleared, the credit must be applied 90 days within the statute clearance stamp date to ensure the credit is not barred for refund or transfer. These include credits on which the statute of limitations for credit or refund has expired—two years from the date of payment (IRS received date) or three years from the return-filed date, whichever is later. Forms 8765 prepared by the Statute function are to be considered cleared.

   a. If statute criteria are not identified prior to application, CC XSREF and CC XSAPL will automatically compute the statute of limitations from the IRS-received date.
   b. The technician will enter the filing date of the return to these formats whenever the IRS-received date is more than two years earlier than the current date. CC XSREF and CC XSAPL will then automatically compute the statute of limitations from the return-filed date.
   c. After computation, CC XSREF and CC XSAPL formats will complete the requested refund or application transaction whenever the statute of limitations has not expired. If the statute of limitations has expired, CC XSREF

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.12**
Any line marked with a #
is for **Official Use Only**

and CC XSAPL will change the status of the XSF record to **"FROZ"**, and the requested refund or application transaction will not be completed.

(6) The Excess Collections function will immediately return all Forms 8765 that require statute clearance back to the originator unless the originating function is located outside the receiving campus. Forward to the local Statute function for review unless the Form 8765 was prepared by another campus' Statute function. A Statute function determination will allow refund or credit in a case in which the statute normally would have tolled.

  a. If approved, the Statute function will stamp or type the words "Statute Cleared", date of statute clearance and ten-digit employee number in the "Remarks" section of Form 8765. The Form 8765 will be returned to the Excess Collections function for application of the credit using CC XSAPL.

Note: Verify the debit has posted to Masterfile prior to the reapplication of the credit.

  b. If disapproved, the Statute function will return the Form 8765 to its originator.

(7) When applying Statute function approved credits on which the statute of limitations has expired using the two year/three year rule, enter the Statute-approved date in the CC XSAPL format as the return filed date on Line 2. Note the correct return filed date in "Remarks" on Line 9. Form 8765 initiated by the Statute function do not require a clearance stamp, therefore, the date in block 25 will be entered on Line 2.

(8) As a result of the campus realignment, a credit on the XSF of one campus may occasionally require application to an account at another campus.

  a. If such a credit is to be applied to a Master File account, use CC XSAPL "M" in the usual way as described in IRM 3.17.220.2.13.
  b. If such a credit is to be applied to a Non-Master File account, apply the credit from the XSF using CC XSAPL "T". Hand carry a print of the just-applied-XSF record with copies of documentation as required by IRM 3.17.243, Miscellaneous Accounting, to the Transfer function. The Transfer function will prepare Form 2158, Credit Transfer Voucher, to affect the transfer and necessary journalization.
  c. Form 8765 received from another campus without prior Statute approval will not be rejected but immediately forwarded to the local Statute function for review unless the Form 8765 was prepared by another campus' Statute function.

(9) When closing a case which needed research because the taxpayer failed to provide sufficient identifying information or the information provided was illegible, send Letter 2349 or Letter 2349 (SP), to the taxpayer.

(10) Remittances received with Form W-7;, Application for IRS Individual Taxpayer Identification Number packages will remain in the receiving campus' XSF inventory until an ITIN is assigned. When the ITIN or IRSN information is received from the AUSPC ITIN Unit the remittance will be applied to the taxpayer even if the Account is not established on the MF.

Note: An unpostable might be caused. The Unpostable units are aware that they may see an increase and have procedures to follow for resolution.

3.17.220.2.12   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

3.17.220.2.13
(12-09-2020)
**Applying Amounts from
the XSF—All Other
Source Codes**

(1)   Verify the appropriate application to be made. This data will become part of the XSF record. The corresponding Form 8758 is not required to be pulled and associated with Form 8765.

(2)   The XSF record must be in "**OPEN**" or "**IDEN**" status. Use CC XSENT to change the status as appropriate. When the entire XSF credit has been applied, the record status will automatically be changed to "CLOS." A partial application will adjust the XSF record balance but leave the status in "**OPEN**" or "**IDEN**".

(3)   Verify the debit has posted to Masterfile prior to the reapplication of the credit.

(4)   Applications can be made daily by inputting information on IDRS with CC XSAPLR and may only be made by the Excess Collections function. This data will become part of the XSF record.

(5)   Use CC XSAPLR to request the CC XSAPL format on IDRS. CC XSAPL cannot be used if the name control on the XSF record is "UNKN;" before application, change the name control with CC XSENT as described in IRM 3.17.220.2.10.

(6)   The XSAPL format will be redisplayed after each application with the message "REQUEST COMPLETED" appearing on Line 13.

(7)   Use CC XSAPLR to display the generated CC XSAPL format. See Exhibit 3.17.220-12.

(8)   Use CC XSAPL "M" to apply credit to Master File accounts. On-line credit posting will be computer-generated to the appropriate tax module.

Reminder: If the payment being applied was made via EFTPS, a "Y" must be entered in the electronic payment indicator field. Otherwise, the system automatically defaults to "N".

(9)   Use CC XSAPL "N" to make application to NMF and EPMF accounts.

(10)   Use CC XSAPL "T" to make a transfer to Deposit or General Fund application.

(11)   Form 4830, IDRS Multi-Purpose Posting Document, will be generated for each "N" or "T" application.

Note: Include Trace ID Number on Form 4830. Enter Trace ID Number in Remarks.

(12)   If the "M" or "N" application was **not** based upon information received from taxpayer, send Letter 2349 or Letter 2349 (SP) to the taxpayer. See Figure 3.17.220-9

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.13**
Any line marked with a #
is for **Official Use Only**

Letter 2349

Figure 3.17.220-9 Letter 2349

(13)   When the outstanding balance of the taxpayer's account is less than the amount of the credit being applied and the application is **not** based upon information received from the taxpayer, send the taxpayer explanatory correspondence about the refund to be received. Except for TC 700, enter Bypass Indicator "Y" when applying a payment to an account which is in zero balance or debit balance for less than the credit being applied to avoid unpostable conditions 305 and 198. The Bypass Indicator will also be entered when a credit is applied to a full-paid account pending additional liability. Input TC 570 as a secondary transaction to hold the credit on the module and to avoid additional work for Unpostables. Record the pending liability and amount

3.17.220.2.13   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                         33917025   Any line marked with a #
                                                                      is for **Official Use Only**

as part of the XSF history so subsequent technicians can know when to input TC 571 to the account in case the credit will ultimately be greater than the liability.

(14) If the record status correctly changes to **"FROZ"** because of an attempted application after expiration of the statute of limitations for refund, immediately notify the initiator of the Form 8765, forwarding the Form 8765 with accompanying documentation to the Statutes function.

(15) Refer to procedures in IRM 3.17.220.2.12 when applying from records having "ST" source codes.

(16) Annotate each applied Form 8765 with the date of application. Place the document in an appropriately labelled history folder.

(17) To speed processing, an Excess Collections "paper" credit which has either dropped from the XSF or was in Accounts 6800 or 9999 prior to the XSF may be applied through the XSF. For balancing purposes, local management may prefer to restrict action on such cases during the last few days at the end of each month.

   a.   All IDRS action on a paper credit *must* take place within the same workday.
   b.   Upon receipt of incoming Form 8765, pull the appropriate Drop Listing from EONS (XSF 50) or Control D (Report Name - XCESS COLL DROP LST1) that is seven years after the cycle and year the credit was removed from the TXMOD.
   c.   Annotate the date and amount of credit to be reactivated. Review the case for accuracy and appropriateness of transfer.
   d.   Add credit to the XSF using CC XSADD "R", referencing 9998 DROP or 9998 PAPER in the history to indicate it is a reactivate.
   e.   Access and print case record using CC XSINQ. Highlight 9998 DROP or 9998 PAPER.
   f.   Apply credit using CC XSAPL.
   g.   Hand carry print to RRACS for necessary action.

| 3.17.220.2.14 (01-01-2025) **Processing XSF Credits for Payments Other Than Tax Liabilities** | (1) Taxpayer response or research may indicate the payment was for other than a tax liability. If applicable, the below descriptions provide specific application details. |

(2) **Conscience Money:** This is a remittance received to ease the taxpayer's conscience and is usually accompanied by an anonymous note so indicating. For example, "Now I'll be able to sleep better." Use CC XSAPL "T" to transfer conscience funds to Account 2360, Conscience Fund (contra account 6400, Miscellaneous Revenue Collections). See Exhibit 3.17.220-12 for an example of CC XSAPL "T."

(3) **Photocopy Fee:** The processing of requests for photocopies of tax returns or tax return information is handled by the IRS. A taxpayer payment for photocopies can be placed in the URF and eventually transferred to the XSF.

   a.   If taxpayer contact indicates remittance was intended for photocopies or for return information, transfer the credit to Account 2340, PhotoCopy Fees, using CC XSAPL **T**. Annotate **Photocopy Fee** in the remarks.
   b.   If taxpayer contact indicates remittance was intended for EO photocopies or for EO return information, transfer the credit to Account 2320 (TAS 20-

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.14**
Any line marked with a #
is for **Official Use Only**

3220), Duplication of EOMF Documents, using CC XSAPL **T**. Annotate **EOMF Photocopy Fee** in the remarks.

(4) **Bulk Forms Fee:** Payments received from tax practitioners and other persons for shipment of bulk orders of tax forms will be refunded to the taxpayer using CC FMREF/XSREF. Under no circumstances may these amounts be applied to outstanding tax liabilities. The taxpayer will be sent a note explaining that the Superintendent of Documents (part of the Government Printing Office) is the **only** government agency authorized to sell printed materials such as federal tax forms. Refer them to the practitioner gate at the toll-free number 1-800-829-3676.

(5) **Voluntary Contribution to Reduce the Public Debt:** If taxpayer contact reveals that the payment was intended as a contribution to reduce the public debt, transfer the credit to Account 6400, Miscellaneous Revenue Collections, on IDRS using CC XSAPL "T." RRACS technicians will reclassify the money to Account 2350, Public Debt, for reporting purposes. Annotate in the remarks "Public Debt."

(6) **Payment other than the partial payments required under TIPRA received with Offer in Compromise:** This is a deposit with Form 656, Offer in Compromise other than the application fee or partial payments required under Tax Increase Prevention and Reconciliation Act (TIPRA) and explained in IRM 5.8.2.8.1, *Processable Offers-Payment Processing*. The payment may be received from a third party on behalf of the taxpayer making the offer. Specialty Collections Offer in Compromise can verify the payment. An Offer In Compromise (OIC) payment may be identified by:

   a.   "–Y" freeze,
   b.   TC 480 or TC 780 on tax module or
   c.   Status code 71. Use CC XSAPL "T" to transfer the credit to Account 4710, Offers-in-Compromise.

(7) **User fees for letter rulings and for determination and opinion letters:** Transfer these remittances to Account 6310, Miscellaneous Fees, using CC XSAPL "T" identifying the remittances as user fees. Forward a copy of the XSF 03 Report to the RRACS Function for journalization. Annotate it to show "User Fees."

(8) **Wrongful Levy Situations:** These are credits received from a bank account other than the taxpayer's or from sale of property which does not belong to the taxpayer; situation does not involve determination of hardship. The authority to return wrongful levy payments is provided in IRC 6343(b), which limits the claim for return of money to the period within 9 months of the levy issuance on or before March 22, 2017 or two years from the date of the levy after March 22, 2017.

   a.   When a payment is identified as a wrongful levy immediately hand carry supporting documentation and a print of the CC XSINQ module to the Department Manager, Compliance Services Collection Operations (CSCO). Collection personnel will follow their procedures for issuing an expedited manual refund. Upon assurance that the expedited manual refund procedures have been followed, annotate the worksheet showing action taken and remove credit from the XSF using CC XSOUT "V".

   Note: Do not use CC XSREF in wrongful levy situations.

3.17.220.2.14   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                                                                     Any line marked with a #
                                                                     is for **Official Use Only**

b.   If the credit(s) are dated over twelve months, Form 8758 will be completed to add to Excess Collections. Do not refund the credit(s). The user will complete the form for each credit, using Category "**IDEN**" in Box 4.

(9) **Unclaimed Funds:** These are credits returned to the IRS by a state and represent bank drafts and cashier's checks purchased by taxpayers which have never been cashed, but were made payable to "Internal Revenue Service". Research thoroughly to identify the taxpayer entitled to such a credit. A call to the state agency issuing the credit will identify the bank which forfeited the credit if the documentation attached to the incoming credit does not. Contacting the bank which forfeited the credit to the state often yields additional information since the forfeiture took place recently. However, if the taxpayer who bought the cashier's check or bank draft cannot be identified, the credit will remain in the XSF.

(10) **Installment Agreement User Fees (IAUF):** Since March 1, 1995, taxpayers are charged a fee for establishing and monitoring Installment Agreements (IA). The Bipartisan Budget Act of 2018 or the BBA was passed included modifications of user fee requirements for IA's. It also requires the IRS to waive or refund the user fee for TP's (AGI) income at or below 250% of the FHHSG. Refer to IRM 5.14.1.2 Installment Agreements and Taxpayer Rights and IRM 5.19.1.6.4.6.4 Reimbursement of User Fee for Qualifying Low-Income Taxpayers for an overview of the enacted provisions.

Note: An individual or spouses may submit a paper Form 13844, *Application For Reduced User Fee For Installment Agreements*, to request a reduced user fee. However individual or spouses may qualify for the reduced fee automatically if there is a Low Income Indicator on IDRS.

a.   The Treasury Accounting Symbol for Installment Agreement user fees (and DDIA fees) is 20X5432.1 and 20X5432.3 for reinstatement/restructure fees.

b.   Installment Agreement user fees will not be refunded until CSCO has been contacted and given their approval to issue the refund.

c.   Beginning January 1, 2010, Installment Agreement user fees will be processed systemically by a weekly IDRS Correction Run known as the User Fee Sweep. The IA user fee Transfer Program sweeps all active IMF IAs, coded as "user fee due", and moves the money from the tax account to an accounting fund for IA user fee. No user fee modules are created. The sweep is done weekly, beginning 4 weeks after a TC 670 has posted to the account. The payment is reversed with a TC 672 Saturday Julian date in the DLN of the credit transfer, from "001" through "365".

d.   Apply the full amount of the payment to the taxpayer's balance due account using the appropriate payment Transaction Code. When the customer makes a payment, all of the money will be applied to tax. The User Fee Sweep will credit the UF account if necessary. See IRM 5.19.1.6.4.6, *IA Payment Methods and User Fees (UF) Overview*, for specific information concerning installment agreements and user fees.

Reminder: User fees may be made as split/multiple payments and must be equal to the required fee. If more than one payment was made, all must be credited to the taxpayer's module to cover the required fee.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.14**
Any line marked with a #
is for **Official Use Only**

(11) **USDA Discrimination Settlement Payments - KCSPC only:** The United States Department of Agriculture (USDA) paid cash settlement and granted loan cancellation to a limited number of farmers. The settlement resulted from a discrimination suit brought against the USDA by the farmers. Awards from the settlement are treated as taxable gross income. Poorman-Douglas Bankruptcy Services forwards to the IRS a list of recipients who received USDA settlement payments. Each claimant who received a $50,000 settlement from Poorman-Douglas is also entitled to receive $12,500 from the IRS to pay their taxes on this settlement.

Exception: Cancellation of Debt may be a larger settlement amount in which case IRS pays taxes equal to 25% of the settlement amount.

a. The $12,500 tax payment is received in Accounting via Intra-Governmental Payment & Collections (IPAC). When IPAC transmission is received, RRACS prepares Form 8758 for prior year transactions and routes the Form 8758 with taxpayer data to the Excess Collections Function.
b. The Excess Collections Function will add the total of the IPAC payment to the XSF file. The credits are then applied to the individual taxpayer's account with a TC 660 and a TC 570 to hold (freeze) the credit.
c. Use program code 85390 when working these USDA cases.

(12) **Preparer Taxpayer Identification Number (PTIN) Application Payments:** PTIN application payments intended for processing by an outside vendor may be deposited in error by IRS. If the payment has not posted to a taxpayer's account, it may be refunded back to the taxpayer from the XSF using CC XSREF. Prepare Letter 3064C IDRS Special Letter with a statement requesting that the taxpayer send the payment to:
IRS Tax Professional PTIN Processing Center
PO Box 380638
San Antonio, TX 78268

(13) **Non-Liable payments:** Unapplied payments can be received from Entity Control function, either directly or through Rejects, which represent payments received from filers who are not liable.

Example:

If...	And...
Form 940	the entity is not liable for FUTA tax.
Form 1120/Form 1065	Form 8832 has not been filed or has been filed but not accepted. (Taxpayers with Form 1065 filing requirements who want to be reclassified as a Form 1120 filer.)

Note: The Entity Control function is responsible for informing the taxpayer that they are not liable and will be receiving a refund if they owe no other tax liabilities.

a. The XSF function will receive for each case: a copy of the return, if available; a copy of the FTD coupon (if applicable); and Form 3244 annotated that the taxpayer is not liable, and the credit is to be refunded.

Note: The RTR print may be used in lieu of preparing Form 3244.

b. These cases must be added to the XSF via CC XSADD and manually refunded via CC XSREF, see IRM 3.17.220.2.11, Manually Refunding from XSF or applied via CC XSAPL IRM 3.17.220.2.12, Applying Amounts from the XSF- General, to any outstanding balances (OBL) found on IMFOL/BMFOL within seven workdays of their receipt. When applying to an OBL, use CC XSAPL to generate Letter 2349/Letter 2349(SP) to explain the disposition of the taxpayer's credit.

Note: For BMF not liable cases only. If the account has an outstanding balance (OBL) and -E Freeze, refund the payment and do not apply or offset unless the TC 150 amount is the exact amount of the credit in XSF. See IRM 3.14.2.6.6.6, Rollback Freeze (-E), for additional information.

3.17.220.2.14.1
(12-09-2020)
Processing Payment Expired CSED (PMTEXPCSED) Credits

(1) A Payment Expired CSED (PMTEXPCSED) transcript will generate when a payment is applied to a module after the Collection Statute Expiration Date (CSED) has expired.

a. When the CSED expires on a balance due account, any balance due remaining on the module is systemically "written off" with TC 608.
b. The IRS is legally allowed to receive payments after the expiration of CSED in limited circumstances. The IRS will confirm the intent of the taxpayer for disposition of the payment.

(2) When a payment is received on a CSED account a TC 609 will post to reverse the TC 608. The new TC 608 balance will be recomputed after subtracting the payment.

(3) CSCO will perform all necessary research and correspondence according to IRM 5.19.10, Collection Operations Transcript Processing. The payments will be applied or refunded, per reply to the Letter 672C, Payment(s) Located and/or applied.

(4) If there is no reply to the Letter 672C, the payment will be sent to be added to the XSF via Form 8758 if the payment date is more than one year old. CSCO will attach the transcript and IDRS prints to the Form 8758.

a. If the TC 608 has not been reversed in the module, add the payment to the XSF.

Note: The account will be in debit status but the unpostable condition will be bypassed if there is an unreversed TC 608 in the module.

Note: If the payment date is less than a year old, return the case to the originator. Form 2424, Account Adjustment Voucher (with documentation) must be prepared for addition to the Unidentified Remittance File.

b. If there is not an unreversed TC 608, return the case to the originator so that the payment can be transferred to a full paid account.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.14.1**
Any line marked with a #
is for **Official Use Only**

(5)   Add the case to XSF using Status Code IDEN. If a late response is received by CSCO, they will prepare Form 8765 to indicate the application of the credit.

    a.   If the taxpayer responds to apply the payment to the CSED module, apply the credit and use DPC 14 (authorization given by taxpayer to apply payment to expired CSED account).

    b.   If the taxpayer responds to apply the payment to another module, do so.

      Note: Do **not** apply the credit to another module **unless** requested by the taxpayer.

    c.   If the taxpayer requests a refund of the payment, refund the payment.

    d.   If the taxpayer requests that the payment be other than refunded, or applied to the CSED module, make sure that the case is documented.

3.17.220.2.15
(12-09-2020)
Other Closing Actions

(1)   Use CC ENMOD to research current entity information. If the address needs to be changed, use CC INCHG (IMF) or CC BNCHG (BMF) to record the updated information. Address changes can be made in the following instances:

    a.   When clear and concise written notification is received from the taxpayer. A statement signed by the taxpayer informing the IRS to change the address of record is considered clear and concise notification. The statement must also contain the taxpayer's full name, signature, old address, and social security number and/or employer identification number.

    b.   Whenever correspondence (including notices and envelopes) sent by the IRS that requires a response is returned by the taxpayer with corrections marked on the taxpayer's address information, the correspondence will constitute clear and concise written notification of a change of address. The taxpayer's signature on the correspondence is not required.

    c.   Address changes can be taken from the taxpayer over the telephone. The history sheet must be annotated and remain with the case. If for any reason you do not feel comfortable taking the information over the telephone, ask the taxpayer to submit the information in writing. See IRM 21.1.3.20, Oral Statement Authority.

  Reminder: Due to the implementation of CADE 2 for January 2012, a transaction may post daily or weekly. Monitor all actions accordingly to prevent un-postables or erroneous or incorrect refunds.

(2)   The proper sequence of actions is:

    a.   CC ENMOD to ensure the entity is on the file and to determine the current address on IRS records.

    b.   CC ENREQ to generate the CC INCHG or CC BNCHG format.

    c.   Overlay generated CC INCHG or CC BNCHG with new address information.

(3)   Correspondence must be answered within 30 calendar days of the earliest "IRS–received" date; however, every effort will be made to provide quality responses in less time. If it is not possible to respond within this time period, send an appropriate interim response which includes:

    a.   The reason for the delay;

    b.   When a final response may be expected; and,

---

c.   Employee contact information.

Note: Record this action on the history sheet.

(4) When closing a credit from the XSF, take all necessary action to avoid future problems for the taxpayer. For example, quality or managerial case review may indicate that a TC 570 should have been originally input to prevent the account from refunding. CC FRM77 may be used to input specified transactions to any module on IDRS. To use FRM77, the proper sequence of actions is:

a.   CC TXMOD to ensure that the module is on the TIF.
b.   CC REQ77 to generate CC FRM77.
c.   Overlay generated CC FRM77 format with new data after the prompts.
d.   CC FRM77 will generate one transaction; CC FRM7A will generate up to 11 transactions—one transaction for each line of valid input.

Note: Refer to IRM 2.3, IDRS Terminal Responses, and IRM 2.4, IDRS Terminal Input, for information about using any of the above CCs.

3.17.220.2.15.1 (12-09-2020) **Transferring Credits Between Tax Modules**	(1) General rules to use CC FRM34, CC DRT24 or CC DRT48—

a.   At least one of the tax modules involved must be present on IDRS. A dummy tax module created with CC ACTON will satisfy this requirement; see IRM 2.3.12, Command Code ACTON, for information about using CC ACTON.
b.   Use of these CCs is preceded by a CC TXMOD input which selects one of the accounts involved in the credit transfer as the Primary Account for IDRS purposes and stores its TIN, File Source, Name Control, MFT and Tax Period. If CC TXMOD displays "ENTITY-CONTROL" in position 44 of Line 3, the entity module contains an open control base which may be related to your case. If there is an open case control in Status S, A or M, contact the controlling employee before taking action. See IRM 2.3.11, Command Codes TXMOD and SUMRY, for information about using CC TXMOD.

(2) To transfer a payment credit between modules on the *same* master file (e.g., IMF to IMF) when no secondary transaction is required, use CC ADC34 or CC ADD34 to generate CC FRM34. Use of either of these intermediary CCs will store the TIN, File Source, Name Control, MFT and Tax Period for the other account involved in the transfer (Secondary Account).

a.   If the account information on CC TXMOD is the module to which the *debit* primary transaction will be posted, use CC ADD34.
b.   If the account on CC TXMOD is the module to which the *credit* primary transaction will be posted, use CC ADC34.
c.   Completion of CC ADD34 or CC ADC34, as appropriate, will generate CC FRM34. Account and module identification data is generated from the prior CCs and may not be altered in CC FRM34. See IRM 2.4.17, Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48, for CC FRM34 input format.

(3) To transfer a payment credit between files (IMF or BMF) or when a secondary transaction code is required, use CC ADD24 or CC ADC24 to generate CC DRT24. Use of either of these intermediary CCs will store the TIN, File Source, Name Control, MFT and Tax Period for the other account involved in the transfer (Secondary Account).

   a.   The same tax module may be both the Primary and Secondary Accounts.
   b.   If a dummy account is not established on the master file or if the account is established but the name control on the TIF account does not match the current master file name control, an error, response will be returned.
   c.   If the account information stored on CC TXMOD is the module to which the *debit* primary transaction will be posted, use CC ADD24.
   d.   If the account stored on CC TXMOD is the module to which the *credit* primary transaction will be posted, use CC ADC24.
   e.   Completion of CC ADD24 or CC ADC24, as appropriate, will generate CC DRT24. Account and module identification data is generated from the prior CCs and may not be altered in CC DRT24.

(4)   To transfer Overpayment Credit Elect, Refund Repayment, Substantiated Credit Allowances or Withholding/FICA Credit, use CC ADC48 or CC ADD48 to generate DRT48. Use of either of these intermediary CCs will store the TIN, file source, name control, MFT and tax period for the other account involved in the transfer (secondary account).

   a.   The same tax module may be both the primary and secondary accounts.
   b.   If a dummy account is not established on the master file or if the account is established but the name control on the TIF account does not match the current master file name control, an error response will be returned.
   c.   If the account information stored on CC TXMOD is the module to which the *debit* primary transaction will be posted, use CC ADD48. Screen display and completion is the same as that of CC ADD24.
   d.   If the account stored on CC TXMOD is the module to which the *credit* primary transaction will be posted, use CC ADC48. Its display and completion is the same as that of CC ADC24.
   e.   Completion of CC ADD48 or CC ADC48, as appropriate, will generate CC DRT48. Account and module identification data is generated from the prior CCs and may not be altered in CC DRT48. The CC DRT48 display and completion are the same as that of CC DRT24.

(5)   If necessary, to explain the effect of the statute's tolling upon the taxpayer's refund or credit, send Correspondex Letter 105C, Claim Disallowed.

(6)   Retaining a copy in the history file, route all original documents and correspondence pertaining to matters other than Excess Collections to designated primary areas as follows:

   a.   Route any communication mentioning inability to pay or containing a request for a payment agreement to the Compliance function.
   b.   Route all applications for extensions to Receipt and Control.
   c.   Route any loose pages of Form 1040, U.S. Individual Income Tax Return, or related schedules to the appropriate Accounts Management function.
   d.   Route any other communication which cannot be appropriately answered by the XSF function to the correct function by referring to the campus mail guide.

3.17.220.2.16
(11-24-2017)
Managerial Program Reviews

(1)   First line managers of personnel working XSF cases will conduct periodic reviews (at least quarterly) of cases assigned to all employees to ensure effective operational internal controls. The purpose of the review process is to ensure that employees are properly processing cases in a timely manner. Additional IDRS training, research guidance or counseling may be warranted if deficiencies are noted.

3.17.220.2.16   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                                                                 Any line marked with a #
                                                                 is for **Official Use Only**

(2)   A copy of the managerial reviews will be sent quarterly via e-mail to the head-quarters XSF Accounting analyst by the 15th of the month following the quarter.

(3)   Managers will review 6800 cases in **"OPEN," "FROZ"** and **"IDEN"** status, monthly. Select sample cases from the URF50 (XSF), Control D Report Name "XS Case Assign List," with reference to URF01 (XSF), section Monthly Excess Collection 6800 Analysis Report, as described in Exhibit 3.17.220-1, "Sample Selection for Normal Managerial Review (Table 1)," and Exhibit 3.17.220-2, "Sample Selection for Accelerated Managerial Review (Table 2)."

Note: The URF01 (XSF) and URF50 (XSF) Reports are generated from the URF runs. URF01 (XSF) is Part 2 of the URF01 Report.

(4)   Determine ending inventory volume or "New XSF Balance" from monthly URF01 (XSF) listing.

(5)   See Exhibit 3.17.220-1 (Table 1) for determining the sample selection.

   a.   Identify appropriate range within which the inventory volume determined in (5) falls within the most left-hand column of Table 1. All sampling information needed for the month's managerial review is found in the various columns of this line of Table 1.
   b.   Begin sample selection on the page of the XS Case Assign List shown in the second column from the left of Table 1.
   c.   Counting down from the first case at the top of the identified page of the XS Case Assign List, select the first case for review as directed in the third column from the left of Table 1.
   d.   The most right-hand column of Table 1 identifies the XS Case Assign List page locations of the remaining cases to be selected for review. Add the number shown in the most right-hand column of Table 1 to the page number in 2; the next case to be selected for review will be on that page on the same line identified in 3.
   e.   Continue this procedure until there are no more pages in the XS Case Assign List. Use all pages, even if not completely full of cases. If the needed line number of the selected page is blank, select the first case at the top of that page for this selection only. Any case may be reviewed more than once while it is in Account 6800.

(6)   **For example:**

   1.   The monthly 6800 URF01 (XSF) listing shows an ending inventory of 16,704.
   2.   The first case to be selected for that month's managerial review is the fourteenth case from the top of page nine of that month's XSF50 assignment listing.
   3.   The second case selected for review is the fourteenth case from the top of page twenty-four of the XSF50. If page twenty-four shows only eight cases, the first case at the top of the page becomes the second selection.
   4.   The third case selected for review is the fourteenth case from the top of page thirty-nine, etc.

(7)   After the complete sample is selected and the identified case pulled, the manager may begin the review which must be completed before the end of the current month.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.16**
Any line marked with a #
is for **Official Use Only**

(8) Should the review indicate that fewer than 95% of the reviewed cases have been acted upon properly, both Tables 1 and 2 will be used to select samples for the next monthly managerial review.

(9) In addition to the case load reviews, the following output listings shall be sample reviewed to ensure that adequate and proper actions are being taken by all employees:

   a. Restricted Apply Register (URF0340)—quarterly review and
   b. Dropped Listing (transfer from Excess Collections File)—annual review. The Control D Job Name is URF50, with Report Name "XCESS COLL DROP LST1".

3.17.220.2.17
(12-09-2020)
OPEN Status Review

(1) A monthly listing of all credits in" **OPEN**" status with a received date of three years or less is generated during the month end processing for inclusion in the URF45. This listing will consist of the Excess Collection number, taxpayer name, TIN, MFT, tax period, balance amount, received date and source code sorted by TIN and tax period. See Figure 3.17.220-18

(2) Credits included on this list **must** be reviewed **every** six months for a period of one year.

Reminder: As a matter of consistency, the June and December month end reports generated in July and January will be used to determine the credits to be reviewed.

(3) The total number of **"OPEN"** status cases will be listed as a starting count of receipts reported to the Work Planning & Control System (WP&C) weekly using program 710-37605. A count of closures will be taken for cases in which the credit was applied, or the correspondence suspense time has expired. Closures will be reported each week with the overall inventory being reduced to zero at the end of the review period.

(4) Research will be conducted on each credit as described in IRM 3.17.220.2.8 and its subsections. Use CC XSINQ to research each record for the last action taken. The original Form 8758 may need to be reviewed if CC XSINQ does not provide enough information to determine the next action.

(5) If a credit cannot be applied, contact the taxpayer to request needed information as described in IRM 3.17.220.2.9. Internet research will be used by all BODs to locate taxpayers. Several sites (Accurint, Google, SEC, ZABASearch, EDGAR, VIVISIMO and SWITCHBOARD) can be used to locate a phone number or address if one cannot be obtained through IDRS or Directory Assistance.

   a. Research for the most current or other available addresses will be done. Use this information when addressing correspondence.
   b. If a new address is found, update the XSF record using CC XSENT.
   c. Contact with the taxpayer will be initiated once every six months for a period of one year. Be very careful not to make an unauthorized disclosure. Refer to IRM 11.3.1, Introduction to Disclosure and IRM 11.3.3, Disclosure to Designees and Practitioners and IRM 21.1.1.4, Communication Skills.

   Note: When a case appears on the URF45 OPEN listing, and correspondence or telephone contact has been initiated within the previous

3.17.220.2.17   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

45 days, do not make contact again. Additional contact will be made within the next Open Status Review period.

(6)   When contacting the taxpayer by letter, suspend the case for 45 days.

   a.   If a reply is received, resolve the case according to the taxpayer's request.

      Note: If the taxpayer requests that the payment is refunded or applied to a tax module, make sure that the case is documented.

   b.   If no reply is received after 45 days case will remain in **"OPEN"** status. A new letter will be required to be mailed during the next six-month review. Add the count as a closure.
   c.   If correspondence is returned undeliverable, search for a better address and resend the letter if found. Suspend for additional 15 days. Update XSF with the new address using CC XSENT.
   d.   If correspondence is returned undeliverable and no better address is found, suspend case. Research for a better address during subsequent six month review will be required. If a better address still cannot be found, no follow-up letter is required. Add the count as a closure.

(7)   A narrative will be added to the record each time research is conducted or an action is taken (i.e., phone call, correspondence) using CC XSENT. This narrative will provide enough information to allow for future follow-up.

(8)   A history sheet will be used to document actions taken. The documentation will include such items as taxpayer contact and responses, CCs researched, copies of any documents requested, dates of action taken, etc.

(9)   Some cases may need to be suspended while awaiting taxpayer response or requested documents. This suspense system must facilitate timely follow-up actions and may be accomplished by means deemed appropriate.

(10) If research reveals a condition on the taxpayer's account that would not allow for application of the credit, change the status to **"IDEN"** using CC XSENT and add the count as a closure. See also IRM 3.17.220.2.3 for status code expla-nations.

3.17.220.2.18
(12-09-2020)
Excess Collections
Computer-Generated
Reports

(1)   Reports are viewed on the IRS electronic depository, "Control D" website. Retention of electronic reports is the same as paper records and is listed in Document 12990.

(2)   URF01 (XSF) Excess Collection 6800 Analysis Report

   a.   Daily inventory lists prior balance, new accounts added (through CC XSADD), URF accounts added, Statute Expired accounts added, adjust-ments, accounts closed, partial applications, open accounts dropped, voided accounts, and new balance by both count and dollar amount for each area processed by the campus.
   b.   Report is divided by accounts with separate information shown for both 6800 and 9999.
   c.   Report also includes summaries for the campus.
   d.   Control D Report Name is URF0115.

(3)   URF01 (XSF) Monthly Excess Collection 6800 Analysis Report

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.18**
Any line marked with a #
is for **Official Use Only**

      a.   Monthly inventory summarizes activity for the fiscal month in the same format described in (1) above.

      b.   This report will be submitted monthly to headquarters as described in IRM 3.17.41, Accounting and Operating Reports, and IRM 3.17.220.2.19. See Figure 3.17.220-10

      c.   Control D Report Name is URF0115. To find the monthly report, use the last day of the month Run Date.

```
URF01  (XSF)      EXCESS COLLECTIONS 6800  FILE ANALYSIS REPORT     PAGE NO. 36

SERVICE CENTER TOTALS:                                    DATE ENDING 10-29-20XX

                              COUNT                AMOUNT

PRIOR BALANCE                  211            $322,147,809.58

NEW ACCOUNTS ADDED              12                $79,665.00

URF ACCOUNTS ADDED               0                     $.00

STATUTE EXPIRED CASES ADDED      5                $20,803.10

INCREASED AMOUNTS                                     $.00

ACCOUNTS CLOSED                       20              $25,631.77

PARTIAL APPLICATION                                     $500.00

OPEN ACCOUNTS DROPPED                  0                   $.00

VOIDED ACCOUNTS                        0                   $.00

DECREASED AMOUNTS                                         $.00


NEW XSF 6800 BALANCE           208            $322,222,145.91
```

Figure 3.17.220-10 URF01 (XSF), Monthly Excess Collections 6800 File Analysis Report

    (4)   URF03 (XSF)—Transaction Register

      a.   XS ADD Register shows the excess collections control number and amount for each item added to the XSF by area location code (ALC). Subsequent pages of this register summarize the ALC totals of these items by tax class, count and amount for all source codes such as nullifieds and rejects. See Figure 3.17.220-11

```
        XSF03     TRANSACTION REGISTER            FOR 6800
XS ADD REGISTER                                     DATE 10-12-20XX PAGE    1
                            EXCESS COLLECTION FILE
        X.S. CONTROL NUMBER    AMOUNT       X.S.CONTROL NUMBER     AMOUNT
OT   00117-553-07800-X      6.00      ST 00118-553-00033-X      35.15
OT   00209-005-02621-X      7.00      ST 00217-215-71900-X     129.30
AM   00220-257-35984-X     77.00      ST 00317-643-02000-X      45.00
OT   00324-448-00305-X     45.00      ST 00512-189-20000-X      55.87
```

```
        XSF03      TRANSACTION REGISTER            FOR 6800
XS ADD REGISTER                                     DATE 10-12-20XX PAGE   22
                            EXCESS COLLECTION FILE
DO/CD 78 TOTALS:       TAX CLASS        COUNT          AMOUNT

        NULLIFIES:           0            0                  .00
                             1            0                  .00
                             2            0                  .00
                             3            0                  .00
                             4            0                  .00
```

Figure 3.17.220-11 URF03 (XSF)–XS Add Register

b. The XSF NMF Apply Register lists the XSF control number, the taxpayer's name and address, TIN, tax period, 23C date/location code, form number and other information including amount and "Remarks." See Figure 3.17.220-12

```
XSF03    TRANSACTION REGISTER       6800 REPORT
XS NMF APPLY REGISTER                               DATE 10-29-20XX    PAGE 1
X.S.CONTROL NUMBER   X.S.NAME-ADDRESS SSN/EIN    TXPD  23-CLOC   FORM   EMPLOYEE NO.
00267-176-40000-X    ROBIN,JON        00-0123456N 20XX06  3201      720  0020800123
                     LOCAL            NMF ID/GEN LEDGER 0069117600000X AMOUNT$ 1,142.55


                                 REMARKS:   TRANS NMF PER ASSMT PN
```

Figure 3.17.220-12 URF03 (XSF)–XS NMF Apply Register

c. The XSF Transfer Apply Register lists the XSF control number, taxpayer's name and address, amount, employee number and other information. See Figure 3.17.220-13

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.18**
Any line marked with a #
is for **Official Use Only**   33917129, 33917039

```
XSF03 - TRANSACTION REGISTER                6800 REPORT
XS TRANSFER APPLY REGISTER                                   DATE 10-29-20XX  PAGE 1
X.S. CONTROL NUMBER        X.S. NAME + ADDRESS        AMOUNT        EMPLOYEE NO.
00009-229-00001-X      PUBLIC DEPT              $          500.00  0020800123
                       LOCAL                    REMARKS:TRANSFER TO 2350 PUBLIC DEBT
```

Figure 3.17.220-13 URF03 (XSF)–XS Transfer Apply Register

> d. The XSF Restricted Apply Register shows the type of void application, XSF control number, amount and employee number. As most XSF computer-generated reports, a later page of this listing summarizes the area data into campus volume and amount totals. URF03 (XSF) is a daily report. See Figure 3.17.220-14

```
   XSF03 - TRANSACTION REGISTER          6800 REPORT
XS RESTRICTED APPLY REGISTER                       DATE 10-29-20XX PAGE    1
TYPE OF APPLY        X.S. CONTROL NUMBER     AMOUNT              EMPLOYEE NO.
     V               00141-292-51167-X   $        20.41      0020109569
                     00207-040-11437-X   $       125.81      0020104599
                     00211-105-51408-X   $       125.00      0020106523
                     00221-020-21315-X   $       790.00      0020107895
                     00247-465-79005-X   $     1,028.00      0020102254
                     00247-465-79006-X   $       949.00      0020107736
                     00254-440-18207-X   $       328.80      0020104021
                     00254-465-64096-X   $       727.00      0010905335
                     00211-124-02119-X   $       300.00      0020105421
```

Figure 3.17.220-14 URF03 (XSF)–Restricted Apply (Void) Register

> (5) URF05 (XSF)—XSF Applications for IMF and BMF Controls.
>
> > a. Daily report lists completed XSAPL "M"s in DLN order across the page.
> > b. Summary breaks down total records applied by master file, showing volume of records, applications updated, and amounts applied.
> > c. See Figure 3.17.220-15

3.17.220.2.18   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                          33917131, 33917132   Any line marked with a #
                                                                    is for **Official Use Only**

```
 XSF05                                        DATE  10/29/20XX  PAGE NO.  1

              XSF(6800) APPLICATIONS FOR IMF/BMF/IRAF-CONTROLS
         COMPLETED-XSAPL-M'S
      CONTROL NUMBER       APPLIED AMOUNT     CONTROL NUMBER      APPLIED AMOUNT
 00217-082-59364-X            30.00        00217-124-07046-X          11,988.80
 00247-126-90076-X         1,061.70        00247-137-10321-X             100.00
```

```
 XSF05                                        DATE  10/29/20XX  PAGE NO.  8

            XSF(6800) APPLICATIONS FOR IMF/BMF/IRAF-CONTROLS
                RECORDS INPUT     APPLICATIONS UPDATED    AMOUNT APPLIED
         IMF           4               4                   $13,180.50
         BMF           0               0                       $.00
         IRAF          0               0                       $.00
       TOTALS          4               4                   $13,180.50
```

Figure 3.17.220-15 URF05 (XSF)–XSF "M" Applications Register

(6) URF07 (XSF)—Excess Collections File Performance Indicator Analysis

    a.   Weekly inventory lists both dollar amount and count for prior balance, receipts, closures and new balance of each source code within the XSF.

    b.   Totals of prior balance, receipts, closures and new balance agree with URF01 (XSF) inventory report of the same date.

(7) URF45 (XSF) —Accounts Receivable XSF/6800 Report

    a.   URF45 (XSF) is a monthly report in two parts to aid in case management and to provide input to headquarters.

    b.   The first pages of URF45 (XSF) list large-dollar cases in descending order by money amount and show their DLN, name control, IRS-received date, entry date to the XSF, current amount of the credit and cumulative amount of the credit plus all others above it in the listing. See Figure 3.17.220-16

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.18**
Any line marked with a #   33917133
is for **Official Use Only**

```
XSF45       ACCOUNTS RECEIVABLE XSF/6800 REPORT FOR MONTH ENDING 12/31/20XX    PAGE 1

REC-NUM   DLN           NAME-CTRL RECVD-DATE  ENTRY-DATE  BALANCE-AMOUNT  CUM. AMOUNT   STATUS

  1    00558-089-80000-X   HEML 11-20-20XX  10-04-20XX  $1,726,477.00  $1,726,477.00  FROZ

  2    00627-103-22500-X   HAWT 04-13-20XX  10-04-20XX    $406,427.13  $2,132,904.13  FROZ

  3    00217-117-13409-X   WILL 04-15-20XX  10-05-20XX    $325,062.00  $2,457,966.13  FROZ

  4    00358-082-80000-X   SPRU 04-17-20XX  10-06-20XX    $166,415.00  $2,624,381.13  FROZ

  5    00221-294-12137-X   CASH 04-15-20XX  10-07-20XX    $139,268.14  $2,763,649.27  FROZ

  6    00497-208-00036-X   ELDE 07-19-20XX  10-12-20XX    $137,548.41  $2,901,197.68  FROZ

  7    00221-128-95603-X   ALDE 12-30-20XX  10-12-20XX    $117,263.00  $3,018,460.68  FROZ

  8    00224-252-00619-X   ALDE 12-30-20XX  10-13-20XX    $115,504.00  $3,133,964.68  FROZ

  9    00217-168-72602-X   SAND 06-13-20XX  10-14-20XX     $83,481.52  $3,217,446.20  FROZ

 10    00009-084-50006-X   WHEA 01-08-20XX  11-01-20XX     $82,320.00  $3,299,766.20  FROZ

 11    00220-020-57230-X   MELO 01-15-20XX  11-02-20XX     $70,000.00  $3,369,766.20  FROZ

 12    00518-499-00010-X   MARO 04-06-20XX  11-03-20XX     $60,571.35  $3,430,337.55  FROZ

 13    00217-110-59030-X   BEEC 04-17-20XX  11-04-20XX     $55,119.00  $3,485,456.55  FROZ

 14    00217-173-47349-X   BROW 06-17-20XX  11-08-20XX     $53,087.60  $3,538,544.15  FROZ

 15    00217-114-07864-X   BLAC 04-15-20XX  11-08-20XX     $50,000.00  $3,588,544.15  FROZ

 16    00224-758-00103-X   CEDA 06-17-20XX  11-09-20XX     $50,000.00  $3,638,544.15  IDEN

 17    00324-611-00206-X   FALC 10-27-20XX  11-10-20XX     $48,395.00  $3,686,939.15  FROZ

 18    00254-742-90114-X   JACA 04-15-20XX  11-15-20XX     $43,780.00  $3,730,719.15  FROZ

 19    00224-678-00390-X   FLAM 03-13-20XX  11-15-20XX     $42,787.50  $3,773,506.65  FROZ

 20    00258-082-80525-X   TIGE 10-31-20XX  12-01-20XX     $42,617.73  $3,816,124.38  FROZ

 21    00009-027-50414-X   WOOD 12-15-20XX  12-02-20XX     $40,982.00  $3,857,106.38  FROZ

 22    00217-007-25707-X   MART 01-06-20XX  12-06-20XX     $40,377.00  $3,897,483.38  FROZ
```

Figure 3.17.220-16 URF45 (XSF)–Part 1, XSF Accounts Receivable 6800/Report

c.   The second part of URF45 (XSF) is an inventory printed in duplicate showing volume and amount of the beginning total inventory, beginning inventory of $25,000+ credits, total receipts during period, receipts of $25,000+ credits during period, total closures during period, closures of $25,000+ credits during period, ending total inventory, and ending inventory of $25,000+.

d.   The second part of URF45 (XSF) does not include true statute credits. A legend states volume and amount of these excluded items.

e.   The second part of URF45 (XSF) also shows volume and dollar amount of $25,000+ beginning inventory, closures and ending inventory for still-open credits added to the XSF in the immediately preceding fiscal year. See Figure 3.17.220-17

3.17.220.2.18   *Internal Revenue Manual*   Cat. No. 33917W (12-09-2024)
                              33917040   Any line marked with a #
                                                                   is for **Official Use Only**

```
EXCESS COLLECTIONS FILE                 TOTAL                   TOTAL
FY-20XX - 6800 RECORDS              RECORD VOLUME           DOLLAR AMOUNT


COMBINED BEGINNING INV.                25,396              $22,673,019.14

BEG INV.      ($25,000+)                   42               $4,457,880.13

COMBINED RECEIPTS                       4,225               $2,822,499.42

RECEIPTS      ($25,000+)                   10                 $359,661.74

COMBINED CLOSURES                         200                 $216,705.20

CLOSED        ($25,000+)                    1                  $25,000.00

COMBINED ENDING INV                    29,421              $25,278,813.36

ENDING INV.   ($25,000+)                   51               $4,792,541.87

* *NOTE* *
THE RECORD VOLUME AND DOLLAR AMOUNT OF RECORDS EXCLUDED FROM ENDING INVENTORY
FIGURES IN IMMEDIATELY PRECEDING STATEMENT - - $25,000+.

ENDING INVENTORY IS REDUCED BY 0 ITEMS(S) TOTALING $.00 WHICH REPRESENT TRUE STATUTE
EXPIRED CREDITS.
```

Figure 3.17.220-17 URF45 (XSF)–Part 2

f.   One copy of the second part of the URF45 (XSF) is to be retained in unit records and the other, accompanied by any required narrative, sent to Planning & Analysis Staff.

g.   The third part of the URF45 (XSF) is a listing of all **"OPEN"** status cases that have a received date less than three years old. This listing will be worked as referenced in IRM 3.17.220.2.17. See Figure 3.17.220-18

```
  URF45 - Accounts Receivable XSF/Open Report for the Month Ending 06/30/20XX[PSPC] Page 14

      DLN            TIN       TXPRD   MFT  RECVD-DATE  NAME-CTRL  SOURCE-CODE   BALANCE-
AMOUNT
00117-209-74322-X  00-0220737  20XX09   01   07-23-20XX    HAWK        AD        $  750.55
00117-209-74323-X  00-0223517  20XX12   01   07-23-20XX    HERO        AD        $   50.00
00117-209-74324-X  00-0204107  20XX03   01   07-23-20XX    PARR        AD        $  117.00
00117-209-74325-X  00-0207427  20XX12   01   07-23-20XX    ROBI        AD        $   10.00
00270-020-64451-X  000-00-0012  20XX12   30   01-17-20XX    MEAD        RJ        $1,100.00
00270-148-63354-X  000-00-0134  20XX12   30   05-24-20XX    CARD        UR        $  450.00
00270-202-99931-X  000-00-1111  20XX12   30   07-19-20XX    HUMM        UR        $  900.99
00319-020-64452-X  00-2033817  20XX11   02   01-17-20XX    BLAC        RJ        $2,050.00
00319-209-74322-X  00-0205407  20XX12   02   07-23-20XX    CANA        AD        $  216.23
```

Figure 3.17.220-18 URF45 (XSF)–Accounts Receivable XSF/Open Report

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.18**
Any line marked with a #   33917135, 33917160
is for **Official Use Only**

(8)   URF50 (XSF)—Transaction Register

    a.   XSF Balance Amount Drop List (Control D Report Name XCESS COLL DROP LST3), contains records which have been dropped from the IDRS XSF. Items are listed by balance amount and include XSF control number, name control, IRS-received date and date of entry to the XSF. This listing will be destroyed 7 years after the end of the processing year. See Figure 3.17.220-19

```
URF50 (XSF)           EXCESS COLLECTION DROPPED LIST 3     DATE 10-29-20XX   PAGE 8
    $2,833.00         00220-170-25807-X         PANT      06-18-20XX     03-22-20XX
    $3,000.00         00220-173-66471-X         SEAL      06-21-20XX     05-04-20XX
    $3,000.00         00334-647-00019-X         WALL      09-03-20XX     07-24-20XX
    $3,000.00         00220-167-29648-X         LAMB      06-16-20XX     06-14-20XX
    $3,500.00         00217-174-63629-X         ANTE      06-23-20XX     03-27-20XX
    $3,850.00         00220-170-53776-X         CARD      06-18-20XX     05-03-20XX
    $4,000.00         00220-173-66103-X         EAGL      06-22-20XX     06-01-20XX
```

Figure 3.17.220-19 URF50 (XSF)–XSF Balance Amount Drop List

    b.   XSF Alpha Drop List (Control D Report Name XCESS COLL DROP LST1), contains records which have dropped from the IDRS XSF. This includes closed records and records with an XSF balance amount dropped 7 years from the entry date into the XSF. They are listed alphabetically by taxpayer's name and include much of the information stored on the XSF record. This listing will be destroyed 7 years after the end of the processing year.

    c.   XS Case Assign List shows all cases on the XSF by the employee number of the person to whom the case is assigned, if different from that of the employee who used CC XSADD. This report is secondarily sorted by file entry date and includes the name control, XSF control number, the balance amount, and the journal account number. A new page begins whenever there is a change in employee number. This report has no summary. See Figure 3.17.220-20

```
    URF50                         XS CASE ASSIGN LIST        DATE 10-29-20XX    PAGE  1
NAME CTRL   EMPLOYEE #    ENTRY DATE   X.S. CONTROL NUMBER  BALANCE AMT     JOURNAL STATUS
LYNX        0011200230    20XX-10-04     00124-253-10303-X      $24.14          6800
CANA        0011200540    20XX-10-04     00211-069-36152-X     $267.00          6800
ELEP        0011200370    20XX-10-04     00217-119-13506-X     $500.00          6800
HAWK        0011200221    20XX-10-04     00217-049-42567-X      $87.00          6800
AARD        0011200312    20XX-10-04     00124-253-10302-X      $24.14          6800
CARD        0011200362    20XX-10-04     00220-177-54402-X   $4,300.00          6800
FALC        0011200243    20XX-10-04     00197-069-99033-X   $1,199.52          6800
```

Figure 3.17.220-20 URF50 (XSF)–XS Case Assign List

(9)   XSF52—Accounts Closed to 9999, Revenue Clearance Accountability

3.17.220.2.18   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
33917041, 33917042   Any line marked with a #
                                                                 is for **Official Use Only**

a. All records in Account 6800 (Excess Collection) at close of business the last day of the fiscal year will be changed to Account 9999.

b. An annual register (XSF52) will be generated, listing these records in DLN sequence. Counts and amounts will be summarized by Area Office. See Figure 3.17.220-21

```
XSF 52                 EXCESS COLLECTION 9999 ACCOUNTS BY DLN DATE 09-30-20XX  PAGE 1

         DLN              NAME CTRL      BALANCE AMOUNT       RECVD DATE      ENTRY DATE
00009-077-50017-X          ANTE           $1,180.00          03-18-20XX      10-27-20XX
00009-091-50000-X          BLAC           $1,180.00          04-01-20XX      09-07-20XX
00009-105-50210-X          CANA           $1,180.00          04-15-20XX      09-17-20XX
00009-119-50206-X          DOVE           $1,180.00          04-29-20XX      09-01-20XX
00009-154-50001-X          EAGL           $1,179.34          06-03-20XX      09-09-20XX
00009-154-50005-X          FIR            $1,182.00          06-03-20XX      09-01-20XX
00009-154-50013-X          GREE           $1,180.00          06-03-20XX      10-19-20XX
00009-154-50015-X          HEML           $1,180.00          06-03-20XX      10-10-20XX
00009-154-50024-X          JUNI           $1,180.00          06-03-20XX      10-20-20XX
```

```
XSF 52          EXCESS COLLECTION 9999 ACCOUNTS BY AMOUNTS    DATE 09-30-20XX   PAGE 1

BALANCE AMOUNT            DLN            NAME CTRL      RECVD DATE      ENTRY DATE
     $1,179.34     00009-154-50001-X      EAGL         06-03-20XX      09-09-20XX
     $1,180.00     00009-154-50024-X      JUNI         06-03-20XX      10-20-20XX
     $1,180.00     00009-154-50015-X      HEML         06-03-20XX      10-10-20XX
     $1,180.00     00009-154-50013-X      GREE         06-03-20XX      10-19-20XX
     $1,180.00     00009-077-50017-X      ANTE         03-18-20XX      10-27-20XX
     $1,180.00     00009-091-50000-X      BLAC         04-01-20XX      09-07-20XX
     $1,180.00     00009-105-50210-X      CANA         04-15-20XX      09-17-20XX
     $1,180.00     00009-119-50206-X      DOVE         04-29-20XX      09-01-20XX
     $1,182.00     00009-154-50005-X      FIR          06-03-20XX      09-01-20XX
```

Figure 3.17.220-21 XSF52 - Accounts Closed to 9999, Listed By DLN and Balance Amount

(10) URF60 (XSF)—Monthly National Excess Collections Analysis

a. Monthly inventory summarizes activity for the fiscal month in the same format used for the URF01 (XSF). Also includes a File Source Code Report and File Apply Code Report.

b. Report is divided by accounts with separate information shown for both 6800 and 9999.

c. A separate report is generated for each campus and includes a national roll up.

d. The report is available on the Control D web site. (See Figure 3.17.220-22 and Figure 3.17.220-23a).

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **3.17.220.2.18**
Any line marked with a #   33917043
is for **Official Use Only**

```
URF60 (XSF)        MONTHLY NATIONAL EXCESS COLLECTIONS 6800 FILE ANALYSIS REPORT     PAGE NO 94

SERVICE CENTER TOTALS                                             DATE ENDING 03-31-20XX
                           COUNT                      AMOUNT
PRIOR BALANCE                0                        $.00
NEW ACCOUNTS ADDED         7798                  $24,416,394.30
URF ACCOUNTS ADDED          316                     $327,244.51
STATUTE EXPIRED CASES ADDED 7943                  $6,080,065.26
INCREASED AMOUNTS                                    $.00
ACCOUNTS CLOSED                       421                      $1,440,588.24
PARTIAL APPLICATION                                           $1,096,114.87
OPEN ACCOUNTS DROPPED                   0                       $182,566.74
VOIDED ACCOUNTS                       251                       $234,531.22
DECREASED AMOUNTS                                                  $.00
NEW XSF 6800 BALANCE       15385                 $27,869,903.00
```

Figure 3.17.220-22 URF60 (XSF)–Monthly National Excess Collections 6800 File Analysis Report

```
URF 60 (XSF)   MONTHLY NATIONAL XSF 6800 FILE SOURCE CODE REPORT    PAGE NO. 95
NU TOTALS:                                5                    $1,003.99
RJ TOTALS:                                0                        $.00
FD TOTALS:                               17                   $29,811.39
NM TOTALS:                               63                  $761,229.10
AD TOTALS:                              688                  $599,364.66
OT TOTALS:                             2696                $5,512,433.50
AM TOTALS:                             5064               $10,255,850.84
ST TOTALS:                            63185               $89,675,782.41
CO TOTALS:                             3531                $3,481,977.41
DO TOTALS:                              878                $1,740,561.36
SERVICE CENTER TOTALS:                76127              $112,058,014.66
```

Figure 3.17.220-23a URF60 (XSF)–Monthly National XSF 6800 File Source Code Report

3.17.220.2.18   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                             33917161, 33917162   Any line marked with a #
                                                                    is for **Official Use Only**

```
URF 60 (XSF)  MONTHLY NATIONAL XSF 6800 FILE APPLY CODE REPORT   PAGE NO. 96

MASTER FILE APPLIES

PRIMARY                                1374              $6,312,909.59

SECONDARY                                 0                      $.00

TERTIARY                                  0                      $.00

M TOTAL                                1374              $6,312,909.59

N TOTAL                                  10                $204,172.90

T TOTAL                                   1                     $13.00
```

Figure 3.17.220-23b URF60 (XSF)–Monthly National XSF 6800 File Apply Code Report

3.17.220.2.19
(11-30-2022)
Reporting of Inventories

(1) Receipt and production data for the weekly WP&C Managers Report will match the staff hour reporting period ending Friday or Saturday as directed in IRM 3.30.50, *Project PCA Production Control Accounting*.

(2) "Receipt Volume" for the WP&C will always equal "Actual Production" to achieve zero inventory for the OFP 710–37600. Since, by the nature of the inventory, few XSF cases are closed, actual work performed rather than cases closed is measured to yield a meaningful production rate. Therefore, for planning purposes, managers will use the URF01 (XSF) listings (inventory) in conjunction with the production data from the WP&C.

(3) To derive production data for the period for WP&C, add the following:

   a. From listing URF01 (XSF) for Account 6800 —"New accounts added," "Accounts closed" and "Voided accounts."
   b. From listing URF01 (XSF) for Account 999X —"Accounts closed" and "Voided accounts."

(4) Monthly computer-generated excess collections inventory reports for both Accounts 6800 and 9999 (URF01 (XSF)) are to be used as the source data for input to the MISTLE report.

(5) "Receipt Volume" for OFP 710–37605 will be reported to the WP&C during the months of January and July when the OPEN List is received as referenced in IRM 3.17.220.2.17. "Actual Production" will be reported to the WP&C weekly to achieve zero inventory by the end of the six-month period.

(6) An Inventory Report must be submitted to Excess Collection Headquarter Analyst weekly, located on the *Excess Collections Share Point* site folder for each site. The Weekly Report must be submitted to Headquarters by the 1st. business day after the prior week.

Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

33917163

3.17.220.2.19

This Page Intentionally Left Blank

Exhibit 3.17.220-1   (01-01-2012)
Sample Selection for Normal Managerial Review (Table 1)

Total Number of Cases on Excess Collections File	Starting Page	Case	Additional Pages
0 to 4,999	2	9	4
5,000 to 9,999	7	3	8
10,000 to 14,999	3	6	11
15,000 to 19,999	9	14	15
20,000 to 24,999	4	10	19
25,000 to 29,999	1	1	23
30,000 to 34,999	11	13	27
35,000 to 39,999	10	27	31
40,000 to 44,999	2	5	35
45,000 to 49,999	32	14	38
50,000 to 54,999	29	13	42
55,000 to 59,999	9	16	46
60,000 to 64,999	35	12	50
65,000 to 69,999	40	23	54
70,000 to 74,999	24	18	57
75,000 to 79,999	2	15	61
80,000 to 84,999	13	17	65
85,000 to 89,999	1	1	69
90,000 to 94,999	15	24	73
95,000 to 99,999	10	3	77
100,000 to 104,999	45	10	80

Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

Exhibit 3.17.220-1

Exhibit 3.17.220-2   (01-01-2012)
Sample Selection for Accelerated Managerial Review (Table 2)

Total Number of Cases on Excess Collections File	Starting Page	Case	Additional Pages
0 to 4,999	4	5	4
5,000 to 9,999	2	1	8
10,000 to 14,999	6	3	11
15,000 to 19,999	8	17	15
20,000 to 24,999	5	20	19
25,000 to 29,999	9	1	23
30,000 to 34,999	11	14	27
35,000 to 39,999	17	6	31
40,000 to 44,999	27	2	35
45,000 to 49,999	8	22	38
50,000 to 54,999	1	9	42
55,000 to 59,999	4	11	46
60,000 to 64,999	34	2	50
65,000 to 69,999	30	10	54
70,000 to 74,999	28	12	57
75,000 to 79,999	35	15	61
80,000 to 84,999	13	27	65
85,000 to 89,999	30	13	69
90,000 to 94,999	3	19	73
95,000 to 99,999	52	28	77
100,000 to 104,999	21	16	80

Exhibit 3.17.220-2   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-3   (01-01-2012)
Statute Expired (STEX) Credits Added to Excess Collection, XSF55

XSF 05		DATE 07/26/20XX	PAGE NO. 01
STEX CREDITS ADDED – XSF 55			
ADDED ACCOUNTS			
CONTROL NUMBER	AMOUNT	CONTROL NUMBER	AMOUNT
00221-178-79644-X	600.00	00221-178-79648-X	17,778.00
00221-185-07015-X	25.10	00221-185-07020-X	1,000.00
00221-185-09405-X	1,400.00		

XSF05 STEX CREDITS ADDED - - XSF55	DATE 07/26/20XX PAGE NO. 2
STEX ACCTS ADDED	TOTAL AMOUNT ADDED
5	$20,803.10

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-3**
Any line marked with a #   33917071
is for **Official Use Only**

Exhibit 3.17.220-3 (Cont. 1) (01-01-2012)
Statute Expired (STEX) Credits Added to Excess Collection, XSF55

```
XSF05    STEX CREDITS ADDED -- XSF55                       DATE 07/26/20XX PAGE NO. 2
                       STEX ACCTS ADDED        TOTAL AMOUNT ADDED

                              5                     $20,803.10
```

Exhibit 3.17.220-3   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                          33917072   Any line marked with a #
                                                                     is for **Official Use Only**

Exhibit 3.17.220-4   (01-01-2012)
Statute Expired (STEX) Cases Added to Excess Collection

Statute Expired Cases Added to Excess Collection

```
  07/26/20XX    STATUTE EXPIRED CASES ADDED TO EXCESS COLLECTION    PAGE: 01

  UR CONTROL NUM        NAME CTRL    ORIG. AMT.        TIN      MFT    TXPD

  00211-025-00000-X       MELO         $600.00    000-00-9812   30   20XX12

  00211-078-23146-X       MART      $17,778.00    000-00-0300   30   20XX12

  00221-025-00000-X       HOLL          $25.10    000-00-9833   30   20XX12

  00221-025-00001-X       HAWT       $1,000.00    000-00-9906   30   20XX12

  00221-025-00012-X       BEEC       $1,400.00    000-00-9895   30  20XX12

   07/26/20XX            SUMMARY OF STATUTE EXPIRED CASES ADDED
         STEX ACCOUNTS ADDED              TOTAL DOLLAR AMT ADDED
                  5                             $20,803.10
```

Statute Expired Cases—Error Register

```
   07/26/20XX          STATUTE EXPIRED CASES -  ERROR REGISTER        PAGE:   01

   000-00-6777       3020XX12 --- TIN NOT FOUND ON TIF
   000-00-9800       3020XX12 --- TAX MODULE NOT FOUND ON TIF
   000-00-5037       3020XX12 --- DUPLICATE UR CONTROL NO. - ADD DENIED
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-4**
Any line marked with a #   33917073, 33917074
is for **Official Use Only**

Exhibit 3.17.220-5   (11-19-2019)
Table of Valid TC/MFT/Doc Codes (Addition to XSADD)

3.17.220-5

		612	622	642	652	662	672	679	682	692	695	701	702	712	722	731	732	742	762	792	802	820	824	830	850	890
M	01	X		X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	02	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	03	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	04	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X	X		X	X		X	
	05	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	
	06	X		X			X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	07	X		X			X		X	X	X	X	X		X	X		X	X			X	X		X	
F	08	X		X			X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	09	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	10	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	11	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	12	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
T	13			X			X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	14	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	15				X	X	X															X				
	16	X		X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	17	X		X	X		X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	29	X		X		X	X		X	X	X	X			X	X	X	X	X		X	X	X		X	
	30	X		X		X	X		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	
S	31	X		X		X	X		X	X	X	X	X	X	X	X	X	X	X		X	X	X		X	
	33	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	34	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	35			X			X		X	X	X	X			X	X	X	X	X	X		X	X		X	
	36	X					X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	37	X		X			X		X	X	X	X	X			X	X	X	X			X	X		X	
	40			X			X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X
	43			X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	44	X		X		X	X		X	X	X	X	X	X	X	X	X	X	X			X	X	X	X	
	46	X	X	X			X	X	X	X	X	X	X		X	X	X	X	X			X	X		X	
	49			X			X		X	X	X	X	X		X	X	X	X	X	X		X	X			
	50	X		X			X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	51	X		X			X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	52	X		X		X	X	X	X	X	X	X	X		X	X	X	X	X			X	X		X	
	55			X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	58			X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	60	X		X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	61	X		X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	62	X		X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	63	X		X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	64	X		X			X		X	X	X	X	X		X	X	X	X	X	X		X	X		X	
	67	X					X		X	X	X	X	X		X	X	X	X	X			X	X		X	
	74	X	X	X			X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	76	X		X			X		X	X	X	X	X	X	X	X	X	X	X	X		X	X		X	
	82	X		X		X	X		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	
	83	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	
D O C O D C E S	24	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X		X		X	X		X	X
	46	X	X	X			X	X	X	X	X	X	X		X	X	X	X	X			X	X		X	
	48													X	X			X	X		X			X		
	49			X			X		X	X	X	X	X		X	X	X	X		X		X	X			
	58				X			X	X				X				X					X	X		X	
	74	X	X	X			X		X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	
	76	X		X			X		X	X	X	X	X	X	X	X	X	X	X	X		X	X		X	

Exhibit 3.17.220-6   (07-05-2016)
CC XSADDM / CC XSADD

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, for specific command code information.

(1) Input CC XSADD with "M" to add an account to Excess Collection while debiting it from the Master File.

(2) CC XSADD will show a running sub-total of items and monies being entered.

Command Code XSADD 'M' Initial Input

```
XSADDM
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-6**
Any line marked with a #   33917083
is for **Official Use Only**

Command Code XSADD 'M' Format

```
XSADD ITEMS 000 @                    $.00
NNNNN-NNN-NNNNN-N SC STAT EMPLASGNUM
1TC $$$$$$$$$$$$$ N
TP MMDDYYYY N
1ST NAME
2ND NAME
STREET
CITY/ST/ZIP
PYMT INFO
PYMT INFO2
TIN/FS       N
NN YYYYMM NNN
NN-NN-NNNNNNN-NNN-NNNNNN
```

CC XSADDM Input Format

Line #	Description
Line 1	**CC XSADD**
	Note: All information through end of "M" format must be completed to agree with the Master File account module from which the credit is coming.
	ITEM COUNT - The count shows how many items have been added. The count will change with each item added.
	RUNNING TOTAL - The running total shows the dollar amount of all items entered.
Line 2	**XSF CONTROL NUMBER** - Overlay "Ns" with the original DLN on the account module from which the credit is coming. The first two digits of the control number must represent a valid area office or submission processing campus. Required entry.
	Note: If credit is an FTD payment, insert the last five digits of the Treasury United States (TUS) number into digits 9 through 13 of the original DLN which may be shared with several FTD payments. This will create a unique control number which reflects the credit's origin. Julian date "999" is valid on the XSF.

Exhibit 3.17.220-6   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                        33917002   Any line marked with a #
                                                                        is for **Official Use Only**

Exhibit 3.17.220-6 (Cont. 2) (07-05-2016)
CC XSADDM / CC XSADD

CC XSADDM Input Format

Line #	Description

SOURCE CODE - Enter source code identifying area in which the excess collections credit originated. Required Entry.
AD - Adjustments
AM - Accounts Maintenance
CO - Collection
DO - District Office
FD - Federal Tax Deposit
NM - Non-Master File
NU - Nullified Unpostables
OT - Other
ST - Statute
UR - Clearing and Deposit Function

STATUS CODE - Overlay "STAT" to show status of record at the time it's added to the XSF. Required entry.
FROZ — Credit is frozen from refund or credit. Can only be used with "ST" source code.
IDEN — Credit is identified but cannot be applied.
OPEN — Credit can be applied or refunded after identification. If status code is left blank, status on file will be OPEN.

EMPLOYEE ASSIGNMENT NUMBER - Enter the assigned technician's assignment number for research if different from employee number of the technician using CC XSADD.

Line 3   **PRIMARY TRANSACTION CODE** - Overlay with appropriate debit transaction code from Exhibit 3.17.220-5. which best reverses the credit being added to the XSF.
AMOUNT - Overlay "$"s with credit amount, starting with first "$" on left including the period and comma(s); e.g., 820.40$$$$$$. Required entry.
FREEZE INDICATOR - To prevent the possibility of issuing an erroneous refund when transferring multiple credits from the same account module, overlay with **Y** when transferring multiple credits from the same account module. No TC 570 will be generated if "N" is entered or if the field is left blank.

Line 4   **TYPE OF PAYMENT** - Enter type of remittance received:
BC - Business Check
CA - Cash (including cash conversions)
CC - Cashier's Check
FD - Federal Tax Deposit (including Certificates of Deposit)
GC - Government Check
MO - Money Order
PC - Personal Check
UK - Unknown
WH - Withholding

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-6**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-6 (Cont. 3) (07-05-2016)
CC XSADDM / CC XSADD

CC XSADDM Input Format	
Line #	**Description**
	RECEIVED DATE - Enter IRS received date in MMDDYYYY format. If doc. code of the control number is 48, 58, or 65, the received date must be a current date or older. Otherwise, the received date must be more than 1 year old.
	MULTIPLE CREDIT INDICATOR - Optional entry. Enter "Y" or "N" to retain the following screen input data when multiple credits for the same taxpayer are being added using CC XSADD.
	Name Line 1
	Name Line 2
	Street – Address
	City, State, ZIP Code
	Comment Line 1
	TIN
Line 5	**1ST NAME** - Overlay with first name line of the taxpayer. The first four positions identify the name control determined as directed in Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers. Length of name line is limited to thirty-five (35) characters. Do not use commas in name line except when entering the last name before the first name.
Line 6	**2ND NAME** - Overlay with second name line if there is one. Length of name line is limited to thirty- five (35) characters.
Line 7	**STREET ADDRESS** - Overlay with street (mailing) address, if known.
Line 8	**CITY/STATE/ZIP CODE** - Overlay with city, state and ZIP Code. Input as follows: City, comma, 2-position standard state abbreviation, space, ZIP code. The city cannot exceed 16 characters in length. A pound sign (#) in the first position indicates a foreign address and requires only that the rest of the input field not be blank. A major city code followed by a blank and the ZIP code is valid.
Line 9	**PAYMENT INFORMATION** - Must be present. Entry can include any potentially helpful information such as research results.
Line 10	**2ND PAYMENT INFORMATION** - Optional; used as continuation of line 9, if needed.
Line 11	**TAXPAYER IDENTIFYING NUMBER** - Overlay in SSN/EIN format, if known. **ELECTRONIC PAYMENT INDICATOR** - Must be "Y" if electronic payment is being applied. "N" will be the default. Valid for Transaction Codes 612, 642, 652, 662, 672, 679, 682, 692, and 695.

Exhibit 3.17.220-6   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)

Exhibit 3.17.220-6 (Cont. 4) (07-05-2016)
CC XSADDM / CC XSADD

CC XSADDM Input Format	
Line #	**Description**
Line 12	**MFT** - Overlay with Master File Tax Code. Required entry. **TAX PERIOD** - Overlay with tax period in YYYYMM format. Required entry. **PLAN/REPORT NUMBER** - Present only when MFT is 46, 74 or 76. Format is NNN. If MFT is 46, valid Report Number range is 000, 100–199, 300–399, 500–599 and 700–799. If MFT is 74, valid PLAN-NUM range is 001–999. If MFT is 76, valid PLAN-NUM range is 000–499, 501–999.
Line 13	**Trace ID Number** - Must be present. Entry cannot contain all zeroes for payments received after January 1, 2008 and must be a significant Trace ID Number entered.
Line 14	**RESPONSE** - For this and other XSF command codes, will contain "REQUEST COMPLETED" or error messages. (See Exhibit 3.17.220-14 for error messages, conditions, and solutions.)

Completed Command Code XSADD 'M' Format

```
XSADD ITEMS 015 @  ◄——      $7,432.60  ◄——
00009-187-56021-X OT OPEN 0020408842
662 88.00$$$$$$$$$ Y
PC 041520XX N
SWIFT,JOHN Q


567 FISHER AVE
SEATTLE, WA 98109
00220-187-54866-X
NO REPLY 112C LETTER


000-00-9787      N
30 20XX12
00-02-2007015-001-000001
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-6**
Any line marked with a #   33917005
is for **Official Use Only**

Completed Command Code XSADD 'M' Format Response

```
    XSADD ITEMS 016 @  ←———      $7,520.60  ←———
    NNNNN-NNN-NNNNN-N SC STAT EMPHASGNUM
    1TC $$$$$$$$$$$$$$ N  ←———
    TP MMDDYYYY N
    1ST NAME
    2ND NAME
    STREET
    CITY/ST/ZIP
    PYMT INFO
    PYMT INFO2
    TIN/FS       N
    NN YYYYMM NNN
    NN-NN-NNNNNNN-NNN-NNNNNN



    REQUEST COMPLETED
```
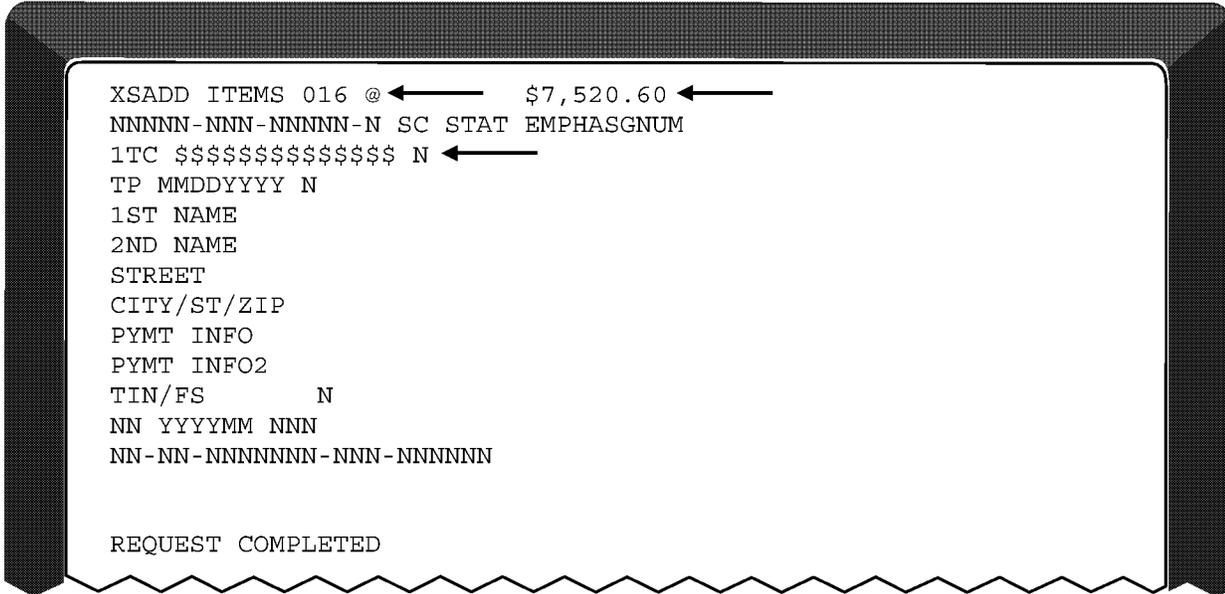
Note: Line 1 total has been updated from information input on previous screen. XSADD item count is now 16 (15+1) and the running total has been updated to $7,520.60 ($7,432.60 + $88.00).

Exhibit 3.17.220-7   (07-27-2012)
CC XSADDR / CC XSADD

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, for specific command code information.

(1) Input CC XSADD with "R" to add an account to Excess Collection. CC XSADDR is entered, and the screen is transmitted. The response screen is CC XSADD.

(2) CC XSADD will show a running sub-total of items and monies being entered.

Command Code XSADD 'R' Initial Input

```
XSADDR
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-7**
Any line marked with a #
is for **Official Use Only**   33917086
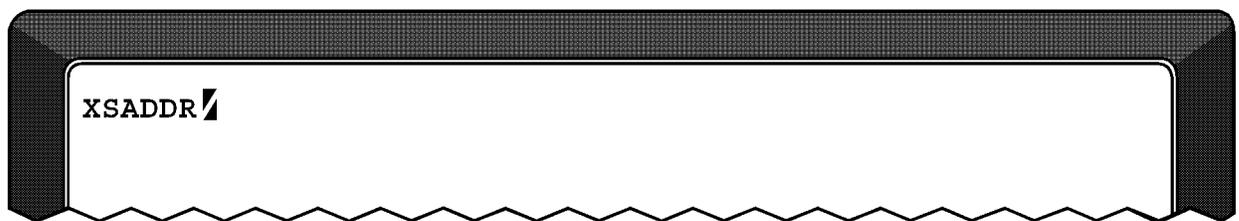
Exhibit 3.17.220-7 (Cont. 1) (07-27-2012)
CC XSADDR / CC XSADD

Command Code XSADD 'R' Format

```
XSADD ITEMS 000 @              $.00
NNNNN-NNN-NNNNN-N SC STAT EMPLASGNUM
$$$$$$$$$$$$$$
TP MMDDYYYY
1ST NAME
2ND NAME
STREET
CITY/ST/ZIP
PYMT INFO
PYMT INFO2
TIN/FS
NN YYYYMM
NN-NN-NNNNNNN-NNN-NNNNNN
```

CC XSADDR Input Format	
Line #	**Description**
Line 1	**CC XSADD**
	Note: All information through end of "M" format must be completed to agree with the Master File account module from which the credit is coming.
	ITEM COUNT - The count shows how many items have been added. The count will change with each item added.
	RUNNING TOTAL - The running total shows the dollar amount of all items entered.
Line 2	**XSF CONTROL NUMBER** - Overlay "Ns" with the original DLN on the account module from which the credit is coming. The first two digits of the control number must represent a valid area office or submission processing campus. Required entry.
	Note: If credit is an FTD payment, insert the last five digits of the TUS number into digits 9 through 13 of the original DLN which may be shared with several FTD payments. This will create a unique control number which reflects the credit's origin. Julian date "999" is valid on the XSF.

Exhibit 3.17.220-7   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                                   33917006   Any line marked with a #
                                                                     is for **Official Use Only**

Exhibit 3.17.220-7 (Cont. 2) (07-27-2012)
CC XSADDR / CC XSADD

CC XSADDR Input Format

Line #	Description

SOURCE CODE - Enter source code identifying area in which the excess collections credit originated. Required Entry.
AD - Adjustments
AM - Accounts Maintenance
CO - Collection
DO - District Office
FD - Federal Tax Deposit
NM - Non-Master File
NU - Nullified Unpostables
OT - Other
ST - Statute
UR - Clearing and Deposit Function

STATUS CODE - Overlay "STAT" to show status of record at the time it's added to the XSF. Required entry.
FROZ — Credit is frozen from refund or credit. Can only be used with "ST" source code.
IDEN — Credit is identified but cannot be applied.
OPEN — Credit can be applied or refunded after identification. If status code is left blank, status on file will be OPEN.

EMPLOYEE ASSIGNMENT NUMBER - Enter the assigned technician's assignment number for research if different from employee number of the technician using CC XSADD.

Note: The field EMPLOYEE-ASG-NUM will be returned after each "REQUEST COMPLETED" for XSADDM

Line 3   **AMOUNT** - Overlay "$"s with credit amount, starting with first "$" on left including the period and comma(s); e.g., 820.40$$$$$$. Required entry.

Line 4   **TYPE OF PAYMENT** - Enter type of remittance received:
BC - Business Check
CA - Cash (including cash conversions)
CC - Cashier's Check
FD - Federal Tax Deposit (including Certificates of Deposit)
GC - Government Check
MO - Money Order
PC - Personal Check
UK - Unknown
WH - Withholding

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-7**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-7 (Cont. 3) (07-27-2012)
CC XSADDR / CC XSADD

CC XSADDR Input Format	
Line #	**Description**
	RECEIVED DATE - Enter IRS received date in MMDDYYYY format. If doc. code of the control number is 48, 58, or 65, the received date must be a current date or older. Otherwise, the received date must be more than 1 year old.
	MULTIPLE CREDIT INDICATOR - Optional entry. Enter "Y" or "N" to retain the following screen input data when multiple credits for the same taxpayer are being added using CC XSADD.
	Name Line 1
	Name Line 2
	Street – Address
	City, State, ZIP Code
	Comment Line 1
	TIN
Line 5	**1ST NAME** - Overlay with first name line of the taxpayer. The first four positions identify the name control determined as directed in Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers. Length of name line is limited to thirty-five (35) characters. Do not use commas in name line except when entering the last name before the first name.
Line 6	**2ND NAME** - Overlay with second name line, if there is one. Length of name line is limited to thirty- five (35) characters.
Line 7	**STREET ADDRESS** - Overlay with street (mailing) address, if known.
Line 8	**CITY/STATE/ZIP CODE** - Overlay with city, state and ZIP code. Input as follows: City, comma, 2-position standard state abbreviation, space, ZIP code. The city cannot exceed 16 characters in length. A pound sign (#) in the first position indicates a foreign address and requires only that the rest of the input field not be blank. A major city code followed by a blank and the ZIP code is valid.
Line 9	**PAYMENT INFORMATION** - Must be present. Entry can include any potentially helpful information such as research results.
Line 10	**2ND PAYMENT INFORMATION** - Optional; used as continuation of line 9, if needed.
Line 11	**TAXPAYER IDENTIFYING NUMBER** - Overlay in SSN/EIN format, if known.

Exhibit 3.17.220-7   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-7 (Cont. 4) (07-27-2012)
CC XSADDR / CC XSADD

CC XSADDR Input Format	
Line #	**Description**
Line 12	**MFT** - Overlay with Master File Tax Code. Required entry. **TAX PERIOD** - Overlay with tax period in YYYYMM format. Required entry.
Line 13	**Trace ID Number** - Must be present. Entry cannot contain all zeroes for payments received after January 1, 2008 and must be a significant Trace ID Number entered.
Line 14	**RESPONSE** - For this and other XSF command codes, will contain "REQUEST COMPLETED" or error messages. (See Exhibit 3.17.220-14 for error messages, conditions, and solutions.)

Completed Command Code XSADD 'R' Format

```
XSADD ITEMS 000 @  ←              $.00   ←
00220-107-23331-X OT OPEN 0020203456
250.00  ←
UK 041520XX
ROBIN, JOHN Q

256 CUTTER AVE
SIOUX FALLS, SD 57101
STEX
000-00-1212
30 20XX12
00-02-2007015-002-000002
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-7**
Any line marked with a #   33917202
is for **Official Use Only**
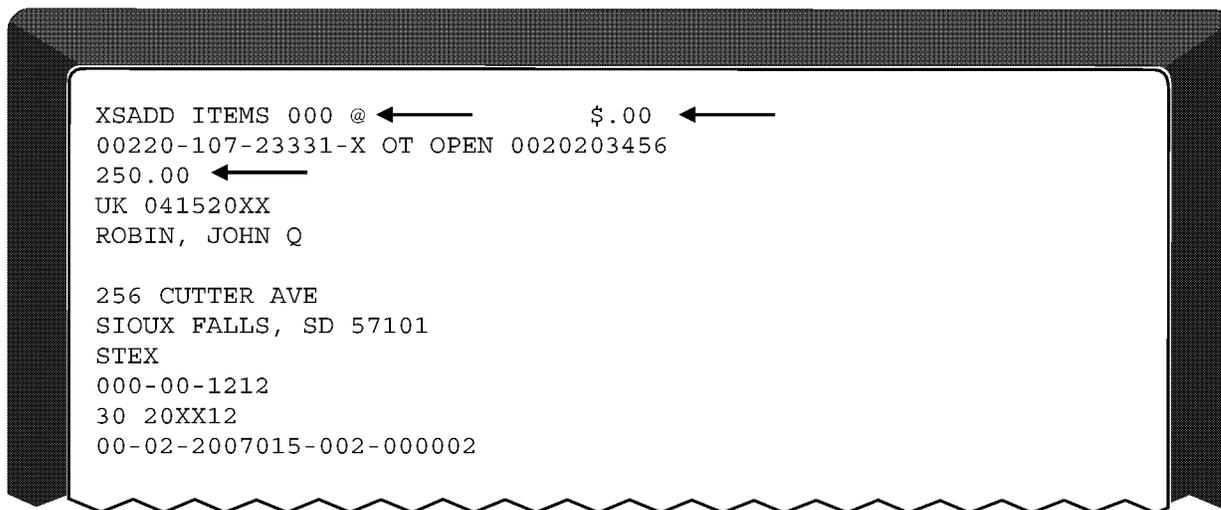
Completed Command Code XSADD 'R' Format Response
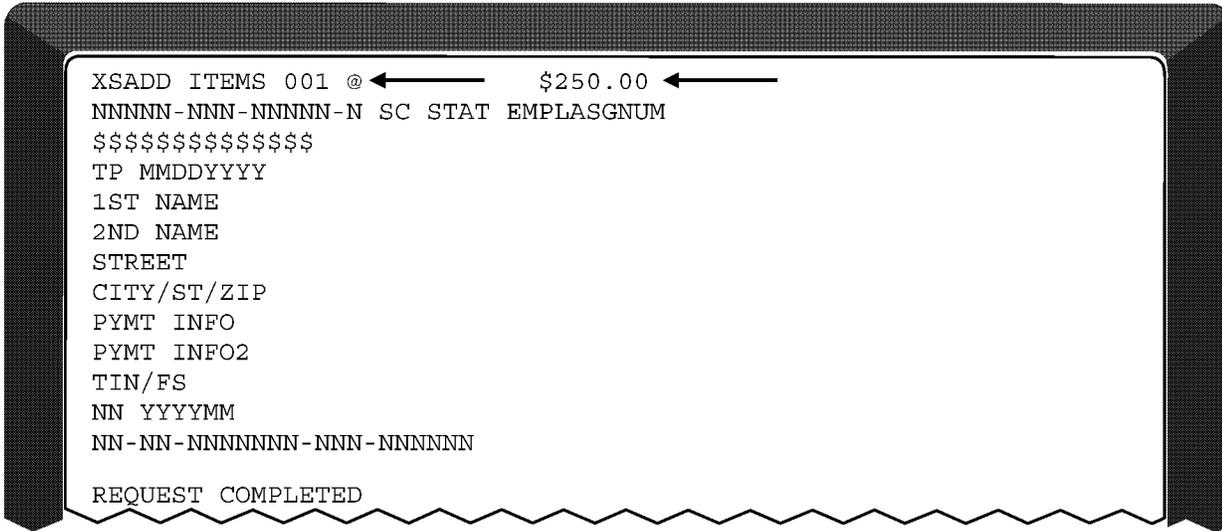
```
XSADD ITEMS 001 @ ◄━━━━━      $250.00 ◄━━━━
NNNNN-NNN-NNNNN-N SC STAT EMPLASGNUM
$$$$$$$$$$$$$
TP MMDDYYYY
1ST NAME
2ND NAME
STREET
CITY/ST/ZIP
PYMT INFO
PYMT INFO2
TIN/FS
NN YYYYMM
NN-NN-NNNNNNN-NNN-NNNNNN

REQUEST COMPLETED
```

Note: Line 1 total has been updated from information input on previous screen, XSADD item count is now 1 and the running total has been updated to $250.00.

Exhibit 3.17.220-7   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                           33917203   Any line marked with a #
                                                              is for **Official Use Only**

Exhibit 3.17.220-8   (01-01-2012)
CC XSINQ

Refer to IRM 2.3.45, Command Code XSINQ, for specific command code information.

(1) Research of the XSF is done with CC XSINQ and can be researched in three different ways: by amount of remittance, by name control, or by DLN. If the DLN is not known, adding the Area Office to one of the other data elements will narrow the search down from region wide to that area.

Command Code XSINQ Format

```
XSINQ
VVVV
VVV,VVV,VVV,VV
NNNNN-NNN-NNNNN-N
```

CC XSINQ Input Format	
Line #	**Description**
Line 1	**CC XSINQ**
Line 2	**NAME CONTROL** - Enter name control formed as directed in Document 7071/7071-A, or as the item is known to have been entered on the XSF. Enter **UNKN** if the record has been added to the XSF with the name control unknown. Leave Line 2 blank if you cannot form the name control. If this is the only data element entered, all records on the XSF with this name control will be displayed. An inquiry by name control produces a display of the complete XSF record.
Line 3	**CREDIT AMOUNT** - Enter the amount of the credit being researched, including decimal point and comma(s), starting from position 1. Leave Line 3 blank if the amount is not known. If this is the only data element entered, all records on the XSF with this amount will be displayed. An inquiry by credit amount produces a display of only the name control and control number. *Note:* To return to the menu, move to Line 2 and release. The menu will return with the pound sign (#) in front of the last complete record retrieved.
Line 4	**CONTROL NUMBER** - Enter the complete control number by which the record is controlled on the XSF (DLN, UR control number, XSF control number) or 2-digit area office code. Leave Line 4 blank if the control number is not known. An inquiry by control number produces a display of the complete XSF record.

Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

33917008

Exhibit 3.17.220-8

Exhibit 3.17.220-8 (Cont. 1) (01-01-2012)
CC XSINQ

CC XSINQ Input Format

Line #	Description
Line 13	**ERROR MESSAGES** - An appropriate error message may appear in this line.

Executable Input Command For Research by Name Control

```
XSINQ
BLAC
```

Display of CC XSINQ by Name Control

```
BLACK,JOHN Q
567 FISHER AVE
PORTLAND,OR 97208
  00220-105-54886-X 00 000-00-9787 30 20XX12
  00-02-2007015-001-000001
          $88.00           $88.00 6800
  072120XX 072820XX N OT OPEN UK 0020408842
NO REPLY 112C LETTER
BLACK,JOHN
PO BOX 77
SALT LAKE CITY,UT 84100
  00220-042-76549-X 00 000-00-2291 30 20XX12
  00-02-2007015-002-000002
          $42.00           $42.00 6800
  072120XX 072820XX N OT OPEN UK 0020409176
```
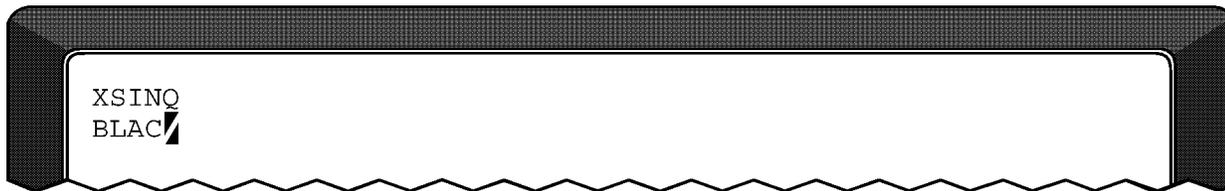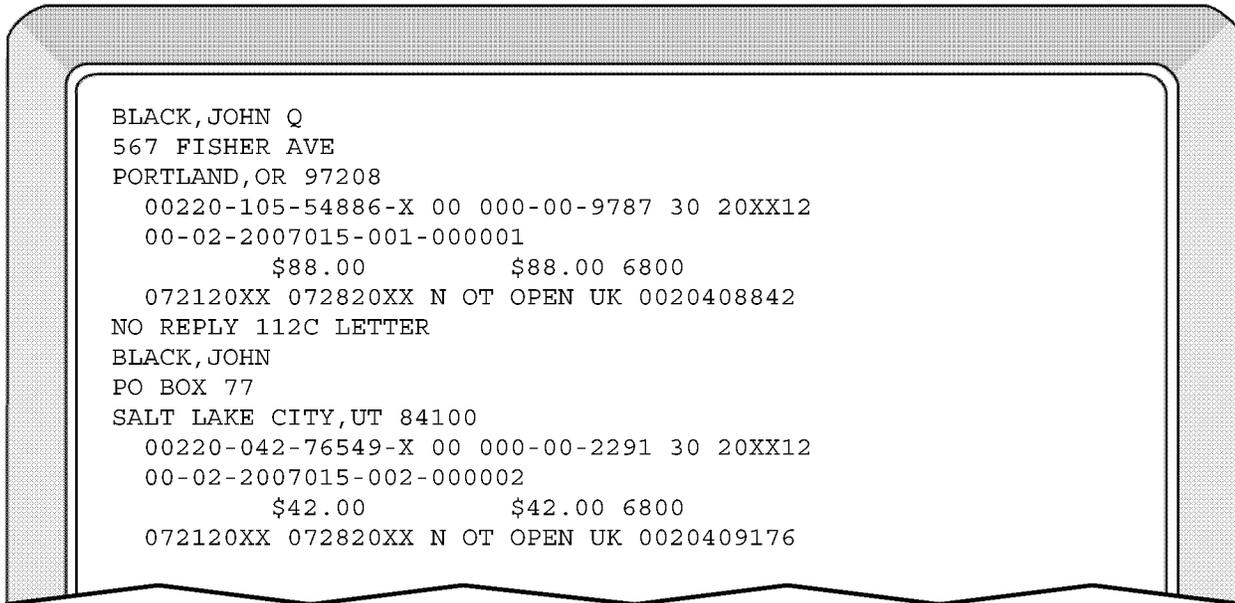
CC XSINQ Display

Line #	Description
Line 1	**1ST NAME LINE**
Line 2	**2ND NAME LINE**
Line 3	**STREET ADDRESS**

Exhibit 3.17.220-8 (Cont. 2) (01-01-2012)
CC XSINQ

CC XSINQ Display

Line #	Description

Line 4   **CITY/STATE/ZIP**

> *Note:* When data is not available for 2nd name line, street address or city/state/ZIP, the remaining lines of information will move up accordingly.

Line 5   **XS CONTROL NUMBER**
CAMPUS INDICATOR
TAXPAYER IDENTIFICATION NUMBER
MFT
TAX PERIOD

Line 6   **TRACE ID NUMBER**

Line 7   **ORIGINAL DOLLAR AMOUNT**
CURRENT XSF BALANCE
ACCOUNT NUMBERS - 6800 or 9999

Line 8   **IRS-RECEIVED DATE**
XSF ENTRY DATE
NOTICE INDICATOR
SOURCE CODE
STATUS CODE
TYPE OF PAYMENT
EMPLOYEE NUMBER - Not applicable to the XSF.

Line 9   **PAYMENT INFORMATION** - Displays history notes.

Any line marked with a #
is for **Official Use Only**

Executable Input Command For Research by Money Amount

```
XSINQ
88.00
```

Display of CC XSINQ by Credit Amount

```
XSINQ      AMOUNT              $88.00
 ANTE 00148-037-41203-X
 BEAR 00009-030-09836-X
*CARD 00220-105-54866-X
 DOVE 00148-006-52419-X
 ERMI 00210-315-76154-X
 FLAM 00062-043-48621-X
 GIBB 00524-023-15298-X
 HIPP 00289-124-02051-X
 JAGU 00209-329-01663-X
 KANG 00209-335-00084-X
```

Exhibit 3.17.220-8   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                        33917092   Any line marked with a #
                                                                    is for **Official Use Only**
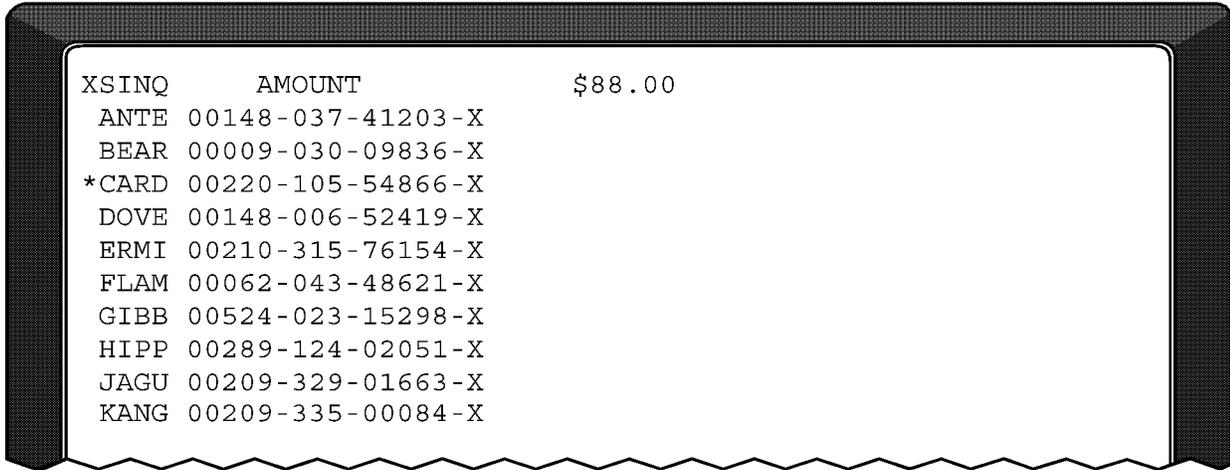
Exhibit 3.17.220-8 (Cont. 4) (01-01-2012)
CC XSINQ

Display of CC XSINQ by Name Control and Money Amount

```
XSINQ
BIRC
150.00
```

```
BIRCH,ROSS
3918 W 14TH CT
DES MOINES,IA 50318
   00217-118-00061-X 00 000-00-2050  30 20XX12
   00-02-2007105-003-000003
            $150.00           $150.00 9999
   041520XX 113020XX N CO FROZ UK 0020312345
STATUTE EXPIRED
P 000-00-2050  20XX12 30 20XX1130
A 110120XX STATUS CHG      0020512345
   IDEN
BIRCH,GWENDOLYN B
431 DOGWOOD
RIVERSIDE, CA 92502
   00217-120-00002-X 00 000-00-4749  30 20XX12
   00-02-2007105-004-000004
            $150.00           $150.00 9999
   041620XX 051420XX N AM FROZ UK 0020312345
NO REPLY CLOSED TO 6800 ACCT
P 000-00-4749  20XX12 30 20XX0514
A 091220XX STATUS CHG      0020512345
   OPEN
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-8**
Any line marked with a #   33917011
is for **Official Use Only**

Exhibit 3.17.220-9   (01-01-2012)
CC XSAPL / CC XSOUT (V, Z)

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, for specific command code information.

(1) Input CC XSAPLR which will generate CC XSAPL. Overlay CC XSAPL format with CC XSOUT.

(2) Use CC XSOUT in conjunction with a TYPE-OF-APPLICATION (V or Z) code to correct (Z) an erroneous XSF record, or to void (V) a record.

Command Code XSAPLR Initial Input

```
XSAPLR
```
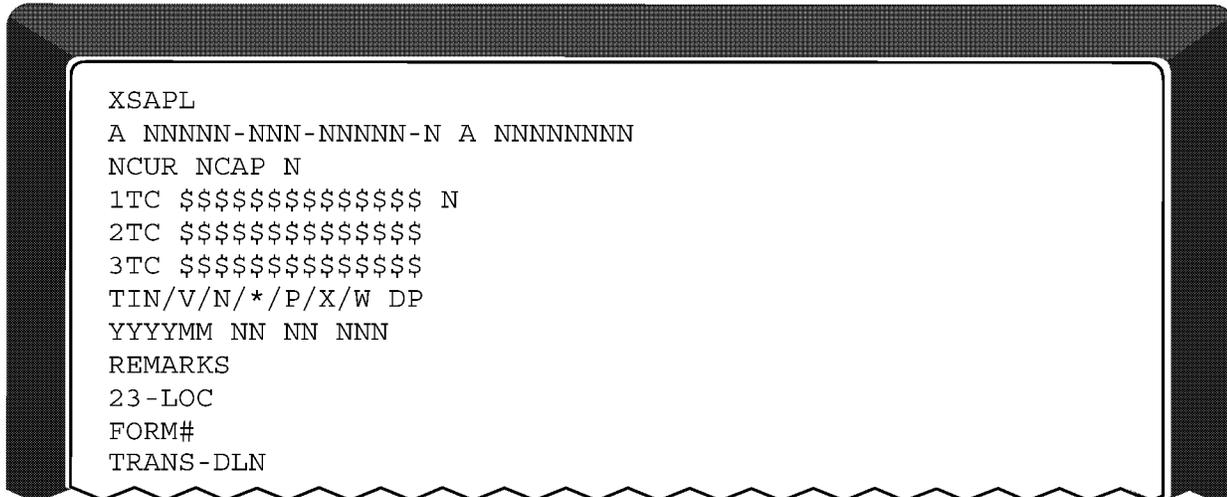
```
XSAPL
A NNNNN-NNN-NNNNN-N A NNNNNNNN
NCUR NCAP N
1TC $$$$$$$$$$$$$$ N
2TC $$$$$$$$$$$$$$
3TC $$$$$$$$$$$$$$
TIN/V/N/*/P/X/W DP
YYYYMM NN NN NNN
REMARKS
23-LOC
FORM#
TRANS-DLN
```

Exhibit 3.17.220-9   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
33917100   Any line marked with a #
                                                                is for **Official Use Only**

Exhibit 3.17.220-9 (Cont. 1) (01-01-2012)
CC XSAPL / CC XSOUT (V, Z)

Command Code XSOUT Format
(Overlay XSAPL Response Screen)

```
XSOUT
A NNNNN-NNN-NNNNN-N A NNNNNNNN
NCUR NCAP N
1TC $$$$$$$$$$$$$$$ N
2TC $$$$$$$$$$$$$$$
3TC $$$$$$$$$$$$$$$
TIN/V/N/*/P/X/W DP
YYYYMM NN NN NNN
REMARKS
23-LOC
FORM#
TRANS-DLN
```

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-9**
Any line marked with a #   33917012
is for **Official Use Only**
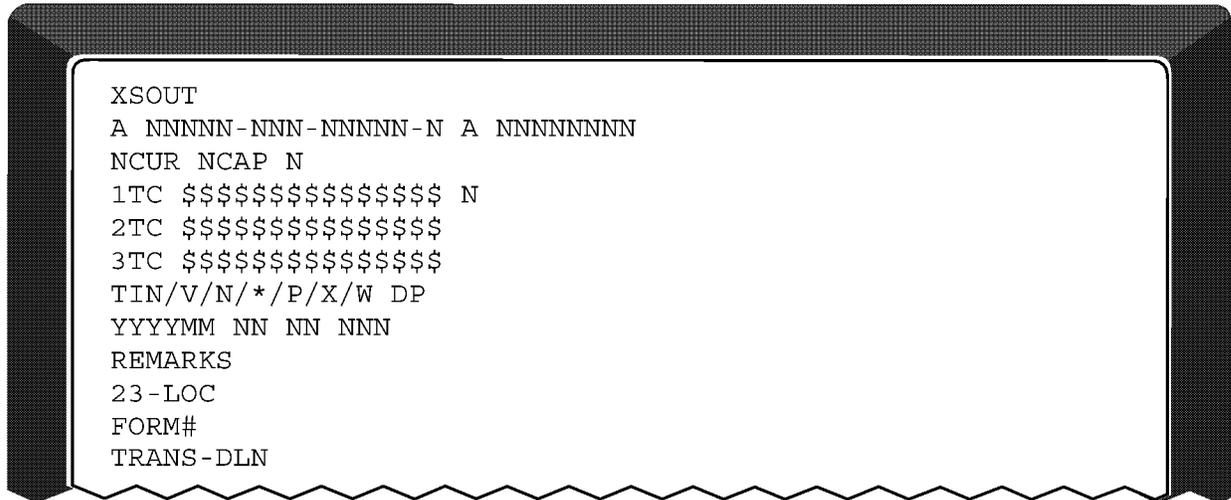
Exhibit 3.17.220-9 (Cont. 2) (01-01-2012)
CC XSAPL / CC XSOUT (V, Z)

Completed Command Code XSOUT 'V' Format

```
XSOUT
V 00210-123-54321-X
SAND




RECORD ESTABLISHED IN ERROR ▞
```
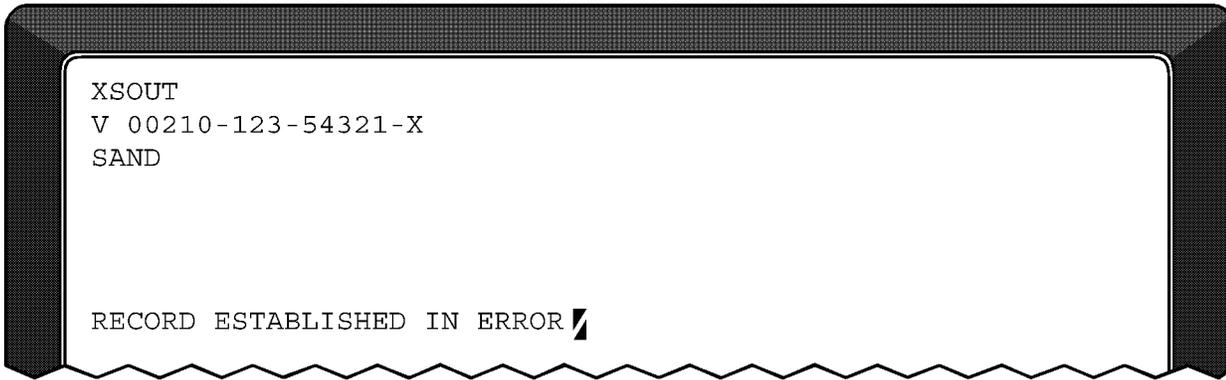
CC XSOUTV Response Format	
Line #	**Description**
Line 1	**CC XSOUT**
Line 2	**TYPE OF APPLICATION** - Enter "V" in position 1. **CONTROL NUMBER** - Control number must match that on XSF record.
Line 3	**NAME CONTROL** - Overlay with name control shown on XSF record.
Line 9	**REMARKS** - Overlay with reason for voiding record from the XSF. Required entry.

Completed Command Code XSOUT 'Z' Format

```
XSOUT
Z 00210-234-17342-X
MART
     505.00




AMOUNT ESTABLISHED IN ERROR ▞
```

Exhibit 3.17.220-9   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                              33917013, 33917014   Any line marked with a #
                                                                    is for **Official Use Only**
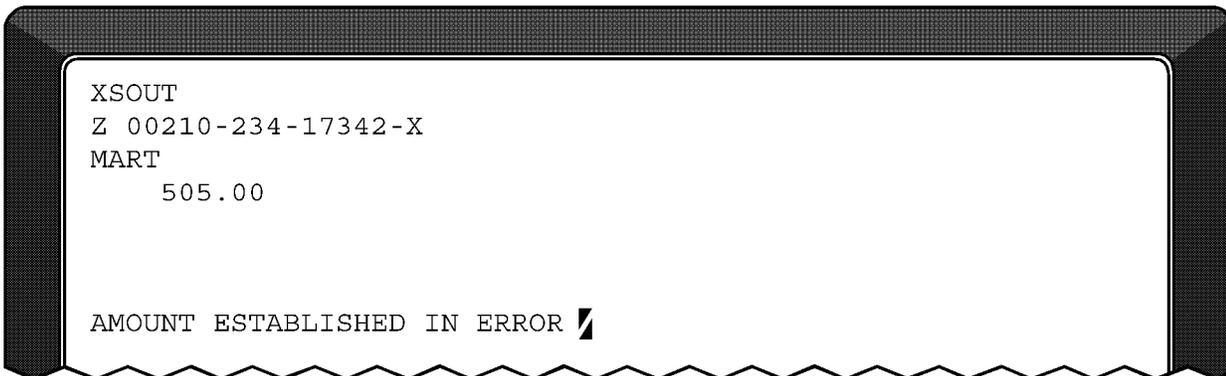
Exhibit 3.17.220-9 (Cont. 3) (01-01-2012)
CC XSAPL / CC XSOUT (V, Z)

CC XSOUTZ Response Format	
Line #	**Description**
Line 1	**CC XSOUT**
Line 2	**TYPE OF APPLICATION** - Enter "Z" in position 1. **CONTROL NUMBER** - Control number must match that on XSF record.
Line 3	**NAME CONTROL** - Overlay with name control shown on XSF record.
Line 9	**REMARKS** - Overlay with reason for changing the record on the XSF. Required entry.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-9**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-10   (01-01-2012)
CC XSENT

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, for specific command code information.

(1) Use CC XSENT to do one or more of the following: change the status of the XSF record; add follow-up information to the record; correct erroneous entity information; change the IRS received date on the record; change or delete the employee assignment number; change the control number; change the TIN; or change the source code.

Command Code XSENT Format

```
XSENT
VVVV
NNNNN-NNN-NNNNN-N
N1/VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
N2/VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
ST/VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
CS/VVVVVVVVVVVVVVVVVVVVVVVVVVV
SC/VVVV
RD/MMDDYYYY
NR/VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
EN/NNNNNNNNNN
DE/NNNNNNNNNN
DN/NNNNN-NNN-NNNNN-N
TN/NNN-NN-NNNN
SO/VV
TI/NN-NN-NNNNNNN-NNN-NNNNNN
```

CC XSENT Input Format	
Line #	**Description**
Line 1	**CC XSENT**
Line 2	**NAME CONTROL** - Overlay name control as shown on the XSF record.
Line 3	**XSF CONTROL NUMBER** - Type in the UR control number as shown on the XSF record.
Lines 4-12	**XSF ELEMENT CHANGES** - Lines 4-12 are used to make changes. The first element being changed or added must be entered on Line 4. The next element being changed or added must be entered on Line 5, etc.

Exhibit 3.17.220-10   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                              33917015   Any line marked with a #
                                                                       is for **Official Use Only**

Exhibit 3.17.220-10 (Cont. 1) (01-01-2012)
CC XSENT

CC XSENT Input Format		
Line #	**Description**	
	a.	**New name line** - If being changed, enter "N1/" immediately followed by the new name line. Length of name line is limited to thirty-five (35) characters. A new name control will be generated for the XSF record. The first position of the new name line must be alpha or numeric.
	b.	**New second name line** – If being changed, enter "N2/" immediately followed by the new second name line. First position must be alpha or numeric. Length of name line is limited to thirty-five (35) characters.
	c.	**New street address** – enter "ST/" immediately followed by the new street address. The first position of the new address line must be a valid character other than a blank. Optional when changing city/state ZIP.
	d.	**New city/state/ZIP Code** - Enter "CS/" immediately followed by the new entry of one of the following: 1. A valid major city code followed by a blank and the ZIP code. 2. City, comma, 2-position standard state abbreviation, blank, ZIP code. 3. Pound sign (#) in position one followed by the foreign address.
	e.	**New status code** - Enter literal "SC/" immediately followed by the appropriate status change. Values are: 1. OPEN to IDEN. 2. FROZ to OPEN. 3. FROZ to IDEN. 4. OPEN to FROZ. 5. IDEN to FROZ. 6. IDEN to OPEN.
	f.	**New IRS-received date** - Enter "RD/" immediately followed by the correct received date in MMDDYYYY format.
	g.	**New narrative** - Enter "NR/" immediately followed by new entry. First position cannot be blank. The field is limited to 38 characters (N/R + 35 characters).
	h.	**New employee assignment number** - Enter "EN/" immediately followed by new 10-digit employee assignment number. Must be numeric.
	i.	**Delete employee assignment number** - Enter "DE/".
	j.	**New control number** - Enter "DN/" immediately followed by the new 14-digit number.
	k.	**New Taxpayer Identification Number** - Enter "TN/" immediately followed by new Social Security or Employer Identification Number. Field cannot exceed 11 characters.
	l.	**Source code**- Enter "SO/" immediately followed by new 2 alpha character source code.
	m.	**Trace ID Number**- Enter "TI/" immediately followed by new 20 digit Trace ID Number.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-10**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-10 (Cont. 2) (01-01-2012)
CC XSENT

Completed Command Code XSENT Format

```
XSENT
CARD
00220-149-99799-X
N1/CARDINAL,M CLAY
ST/177 ELMORE ST
CS/SALT LAKE CITY,UT 84100
EN/0020401177
```
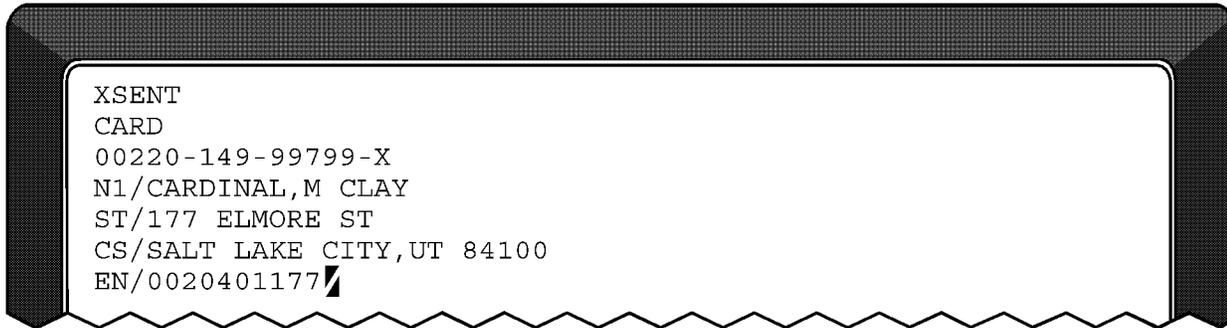
Exhibit 3.17.220-11   (01-01-2012)
CC XSREFR / CC XSREF

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, for specific command code information.

(1) Input CC XSREFR to request CC XSREF format in order to refund an XSF credit.

Command Code XSREFR Initial Input

```
XSREFR ▟
```
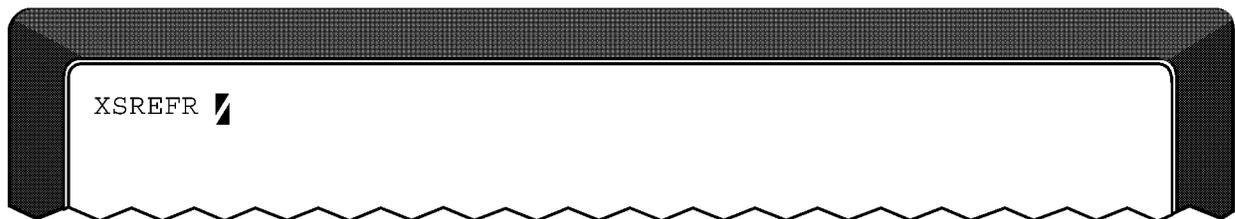
Response: CC XSREF. CC XSREF format will be displayed after the CC XSREFR input screen.

Command Code XSREF Format

```
XSREF
NNNNN-NNN-NNNNN-N  NNNNNNNNN
NCUR $$$$$$$$$$$$$
1ST NAME
2ND NAME
STREET
CITY/ST/ZIP
TIN/V/N/*/P/X/W
```

CC XSREF Format	
Line #	**Description**
Line 1	**CC XSREF**
Line 2	**XS CONTROL NUMBER** - Overlay "Ns" with the XS Control Number which must match the control number on the XSF record. **RETURN-FILED DATE** - Is entered in MMDDYYYY format if IRS received date is more than two years before the current date. Optional entry.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-11**
Any line marked with a #   33917106, 33917017
is for **Official Use Only**

Exhibit 3.17.220-11 (Cont. 1) (01-01-2012)
CC XSREFR / CC XSREF

CC XSREF Format	
Line #	**Description**
Line 3	**XS NAME CONTROL** - Overlay "NCUR" with the XS Name Control which must match the name control on the XSF record and cannot be "UNKN". **REFUND AMOUNT** - Overlay "$" with the Refund Amount.
Line 4	**PAYEE'S FIRST NAME LINE** - must be present.
Line 5	**PAYEE'S SECOND NAME** - optional.
Line 6	**PAYEE'S STREET ADDRESS** - must be present.
Line 7	**CITY, STATE, AND ZIP CODE** - This information must be present. There will be a comma between the City and State and one blank space between the State and the Zip Code. A Major City Code, one blank and ZIP code is valid City/State/ZIP input. Required entry.
Line 8	**TIN-FILE-SOURCE** - This is an optional entry.

Completed Command Code XSREF Format

```
XSREF
00220-106-21267-X 081720XX
GOLD 150.00$$$$$$$$$
JOHN GOLD

1600 N 3700 W
SALT LAKE CITY,UT 84100
000-00-4244
```

Exhibit 3.17.220-11   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
33917018   Any line marked with a #
                                                                is for **Official Use Only**
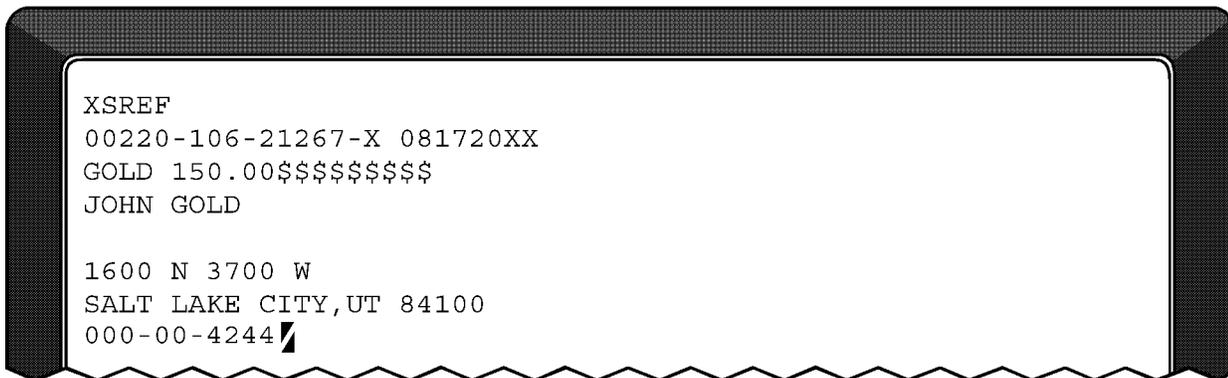
Exhibit 3.17.220-12   (08-03-2020)
CC XSAPLR / CC XSAPL (M, N, T)

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, for specific command code information.

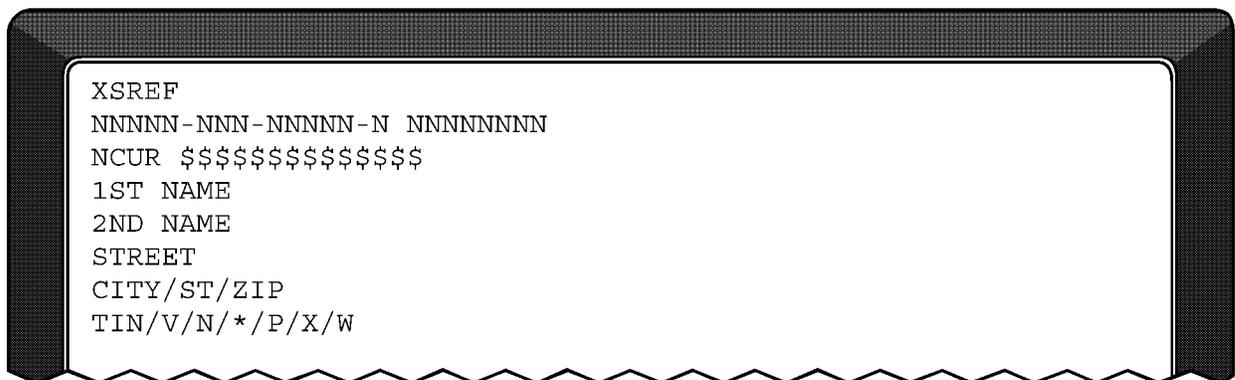(1) Input CC XSAPLR to request the CC XSAPL format.

(2) Use CC XSAPL in conjunction with a TYPE-OF-APPLICATION (M, N or T) code to record the application of part or all of an Excess Collection record.

M - to apply a credit to a Master File account.

N - to apply a credit to a NMF account.

T - to transfer a credit to Deposit or General Fund account.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-12**
Any line marked with a #
is for **Official Use Only**

Command Code XSAPL Screen Format Initial Input

```
XSAPLR
```

Command Code XSAPL Screen Format
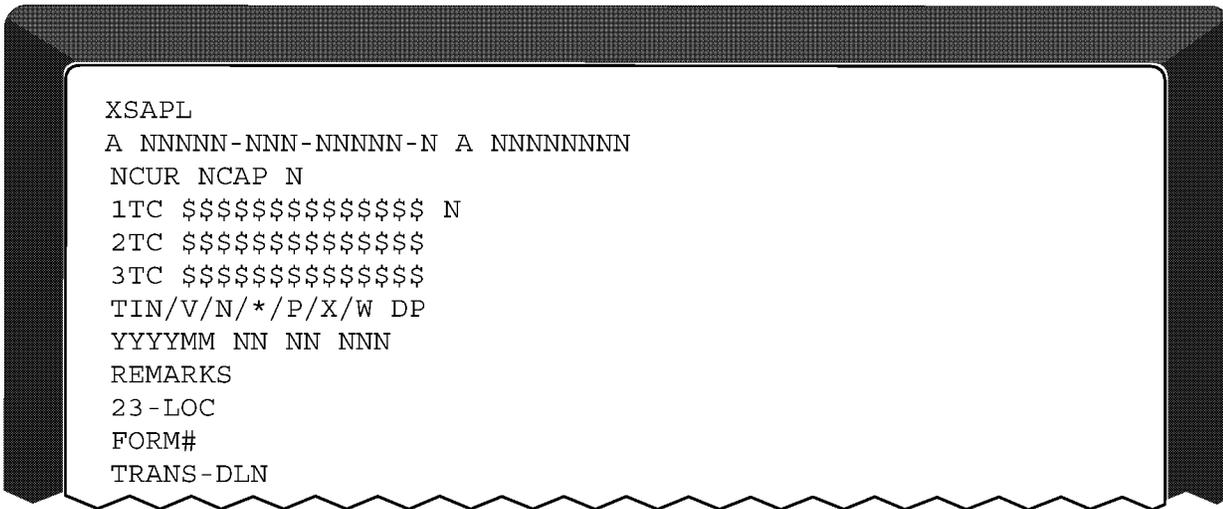
```
XSAPL
A NNNNN-NNN-NNNNN-N A NNNNNNNN
NCUR NCAP N
1TC $$$$$$$$$$$$$$ N
2TC $$$$$$$$$$$$$$
3TC $$$$$$$$$$$$$$
TIN/V/N/*/P/X/W DP
YYYYMM NN NN NNN
REMARKS
23-LOC
FORM#
TRANS-DLN
```

Exhibit 3.17.220-12   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                          33917019   Any line marked with a #
                                                                    is for **Official Use Only**

Exhibit 3.17.220-12 (Cont. 2) (08-03-2020)
CC XSAPLR / CC XSAPL (M, N, T)

Completed Command Code XSAPL 'M' Format
(Master File Account)

```
XSAPL
M 00217-111-57760-X N 041520XX
BROW BROW N
700 277.00$$$$$$$ N


000-00-1555
20XX12 30
TP FILED RETURN
```

CC XSAPL "M" Format	
Line #	**Description**
Line 1	**CC XSAPL**
Line 2	**APPLICATION CODE** - Enter "M" **XS CONTROL NUMBER** - must match the number on the XS Record. **NOTICE INDICATOR** - Enter "Y" if Letter 2349 will be sent to the taxpayer. Enter "E" if Letter 2349 (SP) will be sent to the taxpayer. (See Figure 3.17.220-9) Enter "N" if Letter 2349 will not be sent to the taxpayer. The field will default to "N" if no entry is made. **RETURN FILED DATE** - Enter in MMDDYYYY format if IRS received date is more than two years prior to current date.
Line 3	**XS NAME CONTROL** - Overlay "NCUR" with the XS Name Control. This must match the name control on the XS record and cannot be "UNKN". **ACCOUNT NAME CONTROL** - Overlay the "NCAP" with the name control of the account being credited. This must match the name control of the tax account module. **ELECTRONIC PAYMENT INDICATOR** - Enter "Y" if an electronic payment is being applied. The field will default to "N" if no entry is made.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-12**
Any line marked with a #
is for **Official Use Only**   33917020

Exhibit 3.17.220-12 (Cont. 3) (08-03-2020)
CC XSAPLR / CC XSAPL (M, N, T)

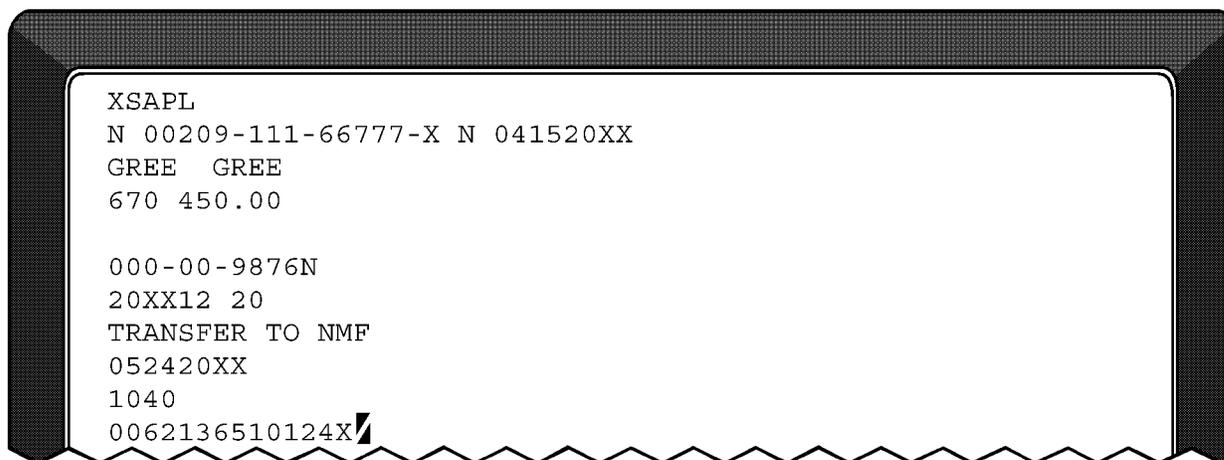|	
CC XSAPL "M" Format	
Line #	**Description**
Line 4	**PRIMARY TRANSACTION CODE** - Overlay "1TC" with a valid transaction code (TC). (See Exhibit 3.17.220-13, Valid XSAPL "M" Transaction Table.) **PRIMARY TRANSACTION AMOUNT** - Beginning with the first "$" sign, overlay with the amount including commas and decimal point, which may not exceed the balance amount in the XS record. **BYPASS INDICATOR** - To apply an amount greater than the balance of the master file account to which the application is being made, overlay "N" with "Y" to override UPC 198 or 305, except when using TC 700. The field will default to "N" if no entry is made.
Line 5	**SECONDARY TRANSACTION CODE** - If a secondary TC is needed, overlay "2TC" with a valid secondary TC. **SECONDARY TRANSACTION AMOUNT** - Can be present only when the primary transaction code is present. If the secondary transaction code is as follows: TC 570, field is blank. TC 270, field may be zero or a positive amount. All other secondary amounts must be greater than zero and may not exceed the primary amount.
Line 6	**TERTIARY TRANSACTION CODE** - If needed, overlay "3TC" with a valid tertiary TC. **TERTIARY TRANSACTION AMOUNT** - Can be present only when the secondary transaction code is present. Must be greater than zero. Sum of the primary and tertiary transaction amounts cannot exceed the balance of the XSF record.
Line 7	**TIN** - Overlay with the correct TIN. Enter file source literal if applicable: Blank - Valid IMF SSN and BMF EIN. * - Invalid IMF SSN. N - NMF TIN. P - Valid IMF SSN on MF with MFT 29. X - Invalid IMF SSN with MFT 29. V - Valid BMF SSN. W - Invalid BMF SSN. **DESIGNATED PAYMENT CODE** - Overlay DP with the appropriated code.
Line 8	**TAX PERIOD** - Overlay "YYYYMM" with the correct tax period. **MFT** - Overlay "NN" with the correct MFT. **DOC CODE** - Enter Doc Code 48 or 58 if Primary TC or Tertiary TC is 710. **PLAN/REPORT NUMBER** - Enter when MFT is 46, 74 or 76. Format is NNN. If MFT is 46, valid Report Number range is 000, 100–199, 300–399, 500–599 and 700–799. If MFT is 74, valid PLAN-NUM range is 001–999. If MFT is 76, valid PLAN-NUM range is 000–499, 501–999.

Exhibit 3.17.220-12   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)

Exhibit 3.17.220-12 (Cont. 4) (08-03-2020)
CC XSAPLR / CC XSAPL (M, N, T)

CC XSAPL "M" Format	
Line #	Description
Line 9	REMARKS - Overlay with appropriate remarks.

Completed Command Code XSAPL 'N' Format
(Non-Master File Account)

```
XSAPL
N 00209-111-66777-X N 041520XX
GREE  GREE
670 450.00

000-00-9876N
20XX12 20
TRANSFER TO NMF
052420XX
1040
0062136510124X
```

CC XSAPL "N" Format	
Line #	Description
Line 1	CC XSAPL
Line 2	APPLICATION CODE - Enter "N" XS CONTROL NUMBER - must match the number on the XS Record. NOTICE INDICATOR - Enter "Y" if Letter 2349 will be sent to the taxpayer. Enter "E "if Letter 2349 (SP) will be sent to the taxpayer. (See Figure 3.17.220-9) Enter "N" if Letter 2349 will not be sent to the taxpayer. The field will default to "N" if no entry is made. RETURN FILED DATE - Enter in MMDDYYYY format if IRS received date is more than two years prior to current date.
Line 3	XS NAME CONTROL - Overlay "NCUR" with the XS Name Control. This must match the name control on the XS record and cannot be "UNKN".

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   Exhibit 3.17.220-12
Any line marked with a #
is for **Official Use Only**   33917022

Exhibit 3.17.220-12 (Cont. 5) (08-03-2020)
CC XSAPLR / CC XSAPL (M, N, T)

CC XSAPL "N" Format	
Line #	**Description**
Line 4	**PRIMARY TRANSACTION CODE** - Overlay "1TC" with a valid transaction code (TC). (See Exhibit 3.17.220-13, Valid XSAPL "M" Transaction Table.) **PRIMARY TRANSACTION AMOUNT** - Beginning with the first "$" sign, overlay with the amount including commas and decimal point, which may not exceed the balance amount in the XS record.
Line 7	**TIN** - Overlay with the correct TIN. **FILE SOURCE LITERAL** - Must be "N".
Line 8	**TAX PERIOD** - Overlay "YYYYMM" with the correct Tax Period. **MFT** - Overlay "NN" with the correct MFT. **PLAN/REPORT NUMBER** - Enter Plan/Report Number if MFT is 46, 74 or 76. Format is NNN. If MFT is 46, valid Report Number range is 000, 100–199, 300–399, 500–599 and 700–799. If MFT is 74, valid PLAN-NUM range is 001–999. If MFT is 76, valid PLAN-NUM range is 000–499, 501–999.
Line 9	**REMARKS** - Overlay with appropriate remarks
Line 10	**23C DATE OR LOCATION CODE**
Line 11	**TAX FORM NUMBER**
Line 12	**NMF IDENTIFYING NUMBER OR LEDGER ACCOUNT NUMBER**

Exhibit 3.17.220-12   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)

Exhibit 3.17.220-12 (Cont. 6) (08-03-2020)
CC XSAPLR / CC XSAPL (M, N, T)

Completed Command Code XSAPL 'T' Format
(Transfer of Funds)

```
XSAPL
T 00222-222-22111-X
CHES
     225.00



TRANSF TO ACCT 2360 CONSCIENCE FUND
```
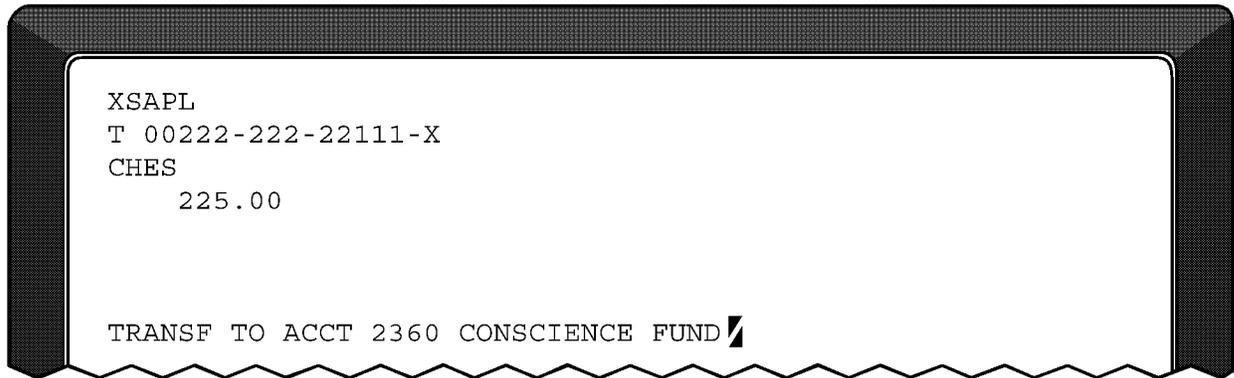
CC XSAPL "T" Format	
Line #	**Description**
Line 1	**CC XSAPL**
Line 2	**APPLICATION CODE** - Enter "T" **XS CONTROL NUMBER** - must match the number on the XS Record. **RETURN FILED DATE** - Enter in MMDDYYYY format if IRS received date is more than two years prior to current date.
Line 3	**XS NAME CONTROL** - Overlay "NCUR" with the XS Name Control.
Line 4	**PRIMARY TRANSACTION AMOUNT** - Input the amount of the transfer. Begin overlaying the first "$" sign with the amount to be transferred.
Line 9	**REMARKS** - Overlay with description of the transfer.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-12**
Any line marked with a #   33917024
is for **Official Use Only**

Exhibit 3.17.220-13   (11-19-2019)
Table of Valid TC/MFT/Doc Codes (Application from XSAPL)

3.17.220-13

CC XSAPL TRANSACTION CODES													
		180	200	270	360	570	610	640	660	670	678	690	694
BMF MFT's	01	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	02			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	03	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	04			2	2	2	1,3	1,3		1,3		1,3	1,3
	05			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	06				2		1,3	1,3		1,3		1,3	1,3
	08				2		1,3	1,3		1,3		1,3	1,3
	09	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	10	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	11	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	12	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	13				2	2		1,3		1,3		1,3	1,3
	14	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	15			2	2	2	1,3	1,3		1,3		1,3	
	16	2		2	2	2	1,3	1,3		1,3		1,3	1,3
	17			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	33			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	34			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	36			2	2	2	1,3			1,3		1,3	1,3
	37			2	2	2	1,3	1,3		1,3		1,3	1,3
	40			2	2	2		1,3		1,3		1,3	1,3
	43			2	2			1,3		1,3		1,3	1,3
	44			2	2		1,3	1,3	1,3	1,3	1,3	1,3	
	46						1,3			1,3		1,3	1,3
	50			2	2	2	1,3	1,3		1,3		1,3	1,3
	51			2	2	2	1,3	1,3		1,3		1,3	1,3
	52			2	2	2	1,3	1,3	1,3	1,3	1,3	1,3	1,3
	58			2	2	2	1,3	1,3		1,3		1,3	1,3
	60			2	2	2	1,3	1,3		1,3		1,3	1,3
	61			2	2	2	1,3	1,3		1,3		1,3	1,3
	62			2	2	2	1,3	1,3		1,3		1,3	1,3
	63			2	2	2	1,3	1,3		1,3		1,3	1,3
	64			2	2	2	1,3	1,3		1,3		1,3	1,3
	67				2	2	1,3			1,3		1,3	1,3
	74			2	2	2		1,3		1,3		1,3	1,3
	76			2	2	2	1,3	1,3		1,3		1,3	1,3
	77			2	2	2	1,3	1,3		1,3		1,3	1,3
	78		2	2	2	2	1,3	1,3		1,3		1,3	1,3
	83			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
IMF MFT's	29		2	2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	30		2	2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	31		2	2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
	35				2	2		1,3		1,3		1,3	1,3
	55				2	2		1,3		1,3		1,3	1,3
	82			2	2	2	1,3	1,3	1,3	1,3		1,3	1,3
DOC CODE	48	X		X	X	X							
	58	X	X		X	X	X	X	X	X	X	X	X
		180	200	270	360	570	610	640	660	670	678	690	694
1 = Primary TC 2 = Secondary TC 3 = Tertiary TC X=valid for the specified doc code													

Exhibit 3.17.220-13   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)
                    33917044   Any line marked with a #
                                                            is for **Official Use Only**

Exhibit 3.17.220-13 (Cont. 1) (11-19-2019)
Table of Valid TC/MFT/Doc Codes (Application from XSAPL)

3.17.220-13 (Cont. 1)

		700	710	720	730	760	770	772	800	822	832	841	852
BMF MFT's	01	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	02	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	03	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	04	1,3	1,3	1,3	1,3	1,3	2	2		1,3		1	1,3
	05	1,3	1,3	1,3	1,3	1,3	2	2	1,3	1,3	1,3	1	1,3
	06	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	08	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	09	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	10	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	11	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	12	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	13	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	14	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	15	1,3		1,3		1,3	2			1,3		1	
	16	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	17	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	33	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	34	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	36	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	37	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	40	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	43	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	44	1,3		1,3	1,3	1,3	2			1,3		1	
	46	1,3		1,3	1,3	1,3				1,3		1	
	50	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	51	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	52	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	58	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	60	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	61	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	62	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	63	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	64	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	67	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	74	1,3	1,3	1,3	1,3	1,3	2	2		1,3		1	1,3
	76	1,3	1,3	1,3	1,3	1,3	2			1,3	1,3	1	1,3
	77	1,3		1,3	1,3	1,3	2	2		1,3			1,3
	78	1,3		1,3	1,3	1,3				1,3			1,3
	83	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
IMF MFT's	29	1,3		1,3	1,3	1,3	2	2	1,3	1,3		1	1,3
	30	1,3	1,3	1,3	1,3	1,3	2	2	1,3	1,3	1,3	1	1,3
	31	1,3	1,3	1,3	1,3	1,3	2	2		1,3	1,3	1	1,3
	35	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	55	1,3		1,3	1,3	1,3	2	2		1,3		1	1,3
	82	1,3	1,3	1,3	1,3	1,3	2	2	1,3	1,3	1,3	1	1,3
DOC CODE	48		X	X		X	X	X	X		X	X	
	58	X	X		X					X			X
		700	710	720	730	760	770	772	800	822	832	841	852

1 = Primary TC   2 = Secondary TC   3 = Tertiary TC   X=TC valid for the specified doc code

Cat. No. 33917W (12-09-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

33917045

Exhibit 3.17.220-13

Exhibit 3.17.220-14   (12-09-2020)
XSF Error Messages: Their Conditions and Solution

Refer to IRM 2.4.44, Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT, and IRM 2.3.45, Command Code XSINQ, for specific error messages for their conditions and solutions.

Note: The list below does not include all error messages.

Error Message	Conditions	Solutions
AMOUNT FIELD INVALID	1. Amount field not formatted correctly.	Correct and reenter.
	2. PRIMARY-TRANS-AMT in CC XSOUTZ is equal to the ORIGINAL-AMT in the XS record.	Correct PRIMARY-TRANS-AMT. It must be different.
	3. ORIGINAL-AMT and BALANCE-AMT within the record are not identical.	Review/Apply info—use CC XSOUT.
APPLICATION AMOUNT EXCEEDS BALANCE	An attempt has been made to apply a larger credit from an XS record than is available for application.	Determine the credit amount available for application and re-enter.
DLN ALREADY EXISTS ON FILE	An attempt has been made to change a DLN on a record to a DLN which already exists on the file.	Reassign a different DLN and re-enter.
AO/SC INVALID FOR THIS CENTER	The Universal Location or Submission Processing Code is not processed by this submission processing campus.	Correct and re-enter.
DUPLICATE CONTROL NO-ADD DENIED	The same control number is already present on the existing XSF.	Determine reason for the duplicate number; assign a different control number and re-enter, or CC XSOUT existing record if it is in error, re-enter correct control number after voided record has dropped from the file.
NAME LINE INVALID	NAME-LINE-1 is missing; or NAME-LINE-1 does not begin in the first position; or the first position is not alpha-numeric.	Enter NAME-LINE-1 beginning in the first position.
NARRATIVE MISSING OR INVALID	Remarks field is blank, or the first position of Remarks field is blank, or Remarks field exceeds 35 positions.	Begin Remarks in the first position and keep them within 35 positions.

Exhibit 3.17.220-14   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)

Exhibit 3.17.220-14 (Cont. 1) (12-09-2020)
XSF Error Messages: Their Conditions and Solution

Error Message	Conditions	Solutions
nnERRORS-CORRECT* FIELDS & REENTER	One or more of the INPUT DATA fields are in error (fail to pass validity checks). Invalid fields will be indicated by having an asterisk (*) to the right of the data field. "nn" will indicate how many fields are invalid and must be corrected.	Locate the invalid fields; correct erroneous data; re-enter.
NO RECORD FOUND FOR GIVEN DATA	Self-explanatory.	Change search or apply information and re-enter.
PRIOR COMMAND CODE NOT COMPATIBLE	CC immediately preceding the one just entered was not correct for inquiry or for processing; e.g., CC XSADD entered, and CC XSAPL overlaid.	Determine correct CC to use and re-enter data.
RECORD STATUS DOES NOT ALLOW APPLY	An attempt has been made to change or apply an amount in a record in which the status is not OPEN or IDEN.	Ensure this is the right record before taking further action.
STATUS CHANGE NOT ALLOWED	An attempt has been made to change the status of a record which is not allowed. Status may be changed only from: OPEN to IDEN OPEN to FROZ FROZ to OPEN FROZ to IDEN IDEN to FROZ IDEN to OPEN	Ensure this is the right record before taking further action. Add narrative with subsequent information.
STATUS CODE INVALID	An attempt has been made to change the record status to a status other than statuses listed above.	Correct and re-enter.
TOO MANY TIF63 RECS - MUST WAIT FOR TRANSACTIONS TO POST BEFORE REINPUTTING.	The maximum allowable pending TIF63 records is 96. Your request will exceed this amount.	Try your request again after some of the pending transactions have posted to the TIF.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-14**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-14 (Cont. 2) (12-09-2020)
XSF Error Messages: Their Conditions and Solution

Error Message	Conditions	Solutions
SUBTOTALS NOT AVAILABLE FOR RECALL (Only when using Recall-CD)	No prior totals are stored, or EMPLEE-NUM is not the same as the one used to store the subtotal (condition will result in zeroing out whatever totals have been stored to this point). or Prior command code is not compatible with the command code being entered (condition will result in zeroing out whatever totals have been stored to this point).	Recall to the screen all prior entries to get totals entered up to this point.
CONTROL NUMBER INVALID	The CTRL-NUM is not formatted correctly, or The CTRL-NUM is not all numeric.	Correct and re-enter.
CONTROL NUMBER/NAME CONTROL MISMATCH	The CTRL-NUM is on file, but the NAME-CTRL input does not match the one in the record.	Change the NAME-CTRL after verifying the taxpayer.
NAME CONTROL INVALID	NAME-CTRL is not four positions when input, or NAME-CTRL is not alpha or numeric in the first position, or The first position is blank.	Control and re-enter.
CONTROL NUMBER/AMOUNT MISMATCH	The CTRL-NUM is on file, but the amount does not match the amount in the record.	Correct and re-enter.
CONTROL NUMBER/BOTH NC AMT MISMATCH	The CTRL-NUM is on file, but the amount and NAME-CTRL input do not match those in the record.	Correct and re-enter.
N/C AMT OR CONTROL NUMBER REQUIRED	The required input data is not present on the CC XSINQ input screen.	Enter one of the following: NAME-CTRL, Amount, or CTRL-NUM.
ASTERISK MISSING OR POSI-TIONED WRONG	A CC XSINQ request is made to go from "Amount Display" to a specific record, but no asterisk (*) is found to the left of the Name-CTRL shown in the "Amount Display."	Insert asterisk in first position to left of NAME-CTRL, Amount or CTRL-NUM.
NEW CITY STATE ZIP INVALID	More than 16 characters have been entered for City, or An invalid Major City Code has been entered.	Correct and re-enter.

Exhibit 3.17.220-14   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)

Exhibit 3.17.220-14 (Cont. 3) (12-09-2020)
XSF Error Messages: Their Conditions and Solution

Error Message	Conditions	Solutions
NEW STREET ADDRESS INVALID	New Street Address does not begin in the first position, or The first position is not alpha or numeric.	Enter New Street Address line beginning in the first position.
NAME CHANGE EXCEEDS 35 CHARACTERS	An attempt has been made to change the name on an XS record with a name greater than 35 characters.	Shorten name line to 35 characters or less.
JOURNAL STATUS INVALID FOR CC	An attempt was made to change an XSF record using an URF record.	Use XSF command code and re-input.
RECORD IS IN VOID STATUS	An attempt has been made to change entity data on a previously voided record.	Base record is in void status and entity changes are not allowed.
DUPLICATE CHANGE LITERALS NOT ALLOWED	An attempt has been made to change a literal already assigned.	Correct and re-enter.
PLEASE CORRECT INVALID DATA	Item asterisked (*) contains invalid characters, is improperly formatted, is missing or inconsistent with another asterisked item.	Correct and re-enter.
BLANK LINE BETWEEN CHANGES NOT ALLOWED	An attempt is being made to have a blank line between changes in CC XSENT.	Correct and re-enter.
CHANGES MUST BEGIN ON SCREEN LINE 4	Change data not entered on proper line or not entered at all.	Correct and re-enter.
INVALID ENTITY CHANGE LITERAL	An attempt has been made to use an invalid entity change.	Determine correct entity to use and re-enter.
DUPLICATE TIN NOT ACCEPTED	A TIN exactly the same as the one being entered already exists on the XS File.	Determine reason for duplicate number, reassign a different TIN and re-enter.
UPDATE(S) NOT ALLOWED STATUS FROZEN	An attempt has been made to make changes to the record that has a status of frozen.	Be sure that this is the record you want before taking further action.
INVALID DLN INPUT	The CTRL-NUM is not formatted correctly or is not all numeric.	Correct and re-enter.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-14**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.17.220-14 (Cont. 4) (12-09-2020)
XSF Error Messages: Their Conditions and Solution

Error Message	Conditions	Solutions
DUPLICATE SOURCE-CD NOT ACCEPTED	An attempt has been made to change a SOURCE CODE on a record to a SOURCE CODE which already exists on the record.	Correct and re-enter.
FIRST NAME LINE EXCEEDS 35 CHARACTERS	Self-explanatory.	Re-input name line not to exceed 35 characters.
SECOND NAME LINE EXCEEDS 35 CHARACTERS	Self-explanatory.	Re-input name line not to exceed 35 characters.
TIF,URF, or TRAINING AREA DOWN OR RESTRICTED	One of the listed areas is down or restricted.	Contact Submission Processing Campus Data Base Administrator to find out if this correct and how long.
NAME LINE 1 IS EQUAL TO SPACES OR EQUALS LITERAL	No change has been made to screen literals.	Re-input name on name line 1.
MONEY AMOUNT NOT IN CORRECT FIELD	Numeric character entered in blank space between transaction code and money amount field.	Re-input money amount in correct field.
TIN NOT ESTABLISHED ON MF	This TIN could not be matched against the National Account Profile (NAP) Database.	Check to make sure the TIN is correct. If it is, this message means that this taxpayer is not yet on the Master File.
NAME CONTROL MISMATCH ON NAP FILE	The Name Control cannot be matched against the NAP Database.	Check to make sure the Name Control is correct. If it is, use CC TXMOD to check for prior name controls.
INVALID TIN-TYPE	The TIN-TYPE is not valid. The NAP cannot be completed.	This response indicates a program error. Notify the IDRS Control Staff.
TIN IS NOT ON EPMF OR BMF	The TIN was not found on the NAP as an EPMF account or a BMF account.	Check TIN.
TIN IS NOT ON EPMF; IS ON BMF	The TIN was not found on the NAP as an EPMF account; it was found as a BMF Account.	Check TIN.
CRS/NAP ACCESS NOT AVAILABLE: TRY LATER	The Communication Replacement System (CRS) for the NAP is not available at this time.	Try later.
NAP ENTITY FILE NOT AVAILABLE: TRY LATER	The National Entity File is unavailable at this time.	Try later.

Exhibit 3.17.220-14   Internal Revenue Manual   Cat. No. 33917W (12-09-2024)

Exhibit 3.17.220-14 (Cont. 5) (12-09-2020)
XSF Error Messages: Their Conditions and Solution

Error Message	Conditions	Solutions
BMF ACCESS RESTRICTED	An attempt has been made by the user to access an IMF Account. User is not profiled to access this type of account.	Refer to IRM 2.4, IDRS Terminal Input.
IMF ACCESS RESTRICTED	An attempt has been made by the user to access a BMF account. User is not profiled to access this type of account.	Refer to IRM 2.4, IDRS Terminal Input.
SSN NOT ON MF VALID OR INVALID-INOLE CAN BE USED TO VALIDATE DM-1 SSN/NAME	TIN associated with the NAME-CTRL could not be found on MF.	Check TIN or NAME-CTRL for errors or use CC INOLE to verify TIN and NAME-CTRL.
INVALID REQUEST-NAP	TIN, TIN-TYPE, MF-SOURCE-CD are invalid. The NAP cannot be completed.	Verify and re-input data.
DEADLOCK CONDITION PRESENT	This account is currently being used by another run.	Try later.
RECOVERY IN PROGRESS	A recovery is being done to the Database and is unavailable	Try later.
area-name "IS DOWN"	An area of the Database is down and unavailable.	Try later or try another area.
area-name "IS RESTRICTED"	An area of the Database is down and unavailable.	Try later or try another area.
Tif-" TIF" tif-num "AREA is UN-AVAILABLE "	This particular TIF-AREA is un-available for use.	Try later or try another area.

Cat. No. 33917W (12-09-2024)   Internal Revenue Manual   **Exhibit 3.17.220-14**
Any line marked with a #
is for **Official Use Only**