



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.2.2

SEPTEMBER 25, 2024

## EFFECTIVE DATE

(10-01-2024)

## PURPOSE

- (1) This transmits revised IRM 21.2.2, Systems and Research Programs - Research.

## MATERIAL CHANGES

- (1) IRM 21.2.2 Revised throughout to update organizational title Wage and Investment to Taxpayer Services. IPU 24U0682 issued 05-23-2024 .
- (2) IRM 21.2.2.4.4(2) Added a link to the SERP homepage. IPU 24U0158 issued 01-30-2024.
- (3) IRM 21.2.2.4.5 (10)(i) Added paragraph to clarify that a history item may be input on IDRS if AMS is unavailable. IPU 24U0682 issued 05-23-2024.
- (4) IRM 21.2.2.4.5 (10) Added Note to avoid leaving sensitive or Personally Identifiable Information (PII) in case notes. IPU 24U0817 issued 07-01-2024.
- (5) IRM 21.2.2.4.5 (10) Added Note to avoid leaving sensitive or Personally Identifiable Information (PII) in case notes unless another IRM requires you to do so. IPU 24U0833 issued 07-10-2024.
- (6) Exhibit 21.2.2-2 Added REQ54 to the list of mandated tools for IDTVA. IPU 23U1024 issued 10-17-2023.
- (7) Exhibit 21.2.2-2 Added a Caution for the Credit Transfer Tool. IPU 24U0682 issued 05-23-2024.
- (8) Editorial changes made throughout.

## EFFECT ON OTHER DOCUMENTS

IRM 21.2.2, Systems and Research Programs - Research, dated September 06, 2023 (effective October 01, 2023), is superseded. This IRM also incorporates the following IRM Procedural Updates: IPU 23U1024 issued 10-17-2023, IPU 24U0158 issued 01-30-2024, IPU 24U0682 issued 05-23-2024, IPU 24U0817 issued 07-01-2024, IPU 24U0833 issued 07-10-2024.

## AUDIENCE

All IRS employees, in Business Operating Division (BOD) sites, who are in contact with taxpayers by telephone, correspondence, or in person.

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21.2.2  
Research

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21.2.2.1  
(10-01-2017)  
**Program Scope and Objectives**

- (1) **Purpose:** This section explains the research procedures needed to understand how to resolve account inquiries.
- (2) **Audience:** The primary users of the IRM are all employees within LBI, SBSE, TEGE and TS Business Operating Divisions, who work with or have a need to know about research procedures needed to resolve accounts.
- (3) **Policy Owner:** The Director of Accounts Management.
- (4) **Program Owner:** Policy and Procedures BMF, Taxpayer Services (TS).
- (5) **Primary Stakeholders:** The primary stakeholders and employees and management officials who work to resolve account related issues for taxpayers.
- (6) **Program Goals:** Program goals for this type of work are included in the Account Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.

21.2.2.1.1  
(09-13-2019)  
**Background**

- (1) Employees in Accounts Management (AM) organization utilize multiple systems to research and resolve casework. This section provides directions and guidelines for performing the research needed to assist taxpayers in resolving account inquiries.

21.2.2.1.2  
(10-01-2017)  
**Authority**

- (1) Policy Statements relating to Customer Account Services are found in IRM 1.2.1, Servicewide Policies and Authorities - Servicewide Policy Statements.

21.2.2.1.3  
(09-13-2019)  
**Responsibilities**

- (1) Account Management's Policy and Procedures BMF Section has responsibility for information in this IRM. Information is published in this IRM on a yearly basis.
- (2) The Director of Accounts Management is responsible for policy related to this IRM.
- (3) The Chief of this team is responsible for ensuring this IRM is timely submitted to publishing each year.
- (4) Additional information is found in IRM 1.1.13.7.3, Accounts Management, and IRM 21.1.1, Accounts Management and Compliance Services Overview.
- (5) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with the taxpayer rights. See IRC 7803(a)(3), *Execution of Duties in Accord with Taxpayer rights*. For additional information you can visit [irs.gov](http://irs.gov), keyword TBOR.
- (6) 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. The IRS will not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the Service. No taxpayer should be subject to discrimination in educational programs or activities based on sex, race, color, national origin, disability, reprisal, religion, or age.
- (7) If a taxpayer believes they have been discriminated against on the basis of sex, race, color, national origin (including limited English proficiency), disability,

reprisal, religion, or age, advise the taxpayer that he/she can forward an e-mail to *\*EDI.Civil.Rights.Division@irs.gov*, or send a written complaint to: Internal Revenue Service, Office of Equity, Diversity and Inclusion, CRU , 1111 Constitution, NW, Room 2413, Washington, DC 20224. To file a complaint online, a complaint form can be found at *Civil Rights On-Line form*.

21.2.2.1.4  
(10-01-2017)

#### Program Controls

- (1) **Program Reports:** The program reports provided in this IRM 21 are for identification purposes for the Accounts Management Customer Service Representatives (CSRs) and Tax Examiners (TEs). For reports concerning quality, inventory aged listing, please refer to IRM 1.4.16, Accounts Management Guide for Managers. Aged listings can also be viewed by accessing Control Data Analysis, Project PCD on the Control-D/Web Access server, which has a login program control.
- (2) **Program Effectiveness:** Program Effectiveness is determined by Accounts Management's employees successfully using IRM guidance to perform necessary account actions and duties.
- (3) **Program Controls:** Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.2.2.1.5  
(10-21-2022)

#### Acronyms

- (1) For a comprehensive listing of any IRS acronyms, please refer to the *Acronyms Database*. This section should define all acronyms on first use. Some commonly used acronyms are listed below.

ACRONYM	DEFINITION
ACA	Affordable Care Act
AMS	Account Management Services
CII	Correspondence Imaging Inventory
EIP	Economic Impact Payment
EUP	Employee User Portal
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
RCA	Reasonable Cause Assistant
RTR	Remittance Transaction Research
RTS	Real Time System
SBU	Sensitive But Unclassified
SERP	Servicewide Electronic Research Program
TBOR	Taxpayer Bill of Rights

ACRONYM	DEFINITION
UNAX	Unauthorized Access

21.2.2.1.6  
(10-01-2018)  
**Related Resources**

- (1) The *Servicewide Electronic Research Program (SERP)* home page contains several links to research related issues such as:
- IRM Supplements
  - Local/Sites/Other
  - Learning

21.2.2.2  
(10-01-2000)  
**What Is an Account Inquiry?**

- (1) An account inquiry is a contact relating to a taxpayer’s tax account or entity information dealing with the processing of tax returns and corrections of subsequent errors and/or account updates.

21.2.2.3  
(10-21-2022)  
**Account Inquiry Research**

- (1) To research the account and respond to the inquiry, it is important to have a good understanding of the systems, files and databases outlined in IRM 21.2.1, Systems.
- (2) You also must understand our goal of initial contact resolution. See IRM 21.2.2.3.3, Timeliness outlined below. Some of the research procedures outlined in this section and the IRM 21.2.1, Systems, are:
- Integrated Data Retrieval System (IDRS)
  - Corporate Files On-Line (CFOL)
  - Tax Return Data Base (TRDB)
  - Account Management Services (AMS)
  - Correspondence Imaging Inventory (CII)
  - Servicewide Electronic Research Program (SERP)
  - Retention Registers (Microfilm and On-Line)
  - Transcript Research System (TRS)
  - Microfilm Unit responsibilities
  - Individual Taxpayer Identification Number - Real Time System (ITIN RTS)
  - Remittance Transaction Research (RTR)
  - Employee User Portal (EUP)
  - Affordable Care Act (ACA) Fee Claim Inventories (AFCI)

21.2.2.3.1  
(10-01-2005)  
**Ethics Awareness**

- (1) The integrity and dependability of the Service is crucial to accomplish the Service’s mission. All contacts made with the public shall reflect the Service’s high ethical standards and quality performance.
- (2) Employees having access to and working with return information and data concerning taxpayers must not:
- a. Alter any data not covered by IRM guidance.
  - b. Disclose information to persons except as authorized by the Internal Revenue Code (IRC).
  - c. Use the data for unauthorized purposes.
  - d. Make unauthorized access (UNAX) to the data (browsing).

- e. Engage in financial transactions using non-public information to further their own private interests or that of another or use their public office for private gain in any way.

21.2.2.3.2  
(10-01-2021)  
**Taxpayer Browsing  
Protection Act**

- (1) All IRS employees are required by law to protect the confidentiality of a taxpayer's tax matters. Ensure you are dealing directly with the taxpayer or someone properly authorized to receive this data before giving out any tax information. Refer to IRM 21.1.3.2, General Disclosure Guidelines, for further guidelines on authorized disclosures.
- (2) The Taxpayer Browsing Protection Act was signed into law in 1997.
  - a. Willful unauthorized access or inspection of non-computerized taxpayer records, including hard copies of returns – as well as computerized information – is punishable, upon conviction, by fines, prison terms and termination of employment.
  - b. Taxpayers have the right to take legal action when they are victims of unlawful access or inspection – even if a taxpayer's information is never revealed to a third party.
  - c. When managers or employees are criminally charged, the IRS is required to notify taxpayers that their records have been accessed without authorization.
  - d. In short, the law closes the loopholes in the existing statutes on willful unauthorized access or inspection of taxpayer accounts. It makes all cases of UNAX – electronic and paper – a crime that carries with it penalties ranging from loss of job to fines and prison terms if an individual is convicted. In all substantiated cases of UNAX, the appropriate managerial response, absent any mitigating circumstances, will be removal.
- (3) Unauthorized inspection of tax information will not be tolerated. Service employees can only access taxpayer information (e.g., returns, return information, etc.) on a “need to know” basis. The information requested must be related to the employee's tax administration duties. There are many instances of authorized accesses, some examples are:
  - A Customer Service Representative (CSR) may have to access several related accounts to determine whether a payment has been properly credited.
  - An on-the-job instructor (OJI) may need to review the case files of a trainee to assess the work performance.
- (4) Shred all taxpayer information that must be discarded, or dispose of it in a classified waste receptacle. See IRM 10.5.1.6.10, Disposition and Destruction, for information on proper disposal of documents containing sensitive but unclassified (SBU) data (including PII and tax information).
- (5) Direct any other problems concerning disclosure matters (Privacy Act, Freedom of Information Act, IRC Section 6103, etc.) to your local Disclosure Office found at *Disclosure Basics and Contacts*.
- (6) Any employee who has knowledge of an UNAX violation, should immediately contact the local Inspector General Special Agent, or call the Treasury Inspector General for Tax Administration (TIGTA) Hotline at 800-366-4484.

- (7) For additional information regarding UNAX, refer to *UNAX - Unauthorized access of taxpayer accounts*. or contact the Office of Information Protection Projects, UNAX Program Team at “UNAX@irs.gov.”

21.2.2.3.3  
(10-01-2012)  
**Timeliness**

- (1) Timeliness is measured by the successful resolution of an issue in the most efficient manner resulting from a taxpayer’s first inquiry with the IRS. This is accomplished by the proper use of workload management and time utilization techniques. A complete list of Embedded Quality Review System (EQRS) and National Quality Review System (NQRS) timeliness attributes can be found in Exhibit 21.10.1-5, EQRS/NQRS Attributes.
- (2) Timeliness is measured from the taxpayer’s perspective, and represents the best possible service we can provide to all taxpayers who contact the IRS. The two main reasons taxpayers do not receive a timely response are:
- CSRs did not follow IRM guidelines or procedures.
  - CSRs did follow IRM guidelines or procedures, but the guidelines kept them from providing resolution.
- (3) The timeliness measurement tracks these categories of non-resolution as follows:
- a. Use of Talk Time
  - b. Use of Hold Time
  - c. Use of Wrap Time

21.2.2.4  
(10-01-2000)  
**Account Inquiry  
Research Procedures**

- (1) Use the procedures in these subsections to research account inquiries.

21.2.2.4.1  
(10-01-2005)  
**Types of Account  
Inquiry Resolutions**

- (1) Most accounts are resolved on-line or from a written referral.
- (2) On-line resolution is generally completed while the taxpayer is still on the telephone. However, if all account-related actions are completed by close of business (COB), it is considered closed on-line.
- (3) Any inquiry that is not resolved and closed the same day is a written referral and may be referred to another employee in the same branch or transferred to another functional area.
- a. All actions must be taken, and taxpayer contact must be made to be considered closed.
  - b. Refer to IRM 21.3.1, Taxpayer Contacts Resulting From Notice Issuance, for guidelines on closing actions for notice contacts, referrals/ correspondence and instructions to taxpayers.
- (4) The authority to take oral statements within tolerances was established to close account inquiries on-line.
- (5) Oral statement allowances can be accepted by all IRS functions. Refer to IRM 21.1.3.20, Oral Statement Authority, for additional information on the expanded authority.
- (6) Refer to IRM 21.5, Account Resolution, for specific adjustment procedures on resolving taxpayer issues.

21.2.2.4.2  
(09-09-2016)  
**IDRS Case Controls**

- (1) Use command code (CC) ACTON to:
  - a. Establish case controls
  - b. Update and close controlled cases
  - c. Correct name controls on dummy accounts

**Reminder:** The IAT *Act On Tool Job Aid* can assist CSR's with inputting control bases and/or history items to the account when the taxpayer calls or corresponds with information.

- (2) Input IDRS controls on CC TXMOD for the following conditions:
  - a. When an IRM procedure requires an IDRS control, such as the input of a CHKCL per Exhibit 21.4.2-1, Command Code (CC) CHKCL input. See also IRM 21.3.5.4.2.2, Controlling Referrals.
  - b. When based on research you are referring the taxpayer's correspondence or issue to the appropriate function or agency for resolution.

**Note:** On multiple tax period and/or years input the control on the most current tax period/year (e.g., Tax Years 2012 and 2013, the most current year is 2013.)

21.2.2.4.2.1  
(10-01-2017)  
**IDRS History Items and Account Inquiry**

- (1) Use CC ACTON to input IDRS history on CC TXMOD for the following (3) conditions:
  - a. When an IRM procedure requires history to be input on IDRS. See IRM 21.4, Refund Inquiries, and IRM 21.5, Account Resolution.
  - b. Taxpayer states they will take corrective action. (Briefly describe the action to be taken by the taxpayer, e.g., pay balance due, mail Form 1040-X).
  - c. You are referring the taxpayer or the issue to appropriate function or agency for resolution because in order to resolve or adjust the account condition, the taxpayer must resolve an issue with another agency. (Abbreviate the function or agency, e.g., Bureau of Fiscal Service (BFS, formerly FMS) and Social Security Administration (SSA)).

**Note:** For example: on multiple tax periods or years input the control on the most current tax period or year.

**Exception:** Use CC TXMOD, unless an IRS procedure requires use of another command code. If account is not on IDRS use CC MFREQD and leave a history item.

- (2) Only input IDRS history when providing taxpayer with the status of their refund or a claim. However, if you think the item would benefit the next assistor who gets an inquiry from the same customer, leave the history item.
- (3) When inputting IDRS history listed in paragraph 1 above, you are not required to leave history (narrative) on AMS. See IRM 21.2.2.4.2, IDRS Case Controls.

**Note:** When researching account history, it may be necessary to review both IDRS history and AMS history for a complete picture. Leaving AMS issues and narratives are a superior way to communicate information to the next assistor when detailing account history compared to an IDRS history item. Unless the IRM dictates IDRS history be used, AMS history provides a more detailed account history and audit trail and should be used.

**Reminder:** The IAT *Act On Tool Job Aid* can assist CSR's with inputting control bases and/or history items to the account when the taxpayer calls or corresponds with information.

21.2.2.4.3  
(10-21-2022)  
**Adjustment Action  
Source Documents**

- (1) Source documents are required for the following adjustment actions:
- Penalty abatements or sustain inputs, regardless of the amount for reasonable cause. For more information see IRM 20.1.1.3.6.6, Attaching RCA Determinations.
  - Credit transfers, where the payment was applied to the wrong taxpayer identification number (TIN) (non-related accounts) or credit transfers on related accounts when the transfer creates a debit balance. See IRM 21.5.8.3.1, Determining Source Document Requirement for Credit Transfers.
  - Adjustments to interest (assessments or abatements).
  - Adjusting the account with missing or incomplete forms or schedules.

**Note:** For instructions on source documents when working Correspondence Imaging Inventory (CII) cases see IRM 21.5.1.5.3, CII Source Documentation.

- (2) If documentation is required before the adjustment can be made, advise the taxpayer to fax or send required documentation to the customer service site. The taxpayer's inquiry will determine the type of documentation required.
- (3) If a source document is not required for oral statement adjustments, the specific elements must be included in the REMARKS field for each type of adjustment/entity change that is input. See IRM 21.1.3.20.2, Oral Statement Documentation Requirements, for information on these elements.
- (4) Prepare Form 4442 Inquiry Referral, for adjustment item requests that are accepted with oral statements and not input on-line that day.

**Caution:** Whether an adjustment action is completed on-line or written up for later input, obtain and verify disclosure information from the taxpayer before making any changes to the account.

- (5) When you are required to send a source document to Files for association with the IDRS transaction record, input the adjustment with "SD" in the remarks field. See IRM 3.5.61, Files Management and Services.

**Note:** An e-file DLN cannot be used when sending source documents to the Files area.

- (6) If you retain the case, input SDR (Source Document Retained). If there are no source documents to send to files input NSD (No Source Document). Files will create a place for a document retained via Form 4251, Return **Charge-out Sheet**.

21.2.2.4.3.1  
(10-01-2023)  
**Shipment of Source  
Documents**

- (1) Files expects to receive source documents (in separate folders labeled by type) within seven workdays of your input. See IRM 3.5.61.3.92, IDRS Source Documents - Sending to the Files Function.
- (2) Mail the source documents immediately after quality review is completed.

- (3) If you need to retain the source document beyond seven workdays, input SDR in the REMARKS field of the input screen. **Immediately** notify the Files Management Unit of the anticipated shipment delay. Files contact list is found on the SERP Home page under the Who/Where tab by clicking of *Files Contact Listing*.

**Example:** This may be required for certain ADJ54 transactions when it is essential to complete resolution of your case.

- (4) Route all adjustment documents to Files marked “Attn.: Files Management Unit”. Complete Form 4442 Inquiry Referral, Form 8485 (Assessment Adjustment Case Record), or Form 10022 (Case History/Telephone Sheet). Include all pertinent information when preparing the above forms.
- (5) Before placing the documents in the employee folder, complete Form 4442. Local procedures may impose additional or alternate requirements. Also see IRM 21.5.2.4.24, Shipment of Source Documents.
- (6) Make separate adjustment folders for each date and type of input, (e.g., credit transfer, ADJ54). Folders should show:
- Your employee number
  - Quality review release date (if applicable)
  - Date and category of source documents
- (7) Make a separate folder for all ADJ54 action each day. Use Form 6502, Employee Source Document Folder or other approved equivalent. Label folders as follows:
- Employee Number: (Input Operator’s Number)
  - Category: (Doc Code 54/ADJ54)
  - Input Date: (MM/DD/YYYY)
  - Sequence Number: (00–99)
  - QR Release Date: (MM/DD/YYYY)
- (8) Place other transactions (e.g., credit transfers) in a separate folder and ship to Files daily. On the outside of each folder put your employee number and the date, and identify the folder as “Other Documents.”
- (9) If the source document is not received within the required time, the Files Management Unit may contact you.
- (10) It is important to use source documents when required and to mail your source documents timely.

21.2.2.4.4  
(01-30-2024)  
**IDRS Command Code Usage**

- (1) The input of Command Codes can be used to access IDRS files containing taxpayer data. For information and formats on most command codes, refer to the following references:
- *Document 6209*, IRS Processing Codes and Information
  - IRM 2.3, IDRS Terminal Responses
  - IRM 2.8, Audit Information Management System (AIMS)
- (2) The IDRS *Command Code Job Aid* is also located on the *SERP Homepage*.

21.2.2.4.4.1  
(10-01-2017)  
**Taxpayer Information  
File (TIF)**

- (1) In January 2004, Taxpayer Information File (TIF) Centralization and AIMS access ensured all taxpayer inquiries, including calls routed from one geographic area to another, have maximum and equal opportunity for immediate contact resolution. There is only one copy of a taxpayer's account, which can be accessed by any authorized IDRS user.
- (2) CFOL can also be accessed to provide information when TIF data is not available.
  - a. CC RECON is used when full account data is on the TIF, but is not as current as CFOL.
  - b. CC MFREQC downloads CFOL data when the account is not on TIF, and you need to take action on the account. The MFREQC creates an account on the TIF displaying most of the command code TXMOD information, minus the Master File (MF) and Service Center (SC) status. Full data posts in approximately two weeks.

**Caution:** If the account is not on the TIF and you are not taking any account action(s), do not input MFREQC for research purposes. Doing so blocks Collection action for two weeks (e.g., input of a payment plan). Instead, use CC IMFOL/BMFOL for research purposes.

21.2.2.4.4.2  
(10-01-2004)  
**Research for Accounts  
Between Master File and  
Non-Master File**

- (1) Accounts that were between Master File and Non-Master File (e.g., Innocent Spouse, Offer in Compromise, Petitioner/Non-Petitioning and Bankruptcy) will now remain on the Master File and will normally be processed as a Master File account using MFT 31.
- (2) The MFT 31 module will appear on the Taxpayer Information File (TIF) as well as the Master File and will be associated with the MFT 30 account.

**Note:** See IRM 21.6.8.4, What is MFT 31/ MFT 65

for more information.

21.2.2.4.4.3  
(09-16-2015)  
**Examples of CFOL  
Command Codes**

- (1) Command codes IMFOL and BMFOL provide read-only access to the Individual and Business Master File. Fields available include basic identifying account information such as filing history status, account history and balances, transaction posting and account freeze codes. Pending account transactions will not appear.
- (2) CC CFINK accesses power of attorney (POA) and taxpayer information authorizations (TIA) for all campuses.
- (3) CC DUPOL extracts taxpayer information from the duplicate TIN database for 3 tax processing years. This research tool helps detect fraudulent or incorrect use of Social Security Numbers in paper and electronically filed returns.
- (4) CC IRPTR accesses Information Returns Processing (IRP) with definer O and L and has the ability to return online request (up to 10 years) from the Information Returns Master File (IRMF).
- (5) CC PMFOL accesses information on the annual summary and transmittal of information returns (Form 1096, Annual Summary and Transmittal of U.S. Information Returns) filed and the civil penalties associated with each document type. This includes information on:

- Payments
- Withholding
- Number of documents filed
- Document type
- Backup withholding information

- (6) Command Code IRPTR Definer 'J' will present a Nonfiler (NF) summary screen for a given TIN, that displays both IMF and IRP case information by tax year.

**Note:** IRPTR with definer J replaced the command code SUPOL. See IRM 2.3.35.10.9, Nonfiler Summary (Definer 'J') for more information.

21.2.2.4.4.4  
(09-09-2016)

**TRDBV Research  
Command Codes**

- (1) CC TRDBV allows IDRS users to research all paper and electronically filed tax returns filed through the Electronic Filing System (ELF). This includes ELF, Electronic Transmitted Documents (ETD), Magnetic Tape Program (MGT), and Modernized e-File (MeF) for individual and business filers for Tax Year 1998 and subsequent.

**Note:** Generally, returns are kept for seven years, possibly longer if there is an open CSED or other Masterfile criteria is present.

- (2) After retrieving data with CC TRDBV, request the following summary screens with the appropriate access code.

Summary Screen	Access Code
1 Submission Level	AA-HH
2 Form or Schedules	IA-PZ, YY, OR YZ
3 Form Occurrence	QA-XZ

21.2.2.4.4.5  
(10-01-2017)

**TRDB Summary Screens**

- (1) Screen 1 (Submission Level Summary Screen) displays a summary of the submission (e.g., primary forms) filed for an SSN with the following information:

- Filing status

**Note:** Please use caution when researching accounts with Filing Status 3 (Married Filing Separate). Tax Return Data Base (TRDB) has a research capability that retrieves data for both the primary and secondary SSNs. On the Submission Level Summary Screen, the field **TXPYR** should be used to determine which taxpayer the return information relates to. A value of P = Primary and a value of S = Secondary. When the above condition exists, to avoid a disclosure error, ensure you are disclosing the taxpayer information to the correct spouse as indicated above.

- TRDB received date
- Access code to get desired return

- (2) Screen 2 (Form or Schedules) displays a summary of the primary form and all associated forms or schedules. It also displays the following:

- Fiscal or calendar month

- TRDB received date
  - Current status
  - Access code to display form or schedule
- (3) Screen 3 (Form Occurrence Level Summary Screen) displays a summary of multiple occurrences of a form which have been filed with a particular submission. It also displays the following:
- Fiscal or calendar month
  - TRDB received date
  - Current status
  - Access code to display form occurrence desired
- (4) View specific forms from the following TRDBV–Form Type Screen:
- STAT–HIST — Statuses of the return as it was processed through the submission pipeline (receipt to posting) and the identifiers of the data within the status system (ELF, MeF, Error Resolution System (ERS), Generalized Unpostable Framework (GUF), Generalized Mainline Framework (GMF), such as Declaration Control Number (DCN), Submission IDs (MeF), document locator numbers (DLNs), and transaction codes the return acquires on the way.
  - EIN–VALDN — Data obtained from the National Account Profile (NAP) during EIN validation. (The earliest and most current values are displayed side by side.)
  - SSN–VALDN — Data obtained from the NAP, DM-1 and duplicate TIN files during SSN validation. (The earliest and most current values are displayed side by side.)
  - UNALLOWBS — Unallowable codes and amounts generated during ELF code and edit processing and ERS and computer generated from the GMF transaction. Values are displayed based on the latest to the earliest status.
  - UNPRCSSBL — ELF invalid statement data that cannot be reformatted into data to be included in the form or schedule displays.
  - CODES — Processing codes generated by ELF code and edit processing. ERS corrections and action codes, GUF resolutions and computer-generated codes within the GMF transaction and Master File. Includes, but is not limited to, ELF reject codes, notice codes, unpostable codes, unpostable reason codes and Master File resequence codes. Values are displayed based on the latest to the earliest status.
  - CHANG–HIST — History of changes to the form and schedule data. Provides status, status date, form type, line reference, data names, and values.
  - WORK–HIST — IRS employees assigned to work issues regarding the return.
- (5) Use Access Code ZZ to return to the first screen presented to user.
- (6) Use CC TRDBV to view the history section of the Tax Return Data Base (TRDB). From the history section, you will be able to determine if an IRS *e-file* return is:
- Accepted or rejected by IRS *e-file* or MeF
  - Rejected to ERS
  - Posted to good tape — GMF
  - Resequenced

- (7) In an attempt to reduce the issuance of balance due notices prior to the due date, timely filed IMF balance due returns will post but will be kept unsettled until:
  - A payment is received paying the balance due in full.
  - Cycle 20 for electronically filed returns.
  - The return due date for paper returns.
- (8) February 17, 2010 marked the beginning of Modernized e-file (MeF) processing for the Form 1040 Series returns. See IRM 21.2.1.22, Modernized e-file (MeF/TRDB), for more information on MeF.
- (9) MeF returns are distinguished on command code TRDBV from e-filed returns by the following examples:
  - Current Status -MeFXXX or ELFXXX (i.e. MeF Rejected or ELF Rejected)
  - Input Source- MeFILE or Online (ELF)
  - Error Conditions- MeF or Error Reason Code
  - Submission ID (MeF) or DCN (ELF)
- (10) **Do not send screen prints of TRDBV to taxpayers because it contains sensitive data.** See IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, or IRM 21.2.3.5.8, Transcripts and Identity Theft, for exception criteria.
- (11) Requests for graphic prints using CC TRPRT can now be obtained via Control D. See your local Planning and Analysis Staff for more information.
- (12) Use Access Code "YQ" to request an overnight batch print (transcript style) of a form(s) from the Detail Selection Screen.
- (13) Use Access Code "YP" to request an overnight batch print (transcript style) of the tax return from the Submission Level Selection Screen.
- (14) For additional information on CC TRDBV see IRM 2.3.73, Command Codes TRDBV, TRERS, TRPRT, and R8453, and Command Code Job Aid under *SERP IRM Supplements*.

21.2.2.4.4.6  
(10-01-2011)  
**TRDB CC TRPRT (Tax  
Return Print) Input**

- (1) Input CC TRPRT using the DLN or the TIN with MFT and Tax Period of the requested print. (DLNs are available on CC TRDBV STAT-HIST SCREEN: overlay for print requests).
- (2) If the input is correct and the return is on file, a "REQUEST COMPLETED" will display. A screen display of the return will not be shown.
- (3) If the return is unavailable, several messages will display:
  - SYSTEM NOT AVAILABLE, TRY AGAIN LATER — TRDB is not available for on-line TRPRT. Report this error to the user support area.
  - ERROR ACCESSING VSAM FILES, TRY AGAIN LATER — TRPRT VSAM file is not available for print request. Report this error message to your user support area.
  - INVALID COMMAND — Check the format of the request and the 14-digit numeric DLN and re-input.
  - AN UNEXPECTED ERROR HAS OCCURRED, THIS MAY BE A RESULT OF AN INVALID REQUEST — Check the input format entered,

if in error, retype and try again. (This message may also appear when an unanticipated system error occurs. In this event, an error code and message should also appear on the screen. Report the error code to the user support area).

**Note:** The cursor will return to the DLN input position for multiple graphic prints requests. Use the Tab key to move cursor to the beginning of the CC input.

- (4) For additional information on CC TRDBV see IRM 2.3.73 Command Codes TRDBV, TRERS, TRPRT, and R8453, and Command Code Job Aid under *SERP IRM Supplements*.

21.2.2.4.4.7  
(09-09-2016)  
**TRDB Transcript Batch  
Print Information**

- (1) Transcript Batch Prints are currently available on CC TRDBV for tax year 1998 and subsequent. The TRDB Batch Transcript Print was created to include the option of printing specific forms, schedules, or the entire Submission Form (Return). Batch Transcript requests are for in-house research purposes only, such as Compliance and/or Collection issues, and Audit-related work, etc. Batch Transcript Prints will replace the GEL Print.

**Caution: Screen Prints and Transcript Batch Prints requested from TRDB cannot be sent to taxpayers because of sensitive data unless instructed to do so in the IRM. See IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, or IRM 21.2.3.5.8, Transcripts and Identity Theft.**

- (2) Use the following two alpha characters to request transcript prints via TRDBV:
- YQ — Batch Print Request–Forms
  - YP — Batch Print Request–Submission (Return)

**Note:** TRDBV is targeted to become the single source data base for both electronically filed and paper filed individual and business tax return data. TRDB has gradually assumed responsibility for RTF (Return Transaction File) and CC RTVUE over the course of several years. TRDB and RTF consolidation is scheduled for the future. Command code changes that will affect users will be announced.

21.2.2.4.4.8  
(01-20-2010)  
**TRERS Command Code  
(CC)General**

- (1) CC TRERS is an extension of CC TRDBV developed specifically for ERS processing. CC TRERS functions exactly as CC TRDBV with the added ability to be executed with no parameters after a CC GTREC command has been executed from a separate IDRS session. CC TRERS will retrieve the return from CC TRDB based on the DLN associated with the CC GTREC command. The input screen for CC TRERS with no parameters is displayed in Exhibit 2.3.73-15, Command Code TRERS. CC TRERS may also be used with any or all of the same parameters as command code TRDBV. The input screen for Command Code TRERS using parameters is displayed in Exhibit 2.3.73-16, Command Code TRERS. Returns with the command code are changed to TRDPG. The returned screen and all subsequent paging are described in more detail in Command Code TRDBV.

**Note:** Command Code TRERS entered with a DLN or TIN may be used to access any return on CC TRDB. TRERS does not limit access to those returns in the ERS inventory. See IRM 2.3.73, Command Codes TRDBV, TRERS,

TRPRT and R8453 for additional information on TRDBV, TRPRT and TRERS screen displays and terminal responses.

21.2.2.4.4.9  
(10-01-2023)  
**Modernized e-File  
Return Request Display  
(RRD)**

- (1) The RRD application displays specific tax return and status information for original and amended tax returns/extensions processed by the MeF application. This application allows IRS employees to view 100% of the data transmitted on MeF tax returns/extensions (including attachments) in a format that resembles paper forms. Access to RRD is through the Employee User Portal (EUP).
- (2) Due to the sensitivity of tax return information, employees can only view data on RRD if they have an authorized User Role (by using an online access request (BEARS) at <https://bears.iam.int.for.irs.gov/home/Index>). To manage this access, User Roles, which specify the data and functions each user has access to, have been created. The User Role requested by an employee is dependent upon the type of information they need in order to perform their duties.
  - **Help Desk User** – This role is used primarily by employees who assist third party transmitters during testing and production status. This role allows the e-Help Assistor to view all information associated with IMF or BMF accepted or rejected submissions. The MEFHLP Role allows review of accepted or rejected acknowledgements, tax returns and extensions during ATS testing. The MEFHLP\_PR Role allows review of accepted or rejected acknowledgements, tax returns and extensions during actual production.
  - **Tax Return User** – This role is used by the majority of IRS employees (Accounts Management, Return Integrity & Compliance Services, Statistics of Income (SOI), etc.). The Tax Return User Role provides access to rejected submission acknowledgements and accepted submission information. Employees working Business Master File (BMF) will request the BTXRTNV\_PR role ID. Employees working Individual Master File (IMF) will request the ITXRTNV\_PR role ID.
  - **IRS Employee User** - The IRS Employee User Role is for employees responsible for mailing graphical images of accepted tax returns or extensions to taxpayers (RAIVS). For that reason, this role only provides the ability to view and print a copy of the accepted submission as originally filed (without any IRS generated data). Employees working Business Master File (BMF) will request the BTXRTNAFG\_PR role ID. Employees working Individual Master File (IMF) will request the ITXRTNAFG\_PR role ID.
  - **Error Resolution System (ERS) User** - The ERS Employee User Role is for employees who use the Error Resolution System (ERS) to process IMF and BMF returns and extensions. This role provides access to rejected submission acknowledgements and accepted submission information. Employees working Business Master File (BMF) will request the BTXRTNERS\_PR role ID. Employees working Individual Master File (IMF) will request the ITXRTNERS\_PR role ID.
- (3) There are three primary displays in RRD that the user will encounter after logging into the EUP and selecting a user role:

- **Transmission & Return Finder** - Commonly referred to as the search screen, this display allows the user to enter search criteria to find a particular transmission.
- **Return Viewer** - From this screen, the user is able to view the tax original or amended return or extension, including attachments, in addition to supplemental information.
- **Refund Information** - Available under IMF Tax Return User role. Shows only refund related information on tax return. Available to IRS users generally within 24 hours of the return being e-filed through MeF. Provides easy access to confirm IMF refund tax return was filed electronically through MeF and received by IRS. Does not provide refund timeframe information.

**Caution:** On married filing separate returns, be sure to enter the primary SSN of the requesting spouse you are researching.

- (4) You may also reference ITM Course Number 29749, Modernized e-File – Return Request Display (RRD), for individual online RRD training.

21.2.2.4.4.10  
(09-09-2016)  
**Large Complex  
Corporate Account  
Indicators**

- (1) As a result of normal growth and mergers, many corporations have become so complex (acquiring plants, divisions and subsidiaries) that they have the potential to create complex processing and adjustment situations such as:
- Automated offset problems
  - Complicated research or adjustment problems
- (2) A large corporation indicator (LCI) appears on IDRS, Masterfile transcripts, and CC BMFOL. (e.g., “Large-Corp-CD>##” or “CEP>01.”) The number symbols represent the campus jurisdiction code.
- (3) Only refer an LCI inquiry to the Large Corp Unit or locally designated functional coordinator in the applicable campus when an adjustment is required on a Large Complex account. Do not make an adjustment on an account with an “LCI” indicator, unless the Large Corp Unit agrees with the changes. See IRM 21.7.1.4.11.3, Routing Large Corp Cases and Inquiries.

21.2.2.4.4.11  
(10-01-2017)  
**IDRS/CFOL Not  
Available**

- (1) When your research shows that both IDRS and CFOL Command Codes are not available to answer the customer’s inquiry, state the following:
- “At this time, our system is unavailable, we apologize for the inconvenience.” Advise the customer to try back later and provide the hours of operation.
  - If the caller requests that we return their call, advise them of the 30-day time frame for a call back. Prepare a referral using Form 4442/e-4442.

**Note:** For more information see IRM 21.3.5.4.2.3, Required Systems Unavailable.

21.2.2.4.4.11.1  
(01-28-2022)  
**End of Year Systems  
Downtime**

- (1) During the End of Year scheduled downtime, full access to IDRS command codes, IAT tools, and AMS will not be available. Assistors will need to monitor SERP for any alerts or IPU’s that may provide end of year guidance.
- (2) Generally, CFOL availability is unaffected, and some account research/ assistance can be performed during this time. See IRM 21.2.2.4.4.3, Examples

of CFOL Command Codes, for a list of some CFOL command codes. Additional information can be found in IRM 3.13.5.101, Overview Corporate Files On-Line (CFOL) Command Codes.

**Note:** CFOL is not available when IDRS is down. See note in IRM 21.2.1.11 (2), Corporate Files On-Line (CFOL).

- (3) Assistors receiving calls during this time frame should continue to follow the IRM 21.1.1.4, Communication Skills, and conduct the necessary probes to determine what actions can be taken to assist the caller.
- (4) Some resolvable issues are:
  - a. Addressing general questions.
  - b. Providing information based on procedure.
  - c. Researching accounts based on CFOL.
  - d. Using the Transcript Delivery System and information from IRM 21.2.3.5.9.2, IMF Transcript Ordering or referrals to irs.gov website.
- (5) If assistance cannot be provided:
  - a. Apologize to the taxpayer.
  - b. Provide a reason why the issue(s) cannot be addressed.
  - c. Inform the taxpayer when the systems will be available to address the issue.
  - d. Refer to the irs.gov, if applicable.
- (6) If the caller requests that we return their call, advise them of the 30-day time frame for a call back. Prepare a referral using Form 4442, or e-4442.

21.2.2.4.4.12  
(10-01-2000)  
**IDRS/CFOL Idle Time**

- (1) If work assignments cannot be performed because IDRS/CFOL systems are down, and training sessions have not been scheduled, request “fill-in” work (e.g., paperwork, returning telephone calls) from your manager.
- (2) When IDRS/CFOL becomes available, complete any fill-in work you have or ask the manager to reassign the fill-in work (if appropriate) so you may resume your regular work.

21.2.2.4.4.13  
(01-20-2010)  
**Automated Collection System (ACS), Automated Underreporter (AUR), Account Management Services (AMS) Idle Time**

- (1) If work assignments cannot be performed because the ACS, AUR, or AMS etc., is down, and training sessions have not been scheduled, request “fill-in” work (e.g., IDRS/CFOL work, paperwork, returning telephone calls) from your manager.
- (2) When the systems are available, complete any “fill-in” work you may have, or ask the manager to reassign the “fill-in” work (if appropriate) so you may resume your regular work.

21.2.2.4.4.14  
(10-01-2023)  
**Integrated Automation Technologies**

- (1) Accounts Management employees are required to use the Integrated Automation Technologies (IAT) tools shown in Exhibit 21.2.2-2, Accounts Management Mandat(ed IAT Tools. IAT tools simplify taxpayer account processing by assisting the user with IDRS research and input. They are desktop productivity enhancing tools. The required use of mandated tools applies to all Accounts Management related telephone and inventory work.

- (2) If an IAT tool is not available, or an employee has a problem with the IAT Tool Manager, the case should be processed through IDRS following established procedures. It is important that employees follow their established business procedures to report problems with the IAT tools. Accounts Management employees should refer to the *IAT Website* for issues such as how to report problems with IAT tools or how to request enhancement to tools. For a specific list of required IAT tools by Accounts Management work types, refer to Exhibit 21.2.2-2.
- (3) All IAT tool users can visit the *IAT Website* for known issues on tools, job aids and a variety of tool related issues. Copies of the IAT newsletter (iNews) are available on the website and provide helpful tool tips and information on upcoming IAT tool retirements, pilots and tool roll outs.

21.2.2.4.5  
(07-10-2024)

**Account Management  
Services (AMS)**

- (1) AMS allows you to perform the following multiple tasks:
  - Research the taxpayer's account via IDRS/CFOL and Automated Collection System (ACS).
  - Activate up to 30 self-selected IDRS command codes with one click.
  - Launch to external IRS systems without having to leave AMS. These systems include ACS Web, CII, Employee User Portal (EUP), Remittance Transaction Register (RTR), Automated Underreporter (AUR), Automated Non-Master File (ANMF), Taxpayer Advocate Management Information System (TAMIS), RCA, Automated Trust Fund Recovery (ATFR), Control-D, ELITE, Innocent Spouse, Affordable Care Act Fee Claim Inventories (AFCI), Child Tax Credit Update Portal (CTC UP), and SERP.
  - Electronically record, store, and retrieve nationwide case history.
  - Update the taxpayer's address and phone numbers using the Update Entity tool.
  - Order forms directly through the ELITE system.
  - Prepare electronic on-line Application for Tax Assistance Order (ATAO) (Form e-911) for electronic routing.
  - Prepare electronic on-line inquiry Referral Form (Form e-4442) for electronic routing.
  - Prepare AMS IMF and BMF worksheets for tax computations.
  - Calculate the total balance due on multiple modules using the AMS Pay-off Calculator.
  - Prepare on-line forms.
  - Work Statute, AMRH and Entity transcripts electronically. Users have the ability to manage, assign, work, review and track these transcripts on-line. When a user has a paper document that is related to the transcript the user marks a box for "Paper Attachments" to notify other users that there are other documents that were used to work the transcript.

**Note:** If your manager/function mandates your usage of the AMS system, use the following procedures.

- (2) Use AMS to assist in researching the account, research AMS history and for on-line resolution of the taxpayer's question. AMS provides a common interface for history from the ACS Web and Correspondence Imaging Inventory (CII) systems.

- (3) AMS includes several different tools found on the AMS Account Summary page. The page displays only those tools the business function is profiled to use.
  - (4) CII inventory is worked in the AMS system. CII users must access AMS and then access the CII inventory tab. Users will not see the CII option unless their manager adds CII to the user's AMS application list in Profile Management.
  - (5) AMS also contains the Affordable Care Act Fee Claims Inventories (AFCI) which is made up of the Branded Prescription Drugs (BPD) inventory and the Insurance Provider Fee (IPF) option under the AFCI inventory tab. Only a few employees will be profiled to work this inventory. Employees not profiled to work this inventory will not see the link.
  - (6) IDRS Command Codes:
    - To send research and action command codes directly to IDRS without having to manually input or memorize different formats.
    - To generate a systemic AMS category description to AMS command codes.
    - Only has limited IDRS command codes available.
  - (7) The Account Summary screen provides summary information related to the taxpayer's account. Account alerts are displayed for the accounts located on the IDRS database where AMS determined the account most likely resides.
  - (8) Information that may appear on the Account Summary Screen:
    - The last history entered on the account.
    - An Alert for AUR information that links to a copy of the CP 2000 that can be printed and mailed to the taxpayer.
- Caution:** Ensure the CP 2000 notice date has passed before mailing the copy to the taxpayer. See 21.3.1.6.51.1, Ordering a Copy of CP 2000, CP 2501, 2893C Letter.
- The Update Entity Information button for updating the taxpayer's name, addresses and phone numbers.
  - A TAMIS Alert provides a link to a window that lists all the open/closed cases on TAMIS including the Taxpayer Advocate System employee contact information.
  - 4442 Alert (provides a "read only" version of any e-4442 cases) which includes all open cases.
  - An Alert for "Transcripts" is present when an account is being worked from an electronic transcript in Statute, AMRH or Entity. All users who access the case can add case notes on open cases.
  - View CII images for non-CII users.
  - View tax return data for modules with associated tax returns filed for the current and three prior years for the Form 1040 series.
- (9) AMS provides four tools related to the Affordable Care Act. (ACA) They include:
    - 8962 Premium Tax Credit (PTC) Calculator
    - 8965 Tool
    - Search Coverage Data Repository (CDR) Data
    - Shared Responsibility Payment (SRP) Calculator

These tools can be found under the tools menu on the AMS Account Summary Screen. The new ACA tools provide the ability to input a taxpayer's claim for health care exemption(s) associated with the Form 8965, perform PTC calculations and locate and examine a taxpayer's insurance marketplace data in order to answer questions and resolve issues related to the ACA PTC.

- (10) You must add an issue to identify the type of inquiry for any account accessed via AMS. This would include both correspondence and referral cases. Systemic history automatically attaches to issues/actions such as, automated forms, Financial Statement, IDRS Command Codes, etc. Users may also add a narrative on AMS to any issue.
- a. If there is already an existing issue related to the taxpayer's inquiry, choose that issue or add the appropriate issue for the taxpayer's contact.
  - b. The "General Account Inquiry" issue should only be used when none of the other issues are appropriate.
  - c. If the call is a subsequent call or if working paper correspondence on a prior issue (same MFT and tax period), the CSR will append the narrative to record taxpayer contact and action.
  - d. Highlight the issue for any narrative you wish to add.
  - e. It is necessary to highlight only one issue when leaving a narrative.
  - f. Narratives should provide any future assistor with the most up to date action/advice to ensure consistent responses to taxpayer inquiries. This would include a narrative on a failed disclosure to inform the next assistor of the attempted access or multiple attempts on an account.
  - g. Review your information, narrative and issue, before you exit the case to ensure that nothing has been repeated and that all information is included.
  - h. Do not manually input history on AMS when history is required on IDRS. See IRM 21.2.2.4.2.1, IDRS History Items and Account Inquiry.
  - i. A history Item may be input on IDRS if AMS is unavailable.

**Note:** Avoid leaving sensitive or Personally Identifiable Information (PII) in the AMS case notes unless another IRM requires you to do so. Case notes are permanent and subject to the Freedom of Information Act (FOIA) and could be requested by the taxpayer or other parties.

21.2.2.4.5.1  
(10-01-2020)  
**Reasonable Cause  
Assistant (RCA)**

- (1) RCA is a decision support system available through AMS. It is designed to assist the user in evaluating penalty relief requests. See IRM 20.1.1.3.6, Reasonable Cause Assistant (RCA).
- (2) All IRS employees must use the RCA tool if they have AMS to provide a consistent and accurate decisions for penalty relief requests. The Oral Statement Authority (OSA) threshold ceiling amounts should not be used to determine whether RCA is accessed since these threshold ceilings do not apply to First Time Abatement or penalty denials. RCA will display a message advising threshold ceiling exceeded and written statement is needed. See IRM 21.5.2.4.9.2, Oral Statement and Penalty Relief Request for further information. See IRM 20.1.1.3.6.10.1, Overriding (Aborting) RCA's Conclusion, for procedures on overriding RCA conclusions to sustain penalty when facts and circumstances justify abatement.

21.2.2.4.5.2  
(01-28-2022)

**Enterprise Logistics  
Information Technology  
(ELITE)**

- (1) ELITE is a web-based real-time system used to manage and distribute IRS published products (e.g., forms, instructions, publications and other printed products). When using ELITE, you should be aware of the following issues:
- You must be logged into AMS to access ELITE. This eliminates the need for a separate ELITE password.
  - ELITE is 508 compliant and works with Job Access With Speech (JAWS).
  - The maximum number of forms is 100 copies.
  - Instructions are included with all current and prior year forms.
  - Braille and large print products can be ordered from the main menu.
  - When accessing ELITE from the AMS Home Page (outside of an account), you must enter the taxpayer's name, address Line 1, and 5 digit zip. ELITE will validate the address and enter the city, state, and 4 digit zip extension.
  - Asterisks "\*" identify required fields.
  - The Country field has a drop down selection.
  - Product titles display on the bottom of the screen once a product is selected.
  - A "Help" button provides a link to ELITE Help on SERP.
  - ELITE Help includes keyboard shortcuts that can be used in lieu of mouse clicks.
  - ELITE does not post history to the taxpayer's account on AMS.
  - If ELITE is not available, you must follow manual forms ordering procedures. See IRM 21.3.6.4.1, Ordering Forms and Publications.

**Note:** For more information see *Forms and Publications by U.S. Mail*.

- (2) When you enter or change an address, Elite asks you to validate the address after you select "Order". If the ELITE address does not match the Post Office file, you will see error messages. You will be asked to validate the address 3-5 times. On phone calls, review the address with the taxpayer and ask for verification of spelling before utilizing the override feature. This will reduce the number of invalid addresses that have to be corrected by National Distribution.

21.2.2.4.5.3  
(01-28-2022)

**Advance Child Tax  
Credit (Adv CTC)**

- (1) Account Management Services (AMS) provides a link on the account summary screen of specific accounts that show certain Advance Child Tax Credit (Adv CTC) eligibility criteria. For further information see paragraph two in IRM 21.6.3.4.1.24.2, Advance CTC, on staffing the Adv CTC application. The link opens to a summary page of the Adv CTC Payments history for the account. This page mirrors the actions on the Child Tax Credit Update Portal (CTCUP) that is provided to eligible taxpayers. The summary screen shows the following:
- Taxpayer TIN(s)
  - Taxpayer Primary Name(s)
  - Eligibility Status
  - The first processed Payment only with Date, Payment Method and Amount
- (2) In June 2021, eligible taxpayers received Letter 6416 informing them of their eligibility for Adv CTC payments. Also in June, taxpayers received Letter 6417, informing them of their estimated child tax credit for the tax year 2021, and the amount of estimated payments for Adv CTC.

- (3) In July 2021, eligible taxpayers began receiving advance payments of the child tax credit as a part of the American Rescue Plan Act. For more information see IRM 21.6.3.4.1.24.2, Advance CTC.
- (4) Prior to November 30, 2021, taxpayers were able to access the CTCUP on IRS.gov to take the following actions:
  - Unenroll from the process
  - Update mailing address
  - Update bank account information

**Note:** AMS provided the same functionality with the exception of updating bank account information.

- (5) Effective November 30, 2021, all update functionality was disabled in CTCUP and AMS. CSR's should not make any Adv CTC changes, including address changes specifically for Adv CTC.

**Note:** If an address change is needed please follow IRM 21.5.2.4.2, Adjustments with Oral Statement.

21.2.2.4.6  
(10-01-2012)  
**Customer Account Data  
Engine (CADE 2)**

- (1) The Customer Account Data Engine (CADE) system is the cornerstone of the IRS' modernization program. It is incrementally replacing the IRS' tape-based Individual Master File (IMF) system as the system of record for taxpayer account and return data. CADE is being developed and implemented over a series of multiple releases. Taxpayer accounts are moved from the IMF to the modernized system based on a segmented approach whereby the simplest accounts are moved first (e.g. Form 1040EZ accounts), followed by increasingly complex taxpayer accounts with each new phase. CADE operates in current production environment and CADE accessible accounts can be displayed on CC IMFOL.
- (2) CADE release 4.2 was successfully deployed on January 19, 2009 and provided a variety of benefits to taxpayers such as:
  - Faster refunds
  - Daily postings of transactions
  - Daily updating of accounts
- (3) CADE 2 implementation involves three phases:
  - Transition State 1 (TS1) will modify the Individual Master File to run daily (currently individual taxpayer accounts are processed on a weekly basis) and establish a new relational database to store all individual taxpayer account information. The IRS implemented TS1 in January 2012.
  - Transition State 2 (TS2) will use a single set of applications and address previously identified financial material weaknesses. The IRS is performing additional analysis to establish an estimated date for Transition State 2 implementation.
  - Target State will consist of a single system using elements of the Individual Master File and the current CADE and will eliminate all transitional applications such as those used to link the current CADE, the Individual Master File, and the Integrated Data Retrieval System.

The IRS is performing additional analyses to establish an estimated date for the Target State to be implemented.

- (4) CADE will provide a timely and accurate account of the taxpayer information.

**Note:** Future CADE functionality will be communicated as it is implemented into production.

21.2.2.4.7  
(10-01-2023)

**Researching with  
Servicewide Electronic  
Research Program  
(SERP)**

- (1) SERP, available through the IRS Intranet , allows for efficient research such as:

- Accounts Decision Documents
- Advisory Units Contact List
- Alerts and IRM Procedural Updates (IPU)
- AM IAT Website
- Automated Lien System (ALS) Units - Contacts
- Campus Lockbox Addresses
- Centralized Case Processing
- CORRESPONDEX Letters
- COVID-19
- CP Notices
- Insolvency (Bankruptcy) National Field/Centralized Site Directory
- Interactive Tax Law Assistant - "ITLA"
- Internal Revenue Forms, Instructions, Schedules
- IRM Part 21 and other IRM On-line searches
- Job Aids for IRM Part 21
- Learning Tab - Supplemental Training
- Lien Payoff/Release Contact Numbers
- Miscellaneous documents of local interest
- On-Line Training Materials
- Post-of-Duty Listing and Job Aid
- SERP Organizational Specific Portals
- State Unemployment Tax Agencies
- Taxpayer Information Publications
- Technical Communication Documents (TCD)
- Telephone Transfer Guide (TTG)
- VITA/TCE/AARP Sites

- (2) The Intranet address for SERP is the following: <http://serp.enterprise.irs.gov/>.

- (3) Refer to IRM 1.11.8, Servicewide Electronic Research Program, (SERP) for additional information and instructions.

21.2.2.5  
(10-01-2001)

**Retention Register  
Research**

- (1) This portion of the IRM provides instructions for all research command codes utilized through the IDRS display terminals for the Individual Master File (IMF) and the Business Master File (BMF) retention register research at all campus locations. There are two types of retention register; microfilm and on-line.

- (2) These instructions provide information on the following topics:

- Microfilm retention register research operations.
- On-line retention register research operations in the campuses.
- The interrelationship of the Transcript Research System (TRS) with microfilm research operations.

- General information on using retention register research in day-to-day operations.
- (3) These instructions are intended to aid the person who:
- performs microfilm retention register look-ups in the microfilm units.
  - is responsible for the maintenance and disposal of microfilm.
  - needs information from microfilm or from the on-line retention register.
- 21.2.2.5.1  
(10-01-2011)  
**Retention Register  
Research Operations**
- (1) These instructions apply to all campuses and to all employees who perform retention register research.
- 21.2.2.5.1.1  
(10-01-2001)  
**Microfilm Research  
Responsibilities**
- (1) The microfilm units are the sole area responsible for receiving and controlling requests from outside the campus for microfilm research.
- (2) **IMPORTANT:** It is the requester's responsibility to check the on-line retention register prior to sending requests to the microfilm unit. See IRM 21.2.2.5.9, On-Line Retention Register.
- (3) The requester is responsible for checking that they only divulge authorized taxpayer information. Therefore, it is important that they remove unauthorized taxpayer information before dissemination.
- (4) Campus and area offices requiring microfilm research should direct all research requests to the microfilm unit in the campus with jurisdiction over that account.
- (5) While the microfilm unit is solely responsible for controlling the requests, campus management is free to determine where the work is actually done. This pertains mostly to TRS requests which require an IDRS terminal for processing.
- 21.2.2.5.2  
(10-01-2001)  
**Accountability of  
Microfilm Registers  
Containing Tax Account  
Data**
- (1) Campus managers must ensure that the location and disposition of all microfilm containing taxpayer account data is properly accounted for and identified. This responsibility also carries the assurance that an inventory is taken annually providing that only minor discrepancies are discovered. Otherwise, inventories will be taken as often as those responsible deem necessary.
- 21.2.2.5.3  
(10-01-2000)  
**User Area Microfilm  
Accountability and  
Disposition**
- (1) Existing Microfilm Inventories — Microfilm already on hand in user areas will be recorded on a microfilm record log by:
- Type of register
  - Cycle
  - Number of sets
  - Number of cartridges to each set
  - Except for cartridge serial numbers, this microfilm is disposed of as outlined below
- (2) Microfilm serially numbered by cartridge:

- a. The Department Manager of each user area will designate in writing two or more employees who will use microfilm records logs to maintain a complete record of all microfilm received.
  - b. As a set of cartridges is received from the microfilm activity, a designated employee will check the serial numbers of cartridges transmitted and initial the register log maintained by microfilm activity, acknowledging receipt of the listed cartridges.
  - c. The designated employee will update the log to reflect the serial numbers of cartridges added to the area's accountability and will initial the log.
- (3) Annual reconciliation — Currently, with the annual records inventory, the Department Manager reconciles all microfilm on hand with the microfilm records log. If you find a discrepancy that cannot be resolved, the Department Manager must make an immediate written report to the Operation Manager.

21.2.2.5.4  
(10-01-2000)  
**Disposal and  
Destruction**

- (1) To dispose of superseded or unneeded microfilm, the designated employee(s) will:
- a. Complete the disposal section of the microfilm records log.
  - b. Prepare a records disposal control, in original and three copies.
  - c. Forward the original and one copy to the records management officer (who will arrange a notice to pick up, destroy, and certify destruction of the film).
  - d. Attach the second copy to box #1 of the disposal.
- Note:** Each box will show the disposal control number and the box number (e.g., the first disposition of 1979 for Adjustment Department Manager consists of three boxes. The disposition control number is XX:A7901. The boxes are numbered XX:A7901-01, XX:A7901-02, and XX:A7901 -03).
- e. Retain the third copy as a receipt for when they pick up the film one year after the year ends.

21.2.2.5.5  
(10-01-2000)  
**Facilities Management**

- (1) The designated facilities management official will:
- a. Receive the original records disposal control from the records management officer, pick up the film, verify it against the request, and receipt the user office's retained copy.
  - b. Store the film in a secure area pending its destruction.
  - c. Supervise stripping of the film from the cartridges, witness its destruction, and certify on the original records disposal control.
  - d. Return the certified original to the records management officer who will dispose of the suspense copy and retain the certified copy one year after end of the year.
  - e. Retain cartridges for further use.

21.2.2.5.6  
(10-01-2001)  
**Inventory and Work  
Control — Microfilm  
Units**

- (1) Campus management is free to develop its own control techniques which ensure prompt, accurate research results to all requesters.

21.2.2.5.7  
(01-20-2010)  
**Transcript Research  
System (TRS)**

- (1) The Transcript Research System via CC MFTRA is capable of retrieving information stored on the annual temporary retention register backup file. See IRM 2.3.32, Command Code MFTRA, for more information on the TRS.
- (2) The backup file contains account information that dropped to retention during the first cycle of the current year. On IMF and BMF this usually means several years of data is available. You must know the TIN to use CC MFTRA. You can use CC NAMES and NAMEE to locate TINs when you only have name and address information. Once a TIN is located, all other information about the taxpayer is obtained using CC MFTRA.

**Note: IMPORTANT:** Users should ensure that the account information is not available on the on-line retention register before using CC MFTRA. See IRM 21.2.2.5.9.1, IMF On-Line Retention Register.

21.2.2.5.8  
(10-01-2001)  
**Microfilm Retention  
Register**

- (1) The microfilm retention register contains modules which are no longer carried on the IMF and BMF. The retention registers require accessing index information. This information is found on the Computer Assisted Retrieval (CAR) system for accounts which dropped to retention during the first cycle of 199501 and prior.

**Note:** The CAR is not available for cycles 199601 and beyond because of the development of the on-line retention register.

- (2) Each campus will continue to maintain retention register microfilm cartridges that experience indicates is necessary to meet requester needs.

21.2.2.5.8.1  
(10-01-2012)  
**IMF Microfilm Retention  
Register**

- (1) The first IMF microfilm retention register was produced in January 1969 during the 1968 year-end conversion computer processing. The format is identical to the accounts register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File.
- (2) The basic criteria for removing a tax module are:
  - a. The assessed module has a zero balance, and the last transaction has been posted 51 months or more.
  - b. The assessed module has a credit balance, and the last transaction has been posted 60 months or more.
- (3) Credit modules are not subject to specific retention holds. Debit modules past the Collection Statute Expiration Date (CSED) and not subject to specific module retention holds. A Transaction Code 388 or TC 608 will generate to zero out the balance and remove the module.
- (4) The retention register printed in January 1971 contains some erroneous cross-reference periods involving TC 706 and TC 736. Prior to July 1970 these codes did not show a cross-reference period.
- (5) When the last tax module is removed from the account, the entity module also may be removed from the Master File to the retention register if all tax modules for the account are removed and the entity fulfills the age requirement for removal.

**Note:** In the case of a reopened account, the entity is split between the retention register and the IMF. To obtain the complete entity module, research both the microfilm retention register and TRS.

(6) Contents of IMF microfilm retention register include:

- Validity Digit
- District (where information is posted)
- Title
- Cycle Number
- Cartridge Number (within the set for District indicated)
- Social Security Number
- Filing Status Code
- Period Ending Page (number within cartridge)
- Transaction Code
- Transaction Date
- Tax Data
- Settlement Indicator
- Document Locator Number
- Tax Transaction Accounts Register Codes
- Tax Module Balance
- Tax Freeze and Status Code
- Cross-Reference District Code
- Extension Date
- Non-Computed Return Indicator

21.2.2.5.8.2  
(10-01-2000)

**BMF Microfilm Retention Record**

- (1) The first retention register was produced in January 1969 during the 1968 year-end conversion computer processing. The format is identical to the old accounts register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File.
- (2) From January 1, 1978, to December 31, 1979, no tax modules were removed from the BMF; therefore, none were sent to the BMF retention register.
- (3) The basic criteria for removing a tax module are:
- a. The assessed module balance is zero and the last transaction has been posted for 51 months or more.
  - b. The assessed module balance is credit and the last transaction has been posted for 60 months or more.
  - c. Credit modules are not subject to specific retention holds.
  - d. Debit modules past the Collection Statute Expiration Date (CSED) and not subject to specific module retention holds.

**Note:** Items c. and d. will generate a TC 388 or TC 608 to zero balance and remove the module.

- (4) Beginning January 1, 1980, tax modules in Level 3 for more than two years or with expired collection statutes will go to the retention register.

**Note:** Tax modules in Level 3 are those with zero balance, no freeze or unsettled conditions and no activity for 27 months.

- (5) The Exempt Organizations Master File (EOMF) merged with the BMF during January 1981. Only those EO accounts with an active entity status were merged.
- (6) Form 1120 (U.S. Corporation Income Tax Return) and Form 1120A (U.S. Small Business Corporation Income Tax Return) are sent to the retention register after 36 months. (For the processing year ending 1973 they were sent after 27 months.)
- (7) When the last tax module is removed from the account, the entity module also may be removed from the Master File to the retention register if all tax modules for the account have been removed and the entity also meets the removal criteria.
- (8) Contents of the BMF microfilm retention register include:
  - Page (number with cartridge)
  - District (where information is posted)
  - Title
  - Cycle Number
  - Cartridge Number (within the set for District indicated)
  - Taxpayer Identification Number
  - Employment Code
  - First Name Line (true name of the entity)
  - Second Print Line (Filing Requirements and Fiscal Year Month Ending)
  - Third Print Line (FICA Wages, Tip Income, Withheld Tax, FICA Tax or Net Taxable Income)
  - Master File Tax Code
  - Period Ending/Error Code
  - Transaction Code/Reversal Code
  - Transaction Date
  - Tax Data (Transaction Amount); DP Reference Numbers and Adjustment Amounts
  - Document Locator Number
  - Tax Transaction Accounts Register Codes
  - Tax Module Balance
  - Tax Freeze and Status Code
  - Cross Reference District Code
  - Extension Dates
  - Cross Reference TIN and/or MFT/Tax Period
  - Hold/Disposal Codes
  - Condition Codes
  - EO Entity Subsection data

21.2.2.5.8.3  
(01-20-2010)  
**Researching Microfilm  
Retention Record**

- (1) Microfilm research can be requested through the use of CC ESTAB "M." Input CC ESTAB through the IDRS microfilm request system. It provides for computer printing of microfilm requests for in-campus or out-of-campus. See IRM 2.3.18, Command Code ESTABM, for more information on ESTAB "M".
- (2) Prior to requesting microfilm retention register transcripts, first research the on-line retention register. See IRM 21.2.2.5.9, On-Line Retention Register.
- (3) Any requests for microfilm research of the BMF or IMF retention registers should include:
  - TIN Information

- MFT
- Removal Cycle Year
- Micro Request Number
- Tax Period

- (4) CC ESTAB “M” will not process universal access. When an attempt is made, you will get the following error message: “CC DEFINER NOT UNIVERSAL, USE LOCAL SITE.”

21.2.2.5.9  
(10-01-2001)

**On-Line Retention Register**

- (1) The on-line retention register contains IMF and BMF tax modules dropped to retention beginning in 1994. The first nationwide IMF on-line retention register was produced in January 1994. The first nationwide BMF on-line retention register was produced in August 1997.
- (2) The Optical Storage Subsystem (OSS) is used to store the IMF on-line retention register which contains account information dropped to retention the first cycles of 1994 through 2001. It is also used to store BMF on-line retention register information dropped in the first cycle of 1994 through 1997. Additionally, the OSS will store IMF account information which will drop to retention in subsequent years. Use CCs IMFOL/IMFOR and BMFOL/BMFOR to access on-line retention information.
- (3) The Direct Access Storage Subsystem (DASS) is used to store the BMF on-line retention register information dropped in the first cycle of 1998 through 2001. The DASS will also store BMF account information which will drop to retention during the first cycle of subsequent years. Use CC BMFOL/BMFOR to access on-line retention information.

21.2.2.5.9.1  
(01-20-2010)

**IMF On-Line Retention Register**

- (1) IMF retention module screens are the same as screens for modules residing on the active Master File. However, they have the literal “RETENTION REGISTER” on the second line of the IMFOLI screen.

**Note:** See IRM 2.3.51.5, Command Code IMFOR, for IMFOL screen displays.

- (2) The basic criteria for removing a tax module are:
- a. The assessed module has a zero balance, and it has been more than 51 months since the last posted transaction.
  - b. The assessed module has a credit balance, and it has been more than 60 months since the last posted transaction.
- (3) Credit modules are not subject to specific retention holds. Debit modules past the collection statute expiration date are not subject to specific module retention holds. A TC 388 or TC 608 will generate to zero out the balance and remove the module.
- (4) Accounts on the IMF on-line retention register are for viewing purposes only. To bring an account back to the active Master File using CC IMFOL, (definer B) follow the procedures detailed in IRM 2.3.51.4, Restoring RRR Tax Modules to Master File.
- (5) When an account merge takes place and includes a module already dropped to retention, you cannot retrieve the tax account information using IMFOL-R. You will receive a message saying to use the microfilm retention register. Before researching the IMF microfilm retention register, use CFOL CC IMFOR.

See IRM 2.3.51.5, Command Code IMFOR , and *Section 14 of Document 6209, Integrated Data Retrieval System (IDRS)*.

- (6) CC IMFOL input with definer "I," an SSN, and a display file source causes the display of an index of all the tax modules for the input SSN. Accounts dropped to retention during the first cycle of 1994 through 2001 have an "R" to the left of the year.
- (7) IMF accounts with an "R" to the left of the year are available for research using the regular IMFOL/IMFOR command codes.

21.2.2.5.9.2  
(10-01-2023)  
**IMF On-Line Recovery  
(IMFOR)**

- (1) IMFOR provides read-only access to IMF retention register tax modules from accounts that merged to a new TIN after the tax module has dropped to retention. When an account merge takes place, retention modules removed prior to the merge continue to be stored on optical disk under the old TIN.

**Note:** See IRM 2.3.51-8, Command Code IMFOR Input Display - Full Tax Module Data plus Year Removed

- (2) IMFOR is the same as IMFOL except it requires the input of the year the tax module was dropped to retention. IMFOR executes the same programs as IMFOL and provides the same screen responses as IMFOL. The year removed can be found on the vestigial screen (definer code V) of the current (new) TIN to which the original (old) TIN information merged.
- (3) You must use the TIN of the gaining account to retrieve the account information. If the requestor cannot retrieve the account information from either the on-line or microfilm retention registers, contact the headquarters customer service retention register analyst for assistance.

21.2.2.5.9.3  
(02-19-2010)  
**BMF On-Line Retention  
Register**

- (1) BMF retention module screens are the same as screens for modules residing on the active Master File. However, they have the literal "RETENTION REGISTER" on the second line of the BMFOL screen.

**Note:** See IRM 2.3.59, Command Codes BMFOL and BMFOR, for BMFOL screen displays.

- (2) The basic criteria for removing a tax module are:
  - a. The assessed module has a zero balance, and it has been more than 51 months since the last posted transaction.
  - b. The assessed module has a credit balance, and it has been more than 60 months since the last posted transaction.
- (3) Credit modules are not subject to specific retention holds. Debit modules past the collection statute expiration date are not subject to specific module retention holds. A TC 388 or TC 608 will generate to zero out the balance and remove the module.
- (4) The accounts on the BMF on-line retention register are for viewing purposes only. To bring an account back to the active Master File using BMFOL, (definer B) follow the procedures detailed in IRM 2.3.59, Command Codes BMFOL and BMFOLR.

- (5) When an account merger takes place and includes a module already dropped to retention, you cannot retrieve the tax account information using BMFOL-R. The requestors will receive a message saying to use the microfilm retention register. Before researching the BMF microfilm retention register, use the CFOL command code BMFOR. IRM 21.2.2.5, Retention Register Research.
- (6) CC BMFOL, a TIN, and a display file source cause the display of an index of all the tax modules for the input TIN. Those accounts dropped to retention during the first cycle of 1994 through 1997 have an "O" to the left of the year. Accounts dropped during the first cycle of 1998 through 2001 have an "R" to the left of the year. Those accounts dropped in subsequent years will also have an "R" to the left of the year.
- (7) BMF accounts with an "R" or an "O" to the left of the year are available for research using the regular BMFOL/BMFOR command codes.

21.2.2.5.9.4  
(10-01-2001)  
**BMF On-Line Recovery  
(BMFOR)**

- (1) BMFOR provides read-only access to BMF retention register tax modules from accounts that merged to a new TIN after the tax module has dropped to retention. When an account merger takes place, retention modules removed prior to the merge continue to be stored on optical disk under the old TIN.
- (2) BMFOR is the same as BMFOL except it requires the input of the year the tax module was dropped to retention. BMFOR executes the same programs as BMFOL and provides the same screen responses as BMFOL. The year removed can be found on the vestigial screen (definer code V) of the current (new) TIN to which the original (old) TIN information merged.
- (3) You must use the TIN of the gaining account to retrieve the account information. If the requestor cannot retrieve the account information from either the on-line or microfilm retention registers, contact the headquarters customer service retention register analyst for assistance.

21.2.2.5.10  
(09-16-2015)  
**Requester  
Responsibilities**

- (1) The functional areas are totally responsible for obtaining all information available through TRS, CFOL, and IDRS.
- (2) Before requesting retention modules on microfilm, use IMFOL or BMFOL to check the on-line retention registers to ensure the account module is not available on-line.
- (3) If the tax module was dropped to retention during the first cycle of 1994 through 2000, use IMFOL or BMFOL to access the module for viewing purposes and/or for reactivation.
- (4) If you determine that microfilm research is necessary, prepare a request using one of the following:
  - IDRS CC ESTABM
  - TRS transcript, circling information located in the "Modules Removed to Retention Reg" section.

For more detail on specific situations:

- See IRM 21.6.2.4.1.2, Resequencing Action Required, for requests on cases with TIN related problems.
- See IRM 21.4.3.5.6.1, Resolving Limited Payability Retention Cases, for accounts involving returned refunds.

- See IRM 3.17.21.7, Reestablishment of Retention Register Accounts, and Exhibit 3.12.179-2, UPC 197 Retention Register Requests, for additional information.
  - Any other means agreed to locally
- (5) Make sure all requests are legible, complete, and sorted, if necessary. Be sure to include complete identifying information so that the research results can be routed back to you.
  - (6) Sort large batches of microfilm requests before forwarding them for research.
    - a. If TINs are known, sort by area office (AO) first, then by TIN within each AO.
    - b. Other sorting requirements may be developed locally to meet processing needs.
  - (7) If you are not sure that the TIN is correct, use CC INOLE.

21.2.2.5.11  
(10-01-2000)  
**Microfilm Unit  
Responsibilities**

- (1) The microfilm unit services requests from both campus and district offices and is responsible for doing complete and timely research. They must ensure that they provide only the requested information to the initiator. Priorities are determined by campus management.
- (2) Microfilm units may not reject any request for research unless one of the following conditions occurs:
  - Request is incomplete
  - Request is unreadable
  - Request is not sorted (large batches only)
  - Request is not prepared as described in IRM 21.2.2.5.10, Requester Responsibilities
  - Account information requested is obtainable using the on-line retention register
- (3) If the microfilm unit believes that requesters are improperly requesting microfilm research, the matter should be resolved between the appropriate managers BEFORE microfilm service is stopped.

21.2.2.5.12  
(10-01-2017)  
**Out-of-Campus  
Requests**

- (1) If the information you need is not available on the on-line retention registers and microfilm is not found in your campus' jurisdiction, you may request information from another campus.
  - (2) For instructions IRM 21.2.2.5, Retention Register Research.
  - (3) Forward requests to the microfilm unit in the appropriate campus.
- Note:** For additional information on Microfilm Campus Units location see Exhibit 3.12.179-2, UPC 197 Retention Register Requests.
- (4) The receiving campus processes all requests from other campuses and offices in accordance with IRM 21.2.2.5.10. Requester Responsibilities.
  - (5) It is possible to request retention registers without TINs. In a single request, ask another campus to search for a module that is likely to be on the retention register even if a TIN is not known. A module likely to be on the retention register is a module that normally would go to retention. (e.g., in Cycle 199701,

IMF modules for tax periods 199012 normally go to ITIN/ATIN retention). The receiving campus will do complete research including ALL of the following steps:

1. Search for a TIN on the Name Search Facility (NSF) using NAMES, NAMEE or TPIIP.
2. Request research on the on-line retention register using CFOL CCs IMFOL and BMFOL to determine if the module has been reactivated or is still on the Master File.
3. Research the microfilm retention register if the module is not found on the on-line retention register.

21.2.2.5.13  
(10-01-2018)

#### Microfilm Replacement System

- (1) The Microfilm Replacement System (MRS) is an automated research system that eliminates most microfilm research. Enter account research requests through IDRS terminals. The requests are transmitted to the Enterprise Computing Center - Martinsburg (ECC-MTB) daily. ECC-MTB extracts the needed data from the Master Files overnight and transmits the results to the campuses where they are printed and distributed. Most requests are filled within 24 hours. Use alpha research to locate Taxpayer Identification Numbers (TINs) during real time on IDRS. Enter selected elements of the taxpayer's name and address; the potential matches display immediately.
- (2) MRS is accessed through the use of CC MFTRA, via IDRS terminal. The most common definers used are:
  - a. Entity ("E") shows the entity data only
  - b. Tax Module—specific module request (none) MFT and/or Tax Period information shown only (e.g., MFT input only)
  - c. Complete ("C") shows the entire account information
  - d. Money Amount ("A") shows all modules with payments for the specific money amount either credit (-) and/or debit (+).
  - e. MFTRA with definer "U" used to request a (NUMIDENT) transcript showing specific taxpayer data from SSA records

You may request a screen display or hard copy transcript for your research. The screen display should be the most frequently used.
- (3) Not all microfilm was converted to MRS, the Microfilm team researches the unconverted microfilm. The residual microfilms are as follows:
  - a. Partnership Name Directory
  - b. Federal Tax Deposit (FTD) Microfilm (except Service Center Recognition Input System (SCRIPs) processed FTDs)

**Note:** The Retention Register is accessible through MRS. Requests are processed once a week. (Input IMFOLB during the week to request modules from retention. The tapes are run on Sunday. Use CC MFREQC to call up the module on Monday and look for a TC 370 Doc Code 52 for the original DLN)

**Exhibit 21.2.2-1 (06-14-2021)**  
**AMS CATEGORY ISSUE LIST**

For a list of AMS issues for TPP inquiries see Exhibit 25.25.6-7, AMS Issues for TPP Inquires.

***BALANCE DUE CATEGORY***

<b>Issue Description</b>
ASFR
Balance Due Concern
Payoff Balance Request
Extension to Pay
Installment Agreement
CNC-Currently Not Collectible
OIC Offer In Compromise
Penalty / Interest Explanation
Penalty Abatement
Penalty
Payment Verification / Misapplied Payment Tracer
Levy
Lien
Bankruptcy
User Fee
Innocent Spouse
Combat Zone
Restitution Based Assessment
Trust Fund Recovery Penalty

***REFUND INQUIRY CATEGORY***

<b>Issue Description</b>
Refund Inquiry
Refund Offset
Re-Issue / Undeliverable Refund
Lost / Stolen Refund
Freeze Codes
Erroneous Refund
Injured Spouse

**Exhibit 21.2.2-1 (Cont. 1) (06-14-2021)**  
**AMS CATEGORY ISSUE LIST**

<b>Issue Description</b>
Economic Stimulus Refund Inquiry
Math Error
Combat Zone

***RETURN DELINQUENCY/RETURN PROCESSING***

<b>Issue Description</b>
Return Delinquency
Promise To File
Request for Income Information
Processing IMF Returns
Processing BMF Returns
Processing Claims / Amended Returns
Processing All Other Documents
Removing Filing Requirements
Combat Zone

***ACCOUNT INQUIRY CATEGORY***

<b>Issue Description</b>
General Account Inquiry
Transcript Request
Copy of Return / Photocopy Request
Record of Account
Power of Attorney
Federal Tax Deposits
Estimated Tax
Back-Up Withholding
Math Errors
Innocent Spouse Claims
Injured Spouse Claims
AGI Verification
FIRPTA

**Exhibit 21.2.2-1 (Cont. 2) (06-14-2021)**  
**AMS CATEGORY ISSUE LIST**

<b>Issue Description</b>
Amended Returns
CAWR/FUTA
Audit Reconsideration
Duplicate Filed Returns
Carryback / Carryforward
First Read
Identity Theft
Home Care Service Recipient (HCSR)

***ENTITY CATEGORY***

<b>Issue Description</b>
Address Change
Name Change / Name Perfection
TIN Changes / Merges
Invalid SSN
Filing Status Change
Scrambled SSN
EIN Verification
Other Entity Issue
ITIN/ATIN
Subchapter S
SS-4 Request
Cross - Reference Account

***PROPOSED ASSESSMENT CATEGORY***

<b>Issue Description</b>
Exam Assessment
AUR/CP2000
ASFR
6020B
Excise Tax

**Exhibit 21.2.2-1 (Cont. 3) (06-14-2021)**  
**AMS CATEGORY ISSUE LIST**

<b>Issue Description</b>
CAWR/FUTA
Statute Manual Assessment
Assessment Statute Expired
Refund Statute Expired
Internal Transcript

***TAXPAYER ADVOCATE CATEGORY***

<b>Issue Description</b>
EIC Issues
Relief Previously Provided
Other Exam Determinations

***COLLECTION CATEGORY***

<b>Issue Description</b>
Independent Reviewer
RO/POD Calls
Third Party Requests
Queued Accounts
900 With CSED
Appeals
Collection Due Process
Withholding Compliance -WHC

***Collections Service Center Operations - CSCO***

<b>Issue Description</b>
Automated Substitute for Return -ASFR
Individual Master File (IMF) Balance due
Individual Master File (IMF) Balance due transcripts
Individual Master File Return Delinquency (IMF RD) Transcripts
Individual Master File Return Delinquency - IMF RD
Installment Agreement Accounts List IAAL
Multilingual Initiative - MLI

**Exhibit 21.2.2-1 (Cont. 4) (06-14-2021)**  
**AMS CATEGORY ISSUE LIST**

<b>Issue Description</b>
Reconsideration - RECON
Refund Hold - CSCO
State Reverse File Match Initiative - SRFMI
Withholding Compliance - WHC
Combat Zone

***OTHER ISSUES CATEGORY***

<b>Issue Description</b>
SS-8 Determinations
Non-Receipt W-2 / 1098 / 1099
Fee Payer Claim

***ACA Inquiry***

<b>ACA Inquiry</b>
ACA/45R (IRC 45R: Small Business Employer)
ACA/4980H (IRC 4980H Employer Responsibility)
ACA/PTC (Premium Tax Credit)
ACA/SRP (Shared Responsibility Payment)

***Adv Child Tax Credit***

<b>Adv CTC Eligibility</b>
Adv CTC Unenroll
Adv CTC Inquiry

**Exhibit 21.2.2-2 (05-23-2024)****ACCOUNTS MANAGEMENT MANDATED IAT TOOLS**

The chart below provides a list of mandated tools for all Accounts Management employees. Descriptions of each tool as well as job aids for each tool can be found on the *IAT Website*. Some tools are designed for a specific program, such as the IAT xMend tool for working the Form 1040-X. All of the three primary adjustment tools (xMend, aMend, REQ54) have unique features that may make them preferable for performing certain tasks. For example, while the xMend tool is best for most 1040-X returns, the IAT aMend may contain some functionality that makes it more efficient to use in some circumstances. The chart below is a guide, but each case should be worked based on what tool allows the fastest, most efficient way to process.

<b>WORK TYPE</b>	<b>AM IAT MANDATED TOOLS</b>
IMF and BMF Account Phones	<ul style="list-style-type: none"> <li>• Disclosure Tool</li> <li>• Letter Tool</li> <li>• NoW2 Tool</li> <li>• Credit Transfer Tool (See Caution below)</li> <li>• REQ54 Tool</li> <li>• Manual Refund Tool/EMT Tool</li> <li>• Missing Refund (CHKCL) Tool</li> <li>• Stop Refund (NOREF) Tool</li> <li>• Reissue Refund (CHK64) Tool</li> <li>• Erroneous Refund Tool (ERRF)</li> <li>• BMFO RCA Tool</li> </ul>
IMF and BMF Adjustment Correspondence	<ul style="list-style-type: none"> <li>• Letter Tool</li> <li>• NoW2 Tool</li> <li>• xMend Tool (Form 1040-X)</li> <li>• aMend Tool</li> <li>• Credit Transfer Tool (See Caution below)</li> <li>• REQ54 Tool</li> <li>• Manual Refund Tool/EMT Tool</li> <li>• Missing Refund (CHKCL) Tool</li> <li>• Stop Refund (NOREF) Tool</li> <li>• Reissue Refund (CHK64) Tool</li> <li>• Erroneous Refund Tool (ERRF)</li> <li>• FTD Tool</li> <li>• BMFO RCA Tool</li> </ul>
IMF and BMF TPR -AMRH/Statute/RI	<ul style="list-style-type: none"> <li>• Letter Tool</li> <li>• Credit Transfer Tool (See Caution below)</li> <li>• REQ54 Tool</li> <li>• Manual Refund Tool/EMT Tool</li> <li>• Missing Refund (CHKCL) Tool</li> <li>• Stop Refund (NOREF) Tool</li> <li>• Reissue Refund (CHK64) Tool</li> <li>• Erroneous Refund Tool (ERRF)</li> </ul>
CAF and RAF	<ul style="list-style-type: none"> <li>• Letter Tool</li> <li>• CAF Input Tool</li> <li>• CAF Revoke Tool</li> </ul>

**Exhibit 21.2.2-2 (Cont. 1) (05-23-2024)**  
**ACCOUNTS MANAGEMENT MANDATED IAT TOOLS**

WORK TYPE	AM IAT MANDATED TOOLS
TE/GE Phones	<ul style="list-style-type: none"> <li>• Letter Tool</li> <li>• Credit Transfer Tool (See Caution below)</li> <li>• REQ54 Tool</li> </ul>
Large Corporation	<ul style="list-style-type: none"> <li>• Letter Tool</li> <li>• Credit Transfer Tool (See Caution below)</li> <li>• REQ54 Tool</li> <li>• Manual Refund Tool/EMT Tool</li> <li>• Missing Refund (CHKCL) Tool</li> <li>• Stop Refund (NOREF) Tool</li> <li>• Reissue Refund (CHK64) Tool</li> <li>• Erroneous Refund Tool (ERRF)</li> <li>• FTD Tool</li> <li>• BMFO RCA Tool</li> </ul>
EIN Assignment	<ul style="list-style-type: none"> <li>• EIN Assignment Tool</li> </ul>
AM IDTVA (Identity Theft Victim Assistance)	<ul style="list-style-type: none"> <li>• aMend Tool</li> <li>• Letter Tool</li> <li>• Credit Transfer Tool (See Caution below)</li> <li>• Manual Refund Tool/EMT Tool</li> <li>• Missing Refund (CHKCL) Tool</li> <li>• Stop Refund (NOREF) Tool</li> <li>• Reissue Refund (CHK64) Tool</li> <li>• Erroneous Refund Tool (ERRF)</li> <li>• AM IPSU Tool</li> <li>• xMend (Form 1040-X)</li> <li>• REQ54 Tool</li> </ul>

**Exception:** The IAT Letter Tool is not required when sending a 96C letter using the Correspondence Imaging Inventory (CII) No Action Button and the Request Completed screen has been captured.

**Reminder:** Review the input of IAT tools for accuracy.

**Reminder:** If an IAT tool is not available, or an employee has a problem with the IAT Client, the case should be processed through IDRS following established procedures.

**Caution:** Due to maintenance, the ability to perform credit transfers via IDRS was temporarily unavailable. The IRS is evaluating internal controls as required by the Federal Managers Financial Integrity Act of 1982 and Office of Management and Budget Circular A-123, to reduce risk and to prevent erroneous or fraudulent refunds associated with credit transfers.

**Same TIN Credit Transfers** - Same TIN, different modules credit transfers may be completed using the Integrated Automated Technologies (IAT) Credit Transfer Tool. This tool will only allow credit transfers within the same TIN.

**Different TIN Credit Transfers** – Transfers from one TIN to another, such as a related TIN (spouse SSN) or subsidiary EIN, are not available. All business units will take steps to document cases where a credit transfer involving more than one TIN is necessary and suspend cases until different TIN credit transfers are available. For most business units this will be accomplished through established processes for when systems are unavailable.

**Exhibit 21.2.2-2 (Cont. 2) (05-23-2024)****ACCOUNTS MANAGEMENT MANDATED IAT TOOLS**

The IAT xMend tool can be used to work Form 1040-X and amended returns as well as substantiated math error claims located in IRM 21.5.4.5.4, Math Error Substantiated Protest Processing. The tool was also designed to help guide employees when the adjustment involves Affordable Care Act (ACA) issues and can be used for that purpose to enhance productivity. xMend is required when working ASFR and SFR cases in IDTVA.

The IAT aMend tool is mandated for use by all employees working CP 36F, Mixed Entity, Scrambled SSN and all Identity Theft cases, which includes streamline and non-streamline cases. As stated in the opening paragraph, consider the tools functionality when determining the fastest and most efficient way to process a case.

The IAT Compliance Suite tool is highly recommended for Accounts Management employees working balance due cases. It can assist with balance due inquiries from start to finish. The tool will assist with multiple functions on balance due cases including:

- Research for filing and paying compliance.
- Recommendations regarding installment and full payment agreement eligibility.
- Input of the appropriate agreement and letter.
- Completion of various forms for routing cases.
- Input of user fee transfers.
- Online Payment Agreement (OPA) eligibility alert.
- Verify/Add Levy Sources.

Full information on the tool is available in the *Compliance Suite Job Aid* located on the IAT website.

The IAT TC Search Tool replaced the retired Payment Tracer tool which was mandated. The TC Search tool is not mandated but highly recommended at this time. The purpose of the TC Search tool is to help with researching transaction codes on IDRS. The tool is intended for any user who needs to locate transaction codes on IDRS, regardless of employment position or BOD.