

Appendix - 1

A	
Abstract Codes NMF	8C-20
Account Specialist – NMF	7-1
Acronyms	1-1
ACS (Automated Collection System)	11-5
ACS Call Sites	11-2
Action Codes (TC 971)	8C-36
Activity Codes	
Examination	12-16
EP	13-5
EO	13-31
GE	13-62
IDRS.	14-20
Addresses – Appeals	13-3
ADEPT	15-16
Adjustment Blocking Series	4-21
Adjustment Notice Codes	9-75
Adoption Taxpayer Identification Number (ATIN)	14-1
Age/Blind Indicator	3-3
Agency Codes.	5-2
AIMS	12-2, 14-1
AIMS Assignee Codes	12-2
AIMS Reporting Cycles	12-22
AIMS RCCMS Disposal Code Crosswalk	13-19
AIMS Web Site	12-2
Appeals	13-1
Appeals Codes	13-1
Appeals Issue Codes	13-66
Attachments to Returns	4-31
Audit Codes (BMF)	3-20
Audit Codes (IMF)	3-19
Automated Collection System (ACS)	11-5
Automated Non Master File	7-1
B	
Backup Withholding (BWH)	11-47
Blocking Series – Examination	12-11
Blocking Series – Returns Processing Adjustment	4-21
BMF Accelerated Paper-Filed Cycle Chart	16-11
BMF Notices.	9-5
BMF Input Codes	9-73
BMF Math Error Notice Codes	9-59
BMF Non-Math Error Notice Codes	9-72
BMF TDI/DEL RET Explanation	11-5
BOBs	15-16
Business Operating Division (BOD) Codes and Client Codes	7-2
BWH (Backup Withholding)	11-47
C	

Appendix - 2

CADE (Customer Account Data Engine)	15-1
CADE2 (Customer Account Data Engine 2)	15-1
CAF Indicator	11-8
CAF Research.	14-1
Campus and File Location Codes	4-2
Campus Collection Branch	11-1
Case History Status Codes	14-6
Category Codes (IDRS)	14-6
CAWR Status and Closing Codes	11-50
CFOL (Corporate Files On-Line)	15-2
CFOL Command Codes	15-3
Child Support	7-2
Civil Penalty Reference Numbers	10-21
Closing Codes – Appeals	13-2
Closing Codes – CAWR	11-50
Collectability Indicator Codes	12-20
Collection	11-1
Collection Activity Report (CAR)	11-49
Collection Offices	11-1
Collection Status Codes	8A-38
Command Code(s)	
CFOL	15-2
CHKCL	6-1
ESTAB	4-26
IDRS	14-24
Computer Codes	15-16
Computer Condition Codes (IMF)	3-12
Computer Condition Codes (non-IMF)	3-3
Computer Systems Codes – EO	13-31
Corporate Files On-Line (CFOL)	15-2
CP Numbers	9-1
Credit Reference Number	8C-9
Currently Not Collectible Accounts Register	11-49
Customer Account Data Engine (CADE)	15-1
Customer Service	
Representative (CSR) – NMF	7-2
Cycle Calendars	16-2
D	
DAIP (Delinquent Account Inventory Profile)	11-49
Debtor Master File	5-1
Debtor Master File Research	5-2
Definition of Terms	1-9
Delinquent Account Inventory Profile (DAIP)	11-49
Delinquent Investigation Account Listing (DIAL)	11-49
De Minimus Rule	10-42
Designated Payment Codes	11-47
DIAL (Delinquent Investigation Account Listing)	11-49
DIF (Discriminant Function)	12-1
Dishonored Check File (DCF)	14-1

Appendix - 3

Disposal Codes	
Examination	12-11
EP	13-18
EO	13-35
GE	13-62
Non-Examination	12-14
Disposition Codes	6-1
DLN Composition	4-1
DLN Identification of the Return	4-24
DMF Agency/Sub-Agency Codes	5-2
DMF Source and Reason Codes	5-9
Document Codes	2-1
Document Locator Number	4-1
Due Dates of Returns	2-18
E	
EFTPS	4-16, 15-16
EFTPS DLN	4-16
Electronic Funds Transfer (EFT) Number	4-16
Electronically Filed Returns (IMF)	4-11
Employee Disclosure Responsibilities	3-1
Employee Plans Master File	13-4
Employment Codes	3-20
Endorsement Data	4-19
EO AIMS Activity Codes	13-31
EO AIMS Project Codes	13-52
EO Computer Systems Codes	13-31
EO Disposal Code Priority	13-34
EO Disposal Codes	13-34
EO MFT Codes	13-40
EO Principal Issue Codes	13-41
EO Source Codes	13-40
EO Subsection and Classification Codes	13-38
EP Activity Codes	13-5
EP AIMS Input Terms	13-4
EP AIMS Push Codes	13-19
EP AIMS Source Codes	13-14
EP Disposal Code Priority	13-18
EP Disposal Codes	13-18
EP Issue Codes	13-9
EP Merge Fail Reason Codes	8C-35
EP MFT Codes	13-5
EP Project Codes	13-15
EP/EO and GE Area Offices	13-3
EP/EO Determination System (EDS)	13-3
EPMF (Employee Plans Master File)	13-4
EPMF CP Notices	9-10
ERAS Notices	9-11
ERCS (Examination Returns Control System)	12-2

Appendix - 4

ESTAB	4-26
Examination	12-1
Examination Blocking Series	12-11
Examination Returns Control System (ERCS)	12-2
Examination Source Codes	12-5
Examined Disposal Codes	12-12
Excess Collection File (XSF)	14-1
Exempt Organizations Computer Systems Codes	13-31
Exemption Codes (IMF)	3-3
Explanation of Output Cycle Calendars	16-1
Extension Forms	2-24
F	
Federal Tax Deposit System	15-15
FICA Tax Rate Table (see Social Security Tax Rate Table)	3-20
File Location Codes	4-2
File Source	2-1
Filing Requirement Codes	8A-50
Filing Status Codes (IMF)	3-2
Financial Agent Number	4-16
Forms	2-1
Fraud Condition Indicator Codes	13-20
Freeze Codes	8A-42
Freeze Codes – AIMS	12-20
FTD	
Alerts	11-49
Credit Module	15-17
Deposit Requirements	10-40
Error Register	15-16
Penalties	10-40
FUTA Tax Rate Table	3-21
G	
GE AIMS Project Codes	13-67
GE AIMS Status Codes	13-70
GE Disposal Codes	13-65
GE Principal Issue Codes	1372
GE Push Codes	13-70
GE Return Activity Codes	13-63
GE Source Codes	13-70
Generated Reports	11-49
Glossary	1-1
Glossary (CFOL)	15-3
Glossary of Terms for Employment Taxes	10-41
Government Entities (GE)	13-62
H	
Hold Codes	8C-7

I	
IDRS	14-1
IDRS and MF Collection Status Codes	8A-38
IDRS Campus and File Location Codes	4-10
IDRS Location Codes	8C-47
IDRS Merge Related Transaction Codes	14-4
IDRS Notices and Forms (Spanish)	9-11
IDRS On-Line Input Table	16-22
IDRS Security System	14-2
IDRS Sequence Number	4-19
IDRS Status 48	8A-42
IMF Computer Condition Codes	3-12
IMF CP Notices	9-1
IMF Electronically Filed Returns	4-2
IMF Input Notices Codes	9-74
IMF Math Error Notice Codes	9-14
IMF Reason Codes	8C-2
IMF Source Codes	8C-1
IMF TDI/DEL RET Explanation Codes	11-9
Identification Number (ITIN)	14-2
Incomplete Return Item (IRI) Codes	15-9
Incomplete Return Item (IRI) Issue Codes	15-10
Informants Claims Indicator	13-67
Information Return Penalties	10-19
Initiating Refund Check Tracing Action	6-1
Installment Agreement Codes	12-20
Integrated Data Retrieval System (IDRS)	14-1
Interest and Penalty Provisions	10-1
Interest Rates	10-1
IRA Input Codes	9-74
IRI Codes	15-9
IRI Issue Codes	15-10
IRP Notices	9-5
IRP Selection Criteria Codes	11-14
Item Adjustment Codes	8C-9
L	
List of Returns and Forms	2-1
LB&I Industries and Management Structure	12-5
Lookback Period	10-41
M	
MACS (Midwest Automated Compliance System)	12-15
MF and IDRS Collection Status Codes	8A-38
Manual Refunds (Initiating and Monitoring)	6-3
Master File and Non-Master File Tax Account Codes	4-17
Master File Codes	8A-1
Master File Endorsement Data	4-19

Appendix - 6

Master File Freeze Codes	8A-42
Master File Notices (Spanish)	9-12
Master File Returns	3-1
Math Error Notice Codes	9-14
Math Error Notice Codes (BMF)	9-59
Message File (IDRS)	14-4
MFT Codes	2-1, 4-17
Microfilm	14-21
Microfilm Serial Number	15-17
Modernized e-File (MeF)	4-15
Monitoring Refund Check Tracing Action	6-1
N	
NAICS - North American Industry Classification System Codes	13-20, 14-21
Name Search Facility (NSF)	14-2
National Account Profile (NAP)	14-2
Nature of Changes (Page 1 of each Section)	
NMF Blocking Series	12-11
NMF Unit Ledger Card Units	11-2
No Merge Reason Codes	8C-33
Non-Examination Disposal Codes	12-14
Non-Master File Abstract Codes	8C-20
Non-Master File Unit Ledger Card Units	11-2
Non-Math Error Notice Codes	9-72
Notice Codes	9-14
Notices	
BMF	9-5
EPMF	9-10
ERAS	9-11
IDRS	9-11
IMF	9-1
IRP	9-5
Master File (Spanish)	9-12
NSF (Name Search Facility)	14-2
O	
Online Filing Program (1040)	4-12
P	
Payment Code	12-20
PCCF	13-3
PCS (Partnership Control System)	12-1
PDT Indicator	12-11
Penalties – FTD	10-40
Penalty and Interest Table	10-4
Penalty Appeal Procedures	10-45
Penalty Computation Codes (PCC)	10-42
Penalty Provisions	10-1
Penalty Reason Codes (PRC)	8C-2, 10-22

Appendix - 7

Penalty Reference Numbers (Used with TC 240)	10-21
Pending Transaction Codes (IDRS)	14-4
PICF (Partnership Investor Control File) Codes	12-2
Preparer Tax Identification Number (PTIN)	14-2
Principal Issue Codes – EO	13-41
Principal Issue Codes – GE	13-72
Prior Year Notice Codes (1040)	9-32
Primary and Secondary TDI/DEL RET Codes	11-13
Priority Codes	8C-8
Process Codes – Underreporter	8C-26
Processing Codes	3-2
Project Codes	
EP.	13-15
EO	13-52
GE	13-67
Push Codes	12-16, 13-71
R	
RAF	14-2
Reason Codes	
EP Merge Fail	8C-35
IMF	8C-2
No Merge	8C-33
Reduce Unnecessary Filers (RUF) Program DLN	4-19
Refund Deletion Codes	9-95
Regional Finance Centers	6-3
Reporting Cycles for AIMS and SETTS	12-22
Requesting Returns (IDRS)	4-25
Resequence Codes (IMF)	8B-59
Residual Remittance	
Processing System (RRPS)	4-20
Resource and Workload Management System (RWMS)	11-5
Restrictive Conditions	8A-49
Retention Criteria (IDRS)	14-4
Return Preparer Penalties	10-18
Return Requester Priority	4-25
Returns	2-1
Returns Processing Adjustment Blocking Series	4-21
Returns Processing Codes	
(EPMF)	3-13
(IMF)	3-13
Reversal Codes	8A-1
RPSID Number	4-20
RWMS (Resource and Workload Management System)	11-5
S	
SB/SE Tax Year Selection Codes	11-15
SCCF, BOBs, Error Reg. , Classification & Reversals of FTDs	15-16

Appendix - 8

Schedule Indicator Codes (SIC)	10-43
SCRIPS	15-2
Secondary and Primary TDI/DEL RET Codes	11-13
Security System (IDRS)	14-2
Selection Criteria (IDRS)	14-4
Service Center Control File (SCCF)	15-16
Settlement Codes	12-20
SETTS Reporting Cycles	12-22
Social Security Tax Rate Table	3-20
Source Codes	
Examination	12-5
EO	13-40
EP	13-14
GE	13-70
IMF	8C-1
Spanish Master File	9-12
Special Processing Codes	3-15
Status Codes	
ACTON	6-2
AIMS	12-8
Appeals	13-2
Case History (IDRS)	14-6
CAWR	11-50
Collection	8A-38
EO	13-36
EP	13-8
GE	13-70
Status Indicators TDI/DEL RET (Edited Values Only)	11-33
Statute of Limitations	13-62
Statute of Limitations (Alpha Codes)	12-21
Statutory Period of Limitations	2-18
Sub-Agency Codes	5-2
Summary (SCRIPS)	15-2
T	
Tax Class	2-1
Tax Class Codes	2-1
Tax Return Information	3-1
Tax Return Preparer's Penalty	10-18
Tax Returns	2-1
Tax Year Selection Codes	15-14
TAXLINK	15-16
Taxpayer Delinquency Investigation (TDI/DEL RET)	11-5
Taxpayer Information File (TIF)	14-2
Taxpayer Information from CFOL Command Codes	15-3
Taxpayer Notice Codes	9-14
TC 470 Closing Code Chart	11-42
TC 520 Closing Code Chart	11-44
TC 151 Action Codes	8C-36
TC 971 Action Codes	8C-36

Appendix - 9

TDA/BAL DUE Closing Codes	
TC 470	11-42
TC 500	11-42
TC 520	11-44
TDA/BAL DUE Issuance Codes	
TDA/BAL DUE/TDI/DEL RET Assignment Codes	
TDI/DEL RET Closing Codes	11-35
TDI/DEL RET Codes	11-13
TDI/DEL RET Indicator Codes	11-34
TDI/DEL RET Notice Codes	11-32
TDI/DEL RET Related Transaction Codes	11-34
TDI/DEL RET Status Indicators	11-33
Taxpayer Delinquency Investigations	11-5
TE/GE	13-1
TE/GE Area Offices	13-3
TE/GE Reporting Systems Codes	13-3
Toll-Free Number — NMF	7-1
TOP Offset Bypass Indicators	5-2
TOP Offsets	5-1
TOP Source and Reason Codes	5-9
Transaction Codes — Master	8A-1
Transaction Codes - NMF	7-2
U	
Unallowable Codes	3-17
Underreporter Process Codes (IMF)	8C-26
Underreporter Process Codes (BMF)	8C-32
Unidentified Remittance File (URF)	14-2
Universal Access (IDRS)	14-23
Universal Location Codes	8C-47
Unpostable Codes	
BMF	8B-33
EPMF	8B-57
GUF	8B-1
IMF	8B-1
PMF	8B-58
Unpostable Command Codes	8B-59
Unpostable Resolution Codes	8B-59
W	
W&I Tax Year Selection Codes	11-15
Web Site — AIMS	12-2
X	
XSF (Excess Collection File)	14-1