

Section 13 - Appeals and TE/GE

1 Nature of Changes

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2 Appeals Codes

These codes identify the Appeals office with AIMS control of the case. These codes are input on Form 5344 with CC AMCLS when Compliance closes cases to Appeals. Use of 1XX Appeals Office code denotes a Nondocketed closure to Appeals and a 2XX Appeals Office code denotes a Docketed closure to Appeals.

PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
610	110/210	Atlanta	653	153/253	New Orleans
612	112/212	Greensboro	654	154/254	Oklahoma City
613	113/213	Jacksonville/Tampa	655	155/255	Austin
614	114/214	Ft. Lauderdale/ Miami	660	160/260	Los Angeles
615	115/215	Nashville	661	161/261	Phoenix
620	120/220	Buffalo	663	163/263	Laguna Niguel
621	121/221	Boston	664	164/264	San Francisco
622	122/222	Hartford	665	165/265	Seattle
623	123/223	New York City	668	168/268	San Jose
624	124/224	Long Island	671	171/271	Baltimore
631	131/231	Chicago	672	172/272	Newark
633	133/233	Milwaukee	673	173/273	Philadelphia
635	135/235	St. Louis	675	175/275	Richmond
636	136/236	St. Paul	693	193/293	Fresno Campus
641	141/241	Cincinnati	695	195/295	Brookhaven Campus
643	143/243	Detroit	696	196/296	Covington Campus
644	144/244	Indianapolis	697	197/297	Memphis Campus
650	150/250	Dallas	698	198/298	Ogden Campus
651	151/251	Denver	699	199/299	Philadelphia Campus
652	152/252	Houston			

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3 Closing Codes for Appeals

A two-digit “closing code” must be input to AIMS via CC AMCLSA on each AIMS case closed by Appeals. The closing code is input from Form 5403. (Appeals’ AIMS closing code is similar to Compliance’s AIMS closing code).

- 03 Agreed Nondocketed
- 04* Agreed Notice of Deficiency/Nonfiler
- 05 Defaulted Notice of Deficiency
- 08 Agreed Appeals Docketed or Dismissed from Tax Court and AO has time on the case and Appeals did not issue Notice of Deficiency
- 10 Counsel Settlement or Dismissed from Tax Court and no Appeals Officer time on the case
- 11 Dismissed from Tax Court for Lack of Jurisdiction (Appeals issued Notices of Deficiency only)
- 12 Dismissed from Tax Court for Lack of Jurisdiction (Appeals issued Notices of Deficiency only)
- 13 Unagreed Nondocketed
- 14** Campus Claim Fully Disallowed/OIC Rejected/Penalty Appeal fully Sustained
- 15** Campus Claim Fully Allowed/OIC Accepted/Penalty Appeal fully Abated
- 16** Campus Claim Partially Allowed/OIC Withdrawn/Penalty Appeal Partially Abated
- 17 Tried Tax Court Case
- 18 TEFRA key case or case closed to DOJ because TP files suit in the court of Federal Claims
- 19 TEFRA key case or case closed to DOJ because TP files suit in District court or bankruptcy
- 33 Erroneous Aims Account
- 45 Reference Return

* Includes all nondocketed nonfilers (both 90 day and pre-90 day) where signed agreement constitutes delinquent return.

** Generally, these cases are not AIMS

4 Status Codes for Appeals

Code	Definition	Code	Definition
80	Nondocketed Appeals	86	Reference Return
81	Not Assigned Appeals	87	Closing to Processing
82	Docketed Appeals	88	Tried – District Counsel
83	Local Definition	89	Local Definition
84	Local Definition	90	Closed
85	Local Definition		

5 Appeals Office Addresses

Appeals office addresses can be found on the Appeals IRS intranet website:

<http://www.appeals.irs.gov/APS/caserouting.htm>

6 TE/GE Reporting Systems Codes

EP/EO Determination System (EDS)

EDS is an inventory control and letter generation system for Exempt Organizations (EO) and Employee Plans (EP) determination letter applications. Organizations and plan sponsors submit applications to EO or EP to determine if they meet the law requirements of the Internal Revenue Code. Data entered is added to the Inventory Control System (ICS). This information allows EP and EO to manage their workload, generate correspondence (usually a favorable determination letter), and to add the applicant to the EO/BMF or EPMF.

Before the applicant is added to the EO/BMF or EPMF, the data entered must be validated by MPS (campus subsystem). Once the data passes the validity checks it is added to the campus database files to wait for the weekly posting cycle to Master File and the monthly extract to DCC.

Database Files of MPS

PCCF — The Plan Case Control File contains the plan characteristics, entity information, filing requirements and the final disposition of each application. The data on the PCCF can be accessed via the unique case number

and file source generated by CSS.

POIF — The Plan/Organization Index File is an abbreviated record of the PCCF. The POIF is used to retrieve the case number when only limited data such as the File Folder Number, EIN, Name Control and on EP Cases, Plan Number is available.

The EP and EO data is stored in one database file. EP and EO cases are identified by a file source. File Sources are:

EP — Employee Plan Case

EO — Exempt Organization Case

Two types of records are added to the PCCF: an opening record and a closing record. The opening record will be in status 51 — Area Office Receipt and will stay in that status until the closing record is added. The closing record is sent to ECC-DCC and the master files. Command codes are available for research through IDRS. These command codes are:

PLINF — Displays specific information from the PCCF. The case number must be used with the file source EP or EO to display the data. If the case number is unknown the command code PLINQ may be used to obtain it.

PLINF with a definer of "blank" will display the history of status 51 and the final closing. PLINF with definer E will display the complete entity data.

PLINQ — Accesses one or more records from the POIF based on the search data entered. The case number is obtained to be used with PLINF. PLINQ without a definer searches for EP records and a definer of "O" searches for EO records.

For complete details on the subsystems of EDS in the area office, refer to IRM 7.14, EP/EO Determination System (EDS) Employee Plans User Manual or IRM 7.22, EP/EO Determination System (EDS) Exempt Organizations User Manual.

7 TE/GE Area Offices

Area Office	Code	States Of Jurisdiction
Northeast	01, 16	Wethersfield CT (EP Area Manager) Brooklyn (EO Area Manager) Maine, New Hampshire, Vermont, Connecticut, Rhode Island, Massachusetts, New York, New Jersey, Pennsylvania, Virginia, West Virginia
	16	FSLG Area Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York, New Jersey, Pennsylvania, Rhode Island, Vermont
Mid-Atlantic	02, 16	Philadelphia (EP Area Manager) Baltimore (EO Area Manager) Pennsylvania, New Jersey, Maryland, Delaware, Ohio, Virginia, West Virginia, North Carolina, South Carolina, District of Columbia
Great Lakes	03	Waukesha WI (EP Area Manager) Chicago (EO Area Manager) Ohio, Indiana, West Virginia, Kentucky, Illinois, Michigan, Wisconsin, Iowa, Indiana, Minnesota, Nebraska, South Dakota
Gulf Coast	04	New Orleans (EP Area Manager) Dallas (EO Area Manager) Florida, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Missouri
	16	FSLG Area Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
Pacific Coast	06	Denver (EP Area Manager) Ogden (EO Area Manager) Washington, Oregon, Idaho, California, Alaska, Hawaii, Nevada, Arizona, Colorado, Utah, Wyoming, Montana, New Mexico, Pacific Territories
	16	FSLG Area Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
Southeast	16	Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, District of Columbia, Virginia, West Virginia and Atlantic Possessions
Midwest	16	Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota
Western U.S.	16	Arizona, Colorado, Idaho, Montana, New Mexico, Utah, Wyoming
	16	FSLG Area (Central Group) Illinois, Indiana, Iowa, Michigan, Ohio, Wisconsin

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Eastern and Southern Plains	17	All States East of the Mississippi River (except Illinois, Michigan and Wisconsin), Oklahoma, Arkansas, Louisiana and Eastern Texas
North Central	17	Montana, Wyoming, North Dakota, South Dakota, Nebraska, Kansas, Iowa, Michigan, Missouri, Wisconsin, Illinois, Minnesota
Southwestern	17	New Mexico, Arizona, Utah, Colorado and Western Texas
Western Pacific Northwest	17	California, Nevada and Hawaii Alaska, Oregon, Idaho and Washington
	15	All States

8 Employee Plans Master File

(1) General

Beginning in 2010, check the EFAST website at www.efast.dol.gov for information on filing and appropriate addresses.

(2) EPMF Delinquency Investigations

EPMF delinquency investigations are also processed through IDRS, IDRS will issue notices and TDI's, generate transactions to record fact of notice/TDI issuance for each module, and monitor closures by TC 150, 59X or 977. EPMF delinquency investigations may be initiated with Form 4864 (Request for Delinquency Notice or TDI).

(3) EP/AIMS Input Terms

Employee Group Code	
Function (1st Digit)	7 TE/GE
Division (2nd Digit)	6 EP/7 or 9 EO/2 GE
Group (3rd and 4th Digit)	00 thru 99

File Source	Examination Techniques	Type of Plan
0 IMF Valid SSN	1 Office Interview Technique	1 Defined Benefit
1 IMF Invalid SSN	2 Office Correspondence Technique	2 Defined Contribution
2 BMF with EIN	4 Field Examination	3 Other (not identified on return filed)
4 BMF with SSN or V		
5 NMF with EIN		
6 NMF with SSN		
P EPMF		

(4) Description of EP Activity and MFT Codes

An EP/AIMS activity code is a 3 digit numeric code that identifies the type and condition of the return selected for examination.

Activity Code	Description	MFT Code
307	550 & 5500C/R	74
310	530	76
311	990-T	34
312	550EZ	74
315	550SF	74
473, 481-483	1065	06/35
462	944	14/39
464	940	10/80
463	945	16
465	941	01/17
266, 270-281	1040	30/20
495,496, 497, 498	1041	05/21

202,203,209,213,215,217,219,221,223,226- 231,234,241,260,261,262, 263,265, 267,288-290	1120	02/31/32
Non-return units 370,383,412	Any 5500NRU	99 (EPIC) 74NMF
501-505, 507	Form 8278	99
182	5500NRU	99NMF

EP AIMS ACTIVITY CODES

Form 5500 including 5500-SF and 5500-EZ (MFT 74)

Activity

Code	Explanation
307	Form 5500
312	Form 5500-EZ
315	Form 5500-SF

Form 5330 (MFT 76)

Activity

Code	Explanation
310	Form 5330

Form 990-T (MFT 34)

Activity

Code	Explanation
311	Form 990-T

Activity Codes for Flow-Through Adjustments

Form 1120 – including 1120L, 1120PC, 1120H, 1120F (MFT 02, 32) 1120S, (MFT 02, 31)

Activity

Code	Explanation
202	Form 1120S (Taxable)
203	Form 1120 (No balance sheet)
209	Form 1120 (Under \$250,000)
213	Form 1120 (\$250,000 to <\$1 Mil)
215	Form 1120 (\$1 Mil to < \$5 Mil)
217	Form 1120 (\$5 Mil to < \$10 Mil)
219	Form 1120 (\$10 Mil to < \$50 Mil)
221	Form 1120 (\$50 Mil to < \$100 Mil)
223	Form 1120 (\$100 Mil to < \$250 Mil)
226	Form 1120 (≥ \$250 Mil to < \$500 Mil)
227	Form 1120 (≥ \$500 Mil to < \$1 Bil)
228	Form 1120 (≥ \$1 Bil to < \$5 Bil)
229	Form 1120 (≥ \$5 Bil to < \$20 Bil)
230	Form 1120 (≥ \$20 Bil)
231	Form 1120 (\$250 Mil and Over)
234	Form 1120S No Balance Sheet
241	Form 1120F (1120FSC)
260	Form 1120F Assets =0)
261	Form 1120F (Assets>0 and <\$10 Mil)
262	Form 1120F (Assets>\$10 Mil and <\$50 Mil)
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14)

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Activity Code	Explanation
	(\$1Bil under \$5Bil Asset Class 15)
	(\$5Bil under \$20Bil Asset Class 16)
	(\$20Bil and Over Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date before/1/2008
288	Form 1120S (Assets under \$200K Non-Taxable)
289	Form 1120S (Assets \$200K to < \$10 Mil)
290	Form 1120S (Assets \$10 Mil and Over, Non-Taxable)

Employment Tax (MFT 16, 10, 14, 01, 17, 39, 80)

Activity Code	Explanation
462	Form 944 (MFT 14 or 39)
463	Form 945
464	Form 940 (MFT 10 or 80)
465	Form 941 (MFT 01 or 17)

Form 1065 (MFT 06, 35)

Activity Code	Explanation
473	Form 1065 Taxable Return
481	Form 1065 (10 or less Partners, Gross Receipts under \$100,000)
482	Form 1065 (10 or less Partners, Gross Receipts \$100,000 and Over)
483	Form 1065 (11 or more Partners)

Form 1041 (MFT 05, 21)

Activity Code	Explanation
495	Form 1041 Non-Automatic (Valid for Inventory and Non-Examined Closures only)
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-Taxable Grantor, Pooled Income funds and Bankruptcy Estates
498	Form 1041 Non- Taxable Other

Form 1040 (MFT 30, 20, 22)

Activity Code	Explanation
266	Form 1040SS/1040PR (U.S. Self-Employment Tax – English/Spanish)
270	Form 1040 EITC present & TPI < \$200,000 and Sch. C/F Total Gross Receipts (TGR) < \$25,000
271	Form 1040 EITC present & TPI < \$200,000 and Sch. C/F TGR > \$25,000
272	Form 1040 TPI < \$200,000 and No Sch. C, E, F or 2106
273	Form 1040 TPI < \$200,000 and No Sch. C or F, but Sch. E or 2106 OKAY
274	Form 1040 Non-farm Business with Sch. C/F TGR < \$25,000 and TPI < \$200,000
275	Form 1040 Non-farm Business with Sch. C/F TGR \$25,000 < \$100,000 and TPI < \$200,000
276	Form 1040 Non-farm Business with Sch. C/F TGR \$100,000 < \$200,000 and TPI < \$200,000
277	Form 1040 Non-farm Business with Sch. C/F TGR \$200,000 or More and TPI < \$200,000
278	Form 1040 Farm Business Not Classified Elsewhere and TPI < \$200,000
279	Form 1040 No Sch. C or F present and TPI ≥ \$200,000 and < \$1,000,000
280	Form 1040 Sch. C or F present and TPI ≥ \$200,000 and < \$1,000,000
281	Form 1040 TPI ≥ \$1,000,000

Form 5500-Non Return (NRU) (MFT 74NMF)

Activity Code	Explanation
182	Non-Bank Trustee Examination
370	IRC 403(b)/457 and SIMPLE/SIMPLE IRA Plans (Non-Return Units)
383	SEPs/Governmental (NRU)
412	412(i) Non-return Unit

Form 8278 (MFT 99)

Activity Code	Explanation
501	Return Preparer-Negligent Preparation Penalty Sec. 6694(a)
502	Return Preparer-Willful Attempt to Understate Tax Penalty-Sec. 6694(b)
503	Return Preparers Endorsing or Negotiating Tax Refund Check-Sec. 6695(f)
504	504 Return Preparer Disclosure Penalties-Sec. 6695(a) to (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-filer (ATAT)
508	Non-Filer (Non-ATAT)

(5) EPAIMS Status Codes

Status	Definition	Status	Definition
07	Transferred in	54	Assigned by Area Office Terminal Function
08	Selected, not assigned	55	Cases previously held in suspense
10	Assigned, No Taxpayer Contact	56	Form 10904
12	Assigned — Taxpayer contact	58	ESS/ESP Suspense
13	Returned From Review	60	Department of Labor Notification/or Closed to PSP/Classification
17	FRAUD	80	Nondocketed
18	Accepted by CID	81	Unassigned Case Forwarded to Appeals
20	Review	82	Docketed
21	Joint Committee	83	Locally Defined
22	30-Day letter	84	TE/GE-SP for Closure
24	90-Day letter	85	Suspense
25	Transferred to Counsel	86	Reference Return
30	Suspense, Issue	87	Closed to Appeals Processing Function
32	Suspense, (Fraud)	88	Tried-District Counsel
34	Suspense, TEFRA-PCS	89	Local Definition
38	Suspense, All Other	90	Closed (computer generated with an AIMS Disposal Code)
51	TE/GE -ESP		
52	Reserved		

(6) EP Issue Codes

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
01	Minimum Funding	(A) Minimum Funding - IRC 4971(a) excise tax secured with correction	4971 - 412
		(B) Minimum Funding - IRC 4971(a) excise tax secured (correction made prior to exam)	4971 - 412
		(C) Minimum Funding - correction only involved (F5330 already filed and correct)	4971 - 412
		(D) Minimum Funding - IRC 4971(a)&(b) proposed assessment (unagreed exam)	4971 - 412
		(Z) Other	4971 - 412
02	Prohibited	(A) Prohibited Transaction - IRC 4975(a) excise tax	4975

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
	Transactions	secured with correction	
		(B) Prohibited Transaction - IRC 4975(a) excise tax secured (correction made prior to exam)	4975
		(C) Prohibited Transaction - correction only involved (F5330 already filed and correct)	4975
		(D) Prohibited Transaction - IRC 4975(a)&(b) proposed assessment (unagreed exam)	4975
		(Z) Other	4975
03	Participation/Coverage	(A) Failure to satisfy minimum age and/or service requirements	401(a)(3) - 410(a)
		(B) Failure to satisfy IRC 410(b) coverage requirements	410(b)
		(C) Statutory requirements met, but eligibility failure due to failure to follow plan terms	Reg. 1.401-1(a)(2)
		(D) Ineligible participant(s) in plan	401(a)(2)
		(Z) Other	410
04	Coverage - DB Special Rule	(Z) Failure by DB Plans to meet IRC 401(a)(26) minimum coverage requirements	401(a)(26)
05	Exclusive Benefit	(A) Exclusive benefit violation (misuse/diversion of assets)	401(a)(2)
		(B) Sham employer - no valid employees or beneficiaries	401(a)(2)
		(Z) Other	401(a)(2)
06	Vesting	(A) Incorrect distribution due to error in applying vesting schedule	401(a)(7) - 411
		(B) Error in applying cash out distributions/forfeiture rules, including improper timing of forfeitures	411(a)(7)
		(C) Error in applying break-in-service rules	411(a)(4)-(6)
		(D) Failure to fully vest at normal retirement age	411(a)
		(E) Failure to fully vest affected participants due to complete discontinuance of contributions	411(d)(3)
		(F) Failure to fully vest all affected participants due to partial plan termination	411(d)(3)
		(G) Failure to properly fully vest at plan termination	411(d)(3)
		(H) Statutory requirements met, but failure to follow plan terms operationally	401(a)(7) - 411
		(Z) Other	401(a)(7) - 411
07	Discrimination of Contributions/Benefits	(A) Failure to provide for nondiscriminatory contributions in amounts or benefits (in amount)	1.401(a)(4)-2&3
		(B) Failure to provide for nondiscriminatory benefits, rights or features	1.401(a)(4)-4
		(C) Discrimination involving timing of plan amendment/plan terminations and pre-termination restrictions	1.401(a)(4)-5
		(D) Failure to comply with the "gateway test" or Reg. 1.401(a)(4)-8(b) exception	1.401(a)(4)-8(b)
		(Z) Other	401(a)(4)
08	Required Distributions	(Z) Failure to make required distributions under IRC 401(a)(9)	401(a)(9)
09	Top Heavy Plans	(Z) Failure to provide minimum contributions/benefits and/or accelerated vesting in top-heavy plan	401(a)(10) - 416
10	Joint and Survivor Annuity	(A) Failure to properly comply with Qualified Joint and Survivor (QJSA) requirements	401(a)(11) - 417
		(B) Failure to comply with the Qualified Pre-Retirement Survivor Annuity (QPSA) requirements	401(a)(11) - 417
		(C) Failure to comply with the Qualified Optional Survivor Annuity (QOSA) requirements	401(a)(11) - 417
		(Z) Other	401(a)(11) - 417
11	Merger/Consolidations - Transfer of Assets or Liabilities	(Z) Merger/Consolidations - transfer of assets	401(a)(12)
12	Assignment and Alienation	(A) Improper assignment and/or alienation of plan benefits	401(a)(13)
		(B) Failure to comply with QDRO requirements	401(a)(13)(B)

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(Z) Other	401(a)(13)
13	Commencement of Benefits	(Z) Failure to commence benefits timely per IRC 401(a)(14)	401(a)(14)
	Special Non-Discrimination Requirements of IRC 401(a)(5)	(A) Failure to provide for nondiscriminatory classification (included or excluded class of employees) (B) Failure to comply with the permitted disparity formula of IRC 401(l) (Z) Other	401(a)(5) 1.401(a)(4)- 401(a)(5)
15	IRC 415 Limitations IRC 401(a)(17)	(Z) Exceeded IRC 415 Limits	401(a)(16) - 415
16	Compensation Limit	(Z) Exceeded IRC 401(a)(17) compensation limits	401(a)(17) - 415
17	PGBC Notification	(Z) Referral to PGBC required per Form 6533	Form 6533
18	Employer Securities - Voting Rights	(Z) Failure to provide certain voting rights to non-PS DC plans for non-publicly traded stock per IRC 401(a)(22)	401(a)(22)
19	Non-Amender/Late Amender	(A) Failure to timely adopt a Required or Interim Amendment (B) Failure to adopt a timely Discretionary Amendment (C) Adoption of a Disqualifying Provision (not timely corrected) (Z) Other	401(a)/401(b) 401(a) 401(a)/401(b) 401(a)/401(b)
20	Contributions/Earnings allocations	(A) Error in allocation of Contributions and/or Forfeitures due to incorrect definition of Compensation used (B) Error in allocation of Contributions and/or Forfeitures due to reasons other than incorrect definition of Compensation used (C) Error in allocation of trust earnings (D) Failure to make all matching contributions per plan terms (Z) Other	1.401-1(b) 1.401-1(b) 1.401-1(b) 1.401-1(b) 1.401-1(b)
21	Section 414 Violations	(Z) Section 414 Violations	414
22	Deductions	(A) Deduction error due to late payment of contribution (B) Deduction error due to contributions paid in excess of IRC 404 limits (C) Deduction error due to exceeding IRC 415 limitations (D) Deduction error due to compensation taken into account in excess of IRC 401(a)(17) (E) Excess dividend deduction per IRC 404(k) (Z) Other (Z) Incorrect Testing-Passed, Future Affect (e.g., 416, 401(a)(4), etc.) - Does not include errors in ADP/ACP testing	404(a)(6) 404(a) 404(a)/404(j) 404(a)/404(l) 404(k) 404(a)
23	Incorrect Testing-Passed, Fut Affect Inadequate or No		401(a)(4), 416, etc
24	Fidelity Bond	(Z) Inadequate or No Fidelity Bond	ERISA 412
25	Reversion	(Z) Reversion	4980/401(a)(2)
26	Unrelated Business Income	(Z) Unrelated Business Income	511
27	Taxable Distributions	(A) Failure to include Taxable Distributions into income (B) Loans treated as distributions (deemed distributions) per IRC 72(p) (Z) Other	72 72(p)
28	Insufficient Distributions	(Z) IRC 4974 excise tax assessed or proposed	4974
29	IRC 401(k) Specific Issues	(A) IRC 402(g) Excess Deferrals (exceeding dollar limit) not corrected timely (B) Failure to withhold proper amount of Elective Deferrals per plan terms (C) Impermissible distribution (Z) Other specific 401(k) issues (not covered by other issue code elsewhere)	402(g) Reg. 1.401-1(a)(2) 401(k)(2)(B) 401(k)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
	Excess Non-Deductible		
30	Contributions	(Z) IRC 4972 - Excess Non-Deductible Contributions made	4972
31	Delinquent Returns	(Z) Delinquent Returns	6058(a), et al
	Excess Contributions-IRA		
32	IRA	(Z) Excess Contributions-IRA	4973/219
	Excess Contributions-401(k)		
33	401(k)	(Z) Excess contributions and excess aggregate contributions (401(k)) not timely distributed	4979
34	Backup Withholding	(Z) Backup Withholding	3405
35	Penalties	(Z) Penalties	Various
36	Other Issues	(Z) Other Issues	
37	No Issues	(Z) No Issues	
	Late Deposit of Employee Deferrals		
38	Employee Deferrals	(Z) Late Deposit of Employee Deferrals	4975(c)(1)(A)
	Incorrect ADP/ACP-Passed, Fut Impact only		
39	only	(Z) Incorrect ADP/ACP-Passed, Future Affect Only	401(k)/401(m)
	Failed ADP/ACP Test-Corrected		
40	Corrected	(A) Failed ADP Test Only - Corrected (B) Failed ACP Test Only - Corrected (C) Failed both ADP and ACP Tests - Both Corrected (Z) Other	401(k)/401(m) 401(k)/401(m) 401(k)/401(m) 401(k)/401(m)
	Safe Harbor IRC 401(k)(12) and/or 401(m)(11) Plan		
41	401(k)(12) and/or 401(m)(11) Plan	(A) Failure to provide timely notice to participants (B) Failure to provide the required SH contribution to all eligible participants (C) Failures to comply with other requirements for SH plan, such as vesting and withdrawal restrictions (D) Failure to comply with additional limitations on matching contributions per IRC 401(m)(11)(B) (Z) Other	401(k)(12) 401(k)(12) 401(k)(12) 401(m)(11)(B) 401(k)(12)
	Distribution Issues (other than J&S)		
42	(other than J&S)	(A) Failure to distribute per plan terms (either timing or form) (B) Failure to distribute the correct amount of benefit (error in calculation of benefit) (including IRC 401(a)(25)) (C) Failure to distribute the correct amount of benefit (DC plan error) (D) Failure to provide for mandatory distribution rollovers per IRC 401(a)(31)(B) (E) Failure to comply with plan terms related to hardship distributions (F) Failure to provide restriction on certain IRC 411(a)(11)/417(e) lump sum distributions (right to defer) (G) Orphan Plan - Failure to make timely distributions after dissolution of plan sponsor (H) Failure to File required Forms 1099-R (I) Error in distribution amount (error in calculation of plan benefit not related to error in actuarial calculations) (J) Error in distribution amount (error in calculation of plan benefit related to error in actuarial calculations) (Z) Other	411, 401(a) 411, Reg. 1.401-1 401(a) 401(a)(31)(B) 401(k) 411(a)(11) & 417(e) Reg. 1.401-1(a)(2) 6652(h) 401(a) 401(a)/411(b) 401(a)
	ESOP Specific Issues		
43	ESOP Specific Issues	(A) Sub-S ESOP Prohibited Allocation - IRC 409(p) (B) Failure to comply with Independent appraisal requirement (C) Failure to provide for required diversification rights (D) Failure to comply with Put Option requirements (E) Failure to provide right to demand stock distribution (F) Failure to comply with special distribution rules of IRC 409(o) (Z) Other	409(p) 401(a)(28)(C) 401(a)(28)(B) 401(h)(4)&(5) 401(h)(1) 409(o) 409/401

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
44	Plan Investment Issues	(A) Failure to properly value all assets at FMV (non IRC 412(i)) (B) Failure to properly reflect all plan assets in name of trust (i.e., real estate investments, etc.) (C) PPA requirement to allow diversification of ER stock in publicly traded company (Z) Other	RR 80-155 401(a)(1)&(2) 401(a)(35)
45	Benefit Accruals	(A) Failure to satisfy IRC 411(b) accrual rules (B) Error in counting accrual service (C) Error in applying the Suspension of Benefits Rule (Z) Other	411(b) 411(b) DOL 2530.203-3 411(b)
46	IRC 412(i) Specific Issues	(A) 412(i) - Excessive Purported Normal Costs (B) 412(i) - Discriminatory Life Ins (BRF violation) under Rev. Rul. 2004-21 (C) 412(i) - Listed transaction under Rev. Rul. 2004-20 (D) 412(i)(3) - Springing Cash Values (E) 412(i)(3) - Exchange rights for policy with higher values (F) 412(i)(3) - Values provided by contracts significantly exceed amts need for benefits at NRA (including IRC 415) (G) 412(i)(3) - Excessive surrender/expense charges (H) 412(i)(2) - No separate agreement (non-compliant defect) (I) 412(i)(2) - Non-level premiums (non-compliant defect) (J) 412(i)(3) - Benefits provided by contracts not equal to benefit provided by plan under one or more forms (non-compliant defect) (K) 6707A - IRC 6707A Penalty (Non-Return Unit) (Z) Other	412(i)/404(a)(i)(A)(iii) 412(i)(3) 412(i) 412(i)(3) 412(i)(3) 412(i)(3) 412(i)(3) 412(i)(3) 412(i)(2) 412(i)(2) 412(i)(3) 6707A 412(i)
47	DOL Notifications	(A) Failure to Diversify (more than 20% in any one asset) per ERISA 404(a) (B) Investments appear to violate requirement related to prudent investments (C) Fees to service providers appear unreasonable (D) Plan identified as ERISA 404(c) plan, but failed certain criteria to qualify as ERISA 404(c) plan in operation (Z) Form 6212-B referral made for Other reason (Note: Inadequate Bonding is covered by Issue Code 24A above).	ERISA 404(a)(1)(C) ERISA 404(a)(1)(B) Form 6212-B ERISA 404(c) Form6212-B
48	IRC 411(d)(6) Violation	(A) Accrued benefit improperly reduced by plan amendment (anti-cutback) (B) Improper elimination of optional form(s) of benefit or eliminating/reducing early retirement subsidy (C) Improper conversion of DB plan to DC plan (Z) Other IRC 411(d)(6) violation	411(d)(6) 411(d)(6) 411(d)(6) 411(d)(6)
49	SEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law (B) Participation/Coverage (C) Controlled Group/Affiliated Service Group (D) Excess Contributions (E) Top Heavy Requirements (Z) Other	RP 2002-10 408(k)(2) 414(b), (c) & (m) 404(a)(3) & 415(c) 408(k)(1)(B) & 416 408(k)
50	SARSEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law (B) Not More than 25 Participants (C) 50% of Eligible Elect Deferral (D) Controlled Group/Affiliated Service Group (E) Deferral Percentage Test (F) Top Heavy Requirements (Z) Other	RP 2002-10 408(k)(6)(B) 408(k)(6)(A)(ii) 414(b), (c) & (m) 408(k)(6)(A)(iii) 408(k)(1)(B) & 416 408(k)
51	SIMPLE IRA (Non-	(A) Plan Document Compliance with Current Law	RP 2002-10

Lead Issue Code	Lead Issue Code Description (Return Unit)	Sub-Issue Code with Related Description	IRC Section
		(B) Proper Employer Match	408(p)(2)(A)
		(C) Participation/Coverage	408(p)(2)(C)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Timely Deposit of Salary Deferrals	4975(c)(1)(B)
		(F) Excess Salary Deferrals	402(g)
		(Z) Other	408(p)
52	403(b) Plans	(A) Plan Document Compliance with Current Law	Notice 2009-3
		(B) Universal Availability	403(b)(12)
		(C) Excess Contributions	402(g) & 403(b)
		(D) Loans	72(p)
		(E) Hardship Distributions	403(b)(10)
		(Z) Other	403(b)
53	457 Plans (Non-Return Unit)	(A) Catch-Up Contributions	414(v) & 457(b)(3)
		(B) Unforeseeable Emergency Distributions	457(d)(1)(A)(iii)
		(C) Excess Contributions	402(g) & 457(b)
		(D) Loans	72(p)
		(E) Sick and Vacation Leave	457(e)(11)
		(F) IRC 457(f) Issues	457(f)
		(Z) Other	457

(7) Principle Issue Code

MFT Code	Activity Code			Issue Code with Related Description for F5599 Purposes Only		
02/31/32 1120	30/20/21/22 1041	34 990T	202-203, 209, 213, 215, 217, 219, 221, 223, 226-231, 234, 241, 259, 260, 261, 262, 263, 265, 267, 288-290	266, 270- 281	311	
X	X	X	X	X	X	00 - If no Other Principal Issue Applies
X	X	X	X	X	X	22 - EP Deduction (including Actuarial)
	X	X		X	X	26 - EP Unrelated Business Income
	X			X		27 - EP Taxable Distributions
X	X	X	X	X	X	32 - EP Excess Contribution IRA
						34 - Other Issues

(8) EP AIMS Source Codes

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code
06	Interest Abatement Claims	65	Collection Referral
20	Regular Classification	66	CID Referral
21	RICS-Nationwide Samples	67	Other TE/GE Area Referral (from another Area)
23	TEFRA - PCS	68	Congressional Referral (Member of Congress is actual source of referral)
26	Non Return Units	69	Customer Account Services Referral
30	Claim For Refund	70	W&I, SB/SE, LB&I Referral
32	Carryback Refund		
40	Multi-Year-Examination	71	Classification Settlement Program (CSP)
41	Closing Agreement	72	Informant's Report (from 3rd party)
42	Future Year Return	73	Taxpayer Request (includes Walk-In CAP cases, which are worked as examinations)
43	Substitute for Return (SFR)	74	Media Lead (News Media i.e., Newspapers, TV, News, Magazines)

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code
44	Delinquent Returns	75	Justice Department Referral
45	Reference and Information Return	76	Department of Labor (DOL) Referral
47	EO TEP/LB&I CIP/EPTA Large Case	77	DOL Investigation
49	Preparer of Returns	78	Referrals (other)
50	Related Return Pickup	79	PBGC
55	Incomplete Returns	80	Executive Branch Referral (described in IRC 7217).
60	Information Reports (Intra AO TE/GE Referral)	81	RICS (Used for Nationwide Exam)
61	Determinations	82	Employee Plans Compliance Unit (EPCU) Referrals
62	Washington POD Referral*	87	Local Definitions
63	Appeals Referral	90	RICS - General (Used for Local/Multi-Area Samples, General Cases, Training Cases, Local Classified Issues, Converted Cases)
64	Area Office Referral	91	RICS - Tested Condition Codes

In determining which source code is applicable, select from the above codes the one that best describes the original source which identified to the TE/GE Division the taxpayer for examination. For example, if an EP employee reads a newspaper article and prepares an information report, the original source is Media Lead and not Information Reports, thus, source code 74 is applicable.

(9) EP AIMS Project Codes

EP Project Codes are three four-digit codes, which identify the program to which a case belongs. The following project codes are valid for FY 2012:

CODE	DEFINITION
0000	General Casework
0080	Communications Tax
0090	Training Cases
5053	Section 4945
6039	EPTA-MAP
6040	EPTA-403(b)
6041	EPTA-457(b)
6042	EP Team Audit (EPTA)
6043	EPTA Emerging Issues
6044	EPTA – 457(f)
6045	Support to EO/TEP
6046	EPTA - Governmental 401(a)
6047	EPTA - International
6048	EPTA - Reserved (6048)
6049	EPTA - Reserved (6049)
6050	EPTA - Reserved (6050)
6051	EPTA - Reserved (6051)
6052	International Support to TEP/CIP
6053	Global High Wealth – LB&I
6054	High Income High Wealth - SBSE
6055	404 Deduction Only – Intl (Sup. To LB&I)
6056	EO/LB&I Support – Reserved (6056)
6068	Referrals
6069	Reported Funding Deficiencies

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CODE	DEFINITION
6070	Claims
6078	Support to LB&I CIP
6087	Issued Waivers
6182	Non-Bank Trustee Investigation
6183	General - Reserved (6183)
6184	General - Reserved (6184)
6185	General - Reserved (6185)
6186	General - Reserved (6186)
6213	IRC 403(b) Plans
6214	IRC 457(b) Plans
6215	IRC 457(f) Plans
6216	Multiemployer Plans
6217	IRA Trust Compliance
6218	Governmental IRC 401(a), Non-EPTA
6219	Special Emphasis - Governmental
6220	Special Emphasis - International
6221	Special Emphasis - Reserved (6221)
6222	Special Emphasis - Reserved (6222)
6223	Special Emphasis - Reserved (6223)
6224	Special Emphasis - Reserved (6224)
6225	Special Emphasis - Reserved (6225)
6422	[REDACTED]
6423	[REDACTED]
6424	[REDACTED]
6425	[REDACTED]
6426	[REDACTED]
6427	ESOP - Listed Transaction
6429	Reserved (6429)
6430	EP Risk Model Project
6431	LESE
6432	Reserved Risk Assessment (6432)
6433	SIMPLE Plans
6434	Reserved - Risk Assessment (6434)
6435	S Corp ESOPs
6436	412(i) Plans
6437	[REDACTED]
6438	[REDACTED]
6439	[REDACTED]
6440	[REDACTED]
6441	[REDACTED]
6442	Form 5500EZ Project
6445	Risk Based Targeted
6446	Excess Assets in DB Plan
6447	IRC 409(p) Compliance
6448	Rollovers as Business Startups
6449	[REDACTED]
6451	[REDACTED]
6452	Special Emphasis - Reserved (6452)
6453	SARSEP IRA

CODE	DEFINITION
6454	SEP-IRA
6458	PART Project
6459	Reserved Risk Assessment (6459)
6460	Risk Assessment 401(k)
6461	Reserved Risk Assessment (6461)
6462	Reserved Risk Assessment (6462)
6463	Reserved Risk Assessment (6463)
6464	Reserved Risk Assessment (6464)
6465	Reserved Risk Assessment (6465)
6502	EPCU - Reserved (6502)
6503	EPCU Local Projects
6504	EPCU Real Estate Holdings Project
6505	EPCU - Reserved (6505)
6506	EPCU 403(b) - UA
6507	EPCU 1099-R - 72t
6508	EPCU Local Projects
6509	EPCU 5500-EZ
6510	EPCU 5330's
6512	EPCU – Form 5498 IRA
6513	EPCU Terminations
6515	EPCU - Funding Deficiencies
6516	EPCU - Delinquent Forms 5500
6517	EPCU –Leased Employees)
6518	EPCU – Reserved (6518)
6519	EPCU- ESOP
6526	EPCU - Reserved (6526)
6527	EPCU - Minimum Required Distributions Project
6537	EPCU – Form 1120 Improper Deductions
6538	EPCU – Qualifying ER Securities
6539	EPCU - Partial Termination/Partial Vesting
6540	EPCU – 945/1099R Filings
6541	EPCU- ROBS
6542	EPCU- Uncollectible Loans
6543	EPCU- Excess DB Assets
6544	EPCU- 401(k) Questionnaire
6545	EPCU- 401(k) Project
6546	EPCU- International Project – Foreign Trust
6547	EPCU- International Project - Foreign Distribution
6548	EPCU – International Project - Other
6549	EPCU – Sham Collective Bargaining Agreement
6550	EPCU – 412(i)
6800	Determination Conversions

(10) EP Disposal Codes

Code Definition
Examined — Agreed Disposal Codes (Including Penalties)

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Code	Definition
	Change in Tax Liability
03	Agreed Tax Change
34	Claims Allowed in Full (Survey)
	Change in Organization Status
09	Revocation
	Other Changes
01	Regulatory/Revenue Protection
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
12	Amendment Secured
13	Referrals to LB&I, SBSE, W&I, DOL or PBGC
14	SCP
15	Closing Agreement
Examined — Unagreed Disposal Codes	
	Change in Either Tax Liability or Organization Status
07	Unagreed — Protest to Appeals
10	Unagreed — Without Protest
11	Unagreed — Petition to Tax Court
Examined — No Change Disposal Codes	
02	No Change
Examined — Impact on Future Plan Operations	
08	Correction of Operational Practice - Future Impact
Non-Examined Disposal Codes — Classification	
	Accepted on Manual Classification
20	Regular Classification
	Disposal Codes (Non-Examined Screening)
21	Questionable Items Explained
22	No Examination Potential on Current Year
25	Excess Workload for AO or POD
Non-Examined — Survey Disposal Codes	
	Surveyed Before Assignment
31	Surveyed Before Assignment
35	Surveyed - Excess Inventory
	Surveyed After Assignment
32	Surveyed After Assignment
34	Claims Allowed in Full (surveyed)
Non-Examined — Miscellaneous Disposal Codes	
29	Missing Returns
30	Transfer out of Area Office
33	Error Accounts with No Return
44	Substitute Not Liable - Appeals
45	Reference and Information Return
99	Information Report and Miscellaneous

(11) EP Disposal Code Priority

If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09	Revocation
2	07, 10 or 11	Unagreed
3	15	Closing Agreement
4	14	SCP
5	03	Agreed Tax Change
6	06	Delinquent Return Secured
7	05	Delinquent Related
8	04	Change Related Return
9	12	Amendment Secured

Priority	Code	Description
10	01	Regulatory/Revenue Protection
11	13	Referrals to LB&I, SBSE, W&I, DOL OR PBGC
12	08	Correction of Operation Practice – Future Impact
13	02	No Change

(12) AIMS-RCCMS Disposal Code Crosswalk

AIMS Disposition Code	Definition	RCCMS Disposition Code
01	Regulatory/Revenue Protection	210
02	No Change	107
03	Agreed Tax or Penalty Change	102
04	Change to Related Return	205
05	Delinquent Related Return Secured	207
06	Delinquent Return Secured	208
07	Appealed – Protest to Appeals	601
08	Correction of Operational Practice – Future Impact	206
09	Revocation – Agreed	211
10	Unagreed – Without Protest	604
11	Unagreed – Petition to Tax Court	603
12	Amended Secured	202
13	Referrals to Other Operating Divisions	501
14	SCP – Self - Correction Program	404
15	Closing Agreement	106
20	Regular Classification	906
21	Questionable Items Explained	905
22	No Examination Potential	904
25	Excess Workload	902
29	Missing Return	903
30	Transfer	803
31	Surveyed Before Assignment	910
32	Surveyed After Assignment	908
33	Error Accounts With No Return	901
34	Claims Allowed	103
35	Surveyed-Excess Inventory	913
44	Substitute Not Liable Appeals	804
45	Reference and Information Return	802
99	Information Report and Miscellaneous	801

(13) EP AIMS Push Codes

- 020 — Delinquent Return 5330/940/941/945/1040/1041/1065
- 021 — Substitute 5330
- 025 — Inadequate Records Notice
- 036 — Substitute for Return
- 041 — Current Return Pick-up
- 081 — Future Year Return

When a request is made through AIMS to post a transaction code, TC424, to the Master File (BMF, IMF, EPMF), if the Master file does not reflect the posting of the return (TC150), entering a Push Code from the above list, with the exclusion of Push Code 036, on the Form 5597 will post the TC 424 and 3 digit Push Code on AIMS and MF. The Push Code will allow the skeletal AIMS account (TC424) to remain active and will hold at MF for up to 26 months. If the return (TC 150) does not post on MF within that time frame, then the TC 424 will reverse shutting down the AIMS account and posting the closing on MF (TC421). If the return posts in the interim, an AIMS opening will automatically be generated, be extracted and a good AIMS account (TC420) will appear.

Note: Using a Push Code 036 will automatically generate a TC 150 and TC 420 on Master File, Push Code 036 can be used for all MFT's except for MFT 74 and 76.

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(14) Fraud Condition Indicator Codes

Code	Fraud Condition
00	No Fraud
01	Civil Fraud
02	[REDACTED]
03	[REDACTED]

(15) Informants Claims Indicator

Description indicates the availability of an Information Report relative to this examination. Input upon establishment or update.

Valid Values and Meanings:

Values	Meanings
0	No Information Report on File
1	Information Report on File
3	Allowed Closing to Appeals

**9 North American Industry Classification System (NAICS) Codes
(To be used by SBSE, LB&I & TEGE)**

Agricultural Forestry, Fishing and Hunting

		BOD Client Code		
		SB/SE	LB&I	
Crop Production				
111100	A	4		Oilseed & Grain Farming
111210	A	4		Vegetable 7 Melon Farming (Including potatoes and yams)
111300	A	4		Fruit & Tree Nut Farming
111400	A	4		Greenhouse, Nursery 7 Floriculture Production
111900	A	4		Other Crop Farming (including tobacco, cotton, sugarcane, hay peanut, sugar beet & all other crop farms)
Animal Production				
112111	A	4		Beef Cattle Ranching & Farming
112112	A	4		Cattle Feedlots
112120	A	4		Dairy Cattle & Milk Production
112130				Dual Purpose Cattle Ranching & Farming
112210	A	4		Hog & Pig Farming
112300	A	4		Poultry & Egg Production
112400	A	4		Sheep & Goat Farming
112510	A	4		Animal Aquaculture (including Shellfish & Finfish Farms & Hatcheries)
112900	A	4		Other Animal Production
Forestry and Logging				
113000	B	2		Forestry & logging (including forest nurseries & timber tracts)
113110	B	2		Timber Tract Operations
113210	B	2		Forest Nurseries & Gathering of Forest Products
113310	B	2		Logging
Fishing, Hunting and Trapping				
114110	B	4		Fishing
114210	B	4		Hunting & Trapping
Support Activities for Agriculture and Forestry				
115110	B	4		Support Activities for Crop Production (including cotton ginning, soil preparation, planting and Cultivating)
115210	B	4		Support Activities for Animal Production
115310	B	2		Support Activities for Forestry

Mining

Oil and Natural Gas Extraction				
211110	F	2		Oil & Gas Extraction

		BOD Client Code		
		SB/SE	LB&I	
Mining				
212110	F	2	Coal Mining	
212200	F	2	Metal Ore Mining	
212300	F	2	Non-metallic mineral mining & quarrying	
212310	F	2	Stone mining & quarrying	
212320	F	2	Sand, gravel, clay, and ceramic & refractory minerals mining & quarrying	
212390	F	2	Other non-metallic mineral mining & quarrying	
Support Activities for Mining				
213110	F	2	Support activities for mining	
Utilities				
221000	P	2	Utilities	
221100	P	2	Electric power generation, transmission & distribution (Utilities)	
221210	P	2	Natural gas distribution (Utilities)	
221300	P	2	Water, sewage and other systems (Utilities)	
221500			Combination Gas & Electric	
Construction				
Construction of Buildings				
236100	D	2	Residential building construction	
236110	D	2	Residential building construction	
236200	D	2	Non-residential building construction	
Heavy & Civil Engineering Construction				
237100	D	2	Utility system construction	
237210	D	2	Land subdivision	
237310	D	2	Highway, street and bridge construction	
237990	D	2	Other heavy & civil engineering construction	
Specialty Trade Contractors				
238100	C	2	Foundation, structure, & building exterior contractors (including framing carpentry, masonry, glass, roofing & siding)	
238110	C	2	Poured concrete foundation & structure contractors	
238120	C	2	Structural steel & pre-cast concrete construction contractors	
238130	C	2	Framing carpentry contractors	
238140	C	2	Masonry contractors	
238150	C	2	Glass & glazing contractors	
238160	C	2	Roofing contractors	
238170	C	2	Siding contractors	
238190	C	2	Other foundation, structure & building exterior contractors	
238210	C	2	Electrical contractors	
238220	C	2	Plumbing, heating & air-conditioning contractors	
238290	C	2	Other building equipment contractors	
238300	C	2	Building finishing contractors (including drywall, insulation, painting, wall covering, flooring, tile & finish carpentry)	
238310	C	2	Drywall & insulation contractors	
238320	C	2	Painting & wall covering contractors	
238330	C	2	Flooring contractors	
238340	C	2	Tile & terrazzo contractors	
238350	C	2	Finish carpentry contractors	
238390	C	2	Other building finishing contractors	
238900	C	2	Specialty trade contractors (including site preparation)	
238910	C	2	Site preparation contractors	
238990	C	2	All other specialty trade contractors	
Manufacturing				
Food Manufacturing				
311110	E	4	Animal Food Mfg.	
311200	E	4	Grain & Oilseed Milling	
311300	E	4	Sugar & Confectionery Product Mfg.	
311400	E	4	Fruit & Vegetable Preserving & Specialty Food Mfg	
311500	E	4	Dairy Product Mfg.	
311610	E	4	Animal Slaughtering the Processing	

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		BOD Client Code		
	SB/SE		LB&I	
311710	E	4		Seafood Product Preparation & Packaging
311800	E	4		Bakeries & Tortilla Mfg.
311900	E	4		Other Food Mfg. (including coffee, tea, flavoring & seasonings)
Beverage and Tobacco Product Manufacturing				
312000	E	4		Beverage & tobacco product manufacturing
312110	E	4		Soft drink & ice mfg.
312120	E	4		Breweries
312130	E	4		Wineries
312140	E	4		Distilleries
312200	E	4		Tobacco manufacturing
Textile and Fabric Mills				
313000	E	4		Textile mills
Textile Product Mills				
314000	E	4		Textile product mills
Apparel and Apparel Accessories Manufacturing				
315000	E	4		Apparel manufacturing
315100	E	4		Apparel knitting mills
315210	E	4		Cut & sew apparel contractors
315220	E	4		Men's & boy's cut & sew apparel manufacturing
315230	E	4		Women's and & girl's cut & sew apparel manufacturing
315290	E	4		Other cut & sew apparel manufacturing
315990	E	4		Apparel accessories & other apparel manufacturing
Leather and Allied Product Manufacturing				
316110	E	4		Leather & Hide Tanning & Finishing
316210	E	4		Footwear mfg. (including rubber & plastics)
316990	E	4		Other leather & allied product mfg.
Wood Product Manufacturing				
321000	E	2		Wood product manufacturing
321110	E	2		Sawmills & wood preservation
321210	E	2		Veneer, plywood & engineering wood product mfg.
321900	E	2		Other wood product mfg.
Paper and Converted Paper Product Manufacturing				
322000	E	2		Paper manufacturing
322100	E	2		Pulp, paper & paperboard mills
322200	E	2		Converted paper product mfg.
Printing and Related Support Activities				
323100	E	3		Printing & related support activities
Petroleum and Coal Products Manufacturing				
324100	E	2		Petroleum and coal products manufacturing
324110	E	2		Petroleum refineries (including integrated)
324120	E	5		Asphalt paving, roofing & saturated materials manufacturing
324190	E	2		Other petroleum and coal products manufacturing
Chemical and Chemical Product Manufacturing				
325100	E	2		Basic chemical manufacturing
325200	E	2		Resin, synthetic rubber & artificial & synthetic fibers & filaments mfg
325300	E	2		Pesticide, fertilizer & other agricultural chemical mfg.
325410	E	4		Pharmaceutical & medicine mfg.
325500	E	2		Paint, coating & adhesive mfg.
325600	E	2		Soap, cleaning compound & toilet preparation mfg.
325900	E	2		Other chemical product mfg.
Plastics and Rubber Products Manufacturing				
326000	E	2		Plastics & rubber products manufacturing
326100	E	2		Plastic product manufacturing
326200	E	2		Rubber product manufacturing
Non-Metallic Mineral Product & Refractory Manufacturing				
327100	E	5		Clay product & refractory mfg
327210	E	5		Glass & glass product mfg
327300	E	2		Cement & concrete product mfg
327400	E	2		Lime & gypsum product mfg
327900	E	2		Other non-metallic mineral product mfg
Primary Metal Manufacturing				
331000	E	2		Primary metal manufacturing

BOD Client Code			
	SB/SE	LB&I	
331110	E	2	Iron & steel mills & ferroalloy mfg
331200	E	2	Steel product manufacturing from purchased steel
331310	E	2	Alumina & aluminum production & processing
331400	E	2	Non-ferrous metal (except aluminum) production & processing
331500	E	2	Foundries
Fabricated Metal Product Manufacturing			
332000	E	5	Fabricated metal product manufacturing
332110	E	5	Forging & stamping
332210	E	5	Cutlery & hand tool manufacturing
332300	E	5	Architectural & structural metals manufacturing
332400	E	5	Boiler, tank & shipping container manufacturing
332510	E	5	Hardware manufacturing
332610	E	5	Spring & wire products manufacturing
332700	E	5	Machine shops, turned product and screw, nut & bolt manufacturing
332810	E	5	Coating, engraving, heat treating and allied activities
332900	E	5	Other general purpose machinery manufacturing
Machinery Manufacturing			
333000	E	5	Machinery manufacturing
333100	E	5	Agricultural, construction & mining machinery manufacturing
333200	E	5	Industrial machinery manufacturing
333310	E	5	Commercial & service industry machinery manufacturing
333410	E	5	Ventilation, heating, air-conditioning & commercial refrigeration equipment manufacturing
333510	E	5	Metalworking machinery manufacturing
333610	E	5	Engine, turbine & power transmission equipment manufacturing
333900	E	5	Other general purpose machinery manufacturing
Computer and Electronic Product Manufacturing			
334000	E	3	Computer & electronic product manufacturing
334110	E	3	Computer & peripheral equipment mfg
334200	E	3	Communication equipment mfg
334310	E	3	Audio & video equipment mfg
334410	E	3	Semiconductor & other electronic component mfg
333500	E	3	Navigational, measuring, electro medical & control instrument mfg
334610	E	3	Manufacturing & reproducing magnetic & optical media
Electrical Equipment, Appliance and Component Manufacturing			
335000	E	3	Electrical equipment, appliance & component manufacturing
335100	E	3	Electric lighting equipment mfg
335200	E	4	Household appliance mfg
335310	E	3	Electrical equipment mfg
335900	E	3	Other electrical equipment & component
Transportation Equipment Manufacturing			
336000	E	5	Transportation equipment manufacturing
336100	E	5	Motor Vehicle Mfg
336210	E	5	Motor Vehicle Body & Trailer Mfg
336300	E	5	Motor Vehicle Parts Mfg
336410	E	5	Aerospace Product & Parts Mfg
336510	E	5	Railroad Rolling Stock Mfg
336610	E	5	Ship & Boat Building
336990	E	5	Other Transportation Equipment Mfg
Furniture and Related Product Manufacturing			
337000	E	4	Furniture & Related Product Mfg
Miscellaneous Manufacturing			
339110	E	3	Medical Equipment & Supplies Mfg
339900	E	3	Other Miscellaneous Manufacturing
Wholesale Trade			
Merchant Wholesalers, Durable Goods			
423100	G	5	Motor vehicle & motor vehicle part & supplies wholesalers
423200	G	4	Furniture & home furnishing wholesalers
423300	G	5	Lumber & other construction materials wholesalers
423400	G	5	Professional & commercial equipment & supplies wholesalers
423500	G	2	Metal & mineral (except petroleum)
423600	G	5	Electrical goods wholesalers

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		BOD Client Code		
		SB/SE	LB&I	
423700	G	5		Hardware, plumbing and heating equipment & supplies
423800	G	5		Machinery, equipment & supplies wholesalers
423910	G	4		Sporting & recreational goods & supplies wholesalers
423920	G	4		Toy & hobby goods & supplies wholesalers
423930	G	4		Recyclable material wholesalers
423940	G	4		Jewelry, watch, precious stone & precious metal wholesalers
423990	G	4		Other miscellaneous durable goods wholesalers
Merchant Wholesalers, Non-durable Goods				
424100	G	2		Paper & Paper Produce Wholesalers
424210	G	4		Drugs & Druggists' Sundries Wholesalers
424300	G	4		Apparel, Piece Goods & Notions Wholesalers
424400	G	4		Grocery & Related Product Wholesalers
424500	G	4		Farm Product Raw Material Wholesalers
424600	G	2		Chemical & Allied Product Wholesalers
424700	G	2		Petroleum & Petroleum Products Wholesalers
424800	G	4		Beer, Wine & Distilled Alcoholic Beverage Wholesalers
424910	G	4		Farm Supplies Wholesalers
424920	G	3		Book, Periodical & Newspaper Wholesalers
424930	G	4		Flower, Nursery Stock & Florists' Supplies Wholesalers
424940	G	4		Tobacco & Tobacco Product Wholesalers
424950	G	2		Paint, Varnish & Supplies Wholesalers
424990	G	4		Other Miscellaneous Nondurable Goods Wholesalers
Wholesale Electronic Markets and Agents & Brokers				
425110	G	3		Business to business electronic markets
425120	G	3		Wholesale trade agents & brokers

Retail Trade

Motor Vehicle and Parts Dealers				
441110	I	5		New Car Dealers
441120	I	5		Used Car Dealers
441210	I	5		Recreational Vehicle Dealers
441221	I	5		Motorcycle Dealers
441222	I	5		Boat Dealers
441229	I	5		All Other Motor Vehicle Dealers
441300	I	5		Automotive Parts, Accessories & Tire Stores
Furniture and Home Furnishing Stores				
442110	K	4		Furniture stores
442200	K	4		Home furnishings stores
442210	K	4		Floor covering stores
442291	K	4		Window treatment stores
442299	K	4		All other home furnishing stores
Electronics and Appliance Stores				
443111	L	4		Household Appliance Store
443112	L	4		Radio, Television & Other Electronic Stores
443120	L	3		Computer Software Stores
443130	L	3		Camera & Photographic Supplies Stores
Building Material and Garden Equipment and Supplies Dealers				
444110	L	4		Home Centers
444120	L	4		Paint & Wallpaper Stores
444130	L	4		Hardware Stores
444190	L	4		Other Building Material Dealers
444200	L	4		Lawn & Garden Equipment & Supplies Stores
Food and Beverage Stores				
445100	J	4		Grocery stores (including supermarkets & convenience stores without gas)
445110	J	4		Supermarkets and Other Grocery (except Convenience) Stores
445120	J	4		Convenience Stores
445210	J	4		Meat Markets
445220	J	4		Fish & Seafood Markets
445230	J	4		Fruit & Vegetable Markets
445290	J	4		Other specialty food stores
445291	J	4		Baked Goods Stores
445292	J	4		Confectionery & nut stores

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BOD Client Code			
	SB/SE	LB&I	
445299	J	4	All Other Specialty Food Stores
445310	J	4	Beer, Wine & liquor Stores
Health and Personal Care Stores			
446110	L	4	Pharmacies & Drug Stores
446120	L	4	Cosmetics, Beauty Supplies & Perfume Stores
446130	L	4	Optical Goods Stores
446190	L	4	Other Health and Personal Care Stores
Gasoline Stations			
447100	I	2	Gasoline Stations (including Convenience Store with Gas)
Clothing and Clothing Accessories Stores			
448110	K	4	Men's Clothing Stores
448120	K	4	Women's Clothing Stores
448130	K	4	Children's & Infant's Clothing Stores
448140	K	4	Family Clothing Stores
448150	K	4	Clothing Accessories Stores
448190	K	4	Other clothing stores
448210	K	4	Shoe Stores
448310	K	4	Jewelry Stores
448320	K	4	Luggage & Leather Good Stores
Sporting Goods, Hobby, Book and Music Stores			
451110	L	4	Sporting Goods Stores
451120	L	4	Hobby, Toy & Game Stores
451130	L	4	Sewing, Needlework & Piece Goods Stores
451140	L	4	Musical Instrument & Supplies Stores
451211	L	3	Book Stores
451212	L	3	News Dealers & Newsstands
451220	L	4	Prerecorded Tape, Compact Disc & Record Stores
General Merchandise Stores			
452000	K	4	General merchandise stores
452110	K	4	Department Stores
452900	K	4	Other General Merchandise Stores
Miscellaneous Store Retailers			
453110	L	4	Florists
453210	L	4	Office Supplies & Stationery Stores
453220	L	4	Gift, Novelty & Souvenir Stores
453310	L	4	Used Merchandise Stores
453910	L	4	Pet & Pet Supplies Stores
453920	L	4	Art Dealers
453930	L	4	Manufactured (Mobile) Home Dealers
453990	L	4	All Other Miscellaneous Store Retailers (including tobacco, candle & Trophy Shops)
Non-store Retailers & Fuel Dealers			
454110	H	4	Electronic Shopping & Mail-Order Houses
454111	H	4	Electronic shopping
454112	H	4	Electronic auctions
454113	H	4	Mail-order houses
454210	H	4	Vending Machine Operators
454310	H	2	Fuel Dealers
454311	H	2	Heating Oil Dealers
454312	H	2	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	H	2	Other Fuel Dealers
454390	H	4	Other Direct Selling Establishments (Including Door-to-Door Retailing, Frozen Food Plan Providers, Party Plan Merchandisers & Coffee-Break Service Providers)
Transportation and Warehousing			
Air Transportation			
481000	O	5	Air Transportation
Rail Transportation			
482110	O	5	Rail Transportation
Water Transportation			
483000	P	5	Water Transportation
Truck Transportation			

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484110	P	5	General Freight Trucking, Local
484120	P	5	General Freight Trucking, Long-Distance
484200	P	5	Specialized Freight Trucking

Transit and Ground Passenger Transportation

485110	O	5	Urban Transit Systems
485210	O	5	Interurban & Rural Bus Transportation
485300	O	5	Taxi & Limousine service
485310	O	5	Taxi Service
485320	O	5	Limousine Service
485410	O	5	School & Employee Bus Transportation
485510	O	5	Charter Bus Industry
485990	O	5	Other Transit & Ground Passenger Transportation

Pipeline Transportation

486000	P	2	Pipeline Transportation
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Scenic & Sight-seeing Transportation

487000	O	5	Scenic & Sight-seeing
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Support Activities for Transportation

488000	P	5	Support activities for transportation (including motor vehicle towing)
488100	O	5	Support Activities for Air Transportation
488210	O	5	Support Activities for Rail Transportation
488300	P	2	Support Activities for Water Transportation
488410	P	5	Motor Vehicle Towing
488490	P	5	Other Support Activities for Road Transportation
488510	P	5	Freight Transportation Arrangement
488990	P	5	Other Support Activities for Transportation

Couriers and Messengers

492000	P	3	Couriers & messengers
492110	P	3	Couriers
492210	P	3	Local Messengers & Local Delivery

Warehousing and Storage

493100	P	5	Warehousing & Storage Facilities (Except Lessors of Mini-warehouses & Self Storage Units)
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Information**Publishing Industries**

511000	E	3	Publishing Industries (except internet)
511110	E	3	Newspaper Publishers (except internet)
511120	E	3	Periodical Publishers (except internet)
511130	E	3	Book Publishers (except internet)
511140	E	3	Directory & mailing list publishers (except internet)
511190	E	3	Other Publishers (except internet)
511210	E	3	Software Publishers

Motion Picture and Sound Recording Industries

512100	Q	3	Motion Picture & Video Industries (Except Video Rental)
512200	Q	3	Sound Recording Industries

Broadcasting

515000	P	3	Broadcasting (except internet)
515100	P	3	Radio & Television Broadcasting
515210	P	3	Cable & other subscription programming

Internet Publishing and Broadcasting

516110	S	3	Internet publishing & broadcasting
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Telecommunications

517000	P	3	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers and other telecommunications)
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Internet Service providers, Web Search Portals and Data Processing Services

518111	S	3	Internet Service Providers
518112	S	3	Web Search Portals
518210	S	3	Data processing, hosting and related services

Information Services

519100	S	3	Other information services (including news syndicates & libraries)
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Finance and Insurance**Credit Intermediation and Related Activities**

522100	N	1	Depository credit intermediation (including commercial banking, savings institutions and credit unions)
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522110	N	1	Commercial Banking
522120	N	1	Savings Institutions
522130	N	1	Credit Unions
522190	N	1	Other Depository Credit Intermediation
522200	N	1	Non-depository credit intermediation (including sales financing & consumer lending)
522210	N	1	Credit Card Issuing
522220	N	1	Sales Financing
522291	N	1	Consumer Lending
522292	N	1	Real Estate Credit (including mortgage bankers & originators)
522293	N	1	International Trade Financing
522294	N	1	Secondary Market Financing
522298	N	1	All Other Non-depository Credit Intermediation
522300	N	1	Activities related to credit intermediation (including loan brokers)
Securities, Commodity Contracts and Other Financial Investments and Related Activities			
523110	N	1	Investment Banking & Securities Dealing
523120	N	1	Securities Brokerage
523130	N	1	Commodity Contracts Dealing
523140	N	1	Commodity Contracts Brokerage
523210	N	1	Securities & Commodity Exchanges
523900	N	1	Other Financial Investment Activities (Including Portfolio Management & Investment Advice)
Insurance Carriers and Related Activities			
524140	N	1	Direct Life, Health & Medical Insurance & Reinsurance Carriers
524150	N	1	Direct Insurance & Reinsurance (Except Life, Health & Medical) Carriers
524210	N	1	Insurance Agencies & Brokerages
524290	N	1	Other Insurance Related Activities
Funds, Trusts and Other Financial Vehicles			
525100	N	1	Insurance & Employee Benefit Funds
525910	N	1	Open-End Investment Funds (Form 1120-RIC)
525290	N	1	Trusts, Estates & Agency Accounts
525930	N	1	Real Estate Investment Trusts (Form 1120-REIT)
525990	N	1	Other Financial Vehicles

Real Estate and Rental & Leasing

Real Estate

531100	M	5	Lessors of real estate (including mini warehouses & self-storage units)
531110	M	5	Lessors of Residential Buildings & Dwellings
531114	M	5	Cooperative housing
531120	M	5	Lessors of Non-Residential Buildings (Except Mini-warehouses)
531130	M	5	Lessors of Mini-warehouses & Self Storage Units
531190	M	5	Lessors of Other Real Estate Property
531210	M	5	Offices of Real Estate Agents & Brokers
531310	M	5	Real Estate Property Managers
531320	M	5	Offices of Real Estate Appraisers
531390	M	5	Other Activities Related to Real Estate

Rental and Leasing Services

532100	T	5	Automotive Equipment Rental & Leasing
532210	S	4	Consumer Electronics & Appliances Rental
532220	S	4	Formal Wear & Costume Rental
532230	Q	3	Video Tape & Disc Rental
532290	S	4	Other Consumer Goods Rental
532310	S	4	General Rental Centers
532400	S	5	Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Non-financial Intangible Assets

533110	S	3	Lessors of non-financial intangible assets (except copyrighted works)
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Professional, Scientific and Technical Services

Professional, Scientific and Technical Services

541100	U	1	Legal Services
541110	U	1	Offices of Lawyers
541190	U	1	Other Legal Services
541211	U	1	Office of Certified Public Accountants
541213	U	1	Tax Preparation Services
541214	U	1	Payroll Services
541219	U	1	Other Accounting Services

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541310	U	4	Architectural Services
541320	U	4	Landscape Architectural Services
541330	U	4	Engineering Services
541340	U	4	Drafting Services
541350	U	4	Building Inspection Services
541360	U	4	Geophysical Surveying & Mapping Services
541370	U	4	Surveying & Mapping (Except geophysical) Services
541380	U	4	Testing Laboratories
541400	U	4	Specialized Design Service (Including interior, industrial, graphic & Fashion design)
541510	U	3	Computer systems design & related services
541511	U	3	Custom Computer Programming Services
541512	U	3	Computer Systems Design Services
541513	U	3	Computer facilities management services
541519	U	3	Other Computer Related Services
541600	U	3	Management, scientific & technical consulting services
541700	U	3	Scientific Research & Development Services
541800	U	4	Advertising & Related Services
541910	U	4	Marketing Research & Public Opinion Polling
541920	U	4	Photographic Services
541930	U	4	Translation & Interpretation Services
541940	U	4	Veterinary Services
541990	U	3	All Other Professional, Scientific & Technical Services

Management of Companies & Enterprises

Management of Companies (Holding Companies)

551111	S	1	Offices of Bank Holding Companies
551112	S	1	Offices of Other Holding Companies

Administrative & Support, Waste Management & Remediation Services

Administrative and Support Services

561110	S	4	Office Administrative Services
561210	S	4	Facilities Support Service
561300	S	4	Employment Services
561410	S	4	Document Preparation Services
561420	S	4	Telephone Call Centers (including telephone answering services & telemarketing bureaus)
561430	S	4	Business service centers (including private mail centers & copy shops)
561440	S	4	Collection Agencies
561450	S	4	Credit Bureaus
561490	S	4	Other Business Support Services (Including Repossession Services, Court Reporting & Stenotype Services)
561500	S	4	Travel Arrangement & Reservation Services
561600	S	4	Investigation & Security Services
561710	S	4	Exterminating & Pest Control Services
561720	S	4	Janitorial Services
561730	S	4	Landscaping Services
561740	S	4	Carpet & Upholstery Cleaning Services
561790	S	4	Other Services to Buildings & Dwellings
561900	S	4	Other Support Services (Including Packages & Leveling services & convention Trade Show Organizers)

Waste Management and Remediation Services

562000	S	2	Waste Management & Remediation Services
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Educational Services

611000	S	4	Educational Services (Including schools, colleges & universities)
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Health Care & Social Assistance

Ambulatory Health Care Services

621111	R	4	Offices of Physicians (except mental health specialists)
621112	R	4	Offices of Physicians, mental health specialists
621210	R	4	Offices of Dentists
621310	R	4	Offices of Chiropractors

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621320	R	4	Offices of Optometrists
621330	R	4	Offices of Mental Health Practitioners (except Physicians)
621340	R	4	Offices of Physical, Occupational & Speech Therapists & Audiologists
621391	R	4	Office of Podiatrists
621399	R	4	Offices of all other miscellaneous Health Practitioners
621400	R	4	Outpatient Care centers
621410	R	4	Family Planning Centers
621420	R	4	Outpatient Mental Health & Substance Abuse Centers
621491	R	4	HMO Medical Centers
621492	R	4	Kidney Dialysis Centers
621493	R	4	Freestanding Ambulatory Surgical & Emergency Centers
621498	R	4	All Other Outpatient Care Centers
621510	R	4	Medical & Diagnostic Laboratories
621610	R	4	Home Health Services
621900	R	4	Other Ambulatory Health Care Services (Including ambulance services & blood & organ banks)

Hospitals

622000 R 4 Hospitals

Nursing and Residential Care Facilities

623000 R 4 Nursing and Residential Care Facilities

Social Assistance

624100 S 4 Individual & Family Services

624200 S 4 Community & Housing & Emergency & Other Relief Services

624310 S 4 Vocational Rehabilitation Services

624410 S 4 Child Day Care Services

Arts, Entertainment & Recreation**Performing Arts, Spectator Sports and Related Industries**

711100 Q 3 Performing Arts Companies

711210 Q 3 Spectator Sports (including sports clubs & race tracks)

711300 Q 3 Promoters of Performing Arts, Sports & Similar events

711410 Q 3 Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures

711510 Q 3 Independent Artists, Writers & Performers

Museums, Historical Sites and Similar Institutions

712100 Q 3 Museums, Historical Sites & Similar Institutions

Amusement, Gambling and Recreational Industries

713100 Q 3 Amusement Parks & Arcades

713200 Q 3 Gambling Industries

713900 Q 3 Other Amusement & Recreational Industries (including Golf Courses, skiing facilities, marinas, fitness centers, bowling centers)

Accommodation and Foodservices**Accommodation**

721100 T 4 Travel accommodation (including hotels, motels and Bed & Breakfast inns)

721110 T 4 Hotels (Except casino hotels) & motels

721120 T 4 Casino Hotels

721191 T 4 Bed & Breakfast Inns

721199 T 4 All other Traveler Accommodations

721210 T 4 RV (Recreational Vehicle) Parks & Recreational camps

721310 T 4 Rooming & Boarding Houses

Foodservices and Drinking Places

722110 J 4 Full-service Restaurants

722210 J 4 Limited-service eating places

722300 J 4 Special Foodservices (including Foodservice Contractors & Caterers)

722410 J 4 Drinking Places (Alcoholic Beverages)

Other Services**Repair and Maintenance**

811110 T 5 Automotive Mechanical & Electrical Repair & Maintenance

811120 T 5 Automotive Body, Paint, Interior & Glass Repair

811190 T 5 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)

811210 T 3 Electronic & precision equipment repair & maintenance

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811310	T	5	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair and Maintenance
811410	T	4	Home & Garden Equipment & Appliance Repair & Maintenance
811420	T	4	Reupholstering & Furniture Repair
811430	T	4	Footwear & Leather Goods Repair
811490	T	4	Other Personal & Household Goods Repair & Maintenance
Personal and Laundry Services			
812111	S	4	Barber Shops
812112	S	4	Beauty Salons
812113	S	4	Nail Salons
812190	S	4	Other Personal Care Services (Including Diet & Weight Reducing Centers)
812210	S	4	Funeral Homes & Funeral Services
812220	S	4	Cemeteries & Crematories
812310	S	4	Coin-operated Laundries & Drycleaners
812320	S	4	Dry-cleaning & Laundry Services (except Coin-operated)
812330	S	4	Linen & Uniform Supply
812910	S	4	Pet Care (Except Veterinary) Services
812920	S	4	Photo Finishing
812930	S	4	Parking Lots & Garages
812990	S	4	All Other Personal Services
Religious, Grantmaking, Civic Professional, and Similar Organizations			
813000	S	4	Religious, Grantmaking, Civic & other Membership Organizations
813930			Labor Unions and Similar Labor Organizations
921000			Governmental Instrumentality or Agency

10 Exempt Organizations Computer Systems Codes

(1) General

Exempt Organization (EO) returns are processed in the Ogden Campus.

EO AIMS ACTIVITY CODES

Code	Definition
EO ACTIVITY CODES Form 990/990-EZ (MFT 67)	
318	501(f) Cooperative Service Organizations of Operating Educational Organizations
319	ACA 1322 for Qualified Nonprofit Health Insurance Issuers IRC 501(c)(29)
320	International Issues
321	501(c)(28) National Railroad Retirement Investment Trust
323	501 (c)(27) State Sponsored Workers Compensation Reinsurance (990)
324	501(n) Charitable Risk Pool (990)
327	501(c)(1) U.S. Instrumentality
328	501(c)(2) Title Holding Corporation
337	Form 1041/1041A
339	Private School
340	Educational Other Than Private School
341	501(c)(3) Other
342	Religious Organization
343	Scientific Organization
344	Hospital/Other Health Services
345	Church Tax Inquiry
347	501(c)(4) Civic League, Social Welfare
348	NECT, Form 990, 990EZ
349	Approved Church Examination
350	501(c)(5) Labor Organization
351	501(c)(5) Agricultural or Horticultural Organization
352	IRC 529, Qualified State Sponsored Tuition Program (Form 990)
354	501(c)(6) Business League, Gross income under \$100,000
355	501(c)(6) Business League Gross income \$100,000 and over
356	501(c)(26) State Sponsored High Risk Health Insurance Organization (Form 990)
358	501(c)(7) Pleasure Recreational Social Club
360	501(c)(8) Fraternal Beneficiary Assoc.

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Code	Definition
361	501(c)(9) Employee Beneficiary Association
363	501(c)(10) Fraternal Lodge
364	501(c)(11) Teachers Retirement Fund Association
365	501(c)(12) Mutual Assets under \$500,000
366	501 (c)(12) Mutual, Assets \$500,000 and Over
367	Political Organizations with a 990-T Filing Requirement
369	501(c)(13) Cemetery Company
371	501(c)(14) Credit Union Assets under \$500,000
372	501(c)(14) Credit Union Assets \$500,000 and over
373	501(c)(15) Mutual Insurance Association
374	501(c)(16) Financing of Crop Operations
375	501(c)(17) Supplemental Unemployment Trust
376	501(c)(18) Employee Funded Pension Trust
377	501(c)(19) Veterans Organization
378	501(c)(20) Legal Service Organization
381	501(e) Cooperative Hospital
382	501(c)(22) Withdrawal Liability Payment Fund
398	501(c)(24) Trust of Terminated Plans
399	501(c)(25) Real Property Title Holding Company
Form 8278 (MFT 99)	
501	Section 6694 (a)
502	Section 6694 (b)
503	Section 6695 (f)
504	Section 6695 (a) – (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer
Form 926 (MFT 81)	
992	Transfer of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership (Whistleblower/International Issues)
Form 8804 (MFT 08)	
488	Annual Return of Partnership Withholding Section 1446
Form 8871 (MFT 47)	
325	Form 8871 Political Organization Notice of Section 527 Status
326	Form 8872 Political Organization Report of Contributions and Expenditures
Form 990—BL (MFT 56)	
379	501(c)(21) Black Lung Trust
Form 990—T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program
359	501(c)(27) State Sponsored Workers Compensation Reinsurance
362	501(c)(26) State Sponsored High Risk Health Ins. Org.
368	IRC 501(n) Charitable Risk Pool (990T)
385	501(c)(28) National Railroad Retirement Investment Trust
386	501(c)(2) Title Holding Corporation
387	501(c)(3) Private Foundation
388	501(c)(3) Other Than Private Foundation
389	501(c)(4) Civil League, Social Welfare
390	501(c)(5) Labor, Agricultural, or Horticultural Organization
391	501(c)(6) Business League
392	501(c)(7) Pleasure, Recreational or Social Club
393	501(c)(8) Fraternal Beneficiary Lodge
394	501 All Others (Including TEFRA-PCS Referred from LB&I, SB/SE and W&I Divisions)
305	TEFRA-PCS Referred from LB&I, SB/SE and W&I Divisions
Employment Tax Returns (MFT 01, 04, 09, 10, 11, 12, 14, 16, 17, 19, 22, 30, 71, 72, 80)	
462	Form 944, Employers Annual Federal Tax Return
463	Form 945, Annual Federal Income Tax Withheld
464	Form 940, Employer's Annual Federal Unemployment Tax Return

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Code	Definition
465	Form 941, Employer's Quarterly Federal Tax Return
467	Form 943, Employer's Annual Tax Return for Agriculture Employees
468	CT-1, Employer's Annual Retirement Tax Return
469	CT-2, Employee Representatives Quarterly Railroad Retirement Tax Return
470	Form 1042, Withholding Tax for US Income or Foreign Persons

Form 1065 (MFT 06, 35)

380 501(d) Apostolic or Religious Association

Form 990—PF (MFT 44)

329 501(c)(3) Private Foundation, Assets under \$25,000
 330 501(c)(3) Private Foundation, Assets \$25,000 under \$100,000
 331 501(c)(3) Private Foundation, Assets \$100,000 under \$500,000
 332 501(c)(3) Private Foundation, Assets \$500,000 under \$1 Million
 333 501(c)(3) Private Foundation, Assets \$1 Million and over
 346 NECT

Form 4720 (MFT 50)

334 Form 4720, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions

Form 5227 (MFT 37)

335 Form 5227, Split Interest Trust, Assets under \$100,000
 336 Form 5227, Split Interest Trust, Assets \$100,000 and Over

Form 1041 (MFT 05, 36)

337 Form 1041/1041A

Form 1120 (MFT 02 & 32)

338 Form 1120 Private Foundation with Revoked Exemption
 395 Form 1120POL Exempt
 396 Form 1120POL

**EO ACTIVITY
 CODES FOR
 DISCREPANCY
 ADJUSTMENTS**

Code	Definition
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Related 1040 (Other) Returns (MFT 20,22,30)	
266	Form 1040SS/1040PR (US Self Employment Tax – English/Spanish)
270	Form 1040 EITC & TPI<\$200K & Sch C/F w/TGR<\$25K
271	EITC & TPI <\$200K & Sch C/F w/ TGR >= \$25k
272	Form 1040 TPI<\$200K & No Sch C or E, F or 2106 (No EITC)
273	Form 1040 TPI<\$200K & No Sch C or F (E and 2106 OK) (No EITC)
274	Form 1040 Non-Farm Bus w/Sch C/F TGR<\$25K&TPI<\$200K
275	Form 1040 Non-Farm Bus w/Sch C/F TGR \$25K<\$100K &TPI<\$200K
276	Form 1040 Non-Farm Business w/Sch C/F TGR\$100K<\$200K
277	Form 1040 Non-Farm Business w/Sch C/F TGR \$200K or More & TPI<\$200K
278	Form 1040 Farm Business Not Classified Elsewhere & TPI<\$200K
279	Form 1040 No Sch C/F & TPI<\$200K, \$1m
280	Form 1040 Sch C or F & TPI\$200K <\$1m
281	Form 1040 TPI 1,000,000 or more

Related 1041 (Other) Returns (MFT 05,21,36)

495 Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only; must be updated for examined closures
 496 Form 1041 Taxable (Automatic & Non-Automatic)
 497 Form 1041 Non-taxable Grantor, Pooled Income Fund, Bankruptcy Estates
 498 Form 1041 Non-taxable Other

**EO ACTIVITY
CODES FOR
DISCREPANCY
ADJUSTMENTS**

Code Definition

Related 1042 (MFT 12)

470 Form 1042, Withholding Tax for US Income or Foreign Persons

Related 1065 (Other) Return (MFT 06, 35)

473 Form 1065 Taxable Return
481 10 or Less Partners - Gross Receipts Under \$100,000
482 10 or Less partners - Gross Receipts \$100,000 and Over
483 11 or More Partners

Form 5330 (MFT 76)

310 Related 5330 (other) Returns

Form 1120S Taxable (MFT 02 & 31)

202 Form 1120S (Taxable)

Form 1120 (including 1120L and 1120PC) (MFT 02 & 32)

203 No Balance Sheet
209 Assets < \$250,000
213 Assets > \$250,000 and < \$1,000,000
215 > \$1,000,000 and < \$5,000,000
217 > \$5,000,000 and < \$10,000,000
219 > \$10,000,000 and < \$50,000,000
221 > \$50,000,000 and < \$100,000,000
223 > \$100,000,000 and < \$250,000,000
226 Form 1120 (\$250 MIL<\$500 MIL)
227 Form 1120 (\$500 MIL<\$1 BIL)
228 Form 1120 (\$1 BIL<\$5 BIL)
229 Form 1120 (\$5 BIL<\$20 BIL)
230 Form 1120 (\$20 BIL and OVER)
231 Form 1120 \$250 MIL and OVER – Valid only for Inventory. Not valid for closures)

Form 1120F (Other) Returns (MFT 02)

241 Form 1120 FSC
260 Assets = 0 Default Activity Code;259 Conversion and Opening Creation date later than 12/31/07
261 Assets >0 and <\$10,000,000
262 Assets >\$10,000,000 and <\$50,000,000
263 Form 1120F (\$50Mil under \$100Mil Asset Class 10)
(\$100Mil under \$250Mil Asset Class 11)
265 Form 1120F (\$250Mil under \$500Mil Asset Class 13)
(\$500Mil under \$1Bil Asset Class 14)
(\$1Bil under \$5Bil Asset Class 15)
(\$5Bil under \$20Bil Asset Class 16)
(\$20Bil and over Asset Class 17)
267 Form 1120F (Assets = 0) Default for AC 259 Conversion and Opening Creation Date before 1/1/2008

Form 1120S (Nontaxable) (MFT 02 & 31)

234 No Balance Sheet
288 Assets Under \$200,000
289 Assets \$200,000 Under \$10,000,000
290 Assets \$10,000,000 and Over

Form 8278 (MFT 99)

501 Section 6694(a)
502 Section 6694(b)
503 Section 6695(f)
504 Section 6695(a)-(e)
505 Preparer, Promoter, Section 6707, 6707A, 4965
507 Non-Filer

Form 926 (MFT 81)

992 Form 926

Form 8804 (MFT 08)

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**EO ACTIVITY
CODES FOR
DISCREPANCY
ADJUSTMENTS**

Code	Definition
488	Annual Return of Partnership Withholding Section 1446
Form 8871	(MFT 47)
325	Political Organization Notice of Section 527 Status
326	Political Organization Report of Contributions and Expenditures

(2) EO Disposal Codes

Code Definition

EO Disposal Codes No Change Disposal Code

02	No Change
53	No Change to Related Return

Regulatory/Revenue Protection Change Disposal Code

01	Regulatory/Revenue Protection
18	Chapter 42 - Under Tolerance
19	Amendment Secured
54	Chapter 42 – Under Tolerance Non-PF

Tax or Status Change Disposal Codes

03	Agreed Tax or Penalty Change
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
07	Unagreed-Protest to Appeals
08	Written Advisory-Form 5666 Required.
09	Revocation - Agreed
10	Unagreed-Without Protest
11	Unagreed-Petition to Tax Court
12	Closing Agreement
13	Referrals to Other Operating Divisions
14	Termination - Agreed
15	Church Examination-Unagreed
16	Change in Subsection - Agreed
17	Change in Foundation Status - Agreed
34	Claims Allowed in Full (Surveyed)
44	Substitute for Return, Not Liable, Returned from Appeals
50	Agreed Intermediate Sanction Payments
52	Written Advisory – No Form 5666 Required
55	Unagreed Revocation Without Protest

Non-Examined-Classification Disposal Codes

Accepted on Manual Classification *SERFE (S/C obsolete as of 01/2007)(Non-SERFE)

20	Regular Classification
----	------------------------

Non-Examined Screened

Accepted During Screening (SERFE/RICS)

21	Questionable Items Explained
22	No Examination Potential on Current Year and No Change on the Prior Year Examination
25	Excess Workload

Non-Examined—Survey Disposal Codes

Surveyed Before Assignment

31	Surveyed Before Assignment
35	Surveyed Excess Inventory

Surveyed After Assignment

32	Surveyed After Assignment
36	Surveyed After Initial Contact

Non-Examined—Miscellaneous Disposal Codes

29	Missing Returns (Campus ONLY)
30	Transfer Out of Area

Code	Definition
33	Error Accounts with No Return
40	Survey -Unable to Locate –No Return_
45	Reference and Information Return (Source Code must be 45)
99	Information Report and Miscellaneous

EO Disposal Code Priority

If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09, 55	Revocation
2	07, 10, 11, or 15	Unagreed
3	03, 18, 50 and 54	Agreed Tax or Penalty Change
4	12	Closing Agreement
5	16	Change in Subsection
6	34	Survey Claim
7	17	Change in Foundation Status
8	14	Termination
9	06	Delinquent Return Secured
10	05	Delinquent Related Return Secured
11	04	Change to Related Return
12	19	Amendment Secured
13	01	Regulatory/Revenue Protection
14	13	Referrals to Other Operating Divisions
15	08, 52	Written Advisory-Form 5666 required
16	02, 53	No Change/Written Advisory –No Form 5666 Required

(3) Status Codes - Master File and AIMS

These codes are used to reflect the current (and possibly the past) rating of an account. Both Master File and AIMS status codes are listed and defined below.

It should be noted, that any similarity between the value or definition of these two sets of codes is purely coincidental. Master File Status Codes for Exempt Organizations are used to define the rating of the organization as to its qualifications under specified Internal Revenue Code Sections, whereas, AIMS Status Codes are used to identify a specific type of EO return (MFT and Tax Period) of an organization that has been controlled for reporting purposes into the Examination Stream.

Master File (EO/BMF) Status Codes

Definition of an “Active” Organization: for purposes of counting an organization as an active EO Division customer, an active organization is one that has either received a favorable IRS determination letter that is currently in effect or has filed an EO return that is subject to EO Division compliance oversight.

Active Status Code	Definition
01	Unconditional Exemption
02	Conditional Exemption
06	State University or College Filing Form 990-T (but not on the master file as having been recognized as exempt)
07	Church Filing Form 990-T (but not on the master file as having been recognized as exempt)
10	Pre-Examination of a Church (not on the master file as having been recognized as exempt)
11	School Certification (filed racial non-discrimination Form 5578) (skeletal info put on master file by Ogden Submission Processing Campus to allow 5578 to post)
12	[REDACTED]
18	Temporary revocation of a private foundation (trust) required to File 990-PF and 1041
19	Revocation of a private foundation (corp.) required to File 990-PF and 1120

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23	IRC 507(a) Termination (required to file a Form 990-PF)
24	507 (b)(1)(A) Termination (required to file a Form 990-PF)
25	507(b)(1)(B) Termination (60 month termination)
34	IRC 527 Political Organizations (required to file Forms 990, 1120-POL, 8871 & 8872))
36	Organizations other than 501(c)(3), (9) or (17) without determination letters but who file Forms 990
98	
Inactive	Definition
Status	
Codes	
20	Termination (out of business)
22	Revocation
26	Termination Merger (when two EOs are merged, the terminated entity this is the non-survivor)
28	No longer a member of a group ruling (subordinate entity whose parent organization states it is no longer part of the group)
29	Group Ruling has been Dissolved (parent entity and all subs. are dissolved)
40	Application pending , no exemption
41	No Reply to Solicitation for an Application (repeat Form 990 filer without a determination letter. Ogden Submission Processing Campus sets these up with taxable filing requirements)
70	Exemption application was denied
71	Incomplete Application, No Exemption
72	Refusal to Rule (organization unable to furnish detailed description of activities)
97	Revocation due to failure to file Form 990N for 3 years
99	Dump Code – No exemption (prior EO status codes 20, 22, 42 or 70-72)
Unspec-	Definition
ified	
Status	
Codes	
21	Unable to locate (Campus service center notices returned undeliverable or not returned at all)
30	Churches Voluntarily file Form 990 (but not on the master file as having been recognized as exempt)
31	Small Organizations with gross receipts less than \$5000 who voluntarily file Form 990
32	Non Responders to CP 140/141 – applicable to tax periods 200612 & prior (Obsolete January 1, 2008)
33	Foreign Private Foundations described in IRC 4948(b) (these are PFs that are not required to apply for exemption but are required to file Form 990-PF to pay 4% tax on US investment income)
35	Foreign charities without foundation classification that are exempt by treaty (required to file Form 990-PF)
36	Non IRC 501(c)(3), (9) or (17) Filers – No official exemption
42	An extension of time to file Form 990 was filed but the organization has no determination letter and is not on the master file as exempt.
EO/AIMS	Definition
07	Transferred in (Not Started)
08	Selected, Not assigned
10	Assigned, No Taxpayer contact
12	Assigned, Taxpayer Contact
13	30 - Day
17	Fraud
18	Accepted by CI
20	Review
21	Transfer to Joint Committee
22	30-Day Letter
24	90-Day Letter (Statutory Notice Issued)
25	Transferred to Counsel
30	Suspense, Form 1254 (for use by MANDATORY Review)
32	Suspense, General Fraud (for use by MANDATORY Review)
34	Suspense - TEFRA-PCS (for use by MANDATORY Review)
36	Grand Jury
38	Suspense, All Other (for use by MANDATORY Review or EPR)
39	Suspense in Group
51	TE/GE-ESP – Awaiting closing
52	Reserved
54	Locally Defined
55	Cases previously held in suspense or returned from Appeals
56	Form 10904

57	Surveys Held
58	ESS/ESP Suspense
60	Classification Control
80	Appeals - Non-docketed
81	Appeals - Unassigned
82	Appeals - Docketed
83	Appeals - Locally Defined
84	Appeals - TE/GE-ESP for Closure
85	Appeals - Suspense
86	Appeals - Reference Returns
87	Closed to Appeals Processing Function
88	Appeals - Tried - Area Counsel
89	Appeals - Locally Defined
90	Closed (Computer Generated)

(4) EO MFT Codes

MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File
01	941	BMF	20	1040	NMF	50	4720	BMF/IMF
02	1120 (All)	BMF	21	1041	NMF	56	990-BL	NMF
05	1041	BMF	22	1040PR	NMF	63	11-C	BMF
06	1065	BMF	30	1040	IMF	64	730	BMF
08	8804/ 8805	BMF	31	1120S	NMF	66	4720/4720A	NMF
09	CT-1	BMF	32	1120	NMF	67	990/990EZ	BMF/NMF
10	940	BMF	34	990-T	BMFNMF	71	CT-1	NMF
11	943	BMF	35	1065	NMF	72	CT-2	NMF
12	1042	BMFNMF	36	1041-A	BMFNMF	76	5330	BMF/NMF
13	8278	BMF	37	5227	BMFNMF	80	940	NMF
14	944	BMF	39	944	NMF	81	926	NMF
16	945	BMF	44	990PF	BMFNMF	96	11C	NMF
17	941	NMF	47	8871 Notice	BMFNMF	97	730	NMF
19	943	NMF	49	8872 Report	BMFNMF	99	8278	NMF

(5) EO Source Codes

Source Code	Definition	Source Code	Definition
03	All Other Federal Agencies Referral -- (Use Source Code 75 for Justice Department Referral. Use Source Code 76 for DOL Referral. Use Source Code 28 for Executive Branch Referral)	67	Other TE/GE Area Office Referral (another area office is actual source of referral)
06	Claim for Abatement of Interest	68	Congressional Referral (Member of Congress is actual source of lead)
07	Counsel Referral	69	W&I Referral
08	Campus (Service Center) Referral	70	LB&I Referral
09	8871/8872 Return/Notice	71	Regular Fraud
13	Delinquent Return	72	Informant's Report (3 rd Party is actual source of lead)
20	Regular Classification	73	Taxpayer's Request
23	TEFRA -- PCS	74	Media Lead (news media, i.e., Newspaper, TV, News Magazine -- is actual source of lead)
24	Non-filer/Refusal to File TDI	75	Justice Department Referral
26	Non-Return Units	76	Department of Labor (DOL) Referral (Use Source Code 28 Executive Branch Referral if request is received directly from The Secretary of Labor)
28	Executive Branch Referral	77	States Attorney General Referral
30	Claim for Refund	78	Information Gathering Projects
31	Paid Claims for Refund	79	Legislation Compliance
32	Carryback Refund	80	National Research Project "NRP"

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Source Codes

Code	Definition
33	4962 Abate Req (Tax Assess/Paid)
34	4962 Abate Req (Not Assess/Not Paid)
35	Administrative Adjustment Request
40	Multi-Year Examination
41	Closing Agreement
42	Future Year Return
44	Substitute for Return
45	Reference and Information Returns
49	Preparer of Returns
50	Related Pick-up
60	Information Report (Intra-Area Office TE/GE Referral - Includes examinations, excludes determinations)
61	Determinations (Intra-Area Office TE/GE Referral)
62	EO Rulings & Agreements Referral
63	Appeals Referral
64	Public Affairs Referral
65	SB/SE Referral
66	Criminal Investigation Referral

Source Codes

Code	Definition
81	RICS Market Segment Project
82	Reserved - EPP
83	Reserved - EPP
84	Reserved - EPP
85	Reserved - EPP
86	Reserved - EPP
87	Local Definition
90	RICS Compliance Project
91	National Research Project Related Return
92	RICS — General (Use for General Cases, Training Cases, Local Classified Issues)
93	EOCA EO Compliance Analysis
94	RICS - Related Pick-up
95	RICS - Multi-Year Examination
96	ROO (Review of Operation)
97	RICS - Delinquent Return
98	Justice Department Case

(6) Principal Issue Codes**Principal Issue Codes****Code Definition**

01	Advertising Income
02	Business with Non-Members
03	Deductibility of Contributions/Dues
04	Donor Advised Funds
05	Delinquent Filing of Return (other)
06	Discontinued Operations
07	Discrimination
08	Governing Body & Management, Size of Governing Body
09	Excess Business Holdings
10	Failure to Distribute
11	Grassroots Lobbying
12	Inadequate Records
13	Incomplete Returns
14	Inurement
15	Jeopardy Investments
10	Failure to Distribute
16	IRC 4962 Abatements
17	Legislative Activities
18	Non-Exempt Activities
19	Package Audit Procedures
20	Operating in a Commercial Manner
21	Operational Test
22	Organizational Test

Code Definition

49	Excise Tax - Other
50	Organizational Control – Family Board
51	Process for Determining Executive Compensation - Faulty
52	Lack of Conflict of Interest Policy or Adherence
53	Chapter 42 Under Tolerance
54	Revocations (this must be the first/primary code for unagreed revocations)
55	Gaming – Casino/Las Vegas Nights
56	Gaming - Bingo
57	Gaming – Pull Tabs
58	Gaming – Other (Raffles/Paddlewheels/Night at the Races/Lottery Fundraising etc.
59	Investment Income Issues
60	Failure to Properly Report Fundraising
61	Foreign Charitable Activities
62	Captive Offshore Insurance Issues
63	Foreign Grants
64	120 Percent of Economic Life Maturity
65	Claim for Refund
66	Lack of Financial Oversight by Governing Body
67	Excess Benefit IRC 4958
68	Penalty for Failure to File Return
69	Penalty for Failure to Fully Complete Return
70	Penalty for Failure to Make Annual Return Available for Public Inspection

Principal Issue Codes**Code Definition**

23	Particular Services for Members
24	Not Operating for Exempt Purposes
25	Political Activities
26	Private Foundation Status
27	Private vs. Public Interests
28	Public Information Not Reported 501(c) (3)
29	Rental Income from Debit Financed Property
30	Self-Dealing
31	Taxable Expenditures
32	Tax on Investment Income
33	Unrelated Trade or Business (other)
34	Other
35	UBI – Expense Allocation Issues
36	UBI – NOL Adjustment Issues
37	UBI – Income from a Controlled Corp. under IRC 512(b) (13)
38	UBI – Other
39	Delinquent 990/990EZ return(s)
40	Delinquent 990-T return(s)
41	Delinquent 990-PF return(s)
42	Delinquent 940/941 return(s)
43	Delinquent 1120-POL return(s)
44	Delinquent 4720 return(s)
45	Excise Tax - Gaming
46	Excise Tax – Failure to Distribute
47	Excise Tax – Self-Dealing
48	Excise Tax - 4958

Code Definition

71	Penalty for Failure to Make Exemption Application Available for Public Inspection
72	Personal Benefits Contracts
73	Approved Church Examination
74	Non-Cash Donation Solicitation
75	Reserved
76	Car/Boat Donation Solicitations
77	Employment Tax – Student FICA Issues
78	Employment Tax – Worker Classification Issues
79	Employment Tax – 1099 Issues
80	Employment Tax – Backup Withholding Issues
81	Employment Tax – Nonresident Alien Issues
82	Employment Tax – Fringe Benefit Issues
83	Employment Tax – Other Issues
84	FICA Claims
85	Revocation – Inurement
86	Proxy Tax
87	Health Maintenance organization (HMO) – Insurance Tax
88	Adjustment to a Related Return
89	Accounting Method Errors
90	Change in Subsection
91	Rev. Proc. 75-50 (Record-keeping and Public Notice Requirements Issues)
92	Discrepancy Adjustment
93	Tax Shelter Issues
94	Private Benefit
95	Filing Requirement Issues
96	8871/8872 Reporting Requirements

(7) EO AIMS Project Codes and Definitions

Code	Definition
0000	General Casework
0079	Delinquent Forms 990-T
0080	Communications Tax
0087	NRP ET Compliance Study
0090	Training Cases
0150	Non-Filers
0171	Medical Residents
0360	Gaming
0922	Telephone Excise Tax Refund (TETR)
1001	Disaster Response
1014	Credit Rollover
5051	Section 6707
5052	Section 6707A
5053	Section 4965
5054	6700 Investigations

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5055	6701 Investigations	
8001	[REDACTED]	
8002	[REDACTED]	#
[REDACTED]	[REDACTED]	
8004	[REDACTED]	
8006	[REDACTED]	
8007	TEP Medical/FICA Claims	
8008	509(a)(3) Miscellaneous	
8009	CAWR – Credit Balances	
8011	Referral /Information Report	
8012	TEP Political Activities Compliance Project	
8013	[REDACTED]	#
8014	[REDACTED]	
8015	[REDACTED]	
8016	[REDACTED]	
8019	JTTF – General Support	
8020-8021	JTTF - Reserved	
8022-8024	GP Compliance Project Reserved	
8026-8028	Compliance Project	
8029	990PFs Filing Form 990	
8030	990 Filing Form 990PFs	
8031	CAWR - Churches	
8032	CAWR – FUTA	
8033-8035	Compliance Project	
8036	ROO Generated Misc. Compliance Issues	
8037	ROO Generated Determination Follow-up	
8038	ROO Proj-Rev Exempt Ltr. 5-Yrs Prev to Curr Review Yr	
8039-8040	Compliance Project	
8043	Mandatory E-Filing	
8044	Mandatory E-Filing – Return Not Posted	
8045	ROO Generated TAG Cases	
8046	Questionable 501(h) Elections	
8047	Term Orgs – Assets not Distrib ST20 Sub-Contractors/Term	
8048	Form 8899 Intellectual Property	
8049	GP Compliance Project - Reserved	
8051	Centralized Case Processing	
8052	Cycle Time	
8054	TEP Program Analysis	
8055	Reserved - for VCAP	
8059	[REDACTED]	#
8060	[REDACTED]	
8061	[REDACTED]	
8062	[REDACTED]	
8063	[REDACTED]	
8064	[REDACTED]	
8065	[REDACTED]	
8066	GP Market Segment Study - Reserved	
8067	GP Market Segment Study - Reserved	
8068	TEP Claim Examination	
8069	TEP Entity (Non-Team Exam)	
8070	EOCA – Referrals received from Classification	

8071	Reserved	
8072	Private Foundations/Chapter 42 Taxes	
8073	TEQMS Revision	
8074	GP Compliance Project - Reserved	
8075	Training Revisions	
8077	Website Enhancements	
8078	TEP Primary Entity	
8080	Potential Fraud Case Involving a Cooperating Officer	
8081	JTTF – Case Related Support (Non-EO)	
8082	JTTF- General Support	
8083	JTTF – Expert Witness Trail Support	
8084	[REDACTED]	█
8085	[REDACTED]	
8086	Gaming Non-Filer Voluntary Compliance Program	
8087	Reserved	
8088	GP Compliance Project - Reserved	
8089	Claims (Non-TEP)	
8090	Other Casework as Identified	
8091	TEP Related Entity Return	
8092	[REDACTED]	█
8093	[REDACTED]	
8094	EPR Investment Project	
8095	Investment Projects Reserved	
8096	GP Market Segment Study - Reserved	
8097	EO Support of LB&I	
8098	[REDACTED]	█
8099	[REDACTED]	
8100	GP Market Segment - Reserved	
8101	TEP Referrals	
8102	TEP Post VCAP	
8103	TEP Donor Advised Fd	
8106	Gaming – Reserved	
8107	Risk Modeling Gaming Sample	
8111	TEP Compliance Project - Reserved	
8112	Medical-Dental/FICA – Non Case Activities	
8113	GP Casework - Reserved	
8115	GP Casework	
8116	Health Maintenance Organizations (HMO) – TEP	
8117	Medical/Dental FICA Claims	
8118	Potential Casework	
8119	State Charitable Gaming Referral	
8120	[REDACTED]	█
8121	[REDACTED]	
8122	[REDACTED]	
8123	TEP Compliance Project - Reserved	
8124	TEP Compliance Project - Reserved	
8125	TEP International Referrals	
8126	[REDACTED]	█
8127	[REDACTED]	
8128	TEP –Form 1042 and NRA Project	

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8129	TEP –State Workers Comp 501 (c)(27)	
8130	TEP Healthcare	
8131	[REDACTED]	█
8132	[REDACTED]	
8133	EOCA - Reserved	
8134	ST 02 - Conditional Exemptions	
8135	EOCA - Reserved	
8136	ROO Generated Referral	
8137	Determination Addendums	
8138 - 8140	EOCA – Reserved	
8141	\$25K or more EE Tax Pmt. No 990 Filed	
8142-8147	EOCA - Reserved	
8148	[REDACTED]	█
8149	[REDACTED]	
8150	[REDACTED]	
8151	TEP Private Foundation Market Segment Study	
8152	TEP Foreign Grants Compliance Project	
8153	TEP Community Foundation	
8154	TEP Compliance Project - Reserved	
8155	TEP Compliance Project - Reserved	
8156	[REDACTED]	█
8157	TEP Hospital 2 Compliance Project	
8158-8160	EOCA - Reserved	
8161	ROO Project Follow-up Denials	
8162	ROO Project Follow-ups Revocations	
8163	Form 8899 – Intellectual Property	
8164	Personal Benefits Contracts Form 8870	
8165	EOCA - Reserved	
8166	GP TAG 18	
8167	ROO Project Follow-ups Withdrawal	
8168	[REDACTED]	█
8169	[REDACTED]	
8170	[REDACTED]	
8172	[REDACTED]	
8173	[REDACTED]	
8174	FIU Schedule B Initiative	
8175-8179	[REDACTED]	█
8180	Affordable Care Act	
8190	GP Compliance Project - Reserved	
8191	NECT Non-Filers 1041	
8192	NECT Non-Filers 990	
8193	OMB Referrals – CFC Related	
8194	GP Materiality (ROO)	
8195	GP Compliance Project - Reserved	
8196	ROO Closing Agreement follow-up	
8197	GP Compliance Project Reserved	
8198	EO Non-Filer Project	
8199	GP Tuition/Contribution	
8200	GP High Priority Referrals	
8201-8204	GP Casework - Reserved	
8205	GP Market Segment Study - Reserved	

8206	GP Market Segment Study – Reserved
8207	GP Market Segment - Reserved
8208	GP Market Segment Study - Reserved
8209	GP Market Segment Study - Reserved
8210	GP Market Segment Study - Reserved
8211-8213	GP Market Segment - Reserved
8214	GP Market Segment Study - Reserved
8215	Private Foundations
8216	GP Market Segment Study – Reserved
8217	GP Market Segment Study – Reserved
8218	PF – Delinquent Returns from Non-filers
8219-8223	GP Compliance Project - Reserved
8225	TEP Team Examination
8226	TEP 509(a)(3) Miscellaneous
8227	TEP PACI Political Contributions
8228	TEP Mandatory Electronic Filing Initiative
8229	TEP Colleges and Universities
8230	TEP Compliance Project Reserved
8231	TEP Materiality (ROO)
8232	TEP Materiality (EOCU)
8233	TEP Compliance Project - Reserved
8234	TEP VEBA Project
8235	TEP (c)(4) HMO Arrangers
8236	TEP (c)(14) Credit Unions
8237	TEP Foreign Financial Transaction
8238	TEP Compliance Project Reserved
8239	TEP Exec. Comp Transparency
8240	TEP Gifts-In-Kind
8241	TEP UBI And Form 990-T
8242	TEP Resdesigned 990 Case Selection Queries
8243	TEP Vehicle Donations
8244	TEP Training Cases
8245	TEP International Activities – Foreign Conduits
8246-8249	Reserved – TEP
8250	CAWR Officer Compensation Issues
8251	GP Casework - Reserved
8252	GP (c)(4) HMO Arrangers
8253	Non-filers
8254	GP (c)(10) Domestic Fraternal Orgs
8255	TEP Private Foundations
8256	GP Compliance Project Reserved
8257	GP (c)(14) Credit Unions
8258	GP (c)(25) Title Holding Co
8259	GP Compliance Project - Reserved
8260	GP Compliance Project Reserved
8261	GP Caseworker - Reserved
8262	GP Market Segment - Reserved
8272	News Release

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8275	Cincinnati Technical Issue Coordination	
8284	Status 40/41	
8285	GP UBI and Form 990-T Analysis	
8287	[REDACTED]	█
8288	Amended Case Referrals – ROO Amendments	
8289	GP Colleges and Universities	
8290	IRC 501 (c)(12) Orgs	
8291	IRC 501 (c)(7) Social Clubs	
8292	IRC 501(c)(9) VEBAS	
8293	GP International Referrals	
8294	Reasonable Compensation	
8295	GP Foreclosure Assistance	
8297	GP Form 1042 and NRA Project	
8298	GP State Workers Comp – 501 (c)(27)	
8299	GP 501 (c)(4)(5)(6) Self Declarers	
8300	GP 990-N Post Review	
8301	GP Compliance Project Reserved	
8302	Political Intervention	
8303	Community Foundations	
8304	[REDACTED]	
8305	[REDACTED]	
8306	[REDACTED]	█
8307	[REDACTED]	
8308	[REDACTED]	
8309	GP CAWR Employment Tax Case	
8310	GP PACI Political Contributions	
8311	[REDACTED]	
8312	TEP Spending Indicator Project	
8313	TEP Governance	
8314	TEP Student Loans	
8315	TEP International Exam Time	
8316	TEP High Priority Referrals	
8317	TEP Global High Wealth (GHW) Program	
8318	[REDACTED]	
8319	[REDACTED]	
8320	[REDACTED]	
8321	[REDACTED]	
8322	[REDACTED]	
8323	[REDACTED]	
8324	[REDACTED]	
8325	[REDACTED]	
8326	GP Global High Wealth (GHW) Program	
8327	GP High Income/ High Wealth (HI/HW) Program	
8328	[REDACTED]	
8329	[REDACTED]	
8330	[REDACTED]	
8331	[REDACTED]	█
8332	[REDACTED]	
8333	[REDACTED]	

8334	[REDACTED]
8335	[REDACTED]
8336	[REDACTED]
8337	[REDACTED]
8338	[REDACTED]
8339	[REDACTED]
8340	[REDACTED]
8341	[REDACTED]
8342	[REDACTED]
8343	[REDACTED]
8344	[REDACTED]
8345	[REDACTED]
8346	GP Exec Comp Transparency
8347	GP Gifts-In-Kind
8348	GP SIP Officer Comp more than Org Receipts
8349	GP Spending Indicator Project
8350	GP Governance
8351	[REDACTED]
8352	GP Student Loans
8353	GP 501(c)(5) and (c)(6)
8354	GP Day Care
8355	GP Foreign Financial Transactions
8356	HG – Diseases, Disorders, and Medical Disciplines
8357	HG – Medical Research
8358	HG – Public Safety, Disaster Preparedness and Relief
8359	HG – Youth Development
8360	HG – International, Foreign Affairs, and National Security
8361	EOCA Classification Settlement Program
8362	GP Compliance Project - Reserved
8363	GP Investment Income – IRC 501(c)(7)
8364	GP 990+Scheds-Changes in Activities – Line 76
8365	GP 990+Scheds – Organizational Change – Line 77
8366	GP Compliance Project - Reserved
8367	GP Compliance Project - Reserved
8368	GP Compliance Project - Reserved
8369	GP Compliance Project Reserved
8370	GP Risk Modeling Test Audits
8371	GP Materiality (EOCU)
8372	GP Publicly Supported Charities
8373	GP Katrina Follow-up
8374	GP Franchises and/or Business Ventures
8375	Compliance – Reserved
8376	FIU – Form 926 Audit
8377-8380	[REDACTED]
8381	GP Booster Clubs
8382	GP Redesigned 990 Case Selection Queries
8383	GP International Exam Time
8384	GP International Activities – Foreign Conduits
8385	GP UBI and Form 990-T
8386	GP Form 990 Full/Fair Reporting
8387	GP Foundation Follow-up

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8388	GP Investments Jeopardizing Charitable Goals
8389	GP Non-Exempt Entities
8390	GP Vehicle Donations
8391	GP Sec 6033(j)(auto revocation cases)
8392-8394	GP Compliance Project - Reserve
8395	GP Healthcare
8406	3402-T, Educational
8407- 8420	EOCA - Reserved
8424-8428	EOCA Reserved
8440	8871/8872 filing Requirement
8441	8871/8872 Assessment
8442-8443	8871/8872 Reserved
8658	VCAP

(8) Push Codes

Current or Prior Year Examination		For a Subsequent (future) year Examination	
020	Delinquent Return	022	Follow-Up: Exemption Granted
021	Substitute for Return	023	Follow-up: Unrelated Business Income
036	Substitute for Return (Computer Generated TC 150) Except for MFT 50, Form 4720 must use Push Code 021 until 12/31/2007. Effective 1/2008, Push code 036 will be used for Form 4720, MFT 50.	024	Follow-up: Payout Provisions
037	Potential CI referral/Non-Filer	025	Follow-up: Other
041	Current Year Pick-up		
049	Joint Investigation		

(EO—Exempt Organizations)**(9) MF Sorting and Blocking for Document Code 47 & 77**

Adjustment Form Number	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5599	Original & Copy BRTVU/RTVUE	000-079 900-979 200-249	080-099 980-999 200-249
5351	Paperless Non Examined	130-179	190-199
5599	Electronic Prints	300-379	380-399
RCCMS	Paperless Examined	400-479	N/A
Going to Appeals	Copy of Return	79X	76X
Going to Appeals	Either	100-179	180-199
Partial Assessment	No Return	100-1279	180-199

(10) EO Subsection

Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
01	501(c)(1)	21	501(c)(21)
02	501(c)(2)	22	501(c)(22)
03	501(c)(3)	23	501(c)(23)

Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
04	501(c)(4)	24	501(c)(24)
05	501(c)(5)	25	501(c)(25)
06	501(c)(6)	26	501(c)(26)
07	501(c)(7)	27	501(c)(27)
08	501(c)(8)	28	501(c)(28)
09	501(c)(9)	29	501(c)(29)
10	501(c)(10)	40	501(d)
11	501(c)(11)	50	501(e)
12	501(c)(12)	60	501(f)
13	501(c)(13)	70	501(k)
14	501(c)(14)	71	501(n)
15	501(c)(15)	80	521
16	501(c)(16)	81	IRC 529
17	501(c)(17)	82	IRC 527 Political Organization
18	501(c)(18)	90	4947(a)(2) - Political Organization
19	501(c)(19)	91	4947(a)(1) - 4947(a)(2) - Split Interest Trust
20	501(c)(20)	92	4947(a)(1) - Private Foundation (Form 990-PF)

(11) Statute of Limitations

Code	Message	Code	Message
AA	[REDACTED]	LL	[REDACTED]
AB - AZ	Reserved	MM	[REDACTED]
BB	[REDACTED]	NN	[REDACTED]
CC	[REDACTED]	OO	[REDACTED]
DD	[REDACTED]	PP	[REDACTED]
EE	[REDACTED]	QQ	[REDACTED]
FF	[REDACTED]	RR	[REDACTED]
GG	[REDACTED]	SS	[REDACTED]
HH	[REDACTED]	TT	[REDACTED]
JJ	[REDACTED]	UU	[REDACTED]
KK	[REDACTED]	ZZ	[REDACTED]

11 Government Entities

(1) General

Organization	Business Segment	States of Jurisdiction
Government Entities	14	TE/GE Commissioner Deputy Commissioner Director, Administrative Services Director, Government Entities – Washington D.C. Groups 7200, 7202, 7203, 7204, 7205
Tax Exempt Bonds	15	Groups 7210-7214, 7220-7229
Federal, State and Local Government	16	Groups 7240-7246 and 7257
	16	Southeast Group – 7250 District of Columbia, Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Virginia, West Virginia
	16	Northeast Group - 7251

Organization	Business Segment	States of Jurisdiction
		Connecticut, Maine, Massachusetts, New York, New Jersey, Rhode Island, Vermont,
	16	Gulf Coast Group - 7252
	16	Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
		Central Group - 7253
	16	Illinois, Indiana, Iowa, Michigan, Ohio, Wisconsin
		Pacific Coast Group - 7254
		Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
	16	Midwest Group - 7255
	16	Missouri, Kansas, North Dakota, South Dakota, Minnesota
		Western Group - 7256
		Arizona, Wyoming, Colorado, Utah, Idaho, Arizona, New Mexico, Montana
	16	Mid-Atlantic Group - 7258
		Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, West Virginia
Indian Tribal Governments	17	Group 7270
	17	Compliance and Program Management Group - 7271
		Nationwide
	17	Eastern and Southern Plains Group - 7280
		All States East of the Mississippi River (except Illinois, Michigan and Wisconsin), Oklahoma, Arkansas, Louisiana and Eastern Texas
	17	North Central Group -7281-
		Montana, Wyoming, North Dakota, South Dakota, Nebraska, Kansas, Iowa, Michigan, Missouri, Wisconsin, Illinois, Minnesota
	17	Southwestern Group - 7282
		New Mexico, Arizona, Utah, Colorado and Western Texas
	17	Western Group - 7283
		California, Nevada and Hawaii
	17	Pacific Northwest Group - 7284
		Alaska, Oregon, Idaho and Washington
	17	ADAPT Group - 7288 - Nationwide
	17	ADAPT Group - 7289 - Nationwide

(2) GE Return Activity Codes**Code Definition****GE Return Activity Codes Individual Returns - Forms 1040, 1040A, 1040PC, 1040NR, 1040SS and 1040 with 2555 (MFT 30, *20, *21)**

266	Form 1040SS/PR EITC Classes with TPI < \$200,000
270	EITC & TPI<\$200K & Sch C/F w/TGR<\$25K
271	EITC & TPI<\$200K & Sch C/F w/TGR>\$25K
272	Form 1040TPI < \$200,000 No SCH C, E, F or 2106
273	Form 1040TPI < \$200,000 No SCH C or F, but SCH E or 2106 okay
274	Non-Farm Bus w/Sch C/F TGR<\$25K&TPI<\$200K
275	Non-Farm Bus w/Sch C/F TGR \$25K<\$100K &TPI<\$200K
276	Non-Farm Business w/Sch C/F TGR\$100K<\$200K & TPI<\$200K
277	Non-Farm Business w/Sch C/F TGR \$200K or > & TPI<\$200K
278	Farm Business Not Classified Elsewhere and TPI<\$200K
279	No Sch C/F & TPI<\$200K <\$1m
280	Sch C/F & TPI\$200K <\$1m
281	TPI 1M or more

Excise Tax Returns - Form 720 (Products and Commodities) (MFT 03, *45)

014	Aviation Fuel - Gasoline
059	Gasohol
060	Diesel
077	L.U.S.T Taxes-Aviation Fuel
078	Dyed Diesel Fuel - Buses Only
140	Indoor Tanning Services

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Code	Definition
Excise - Other - Forms 11-C (MFT 63, *96), 730 (MFT 64, *97)	
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Corporate Returns - Taxable (Including 1120-POL and 1120-H) (MFT 02, *32)	
203	Form 1120 - No Balance Sheet
209	Form 1120 - Under \$250,000
213	Form 1120 - \$250,000 under \$1,000,000
215	Form 1120 - \$1,000,000 under \$5,000,000
217	Form 1120 - \$5,000,000 under \$10,000,000
219	Form 1120 - \$10,000,000 under \$50,000,000
221	Form 1120 - \$50,000,000 under \$100,000,000
223	Form 1120 - \$100,000,000 under \$250,000,000
226	Form 1120 - \$250M<\$500M
227	Form 1120 - \$500M<\$1B
228	Form 1120 - \$1B<\$5B
229	Form 1120 - \$5B<\$20B
230	Form 1120 - \$20B
231	Form 1120 - \$250M and OVER – Valid only for Inventory. Not valid for closures.
241	Form 1120F - 1120FSC
260	Form 1120F (Assets =0)
261	Form 1120F (\$0 under \$250 K Asset Class 2) (\$250K under \$1Mil Asset Class 3) (\$1Mil under \$5Mil Asset Class 4) (\$5Mil under \$10Mil Asset Class 5)
262	Form 1120F (\$10Mil under \$50Mil Asset Class 9)
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and Over Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date Before 1/2008
Corporate Returns – Taxable (MFT 02, 31)	
202	Form 1120S Corporate Assets
Corporate Returns – Nontaxable (MFT 02, 31)	
234	No Balance Sheet
288	Form 1120S - Assets under \$200,000 (Processed after 1/1/91)
289	Form 1120S - Assets \$200,000 under \$10,000,000 (Processed after 1/1/91)
290	Form 1120S - Assets \$10,000,000 and over (Processed after 1/1/91)
Form 1120POL (MFT 02)	
395	Form 1120-POL/Exempt
396	Form 1120-POL
Form 990-T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program (990)
359	501(c)(27) State Sponsored Workers Compensation Reinsurance (990-T)
362	501(c)(26) State Sponsored High Risk Health Ins. Org (990-T)
367	Political Organizations with a 990-T Filing Requirement
368	501(n) Charitable Risk Pool (990-T)
385	Form 990-T, 501(c)((28) National Railroad Retirement Investment Trust)
386	Form 990-T,501(c)(2)
387	Form 990-T,501(c)(3) Pvt. Fdn.
388	Form 990-T,501(c)(3) Other Than Private Fdn.
389	Form 990-T,501(c)(4)
390	Form 990-T,501(c)(5)
391	Form 990-T,501(c)(6)
392	Form 990-T,501(c)(7)
393	Form 990-T 501 (c)(8)
395	501(c)(27) State Sponsored Workers Compensation Reinsurance (990-T)
394	Form 990-T/Others
Form 8278 (MFT 99)	
501	Form 8278 Sec 6694(a)
502	Form 8278 Sec 6694(b)

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Code Definition

- 503 Form 8278 Sec 6695(f)
- 504 Form 8278 Sec 6695(a) – (e)
- 505 Preparer, Promoter, Section 6707, 6707A, 4956
- 507 Form 8278 Non Filer
- 508 Form 8278 Non Filer (Non ATAT)

Employment Tax

- 462 Form 944 (MFT14)
- 463 Form 945, Annual Federal Income Tax Withheld (MFT 16)
- 464 Form 940, Employer’s Annual Federal Unemployment Tax Return (MFT 10, *80)
- 465 Form 941, Employer’s Quarterly Federal Tax Return (MFT 01, *17)
- 467 Form 943, Employer’s Annual Return (Agriculture Employees) (MFT 11, *19)
- 468 Form CT-1, Employer’s Annual Retirement Return (MFT 09, *71)
- 469 Form CT-2, Employee Representatives Quarterly Railroad Retirement Return (MFT *72)
- 470 Form 1042 Foreign U.S. Income Source (MFT 12)

Partnership Form 1065 (MFT 06, *35)

- 473 Form 1065 Taxable Return
- 481 10 or Less Partners - Gross Receipts under \$100,000
- 482 10 or Less Partners - Gross Receipts \$100,000 and over
- 483 11 or More Partners

TEB Forms

- 397 Form 8038 (MFT 46)
- 300 Form 8038-G (MFT 46)
- 302 Form 8038-GC (MFT 46)
- 303 Form 8038B (MFT 85)
- 304 Form 8038CP (MFT 86)
- 306 Form 8038TC (MFT 46)
- 308 Form 8703 (MFT 46)
- 309 Form 8038-T (MFT 46)
- 322 Form 8328 (MFT 46)

Forms 1041 (MFT 05,*21)

- 495 Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only.
- 496 Form 1041 – Taxable (Automatic & Non-Automatic)
- 497 Form 1041 – Non-Taxable Grantor, Pooled Income Funds, Bankruptcy Estates
- 498 Form 1041 – Non-Taxable Other

* Non Master File (NMF)

(3) Appeals Issue Codes

Specialist Recommended Action (Left Most Digit)		Primary Issue Involved (Middle Digit)		Alternative Issue (Right-Most Digit)	
1	Bond Taxable	1	Arbitrage	1-3	Reserved
2	Arbitrage	2	Private Use	4	Other
3	Flow Through Adjustment	3	Yield Burning	5	None
4-6	Reserved	4	Manufacturing		
7	Other Returns, Tax and Penalties	5-7	Reserved		
8	Other	8	Other		

(4) GE Disposal Codes

Examined Code	Definition	RCCMS Code	Non Examined Code	Definition	RCCMS Code
01	No Change with Adjustments	303	20	Regular Classification	906
02	No Change	107			
03	Agreed Tax or Penalty Change	102	Screened		

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Examined Code	Definition	RCCMS Code	Non Examined Code	Definition	RCCMS Code
04	Change To Related Return	205	21	Questionable Items Explained	905
05	Delinquent Related Return Secured	207	22	No Exam Potential	904
06	Delinquent Return Secured	208	25	Accepted as Filed by Classification	902
07	Appealed – Protest to Appeals	601	33	Error Accounts With No Return	901
08	Written Advisory	213	Surveyed		
09	Bonds Taxable	215	31	Surveyed Before Assignment	910
10	Unagreed – Without Protest	604	32	Surveyed After Assignment	908
11	Unagreed – Petition to Tax Court	603			
12	Closing Agreement	104	35	Survey Excess Inventory (Non-SERFE Returns)	913
13	Referrals To Other Operating Divisions	501	36	Survey After Initial Contact	909
14	Referrals To Other Segments Of TE/GE Operating Division	502	Open Miscellaneous		
15	IRC 6700 Penalties on Related Parties	401	30	Transfer Out of District	803
16-19	Reserved		40	No Return	
			45	Reference And Information Return	802
			99	Information Report And Miscellaneous	801
29	Missing Returns	903			
34	Claims Allowed	103			
50	Reserved				
51	Global Settlement Case	209			
52	Survey Bond Return – No Material Change	911			
53	Survey of Claims for Arbitrage – Allowed in Full	912			
57	Rewritten Advisory No Form 5666 Required				

(5) Informants Claim Indicator

0	No Information Report
1	Information Report on File
2	Ready Closure
3	Allowed Closing to Appeals

(6) GE Principle Issue Codes

Code	Principle Issue
01-03	Reserved
04	Delinquent Filing Of Return
05	Delinquent Filing Of Return (Other)
08	Employee Benefits

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Code	Principle Issue
12	Inadequate Records
13	Incomplete Returns
18	Non-Exempt Activities
25	Political Activities
27	Private vs. Public Interest
34	Other
42	Delinquent 940/941 Returns
45	Excise Tax Gaming
54	Bonds Taxable (This Must Be The First/Primary Code For Revocations)
55	Arbitrage Rebate
56	Advance Refunding
57	Yield Restriction
58	Yield Burning
59	Private Use
60	Change In Use
61	\$10 Million Limitation
62	\$40 Million Limitation
63	Issuance Costs
64	120 Percent Of Economic Life Maturity
65	Claim For Refund
66	Discrepancy
68	Penalty For Failure To File Return
70-72	Reserved
78	Employment Tax – Worker Classification Issues
79	Employment Tax – 1099 Issues
80	Employment Tax – Backup Withholding Issues
81	Employment Tax – Non-Resident Alien Issues
82	Employment Tax – Fringe Benefit Issues
83	Employment Tax – Other Issues
84	FICA Claims
88	Adjustment to a Related Return
93	██████████
95	Filing Requirements Issue

(7)GE AIMS Project Codes

Code	Definition
0000	General Casework
0079	Delinquent Form 990-T
0080	Communication Tax
0087	NRP Employment Tax Compliance Study
0090	Training Cases
0099	Office/Correspondence Examination Program (OCEP)
0149	Fraud Case Work
0150	Non-Filer
0999	N/A Other
1014	Credit Rollover
1066	HIRE ACT – Employment Tax Examination
1070	Excise Indoor Tanning Tax
1071	Excise Medical Device Tax
1072	ACA Provision 9023
1073	ACA Provision 1421
4017	Forms 8038 Examinations
4018	NonEO Bond Compliance Activities
4050	Bond Compliance Activity
4056	Tax Exempt Bond Related Returns
4076	Form 8038-G Examinations
4105	Continuing Nationwide Sample -Timely use of Bond Proceeds
4110	Small Issue Compliance Follow-up
4111	Claims For Refund Of Arbitrage
4112	Bond Financed Sport Facilities
4113	Solid Waste Disposal Facilities

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Code	Definition
4114	Gas Prepayment Bonds
4115	Zero Coupon Cases-Revenue Ruling 94-42 Cases
4116	Hospital Acquisitions And Mergers
4117	Yield Burning Cases
4118	Failure To Rollover Escrowed Securities To Zero Percent Interest Rate State And Local Gov't Securities
4119	Loan Pools
4120	Sewage Facilities
4121	Tax And Revenue Anticipation Notes
4122	Cases Involving "Captive" 501(c) (3) Orgs.
4123	Use Of Proceeds - Government Bonds
4124	Single Family Housing
4125	Multi-Family Housing
4126	Securing Bond Holder Names - Pending In Appeals
4127	Securing Bond Holder Names - Not Pending In Appeals
4128	
4129	Developing IRC 150(b) Issue
4130	Student Loan Bonds
4131	Tax Increment Financing
4132	Hospital Financing
4133	Non-Public School Financing
4134	Other Financing Under Section 145
4135	Indian Tribal Governments Bonds
4136	Penalty in Lieu of Rebate
4137	New Nationwide Samples – Tax Exempt Bonds
4138	New Nationwide Samples – Tax Exempt Bonds
4139	New Nationwide Samples – Tax Exempt Bonds
4140	ARRA
4141	International
4160	Title 31 Compliance Review
4161	Title 31 Identification
4162	Title 31 Outreach and Education
4163	TIP Compliance Restaurant
4164	Tip Compliance Gaming
4165	Tip Compliance Other
4166	Local Government
4167	State Government
4168	Federal Government
4169	Quasi Government
4170	Medical Resident
4171	Medical Resident Resolution Project
4186	Customer Self Education
4187	Employee Education
4188	Expand/Target Customer
4189	Revised Protocol Training
4190	ITG Nationwide Sample 5
4205	TEB Local Sample 1
4206	TEB Local Sample 2
4207	TEB Local Sample 3
4208	TEB Local Sample 4
4210	Use of Proceeds III (Formerly TEB Project 1
4211	Federal Home Loan Bank Federal Guarantees
4212	501(c)(3) Phase I
4213	Hedge Initiatives Phase I
4214	8038, Gs and GCs Initiative
4215	Exempt Facilities Bond Initiative
4216	Small Issue Bonds Initiative
4217	503 (c)(3) - Initiatives Phase II
4218	Student Loan Initiative
4219	Hedge Initiative Phase II
4220	Late Filed 8038 T Project
4221	Smaller Variable Rate Issuers Initiative
4222	Lease Financing Issues Initiative

Any line marked with # is for official use only

Code	Definition
4223	Cost Issuances Initiative
4224	Tax Increments Finance Initiative
4225	Airport Initiative
4226	Corrective Initiative
4227	TEB Project 4
4228	TEB Project 5
4229	TEB Project 6
4230	TEB Project 13
4231	TEB Project 14
4232	TEB Project 15
4233	TEB Project 16
4234	TEB Project 17
4235	Local Sample TEB
4236	Local Sample TEB
4237	Local Sample TEB
4238	Local Sample TEB
4239	Local Sample TEB
4240	Local Sample TEB
4241	FSLG Large Examination Program
4242	County Government
4243	Municipality Government
4244	Schools
4245	Community College
4246	Fire Districts
4247	Housing Authorities
4248	Abusive Tax Avoidance Transactions
4249	Follow-up Compliance
4250	Special Project #01
4251	Special Project #02
4252	Special Project #03
4253	Special Project #04
4254	Special Project #05
4255	Special Project #06
4256	Special Project #07
4257	Special Project #08
4258	Special Project #09
4259	Special Project #10
4260	Special Project #11
4261	TIP Rate Exam
4262	Non-Filer Initiative
4263	Form 1042 Initiative
4264-4268	Indian Tribal Governments Reserved
4269	██████████
4275	Knowledge Sharing 1
4276	Knowledge Sharing 2
4277	Knowledge Sharing 3
4278	Knowledge Sharing 4
4279	Knowledge Sharing 5
4280	Knowledge Sharing 6
4281	Knowledge Sharing 7
5051	Section 6707
5052	Section 6707 A
5053	Section 4965
5054	6700 Investigations
5055	6701 Investigations

(8) GE Push Codes

Current or Prior Year Examination

020	Delinquent Return
021	Non-filer – to establish a skeletal record (SFR will not be generated)
022	Follow-up

Subsequent (Future) Year Examination

037	Potential CI Referral/Non-Filer
041	Current Year Pick-up
049	Joint Investigation

Any line marked with # is for official use only

Current or Prior Year Examination
 023 Follow-up - Unrelated Business
 036 Substitute for Return

Subsequent (Future) Year Examination
 072 Dummy/Closing Agreement (for PBC 415 only)

(9) GE Source Codes

Source Code	Definition	Source Code	Definition
03	All Other Federal Agencies Referral (Use SC 75 For DOJ Referral; Use SC 76 For DOL Referral; Use SC 80 For Executive Branch Referral)	62	Director/CPM Referral
04	Multiple Filers	63	Appeals Referral
05	Related Pick-Up	64	Pick-up Related To Other
06	Claims for Abatement of Interest	65	Collection Div Referral
11	Studies, Tests And Research Programs	66	CID Referral
20	Regular Classification	67	Other Referral (W & I, SB/SE, Or LB&I Division Referral)
23	TEFRA-PCS Case	68	Congressional Referral (Member Of Congress Is Actual Source Of Lead)
24	Non Filer/Refusal To File TDI	69	Taxpayer Service Referral
25	Substitute For Return	70	W&I, SBSE, LB&I Referral
30	Claim For Refund	71	Fraud Regular
31	Paid Claims For Refund	72	Informant's Report (3rd Party Is Actual Source Of Lead)
32	Carry-Back Refund	73	Taxpayers Request
35	Administrative Adjustment	74	Media Lead (News Media, I.e., Newspaper, TV, News Magazine - Is Actual Source Of Lead)
40	Multi-Year Examination	75	Justice Department Referral
41	Closing Agreement	76	Department Of Labor Referral (Use SC 80 If Request Is Directly From The Secretary Of Labor)
42	Future Year Return	77	State Attorney General Or Other State/Local Government Agency Referral
44	Delinquent Return	80	NRP
45	Reference And Information Returns	87	Local Definition
46	Employee Returns	90	RICS - New Project
49	Preparer Of Returns	91	NRP Related
50	Pick-up Related To Other	92	RICS - General (Use For General Cases, Training Cases Local Classified Issues)
60	Information Report (Intra-TE/GE Referral)	94	RICS Multi Year Examination
		95	RICS Related Pick-up
		98	Justice Dept. Cases

(10) GE AIMS Status Codes

Code	Definition	Code	Definition
07	Transferred In (Not Started)	51	Status Code
08	Selected, Not Assigned	52	Reserved
09	Correspondence	54	Local Definition
10	Assigned, No Taxpayer Contact	55	Cases previously held in suspense or returned from Appeals
12	Assigned, Taxpayer Contact	56	Form 10904
13	██████████	57	██████████

Code Definition

17	[REDACTED]
18	[REDACTED]
20	[REDACTED]
21	[REDACTED]
22	[REDACTED]
24	[REDACTED]
25	[REDACTED]
30	[REDACTED]
32	[REDACTED]
34	[REDACTED]
36	[REDACTED]
38	[REDACTED]

Code Definition

58	[REDACTED]
60	[REDACTED]
80	[REDACTED]
81	[REDACTED]
82	[REDACTED]
83	[REDACTED]
84	[REDACTED]
85	[REDACTED]
86	[REDACTED]
87	[REDACTED]
88	[REDACTED]
89	[REDACTED]
90	[REDACTED]

(11) Survey Reason Codes

These codes may be used to further define disposal codes 31 & 32

- A. No large unusual questionable items
- B. No change in prior years
- C. Beyond cycle (Includes statute issues)
- D. Lack of resources
- E. Other
- F-Z Reserved

User Notes