

Section 8B – Master File Codes – Unpostable and Resequence

1 Nature of Changes

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2 Unpostable Codes - GUF

Unpostable transactions are those transactions which cannot be posted to the Master File. A transaction which fails to post to an account at MCC is returned to the Campus for corrective action. Each SC is responsible for maintaining a complete record on tape of all unresolved unpostables originating from the SC. New unpostable items are added and corrected items are deleted from this tape. Each week a Martinsburg Computing Center created unpostable tape is received at the SC. From this tape real-time is updated and information can be obtained via GUF Command Codes. Additionally, an Unpostable Register and several control listings are generated and maintained to insure the later correction or nullification of the unpostable items. Unpostable Codes (UPC) identify the condition which caused the transaction to be unpostable. See IRM 3.12.179 (SC Error Resolution of IMF and BMF Unpostables) for additional information.

3 Unpostable Codes - IMF

All IMF Unpostable Codes (UPC) will be three numeric positions. There will also be a 1 position Reason Code. Comprehensive unpostable code descriptions are found in the sections referenced for each unpostable with the exception of various UPC 29X.

| UPC | RC | Description | |
|-----|----|--|---|
| 126 | 0 | TC 150 input to a module containing a TC 971 AC 121. Also unpost if TC 971 AC 121 is input in the same cycle as the TC 150. Bypass for C-UPC 126 | |
| 127 | 0 | TC 150/430 (entity code 1 or 3) or 01X containing an address that has a zero or invalid <u>ULC</u> in the location code field. | |
| 128 | 0 | TC 920 input to a module not containing at least one of the following <u>status</u> : 12, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60. | |
| 129 | 0 | Political Check-Off | |
| | | TC 150 with <u>DLN</u> XX211XXX99XXXX containing computer condition code G without an original return already posted. Resequence current year records for up to 16 weeks prior to sending unpostable. | |
| 130 | 0 | Input transaction contains information that causes a halt in the posting run. Currently, the program halts, the transaction is found, and a reject is manually prepared. In lieu of this manual process, the transaction will resequence 1 cycle and then be sent UPC 130. | |
| 131 | 0 | RCO TC 915 input to a tax module not in credit balance of \$1 or more. | |
| 132 | 0 | | # |
| 133 | 0 | TC 424 input to an account containing the Entity Combat Zone indicator set to 1. Bypass for TC 424 with <u>DLN</u> 88885 and 77777. | |
| | 1 | Unpost TC 500 CC 53 or 55 or 57 for any of the following conditions. References to TC 500 CC 53 relate to TC 500 CC 52. References to TC 500 CC 55 relate to TC 500 CC 54. References to 500 CC 57 relate to TC 500 CC 56 | |

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| UPC | RC | Description |
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| | | a. Unpost UPC 133 a TC 500 CC 53 unless a prior posted TC 500 CC 52 containing a matching <u>CSED</u> indicator is posted in the module. |
| | | b. Unpost UPC 133 a TC 500 CC 55 unless the module contains a prior posted TC 500 CC 54 with matching <u>CSED</u> indicator. |
| | | c. Unpost UPC 133 a TC 500 CC 57 unless the module contains a prior posted TC 500 CC 56 with matching <u>CSED</u> indicator. |
| | | d. Also unpost 133 if the transaction date is prior to the transaction date of the applicable TC 500 CC 52/54. |
| 134 | 0 | Reserved. |
| | 1 | Reserved. |
| | 2 | TC 131 type 01 with a negative state repayment amount that would cause the net state repayment amount of all type 01 TC 131's with matching agency, subagency, and year of original offset to be less than zero. |
| | 3 | Unpost any TC 011, 013 (with reverse validity), 040, or 041 attempting to post to an account containing an unreversed TC 898 with a transaction date that is within 6 years of the current <u>23C date</u> . Note that a TC 898 is considered reversed if the net of TC 898/899/76X all with matching <u>OTN</u> net to 0. Include memo money in the netting. Also note that these transactions will resequence 1 week prior to unposting. Bypass this unpostable if the Scrambled SSN indicator is set to 10 or 12 |
| | 4 | Unpost TC 290 containing reference number 897 attempting to post to a module containing a <u>DMF</u> offset (TC 896) with a transaction date greater than 6 years from the current date. |
| | 5 | Unpost TC 290 containing a TC 766 and OTN if the module contains a TC 898 with a transaction date greater than 6 years from the current date. |
| 135 | 0 | Unpost a TC 29X blocked 290-299 for a debit or zero amount, input to a module that does not contain a TC 150. |
| 136 | 0 | TC 150 containing Computer Condition Code A, F or 9, <u>FSC</u> 2, and the DECD literal is not present in the name line. (Effective cycle 198218). |
| | 1 | TC 150 with Primary SSN starting with 9 containing <u>EIC</u> Computer from section 6 of the input return or containing a 1 in position 1 of the exemption code field. Bypass these checks if the SSN is in the ITIN range (middle 2 digits are 70-88). Also bypass the exemption portion of the unpostable if the Exemption Positions Verified field contains a 0 in position 1 or if the return contains RPC O. |
| 137 | 1 | TC 898 with doc code 45 if after resequencing for 10 weeks, the module does not contain a TC 840 with matching DLN. |
| | 2 | a. When matching against a refund posted by IMF: If the doc code of the TC 898 is 77, the transaction date must be within 12 days of a prior posted <u>EFT</u> TC 846 or within 6 days of a paper refund. Do not perform a date check for TC 898 with other than doc code 77. Effective 2012 and subsequent, also match against the Refund Payment Date. Allow the posting if it matches any of these dates |
| | | b. When matching against a refund posted by old <u>CADE</u> (has DD portion of posting cycle not = 08 and posted prior to 2012) If the doc code of the TC 898 is 77, and if the original refund is EFT, the transaction date of the 898 must be <= to the TC 846 minus 2 days and >= to the TC 846 minus 8 days. If the original refund is a paper refund, the TC 898 must be dated <= the date of the TC 846 and >= the TC 846 minus 8 days |
| | 3 | The <u>memo amount</u> of TC 898 is greater than the money amount of the matched TC 840/846. If the module contains multiple TC 898/899 transactions with the same date, these must be netted when performing this check. Also unpost the TC 898 if the <u>Split Refund</u> Indicator is not the same as the <u>Split Refund</u> indicator on the matched TC 846. |
| | 4 | TC 899 containing an <u>OTN</u> that does not match the <u>OTN</u> of a prior posted TC 898. Also unpost the TC 899 if the <u>Split Refund</u> Indicator does not match the <u>Split Refund</u> indicator of a prior posted TC 898 |
| | 5 | a. TC 899 with Record Type 1-3 containing a <u>memo amount</u> that exceeds the net amount of a prior posted TC 898/899 with the same <u>OTN</u> minus the net of TC 76X with the same <u>OTN</u> . |
| | | b. TC 899 Record Type 4 if the module does not contain a TC 899 Record Type 2 with matching <u>OTN</u> . If found, unpost unless the net <u>memo amount</u> of the TC 899 Record Type 2 minus prior posted TC 899 with Record Type 4 (all with matching <u>OTNs</u>) is equal or greater than the input TC 899 Record Type 4. |
| | 6 | TC 899 containing a Spouse's SSN that does not match the Spouse's SSN of a prior posted TC 89X with the same OTN. |
| 138 | 0 | a. TC 720, 740, or 841 greater than the net amount of the posted 72X or 84X transactions. |
| | | b. TC 841 b/s 77777 if the module does not contain an <u>EFT</u> TC 846. |

| UPC | RC | Description | |
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| | | c. TC 740 or TC 841 must match the amount of a TC 846 unless the module contains a TC 898 with a transaction date that is equal to the TC 840/846. If it does, then unpost 138 if the input transaction does not match an amount of a prior posted TC 840 or TC 846. Also unpost if the TC 841 contains block and serial 77777 if the module does not contain a prior posted <u>EFT</u> refund. TC 740 will UPC 194 if the amount is less than a prior posted TC 840 or TC 846. Effective 1/1999 and subsequent, due to the <u>FMS</u> takeover of <u>DMF</u> processing, TC 841/740 may be less than the money amount of the TC 840/846 providing the module contains a TC 898. In this situation, the TC 740/841 must be greater than or equal to the TC 840/846 minus TC 898 minus TC 899 Record Type 1 or 3. In all cases, the <u>OTN</u> must match the <u>OTN</u> of the TC 898. Be careful if the module has 2 refunds in the same cycle. Need to associate all the transactions correctly. If any of the condition below are not met unpost TC 841 | |
| | | e. TC 841 does not have a <u>Split Refund</u> Indicator that matches a prior posted TC 846. | |
| | 1 | Reserved | |
| | 2 | TC 740 or 841 containing a check number input to a module containing a prior posted unreversed TC 740 or 841 with matching check number. | |
| | 3 | Unpost (UPC 138) a TC 740 or 841 if the transaction date does not match the transaction date or Refund Payment Date of a prior posted TC 840 or TC 846. | |
| | 4 | Unpost TC 848 that does not match the date of a prior posted TC 840 or 846. Unpost the 848 if it exceeds the net of the TC 84X/74X with matching date. If the module contains a TC 849, unpost TC 848 that does not match the date of a TC 849 | |
| 139 | | This UPC can only occur weekly. | |
| | 0 | Unpost TC 481, 482, or 483 if the module contains an unreversed TC 780. | |
| | 1 | TC 780 input and module does not have a TC 480 posted. | |
| 140 | 0 | Unpost an <u>RPS</u> TC 150 input to a module not containing an <u>RPS</u> TC 61X (or TC 61X with doc code 19, 70, or 76) unless an <u>RPS</u> TC 61X with matching <u>DLN</u> is input the same cycle. | |
| | 1 | Unpost an <u>RPS</u> TC 150 input to a module not containing a TC 610 with matching <u>DLN</u> or with doc code 19, 70, or 76. | |
| | 2 | Unpost a non- <u>RPS</u> TC 150 input to a module containing an unreversed <u>RPS</u> TC 610 or unreversed TC 610 with doc code 19, 70, or 76. Bypass for ELF returns (identified by their unique <u>FLC</u>) or if payment is doc code 19 with a 6 in the 4 th position of the <u>EFT</u> Trace Number. The 4 identifies the payment as a credit card payment | |
| | 3 | Unpost an <u>RPS</u> TC 150 if the posted <u>RPS</u> TC 610 (or TC 610 with doc code 19, 70, or 76) has been reversed by a TC 612. | |
| | 4 | Reserved | |
| | 5 | Unpost an <u>RPS</u> TC 150 containing a transaction date dated prior to the transaction date of an unreversed <u>RPS</u> TC 610 or unreversed TC 610 with doc code 19, 70, or 76 which is dated subsequent to RDD plus grace period | |
| | 6 | | # |
| | | Bypass the above UPC 140 conditions for the following: Corrected UPC 140, the balance due amount from section 6 of the input return matches or is within \$10 of the money amount from the net of all posted TC 61X (do not bypass RC 5 for this condition) (also add in the net of TC 67X to this result if the money amounts are still not within \$10 of the 61X amounts), the amended return freeze is set, the balance due per taxpayer field is zero or credit (don't bypass RC 6 for this condition), or the module contains a TC 150. | |
| 141 | 0 | Unpost TC 150 (except with doc code 26) input to a module containing an unreversed TC 971 AC 150 | |
| 142 | 0 | TC 29X with credit reference number 897 when the state repayment indicator is significant in the module being addressed. Bypass on reinput TC 29X. See PRP 460-90 for a complete explanation. | |
| 143 | | This unpostable can only occur weekly | |
| | 0 | | # |

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| UPC | RC | Description |
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| 145 | 0 | SFR TC 150 attempting to post to a module containing a previously posted TC 150. |
| 146 | 0 | A revenue receipt transaction if, after return settlement, an unreversed TC 760 is posted and the revenue receipt credit amount equals the TC 760 amount. (Bypass on corrected unpostables UPC 146 and 198). |
| 147 | 0 | Refer to PRP 460-002 Chapter 5 for this criteria. Relates to ID Theft processing. The old UPC 147 RC 0 has been removed |
| | | RC1, RC 1, 3, 4, 6, 7, & 8 - Unpost any input return input to an account containing an unreversed TC 971 AC 501, AC 506, 523, or 524 unless any of the following bypass conditions are met. See PRP 460-02 Chapter 5 bypass conditions |
| 148 | 0 | TC 150 with Schedule SE for spouse and transaction does not contain secondary SSN and no secondary SSN is present in controlling name line for the input period. |
| | 1 | TC 150 with SE SSN in Section 24 not matching the S-SSN for the controlling name line of the input return contained in the entity or not matching the S-SSN from the input return. |
| | 2 | TC 150 containing section 42 (F4137) and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period. |
| | 3 | TC 150 containing section 42 (F4137) containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period |
| | 4 | TC 150 containing section 61 (F8919) and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period |
| | 5 | TC 150 containing section 61 (F8919) containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period |
| | 6 | TC 150 from containing section 58 (F5405) with a SSN is not equal to the primary SSN |
| | 7 | TC 150 containing section 59 (F5405) which does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period. Also unpost a return containing section 59 (F5405) if the section 59 S-SSN does not matching the S-SSN of the input transaction or is not contained in the controlling name line for the input period |
| 150 | | (Exclude TC 370) This unpostable can only occur weekly |
| | 0 | The first return attempting to post to a module containing a tax liability and the received date is more than 3 years before the current <u>23C date</u> . Include dummy IRA TC 150 (Type Code 1, 2, or 3) with significant IRA tax addressing MFT 30 in this routine. Exclude MFT 29. |
| | 1 | An amended or duplicate (TC 977 or 976) return with an <u>ASED</u> or extended <u>RDD</u> less than 60 days after the current <u>23C date</u> or already expired. (Bypass for corrected UPC 150 and MFT 29). |
| | 2 | Transaction (Form 1040X) is Doc. code 54, blocking series 200-299, and the <u>ASED</u> or extended <u>RDD</u> is less than 60 days after the current <u>23C date</u> or has expired. (Bypass for corrected UPC 150 or TC 291 with priority code 9). IF TC 291, priority code 9, attempts to resequence, unpost 150 instead). Exclude MFT 29. |
| | | The following transactions will unpost if the <u>23C date</u> of the current cycle is later than <u>ASED</u> as extended, including input transaction. Effective July 1, 1985 allow TC 290 to post when the <u>23C date</u> of the TC 290 is within 60 days of a non document code 54 TC 977 posted prior to the <u>ASED</u> date. |
| | 3 | TC 29X or 30X with debit amount unless a secondary TC 320 or 321 is present. Also bypass for TC 29X/30X for debit amount that contain priority code 1 if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993-998 providing no other reference numbers (outside this range) are included on the adjustment |
| | 4 | TC 298 with blocking series other than 950-959. |
| | 5 | TC 160 or 350 (Doc. Code 54 or 47) with debit amount. |
| | 6 | TC 170, 200 or 310 with debit amount unless TC 320 is posting or has posted |
| | 7 | TC 290 input to <u>MFT 55</u> containing a Credit Interest Date earlier than the <u>23C date</u> plus 60 days. |
| | 8 | TC 290 with TC 897 attempting to post to a module containing a TC 896 that contains a transaction date greater than 6 years from the current date |
| | 9 | TC 290 with TC 766 and an <u>OTN</u> if the transaction date of the matched TC 898 is greater than 6 years from the current date |
| 151 | | This unpostable can only occur weekly |
| | 0 | Transactions which do not create entities and no entity is present, except: drop TC 019, 901, 902 and 920. Bypass for TC 666 with Julian Date 999 or TC 500 CC 52-55 containing a block and serial number of either 88888 or 99999 (these are DOD transactions and are dropped in lieu of unposting). Transactions with doc code 17, 18, 19, 20, 70, and 76 and TC 971 AC 696 will resequence for 2 cycles prior to unposting. Also unpost <u>DMF</u> TC 130 with <u>CREF</u> Indicator and <u>DMF</u> TC 130 previously posted with non-matching <u>CREF</u> indicator (consider 00 to be a |

| UPC | RC | Description |
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| | | significant CREF indicator). See RC 1 for TC 610. If the account is not present, resequence TC 971 AC 52, 121-129, 152, and TC 971 AC 199 with FS2006 in XREF Miscellaneous field. If the account is still not present, drop the TC 971 in cycle YYYY52. Use Resequence code 52. TC 97X AC 134 will resequence for up to 10 cycles if the account is not present. These transactions will resequence until the last day of the cycle – Thursday |
| | 1 | If the account is not present, TC 670 input to MFT 29 input to the <u>valid segment</u> or current year <u>RPS</u> TC 610's and TC 610s with doc code 19, 70 or 76 input to the <u>valid segment</u> prior to cycle 27 and input with MFT 30 will resequence until cycle 29, then unpost. If input in cycle 29 or later, they will resequence for 3 cycles and then unpost. Refer to RC 0 for TC 610 not meeting this condition. |
| | 2 | Unpost TC 611 input to an account containing a <u>RPS</u> TC 610 or TC 610 with doc code 70 or 76, matching the tax period of the TC 610 that is resequencing per RC1 above. The TC 610 should be removed from the resequence file and also be sent UPC 151 RC2. |
| 152 | | Name Control mismatch |
| | 0 | Other than long entity TC 150, 430 or 140 addressing the <u>invalid segment</u> . This unpostable can only occur weekly |
| | 1 | Transactions that are not covered by UPC 153 or 156. These transactions need to match on only the first 3 characters of the input transaction with the first 3 characters of the posted name control. Bypass for TC 500 CC 52 or 53 with a block and serial of either 88888 or 99999 containing a significant <u>CREF</u> Indicator, TC 971 AC 157, and TC 971 AC 100-108 generated by master file and sent to MFT 31. Also bypass for TC 013 and 014 with block and serial of 88888, TC 594 CC 084 with block and serial 99999, TC 290 Julian Date 997 directed to MFT 31, TC 370 with Julian Date 997 or 999, and TC 130 with Julian Date 999, TC971 AC 511 and 512 blocked and serial of 99999. Transactions with doc code 17, 18, 19, 20, 70, 76 will resequence for 2 cycles prior to unposting. See 460-39 for a complete explanation. Use Resequence code 52. These transactions will resequence until the last day of the cycle – Thursday |
| | 2 | MFT 55 TC 013 must match on 1st four characters of first and last names. This unpostable can only occur weekly. |
| 153 | 0 | Name control mismatch - long entity TC 150, 140, or 430 addressing the <u>invalid segment</u> . See 460-33 or 460-39 for a further explanation. This unpostable can only occur weekly |
| 154 | | The following checks apply to math error processing: |
| | 0 | TC 290 with Priority Code 6 if the math error freeze is not significant or there is an unreversed TC 470, CC 94, present. |
| | 1 | TC 29X with Priority Code 7 if no TC 470, CC 94, present. This unpostable can only occur weekly. |
| | 2 | TC 470, CC 94, if the math error freeze is not significant or no TC 29X blocking series 770-789 is present. This unpostable can only occur weekly. |
| | 3 | TC 472 CC 94, if there is no TC 470 cc 94 posted. This unpostable can only occur weekly. |
| | 4 | TC 29X (except TC 294/295 blocking series 900-929 or with Julian Date 999) attempting to post to a module containing an unreversed TC 570 generated as a result of adjustment processing described in 460-46(3) (MFT 30 only). |
| | 5 | TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC 94, present. This unpostable can only occur weekly. |
| | 6 | TC 470, CC 94, if there is an unreversed TC 470, CC 94, already posted. This unpostable can only occur weekly. |
| 155 | 0 | TC 29X or 30X attempting to post to a module that is restricted from generating interest or if the module contains a non-restricting TC 340. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present or if the adjustment record contains TC 34X or 77X. Also bypass for TC 291, 295, 299, 301, 305, or 309 if the sum of TC 34X is zero. Also bypass for a non-restricting TC 340 if the module contains a secondary transaction of TC 270 or 271 only. Note that if interest is restricted due to TC 604 or TC 608, do not bypass the unpostable unless the adjustment contains a TC 340 or 341 or the TC 290/300 is for zero amount with no secondary transactions. |
| | 1 | TC 29X or 30X input to a module containing a prior posted TC 971 AC 64 and either a TC 29X or 30X. Bypass if the input adjustment contains TC 340 or TC 341. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present. Bypass for TC 291, 295, 299, 301, 305, or 309. Bypass for input TC 290, 294, 298, 300, 304, or 308 with significant amount if the Tax Module has a prior posted a TC 971 AC 64 and a prior posted TC 29X or TC 30X for zero with out a secondary transaction code. Also bypass for Corrected UPC 155 |
| 156 | 0 | Name control mismatch - TC 150 or 430 (Entity Code 2 or 3) or TC 140 mismatches name |

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| UPC | RC | Description | |
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| | | control on the <u>valid segment</u> . (See reference for exception processing for TC 150, 140, or 430, Entity Code 1, 4 and 5). Refer to 460-33 and 460-39. Bypass for TC971 AC 511 and 512 blocked and serial of 99999 | |
| 157 | 0 | TC 150 with <u>FSC</u> 5 attempting to post and the controlling name line for the 2 most current preceding tax periods prior to the year of the input transaction contains <u>FSC</u> 5 (bypass for corrected UPC 157) | |
| | 1 | Generated name control does not match primary name control. | |
| | 2 | TC 000, TC 01X containing name information, 140, 150, or 430 with a joint name line that contains an & not followed by a minimum of blank alpha blank alpha. Example: John & Mary Doe is fine. But John & is not fine. Nor is John & A. Also unpost if the & is followed or preceded by blank. Like John & Mary Doe. Also unpost if the & is part of the last name. Unpost any entity change with <u>FSC</u> other than 2 or 7 if the & is included in the name line or if the To Last Name Line points to a blank. | |
| | 3 | A. TC 000, 01X-04X, 080, 140, 150, or 430 containing a S-SSN of 123456789 or 9 of the same number (ex. 111111111). B. Unpost TC 017 with a Justification indicator input with a S-SSN starting with 9 (bypass this check if the S-SSN is an ITIN). C. TC 150 containing RPC E containing a S-SSN starting with 9 (bypass this check if the S-SSN is an ITIN). This unpostable can only occur weekly. D. TC 000 or TC 016 either with a Justification indicator input to an SSN starting with 9 (bypass this check if the S-SSN is an ITIN). This unpostable can only occur weekly. | |
| | 4 | Any transaction (except TC 020 or TC 026) attempting to post to the entity containing SSN 123-45-6789 or with SSN 111-11-1111, 222-22-2222, etc | |
| 158 | 0 | TC 30X, or 29X blocked other than 200-299 or 930-949, carrying credit reference no. 806, 807, or 252 not containing a secondary TC 17X if the module contains a prior posted TC 170 or TC 171 with doc. code 17, 18, 24, 47, 51, 52, or 54. Bypass this check if the TC 290 contains priority code 1 or 8 or the TC 300 contains priority code 8. | |
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| 159 | 0 | An input transaction other than those listed below attempting to create a tax module (MFT 29 or 30). | |
| | | 140 # | 640 |
| | | 141 | 660 |
| | | 142 | 666 with Julian Date 999 |
| | | 150 | 670 |
| | | 290 b/s 200-299, 980-989 | 690 |
| | | 370 | 700 |
| | | 424 Push Code 010, 019-041, 049 | 710 |
| | | 430 | 760 |
| | | 460 | 76X Doc Code 54 blocked 4XX |
| | | 470 CC 96 | 790/796 (MFT 29 only) |
| | | 474 | 800 |
| | | 480 | 810 |

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| UPC | RC | Description | |
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| | | 500 CC 52, 54, or 56 520 CC 6X, 81, 83 and 85-89 540 560 582 59X except TC 592 610 | 840 849 914 916 925 after resequencing for 1 week 930 960 971 other than AC 1-9 or 199 |
| Note: | | If the only transaction present in a module are TC 91X, unpost any transaction (except 91X) that cannot create a tax module. See UPC 183. A Gruber TC 424 will resequence for 2 cycles prior to unposting. | |
| | | An input transaction other than those listed below attempting to create an <u>MFT 55</u> module. Note name line criteria in 460-19. This unpostable can only occur weekly. | |
| | | TC 290 b/s 050-198, 520-529, 590-599, 960-969, or 980-999 providing a reference number (other than 697 or 699) for a significant amount is present | |
| | | TC 520 cc 6X, 81, 83, 85-89 | |
| | | TC 640 | |
| | | TC 694 | |
| | | TC 914 | |
| | | TC 370 containing CVPN | |
| | | TC 670 | |
| | | TC 971 AC 82, 83, 97, 682, or 683 | |
| | | MFT 31 cannot be created by any transaction other than the generated TC 370 or TC 971 AC 102 or 103. Refer to PRP 460-2(20). MFT 31 can also be created by TC 370 blocked 900-909. This unpostable can only occur weekly. | |
| 160 | 0 | TC 291 or TC 299, not containing Priority Code 1, 2, 6, 7, or 8, attempting to post to a module containing an unreversed TC 420 or TC 424. This unpostable can only occur weekly. | |
| | 1 | TC 29X, except blocking series 200-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6 or 7 in the adjustment transaction. This unpostable can only occur weekly. | |
| | 2 | TC 290, blocking series 200-299, when the module has an unreversed TC 30X present. This unpostable can only occur weekly. | |
| | 3 | TC 420 when the module contains an unreversed TC 420. | |
| | 4 | TC 30X, unless Priority Code 1, 3, 4, or 7 is present. Effective 1/1/2010 bypass this UPC check for a TC 421 attempting to post when the module has the amended/duplicate return freeze set. This unpostable can only occur weekly. | |
| | 5 | TC 424 attempting to post (except TC 424 with PUSH CODE 010 or with Push Code 036 or with <u>DLN</u> with block and serial of 77777, 88888 or 88889) and an unreversed TC 420 or TC 424 is already posted. Also send TC 424 (except if the Push Code is 049) or TC 420 unless the module already has a TC 424 posted (note a second TC 420 will go UPC 160 RC 3) UPC 160 RC 5 if the module contains TC 916 or if the entity contains 918. Bypass for C-UPC. | |
| | 6 | TC 421 attempting to post when the 640 Freeze is in effect (effective July 1, 1985 and for doc code 47 only). | |
| | 7 | Reserved | |
| | 8 | TC 424 input to a module containing a TC 494. | |
| 161 | 0 | Check digit mismatch. See 460-39 for a complete explanation. | |
| 162 | 0 | Module creating transactions addressing an existing entity will unpost 162 if the month the taxpayers year ends in the entity is different from the month of the tax period of the input transaction. Bypass for a TC 150 with <u>CCC</u> Y, TC 140, TC 430, TC 370 Julian Date 997 input to MFT 29, and <u>MFT 55</u> transactions. Note: TC 430 will resequence 1 cycle if the input month mismatches the entity month. If the FYM still mismatches after resequencing 1 cycle, send UPC 162. Refer to PRP 460-2 for exact criteria for TC 430 FYM mismatch. | |
| 163 | 0 | TC 000 attempting to establish an account already on the IMF. Drop TC 000 containing a <u>DLN</u> with a block and serial number of 88887, 88888 or 99999. See 460-39 for more specific criteria. | |
| 164 | 0 | Input TC 150 containing a significant <u>withholding</u> amount equal to the sum of <u>ES Credits</u> posted (within a \$1.00 tolerance). See Section 18 for a definition of prepayment credits. Perform the following prior to unposting: If ES Tax Credits or 4868 Credit fields in section 6 of the input return are not significant, move the <u>Withholding</u> Amount to the input <u>ES Credits</u> field in lieu of unposting. If either of these fields are significant, send the return UPC 164. Bypass for C-UPC 164. | |
| | 1 | a. Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income | |

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| UPC | RC | Description | |
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| | | Credit Computer input to any module in the account if the <u>EIC</u> Recertification Indicator in the entity is set to the normal setting or self only setting. Bypass if the TC 150 contains Audit Code U. Also bypass if the normal setting only (1 setting) and not the income related setting (8 setting) is significant providing the input return does not contain a Schedule <u>EIC</u> and the tax period is 200212 or subsequent. | |
| | | b. Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer if the 2 or 10 year settings of the <u>EIC</u> Recertification Indicator are significant. Bypass if the return contains Audit Code U. Also bypass if the input tax period is prior to the EITC Eligible Tax Period. | |
| | | c. Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer if the <u>EIC</u> Recertification Indicator is set to 30. Bypass if the input tax period is equal or later than the EITC Eligible Tax Period or if the return contains Audit Code U. | |
| | 2 | Unpost TC 150, 290, 300 input to an account containing the Kita or Hostage indicator. Bypass for C-UPC 164, TC 290/300 for zero, or if the TC 150 contains <u>CCC</u> O. | |
| | 3 | Unpost TC 150 not containing F8913 if the Federal Phone Excise Tax Credit Computer is \$100 or greater. | |
| | 5 | Unpost TC 150 claiming the F8885 Health Coverage Credit unless the module contains an unreversed TC 971 AC 172. Also unpost TC 29X/30X containing reference number 250 for a positive amount unless the module contains an unreversed TC 971 AC 172. Bypass for corrected-UPC. | |
| | 6 | Unpost TC 150 if input at the same time as a TC 971 AC 137. Bypass for Corrected-UPC. | |
| | 8 | Unpost TC 150 if First Time Home Buyers Credit (FTHBCR) per Computer (section 4) is significant and either primary or secondary or (both) FTHBCR are on the DMF file (UPC 189 RC 0 is for Amended Returns or Adjustments). Also, UPC 164 RC 8 the Return if the primary and/or spouse FTHBCR amt is significant in the FTHBCR section in the entity. | |
| 165 | | This unpostable can only occur weekly. | |
| | 0 | [REDACTED] | # |
| | | [REDACTED] | # |
| | 1 | [REDACTED] | # |
| | | [REDACTED] | # |
| | 2 | [REDACTED] | # |
| | | [REDACTED] | # |
| 166 | 0 | Filing Status mismatch (TC 150, Entity Code 2 or 3). Exclude dummy IRA and <u>SFR</u> returns. See 460-39 for more specific criteria. | |
| 167 | 0 | If the tax period is 198611 and prior, unpost TC 290, 291, 300 or 301 containing a TC 320 if the module contains a significant net of TC 160, 166, 270, 276 or 350. Include doc code 51 in this routine. This unpostable can only occur weekly. | |
| | 1 | [REDACTED] | # |
| | | [REDACTED] | # |
| | 2 | [REDACTED] | # |
| | | [REDACTED] | # |
| | 3 | For MFT 30, unpost a TC 290 or 30X with a secondary TC 161, 201, 241, 271, 281 or 311 and the Abatement Refusal Indicator is significant. For <u>MFT 55</u> , unpost a TC 290 containing a reference number for an abatement if the reference number matches a prior posted TC 24X with matching reference number blocked 96X unless a subsequent TC 240 blocked 97X with matching reference number is posted. This unpostable can only occur weekly. | |
| | 4 | TC 290 for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant. | |
| 168 | 0 | An input transaction from Column A attempted to post and a transaction from Column B had not previously posted (i.e., TC 824 or 890 attempted to post but no unreversed TC 130 is present, or a TC 480 attempted to post but no TC 150 is present). | |
| | | <u>Column A Input</u> | <u>Column B Original</u> |
| | | DMF TC 130 | see note |
| | | 131 | 130 |
| | | 149 | 148 |
| | | 161 | 160 or 166 |
| | | <u>Column A Input</u> | <u>Column B Original</u> |
| | | 481 | 480 |
| | | 482 | 480 |
| | | 483 | 480 |

| UPC | RC | Description | | | |
|-----|----|--------------------|--------------------|-------------|---------------------------------|
| | | 162 | 160 or 161 | 494 | 494 |
| | | 171 | 170 or 176 | 495 | 494 |
| | | | | 502CSED in | 500 |
| | | | | must match | 240 (Ref# |
| | | | | 520 CC 82 | 618,622,628,630,631 Or 665-673) |
| | | 201 | 200 | | |
| | | 241 | 240 | 521 | 520 |
| | | 271 | Restricted FTP | 522 | 520 |
| | | 272 | Restricted FTP | 531 | 530 |
| | | 281 | 280 or 286 | 532 | 530 |
| | | 290 (blking Series | 290 (Blking Series | 535 | 534 |
| | | 970-979) | 960-969) | 542 | 540 |
| | | 294 | 295, 305 | 571 | 570 or 576 |
| | | 304 | 305, 295 | 572 | 570 or 576 |
| | | 311 | 310 | | |
| | | 321 | 320 | 592 | 590 thru 599 |
| | | 342 | 340 or 341 | 611 | 610 (or remit) |
| | | 351 | 350 | 612 | 610 TC 150/97X |
| | | 361 | 360 | 632 | 630 or 636 |
| | | 428 | 420, 424 (Doc | 637 | 636 |
| | | | Code not 51/52) | 641 | 640 |
| | | 451 (Except Doc. | 450 | 642 | 640 |
| | | Code 52) | | 661 | 660, or 430 |
| | | 462 | 460 | | |
| | | 470 CC 95 | Ref. | 662 | 660, 666, 430 |
| | | | #622,628,630,631, | | |
| | | 471 | 665-673 | | |
| | | 472 | 470 | | |
| | | 472 CC 95 | 470 | 671 | 670 |
| | | 475 | 470 CC 95 | 672 | 670 |
| | | 682 | 474 | 681 | 680 |
| | | 691 | 680 | 821 | 826 |
| | | 692 | 690 | 822 | 820 or 824 |
| | | 694 | 690 | 824 | 130 |
| | | 695 | 360 | 832 | 830 or 836 |
| | | 701 | 694 | 843 | 841 |
| | | 702 | 706 | 844 | 840 or 846 |
| | | 712 | 700 | 845 | 844 |
| | | 721 | 710 or 716 | 851 | 850 |
| | | 722 | 720 | 852 | 850 or 856 |
| | | 731 | 720 | 890 | 130 |
| | | 732 | 736 | 892 | 890 or 896 |
| | | 742 | 730 | 897 | 896 |
| | | 762 | 740 | | |
| | | 765 | 760 | 911 | 910 |
| | | 766 | 764 or 768 | 912 | 914 |
| | | 767 | 898 | | |
| | | 772 | 766 | 915 | 916 or 918 |
| | | 781 | 770 or 776 | 917 | 916 |
| | | 782 | 780 | 919 | 918 |
| | | 788 | 780 | 922 | 922 |
| | | 792 | 780 | 932 | 930 |
| | | 802 | 790 or 796 | | |
| | | 807 | 800 or 806 | 961 | 960 |
| | | 810 | 800 or 806 | | |
| | | 811 | 810 | 971 (AC 1-9 | 150,976,977 |
| | | | 810 | only) | see note 21 |
| | | | | 971 AC 56 | 971 AC 63 |
| | | | | 971 AC 163 | 971 AC 97 |
| | | | | 971 AC 96 | 971 AC 93 |
| | | | | 971 AC 94 | See PRP 460-2(5) |

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| UPC | RC | Description |
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| | | 972 971 AC 145 971 AC 148 971 AC 263 |
| | | See PRP 460-2 971 ac 146 Unpost unless checkbox set |
| | | Notes |
| | | 1. If matching to TC 896 reflecting MFT 29, the transaction must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719. |
| | | 2. If the 57 Hold is no longer in effect, the input transaction will be unpostable. |
| | | 3. TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (i.e., 02 and 03). This processing is obsolete. |
| | | 4. TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with a latest process code of 7X for 8611 and prior, 3X for 8612-8811, 75, 76, or 77 for 8812 and subsequent; or TC 420 or TC 424 are present. TC 495 must match an organization source code of TC 494. |
| | | 5. TC 131 non <u>DMF</u> must match non <u>DMF</u> TC 130. |
| | | 6. TC 897 must match <u>DMF</u> TC 896 and match on agency and subagency codes. |
| | | 7. TC 766 that contain an <u>OTN</u> must match the <u>OTN</u> of TC 898. |
| | | 8. TC 521/2 with CC 6X if there is no unreversed TC 520 with matching 6X closing code. TC 521/2 with CC 73 if there is no unreversed TC 520 CC 73 posted cycle 200201 or subsequent. TC 521/2 with CC 76 or 77 if there is no unreversed TC 520 CC 76/77. TC 521/2 CC 81 if there is not an unreversed TC 520 CC 81. TC 521/2 CC 83 if there is not an unreversed TC 520 CC 83 posted cycle 9201 or later. TC 521/2 CC 85 if there is not an unreversed TC 520 CC 85. TC 521/2 CC 86 if there is not an unreversed TC 520 CC 86. TC 521/2 CC 87 if there is not an unreversed TC 520 CC 87. TC 521/2 CC 88 if there is not an unreversed TC 520 CC 88. TC 521/2 CC 89 if there is not an unreversed TC 520 CC 89. TC 521/2 not carrying closing code if there is not an unreversed TC 520 with closing code other than 76, 77, 81, 83, or 85-89. TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC 81, 83, or 85-89. |
| | | 9. TC 922 update (process code other than 00) and no TC 922 previously posted. (Bypass for corrected UPC 168). |
| | | 10. IRDM TC 925 a. Any TC 925 with process code other than 0000 if there isn't a TC 925 is posted in the module after resequencing for one week. Use resequence code 35. Bypass for corrected unpostable. b. Any TC 925 with a 'closing' process code and the last posted TC 925 contains a 'closing process code on the last significant process code. Bypass for corrected unpostable. c. Any TC 925 with Process code 4050 ('Reconsideration Received' process code) and the last posted TC 925 doesn't contain a 'closing process code on the last significant process code. |
| | | 11. The 148 indicator in the TC 149 must match the 148 indicator in the posted TC 148. Unpost if they don't match |
| | | 12. Unpost TC 810 if an unreversed TC 810 is present. |
| | | 13. Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module. |
| | | 14. Doc code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is posted |
| | | 15. <u>DMF</u> TC 131 type 00, 02, 10, or 12 input to an account without a current calendar year <u>DMF</u> TC 130. |
| | | 16. <u>DMF</u> TC 131 type 01 with the year of original offset not equal to the year of the TC 130 or 132. |
| | | 17. Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed. |
| | | 18. If a doc. code 52 or doc code 51 blocked other than 100-159 transaction is posted, unpost a TC 271 or TC 272 even if an unreversed TC 270 or TC 276 is posted. |
| | | 19. TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or TC 276 is posted. |




| UPC | RC | Description | |
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| | | 20. Unpost a Pre-Offset DMF TC 130 (contains FLC 66) input to an account containing a service center zip code. These are 39901, 05501, 64999, 45999, 73301, 00501, 19255, 84201, 37501, 93888. | |
| | | 21. Unpost TC 972 AC 84/85 if the applicable value of the Enrollment Code field in the entity is not significant | |
| | | 22. TC 971 AC 56 will unpost unless the EIC Eligibility Indicator is set. | |
| | | 23. TC 766 with an OTN must match the OTN of a TC 898. Also unpost a TC 29X containing reason code 86, 87, 89, 90, or 91 unless the record contains an OTN. Also note the amount can't exceed the net of TC 898/899 with matching OTN. | |
| | | 24. TC 29X/30X input to MFT 31 that contain Priority Code 9 will bypass UPC 168 for reference number 807, 765, and 767. Also bypass for TC 370 blocking series 900-94 input to MFT 31 that contain TC 802, 765, or 767. Continue to unpost if other reference numbers or transactions are input if a matching original transaction is not present. TC 767 input with doc code 51 will never contain a reference number. Bypass the check that forces the reference number to match. | |
| | | 25 The XREF TIN in TC 971 AC 100-108 & 144 input to MFT 30 must match the Primary or Secondary SSN for the controlling name line. In addition, the matched SSN must be valid. Otherwise, send UPC 168. Also unpost if the XREF information matches a prior posted unreversed TC 971 with matching AC. Also unpost a 971 AC 100-108 input to a module containing an unreversed TC 971 AC 100-108 with non-matching action codes. | |
| | | 26. Adjustment containing reference number 808, 809, 810 or 811 if the TC 29X/TC 30X credit reference number 80X or 81X indicator is set.. | |
| | | 27. TC 971 AC 50 with input value WI if the entity contains a ULC of 66 or 98. | |
| | | 28. Unpost TC 971 AC 276 or 277 unless the module contains an unreversed TC 971 AC 275. | |
| | | 29. If the input TC 972 AC 69 contains an XREF SSN, the XREF SSN must match the XREF SSN in an unreversed TC 971 AC 69. If none found, send UPC 168. | |
| | | 30. TC 290 Julian date 999 input to a tax module with TC971 AC 151 followed by a TC 291 with amount equal to the Acceptable Total tax amount in the TC150. | |
| | | 31. MFT 55 TC 695 if there is not a TC 361 with matching MFT, Tax Period and Amount input with it. MFT 55 TC 361 if no TC 695 with matching MFT, Tax Period and amount input with it. | |
| | | 32. Unpost a Document Code 51 TC 767 when it does not match the transaction date of the posted TC 766. | |
| | 1 | If Lifetime Exclusion had been previously claimed and input transaction value is different from the Master File value and year's digits of input transaction are not equal to Master File year's digits; or if Lifetime Exclusion had not been previously claimed and input transaction has a value of "8". This processing is obsolete. | |
| | 2 | TC 016 from IDRS for PDT with blocking series 700-749 or 750-799 and the indicator value is the same as the current Master File value. | |
| | 3 | [REDACTED] | # # # # |
| | 4 | Reserved | |
| | 5 | Reserved | |
| | 6 | TC 290/300 containing reference number 500-696 and 700-759 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number (see PRP 460-19). Note that reference numbers 697 and 699 for a negative amount requires an unreversed TC 240 with reference number 618. Unpost 168 a TC 290 containing reference number 697 or 699 for a positive amount input to a module that contains a TC 241 (after performing normal date matching) if the TC 241 does not contain a matching CRN 698 EIN. | |
| | 7 | [REDACTED] | # # # |
| | 8 | TC 290 containing reference number 698 with an amount (note: for reference number 698, the amount is actually a XREF EIN and it should only be input if reference number 618 is also input on the same adjustment) not equal to the XREF EIN contained in an unreversed TC 971 AC 97 posted in the same or prior cycle. Also perform this check for TC 370 containing a BMF | |

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| UPC | RC | Description |
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| | | TIN that does not match the EIN in a TC 971 AC 97. Bypass this check if the 698 is input with reference number 697 or 699 signed positive. Also bypass this check for TC 290 carrying reference number 618 for a negative amount. Only perform this check if the reference number 618 amount is positive (a positive amount results in the posting of a TC 240). |
| | 9 | TC 015/030 with doc code 50 that is input to an account that does not contain a module in <u>status</u> 03 with indicator other than 8, 22, 26, or 60. Bypass this check if the <u>BOD</u> Code is WI and the input AO value (which is really a <u>CLC</u>) is 21-27 or 35. |
| 169 | | Also see PRP 460-39 |
| | 0 | TC 290/300 containing reference number 003, 004, 007, 073, 997 and 998 should unpost unless a <u>Schedule H</u> TC 150 is present with an EIN for the Primary Taxpayer or an adjustment is present with reference number 993. This unpostable can only occur weekly. TC 290/300 containing reference number 903, 904, 907, 973, 995 and 996 should unpost unless a <u>Schedule H</u> TC 150 is present with an EIN for the Secondary Taxpayer or an adjustment is present with reference number 994. Bypass if the input record contains a reference number 993 or 994 as appropriate. Do not bypass for this condition if input to MFT 31 unless the module contains a TC 150. This unpostable can only occur weekly. |
| | 1 | No name line exists for the entity in the years prior to and including that of the tax period of the input transaction (Entity Change transaction containing an <u>FSC</u> or S-SSN only). |
| | 2 | Filing Status mismatch (Entity Change transactions). |
| | 3 | An adjustment carrying reference number 874 or 894 input to a module that is not controlled by a joint name line or not containing a S-SSN This unpostable can only occur weekly. |
| | 4 | An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line and not containing a S-SSN. This unpostable can only occur weekly. |
| | 5 | An adjustment carrying reference number 892 input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly. |
| | 6 | An adjustment carrying reference number 896 input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly. |
| | 7 | An adjustment carrying reference number 899 input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly. |
| | 8 | An adjustment carrying <u>Schedule H</u> reference numbers for the spouse input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly. |
| | 9 | TC 150 input to MFT 30 with <u>FSC</u> 2 (including dummy IRA) containing an IRA 5329 (section 26 or 27) with significance in the Total Tax Retirement Contribution Sec 26/Sec 27 Computer field and any of the following conditions are met: (a) Not containing a Spouse Indicator. Containing a spouse indicator greater than 02, or containing a section 26 and 27 with spouse indicators of equal value. (b) Spouse Indicator of 2 and S-SSN in controlling name line is missing or invalid. Bypass if RPC E is present providing taxpayers are both using the same last name. |
| 170 | 0 | Unpost TC 290 with blocking series 290-299 when an amended return is already posted; duplicate return freeze is on; the original return contained any math error codes (bypass for this condition if the adjustment contains priority code 8) ; or if an unreversed TC 576 is present in the module. |
| 171 | | This unpostable can only occur weekly. |
| | 0 | When a TC 520 CC 83, CC 85 or 88 is in effect, all debit TC 29X (including civil penalty assessments), debit TC 30X, and balance due returns input to a tax period ending prior to the Post Petition Date in the entity. Bypass for corrected UPC 171. Also bypass if the Post Petition Date in the entity is 10/22/1994 or later. NOTE: TC 150, 29X, 30X and 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171. Bypass for all MFT 29 transactions and TC 370 doc code 52 with Julian Date 999. |
| | 1 | TC 470 CC 90 input to a module containing an unreversed TC 520 CC 6X, 81, 83, or 85-89. |
| | 2 | Unpost TC 971 AC 31 input to an account not containing significance in the entity CC 83, 2 bit of 52 Hold (used for CC 81), 85, or 86-89 indicators. Unpost TC 971 AC 32 input to an account not containing significance in the entity OIC DO field. Bypass for corrected UPC 171. Unpost TC 971 AC 131 input to a module not containing an unreversed TC 971 AC 65. |
| | 3 | If the module contains an unreversed TC 604, unpost any TC 29X or TC30X for a credit amount. Also unpost if any of the secondary transactions or reference numbers cause the net adjustment amount to be credit. If the module contains an unreversed TC 604 with Julian |

| UPC | RC | Description |
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| | | Date 996, unpost any payment dated earlier than the transaction date of the TC 604. |
| | 4 | Unpost 171 a TC 520 CC 6X containing a transaction date that does not match the CC 6X Transaction Date element maintained in the entity balance section. Bypass for C-UPC 171 and TC 520 blocked 990-999. |
| 172 | 0 | Reserved |
| 173 | 0 | TC 29X blocked 200-289 if TC 150 is not posted. Current year TC 29X blocked 200-289 will resequence for 16 cycles prior to unposting if TC 150 does not post. TC29X blocked 200-289 with CRN 256, 257 or 388 input to module with prior posted TC766 CRN 256,257 or 388 |
| | 1 | TC 29X blocking series 290-299 with line reference no. 403 and no TC 150 posted. This condition is obsolete. |
| | 2 | TC 290 blocking series 490-499 with a secondary TC 766 attempting to post to a module containing 52 TC 766 Doc Code 54 blocking series 490-499. This unpostable can only occur weekly. |
| | 3 | TC 290 blocking series 400-439 or 450-499 with a secondary TC 766 attempting to post to a module with a TC 150 posted. This unpostable can only occur weekly. |
| | 4 | TC 424 with Push Code 036 if the module already contains a TC 150. This unpostable can only occur weekly. |
| | 5 | If no TC 150 is settled in the module, unpost the following transactions: 160, 170, 270, 290 (except blocked 290-299 or 980-989, or 400-499 carrying reference number 766, TC 281), 291, 300, 301, 320, 340, 350, 360, 420, 424 (with Push Code other than 010, or 019-041 or 049-[Note: A second TC 424 PUSH CODE 010 will UPC 173 RC 5 if no TC 150 is posted]), 429, 680, 770, 811 (with significant credit release amount), 830, 915, 922, TC 925 ,971 AC 01-09. These transactions will resequence for up to 2 weeks prior to unposting. Use Resequence code 49. This transactions will resequence until the last day of the cycle – Thursday. Do not perform this unpostable check for MFT 31 (unless reference number 999 is input) and 55 transactions. |
| | 6 | TC 421 attempting to post and TC 150 is not present, unless the module contains an unreversed TC 424. |
| | 7 | Unpost a TC 29X/30X containing reference number 878 or 879 input to a module that does not contain a TC 150 posted cycle 198601 or subsequent. Also unpost TC 29X/30X input to MFT 31 containing reference numbers 415, , 402, 403, 878, 879, , 885, 886, 887, 888, 889, 891, 892, 895, 896, 898, 899, or 999 unless TC 150 is posted in the module. Additionally, unpost TC 29X/30X input to MFT 31 containing significance in the Data Reference Number fields unless TC 150 is present. This unpostable can only occur weekly. |
| 174 | 0 | TC 018 attempting to post and none of the modules have the 740 freeze on. |
| 175 | 0 | TC 820, 824, 830 or 890 after resequencing 1 week if the amount still exceeds the credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830). |
| 176 | | This unpostable can only occur weekly. |
| | 0 | TC 150 or 430 which would create an entity on the <u>invalid segment</u> . Bypass for corrected unpostable 176, TC 150 or 430 with high order digit of 9 (temporary SSN), Form 1040C TC 430 (Doc. Code 61), TC 150 with <u>CCC</u> X, and TC 150 or 430 with the Accretion Indicator. See 460-39 |
| 177 | | This unpostable can only occur weekly. |
| | 0 | Module creating transactions attempting to post to an account on the <u>valid segment</u> with the Scrambled SSN Indicator set to 01, 10, 12, or 20 if the MFR is set to 08. In addition, unpost all transactions except TC 01X with a significant Scrambled SSN value or 020 if the Scrambled SSN indicator is set to 13 or 23. See 460-39. Bypass this check if the TC 370 is for the <u>recoverable retention register</u> (TC 370 contains doc code 52 with Julian Date 999 or doc code 51 with Julian Date 999 or 997). |
| 178 | 0 | TC 460 with an extension date prior to <u>RDD</u> or extended <u>RDD</u> . |
| | 1 | <u>CSED</u> (a) If the transaction date of the TC 500 is later than the latest <u>CSED</u> . Bypass for CC 52, 54, or CC 56. (b) The <u>CSED</u> from the TC 550 is not greater than 10 years from <u>23C date</u> of the latest assessment in module. Bypass for TC 550 b/s 990-999. (c) The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520. (d) The transaction date of the TC 550 is later than the latest <u>CSED</u> as extended by previous postings. Bypass for TC 550 b/s 990-999 (e) The TC 550 has an earlier transaction date than a previously posted |

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| UPC | RC | Description | |
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| | | <p>unreversed TC 550.</p> <p>(f) Transaction date of TC 550 matches a previously posted TC 550 but the <u>CSED</u> on the input TC 550 is earlier. Bypass for TC 550 b/s 990-999.</p> <p>(g) Transaction date of the TC 550 is prior to the <u>23C date</u> of the earliest assessment in the module.</p> <p>(h) CSED extension date of the TC 550 is prior to the Return <u>23C date</u> plus 10 years. This is for MFT 29/30/31 and only if the Return 23c date is significant.</p> | |
| | 2 | <p>ASED TC 560 (TC 560 blocking series 700, 775, 990-999 bypass checks a, c and d below)</p> <p>(a) The <u>ASED</u> of the input transaction is not equal to or greater than regular <u>ASED</u></p> <p>(b) An unreversed TC 480.</p> <p>(c) The transaction date of the TC 560 is later than the previous <u>ASED</u> as extended.</p> <p>(d) The transaction date of the TC 560 is earlier than the transaction date of a previously posted TC 560.</p> <p>(e) The transaction date of the TC 560 is prior to the later of <u>RDD</u> or transaction date of the TC 150.</p> | |
| 179 | | This unpostable can only occur weekly. | |
| | 0 | TC 290/291 for significant amount without secondary TC 160/161/162 and the module contains a TC 160/161/162. | |
| | 1 | TC 300/301 for significant amount without TC 160/161 and the delinquent return switch is set. | |
| | | NOTE: Do not make these checks if the input adjustment or the module contains a TC 320 if the tax period is 8611 and prior, if the posted return contains computer condition code "R", or if the input transaction is an abatement in tax and the net of the TC 16X is zero. Do not perform RC1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module. | |
| 180 | | This unpostable can only occur weekly | |
| | 0 | Reserved | |
| | 1 | Reserved | |
| | 2 | The adjustment contains credit reference no. 764 and there is a TC 29X in the module, except a previously posted TC 290 containing Priority Code 6 or TC 290 with Julian Date 999. Bypass for corrected UPC 180 or if the input adjustment contains priority code 1, 3, 7 or 8. | |
| 181 | | This unpostable can only occur weekly. | |
| | 0 |  | # |
| 182 | 0 | Module creating transaction except TC 140, TC 500 CC 52, 54, or 56, or TC 971 AC 100-106 input to <u>MFT</u> 31, attempting to post to an account with <u>MER</u> 8. This check is made after UPC 177. See 460-39. Bypass this check if the TC 370 contains doc code 52 with Julian Date 999 or with doc code 51 with Julian Date 997 or 999. Also bypass this unpostable for a 1040EZ-T. | |
| 183 | 0 |  |  |

| UPC | RC | Description | | | | | | | | | |
|----------------|-------------------|---|-------------------|-------------------|----------------|-------------------|-----|-----|------------|------------------|--|
| | | | | | | | | | | | |
| | 1 | | # | | | | | | | | |
| | 4 | Reserved | | | | | | | | | |
| 184 | 0 | When TC 370 blocked 699 is posted, unpost all subsequent transactions addressing the module except 430, 5XX, 6XX, or 7XX. Bypass for C-UPC 184. This unpostable can only occur weekly. | | | | | | | | | |
| 185 | 0 | TC 930/932 input to a module containing a TC 424 with Push Code 010, or 019-041; or | | | | | | | | | |
| | 1 | TC 424 containing PUSH CODE 010 or 019-041 input to a module containing an unreversed TC 930 and not containing a TC 150. | | | | | | | | | |
| 186 | 0 | Transaction other than TC 370 with a secondary TC 402 or TC 972 AC 145 if the TC 400 contains a <u>DLN</u> with a Julian Date of 998, attempting to post to a module with a 40 Hold in effect (<u>status</u> 29-account transferred out of Master File). This unpostable can only occur weekly. | | | | | | | | | |
| | 1 | If the module balance is credit, unpost any transaction (except TC 400), attempting to post to a tax module with a transaction section exceeding maximum programming size. Also allow a TC 820 if after posting the TC 820 the module balance becomes zero or debit. | | | | | | | | | |
| | 2 | TC 971 AC 45, TC 971 AC 145, or TC 400 input to a module containing an unreversed TC 420 or 424. Unpost TC 971 AC 45 or TC 400 input to a module containing an unreversed TC 520. Bypass for TC400 blocked 999. This unpostable can only occur weekly. | | | | | | | | | |
| 187 | | This unpostable can only occur weekly | | | | | | | | | |
| | 0 | a) The module where the adjustment is attempting to post contains an unreversed TC 780 and the TC29X transaction is not in the 800-899 blocking series. Bypass for TC 29X Julian Date 997. (b)The module where the adjustment is attempting to post contains an unreversed TC 780 and a TC30x . Bypass for TC 30X with a money amount of zero. | | | | | | | | | |
| 188 | 0 | Module creating transactions not containing name information input to a tax module earlier than the earliest name line on the Master File (except TC 140, Entity Code 2). This check is bypassed for TC 971 AC 010, <u>RPS</u> 610's, or TC 610 with doc code 19, 70 or 76, that are input to a tax module 1 year prior to the earliest tax module on the Master File. This check is also bypassed for all DOD TC 500s regardless of the name line comparison. Also bypass UPC 188 for any transaction input to <u>MFT</u> 29, 31, or 55. TC 971 AC 141, and TC 424 Push Code 036 will resequence in lieu of unposting. | | | | | | | | | |
| | 1 | TC 370 doc code 52 Julian Date 999 if the account does not contain a TC 013 containing a name line year that matches the tax period of the module that was dropped to retention. The TC 013 must have posted in the current calendar year. Bypass if TC 013 has a name line year equal or prior to the tax period of the TC 370. Also bypass for TC 370 doc code 51 with Julian Date 997 or 999. | | | | | | | | | |
| 189 | 0 | An input transaction from Column A attempted to post to a module but was greater than the net amount (including prior reversals) of the transactions from Column B. This netting is done prior to the specific transaction matching. TC 764, 765 and 768 cannot exceed \$400 (\$500 for tax periods 7912-8511, \$550 for 8512-8711, \$851.20 for 8712-8811, \$874 for 8812-8911, \$910 for 8912-9011, \$953 for 9012-9111, \$2,020 for 9112-9211, \$2,211 for 9212-9311, \$2,364 for 9312-9411, \$2,528 for 9412-9511, \$3110 for 9512-9611, \$3556 for 9612-9711, \$3656 for 9712-9811, \$3756 for 9812-9911, \$3816 for 199912-200011, \$3888 for 200012-200111, \$4008 for 200112-200211, \$4140 for 200212-200311, \$4204 for 200312-200411, \$4300 for 200412-200511, \$4,400 for 200512-200611, \$4,536 for 200612-200711, \$4,716 for 200712-200811, \$4,824 for 200812-200911, \$5,657 for 200912-201011 \$5,666 for 201012-2011-11 , \$5,751 for 201112-201211, \$5,891 for 201212-201311. | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Column A Input</th> <th>Column B Original</th> <th>Column A Input</th> <th>Column B Original</th> </tr> </thead> <tbody> <tr> <td>161</td> <td>16X</td> <td>661 or 662</td> <td>66X, 43X (Remit)</td> </tr> </tbody> </table> | Column A Input | Column B Original | Column A Input | Column B Original | 161 | 16X | 661 or 662 | 66X, 43X (Remit) | |
| Column A Input | Column B Original | Column A Input | Column B Original | | | | | | | | |
| 161 | 16X | 661 or 662 | 66X, 43X (Remit) | | | | | | | | |

Any line marked with # is for official use only

| UPC | RC | Description | | | |
|-----|----------|---|--|---|--|
| | | 171 191 201 241 281 291,295,299 301,305,309 294 or 304 271 311 321 341 351 361 772 451 611 612 632 637 641 or 642 | 17X 19X,33X,34X 200 24X 28X 150,29X,30X 294,295,304,305 27X 31X 32X 19X,33X,34X 35X 36X 77X 45X 61X 61X 63X 63X 64X | 681 or 682 691 or 692 694 695 671 or 672 701 702 712 721 or 722 731 732 742 762 or 767 765 767 wOTN 792 802 OR 807 811 821 822 832 851 852 892 897 (See 460-90) | 68X 69X 694,695,36X 694,695 67X 706,701 700,702 71X 72X 736,731 730,732 74X 760,762,766,767 764,765,768 766 with OTN 790 and 796 80X Credit module bal 826,821 820,822,824 83X 856,851 850,852 89X 896 |
| 189 | (cont .) | If matching to TC 896 with <u>MFT</u> 29, input TC 892 must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than <u>MFT</u> 29, input TC 892 must have blocking series other than 700-719. | | | |
| | | The TC 632 and 637 Refundable Credit Identification field must match the TC 63X transactions in the same Refundable Credit Identification number series (i.e., 02 and 03) and must be compared to the sum of the money amounts. | | | |
| | | When matching any of the transactions from column A with allow a tolerance of 99¢. No tolerance for doc code 51 transactions. | | | |
| | | [REDACTED] | | | |
| | | TC 29X/30X input to <u>MFT</u> 31 that contain Priority Code 9 will bypass UPC 189 for reference number 807, 765, and 767. Also bypass for TC 370 blocked 900-949 input to <u>MFT</u> 31 that contain TC 802, 765, or 767. Continue to unpost if other reference numbers or transactions are input that exceed the original amount. | | | |
| | | Reference Number 258 with a positive sign, which would increase the First time Homebuyer CR to greater than \$7,500.00. (RC 0) | | | |
| | | Note 1 – Unpost TC 29X/30X containing reference number 808, 809, 810 or 811 if the reference number amount exceeds the credit module balance. Note there is an input check that prevents more than one these reference numbers from being input on the same record. | | | |
| | | Note 2 – Unpost TC 290 with Julian Date 999 containing reference number 338, 256 or 257 if the module already contains a TC290 with Julian Date 999. This unpostable is only performed for the generated rebate and should not be performed for any manually input adjustment. | | | |
| | | Note 3 – Unpost TC 29X/30X containing an IRA Reference number attempting to decrease the net penalty amount below zero. Include the amounts posted in prior adjustments as well as retained in the TC 150. These reference numbers are 160, 162, 194, 195, 233, 235, 236, and 237. | | | |
| | | Note 4 – Unpost TC 29X/TC 30X containing reference number 875 signed positive if its amount or if its amount plus the Primary <u>First Time Home Buyer Credit</u> amount in the Entity is more than \$7,500(\$8,000 for TC 29X/TC 30X reason code 110 and 126,\$6,500 | | | |


| UPC | RC | Description | |
|-----|----|--|--|
| | | for reason code 125). Unpost TC 29X/TC 30X containing reference number 875 for a negative amount if the Primary <u>First Time Home Buyer Credit</u> amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 875 for a negative amount if after adding it to the Primary <u>First Time Home Buyer Credit</u> amount in the Entity the result is below zero. | |
| | | Note 5 – Unpost TC 29X/TC 30X containing reference number 975 signed positive if its amount or if its amount plus the Spouse <u>First Time Home Buyer Credit</u> amount in the Entity is more than \$7,500(\$8,000 for TC 29X/TC 30X <u>reason code</u> 110 and 126, \$6,500 for reason code 125). Also, unpost if the controlling name line for that tax year has <u>FSC</u> other than 2. | |
| | | Note 6 - Unpost TC 29X/TC 30X containing reference number 975 for a negative amount if the Spouse <u>First Time Home Buyer Credit</u> amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 975 for a negative amount if after adding it to the Spouse First Time Home Buyer Credit amount in the Entity the result is below zero. | |
| | | Note 7 - – Unpost TC 29X/TC 30X containing reference number 876 for a negative amount if the Primary Total Recapture amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 876 for a negative amount if after adding it to the Primary Total Recapture amount in the Entity the result is below zero. | |
| | | Note 8.- – Unpost TC 29X/TC 30X containing reference number 976 signed positive if its amount or if its amount plus the Spouse Total Recapture amount in the Entity is more than \$7,500(\$8,000 for TC 29X/TC 30X <u>reason code</u> 110 and 126, \$6,500 for reason code 125). Also, unpost if the controlling name line for that tax year has FSC other than 2. | |
| | | Note 9 - Unpost TC 29X/TC 30X containing reference number 976 for a negative amount if the Spouse Total Recapture amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 975 for a negative amount if after adding it to the Spouse Total Recapture amount in the Entity the result is below zero. | |
| | | Note 10 - Unpost TC 29X/TC 30X containing reference number 877 if the First Time Home Buyer Credit Entity Section is not present in the account. Unpost TC 29X/TC 30X CRN 877 with reason code 119 if the First Time Home Buyer Credit section is present but the primary First Time Home Buyers Credit is equal to zero. Unpost TC 29X/TC 30X CRN 877 with reason code 120 if the First Time Home Buyer Credit section is present but the spouse First Time Home Buyers Credit is equal to zero. . Unpost TC 29X/TC 30X CRN 877 with reason code 123 if the First Time Home Buyer Credit section is present but the primary and spouse First Time Home Buyers Credit are equal to zero. | |
| | | Note 11 – Unpost TC 29X/TC 30X containing reference number 877 for a negative amount if after adding it to the Recapture amount on the posted TC 150 the result is below zero | |
| | | Note 12 – Unpost TC 29X/TC 30X containing reference number 258 RC 125 signed negative if it's attempting to reduce the posted return First Time Home Buyers Credit below zero. | |
| | | <p>Note 13 - For TC 29X/30X containing reference number 258, perform the following.</p> <p>a. If the reference number 258 is signed positive and is input on an adjustment containing RC 125, 110, 128 or 129 calculate the net of the TC 766/767 ref. 258. Unpost the input transaction if after adding the input amount to the net TC 76x Ref 258, the result is: For RC 109, more than \$7,500 (or \$15,000 if the Adjustment contains Priority code 9), \$3,750 for FSC 3 or 6, \$7,500 for FSC other than 2/3/6. For RC 110/128, more than \$8,000 (or \$16,000 if the Adjustment contains Priority code 9), \$4,000 for FSC 3 or 6, \$8,000 for FSC other than 2/3/6. For RC 125/129, more than \$6,500 (or \$13,000 if the Adjustment contains Priority code 9), \$3,250 for FSC 3 or 6, \$6,500 for FSC other than 2/3/6. If the result is equal to or less than the limit (\$16,000/ \$8,000/ \$4,000), check the entity FTHBCR.</p> <ol style="list-style-type: none"> 1) If the entity FTHBCR is not present, post the transaction. 2) If the entity FTHBCR is present, If the primary FTHBCR FSC is equal to 2 and the spouse FTHBCR FSC is equal to 2, Unpost 189 RC 0 the input transaction if the primary FTHBCR PLUS the spouse FTHBCR PLUS the input amount results in more than the threshold (see above for RC 109/110/128/125/129) <p>If the primary FTHBCR FSC is NOT equal to 2 AND the primary deceased ind is NOT set, Unpost 189 RC 0 the input transaction if primary FTHBCR PLUS the input amount</p> | |

| UPC | RC | Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------|------|--|----------|------|----------|---------|---|----------------------------|---------|---|-----------------------------------|---------|---|-----------------------------------|---------|---|-------------------------------------|---------|---|--------------------------|---------|---|-----------------------------|-----|---|---------------------------------------|-----|---|--------------------------------------|-----|---|----------------------|-----|---|------------------------|-----|---|-----|-----|---|---|-----|---|-------------|-----|---|----------------------------------|-----|---|----------------------|-----|---|--------|-----|---|-----------------------|-----|---|-------------------------|-----|---|----------------------------|-----|---|------------------------------|-----|---|----------------------------|-----|---|------------------------------|-----|---|-----------------------------|-----|---|-------------------------------|--|
| | | results in more than the threshold (see above for RC 109/110/128/125/129) b. If the reference number 258 is signed positive, unpost the TC 29x/30x if either primary or secondary or (both) FTHBCR are on the DMF file). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Note 14 - Reference Number 259 with a positive sign, which would increase the Making work pay CR to greater than \$800 (\$400 for FSC other than 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | [REDACTED] | # | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Column A</th> <th>Sign</th> <th>Column B</th> </tr> </thead> <tbody> <tr><td>003/903</td><td>-</td><td>Sch. H Income Tax Withheld</td></tr> <tr><td>004/904</td><td>-</td><td>Sch. H Wage Subject to SST Amount</td></tr> <tr><td>007/907</td><td>-</td><td>Sch. H SST and Medicare Tax Total</td></tr> <tr><td>073/973</td><td>-</td><td>Sch. H Wage Subject to Medicare Amt</td></tr> <tr><td>995/997</td><td>-</td><td>Sch. H FUTA Tax Computer</td></tr> <tr><td>996/998</td><td>-</td><td>Sch. H Wage Subject to FUTA</td></tr> <tr><td>873</td><td>-</td><td>Primary F8919 Soc. Sec Wages Computer</td></tr> <tr><td>874</td><td>-</td><td>Secondary F8919 Soc. Sec. Wages Com.</td></tr> <tr><td>878</td><td>-</td><td>Primary SS SE Income</td></tr> <tr><td>879</td><td>-</td><td>Secondary SS SE Income</td></tr> <tr><td>881</td><td>-</td><td>TPI</td></tr> <tr><td>882</td><td>-</td><td>All Savers Exclusion (not valid after 2010)</td></tr> <tr><td>885</td><td>-</td><td>Advance EIC</td></tr> <tr><td>886</td><td>-</td><td>Net Income (Taxable Income Comp)</td></tr> <tr><td>887</td><td>-</td><td>Number of Exemptions</td></tr> <tr><td>889</td><td>-</td><td>SE Tax</td></tr> <tr><td>891</td><td>-</td><td>Primary SS TIP Income</td></tr> <tr><td>892</td><td>-</td><td>Secondary SS TIP Income</td></tr> <tr><td>893</td><td>-</td><td>Primary Total Wages Amount</td></tr> <tr><td>894</td><td>-</td><td>Secondary Total Wages Amount</td></tr> <tr><td>895</td><td>-</td><td>Primary Medicare SE Income</td></tr> <tr><td>896</td><td>-</td><td>Secondary Medicare SE Income</td></tr> <tr><td>898</td><td>-</td><td>Primary Medicare TIP Income</td></tr> <tr><td>899</td><td>-</td><td>Secondary Medicare TIP Income</td></tr> </tbody> </table> | Column A | Sign | Column B | 003/903 | - | Sch. H Income Tax Withheld | 004/904 | - | Sch. H Wage Subject to SST Amount | 007/907 | - | Sch. H SST and Medicare Tax Total | 073/973 | - | Sch. H Wage Subject to Medicare Amt | 995/997 | - | Sch. H FUTA Tax Computer | 996/998 | - | Sch. H Wage Subject to FUTA | 873 | - | Primary F8919 Soc. Sec Wages Computer | 874 | - | Secondary F8919 Soc. Sec. Wages Com. | 878 | - | Primary SS SE Income | 879 | - | Secondary SS SE Income | 881 | - | TPI | 882 | - | All Savers Exclusion (not valid after 2010) | 885 | - | Advance EIC | 886 | - | Net Income (Taxable Income Comp) | 887 | - | Number of Exemptions | 889 | - | SE Tax | 891 | - | Primary SS TIP Income | 892 | - | Secondary SS TIP Income | 893 | - | Primary Total Wages Amount | 894 | - | Secondary Total Wages Amount | 895 | - | Primary Medicare SE Income | 896 | - | Secondary Medicare SE Income | 898 | - | Primary Medicare TIP Income | 899 | - | Secondary Medicare TIP Income | |
| Column A | Sign | Column B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 003/903 | - | Sch. H Income Tax Withheld | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 004/904 | - | Sch. H Wage Subject to SST Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 007/907 | - | Sch. H SST and Medicare Tax Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 073/973 | - | Sch. H Wage Subject to Medicare Amt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 995/997 | - | Sch. H FUTA Tax Computer | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 996/998 | - | Sch. H Wage Subject to FUTA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 873 | - | Primary F8919 Soc. Sec Wages Computer | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 874 | - | Secondary F8919 Soc. Sec. Wages Com. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 878 | - | Primary SS SE Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 879 | - | Secondary SS SE Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 881 | - | TPI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 882 | - | All Savers Exclusion (not valid after 2010) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 885 | - | Advance EIC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 886 | - | Net Income (Taxable Income Comp) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 887 | - | Number of Exemptions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 889 | - | SE Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 891 | - | Primary SS TIP Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 892 | - | Secondary SS TIP Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 893 | - | Primary Total Wages Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 894 | - | Secondary Total Wages Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 895 | - | Primary Medicare SE Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 896 | - | Secondary Medicare SE Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 898 | - | Primary Medicare TIP Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 899 | - | Secondary Medicare TIP Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | Unpost an adjustment with line reference number 882 which would increase all Savers Exclusion to greater than \$2000. Ref.# 882 not valid after 2010 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | [REDACTED] | # | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 | Unpost a credit reversal with doc codes 24, 48, and 58 containing the Excess Collection Write-Off Indicator that contains a money amount in excess of the credit module balance. Bypass this condition if the module contains an unreversed TC 608. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5 | Unpost TC 971 AC 31, 32, 131, or 132 input to a module with a <u>Total Module Balance</u> that is zero or credit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 6 | TC 29X containing an <u>OTN</u> and a TC 766 that exceeds the amount of the TC 89X minus the net of prior posted TC 76X all with <u>matching OTNs</u> . | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7 | Unpost the return if the SSN from Section 59 (Secondary F5405) is not equal to the posted spouse First Time Home Buyer Credit SSN in the Entity and the spouse First Time Home Buyer Credit <u>FSC</u> is equal to 2. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8 | Unpost (UPC 189 RC 8) TC 29X/30X containing reference numbers 873, 874, 878, 879, 891, or 892 that exceed the following limitations: 200612- \$94,200 200712 - \$97,500 200812 - \$102,000 200912 -201112 - \$106,800. 2012- \$110,100 Additionally, unpost a TC 29X/30X containing reference numbers 895 or 896 if the end result after the adjustment is LESS than the Primary SS SE Income or Secondary SS SE Income. Unpost reference number 873 or 874 if the end result exceeds the net 893/894. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| UPC | RC | Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------|--------------------------------|---|---------------------|-------------------|----------------|-------------------|-------------|------------|-----|-----|-------------------------------|--------------------------------|-----|-----|-----|-----|---------------------------------------|---------------------|-----|-----|--|-----|-----|-----|-----|-----|------------|-----|-----|------------|-----|--------------------|-----|-----|-----|-----------------------------|-----|------------|------------|-----|-----|------------|------------|-----|-----|----------------|------------|-----|-----|--------------------|--|--|-----|-----|--|--|--|-----|--|
| | | Unpost reference number 891 or 892 if the end result exceeds the net of the 898 or 899. Unpost reference number 878 or 879 if the end result exceeds the net of the 895 or 896 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9 | When a return comes in, If the FTHB Section is present in the entity, determine if the primary FTHBCR is significant and the primary purchase year is equal to '2008'. If so, unpost the return if the section 58 Repayment amt per computer is equal zeros. For FSC 2 returns, if the spouse FTHBCR is significant and the spouse purchase year is equal to '2008', unpost the input return if the section 59 Repayment amount per computer is equal zeros. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 191 | 0 | When the 148 switch in the entity is 10-99, unpost transactions 976, 977, 29X and 150's (except 150's with <u>unallowable code</u> 91 or <u>SFR TC</u> 150s). Bypass for corrected UPC 191 and TC 29X input to <u>MFT 55</u> . | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 192 | | This unpostable can only occur weekly | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0 | TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible. See PRP 460-2 for a complete explanation and details related to the bypass for blocking series 990-999. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | [REDACTED] | # | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | TC 47X (except TC 47X cc 94, 95, 96, or 99) input to a module containing an unreversed TC 470 cc 95. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | TC 530 CC 24-32 input to any module in the account if the <u>OIC Acceptance Year</u> is significant. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 193 | | This unpostable can only occur weekly. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0 | [REDACTED] | # | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | Unpost TC 534 for any of the following conditions: a. The earliest <u>CSED</u> as extended (TC 550) has not expired or is not within 6 months of expiring. b. The TC 534 amount is greater than the net module balance. c. The module is not in debit balance. (Bypass a. above for a corrected UPC 193 if the original <u>CSED</u> has expired and a subsequent significant assessment (TC 29X/30X) has posted). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | TC 291 or TC 301 for a significant amount attempting to post to a module containing an unreversed TC 534. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | Unpost a TC 290 carrying TC 534 containing a CSED date if the date does not match an existing posted CSED. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 194 | | An input transaction from Column A attempting to post to a module and does not match on date, UPC 194 RC0. If it is greater in amount when matched to the specific transaction from Column B, UPC 194 RC1. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Column A Input</th> <th>Column B Original</th> <th>Column A Input</th> <th>Column B Original</th> </tr> </thead> <tbody> <tr> <td>240 ref 618</td> <td>See note 3</td> <td>731</td> <td>736</td> </tr> <tr> <td>294,304 (use Int. Comp. date)</td> <td>295, 305 (use Int. Comp. date)</td> <td>732</td> <td>730</td> </tr> <tr> <td>535</td> <td>534</td> <td>740(Amt must mtch if greater UPC 138)</td> <td>840,846 (RC 1 only)</td> </tr> <tr> <td>611</td> <td>610</td> <td>742(Amt. must match or be significant)</td> <td>740</td> </tr> <tr> <td>612</td> <td>610</td> <td>762</td> <td>760</td> </tr> <tr> <td>641 or 642</td> <td>640</td> <td>792</td> <td>790 or 796</td> </tr> <tr> <td>661</td> <td>660 or 43X (Remit)</td> <td>821</td> <td>826</td> </tr> <tr> <td>662</td> <td>660,666 or 430 (remittance)</td> <td>822</td> <td>820 or 824</td> </tr> <tr> <td>671 or 672</td> <td>670</td> <td>832</td> <td>830 or 836</td> </tr> <tr> <td>681 or 682</td> <td>680</td> <td>842</td> <td>841 see note 4</td> </tr> <tr> <td>691 or 692</td> <td>690</td> <td>843</td> <td>840,846 see note 1</td> </tr> <tr> <td></td> <td></td> <td>844</td> <td>856</td> </tr> <tr> <td></td> <td></td> <td></td> <td>850</td> </tr> </tbody> </table> | Column A Input | Column B Original | Column A Input | Column B Original | 240 ref 618 | See note 3 | 731 | 736 | 294,304 (use Int. Comp. date) | 295, 305 (use Int. Comp. date) | 732 | 730 | 535 | 534 | 740(Amt must mtch if greater UPC 138) | 840,846 (RC 1 only) | 611 | 610 | 742(Amt. must match or be significant) | 740 | 612 | 610 | 762 | 760 | 641 or 642 | 640 | 792 | 790 or 796 | 661 | 660 or 43X (Remit) | 821 | 826 | 662 | 660,666 or 430 (remittance) | 822 | 820 or 824 | 671 or 672 | 670 | 832 | 830 or 836 | 681 or 682 | 680 | 842 | 841 see note 4 | 691 or 692 | 690 | 843 | 840,846 see note 1 | | | 844 | 856 | | | | 850 | |
| Column A Input | Column B Original | Column A Input | Column B Original | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 240 ref 618 | See note 3 | 731 | 736 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 294,304 (use Int. Comp. date) | 295, 305 (use Int. Comp. date) | 732 | 730 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 535 | 534 | 740(Amt must mtch if greater UPC 138) | 840,846 (RC 1 only) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 611 | 610 | 742(Amt. must match or be significant) | 740 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 612 | 610 | 762 | 760 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 641 or 642 | 640 | 792 | 790 or 796 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 661 | 660 or 43X (Remit) | 821 | 826 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 662 | 660,666 or 430 (remittance) | 822 | 820 or 824 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 671 or 672 | 670 | 832 | 830 or 836 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 681 or 682 | 680 | 842 | 841 see note 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 691 or 692 | 690 | 843 | 840,846 see note 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 844 | 856 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 850 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| UPC | RC | Description | | | |
|-----|----|--|--|---|---|
| | | 695 701 702 712 721 or 722 | 694 706(see 2. below) 700 710 or 716 720 | 851 852 892* 971 ac94-RC0 only 971 ac96-RC0 only 971 (RC0 only for AC 01-09 only) 971 ac 652 | 890 or 896 971 AC93 971 AC 97 150,976,977 386 |
| | | * Exclude IRA 892's. | | | |
| | | 1. If the "memo" amount is significant UPC 194 unless a TC 840 or TC 846 with a transaction date that does not match the transaction date of the TC 844. If found UPC 194 RC 1 if the "memo" amount is greater than the amount of the TC 840 or TC 846. | | | |
| | | 2. Unpost 194 RC 1 if the input TC 701 is greater than the sum of the unreversed TC 706's with matching transaction date. | | | |
| | | 3. Unpost 194 a TC 290 containing a <u>Returns Processable Date</u> and reference number 618 for a negative amount not matching the date or exceeding the amount of a prior posted TC 240 with reference number 618. If reference number 698 is included on the input transaction, unpost if it does not match the 698 element in the prior posted TC 240 that matched on transaction date. Bypass this extra step if reference number 698 is not input on the adjustment. If it is included, must match on transaction date and 698 amount must match the 698 amount. | | | |
| | | 4. TC 843 with blocking series 55111 will post if within 12 days of a prior posted TC 841. | | | |
| | | 5. TC 972 AC 69/169 containing an XREF SSN must match the date of a prior posted TC 971 AC 69 that also contains an XREF SSN | | | |
| | | 6. TC 972 AC 31, 32, 35, 63, 69, 131, 132, 163, 169, 273, or 274 not matching the transaction date of a prior posted unreversed TC 971 with matching closing code will go UPC 194. | | | |
| | | 7. TC 972 AC 501 and 504-506 not matching on AC, transaction date and secondary transaction date with TC 971 AC 501. | | | |
| | 2 | TC 521 containing a transaction date prior to the transaction date of the TC 520 being reversed. Refer to 460-5 for more specific criteria. TC 972 AC 54 if the transaction date is prior to the transaction date of the latest unreversed TC 971 AC 54. | | | |
| 195 | 0 | Eliminated | | | |
| | 1 | Unpost TC 150 containing an FSC other than 2 if section 59 is present. | | | |
| | 2 | If section 58 is present on the input return, determine the Disposition Code. If the Disposition Code is I, unpost TC 150 containing a section 58 Repayment Per Computer that is less than the Primary NAP Recapture Amount. Allow for a \$1 tolerance. If Disp. Code is equal to F., unpost the return if the Repayment amount is equal to \$0 Perform the same analysis for section 59 of the imputer return. If section 59 is present on the input return, determine the Disposition Code. If the Disposition Code is I, unpost TC 150 containing a section 59 Repayment Per Computer that is less than the Secondary NAP Recapture Amount. Allow for a \$1 tolerance. If Disp. Code is equal to F., unpost the return if the Repayment amount is equal to \$0 | | | |
| 196 | 0 | Reserved | | | |
| | 1 | TC 712 input to a module containing a TC 667 with Julian Date 999 with a matching transaction date and money amount. Bypass for C-UPC 196. | | | |
| 197 | 0 | The input transaction is for a module which was placed on microfilm retention register. Resequence TC 840 and TC 971 AC 696 for up to 10 weeks prior to unposting. Use Resequence code 53. This transaction will resequence until the last day of the cycle – Thursday | | | |
| | 1 | TC 370 Doc Code 52 blocking series 000-899 attempting to create a module and no vestigial record for the module was present. This unpostable can only occur weekly. | | | |
| | 2 | If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series. This unpostable can only occur weekly. | | | |

| UPC | RC | Description | |
|-----|----|--|---|
| | 3 | TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period. This unpostable can only occur weekly. | |
| | 4 | If a TC 150 has previously posted to the module and the doc code 52 TC 370 contains a TC 150 or the TC 370 doc code 52 contains more than 1 TC 150. This unpostable can only occur weekly. | |
| | 5 | TC 400, TC 971 AC 45 or 145 input to a credit balance module or a module not containing a settled TC 150 (bypass for <u>MFT 55</u> . <u>MFT 55</u> requires a TC 240). This unpostable can only occur weekly. | |
| | 6 | TC 370 with a secondary TC 402 input to a module not containing an unreversed TC 400 with the same date and amount as the TC 402. This unpostable can only occur weekly. | |
| | 7 | Account transfer, TC 370 (Doc Code 51), does not carry TC 150 and there is no settled TC 150, except when input TC 370 (Doc Code 51) contains a secondary TC 402 or the TC 370 is input to MFT 31 or 55. This unpostable can only occur weekly. | |
| | 8 | TC 370 containing a reference number amount but not containing a reference number. This unpostable can only occur weekly. | |
| 198 | | TC 670 with secondary TC 460 is subject to RC0 check only. | |
| | 0 | TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty (TC 160/161). | |
| | 1 | Reserved. | |
| | 2 | TC 430, 610 doc code 19, 70 or 76, 660, 670 or 760 attempting to post to a settled module, except (a) 57 Hold is on (Additional Liability Pending) or TC 570 is secondary to the TC 660 or TC 670 or the credit freeze indicator is set. (b) Transaction is a corrected UPC 146 or 198. (c) Input is a TC 670 with Doc Code 18. (d) Module net balance is zero and input transaction is less than \$1. (e) <u>Total Module Balance</u> is debit. (f) Input is less than \$5 and is equal or less than a prior posted unreversed TC 606 (applies to 660/670 only). (g) TC 670 is input within 8 weeks of a previously posted TC 706. (h) TC 670 is a corrected UPC 183. (i) Bypass for TC 670 if the module contains a <u>status</u> 60 within the previous 8 weeks and the <u>DLN</u> or transaction date of the input TC 670 is not identical to the <u>DLN</u> or transaction date of a TC 670 with matching money amount that posted within 8 weeks. If this condition is not met, the TC 670 should be resequenced for up to 6 weeks. Use Resequencing code 16. The transaction will resequence from the daily cycle day until the same corresponding day. Send UPC 198 if the module balance is not debit after resequencing 6 cycles. (j) TC 670 is not greater than the <u>credit elect</u> per taxpayer field in the posted TC 150. (k) The unpostable <u>bypass indicator</u> is significant unless the same transaction code with matching date and amount is already posted. (l) The TC 670 contains <u>check digits</u> in lieu of a name control. (m) TC 670 if the module contains a duplicate returns freeze, 640 hold, or cc 6X, 83, 85, or 89. (n) The transaction contains DPC 13. (o) TC 670 when another module in the account is debit. (p) TC 670 contains DPC 05, 15-21, or 23. NOTE: The following analysis will precede UPC 198 checks: TC 670 addressing a module with an unreversed TC 420 or 424 and after posting would create a credit balance will cause the generation of TC 570. | |
| | 3 |  | # |

| UPC 29X REASON CODE TABLE OF CONTENTS | | | |
|--|---|----------------------|--|
| 290 | 1 | Bad transaction date | |

Any line marked with # is for official use only

| UPC | RC | Description | |
|----------------------|----|---|---|
| | 2 | Bad transaction code | |
| | 3 | Invalid MFT or incompatible transaction code/MFT combination | |
| | 4 | Invalid tax period | |
| | 5 | Undelivered Refund | |
| | 6 | RPS | |
| | 7 | Tax Class | |
| | 8 | Invalid DO code | |
| | 9 | Invalid User Fees | |
| 291 | 0 | Reserved | |
| | 1 | Transaction amount not compatible with transaction code | |
| | 2 | Invalid secondary transaction | |
| | 3 | TC 29X or TC 30X with invalid line reference items | |
| | 4 | Invalid closing codes | |
| | 5 | TC 29X with bad Interest To Date. | |
| | 6 | Blank or invalid name control | |
| | 7 | Adjustment transaction and interest computation date not compatible | |
| | 8 | Invalid extension date | |
| 292 | 0 | EIC exceeding allowable maximums | |
| | 1 | TC 150 section word counts | |
| | 2 | Invalid Doc code - transaction code combination | |
| | 3 | TC 150 math error/non math error | |
| | 4 | Invalid entity code/address information | |
| | 5 | Invalid TC 150 schedule information | |
| | 6 | Date of Demand greater than current <u>23C date</u> . | |
| | 7 | Invalid Doc Code 34 conditions | |
| 293 | 2 | SFR TC 150 | |
| | 3 | Invalid TC 370 7th word money | |
| | 5 | Assessments and Penalties | |
| | 6 | Invalid SSN | |
| | 7 | Invalid Interest Comp Date | |
| | 8 | Invalid Character Count Info | |
| | 9 | TC 29X Credit Interest Date | |
| 294 | 1 | Political Amended Return | |
| 295 | 1 | TC 150 entity code 1 with <u>CCC</u> G | |
| | 2 | Name Control Mismatch | |
| | 3 | TC 000 with Fiscal Month | |
| 296 | | Purged Unpostables | |
| 297 | | Reserved for End of Year Processing | |
| 299 | | TC 150 with invalid Schedules | |
| | | | |
| UPC 29X DESCRIPTIONS | | | |
| | | [REDACTED] | # |
| 290 | 0 | Reserved | |
| | 1 | Bad Transaction Date (a) TC greater than 139 with transaction date year prior to 1962. (b) TC greater than 139 (except 150) with: (1) Transaction date month not 1-12; or (2) Transaction date day not 1-31; or (3) Transaction date later than current MCC assigned <u>23C date</u> (except 141, 142, 290, 300, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 820, 821, 822, 830, 832, 97X, transaction with doc code 87). | |

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| UPC | RC | Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|-------|---|-----|-----|-----|-----|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|--|---------|--|--|--|--------------------------------|--|--|--|---------------------|--|--|--|-----|-------|-----|-----|---------|--|--|--|---------------------|--|--|--|-------------------------------------|--|--|--|--|
| | | (4) TC 141, 142, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 79X, 820, 821, 822, 830, 832, 97X, transaction with doc code 87 containing a transaction date later than current MCC assigned <u>23C date</u> plus one year. (5) TC 500 CC 52 or 53 with a transaction date prior to 19900802. (6) TC 500 CC 54 or 55 with a transaction date prior to 19951121. TC 500 CC 56 or 57 with a transaction date prior to 20010919. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | Bad Transaction Code (this UPC is done in Run 460-6) Any TC which is not valid for IMF processing including the following: (a) 060, 95X, 05X, 07X,** 080** (Service Center generated), 081,** 473, 41X, 422, 423, 564, 772, 940, 942, 962. Note TC 79X will be valid on IMF MFT 29 only. (b) Revenue Receipt transaction with reversal digit not 0/1/2/4. Allow TC 848/849 as revenue receipts. ** Unposted in Run 2, dropped in Run 12. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | Invalid MFT or Incompatible Transaction Code/MFT Combination (a) MFT must be 00,29, 30, 31, or 55 except TC 026 must have 99. See 3. (B) or (c) for valid MFT 55 and 31 transactions. (1) TC greater than 139 with MFT 00 except TC 148, 149, 901-904, 910, 911, 918, 919, 971, or 972 (2) TC 910/911/918/919 with an MFT other than 00. (3) TC 915/916/917 with an MFT other than 29, 30 or 31. (4) TC 912/914 with an MFT other than 29, 30, 31, or 55 (5) TC 000 with an MFT other than 00. (b) Unpost any of the following transactions input to <u>MFT 55</u> including transactions that are secondary to TC 290, TC 370, or a revenue receipt. This unpostable can only occur weekly. <table border="0" style="margin-left: 40px;"> <tr><td>140</td><td>32X</td><td>560</td><td>94X</td></tr> <tr><td>141</td><td>35X</td><td>59X</td><td></td></tr> <tr><td>142</td><td>42X</td><td>61X</td><td></td></tr> <tr><td>150</td><td>43X</td><td>63X</td><td></td></tr> <tr><td>16X</td><td>45X</td><td>66X</td><td></td></tr> <tr><td>17X</td><td>46X</td><td>71X</td><td></td></tr> <tr><td>20X</td><td>474</td><td>80X</td><td></td></tr> <tr><td>27X</td><td>475</td><td>81X</td><td></td></tr> <tr><td>30X</td><td>494</td><td>83X</td><td></td></tr> <tr><td>31X</td><td>495</td><td>93X</td><td></td></tr> </table> 97X except TC 971 AC 10 or greater) (c) unpost any of the following transactions input to MFT 31. This unpostable can only occur weekly. <table border="0" style="margin-left: 40px;"> <tr><td>140-142</td><td></td><td></td><td></td></tr> <tr><td>150 (except if doc code 51/52)</td><td></td><td></td><td></td></tr> <tr><td>420/421/424/428/429</td><td></td><td></td><td></td></tr> <tr><td>430</td><td>474/5</td><td>59X</td><td>922</td></tr> </table> (d) Unpost any of the following transactions input to MFT 29. <table border="0" style="margin-left: 40px;"> <tr><td>140-142</td><td></td><td></td><td></td></tr> <tr><td>420/421/424/428/429</td><td></td><td></td><td></td></tr> <tr><td>430, 474/5, 59X, 71X, 83X, 922, 960</td><td></td><td></td><td></td></tr> </table> | 140 | 32X | 560 | 94X | 141 | 35X | 59X | | 142 | 42X | 61X | | 150 | 43X | 63X | | 16X | 45X | 66X | | 17X | 46X | 71X | | 20X | 474 | 80X | | 27X | 475 | 81X | | 30X | 494 | 83X | | 31X | 495 | 93X | | 140-142 | | | | 150 (except if doc code 51/52) | | | | 420/421/424/428/429 | | | | 430 | 474/5 | 59X | 922 | 140-142 | | | | 420/421/424/428/429 | | | | 430, 474/5, 59X, 71X, 83X, 922, 960 | | | | |
| 140 | 32X | 560 | 94X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 141 | 35X | 59X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 142 | 42X | 61X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 150 | 43X | 63X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16X | 45X | 66X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17X | 46X | 71X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20X | 474 | 80X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27X | 475 | 81X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30X | 494 | 83X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31X | 495 | 93X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 140-142 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 150 (except if doc code 51/52) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 420/421/424/428/429 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 430 | 474/5 | 59X | 922 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 140-142 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 420/421/424/428/429 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 430, 474/5, 59X, 71X, 83X, 922, 960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 | RC4 Invalid Tax Period (a) Tax period month not 1-12. (Non-entity update transactions). (b) TC greater than 139 (except 148,149) with a tax period prior to 196212. (c) TC 430/660 with a tax period prior to 196312. (d) TC greater than 139 (except 148,149,150,290,300, 901-904, 910, 911, 918, 919, 971, 972) with a tax period more than one year later than the <u>23C date</u> year month (CCYMM). Bypass for TC 424, PUSH CODE 039, Source Code 60 with Employee Group Code of 1000 or 2000. Also bypass for TC 421. (e) TC 290, 300, 901-904, 971, and 972, with a tax period more than 2 years later than the <u>23C date</u> month and year. (f) Tax period must be compatible for line reference numbers on TC 29X/30X as follows: This unpostable can only occur weekly. 1. 403 – No longer valid on any TC 29X/30X. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| UPC | RC | Description |
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| | | <p>2. 885 - Tax Period must be 197912-201012. 3. 886 - Tax Period must be 197712 or later. 4. 887 - Tax Period must be 197712 or later. 5. 888/889 - Tax Period must be 197412 -197511 or 197712 and subsequent. 6. 764/765 - Tax Period must be 197512 or later. 7. 221/222 - Tax Period must be prior to 198912. 8. 891/892 – Tax Period must be 199012 and subsequent 9. 895/896 - Tax period must be 199112 and subsequent. 10. 898/899 - Tax period must be 199112 and subsequent. 11. 334 - Tax Period must be 199312-199411. 12. 336 Tax Period must be 199812 and subsequent. 13. 338 If the sign of the money amount is positive, the Tax Period must be 200012-200111 or 200212-200311.or 200712-200911 14. 250 Tax Period must be 200212 and subsequent. 15. Domestic Services reference numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997, and 998 - Tax Period must be 9512 and subsequent. 335 tax period must be prior to 201101. 16. IRAF Reference Numbers 194 and 195 tax period must be 199612 and prior. 17. IRAF Reference Number 237 tax period must be 200412 and subsequent. 18. 253/254 – Tax period must be 200612-200711. 19. 256/257 Tax Period must be 200712-200911. 20. 893/894, 873/874 Tax Period must be 200712 and subsequent. 21. 258 – If the sign of the money amount is positive, Tax Period must be 200812 - 201211. 22. 875,876,975,976 Tax Period must be 200812-202611 23. 877 Tax Period must be 200912-202611 24. 880 Tax Period must be 200812-200911 (f) Tax period must be compatible for line reference numbers on TC 29X/30X as follows: 25. 877 Tax Period must be 200912-202611 26. 880 Tax Period must be 200812-201211 27. 259 Tax Period must be 200912-201111. 28. 260 Tax Period must be 200912 and subsequent. 29. 261 Tax Period must be 201012 and subsequent. (g) Unpost MFT 29 or 55 transactions input with tax period prior to 197512. (h) Unpost <u>MFT 55</u> transactions containing reference numbers 510-518, 601-603, 606, or 611 with tax period other than 12. This unpostable can only occur weekly. (BMO092888) (i) TC 740/841 containing an invalid tax period. (j) TC 150 containing <u>Schedule H</u> input to a tax period prior to 9512</p> |
| | 5 | <p>Undelivered or Refund Cancellation Reasons Bypass these if the first position of the check number is blank (a) TC 740 or TC 841 with a zero Undelivered Refund amount. (b) TC 740 coming from RFC without cancellation code of 1, 2, 3, 8, 9, 40, 60-63, 71, 72.</p> |
| | 6 | <p><u>RPS</u> Unpostable Reasons (a) Form 1040 with Computer Condition Code "S" and a remittance with return. (b) Non math error TC 150 (except G or Y coded) with zero liability and either a remittance greater than \$1 or computer condition code 'S' present. Bypass this condition if the balance due per taxpayer is zero or credit. (c) TC 610 with return doc. code in <u>DLN</u> and control date is other than 401-766.</p> |
| | 7 | <p>Tax Class (a) Tax Class must be 2 except TC 896. (b) Validity digit must be 0 or 1. (c) Tax class for MFT 29 must be 0 or 2. (d) If tax class is 0, MFT must be 00 or 29.</p> |
| | 8 | <p>Invalid <u>FLC</u> Code (a) TC 420/424 with <u>FLC</u> in <u>DLN</u> not equal to a Service Center Code. (b) TC 424 with Push Code 010 not containing a 918-PBC. (c) Any transaction with a non-numeric FLC (this check is done in Run 6).</p> |

| UPC | RC | Description |
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| | 9 | Invalid User Fee Data This unpostable can only occur weekly. (a) Any Revenue Receipt (except TC 694 or 695) containing Designated Payment Code (DPC) 47-51. (b) TC 694 DPC 47-51 not containing secondary TC 360 (c) TC 694 DPC 47-51 containing a secondary TC 360 but the amounts (TC 694/360) do not match. Disregard the sign. (d) TC 694 or 695 with DPC 47-51 not addressed to MFT 55. (e) TC 694 input to MFT 55 tax period YYYY01 not containing DPC 47-51. |
| 291 | 0 | Reserved |
| | 1 | Transaction Amount Not Compatible With transaction Code (a) Transaction amount is not zero and the transaction code is 140/141/142/582/583/59X/474/475. This unpostable can only occur weekly. (b) TC 370 doc. code 51 for a credit amount. This unpostable can only occur weekly. (c) TC 61X-69X with a reversal code other than zero and a doc. code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694). (d) TC 150 with negative liability. (e) TC 610 with return doc. code must be credit. (f) TC 430 with a zero amount field (Doc Code 61). (g) Any money transaction between 600-799. If NN0, sign must be credit. If NN1 or NN2, must be debit. If 694, must be credit. If 695, must be debit. Bypass check if amount is zero. |
| | 2 | Invalid Secondary Transaction (a) TC 370 with any of the following conditions: This unpostable can only occur weekly. 1. If secondary TC 63X is present: a. ID number must be 02 for 630, 636. b. ID number must be 03 for 632, 637. c. Doc. Code 52 cannot have a <u>status</u> indicator of 1. d. Tax period must be 7810 - 8011. e. TC 636/637 must have doc. code 52. 2. Contains an 870 Date with no secondary TC 300 present. (b) TC 29X with any of the following conditions: This unpostable can only occur weekly. 1. Blocking series 200-299 and a secondary transaction is present. 2. Blocking series 400-499 and a secondary transaction is present. 3. Duplicate penalty transactions present. (c) TC 30X containing: This unpostable can only occur weekly. 1. A secondary TC 280 or 36X. 2. Duplicate penalty transactions. 3. TC 272 or TC 342 for a significant amount. (d) Revenue Receipt Transaction containing a secondary transaction that does not meet the following checks: 1. Secondary other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770, or 772. 2. Secondary 280 only valid for TC 611, 641, 661, 671, 681, 691, or 721. 3. Secondary 460 only valid for 670. 4. Secondary 570 must have zero amount. 5. Secondary 200 or 360, must have significant amount. 6. Secondary 770 only valid on TC 721, 722, 832, 84X. 7. Secondary 772 only valid on TC 720. |
| | 3 | TC 29X or TC 30X Reference Numbers: This unpostable can only occur weekly. 1. Reference number criteria for MFT 30. a. Valid reference numbers are: 003, 004, 007, 073, 221, 222, 250, 251, 252, 253, 254, 255, 256-257, 258, 259, 260, 261, 330-336, 338, 339, 680-696, 764-767, 780-799, 806-809, 810-811, 870, 873-874, 875-877, 870, 880 (amount must be 8 cents - 12 cents), 881, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 893-894, 895, 896, 897 (TC 29X only), 898, 899, 903, 904, 907, 973, 975-976, 993, 994, 995, 996, 997, 998, 999, 090 (TC 30X only). All reference numbers must be for a significant amount |

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| | | <p>except reference number 090, , 334, 680-696, 886, 889, 890, and 999.</p> <p>b. TC 29X blocked 400-499 can only contain reference number 766 or 767.</p> <p>c. Reference number 887 with an amount field greater than 99.</p> <p>2. <u>MFT 55</u> Adjustment Transactions:</p> <p>a. TC 290 doc. code 54 input to <u>MFT 55</u> must be blocked 050-199, 520-539, 590-599, 800-899, or 960-999 and cannot contain secondary tax transactions (TC 294, 295, 298, 299).</p> <p>1) The primary transaction must be TC 290 with no significant money amount or TC 534/535.</p> <p>a) If the blocking series is 590-599, the record must be input with a reference number 500-599. The reference number must be for a significant amount.</p> <p>b) If the blocking series is other than 590-599, a reference number may be input. Valid numbers are 339, 500-679, or 697-759,770-779. If reference number 698 is input, reference number 618, 697 or 699 must also be input in the first reference number field. Also allow reference number 766/767 if an <u>OTN</u> is input.</p> <p>b. The following checks apply to TC 370 carrying TC 290 doc code 51/52 input to MFT 55. Reference Numbers must be present for TC 370 unless the primary transaction code is TC 402. Valid numbers are 500-759, and 770-779. The reference number must be for a significant amount.</p> <p>3. MFT 31 Adjustment Transactions – Allow all like MFT 30 (except no 338, 808-811, 875-877,880,975,976) plus allow for reference number 337.</p> <p>4. MFT 29 – Allow for reference numbers 160, 162, 194, 195, 233, 235, 236, 237, 680,.</p> |
| | 4 | <p>Invalid Closing Codes: This unpostable can only occur weekly</p> <p>(a) TC 530 with a closing code of zero or greater than 39 or equal to 33 or 34.</p> <p>(b) TC 520 with closing code other than 60-89</p> <p>(c) TC 521/2 with closing code other than 00, 6X, 73, 76, 77, 81, 83, or 85-89.</p> <p>(d) TC 59X (except 592) with a closing code of 000.</p> |
| | 5 | <p>TC 29X/30X or TC 370 containing an Interest To Date later than the current <u>23C date</u> plus 60 days. TC 29X/30X containing a Credit Interest To Date later than the current <u>23C date</u>.</p> |
| | 6 | <p>Blank or Invalid Name Control</p> <p>(a) First character of Name Control not A-Z except:</p> <ol style="list-style-type: none"> 1. TC 141, 142, 901, 920. 2. Transaction with 2 character A-Z <u>check digits</u> and 2 leading blanks. 3. TC 902 with temporary SSN or 4 identical characters. 4. Transaction with reversal code of 6 or greater except TC 016, 017, 148, 149, 428, 429, 596-599, 788, 916-918. <p>(b) Transactions with a temporary SSN (other than with middle two digits of 70-88, or 90-99 (ITIN & ATIN)) and containing <u>check digits</u> in the name control (except TC 902).</p> |
| | 7 | <p>Adjustment Transaction and Interest Date Not Compatible This unpostable can only occur weekly.</p> <p>(a) If the interest computation date is zero, these transaction codes can not be present on the input transaction: 294, 295, 298, 299, 304, 305, 308, 309, 535.</p> <p>(b) If the interest computation date is significant, one of the following transaction codes must be present: 294, 295, 298, 299, 304, 305, 308, 309, 535.</p> |
| | 8 | <p>Invalid Extension Date</p> <p>(a) TC 550/560 with new expiration date equal to zero.</p> <p>(b) TC 460 with extension date equal to zero.</p> |
| | 9 | <p>Transaction with Invalid Information</p> <p>(a) TC 424 with any of the following:</p> <ol style="list-style-type: none"> 1. 19 words long and sort code other than 06, 21, 22, 77. 2. If Push Code is other than 010, 918-A PBC must be zero. <p>(b) TC 920 with <u>status</u> code other than 20, 22, 23, 24, 26, 48, 50, 54, 56, 58 or 60.</p> <p>(c) TC 011 without a new SSN.</p> <p>(d) TC 140 with source code other than 01, 05, 10, or 20 (entity code 1 only).</p> <p>(e) TC 018 with <u>DLN</u> Julian date not 401-766.</p> <p>(f) TC 000 with significance in New SSN field.</p> <p>(g) TC 960 with a <u>CAF</u> Indicator other than 1-8</p> |

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| | | <p>(h) TC 290 containing:</p> <ol style="list-style-type: none"> 1. Reference Number 897 with Amount of 0. 2. Agency Code equal to 0 if ref # 897 is input. <p>(i) TC 924 with <u>backup withholding</u> reference number other than 140, 150, 160, 180, 190, 200 .</p> <p>(j) TC 016 blocked 7XX with Julian Date not 401-766.</p> <p>(k) TC 400 for a significant amount.</p> | |
| 292 | 0 | <p>EIC Exceeding Allowable Maximums:</p> <p>(a) TC 150 containing <u>EIC</u> Computer greater than \$400 prior to 197912, \$500 for tax period 197912-198511, \$550 for tax period 198512-198711, \$851.20 for 198712-198811, \$874 for 198812-198911, \$910 for 198912-199011, \$953 for 199012-199111, \$2,020 for 199112-199211, \$2,211 for 199212-199311, \$2,364 for 199312-199411, \$2,528 for 199412-199511, \$3110 for 199512-199611, \$3556 for 199612-199711, \$3656 for 199712-199811, \$3756 for 199812-199911, \$3816 for 199912-200011, \$3888 for 200012-200111, \$4008 for 200112-200211, \$4140 for 200212-200311, \$4204 for 200312-200411, \$4300 for 200412-200511, \$4,400 for 200512-200611, \$4,536 for 200612-200711, \$4,716 for 200712-200811, \$4,824 for 200812-200911, \$5,657 for 200912-201011. \$5,666 for 201012-2011-11 , \$5,751 for 201112-201211.</p> <p>(b) TC 29X/30X containing reference number 764 greater than \$400 prior to 197912, \$500 for tax period 197912-198511, \$550 for tax period 198512-198711 or \$851.20 for 198712-198811, \$874 for 198812-198911, \$910 for 198912-199011, \$953 for 199012-199111, \$2,020 for 199112-199211, \$2,211 for 199212-199311, \$2,364 for 199312-199411, \$2,528 for 199412-199511, \$3110 for 199512-199611, \$3556 for 199612-199711, \$3656 for 199712-199811, \$3756 for 199812-199911, \$3816 for 199912-200011, \$3888 for 200012-200111, \$4008 for 200112-200211, \$4140 for 200212-200311, \$4204 for 200312-200411, \$4300 for 200412-200511, \$4,400 for 200512-200611, \$4,536 for 200612-200711, \$4,716 for 200712-200811, \$4,824 for 200812-200911, \$5,657 for 200912-201011. \$5,666 for 201012-2011-11 , \$5,751 for 201112-201211, \$5,891 for 201212-201311. This unpostable can only occur weekly.</p> | |
| | 1 | <p>TC 150 Section Word Count</p> <p>(a) If section word count is present corresponding section must be on input return.</p> <p>(b) Total of section word counts must equal transaction word count.</p> | |
| | 2 | <p>Invalid Doc. Code - Transaction Code Combination</p> <p>(a) TC 30X and doc. code is other than 47. This unpostable can only occur weekly.</p> <p>(b) TC 29X and doc. code is other than 54. This unpostable can only occur weekly</p> <p>(c) TC 370 and doc. code is other than 51 or 52. This unpostable can only occur weekly.</p> <p>(d) Doc. code 34 and transaction code is other than 610-690, 692, 694, 695 or 896.</p> <p>(e) TC 150 with doc. code other than 05-12, 21-22, 26-28, 72-73.</p> | |
| | 3 | <p>TC 150 Math Error/Non Math Error (bypass for MFT 29)</p> <p>(a) Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer.</p> <p>(b) Math error return with both IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Overpayment Computer.</p> | |
| | 4 | <p>Invalid Entity Code/Address Information (this check is done in Run 460-6)</p> <p>(a) TC 000, 01X, 030, 040, 041, 140, 150, 430 with a City Character Count + 3, greater than City/State word count X 5, and non-zero city character count or with a city/state word count greater than 5.</p> <p>(b) TC 140 with any of the following. This unpostable can only occur weekly.</p> <ol style="list-style-type: none"> 1. Entity code 2 and word count not equal to 54. 2. Entity code 1 and word count not equal to 80. 3. Entity code 1 and zero City/State word count. <p>(c) If the city character count or Major City Code is less than 2 characters, or the Major City Code is invalid per PRP 460-80.</p> <p>(d) TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count or</p> | |

Any line marked with # is for official use only

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| | | zero Street Address Word Count. (e) Transaction with address data and; <ol style="list-style-type: none"> 1. An invalid state code or major possession. 2. Blank City/State field. 3. Zero City character count. (f) TC 000 (non <u>DM-1</u>) with zero first name line word count or zero address word count. (g) Unpost TC 015/030 with doc code 63 not containing address information. (h) TC 150 Entity Code 1 with <u>CCC</u> G. (i) TC 150 with entity code other than 1-5. |
| | 5 | Invalid TC 150 Schedule Information (a) SE Schedule (Section 24) - if entity code 1/4/5 then section 24 SSN must match the secondary SSN if significant. |
| | 6 | TC 844 with Date of Demand greater than the current <u>23C</u> date. |
| | 7 | Invalid Document Code 34 Conditions The primary and secondary transaction codes are not within the same transaction range. example: TC 672 with secondary TC 640; or the primary and secondary money amounts are not identical. |
| | 8 | Reserved |
| | 9 | Reserved |
| 293 | 0 | TC 29X/30X containing an RFSCDT later than the current <u>23C</u> date. |
| | 1 | TC 290 carrying TC 29X in any of the 5 interest and penalty fields. This unpostable can only occur weekly. |
| | 2 | <u>SFR</u> TC 150, doc code 10, blocking series 000-299, tax period 8112 and subsequent, and containing sections other than 1-6 or significant tax information in sections 4-6 other than exemption amount-computer, standard deduction computer, Qualifying <u>EIC</u> Dep NUM, Gross Exemption Amount Computer, or any of the NAP fields. This unpostable can only occur weekly. |
| | 3 | TC 370 with the transaction amount (7th word money) not equal to the net money amount of all secondary transactions plus the civil penalty Reference Number amount. This unpostable can only occur weekly. |
| | 4 | Reserved |
| | 5 | Reserved |
| | 6 | Invalid SSN. SSN of zeroes or all nines. This unpostable can only occur weekly. |
| | 7 | TC 29X/30X with an Interest Computation Date later than the <u>23C</u> date plus 1 year. Bypass if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993, 994, 995, 996, 997, or 998. |
| | 8 | Invalid Character Count Information (a) TC 140 entity code 1, or TC 150/ 430 with Entity Code 1, 4, or 5 and: <ol style="list-style-type: none"> 1. To Last Name character count is zero 2. Of Last Name character count is zero 3. Primary Name line character count greater than 35 characters each (sum of To Last Name character count, of Last Name character count, and Suffix character count). 4. Primary Name Line Word Count of zero. (b) TC 140 entity code 1, or TC 150/ 430 with Entity Code 1, 4, or 5 and <u>FSC</u> equal to 2 and: <ol style="list-style-type: none"> 1. To Last Name character count is zero for both Primary and Secondary Name Lines. 2. Of Last Name character count is zero both Primary and Secondary Name Lines. 3. Primary and Secondary Name Line character counts greater than 35 characters each(sum of To Last Name character count, of Last Name character count, and Suffix character count). 4. Primary Name Line Word Count of zero. (c) Entity change transactions, with significance in the Primary name line field. <ol style="list-style-type: none"> 1. To Last Name character count is zero, or 2. Of Last Name character count is zero, or 3. Tax Year (year of first name) is zero (except TC 013 with a civil penalty name line), or |

| UPC | RC | Description |
|-----|----|--|
| | | <p>4. Primary Name Line character count greater than 35 (sum of To Last Name character count, Of Last Name character count and Suffix character count).</p> <p>(d) Entity change transactions with <u>FSC</u> equal to 2 and significance in the Primary name line field and/or Secondary name line field and</p> <ol style="list-style-type: none"> 1. To Last Name character count is zero for both Primary and Secondary Name Lines, or 2. Of Last Name character count is zero for both Primary and Secondary Name Lines. , or 3. Tax Year (year of first name) is zero (except TC 013 with a civil penalty name line), or 4. Primary and/or Secondary Name Line character count greater than 35 for either (sum of To Last Name character count, Of Last Name character count and Suffix character count). |
| | 9 | <p>(a) If primary transaction code is 290 and Credit Interest date is significant, blocking series must be 320-399, 500-519, 540-589, 600-619, or 640-679. Bypass this check for <u>MFT 55</u>.</p> <p>(b) If primary transaction code is 291, or secondary transaction code is 294 or 298, Credit Interest date must be zero.</p> |
| 294 | 0 | Reserved. |
| | 1 | TC 150 with <u>DLN</u> XX211XXX99XXX containing computer condition code G and any of the following conditions: entity code other than 2 or 4, or tax period prior to 7301, or not containing computer condition code 5 or 6. |
| 295 | 0 | Reserved. |
| | 1 | Reserved. |
| | 2 | Name control must equal the first four significant characters of the last name (except doc code 63 transactions). |
| | 3 | TC 000 with a fiscal month of 00 or greater than 12. |
| 296 | 0 | <u>Beginning of Year Processing</u> - Prior year purged unpostables (4-bit setting of Corrected Unpostable Indicator). |
| 297 | 0 | Reserved for End of Year processing |
| 298 | 0 | <p>If the <u>DLN</u> Year Digit is 6 or later, then:</p> <ol style="list-style-type: none"> (a) Unpost TC 015 and 030 containing an AO not equal to 11-15 or 21-27 or 35. (b) Unpost TC 141, 142, 920 containing an AO not equal to 11-15 or 21-27 or 35. (c) Unpost TC 520 containing a <u>BLLC</u> not equal to 00, 21-27. This unpostable can only occur weekly. <p>If the <u>DLN</u> Year is less than 6, then allow 11-17 or 21-36 for a and b and c above.</p> |
| 299 | 0 | <p>Date received must be present on types of 1040 Forms. If this test or any of the following tests are not met, unpost.</p> <ol style="list-style-type: none"> (a) Date received must not be earlier than normal <u>RDD</u> month and year. (Bypass this check on Form 1040ES). (b) If the input return is other than timely filed current calendar year, then the received date must not be subsequent to the current (<u>23C</u> date) processing date. (c) Month digits must be 01 through 12. TC 430 will go UPC 290 RC 1 instead. (d) Day digits must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29. TC 430 will go UPC 290 RC 1 instead. (e) Day digits must be 01 through 30 when month is 04, 06, 09, 11. If greater than 31, TC 430 will go UPC 290 RC 1 instead. (f) Day digits must be 01 through 31 when month is 01, 03, 05, 07, 08, 10, or 12. TC 430 will go UPC 290 RC 1 instead. |
| | 1 | If more than 25 TC 150s are received for the same MFT/Tax Period, unpost all in excess of 25. Note that this UPC is done in Run 8 |
| | 2 | <p>TC 150 containing an EDA input to a tax period other than 199312-199411 or Federal Phone Excise Tax removed for 2010 or</p> <p>TC 150 containing significance in the Refundable Credit PY Minimum Tax Amount if the tax period is prior to 200712 or TC 150 containing section 61 & 62 input to a Tax Period prior to 200712.</p> |

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| UPC | RC | Description |
|-----|----|---|
| | | TC 150 containing significance in Recovery Rebate Credit Amount (from section 5) input to tax period other than 200812-200911. TC 150 containing significance in the FIRST TIME HOME BUYER CR-COMPUTER for Tax Period other than 200812 through 201211. TC 150 containing significance in the Making Work Pay Credit or American Opportunity tax (Hope) Credit input to tax period prior to 200912. TC 150 containing significance in the Form 8839 Refundable Adoption Credit computer amount input to tax period prior to 201012. |
| | 3 | TC 150 with a credit amount in the <u>Unallowable Total</u> field. |
| | 4 | TC 150 with Primary SSN = to the Secondary SSN. |
| | 5 | TC 150 containing Basic RRC on Tax Liability greater than \$1,200 for <u>FSC 2</u> or greater than \$600 for all other <u>FSCs</u> . Unpost TC 150 containing Basic RCC on Qualifying Income for greater than \$600 for <u>FSC 2</u> or greater than \$300 for all other <u>FSCs</u> . Unpost TC 150 containing Additional RCC for Eligible Children for greater than \$10,000. If Total Recovery Rebate Credit Computer is significant, unpost TC 150 where the sum of 'Basic RRC on Tax Liability Computer', 'Basic RRC on Qualifying Income Computer' and 'Additional RRC for Eligible Children Computer' does not equal 'Total Recovery Rebate Credit Computer'. Do not perform this check if the Total Recovery Rebate Credit Computer field is zero. |
| | 8 | Returns claiming First Time Homebuyer Credit (Section 58 and/or 59 are present) input to a tax period other than 200812-201211. Returns claiming First Time Homebuyer Credit (First Time Home buyer credit amount per computer from section 4 is significant) without section 58 and/or 59. |
| | | |
| | | |

4 Unpostable Codes – BMF

IRM 3.12.279

All Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. BMF unpostable conditions and resolutions can be found in BMF IRM 3.12.279 and BMF Entity IRM 3.13.222. Also EO unpostable conditions and resolutions can be found in IRM 3.12.278, EO Unpostable Resolution.

The following Unpostable Codes (UPC) are written onto the Unpostable Tape to identify transactions that fail to meet validity checks as described below. The Reason Code (RC) is defined for each UPC.

| UPC | RC | Description |
|-----|----|--|
| 301 | 1 | An input (non-generated) transaction coded other than 000, 019, 141, 142, 650 (document code 97, 19 EFTP) for MFT 01/03/16, 990, 991, 992, 993, 996 or other than a TC 150 (with entity information addressing a F706/709 module) failed to match on TIN with an account on the BMF. |
| | 2 | TC 150 for Forms 706 (MFT 52) or 709 (MFT 51) attempts to establish an account and the input TC 150 does not contain significant Name Line/Mailing Address data. |
| | 3 | TC 650 (document code 97/19 EFTP) for MFT 01/03/16 not matching on TIN which has resequenced 4 cycles or the 23C Date is equal to or later than the end of the tax period. |
| | 4 | TC 150 for MFT 52 with entity information attempts to post and a) the date of death is zeros or b) The date of death is greater than the current 23C date. |
| | | Note 1: Input revenue receipts (TC 6XX-8XX) with doc. Codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 301. |
| | | Note 2: TC 971 AC 350/351/352/353 for Forms 8871/8872 (PAC) should be resequenced 4 cycles before unposting 301 RC 1. |
| | | Note 3: TC 971 AC 360 for Form 8875 (REIT), should be resequenced 4 cycles, then unpost 301 RC 1 if still no account. |
| 302 | 1 | A TC 000 matched a TIN on the BMF. |
| 303 | 1 | A transaction with document code not equal to 80/81 (except TC 150 for MFT 36) /50/53/63 other than TC 001, 019, 14X, 650 (document code 97/19 (EFTP) for MFT 01/03/14/16, 796, 90X, 99X |

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| UPC | RC | Description | |
|-----|----|---|---|
| | | but coded greater than 000 failed to match on three out of four positions (using the Proximal Method) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name Line, or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line. | |
| | 2 | TC 650 (document code 97, 19 (EFTP)) for MFT 01/03/14/16 failed to match on three out of four positions (using the Proximal Method — see 5.02(2)(b)) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name Line, or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line which has resequenced 4 cycles or the 23C date is equal to or later than the end of the tax period. | |
| | 3 | A transaction (except TC 150 for MFT 36) with document code 80/81/50/53/63 other than TC 001/019/14X/796/90X/99X but coded greater than 000 failed to match on all four positions of the Entity Name Control, Old Name Control, the four left-most non-blank positions of the Sort Name Line, or the four left most characters of the first three words of the entity Primary Name Line and then the Sort Name Line. | |
| | | Note: Input revenue receipts (TC 6XX-8XX) with doc codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 303. | |
| 304 | | An input transaction attempts to establish a tax module with a tax period prior to those shown below: | |
| | 0 | For MFT 68 - 199701; for MFT 08 – 200412; for MFT 17 - 200512; MFT 85/86 200812. | |
| | 1 | For MFTs 61/62/63/64- 196107. | |
| | 2 | For MFT 51- 196112; for MFTs 47 & 49 - 200007. | |
| | 3 | For MFTs 01/03/04/09 - 196203. | |
| | 4 | For MFTs 02/05/06/10/11/33/34 - 196112. | |
| | 5 | For MFTs 37/44/50 - 197001. | |
| | 6 | For MFTs 36/67 – 197012; for MFT 14 200612. | |
| | 7 | For MFT 42 - 200012; for MFT 58 - 197007. | |
| | 8 | For MFT 60 - 195607; for MFT 40 - 200401. | |
| | 9 | For MFT 12 - 198512; for MFT 76 - 198412. | |
| | 9 | For MFT 12 - 198512; for MFT 76 - 198412. | |
| 305 | 1 | An input TC 150 or 620 which meet certain specified conditions. | |
| | 2 | [REDACTED] | # |
| | | [REDACTED] | # |
| | | Exceptions: | |
| | | (a) TC 670 with check digits in the name control field. | |
| | | (b) Transaction is a corrected UPC 305/333/360. | |
| | | (c) A secondary transaction is present. | |
| | | (d) TC 650 if directed to MFT 01 module in 06 status. | |
| | | (e) Assessed module balance is debit even though module status is 10 or 12. | |
| | | (f) Module status is 06 and TC 594/599 is posted subject to criteria listed. | |
| | | (g) Total module balance including the input transaction amount is less than or equal to a posted unreversed TC 71X. | |
| | | (h) TC 670 with document code 18. | |
| | | (i) TC 670 with an amount equal to or less than an unreversed TC 606 previously posted to the module. | |
| | | (j) TC 670 with an unreversed TC 420/424 posted to the module. | |
| | | (k) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles. | |
| | | (l) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles. | |
| | | (m) TC 670 with Designated Payment Codes 05/15/16/17/18 | |
| | | (n) TC 650/660 (document code 19 (EFTP)) or TC 650/660 (document code 97) with Taxpayer Information Code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(z)3. | |
| | | (o) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date. | |
| | | (p) The input TC has a significant TC 570 Indicator. | |
| | | (q) The tax module being addressed has in effect any of the following freezes: — A, — F, R — , — R, — U, V — , — V. | |
| | | [REDACTED] | # |
| | | [REDACTED] | # |
| | 3 | [REDACTED] | # |

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| UPC | RC | Description | |
|-----|----|---|---|
| | | | # |
| | | Exceptions: | |
| | | (a) TC 670 with check digits in the name control field. | |
| | | (b) A secondary transaction is present. | |
| | | (c) Transaction is a corrected UPC 305/333/360. | |
| | | (d) TC 670 if unreversed TC 420/424 is posted to the module. | |
| | | (e) TC 670 if document code 18. | |
| | | (f) Total Module Balance including the input transaction amount is less than or equal to a posted unreversed TC 71X. | |
| | | (g) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles. | |
| | | (h) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles. | |
| | | (i) TC 650 (document code 19 (EFTP)) or TC 650 (document code 97) with Taxpayer Information Code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(z)3. | |
| | | (j) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date. | |
| | | (k) The input TC has significant TC 570 Indicator. | |
| | | (l) The tax module being addressed has in effect any of the following freezes: — A, — F, R — , — R, — U, V — , — V. | |
| | | (m) TC 670 with Designated Payment Codes 05/15/16/17/18. | |
| | | | # |
| | | | # |
| | 4 | | # |
| | 5 | | # |
| | | | # |
| | 6 | Any transaction with significant transaction amount (including TC 150 with significant Total Tax Settlement and adjustments that have 2ndry transactions or reference numbers that carry significant amounts - excepting Ref. No 391) that are attempting to post to an MFT 85/86 tax module. | |
| 306 | 1 | TC 30X (blocking series of 79X/9XX), with priority code other than 2 or 3 and the settlement amount field on the TC 30X does not equal (within \$10) the net of posted TC 150/29X/30X. | |
| | 2 | TC 290/291 attempting to post to a credit balance module frozen by TC 570 with document code 54. Exception: Do not unpost TC 29X (B.S. 9XX) with secondary TC 294 or 295, if no other TC 29X transactions for significant amount are posted. The transaction record will post without releasing the related TC 570 freeze. | |
| | 3 | TC 290 with Priority Code 6 with significant amount attempts to post to a module where the posted return (TC 150) has a Math Status Code of other than "3" and TC 29X blocking series 770-789 is not posted. | |
| | 4 | TC 290 with Priority Code 6 attempts to post to a module with an unreversed TC 470 Closing Code 94 posted. | |
| | 5 | TC 291 (Blocking Series other than 150-199) with Priority Code 7 attempts to post to a module without an unreversed TC 470 Closing Code 94 posted. | |
| | 6 | TC 470 with CC 94 attempting to post to a module which is not under the Math Error (-G) freeze. | |
| | 7 | TC 29X (B.S. 770-789) with an unreversed TC 470 CC 94 posted. | |
| | 8 | TC 290 for zero with Priority Code 4 attempts to post with a secondary transaction. | |
| 307 | 1 | The fiscal month of F1120/1041/1065/990C/990T/990/990PF/1041A/5227/3520/3520A/8804 input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a transaction coded 150/290 (blocking series 4XX)/460 (MFT = 05/06/08/37/44/67)/(ISRP/Lockbox)610/620/650/660 (MFT = 02/05/33/34)/670(MFT = 08) nor a TC 424 Push Code 036 with Entity FYM = 0 trying to establish the first 1120/1041/1065/990/990C/990T/990PF/5227/1041A/3520/3520A/8804 tax module, was not a TC 150 containing Condition Code F or Y, or was not a TC 620 with Condition Code W. Exception for RPS/ISRP/Lockbox TC 610: allow to resequence up to two cycles prior to unposting. Bypass for MFT 02/05/06/07/34 Tax Year 2006 or 2007 Return if the return contains Alpha Condition Code 'Q' (TETR-only return). Also, for the same MFTs and tax years, bypass for a TETR-related TC 424 (DLN contains Blocking Series & Serial No. 8885). Bypass for TC 971 AC 370/371/372. | |
| | 2 | Any transaction except TC 421 and 424 with SPC 039, Source Code 60 and Employee Group Code 1000/2000 attempting to open a module whose period ending is greater than machine 23C | |

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| UPC | RC | Description | |
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| | | date plus 18 months. | |
| | 3 | TC 660 for MFT 05 not establishing the first MFT 05 tax module attempts to establish a tax module, has a tax period month of other than 12, and does not match the Entity Fiscal Month. | |
| | 4 | TC 150 (document code 16) for MFT 02 attempting to establish the first MFT 02 tax module and the tax period month does not match the entity Fiscal Year Month. | |
| | 5 | TC 150 for MFT 06 or TC 150 (document 16) for MFT 02 with tax period month other than 12 matching on entity Fiscal Year Month and a TC 054/055 is not posted. Bypass on corrected UPC 3075. | |
| | 6 | a) All TC 150s for MFT 02 excluding doc code 16 (Form 1120S) with tax period month other than 12 not matching on entity Fiscal Year Month, F1120 FRC = 19, and TC 054/055 is posted. Bypass on corrected UPC 3076. | |
| | | b) TC 150 for MFT 02 with document code 09/11 and ABLM 400 (Form 1120 PSC only) with a tax period month other than 12 and F1120 FRC other than 19. Bypass on corrected UPC 3076. | |
| | 7 | TC 150 with Condition Code Y or TC 620 with Condition Code W not matching on entity Fiscal Year Month with input FYM not equal to 12 attempting to post with TC 054/055 posted. Bypass on corrected UPC 3077. | |
| | 8 | The input fiscal month of TC 150 for MFT 02, doc code 07 (F1120FSC) did not match entity FYM, TC 060 is posted but its effective date is greater than the tax period on input. | |
| | 9 | The input fiscal month of TC 150 for MFT 68 does not match the entity Fiscal Year Month and TIN is an EIN (not SSN). Bypass on corrected UPC 3079. | |
| | | Bypass UPC 307 RC 3-9 for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). | |
| 308 | 1 | Reserved | |
| | 2 | Reserved | |
| | 3 | MFT 49 TC 150 with FLC 29 (paper return) and: 1) F8872 Filer type Indicator = 05 (odd year) and F8872 tax period is other than YYYY06 or YYYY12; or 2) F8872 File Type Indicator is other than 06 (monthly) and tax period month = 01, 02, 04, 05, 07, 08, 10 or 11. Exception: tax period month is 01 and Filer Type Indicator = 01 or 05. Note: Bypass this UPC on a corrected unpostable. | |
| | 4 | Any return (TC 150 - non-document code 51) input to Form 940 tax module (MFT 10) and the entity Employment Code equals "G". Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement. | |
| | 5 | Any transaction except TC 370 (doc code 51) and TC 650 (doc code 97/19 (EFTP)) input to establish a MFT 10 tax module and the Entity Employment Code (EC) is "T", "W", "F", "G", or "C". Bypass this check on a corrected UPC 3085 with EC "W". Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement. | |
| | 6 | MFT 10, TC 150, if the net of previously posted DP Adjustments B.S. 400-439 is not zero. | |
| | 7 | Reserved | |
| | 8 | Any MFT 01 TC 150, with Computer Condition Code T if the entity Employment Code is "F". (Note: There is no CCC of T for MFT 14) | |
| | 9 | Any transaction input to establish an MFT 10 tax module except TC 650 (doc code 97/ 19 (EFTP)). If the Entity Employment Code is blank, the entity EO Status is 01 through 19, and the entity EO Subsection is 03/50/60/70. Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement. | |
| 309 | | CAWR — TC 984 or TC 986 doesn't match on MFT or period. | |
| | 1 | An input transaction attempts to establish a tax module (after resequencing 10 cycles in the case of a TC 898 with Doc Code 45) | |
| | 2 | A non-module creating transaction (except TC 912/917) attempts to post to a module where TC 914/916 is the only transaction posted. | |
| 310 | 1 | TC 090 input or MFT 02 TC 150 (Doc Code 16) return carries a significant S-Corp Effective Date and F1120 FR code is 03 or 04. | |
| | 2 | MFT 02 TC 150 (document code 16) input and F1120 FRC is 00/01/02 and a) the latest TC 091/096 is posted with an effective date (year/month) earlier than the latest TC 150 period ending-unless a TC 090 is posted subsequent to the latest TC 091/096; or b) The TC 150 carries a significant S-Corp Effective Date that is earlier than the Effective Date of a posted TC 091/096. | |
| | 3 | MFT 02 TC 150 (document code other than 16) input, F1120 FRC is 00/01/02 and | |

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| UPC | RC | Description | |
|-----|----|--|--------|
| | | a) an unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending; or b) The TC 150 carries a significant S-Corp Effective Date. | |
| | 4 | MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01 and: a) No unreversed TC 090 is posted-unless a TC 091 is posted with an effective date later than TC 150 period ending. b) TC 150 carries S-Corp Effective Date and F1120 (not Doc Code 16) already posted for this tax period. | |
| | 5 | MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01/02 and: a) an unreversed TC 090 is posted with an effective date (year/month) later than the input return period ending; or, b) the input TC 150 carries an S-Corp Effective Date (Year/Month) later than its tax period ending. | |
| | 6 | MFT 02 TC 150 (document code 16) input, F1120 FRC greater than 02 and NO TC 091/096 is posted. | |
| | 7 | TC 150 for MFT 02 with document code 09/11 with ABLM Codes 001 (Personal Holding Company), 010 (Consolidated Return) or 400 (Personal Service Corporation) with F1120 FRC 02. | |
| | | Bypass UPC 310 RC 2-7 if the input return contains Computer Condition Code 'Q' (TETR-only return) and the tax year is 2006/2007. | |
| 311 | 1 | An input transaction coded other than TC 370 (document code 51) with secondary TC 402 attempts to post to a tax module whose status is 29 (Account Transferred Out of MF). | |
| | 2 | An input TC 400 (document code 51) attempts to post to a tax module whose status is 29. | |
| | 3 | TC 400 if the AIMS Indicator (—L Freeze) is on. | |
| 312 | 1 | An input TC 530 (Closing Code 08) attempts to post to an account with open F1120 or F1065 filing requirements. | |
| | 2 | A TC 986 with CAWR Status/Closing Code 31, 32, 33, 34, 94, 95 or 96 attempts to post to an account where entity 52 switch is significant or the 2 or 4 bit (TC 530 CCs 07/10) of the entity CC53 Indicator is significant. | |
| | 3 | A TC 986 with CAWR Status/Closing Code of 91 if there is a Status/Closing Code of 40, 41 or 91 anywhere in the Status History Section (duplicate posting). | |
| 313 | 1 | An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period. | |
| | 2 | A non-"G"-coded TC 150 with no remittance and there is a posted TC 611 without a posted TC 150 and 610 (effective cycle 8807 – TC 611 cannot post without TC 150 or 610 being posted). | |
| | 3 | TC 538 input to a module and no unreversed TC 971 AC 93 is present. | |
| | 4 | TC 481/482/483 input and the TC 780 freeze is in effect. | |
| | 5 | TC 150 ADEPT F. 1041 (MFT 05/FLC 16) input and TC 610 with FLC 16 and Doc Code 17 not present, and module balance if return were to post is debit and 23C date is greater than or equal to RDD plus 28 days. | |
| | 6 | TC 480 input and an unreserved TC 480 is already posted. | |
| | 7 | | # # |
| | 8 | Any MFT 37, 44, 46 & 67 TC 290 Civil Penalty Reference Number 689 unless there is a previously posted TC 690 for an amount equal amount (and opposite sign) | |
| | 9 | TC 290 (B.S. 4XX) with Item Reference Number 766 for MFT 02/05/33/34 attempts to post and: ▪ TC 150 is posted or, ▪ For B.S. 480-489, three TCs 766 (B.S. 450-489) are posted and there is a FRC established for the input MFT, or four TCs 766 (B.S. 450-489) are posted; or, ▪ For DLN blocking series 49X, fifty-one TCs 766 (blocking series 49X) are posted and there is a FRC established for the input MFT, or fifty-two TCs 766 (blocking series 49X) are posted. | |
| 314 | 1 | TC 424 with Push Code 036 attempting to post to any MFT other than 01/02/03/04/05/06/07/09/10/11/12/16/33/34/36/37/40/44/46/49/50/51/52/58/60/63/64/67/77/78. | |
| | 2 | TC 424 Push Code 036 attempting to post to a tax module if TC 150 already posted. | |
| | 3 | TC 424 (Push Code - 010, 019-041, 121) is input to a module with no return posted (TC 150) and an unreversed TC 930 is posted to the tax module. | |
| 315 | 1 | Reserved | |
| | 2 | Any MFT 13 TC 290 with Civil Penalty Reference Number for positive amount attempting to post to an account with employment code "F" (6). | |
| | 3 | | # # |

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| UPC | RC | Description | |
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| | 4 | | # |
| | | | # |
| | 5 | Any (non-MFT-13) adjustment (doc code 47 or 54) or Document Code 51 Accounts Transfer with Civil Penalty Reference number 686 attempting to post to a tax module if the normal RDD is prior to 01/01/1990. | |
| | 6 | | # |
| | 7 | CAWR — TC 984 attempts to adjust one or more accumulators to below zero. Any MFT 13 TC 290 with Civil Penalty Reference Number 549 for a positive amount attempting to post if there is unexpired DA 37 present for the related tax module. | |
| 316 | 1 | An input transaction attempting to reverse its posted related transaction failed to match on date and/or the money amount from the transaction was greater than the related transaction or sum of the transactions* (for the same date if date check is applicable). Before cycle 198807, a TC 611 was allowed to post in the absence of TC 150/976 and 610. Unpost (UPC 316) a TC 150/976 with remittance if there is a posted TC 611 without a reversed TC 610 and the TC 611 would have met the criteria had the TC 150/976 been posted; or a TC 610 if a TC 611, without reversed TC 610, is posted for an amount greater than the input TC 610. *For MFT 76 tax modules only, when making the comparison between money amount from the input transaction and the sum of the money amounts of the related transactions in the module, include in that sum any TC 973 assessments (as well as the TC 150 assessment). a) Direct Deposit Cancellation TC 841 (B.S. 77777) unless there is an unreversed EFT TC 846 with matching effective amount*. b) TC 740/841 without check number and B.S. not 77777 unless there is an unreversed TC 840/846 with matching date and effective amount*. c) TC 740/841 with check number unless there is an unreversed TC 840/846 with matching effective amount* and that is dated within 7 days of the TC 740/841. | |
| | 2 | TC 740/841 input from RFC (contains a significant check number) which matches on check number with posted TC 740/841. | |
| | 3 | TC 740/841 matching on effective amount* with TC 840/846, but not on date. | |
| | | *TC 840/846 effective amount is the transaction amount less any unreversed related TC 898 memo amount plus any unreversed TC 766 amount where TC 766 matches TC 898 on OTN. A related TC 898 matches the TC 840/846 on DLN and transaction date (TC 840 DLN must match on all 14 digits, TC 846 must match on all digits except Doc. Code) | |
| | 4 | A minus reference number 003, 004, 005, 007 or 008 is input with an amount \$50.00 or greater than the posted related amount on the TC 150. | |
| | 5 | Item Reference Number 311 input and b. For MFT 06 Reference number 311 is debit and is greater than the net amount of the posted TC 76X in the module. | |
| | 6 | A minus reference number 011 is input to a Form 1042 (MFT 12) and the reference number amount is greater than the posted related amount on the return. | |
| | 7 | | # |
| | | | # |
| | 8 | TC 971 with Action Code 01 with date which mismatches the return received date; or TC 971 with Action Code 02 with date which mismatches posted TC 976 date. | |
| | 9 | TC 538 is directed to a module where posting of the transaction would cause assessed module balance to become credit. TC 521 attempts to post with a transaction date earlier than the transaction date of a prior posted TC 520 of a similar type. | |
| 317 | 1 | TC 460 attempts to post a tax module and the extension date of the TC 460 is not equal to or greater than the due date of the return as extended. | |
| | 2 | Reserved | |
| | 3 | Reserved | |
| | 4 | TC 460 attempts to post to a Form 2290/4638 module where TC 150 has already posted. | |
| | 5 | TC 29X attempts to post with Return Processable Date prior to RDD or original Correspondence Received Date. Bypass if TC 29X contains reference number 339. | |
| | 6 | TC 29X/30X attempts to post to an MFT 52 module in Status 18. | |
| | 7 | TC 295/299 attempts to post to an MFT 02 module, the entity contains an unreversed TC 054/055 and the 1120 FRC is 19. Bypass this check on a corrected UPC 3177. | |
| | 8 | TC 290 with reference number 897 attempts to post to a tax module that contains an unreversed | |

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| UPC | RC | Description | |
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| | | TC 896 with transaction date that is more than six years earlier than current 23C date. | |
| | 9 | Either a TC 150 with CCC=4 and a significant tax assessment (i.e. a 6020B) or a TC 599 CC 08/38 attempting to post to a module with a posted TC 591 CC 99. | |
| 318 | 1 | TC 790 input to an account liable for Forms 1120, 1041, 990C, 990T, 990, 990PF, 990EZ, 1041A, 1041PF/5227, 4720, 709, 706, 1065 and 8804 returns. | |
| 319 | 1 | Check Digit or Major City Code mismatch. | |
| 320 | 1 | TC 530 attempts to post to a module in other than Status 12, 19, 21, 22, 23, 56, 58, or 60. Also, if TC 530 CC 24-32 attempts to post to an account with a significant Entity 48 Indicator. | |
| | 2 | | # |
| | 3 | | # |
| | 4 | TC 520 with Closing Code 71/73/82 and module contains an unreversed TC 520 with Closing Code other than 6x/71/73/81/82/83/85-89. | |
| | 5 | TC 520 with Closing Code 72/74 and module contains an unreversed TC 520 with Closing Code other than 6x/72/74/81/83/85-89. | |
| | 6 | TC 520 with Closing Code other than 6x/72/74/76/81/83/85 and module contains an unreversed TC 520 with Closing Code 72/74. | |
| | 7 | TC 520 with Closing Code 6x/83/85 and module contains an unreversed TC 520 with Closing Code 6x/83/85 other than the one input. Bypass check when input TC 520 DLN has 99X blocking series. | |
| | 8 | TC 520 with Closing Code other than 6x/71/73/81/82/83/85 and module contains an unreversed TC 520 with Closing Code 71/73/82. | |
| | 9 | TC 520 with Closing Code other than 6x/71-74/81/83/85 and module contains an unreversed TC 520 with Closing Code 81. | |
| 321 | 1 | Reserved | |
| | 2 | TC 29X or 30X (Document Code 47/54) input with any TCs 161, 181, 235, 241 (MFT not equal to 13), 271 or 281 that attempts to post to a module and the Abatement Refusal Indicator is significant for the tax module. MFT 13 TC 290 (Document Code 54) input to abate a Civil Penalty, the Abatement Refusal Indicator is significant for the module, the input TC 290 matches on Civil Penalty Reference Number with a posted unreversed TC 240 (with blocking series 96X), and no unreversed TC 240 (with blocking series 97X) is posted with the same Civil Penalty Reference Number. | |
| 322 | 1 | One of the following transactions (other than corrected UPC 322) attempts to post to a tax module when the TC 520 (Closing Code 83/85/88) indicator was significant in the entity: | |
| | | a) Computer generated TC 240 Ref No. 549 (CAWR Civil Penalty Assessment) if entity 52 Hold (IRS Litigation) or the 2 or 4 bit (TC 530 CCs 07/10) of the entity CC53 Indicator (Uncollectible) is significant. | |
| | | b) Non-zero amount TC 29X/30X or TC 240 Reference Number 5XX – 6XX with the tax period beginning (ending for MFT 02/05/33/34) before the 'Petition Date' in the entity. Exceptions: TCs 291/295/299/301/305/309. | |
| | 2 | TC 150 (doc code not equal to 52, Total Tax Settlement is not equal to 0) with the tax period beginning (ending for MFT 02/05/33/34) before the "Petition Date" in the entity. | |
| | | a) with Total Tax Settlement greater than the sum of credits posted as of the Return Due Date (plus grace period), plus remittance with return and TC 766 credits reflected on the return. | |
| | | b) with ES/FTD credits claimed exceeding the total of TCs 65X/66X/71X plus TCs 67X/700/702/760/762/820/822 dated by Return Due Date or prior. | |
| | 3 | TC 520 with Closing Code 6X if the Entity TC 520 CC6X Date is not zero and does not equal Transaction Date of the incoming TC 520 CC 6X. Bypass on a Corrected Unpostable or input TC 520 DLN has 99X BS. | |
| 323 | 1 | An input TC 290 with CVPRN 549 attempts to post to a module containing an unreversed TC 240 with Reference Number 549. A TC 076 attempt to post with a zero effective date and an unreversed TC 076 with an effective date is already present. | |
| | 2 | TC 090, 093, 094, 095, 097 or 024/054/055/058/059 or TC 060/063/064/065 or TC 074/078/080 or TC 971 AC 281/360 attempts to post to an entity that contains an unreversed TC 090, 093, 094, 095, 097, or 024/054/055/058/059 or TC 060/063/064/065, TC 074/078/080 or TC 971 AC 281/360 with matching XREF Date respectively. TC 082 attempts to post and there is a previous TC 082 where input effective date is less than 60 months from the effective date of the last election (TC 082) unless a TC 083, 086, or 087 is present. TC 971 AC 86/87 input with: a) a Disaster Ending Date of zero; or | |

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| UPC | RC | Description | |
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| | | <p>b)TC 971 AC 86/87 input to an account containing an unreversed TC 971 with matching AC/FEMA and the new TC 971 AC 86/87 disaster ending date is earlier, or the disaster beginning date (transaction date) is later; or,</p> <p>c)TC 971 AC 86/87 input to an account containing an unreversed TC 971 with matching AC/FEMA and both disaster begin and end dates match exactly the original disaster begin and end dates.</p> <p>A TC 971 AC 382/383/384/385 if there is an unreversed TC 971 AC 382/383/384/385 posted to the Entity (e.g. unpost AC 383 is AC 385 posted).</p> | |
| | 3 | <p>TC 070 attempts to post to an entity and an unreversed TC 070 is already posted or a TC 071 is posted cycle 198440 or subsequent.</p> <p>TC 074 attempts to post to an entity and an unreversed TC 078 is already posted.</p> <p>TC 076/078 attempts to post to an entity and an unreversed TC 074 is already posted.</p> | |
| | 4 | [REDACTED] | # # |
| | 5 | <p>TC 082 attempts to post and an unreversed TC 100 or 102 is present.</p> <p>TC 100 attempts to post and an unreversed TC 082 or 102 is present.</p> <p>TC 102 attempts to post and an unreversed TC 082 or 100 is present.</p> | |
| 324 | 1 | An input transaction which attempts to set F941/944 indicator of the RAF Filing Code and the Entity Form 941/944 FRC is 06, 07, 09, 10, 13 or 14. | |
| | 2 | <p>An input transaction which attempts to set the F940 indicator of the RAF Filing Code and any of the of the following:</p> <p>a) entity employment code = "T" (1), "W"(3), "F"(6), "G"(7), or "C"(8);</p> <p>b) the entity EO status = 1-19 and the current Subsection Code = 03/50/60/70; or</p> <p>c) the Form 940 FRC = 7.</p> | |
| 325 | 1 | TC 820 (MFT not equal to 05), 820 (MFT 05 for tax period prior to 198712), 820 (MFT 05 and TC 150 posted for tax period 198712 or subsequent), 824, 850 or 830 attempts to post to a tax module whose credit balance was less than the amount from the input transaction, and the input transaction has already resequenced for one cycle. | |
| | 2 | A TC 820 attempts to post to an MFT 05 module for tax periods 198712 and subsequent without a TC 150 posted whose sum of posted TC 66X and 71X credits is less than the TC 820 amount. | |
| | 3 | A credit reversal (TC XX2) with a doc code 24/48/58 attempts to post and a significant Excess Collections Indicator and the input debit amount exceeds the module credit balance. | |
| 326 | 1 | TC 29X/30X record (document code 47/54) for MFT 61 that contains an IRS No. with a minus amount that fails to match with an IRS No. in the tax module. Bypass if module was transferred in. | |
| | 2 | TC 29X/30X record (document code 47/54) for MFT 61 that contains an IRS No. with a minus amount larger than the plus amount (algebraic total) for the IRS No. in the tax module and any previous TC 29X/30X adjustment. Bypass if module was transferred in. | |
| | 3 | Reserved | |
| | 4 | Any input transaction attempting to establish a tax module in an account where the Collection Location Code is zero and the Universal Location Code does not translate to a valid Area Office. | |
| 327 | 1 | A TC 160, 170, 180, 234, 240, 270, 290, 300, 320, 340, 350, 360, 420, 421, 424 (unless Push Code is 010, 019-041, 121), 429, 470, (CC is not equal to 95, 97 or 98), 534, or 680 that attempts to post to a tax module which did not contain a posted TC 150. | |
| | | Exceptions: | |
| | | a) Allow TC 290 containing only a TC 281. | |
| | | b) TC 680 can post to Form 941 (MFT 01) with a FR code of 9 or 10, and Form 720 (MFT 03) modules with a FR code of 9. | |
| | | c) Allow TC 290 in Blocking Series 400-439 and 480-499 to post if Reference Number 76X is present. | |
| | | d) Allow TC 290 with Blocking Series 440-449 if TC 290 amount is zero and there is no secondary transaction and no reference number present. | |
| | | e) TC 421 can post if module already contains an unreversed TC 424. | |
| | | f) Allow TC 290/340/360/470/534/680 addressing MFT 13. | |
| | | g)Resequence for two cycles prior to unposting: | |
| | | 1) TC 670 with significant amount and secondary TC 180. | |
| | | 2) TC 670 with zero amount and secondary TC 360. | |
| | | h) TC 290 MFT 37, 44, 46 & 67 for zero amount and no secondaries other than Civil Penalty Number 689 and no other Reference Numbers. | |
| | | i)TC 290, B.S. 400-439, MFT 10, for tax period 199512 as well as all subsequent tax periods ending in 12, and Form1041 FR code of 02. | |

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| UPC | RC | Description | |
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| | | j) TC 29X, B.S. 400-439, for MFT 04, for tax period between 199503 and 199712. | |
| | | k) TC 29X, B.S. 400-499, MFT 40. | |
| | | l) Allow TC 240/241 IRN 165/167/169 for MFT 74. | |
| | | m) Allow TC 424 Push Code 049. | |
| 328 | 1 | [REDACTED] | # |
| | | [REDACTED] | # |
| | | [REDACTED] | # |
| | 2 | [REDACTED] | # |
| | | [REDACTED] | # |
| | | [REDACTED] | # |
| | 3 | [REDACTED] | # |
| | | [REDACTED] | # |
| 329 | 1 | An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements. | |
| | | Exceptions: | |
| | | a) A TC 290 for MFT 02 with blocking series 400-499, and a current filing requirement is not established for MFT 02, 05, 06, 33 or 04. | |
| | | b) A TC 290 for a MFT not equal to 02 with blocking series 440-449 and the input MFT does not have a current filing requirement equal to the input MFT. | |
| | | c) A TC 150 for MFT 10 when F940 FRC is 3 or 4 | |
| | | d) Transaction that creates a tax module for MFT 34/44/67 when EO Status is 99. | |
| | | e) Bypass for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). Also bypass for same MFTs & Tax Years, a TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885). | |
| | 2 | An input transaction meeting any UPC 329-1 criteria and the entity contains an EO subsection with a current EO status of 22, 41, 70-72. | |
| | 3 | TC 971 AC 40/41 attempts to establish or post to other than MFT 01/16 module. | |
| | 4 | TC 150 for MFT 10 attempting to establish or post to a module when the following two conditions exist: a) No FR is set for F940/F941/F943/F944 or b) Entity Nanny Tax Indicator is significant. Allow corrected UPC 329(4). | |
| | 5 | MFT 14 FRC on and MFT 01 FRC off: unpost a) MFT 01 TC 610/640/650/670 attempting to establish or post to a module if it's Tax Year is equal to or greater than F944 Establishment Year. Exceptions: 1) Tax year of TC 610/640/650/670 is equal to the F944 Establishment Year and tax period month is 03 (e.g. post TC 6XX for MFT 01 if its tax period is 200603 and F944 ESTAB Year = 2006); 2) TC 610/640/650/670 is Doc Code 24/34/48; or MFT 01 FRC on and MFT 14 FRC off: unpost b) MFT 14 TC 610/640/650/670 attempting to establish or post to a module when: 1) Entity F944 Establishment Year field is not significant; or 2) Module's Tax Year is later than significant Entity F944 Final Year field. Exception: TC 610/640/650/670 is Doc Code 24/34/48. | |
| | 6 | a) Unpost MFT 01 TC 150 attempting to establish or post to a module when: 1) The tax year is equal to or later than a significant 'F944 Establishment Year' and the 'F944 Final Year' is not significant; or 2) The tax year is equal to or later than a significant 'F944 Establishment Year' and equal to or earlier than a significant 'F944 Final Year'. b) Unpost MFT 14 TC 150 attempting to establish or post to a module when: 1) The 'F944 Establishment Year' is not significant; or 2) The tax year is earlier than a significant 'F944 Establishment Year'; or 3) The tax year is later than a significant 'F944 Final Year'. | |
| | 7 | Unpost a TC 424 Push Code 036 if its attempting to establish or post to: a) An MFT 14 tax module and its tax year is not equal to a significant F944 Cache Year, or b) An MFT 01 module and its tax year is equal to a significant F944 Cache Year. | |
| | 8 | Unpost TC 610/640/650/670 (except Doc Code 24/34/48) attempting to post to MFT 33 modules | |

| UPC | RC | Description | |
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| | | with tax period 200612 or later. | |
| | 9 | a) Unpost F1120C (Doc Code 03) return if F1120 FRC value is not 20 and the 'Last Filed a F1120' field is zero. | |
| | | b) Unpost F1120C (Doc. Code 03) return if tax period is 200611 or prior. | |
| | | c) Unpost F1120 (Doc. Code not 03) return if F1120 FRC value is 20 or F990C FRC value is 01. | |
| 330 | 1 | TC 290/291/299 without Priority Code 1/2/6/7/8 or a TC 494 attempts to post to a module with an unreversed TC 420 or 424. Allow TC 290 to post if for debit or zero amount with no other non-zero TC 299 transaction and record does not contain a Credit Reference Number 766. | |
| | 2 | TC 30X with Priority Code other than 1/3/4 and tax module contains the Dup/Amended Return freeze. | |
| | 3 | An input TC 421 (document code 47) if the Dup/Amended freeze is on. | |
| | 4 | TC 420 and an unreversed TC 420 is already in the module. | |
| | 5 | A TC 424 is input to a module with no TC 150 posted and an unreversed TC 424 is already posted. (Exception: posting TC 424 has Push Code 036) | |
| | 6 | TC 424 (except Push Code 010) is input to a module with TC 150 posted and an unreversed TC 420 or TC 424 is already posted. | |
| | 7 | TC 421 (Document Code 47) is input to a module with an unreversed TC 640 posted and no related TC 30X is posted. | |
| | 8 | Reserved | |
| | 9 | TC 494 is input to a module with an organizational source different from the organizational source of the latest posted unreversed TC 494. | |
| 331 | 0 | Returns (TC 150 without Condition Code G) that meet one or more of the following invalid conditions: | |
| | 1 | Math error return and no math error notice code. | |
| | 2 | Non-math error zero liability return containing a remittance (not applicable to Form 990, 990PF, 1041A, or 1065 for Tax Period 197912 and later). | |
| | 3 | [REDACTED] | # |
| | | a) Forms 941/944 — The sum of Social Security and Medicare Taxes, Total Income Tax Withheld, and Total Adjustments. | # |
| | | b)Form 943 — The sum of Social Security Tax, Medicare Tax, Withholding Tax, and Adjustment to Tax. | |
| | 4 | Forms 940, 941, 943, 944 and 720 with alpha Condition Codes "E" and "F" present. | |
| | 5 | Form 1120 (excluding 1120S) or 990C with an alpha Condition Code of "F" and a significant Credit Elect field. | |
| | 6 | Duplicate MFT 05/06 return (no CCC of G present). | |
| 332 | 1 | Any Form 1120 TC 150 (Doc. Code not 51) with a document code that is not compatible with the Return Code of the latest dated unreversed TC 620 posted in the tax module. | |
| | | a) Bypass if an entity transaction has changed the FRC after the posting of the latest dated unreversed TC 620. | |
| | | b) Bypass if TC 150 document code 66/67 and specified criteria are met. | |
| | 2 | Any non-1120F/1120FSC (TC 150) if current F1120 Filing Requirement Code is 6. | |
| | 3 | Form 7004 (TC 620, document code 04) with: (a) Return Code of zero and F1120 Filing Requirement Code of 6; or (b) Posted return (TC 150) that has a document code (other than 51 or 52) which is not compatible with input Return Code. | |
| | 4 | TC 150/29X/30X/370 for MFT 17 if year and month of Date of Transfer doesn't match the year and month of the Tax Period. | |
| | 5 | TC 29X (Doc Codes 51/54)/30X if: a)Date of Transfer on the adjustment doesn't match the Date of Transfer on the posted return, and b)No secondary TC 340 is present | |
| 333 | 1 | a) TC 914/916 attempts to post to a module which already contains respective unreversed TC 914/916 that matches on TC and matches on AgentID. b) TC 918 attempts to post to an entity which already contains an unreversed TC 918 that matches on AgentID. c) TC 914 attempts to post to a tax module and unreversed TC 916 already posted. d) TC 916 attempts to post to a tax module and unreversed TC 914 already posted. | |
| | 2 | [REDACTED] | # |
| | | | # |

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| UPC | RC | Description | |
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| | | Exceptions: allow posting of- | |
| | | a)TC 428, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 671, 740, 841, 912, 914-917, 920, 96X or 99X. | |
| | | b) Corrected UPC 333 transactions (Note: if corrected UPC 333 is a TC 914, the UPC 333 check still applies). | |
| | | c) TC 424 with Push Code 049. | |
| | | d) TC 420, if tax module contains an unreversed TC 424 with Push Code 049. | |
| | | e) All TC 971s with ACs 200-214 (Financial Reporting ACs). | |
| | 3 | [REDACTED] | # |
| | | | # |
| | | | # |
| | | Exceptions: Allow posting of - | |
| | | a)TC 428, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 671, 740, 841, 912, 914-917, 920, 96X or 99X. | |
| | | b) Corrected UPC 333 transactions. | |
| | | c) TC 424 Push Code 049. | |
| | | d) TC 420, if tax module contains an unreversed TC 424 with Push Code 049. | |
| | 4 | [REDACTED] | # |
| | 5 | [REDACTED] | # |
| 334 | 1 | Reserved. | |
| | 2 | TC 488 input to MFT 02/05 (CC other than "5"), 52, 58, 60, 61, module or modules with return Condition Code "5" (F1120, 1041, 990C, 990T), and current Status is not 19, 21, 22, 23, 56, 58, or 60; or (MFT 05, CC other than "5") the 23C date is greater than 11 months from period ending; or, (MFT 58/60) the 23C date is greater than Tax Period ending. | |
| | 3 | TC 488 input to MFT 33/34 module that does not contain return Condition Code "5"; or, a TC 488 input to MFT 05 module when return is not coded as an Estate (Fiduciary Code of 1) and does not contain Condition Code "5"; or, TC 489 input to a module not in Status 14. | |
| | 4 | A TC 920 (except input Status 50) attempts to post to a module that does not contain a current Status 10, 12,19, 21, 22, 23, 56, 58, or 60; or, the Status History Section would overflow. | |
| | 5 | TC 300/301/308/309 for a significant additional assessment without TC 16X attempts to post to a delinquent filed return, and the total tax liability (including the TC 30X) for the tax module exceeds the sum of timely credits posted in the tax module; or, TC 300/301/308/309 for a significant abatement without TC 16X attempts to post to a delinquent filed return, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude input TC 300/301/308/309 with a secondary TC 320 or if a TC 320 is already posted. Exclude if return has Condition Code "R", or return contains document code 51 or 52. | |
| | 6 | TC 290/291 for a significant amount, without TC 16X attempts to post to a delinquent filed return with a previously posted TC 160/161; or, TC 290/291 for a significant abatement without TC 16X attempts to post to a delinquent filed return with TC 160/161 posted in the module, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude TC 290/291 with a secondary TC 320 or if a TC 320 is posted. Exclude if return contains Condition Code "R". | |
| | | Exception: MFT 15 only: for TC 290/291 or TC 370 with a TC 290/291 as a secondary transaction, do not unpost if the total of all posted TC 16X is zero. | |
| 335 | 1 | Any TC 29X (DLN blocked other than 800 series) or TC 30X (with significant amount) attempting to post to a module with an unreversed TC 780 present. | |
| | 2 | Duplicate TC 29X/30X attempted to post. (Duplicate refers to the same TC, DLN, and Amount). | |
| 336 | 1 | TC 29X/30X with other than zero amount, or TC 290 with Credit Reference Number 766/767, and without secondary TC 34X or 77X attempts to post to a module and: | |
| | | a) the module has an unreversed TC 534 for significant amount posted; or, | |
| | | b) a Status 14 is present in the Status History Section; or, | |
| | | c) The interest TC 34X or 77X restriction is "on" in the module. | |
| | | Exception to c) above: allow TC 291, 295, 299, 301, 305, and 309 for significant amount to post if: no unreversed TC 770 is posted to the module and the net TC 34X posted to the module is for zero amounts. | |
| | | Note: Also bypass UPC 336 RC 1 when an adjustment (TC29X) is input in blocking series 40. | |
| | 2 | TC 291/301 without a secondary TC 18X attempts to post that would reduce the net tax to zero and a significant net FTD penalty (TC18X) is present that restricts computer generated FTD penalty. | |
| | 3 | TC 29X containing a Reference Number 339 signed positive if the Reference Number amount exceeds the interest total Field. | |

| UPC | RC | Description | |
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| 337 | 1 | TC 290, 294, 298, 300, 304, or 308 for significant amount attempts to post to a debit balance module where the TC 150 CSED is about to expire or has expired and no unreversed TC 534 is posted. TC 300 with a secondary TC 320 is an exception to this check. | |
| | 2 | TC 534 is directed to a module where the return CSED, or for MFT 13, the Civil Penalty CSED is not imminent or expired, or the transaction amount exceeds assessed module balance. | |
| 338 | 1 | TC 060/063/064/065 attempting to post with F1120 FRC other than 06/15. | |
| | 2 | MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and TC 060 is posted in the entity with Effective Date later than the tax period ending. | |
| | 3 | MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post and TC 060 is not already posted in the entity unless TC 061/066 is posted with Effective Date later than the tax period ending. | |
| | 4 | MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and tax period ending is later than posted TC 061/066 Effective Date unless subsequent TC 060 is posted. | |
| | 5 | MFT 02 TC 150 (document code not = 07) attempting to post with F1120 FRC 15; or, F1120 FRC = 00/01 and an unreversed TC 060 is posted with Effective Date earlier than tax period ending. | |
| | | Note: Bypass UPC 338 RC 2-5 for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). | |
| 339 | 1 | a) A TC 061/066/090/091/096 (other than a corrected UPC 339) attempts to post to an entity module and did not meet the effective date check. b) An MFT 02 TC 150 (Doc Code 16) with significant S-Corp Effective Date that is less than 5 years after the Effective Date of a posted TC 091/096. c) A TC 070 attempts to post to an entity module that has an unreversed TC 080 posted. d) A TC 074 if its Effective Date is prior to the Effective Date of a posted TC 076 e) A TC 076 if its Effective Date is within 5 years of the Effective Date of the last posted (and unreversed) TC 076. f) A TC 078 if its transaction date is within 5 years of the Effective Date of the last posted (and unreversed) TC 076. g) A TC 080 attempts to post to an entity module that has an unreversed TC 070 posted. h) A TC 082 with effective date more than 366 days after current date. i) A TC 100 with effective date within 5 years of posted TC 100. j) A TC 101 with effective date earlier than TC 100 effective date. k) A TC 102 with effective date within 5 years of posted TC 102. l) A TC 103 with effective date earlier than TC 102 effective date m) A TC 082 with effective date more than 366 days after current date. | |
| | 2 | A TC 093/094 attempts to post to an entity module which has an unreversed TC 090 posted or, A TC 063/064 attempts to post to an entity module which has an unreversed 060 posted. | |
| 340 | 1 | Any transaction (except TC150/01X with significant DOD, TC 61X, TC 67X and TC 290 for zero with TC 281 as the only secondary transaction) that attempts to post to or create an MFT 52 tax module whose entity module does not contain a Date of Death. | |
| | 2 | Input Date of Death is all nines, and there is an MFT 52 module without an unreversed TC 400. | |
| | 3 | TC 468/469 attempting to post to a non-MFT-52 tax module. | |
| | 4 | TC 468 with payment-extension date prior to RDD or with payment-extension date prior to or equal to the payment-extension date of a prior-posted TC 468. | |
| 341 | 1 | An input transaction attempted to establish a tax module in an account in which all FR codes are "8". | |
| | | Bypass for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). Also bypass for same MFTs & tax years, a TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885). | |
| | 2 | TC 474 or TC 960 attempts to post with no related Filing Requirement Code. a) Bypass the TC 474 check for MFT 01/10/14 (F941/940/944) if TC 474 document code is 77 and Blocking Series 5XX. b) Bypass this check for TC 960 with MFT 17. | |
| 342 | 1 | An input TC 320 attempts to post to a tax module in which RDD is prior to 1/1/1987 and an unreversed TC 160/270 with significant amount, 166, 234, 238, 276, or 350 was present; | |
| | 2 | A TC 160, 234, 270, or 350 (if RDD is prior to 1/1/1987) attempts to post to a tax module in which an unreversed TC 320 was present. (Note: in this situation, do not generate a TC 166, 238, or 276). | |
| | 3 | An input Audit/DP adjustment containing reference numbers 221/222 attempts to post to a tax module with a normal RDD later than 12/31/1989. | |
| | 4 | a) An input AUDIT/DP Adjustment or Account Transfer (Doc. code 47, 54 or 51) containing | |

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| | | "Interest-To Date" (TC 340/341 present) and date is greater than the cycle 23C date + 60 days of the posting cycle. | |
| | | b) An input AUDIT/DP Adjustment (Doc Code 47, 54) containing a credit interest "To" Date (TC 770 present) and date is greater than the cycle 23C date. | |
| | 5 | An input DP adjustment containing reference number 766/767 attempts to post with OTN that does not match OTN on posted TC 898. | |
| | 6 | An input DP adjustment attempts to post with reference number 766 amount greater than sum of net TC 89X memo amounts minus sum of net TC 76X in module (all with matching OTNs). | |
| | 7 | An input DP adjustment attempts to post with reference number 767 amount greater than sum of net TC 76X in module (with matching OTNs). | |
| | 8 | An input DP adjustment containing reference number 766/767 attempts to post and transaction date of posted TC 898 is more than six years earlier than current 23C date. | |
| 343 | 1 | Reserved | |
| | 2 | TC 01X attempts to post with a change other than zero to a F940, 941, 943 or 944 FRC (SCTT FRC is not 5) and Employment Code blank, and the following consistency check is not met: | |
| | | If BMF | Input FRC Must be |
| | | Employment Code is: : | 940 941 943 |
| | | 1 (T) | 01, 07, 11, 14 |
| | | 2 (S) | 1, 2 or 01, 11 or 01 |
| | | 3 (W) | 01, 07, 11, 14 or 01, 07 |
| | | 4 (M) | 01, 11 |
| | | 7 (G)* | 01, 11 |
| | | * – original input value | |
| | 3 | TC 01X attempts to post with no change to the 941 or 944 FRC (SCTT FRC is 5) and Employment Code of "9" and BMF 941 or 944 FRC is "02". | |
| | 4 | TC 01X/030 attempts to update the Employment Code when the Employment Code is "C". | |
| 344 | 1 | The transaction date of TC 550/560 is later than the Statute of Limitations Expiration Date as extended. | |
| | 2 | The Assessment Statute Expiration Date as extended by the TC 560 is not equal to or greater than the present ASER for the module. Bypass for TC 560 with DLN Blocking Series 70X, 775 or 99X. | |
| | 3 | Transaction date of TC 550/560 is earlier than the transaction date of the latest unreversed TC 550/560/564. | |
| | 4 | The Collection Statute Expiration Date (CSED) as extended by the TC 550 is not equal to or greater than the latest CSED in the module. Bypass for TC 550 with DLN blocking series 99X. | |
| | 5 | TC 550/560 attempts to post to a module which contains an unreversed TC 480. | |
| | 6 | TC 550 with a transaction date not later than the transaction date from a posted TC 520 or TC 470/CC 95. | |
| | 7 | TC 550/560 if TC 150 is not posted to module (except MFT 13 for TC 550). | |
| | 8 | TC 550 if the module contains one or more TCs 520 and no TC 520 has a Closing Code of 6X, 73, 76-89. | |
| | 9 | TC 550 attempts to post to an MFT 52 module currently in status 14. | |
| | | Note: checks 3441, 3442 and 3443 above are bypassed for TC 560 input with Blocking Series 700/775. | |
| 345 | | Reserved | |
| 346 | 1 | TC 370 (doc code 51/52) which contains more than one TC 150. An input TC 370 (doc. code 52) which contains a return (TC 150) and a TC 150 is already posted (duplicate filing condition). | |
| | 2 | Reserved | |
| | 3 | An input TC 370 with secondary TC 402 (Transfer-Out Correction) attempts to post to a tax module which did not contain an unreversed TC 400 or did not match on amount and date. | |
| | 4 | TC 370 (document code 51) with secondary TC 402 attempts to post to a module which is not in Status 29. | |
| | 5 | An input TC 400 with document Code 51 attempts to post with TC amount other than zero. Note: A TC 400 generated for overflow conditions will contain blocking series 999. | |
| | 6 | TC 370 (document code 51) for MFT 76 where on the TC 150: a) Abstract number is 163/226/205 and incoming Sponsor's Plan Year Ending is not significant; b) Abstract number is 201 and Excess Fringe Benefit Year is not significant; c) Abstract number is 204 and Reversion Date is not significant. d) Abstract number is 228 and 4980F Amendment Date is not significant. | |
| | 7 | Any TC 370 (document code 51) input transaction not containing a TC 150 which does not find a | |

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| | | TC 150 on the BMF. This check does not apply to TC 370, document code 51 with a secondary TC 402. | |
| 347 | 1 | An input transaction (other than TC 370, document code 52, or TC 998, or TC 583 with SVC code of "1" for MFTs 02/05/06 only, or TC 008) attempts to post to a module which was removed to the Retention Register. Exception: TCs 840, which will resequence for up to 10 cycles before being considered unpostable. | |
| | 2 | An input TC 370, doc code 52, blocking series does not equal 9XX, attempts to create a tax module and there is no indication of the expired module on the Retention Register. To correct request MFTRA type Z. | |
| | 3 | An input TC 370, doc code 52, (all blocking series) attempts to post and there is a tax module already present. Exception: input TC 370 blocked 9XX finds tax module present with only TC 998 posted. | |
| | 4 | An input TC 370, document code 52, blocking series equals 9XX, attempts to post and there is a record present for that module. | |
| 348 | 1 | Transaction Code 020 cannot post in the same cycle that an account entity was created. | |
| | 2 | TC 022 input in the same cycle the EO section was created. | |
| 349 | 1 | An entity input transaction (except TC 041 with significant NEW TIN containing a Temporary SSN [e.g. 9XX-XX-XXXX], TC 012, and TC 019) did not update all Filing Requirement Codes in an account entity which contained 8s in all Filing Requirement Codes. | |
| 350 | 1 | A return (TC 150) with a tax liability and a transaction date more than 3 years before the current 23C date attempted to post. The input is an amended or duplicate return, the assessment statute expiration date (as extended) of the affected tax module, is less than 60 days after the current 23C date and the tax module contains a posted return (TC 150) or the tax module contains no posted return (TC 150) but the input is a non-remittance amended return (G- coded). NOTE: Excluded from the UPC 350 checks: a)Form 1065 for tax periods 197911 and prior, b)Any return with document code 51 or 52, c) A return when a TC 560 has previously posted, if the return transaction date is earlier than TC 560 ASED. d)MFT 46, 85, 86, (Tax-Exempt Bonds) Doc Cds 61/62/72/74/75/85/86 e)MFTs 47 and 49 (PACs) f) MFT 17. | |
| | 2 | TC 160, 170, 180, 234, 300, 308 or 350 with debit amount attempts to post when machine 23C date is greater than ASED or new ASED if input on TC 300 is later that ASED and "6020B" Indicator is not significant. | |
| | 3 | Form 1120X (TC 290/291 — DLN Blocking Series 200-299) attempts to post when the ASED (as extended) is less than 60 days after the current 23C date. Bypass this check for TC 291 (B.S. 200-299) with Priority Code 9 (see Note below) or if TC 29X is a corrected UPC 350. Note: If TC 291 (B.S. 200-299) with Priority Code 9 is in a resequential situation, do not resequence, but unpost UPC 350. | |
| | 4 | An adjustment record attempts to post that contains a TC 298 with a blocking series other than 950-959, and the current 23C Date is greater than the ASED (as extended); bypass this check for TC 298 corrected UPC 350. | |
| | 5 | TC 290 (B.S. other than 200-299) with significant amount attempts to post and: a)23C date is greater than or equal to ASED, and b) TC 976 ("G"-coded) is not posted or, if TC 976 ("G"-coded) is posted, the 23C date is greater than the TC 976 Received Date plus 60 days. | |
| | 6 | TC 290 for MFT 13 with valid Civil Penalty Reference Number containing an input ASED which is prior to current 23C date plus 60 days. | |
| 351 | 1 | A TC 024 attempts to post to an entity with Subsection Code other than 03. | |
| | 2 | A TC 024 attempting to post to an entity with an Subsection Code 03 and Foundation Code 02, 03, 04 or 10. | |
| 352 | 1 | Reserved | |
| 353 | 1 | Reserved | |
| 354 | 1 | A TC 971 AC 31 attempted to post and an unreversed TC 971 AC 32 was present or a TC 971 AC 32 attempted to post and an unreversed TC 971 AC 31 was present. | |
| | 2 | A TC 971 AC 31 or 32 attempts to post to a tax module and the total module balance is zero or credit. | |
| | 3 | A TC 971 AC 31 attempts to post to a module in an account where no module in the account has an unreversed TC 520 with CC 60-67, 81, 83, 85 or 86-89, OR a TC 971 AC 32 attempts to post and the Entity 48 Indicator is zero. | |

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| | 4 | A TC 971 AC 163 and there is no unreversed previously posted TC 971 AC 63 present with an earlier date. | |
| | 5 | A TC 971 AC 263 and Third Party/Paid Preparer checkbox indicator not significant. | |
| | 6 | TC 971 AC 650 posting to MFT other than MFT 02, 08 or 34. | |
| 355 | 1 | TC 150 for MFT 44 (990PF) attempts to post with an operating Foundation Test Score Code of zero and the Current Foundation Code in the entity EO section is 03. | |
| | 2 | TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8501-8611, and the EO entity status is not 01-03, the subsection code is not 3, or the current Foundation Code is not 03/04. Do not bypass on corrected UPC 355. | |
| | 3 | TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8612 or subsequent, and the current Foundation Code in the EO entity section is not 02. Do not bypass on corrected UPC 355. | |
| | 4 | TC 150 for MFT 44 (990PF) attempts to post with an Operating Foundation Test Score of zero and the current Foundation Code in the EO entity section is 02. Do not bypass on corrected UPC 355. | |
| 356 | 1 | A Form 5578 (TC 157, Doc Code 84) attempts to post and a TC 157 for the same Tax Period has already posted to the tax module. | |
| 357 | 1 | Reserved | |
| | 2 | TC 424 without Source Code 80 is input to an EO account and the entity TCMP Sample Code indicates this tax period is covered by TCMP. | |
| 358 | 1 | Any transaction which attempts to update the Entity EO Status as follows: | |
| | | <u>From (EO Entity Status)</u> | <u>To (Input Status/Subsection)</u> |
| | | 01-03 | 06-07, 10-11 ^b , 30, 31, 33-36, 40, 41, 70-72, 99 ^b |
| | | 06 | 01-03 (unless ***), 07, 10-12, 18, 19, 22-26, 28, 29, 30-36, 40, 41, 97 ^b -99 ^b |
| | | 07, 10, 11 | 01-03 (unless ***), 06, 12, 18, 19, 22-26, 28, 29, 40, 41, 97 ^b -99 ^b |
| | | 12 | 02 ^b -03 (unless ***), 06-07, 10-11, 18-19, 22-26, 28-29, 40-41, 97-99 ^b |
| | | 18, 19 | 06, 07, 10, 11, 12, 28, 29, 40, 41, 70-72, 97-99 ^b |
| | | 20 | 18, 19, 40, 41, 70-72, 97-99 ^b |
| | | 21 | Anything except 97 ¹⁰ or 99 ^b |
| | | 22 | 06, 07, 10, 11, 18, 19, 30-36, 40, 41, 70-72, 97 |
| | | 23, 24, 25 | 06, 07, 10-12, 18, 19, 28, 29, 30-36, 40, 41, 70-72, 98, 99 ^b |
| | | 26 | 06, 07, 10-12, 18, 19, 22-25, 40, 41, 70-72, 97-99 ^b |
| | | 28, 29 | Anything except 01-03, 22, 28-29, 97 ^b -99 ^b |
| | | 30 | 06, 12, 18, 19, 22-26, 28, 29, 31-36, 40, 41, 97, 99 ^b |
| | | 31 | 06-07, 10-12, 18-19, 22-26, 28-29, 30, 32-35, 41, 99 ^b |
| | | 32 | 06-07, 10-12, 18-19, 23-25, 28-29, 30-31, 33-36, 40-42, 70-72, 99 ^b |
| | | 33 | 01-03*, 06-07, 10-12, 18-19, 22-26, 28-29, 30-32, 34-36, 40-41, 97, 99 ^b |
| | | 34 | 01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-33, 35-36, 40-41, 70-72, 99 ^b |
| | | 35 | 01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-34, 36, 40-41, 70-72, 97 ^b , 99 ^b |
| | | 36 ⁴ | 06-07, 10-12, 18-19, 20-25, 28-29, 30-35, 40, 99 ^b |
| | | 40 | 01-03**, 18-20, 22-26, 28-29, 32, 97 ^b , 99 ^b |
| | | 41 | 01-03**, 18-20, 22-26, 28-29, 30, 32-35, 40 |
| | | 42 | 01-03***, 18-26, 28-29, 32, 97 ^b -99 ^b |
| | | 70 | Anything except 01-03, 31, 36, 42 ^b , 70-72, 97 ^b -99 ^b |
| | | 71 | Anything except 01-03, 31, 36, 70-72, 97 ^b -99 ^b |
| | | 72 | Anything except 01-03, 31, 36, 42 ^b , 70-72, 97 ^b -99 ^b |
| | | 97 ^b | 06-12, 18-22, 26, 28-30, 33, 35, 40-42, 70-72, 98-99 |
| | | 98 | Anything except 01, 02, 20-22, 26, 31, 32, 36, 40-42, 70-72 ^b , 97 ^b |
| | | 99 | Anything except 01-03, 20 ⁹ , 70-72 ^b , 97 ^b |
| | | ** input status is on TC 016 with zero subsection code | |
| | | *** the input TC also has a non-zero subsection code | |
| | 2 | EXO-4-0016 - cycle 199427, allow EO status to be updated from 42 to 40; EXO-2-0029 - cycle 199326. | |
| | 3 | TSF-0-0141 - cycle 200103: allow EO status to update from 40/42 to 30/31/33 & from 01-03/20/ | |
| | 4 | TSC-1-0014 - cycle 200203 | |
| | 5 | TSC-3-0058 - cycle 200503 | |
| | 6 | TSC-4-0035 - cycle 200603 | |
| | 7 | TSC-5-0021 - cycle 200703 | |

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| | | ⁸ TSC070524 - cycle 200803 | |
| | | ⁹ TSC070530 - cycle 200803 | |
| | | ¹⁰ WR#43820 – cycle 201120 | |
| 359 | 1 | TC 020 attempts to post to the BMF and the entity has an Active EO Status (i.e., EO Status Code is 01-03, 06, 07, 10-12, 18, 19, 23-25, 30, 31, 33-36). | |
| | 2 | TC 022 attempts to post and the entity is the “Parent” of a Group (i.e., Affiliation Code 6 or 8). | |
| | 3 | TC 022 attempts to post and a tax module for MFT 33/34/37/44/50/67 has an unreversed TC 420/424 present. | |
| | 4 | a) TC 022 attempts to post and there is a —T freeze on the account. b)TC 022 attempts to post and any MFT 33/34/37/44/50/67 tax module in the account contains one or more of the following freezes: —A —E— —F —J— —J —N— —O— —P— —R —S T— (unless EO Status is 28 & Affiliation Code is 7/9) —U —V —W— —W —X— —X —Y —Z | |
| | 5 | TC 420/424 addressing MFT 33/34/37/44/50/67 attempts to post and there is a TC 022 Previously Posted (i.e., no Entity EO section). Exceptions: a)Bypass the check if the MFT is 34 and the Form 990T FRC is 02 b) A TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885) with tax period year 2006 or 2007 and its subsequent TC 420. | |
| | 6 | TC 022 input to delete EO Subsection from entity and account does not contain an EO Subsection. | |
| 360 | 1 | Reserved | |
| 361 | 1 | TC 470 (CC 95) or TC 520 (CC 82) input to a tax module without unreversed TC 240 with Reference Numbers 622, 624, 626, 628, 630, 631 or 665-673 posted or input to a tax module with TC 470 (CC 95) or TC 520 (CC 82) already posted. | |
| | 2 | Reserved | |
| | 3 | TC 470 CC 97 input to a tax module and neither the entity SC of Jurisdiction Code nor the Large Corporation Freeze is significant. | |
| | 4 | TC 470 (CC 97) input to a tax module where an unreversed TC 470 with a closing code not equal to 97 is present; or when a TC 470 with a closing code not equal to 97 is input to a tax module where an unreversed TC 470 (CC 97) is present. | |
| | 5 | TC 470 CC 97 attempts to post to the entity/a tax module and the entity has a significant account-wide “- V” (Bankruptcy) and/or “- W” (Litigation) freeze. (Do NOT allow posting as a corrected UPC 3615.) | |
| | 6 | TC 470 (CC 98) attempts to: (a)post to a tax module other than MFT 02/34, or (b)MFT is 02, but Entity F1120 FRC is other than “01” or “07”, or (c)MFT is 34, but Entity F990T FRC is other than “01”. | |
| | 7 | TC 470 CC 90 input to a tax module where an unreversed TC 520 CC 60-67/81/83/85-89 is present. | |
| 362 | 1 | Reserved | |
| 363 | 1 | A TC 150 for MFT 67 attempts to post with an Asset Code 1-9, Type of Organization other than 9, the F990 FRC is other than 3, the Audit Code is blank, the Non-PF Reason Code is 00 and the Correspondence Code is zero; send the return unpostable if: a) Entity Subsection Code is 50, 60, 70, 71, or 91; or b) The Entity Subsection Code is 03 and the Foundation Code is 09-18. | |
| | 2 | TC 150 for F990 (MFT 67), F990T (MFT 34), F944 (MFT 14) and F941 (MFT 01) attempting to post with a change of address on an account with GEN and Affiliation Code of 6 or 8. Allow to post as a corrected unpostable. | |
| | 3 | TC 150 for F4720 (MFT 50) with Abstract Number 237 attempting to post and neither of the following two conditions is true: a) Entity EO Section carries Subsection Code 02-27, 40, 50, 60, 70-71 or 90-92; b) no Entity EO Section is present and Entity Employment Code = A, G, I or T. | |
| | 4 | TC 150 for MFT 47/49 if EO Subsection is other than 82 and EO Status Code is other than 34. | |
| | 5 | TC 150, MFT 67 attempts to post with an Asset Code 1-9, a type of organization other than 9, Form 990 FRC is not 03, the non-PF Code is 10 and all of the supporting boxes are blank or more than one box is checked. | |
| 364 | 1 | Reserved | |
| 365 | 1 | TC 591/593 for MFT 67 attempts to post and the Affiliation Code in the EO Section is a 6 or 8. | |
| 366 | 1 | An input transaction attempts to establish a tax module for MFTs 33, 34, 37, 44, 47, 49, 50, or 67 and there is no Exempt Organization subsection present in the entity. | |

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| | | Exception: TC 150 for MFT 34 if input return has a Type Organization Code of "3" and/or any module establishing TC input for MFT 34 and 990T FR Code is 2. Bypass for a TC 620 with a Return Code of 4 | |
| 367 | 1 | TC 844 with significant memo amount attempting to post and the date of demand is greater than the current 23C date, or less than or equal to the TC 844 date. | |
| 369 | | TC 01X with Employment Code 3 (W) addressing an account with EO Section where: | |
| | 1 | The Subsection Code is not 00/03/50/60/70/71 | |
| | 2 | The Subsection Code is 00/03/50/60/70/71 and the current EO Status is other than 01/02/03/07/10/11 | |
| 370 | 1 | TC 000 or TC 016, document code 80, with an Affiliation Code-6 or 8 attempts to create a Parent record on the GEN File, and the input (new) GEN is already on the GEN File. | |
| | 2 | TC 000, document code 81, with an Affiliation Code-7 or 9 attempts to create a Subordinate record on the GEN File and the input (Parent) GEN is not on the GEN File; or, the input GEN matches a GEN already on the GEN File, and the input (Subordinate) TIN is already present on the GEN File; or, the new GEN is 0000. | |
| | 3 | TC 000, document code 80, with an Affiliation Code-7 or 9 is input to establish a subordinate account on the GEN File and the input (Parent) GEN is not already on the GEN File. | |
| | 4 | TC 000 (document code 80) input with a "new" GEN and no Affiliation Code; or, TC 016 (document code 80) input with an Affiliation Code other than 6, 7, 8, or 9 and a "new" GEN other than 9999; or, TC 016 (document code 80) input with "new" GEN equal to 9999 and the Affiliation Code is not equal to 1/2/3. | |
| | 5 | TC 016, document code 81 (Group Change), is input to change the GEN File, and: | |
| | | a)Parent TIN of TC 016 do not match TIN on the GEN File; or, | |
| | | b)TC 016 GEN is not on the GEN File; or, | |
| | | c)TC 016 GEN is on the GEN File and the TIN match that of the Parent; but, | |
| | | 1) TC 016 input without Definer Code "D" and the "new" GEN on TC 016 matches a GEN already on the GEN File; or, | |
| | | 2) TC 016 input with Definer Code "D" and there are no subordinates on the GEN file with the New Subordinate Indicator on; or, | |
| | | 3) TC 016 input with Definer Code "E" and the "new" GEN input on TC 016 is not on the GEN File; or, | |
| | | 4) TC 016 input with Definer Code "E" and there are no subordinates on the GEN File. | |
| | | d) "From" GEN is 0000. | |
| | 6 | TC 016, document code 80, with an Affiliation Code 7 or 9 is input with a "New" GEN present and the new GEN (other than 9999) is not on the GEN File. | |
| | 7 | TC 016, document code 80, with Definer Code F is input to change the GEN file and: | |
| | | a)TC 016 GEN is on the GEN file with the TIN matching the parent but: | |
| | | 1) The change is for an Affiliation Code of other than 6 or 8; or, | |
| | | 2) The change is for an Affiliation Code of 7 or 9 and another TC 016 for that GEN with a different TIN with an Affiliation Code of 6 or 8 did not post the same cycle or the next 3 cycles. | |
| | | b) TC 016 GEN is on the GEN file with the TIN matching a subordinate but the change is for an Affiliation Code of 6 or 8 and another TC 016 for that GEN with a TIN matching the parent did not post the same cycle or the next 3 cycles. | |
| | | c) There is an indication on the GEN file that a TC 016 with Definer Code F is awaiting update from the BMF. | |
| | 8 | TC 016 document code 80 with a Definer Code C and Affiliation Code 6 or 8 with TIN not matching the parent TIN for that GEN. | |
| | 9 | TC 016, Doc Code 80, Definer Code G, if the Affiliation Code is 1, 2, or 3, the New GEN is 9999 and the "From GEN" already exists on the GEN File. | |
| 371 | 0 | TC 000/016 Doc Code 80 with New GEN and affiliation code is 6 or 8 and the entity Memo Freeze is significant. | |
| | 1 | A TC 016 Doc Code 81 "from GEN" does not match BMF Account GEN. | |
| | 2 | A TC 016 Doc Code 80 with a significant NEW GEN and the "from GEN" does not match the Entity GEN. A TC 016 Doc Code 80 when from GEN does not match the BMF GEN and Definer code is F, C or B and Affiliation Code is significant. | |
| | 3 | A TC 016 Doc Code 80 or 81 has affiliation code 1, 2, or 3 and | |
| | | a) New GEN is other than 0000 or 9999 OR | |
| | | b) New GEN is 0000 and the Entity GEN is not 0000. | |
| | 4 | A TC 016 Doc Code 80 without Definer Code F attempts to update Affiliation Code from parent (AF 6 or 8) to subordinate (AF 7 or 9) or vice versa. | |

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| | 5 | TC 016 Doc Code 80 attempts to post and input Affiliation Code is not 0, 6, or 8 and BMF Affiliation Code is 6 or 8 and Definer Code is not C and F. | |
| | 6 | TC 020 attempts to post and the BMF Affiliation Code is 6 or 8. | |
| | 7 | TC 016 Doc Code 80 attempts to post and input Subsection Code or Status Code is significant and different from BMF Subsection Code or Status Code respectively and BMF Affiliation Code is 6 or 8 and the From GEN is zero, or the From GEN does not equal the BMF GEN. | |
| | 8 | TC 016 Doc Code 80/81 attempts to post and the New GEN is significant and BMF Affiliation Code is 6 or 8 and the Definer Code is not E. | |
| | 9 | TC 016 Doc Code 80 attempts to update EO status to 20, 24, 25, or 26 and the BMF Affiliation Code is 6 or 8. | |
| 372 | 1 | TC 590 fails to match a GEN on the GEN File or the TC 590 EIN fails to match that of a parent record (with subordinate records) or a subordinate record on the GEN File. | |
| 373 | 1 | TC 016 (document code 80) with Status Code 28 unless input GEN matches BMF GEN and BMF Affiliation Code is 7/9 and EO Status is 01-03, 20, or 21. | |
| | 2 | TC 016 (document code 81) with Status Code 29 unless input GEN matches BMF GEN and BMF Affiliation Code is 6/7/8/9 and EO Status is 01-03, 20, or 21. | |
| 374-378 | | (Reserved for EO GEN Processing.) | |
| 379 | 1 | Any transaction with document code 80/81 attempts to post to an account without an EO section unless either of the following conditions are true: a) TC 000 with DC 80/81 b) TC 016 with DC 80 c) TC 013 with DC 80 which was a previously or original UPC 302. | |
| | 2 | TC 016 with document code 80 attempts to post to an account; a) Without an EO Section and the TC 016 does not have a status code. b) With an EO Section that does not have a status code and the TC 016 does not have a status code. | |
| | 3 | TC 016 with document code 81 attempts to post to an account: a) Without an EO Section. b) With an EO Section that does not have a status code and the TC 016 does not have a status code. | |
| | 4 | TC 016 with document code 80/81 with Foundation Code 99 attempts to post to an account and either of the following conditions is true: a) Subsection Code on input is 03; or, b) Subsection Code on input is 00 and BMF Subsection Code is 03. | |
| | 5 | TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account and either of the following conditions is true: a) Current EO Status on input does not equal 00/06/07/10/11/40/41; or, b) Current EO Status on input is 00 and BMF EO Status does not equal 06/07/10/11/40/41. | |
| | 6 | TC 016 (document code 80) attempts to post with significant EO FRC on input and EO Status is zero or 20-22, 26, 28-33, 35, 40-42, or 70-72 and the BMF EO Entity Status is 20-22, 26, 28-33, 35, 40-42, or 70-72. | |
| | 7 | TC 016 (document code 80) attempts to post with significant EO FRC on input and Subsection Code is significant on input and input EO Status is not 01-03 and BMF EO Entity Status is 06/07/10/11. | |
| | 8 | TC 016 (document code 80) attempts to post and FRC on input is significant for F990PF, 990C, or 5227 and input New GEN is not 9999 and BMF GEN is significant. | |
| | 9 | TC 016 (document code 80) attempts to post and input EO Status 01-19, 23-25, 34 or and input has no significant EO FRCs and BMF does not have a significant EO or F1065 FRC. | |
| 380 | 1 | TC 290 attempts to post and the tax module Tax Shelter Indicator is "1". Bypass check if corrected UPC 380. | |
| 381 | 1 | Reserved | |
| | 2 |  | # # # # # |
| 382 | 1 | Any document code 80 transaction input with Subsection Code 03 and Foundation Code 02 unless BMF Subsection Code is 03, Foundation Code is 03/04, and current EO Status is 01-03. | |
| 383 | 1 | Any transaction for MFT not equal to 67 attempting to post with BMF F990 FRC = 3 | |

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| | 2 | A MFT 67 TC 150 with Group Code not equal to 7/8 and the F990 FRC =3. |
| | 3 | A MFT 67 TC 150 with Group Code = 7/8 and the F990 FRC not equal to 3. |
| 384 | 1 | TC 150 for MFT 03 or 15 with Abstract Number 11 without TC 055 posted. TC 150 for MFT 03 without Abstract Number 11 and TC 055 is posted. Bypass on corrected UPC 3841 or if F8752 TC 150 has CC 'F'. |
| | 2 | TC XX2 (credit reversal) attempting to post to MFT 03 or 15 tax module (with Abstract Number 11 posted) which, if posted, would reduce net posted credits to below the Abstract Number 11 amount or the MFT 15 "tax". |
| 385 | 1 | Any transaction other than 5XX, 6XX and 7XX including secondaries, attempting to post and the tax module TC 370 Blocking Series 699 indicator is significant. Bypass this check on a corrected prior/original UPC 3851. |
| 386-389 | | Reserved |
| 390 | 1 | TC 016 if: a) Input OIC Year other than 0000 or 9999; or b) Input OIC Year is 9999 and the Entity OIC Year is already zeros. |
| | 2 | TC 290 (B.S. 96X) attempts to post to a module with Abatement Refusal Indicator already "on"; and, if MFT 13, the input TC 290 matches on Civil Penalty Reference Number with a posted unreversed TC 240 (B.S. 96X)., TC 290 (B.S. 97X) attempts to post to a module with Abatement Refusal Indicator already "off", or does not match an unreversed TC 240 (B.S. 96X) on Civil Penalty Reference Number. |
| | 3 | TC 583 attempts to reverse "Lien Filed", or "SVC" indicator that fails to find a corresponding setting already posted; or, TC 583 with SVC of 1 input to MFT 03 module and no TC 582 (SVC 1) has already posted. For TC 583's from ALS system (with source code "L"): drop the TC 583 instead of unposting 3903. |
| | 4 | TC 582 with "SVC" of "1" input to MFT 03 and no return with Abstract Number 52 has posted to the module; or, an unreversed TC 582 with SVC of "1" has already posted to the module. |
| | 5 | TC 582/583 input and: a)SVC on input TC is "1" and MFT is not 01/02/03/05/06/11/52; or, b)SVC on input TC is 2/4/8 and MFT is not 52; or, c) MFT 52 module, SVC is 1/2/4/8 and no return has posted to the module. d) SVC 0, any MFT (except 01/0000, 13 and 14) and no return (TC 150/976) has posted to the tax module. e) TC 583 (SVC 1) input to MFT 01/02/05/06/11/14 and no unreversed TC 582 is posted to the entity with matching MFT, tax period and SSN or Parent EIN of the input TC 583. |
| | 6 | TC 016 (document code other than 80/81) blocked 7XX has Julian date less than 400. |
| | 7 | TC 016 (document code other than 80/81) blocked 700-749 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is on. |
| | 8 | TC 016 (document code other than 80/81) blocked 750-799 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is off. |
| | 9 | TC 29X/30X (non-doc code 51& 52) for MFT 50 attempts to post and: a)Abstract Number – 18X and: 1) Type of Organization Code in posted TC 150 ≠ 2 (unless its a generated SFR TC 150); or, 2) Abstract Amount 0; or, 3) Abstract Number did not match the Abstract Number in the posted TC 150. b) Abstract Number 15X and Type of Organization Code in posted TC 150 ≠ 1 (unless it's a generated SFR TC 150). c) Abstract Number does not equal 15X/18X/213/214/234. |
| 391 | 1 | TC 910 attempts to post and module already contains an unreversed TC 910 which matches on Agent ID. |
| | 2-6 | (Reserved) |
| | 7 | TC 241 with Reference Number not matching the Reference Number of a posted TC 240. |
| | 8 | TC 149 with a code that does not match with code on a posted TC 148 |
| 392-394 | | (Reserved) |
| 395 | | Invalid Date Fields (listed below are TCs and possible invalid date fields): |
| 395 | 1 | a)TC 000, TC 01X, TC 030: Date of Death, Deductibility Year, Ruling Date, Advance Ruling Expiration Date, Business Op Date, OIC Acceptance Year, PIA Date, or Wages Paid Date. b)TC 05X, TC 06X, TC 07X, TC 08X, TC 09X, TC 10X, TC 59X CC 13: Effective Date. |
| | 2 | EO Accounts (Identified by Doc Code 80 and 81): TC 000, TC 01X, TC 030: Date of Death, EO Status Date, Deductibility Year, Ruling Date, Advance Ruling Expiration Date, Business Op Date, OIC Acceptance Year, PIA Date, or Wages |

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| | | Paid Date. | |
| | 3 | TC 971, 972: XREF Tax Period or Secondary Date | |
| | 4 | TC 150: Correspondence Received Date | |
| | 5 | a) Receipts (Doc Code 17, 18, 19, 24, 48, 54): Secondary Tax Period. b) TC 29X, TC 30X: Agreement Date, Claim Rejected Date, Statute Extension Date, Correspondence Received Date, Amended Claim Received Date, Credit Interest to Date, Debit Interest to Date, Ref. Statute Control Date, 2% Interest Date, or 30/90 day Date. | |
| 396 | | Reserved | |
| 397 | | Reserved | |
| 398 | 1 | End of Year Purged Unpostable. | |
| | 2 | a) A prior-year TC 015/030 attempting to post in 2002; or b) a TC 520 with a BLLC not 00, 21-27; or c) a prior-year F720 return attempting to post in 2002 with an abstract /reference number with a negative amount (credit); or d) a prior-year TC 91X attempting to post in 2002. | |
| 399 | 1 | A return with RPS/ISRP/Lockbox Indicator of "2" attempts to post to a module and no unreversed RPS 610 or unreversed TC 610 with doc code 70/76 or TC 670 with doc cod 70/76 is posted. BYPASS if the balance due/overpayment field is zero. Also bypass on a corrected unpostable. | |
| | 2 | [REDACTED] | # # # |
| | 3 | A return that does not have a RPS/ISRP/Lockbox indicator of "2" and there is an unreversed RPS 610 or TC 610 with Doc Code 70/76 or TC 670 with Doc Code 70/76 posted. BYPASS on a corrected unpostable. Exception: Bypass all of UPC 399 if: a) TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 610 amount absolutely (reversed or unreversed) with no more than one unreversed TC 610 posted; or b) TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 650 amount absolutely (reversed or unreversed); or c) TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 670 amount absolutely (reversed or unreversed). d) 150 is for MFT 17. | |
| 400-427 | | Reserved | |
| 428 | 1 | TC 150 if Entity TETR indicator is already significant and either Return TETR field is significant, or Verified-TETR field is more than 0.01 (possible duplicate TETR claim). | |
| | 2 | TC 150 if: a) Tax Period is not 200612 thru 200711 and b) Return TETR field is significant, and d) TETR-Verified field does not equal .01. Bypass this unpostable for short returns (CCC=F) if tax period is 200601 thru 200611 and there's a FYM mismatch (meaning they really are short returns). | |
| | 3 | TC 150 if it contains Computer Condition Code 'Q', the tax year is 2006 or 2007 and the module is in status 04 or has a non-zero module balance before the return posts. (Credits and/or Return-extension in the module mean we should be getting more than a TETR-only return.) | |
| | 4 | TC 150 for F1120POL (MFT 02 & Doc Code 20) and F990T (MFT 34) if the input return contains Computer Condition Code 'Q' and there is an EO section with an EO Status Code of 98 (Terrorist org.) Bypass if Verified-TETR field = .01. | |
| | 5 | An adjustment (TC 29X/39X) which contains Reference Number 253 or 254 (TETR Claim or TETR Credit Interest) if: a) MFT is not 02/05/06/07/34; or b) Tax Period is earlier than 200601 or later than 200711. | |
| 429 | 1 | An input transaction attempting to update filing requirements which is inconsistent with current filing requirements. See IRM 3.13.222.99 UPC 429. | |
| | 2 | TC 01X, 030 is input with sole proprietor SSN and there is a significant FRC on the BMF for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T). TC 01X, 030 is input with significant FRC for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T) and sole proprietor SSN is significant on the BMF unless the input sole proprietor SSN is 000000001. TC 053 is input and there is no significant FRC for Form 1120, 1041, 1065, 1066, 990-C, 990- | |

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| | | T, 5227, 990-PF or 990. |
| | 3 | TC 054 or 055 in input and the Form 1065 FRC is other than 01 and the Form 1120 FRC is other than 01, 02 or 19. Bypass on a corrected unpostable transaction. |
| | 4 | TC 054 is input, the input FYM does not match the entity FYM, and the Form 1065 FRC is other than 01. Bypass on a corrected unpostable transaction. |
| 430 | 1 | TC 016 attempting to turn on the entity PMF indicator and the PMF indicator is already on. |
| 431 | 1 | A transaction attempting to update the Location Address 1 & 2 and the Location Address 2 does not contain 2 and only 2 commas, and/or a U.S. state code is present that is other than 2 characters. |
| 432 | 1 | A transaction input with an employment code other than blank, A, C, F, G, I, M, N, S, T, W, or 9. |
| 433-436 | | Reserved |
| 437 | 1 | TC 898 with doc code 45 attempting to post and it does not find after 10 cycles, a TC 840 with the same DLN |
| | 2 | TC 898 with doc code 77 containing a transaction date not within 12 days of a TC 846. |
| | 3 | TC 898 containing a memo amount that exceeds the transaction amount of the TC 840 (if the doc code is 45) or TC 846. |
| | 4 | TC 899, if the OTN does not match the OTN of a prior posted TC 898. |
| | 5 | TC 899, if the memo amount exceeds the net amount of the prior posted TC 898 with matching OTN minus TC 766 with matching OTN. |
| 438 | 1 | TC 971 Action Code 301-308 does not locate a TC 650/660 matching on DLN in the tax module |
| | 2 | Reserved |
| | 3 | TC 971 AC 301-308 when XREF DLN contains Doc Code 24 or 34. |
| 439 | | Reserved |
| 440-489 | | Reserved |
| 490 | 0 | Unpost an MFT 76 non-G-coded return that has same Abstract Number(s) and amount as a previously posted TC 150/973. |
| | 1 | Generally, any input transaction attempting to post with an invalid field. For example: |
| | | ▪ Undefined value such as an invalid MFT. |
| | | ▪ Value out of range such as a month of 13. |
| | | ▪ Wrong type such as a character in a numeric field. |
| | | ▪ Wrong sign for a money amount. |
| | | ▪ Incompatible value such as an SSN for MFTs not equal to 13/42/51/52/58/68/76/78. |
| | | ▪ Input TC with tax period not equal to YYYY12 for MFT of calendar year filer (e.g. MFT 07, 10, 11, 15, 16, 77, 78) |
| | | Exception: For MFT 07, bypass this unpostable when posting a TC 620, 460, or a TC 150 with CCC of F. |
| | | ▪ BOD Code other than SB/TE/LM |
| | | ▪ Sum of F720 debits not equal to Total Tax Settlement amount and difference is \$100 or more.. |
| | | ▪ Sum of F720 credits (TC 766's) not equal to "Net Tax 766 Computer" and difference is \$100 or more. |
| | | ▪ TC 290 with secondary TC 181 with special DLN nnt5499993999y & PRC=68 attempts to post when Entity One-Time EFTPS/FTD Penalty Rebate Indicator is already set; where nn = FLC, t = Tax Class, y = Year of processing. |
| | | ▪ Unpost MFT 76 Returns, if the applicable date field is not significant. |
| | | ▪ Unpost Entity TC 971 ACs 341/342/343 cycle 200732 & subsequent. |
| | | Unpost input adjustment transaction with reference number 403. TC 962 (CAF) attempting to post in 2010 and subsequent years. |
| | 2 | Input TC 150 (non "F" coded F5227) with a tax period later than 198712 and the input tax period does not end in 12 (YYYY12-calendar year). |
| | 3 | a) Any TC 150 or TC 29X transaction blocked other than 400-439 for MFT 04 with a tax period between 199503 and 199712. |
| | | b) Any MFT 04 transaction addressing a tax module with a tax period later than 199712. |
| | | c) Any MFT 61 transaction attempting to create a tax module for tax period 198707 or subsequent. |
| | 4 | MFT 06 TC 150 with Number of Partners field equal to Total Assets field. Bypass check on corrected UPC 4904. |
| | 5 | Any TC addressing MFT 16 with tax period prior to 199412 and/or input tax period does not end in 12 (yyyy12 - calendar year) |
| | 6 | Any TC addressing MFT 77/78 and tax period is prior to 198612. |
| | 7 | Any TC addressing MFT 15 and tax period is prior to 199012, except a TC 6X2/7X2 with Doc Code |

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| | | 24/34. |
| | 8 | TC 150/29X/30X with Abstract Number 11 present and tax period does not equal 198806, 198903 or 199003. |
| | 9 | Any TC 150 attempting to post with a Total Tax Settlement field equal to 10 billion dollars or more. (\$10,000,000,000.00) |
| 491 | 1 | Revenue Receipt transaction with a)Secondary TC ≠ 170/171/180/181/234/270/280/340/360/460/472/570/590/770/771/772; or, b)Secondary TC 770 not carried by TC 721/722/832/840; or, c)Secondary TC 771 not carried by TC 842; or, d)Secondary TC 772 not carried by TC 720. |
| | 2 | MFT 03 TC 150 with Abstract Number 000 with significant amount or with Abstract Number 001 through 009. |
| | 3 | Any transaction input for MFT 88 and: a) TC not equal 001-007/971 AC 390-399/98X; or b) Tax year is not 2 years prior to current year; or, c) Tax period month not equal to 12. |
| | 4 | a) MFT 42 TC 6XX-8XX Credit transaction; b) MFT 42 TC 290/300 with significant amount in any of the transaction amount fields (primary, secondary, penalty or interest) or with significant amount in a Ref/Abstract amount. |
| | 5 | TC 150 MFT 60 with Total Tax Settlement \$100,000,000 or more. |
| | 6 | MFT 02 TC 150, document code 06 (F1120SF), if Tax Period is prior to 198408. |
| | 7 | MFT 05 TC 17X/80X addressing a tax period prior to 198712. |
| | 8 | MFT 05 TC 488/489 addressing a tax period 198712 or later. |
| | 9 | Reserved |
| 492 | 1 | Invalid Closing Codes a)TC 530 with CC other than 00-39 b)TC 520 with CC other than 60-67, 70-85 c)TC 521/2 with CC other than 00, 60-89 d)TC 59X (except 592) with a CC 00 |
| | 2 | MFT 02 TC 150, document code 07 (F1120FSC), if Tax Period is prior to 198501. |
| | 3 | Any TC 30X for MFT 13. |
| | 4 | Any transaction carrying an FLC of 60/78 posting prior to 2007. |
| | 5 | TC 29X/30X for MFT 10 with Item Reference Number ≠ 998/999. |
| | 6 | Item Reference Numbers 320/321 a) on TC not equal to 300; or, b) for MFT not equal to 02/33. |
| | 7 | Any TC not equal to 652/662 or a TC 652/622 with secondary transaction(s) directly addressing MFT/Tax Period 01/0000. |
| | 8 | TC 150 for MFT 76 with Abstract Number 224, 225, 227 and no Abstract 159, 163, 226 respectively, already posted. |
| | 9 | TC 150 with Abstract Number 220. |
| 493 | 1 | The FMS Levy-Post Match record, if: a)Levy Match Indicator is not "L" or "M", or b)Payment type is not NL, NV, OC, OE, SC, SE, VC or VE |
| | 2 | Transaction input for MFT 52 and TC is less than 150 (except 001-007/01X/14X). |
| | 3 | MFT 07 transaction input with tax period prior to 198712. |
| | 4 | TC 29X/30X (including doc code 51) with CVPEN reference number 681-683, 685 or 689-699 addressing MFT other than 02/05/51/52. Exception: Reference number 689 posting to MFT 37, 44, 46 & 67 module. TC 29X (including document code 51) with Reference Number 688 addressing an MFT other than 06. |
| | 5 | For MFT 06 only, unpost any TC input for significant amount and the Tax Period is prior to 197912. For MFT 06 only (except for return Doc Code 67/68 for tax period 200112 & subsequent), if tax period is 197912 or later, unpost the following transactions: |
| | 6 | TC 150/27X for significant liability amount. |
| | 7 | Any secondary TC 160/161/240/241 amount that is not a multiple of \$50 (except for return Doc Code 67/68). |
| | 8 | Any secondary TC 160/161 input and an unreversed TC 240/246 is already posted to the module (except for return Doc Code 67/68). |
| | 9 | Any secondary TC 240/241 input and an unreversed TC 160/166 is already posted to the module |

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| | | (except for return Doc Code 67/68). |
| 494 | 0 | Any TC 29X/30X/370 (document code 51) with Credit Reference Number 402 and TC 370 (document code 52) with TC 636 with Appropriation ID 01 attempting to post. |
| | 1 | Any TC 29X/30X (Doc Code 54/47) with: a) Old Reference Number 003, 007, 008, 184, 185 attempting to adjust fields on a TC 150 for MFT 01 that posted 01/01/2005 and subsequent or attempting to adjust fields on the TC 150 for MFT 14; b) New Reference Number 104-113 attempting to adjust TC 150 for MFT 01 posted prior to 01/01/2005. Any TC 370 (Doc Code 51) with: c) Significant old fields "Withholding Tax Amount" (equivalent to Reference Number 003) or "Adjusted Total Backup Withholding" (equivalent to Reference Number 008) attempting to adjust a TC 150 for MFT 01 that posted 01/01/2005 and subsequent, or attempting to post a new MFT 01 TC 150. d) Significant new F941 fields: Current Quarter Adj. Fraction Cents Amount, Current Quarter Adj. Sick Pay Amount, Current Quarter Adj. Tips Life Ins. Amount, Current Year Adj. to Withholding Amount, Prior Quarter Adj. SS & Medicare Tax Amount, Special Adj. to Income Tax Amount, Special Adj. to SS & Medicare Tax Amount, Total SS & Medicare Tax Computer Amount attempting to adjust a TC 150 for MFT 01 posted prior to 01/01/2005. |
| | 2 | Any TC 30X or non-MFT 13 TC 290 with Reference Number 500-664, 674, 675. Exception: Reference Number 661/662 for MFT 49 only. |
| | 3 | Any TC 290/300 with more than one of the same secondary transaction codes. |
| | 4 | Any TC 290/300 with 1st secondary TC present and other than 290/291/300/301/534/535/538/539, or 2nd secondary TC present and other than 294/295/298/299/304/305/308/309 or 3rd, 4th, 5th or 6th secondary TC present and other than 160-161/170-171/180-181/234-235/240-241/270-271/320-321/340-341/ 350-351/360-361/770/772. |
| | 5 | TC 290 for MFT 13 with B.S. 150-179 (non-refile) with significant amount. |
| | 6 | Any MFT 13 transaction with tax period prior to 198012 |
| | 7 | Any MFT 13 TC 29X with Blocking Series other than 199/52X/96X/97X/98X/99X with significant secondary transaction codes or amounts. |
| | 8 | Any MFT 13 TC 29X with Reference Number other than 000/500-699 or with Reference Number 618. |
| | 9 | Any MFT 13 TC 29X (B.S. 53X/59X) with no Reference Number, or any TC 29X/30X/370 with more than one 5XX/6XX Reference Number. |
| 495 | 1 | A transaction attempts to update the first print line and the sum of the character counts does not equal the actual length of the new print line. |
| | 2 | <ul style="list-style-type: none"> ▪ Prior to 2006: Any transaction that would establish a tax module for MFT 58 for Tax Period 198010 and later. ▪ 2006 & subsequent: Unpost any MFT 58 transaction. |
| | 3 | Any transaction input to MFT 51 (F709) module with MM in Period Ending of other than 12 and the Tax Year (TY) Period Ending is 1982 or later. |
| | 4 | TC 290 (B.S. 400-499) with Secondary TC 766/767 input for Tax Period 197903 and prior. |
| | 5 | TC 29X with Ref Number 251 attempting to post to MFT other than 02, 05 or 06. |
| | 6 | TC 290 (B.S. 400-499) input for other than zero liability amount and/or with Credit Reference Numbers other than 766/767 present. (Bypass for TC290 (B.S. 400-439) MFT 04/10 for tax period 199512 and subsequent.) Exception: Allow Reference Numbers 3XX for MFT 40. |
| | 7 | TC 290 (B.S. 48X) with Credit Reference Number 311 present. |
| | 8 | TC 290 (B.S. 4XX) input with Credit Reference Numbers 766/767 and MFT is other than 01/02/03/04/05/06/11/12/16/33/34/37/44. |
| | 9 | TC 011/04X attempts to post with a transaction date more than two years prior to the current (23C) date. |
| 496 | 1 | TC 000 which attempts to establish an account comes in with insignificant (missing) Name Line and/or Address data. |
| | 2 | TC 29X/30X carrying 63X credits attempts to post with period ending other than 197810 thru 198011. |
| | 3 | Transaction input for Form 11B (MFT 62) and the input Tax Period is 198007 and later. |
| | 4 | Transaction input with an invalid File Location Code (FLC) in the DLN. |
| | 5 | TC 011/041 input a) with an invalid TIN. b) with TIN and Cross-Reference TIN inconsistent. |
| | 6 | Transaction input for MFT 51 and TC is less than 150 (except 001-007/01X/03x/14X). |

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| | 7 | TC 582 with an "SVC" of "1" and no estate TIN present on input transaction attempts to post to MFT 02, 05, or 06. | |
| | 8 | TC 290 (Blocking Series 960-979) for any MFT and TC 290 (Blocking Series 980-999) for MFT 13 only input with significant liability amount and/or other transactions (secondary/tertiary TC's) and/or item/credit reference (non-penalty reference) numbers. | |
| | 9 | Any transaction with zero tax period that is attempting to post and its MFT is not 00 (entity), nor 01 (FTD module) nor 52 (estate tax module). | |
| 497 | 1 | Reserved | |
| | 2 | TC 29X/30X with secondary TC with future date. | |
| | 3 | TC 65X or 66X or 670 (MFT 08 only) attempts to post to a module where the transaction date of the input TC is greater than the current 23C Date. | |
| | 4 | Reserved. | |
| | 5 | A non-"G"-coded TC 150 with RPS indicator of "2" and amount present in the remittance field. | |
| | 6 | TC 694 DPC 50/51 addressed to an MFT other than MFT 13; TC XXX that is not TC 694/695 but has a DPC 50/51 TC 694 DPC 50/51 with no 2ndry TC 360; TC 694 DPC 50/51 with 2ndry TC 360 that does not match TC 694 on money amount; TC 694 DPC 50/51 with Tax Period Month that does not match "12". | |
| | 7 | TC 984 attempts to post and any accumulator (except Earned Income Credit) would equal a negative amount, or accumulator for Earned Income Credit would equal a positive amount. | |
| | 8 | TC 670 | |
| | | a)with a secondary TC 460 attempts to post to a module with an MFT other than 51, or the MFT 51 tax period is other than the 4th quarter; or, | |
| | | c) With a secondary TC 340 attempts to post to a module with an MFT other than 05/52/58/60. | |
| | 9 | Non-EO TC 000/01X/030/04X with significant Date of Death (valid date or all nines (9s)) and a)MFT is not 00 or 52; or, c) Date of Death is not all 9s and is higher than current 23C date. | |
| 498 | 1 | A TC 04X with an invalid TIN, specifically: a) TC 040 without a valid SSN (TIN prefix 0); or c) TC 041 without an invalid SSN (TIN prefix 1). | |
| | 2 | a) If MFT 74, Plan =000, and current cycle is 200626 or earlier, unpost transactions with significant transaction amount unless doc code 24/34. b) If MFT 74, Plan=000, and current cycle is 200627 or subsequent, unpost all transactions, except TC 521 for 2009 processing year). c) If MFT 76 unposts a TC 150 with Plan Number 000 if the TIN is an EIN (not an SSN). | |
| | 3 | TC 620 (document code 04) with a transaction amount greater than zero. | |
| | 4 | [REDACTED] | # # # |
| | | a)Tax Period is prior to 199608 and DDP is more than \$5,000; or b)Tax Period is 199608 or subsequent and: 1) DDP is more than \$50,000; or 2) For DDP on a TC 150 with Gross Receipts of \$1 million or less, the DDP is more than \$10,000 or more than 5% of the Gross Receipts. | |
| | 5 | TC 141/142/015/030/920 with AO not equal to 21-27 (inclusive) or 35. TC 015 or 030 if the AO is not equal to 21-36 (inclusive). | |
| | 6 | Reserved. | |
| | 7 | A TC 740 (Undelivered Refund Check) input for zero amount. | |
| | 8 | TC 148 with indicator '03'. | |
| | 9 | Any transaction with MM in Period Ending of other than 12 if TY Period Ending is 1976 or later and it is addressed to an MFT 09 (CT-1) module. | |
| 499 | 1 | A return with MFT 09/36/50 containing address change data. | |
| | 2 | A F1065 (except doc code 67/68 for tax period 200112 & subsequent)/990/1041A containing a tax liability. | |
| | 3 | A Form 1120 return where the sum of deductions (Total Deductions plus Operating Loss Deductions plus Special Deductions) result in an amount in excess of 13 positions. | |
| | 4 | A transaction in which the byte count (IBM System 360 terminology for determining record length) is in error. | |
| | 5 | A transaction containing money in a field that should be zero. | |
| | 6 | Any MFT 47 transaction that is an assessment or a payment, or an adjustment (TC 29X/ 30X/ 371) | |

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| UPC | RC | Description |
|-----|----|---|
| | | carrying an assessment or a payment. |
| | 7 | a)TC 420/424/428 with FLC in DLN not equal to a SC code; or |
| | | b)Primary Business Code (PBC) not equal to 201-207, 212-215, 295-299, 300-399, 400-499, 610, 612-615, 620-624, 631, 633, 635-636, 641, 643-644, 650-655, 660-661, 663-665, 668-669, 671-673, 675, 689-699 or 700-799; or |
| | | c)TC 424 with Push Code 010 and 918A-PBC equal to zero; |
| | | d)918A-PBC significant and Push Code not equal to 010. Exception: Bypass this Reason Code for a TC 420 with Doc Code 77. |
| | 8 | TC 370 with: |
| | | a)document code other than 51 or 52; or, |
| | | b)amount not equal to the sum of the secondary transaction amounts Note 1: If document code 52, TC 370 amount must be zero. Note 2: If a Civil Penalty Reference Number is present, use the Civil Penalty Reference Number amount in computing the sum; or, |
| | | c)significant 870 Date and no TC 300/304/308; or, |
| | | d)credit amount (Exception: TC 370 Doc Code 51 with a credit amount if there is a secondary TC 402 with credit amount); or, |
| | | e)A TC 370 Doc Code 51 for MFT 13 with a secondary TC 16X, 17X, or 18X penalty transaction code; or, |
| | | e) document code 51 for MFT 13 with secondary TC 564/97X or 150 or less. |
| | 9 | Any MFT 01 TC 150, if tax period is 199212 or earlier, with an incorrectly formatted ROFT. |

5 Unpostable Codes - EPMF

| Code | Condition |
|------|---|
| 801 | An input Transaction Code other than TC 000 with Doc Code 04 or 63, 150, 99X or 90X which fails to match an Employer Identification Number of an account on the EPMF. |
| 802 | Transaction Code 000 with Document Code 04 or 63 matches on EI Number with an Account on the EPMF. |
| 803 | A transaction that matches on EIN with the EPMF, but the first position and/or two of the last three positions of the Name Control of the transaction do not match the name control or cross-reference name control of the EPMF account. |
| 806 | An attempt to post a TC 151 or 420 and neither an unreversed TC 150 or 154 nor an unreversed TC 977 (posted prior to cycle 198228) is present in the return module or an attempt to post a TC 421 and no unreversed TC 420 or 424 is present in the return module. |
| 808 | An attempt to post a TC 150 that does not contain "G" Condition Code and the EPMF already has an unreversed TC 150 posted to the return module. This check is not performed on corrected unpostable 808 TC 150s, and the return is posted as a TC 976 (duplicate return). |
| 810 | A transaction other than Doc Code 64, TC 012 or TC 42x that attempts to Post to a Plan with a plan requirement of Filing Requirements 8. (Bypass for all TC 42X) EFAST transactions are not subjected to this test. |
| 811 | A transaction other than Doc. Code 63, TC 012 attempted to post to an entity with Entity Filing Requirements of 8's. EFAST transactions are not subjected to this test. |
| 812 | An attempt to post a TC 424, TC 592, TC 930, or TC 960 to a tax module that does not exist and the plan year ending month of the transaction does not match the plan year ending month, first prior plan year ending month, or second prior plan year ending month for the plan. This test is bypassed for corrected unpostable 812 transactions. |
| 814 | A TC 420 that attempts to post and the return module already contains an unreversed TC 420. |
| 815 | A document code 63 TC 020 attempts to change the Entity Filing Requirements to 8's from 0's when not all of the Entity Filing Requirements are 0's. |
| 823 | A TC 122, 126, 141, 474, 59X, 930 or 960 attempting to post and there is no plan data module present for the plan number on the input transaction on the EPMF. |
| 824 | A TC 151, 421, 428, 475, 592 or 961 attempting to post and there is no return module established on the EPMF. |
| 832 | Document Code is invalid for the Transaction Code. |
| 836 | An attempt to post a TC 592 when an unreversed TC 590, 591, 593, 594, 595, 596, 597, 598 or 599 is not present in the module. |
| 838 | An attempt to post a TC 475 when an unreversed TC 474 is not present in the module. |
| 839 | A return module transaction that contains as the Plan Year Ending month or year zeros as blanks or that contains as the Plan Year Ending month a number less than 01 or greater than 12. |

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| Code | Condition |
|------|---|
| 840 | When the document code is 64, the Transaction Code is 000, and the Transaction Plan Number matches that Plan Number of the Transaction EIN and the EPMF that already exists. |
| 842 | An attempt to post a Document Code 64 MFT 74 TC 053 (Change of Plan Year Ending Month) when the Plan Data module is not present. |
| 843 | An attempt to post a TC 96X when the CAF indicator is not a 0, 1, 2, 5, 6, or 8. |
| 844 | A Doc Code 63, TC 012 attempts to post and the Entity Filing Requirements are not 8. |
| 845 | A Doc Code 64, TC 012 attempts to post and the Plan Filing Requirements are not 8. |
| 847 | An attempt to post a TC 961 and an unreversed TC 960 is present in the module. |
| 851 | An IRS-generated TC 151 reversal DLN does not match the DLN of any TC 150, 155, 156, 976, or 977 in the tax module or some condition exists that will not allow a return to be moved from one module to another (for TC 151-CD 020 ñ 029) or the reversal DLN does not match the transaction DLN of any TC 154 in the module (for TC 151-CD 019). |
| 852 | An attempt to post a TC 122 when an unreversed TC 121 or 123 for the same MFT and Plan Number is not present. |
| 853 | KEOGH EIN Mismatch <ul style="list-style-type: none"> ▪ Any transaction code attempting to post the EIN 51-0099493 OR 04-1867445. ▪ Any transaction code 011 with "To Number" of 51-0099493 or 04-1867445. |
| 854 | An attempt to post a TC 126 when an unreversed TC 125 for the same MFT and Plan Number is not present. |
| 869 | An input record with a format unacceptable to the EPMF posting program. |
| 870 | An attempt to post a TC 424 to a module that contains an unreversed TC 420. |
| 871 | An attempt to post a TC 424 to a module that contains an unreversed TC 424. |
| 872 | An attempt to post a TC 428 to a module that does not contain unreversed TC 420. |
| 877 | An amended return (TC 150 with a ìGî Condition Code or TC 977) attempts to post to a module with no prior unreversed TC 150. For corrected unpostable 877 transactions that fail this test, the ìGî code is removed and the transaction posts as TC 150. |
| 890 | Assigned to transactions with Unpostable Classification Code of 4 (end-of-year purged unpostables). |
| 899 | A transaction is about to be resequenced but the format of that type of transaction will be changed for the next cycle. |

6 Unpostable Codes - PMF

| UPC | RC | Definition |
|-----|----|---|
| 501 | 01 | Mismatch on TIN, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year). |
| 503 | 01 | TIN matches an EIN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year). |
| | 02 | TIN matches an SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year). |
| | 03 | TIN matches both an EIN and SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year). |

7 Unpostable Resolution Codes

Unpostable Resolution Codes are input using the GUF command codes UPBAT and UPRES to close unpostable transaction cases

NOTE: For CAWR Unpostable Codes, take the necessary action outlined in IRM 4.19.4, CAWR Reconciliation Balancing, under the Unpostable Procedures section.

| Value | Meaning |
|-------|--|
| 0 | No change made to transaction. Attempt to re-post at Master File. Valid on all master files. |
| 1 | Transaction to be reinput with same DLN. Valid on all master files except CAWR. |
| 2 | Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD may create a control base on IDRS. |

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| | |
|---|--|
| 5 | IMF: changes any combination of error delay code, name control, and name line. Not valid on any other master file. |
| 6 | Can add a condition code to any TC-150 |
| | BMF: changes any combination of name control, TIN, transaction code, transaction date, TIN prefix, error delay code, MFT and tax period. |
| | CAWR: changes TIN and/or name control. |
| | EPMF: changes any combination of tax period, name control, TIN and plan number. |
| | IMF: changes any combination of name line, TIN, POD codes, transaction code, transaction date, error delay code, MFT, tax period, name control and spouse SSN. |
| | IRAF: changes any combination of tax period, name control, TIN, transaction code, and transaction date. |
| | PMF: Changes any combinations of TIN, TIN prefix, and name control. |
| 8 | Transaction sent to Reject Register or Error Resolution System. Valid on all Master Files except CAWR and PMF. |
| A | Automatic correction of name control. Valid on all master files for a limited number of UPC's. |
| B | Valid for IMF and BMF only. Special closure of opened assigned cases. |
| C | Valid on all Master Files. Places or updates a case in suspense status. |
| D | Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD will not create a control base on IDRS. |
| S | Places or updates a case in suspense status. |

8 Unpostable Command Codes

| Value | Meaning |
|-------|--|
| UPASG | Program to reassign an unpostable case. |
| UPBAT | Program to batch close unpostable cases. |
| UPCAS | Places/updates a case in suspense status. |
| | Program to request tax module information. |
| | Program to request charge-out (Form 4251). |
| | Program to create or modify UP-HISTORY-SECTION. |
| UPDIS | Program to display an unpostable case. |
| UPRES | Program to correct an unpostable case. |
| UPREV | Program to assign a Quality Review status to an unpostable case. |
| UPTIN | Program to display data for all unpostables that are currently on the GUF data base for a requested TIN. |

9 Resequencing Codes (IMF Only)

| Code | Definition |
|-------|---|
| 00 | Default - The Reason Code is not available or the resequenced transaction does not meet any of the Reason Code Criteria listed below. |
| 01-05 | Reserved for temporary resequencing of transactions. |
| 06 | Created when setting FPLP manual setting to expire in 52 cycles where a TC972 AC 61 will be created to turn the FPLP manual setting. |
| 07-09 | Reserved for temporary resequencing of transactions. |
| 10 | TC971 AC 63 until cycle YYY25 or until account is created. UPC 151 in cycle YYYY25 if account is not created. |
| 11 | Resequenced by Run 460-08 for numerous conditions such as posting delay code. |
| 12 | Unreversed TC 576 posted (-Q Freeze) and transaction is debit |
| 13 | TC 150 input to a module and an unsettled TC 150 is posted |
| 14 | Multiple adjustments input in the same cycle |
| 15 | Reserved |
| 17 | Incomplete name line generation |
| 18 | TC 903 or 904 if no other transactions are input in the same cycle. |
| 19 | Account creating transaction on the invalid segment during the Pre-DM1 cycle or valid transaction during DM1 cycle. |
| 20 | TC 150 claiming more estimated tax credits than are posted in the module. |
| 21 | TC 670 or TC 680 input to a module with an -I freeze |
| 22 | TC 018 and TC 740 input in the same cycle |

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| Code | Definition |
|-------|---|
| 23 | Short entity TC 140 or TC 141 or TC 142 and TC 140 input the same cycle |
| 24 | RPS TC 610 input prior to cycle 31 if no account posted |
| 25 | TC 920 status overflow |
| 26 | Merge imitating transaction input to an account containing a significant Entity TC 898 indicator. Will resequence 1 cycle to allow 460-12 housekeep the TC 898 indicator. May unpost UPC 134-3 if TC 898 indicator remains set. |
| 27 | TC 29X blocked 200-289 if no TC 150 posted |
| 28 | IMF/BMF offset in progress |
| 29 | Adjustment with reference number 897 attempting to post to an account with an unsettled spousal claim. |
| 30 | Doc Code 34 credit transaction or ES validation in progress |
| 31 | Entity change transaction input the same cycle as doc code 50 transaction |
| 32 | Unique End of Year processing |
| 33 | TC 295/299 with future interest computation date |
| 34 | TC 129 resequencing |
| 35 | TC 150 input the same cycle as account creation |
| 36 | Credit elect to surviving spouse |
| 37 | Spousal offset |
| 38 | TC 811 input to a module with an unsettled TC 811 |
| 39 | TC 820, 824, 830 or 890 resequence prior to unposting UPC 175. |
| 40 | TC 131, Type 01 if 11 or more are attempting to post in the same cycle |
| 41 | TC 290 Reference Number 897 input in cycle YYYY04 |
| 42 | TC 271 RC 62 greater than the Failure to Pay Penalty |
| 43 | TC 430 with a fiscal mismatch on tax period |
| 44 | TC 150 if the K-1 ES payment indicator is significant |
| 45 | Reserved |
| 46 | TC 992 for Treasury Employees |
| 47 | G coded political check off if no TC 150 posted |
| 48 | ELF Balance Due will resequence until cycle YYYY20 unless payment is posted |
| 49 | Any transaction will resequence for 2 cycles prior to unposting |
| 50 | TC 500 52 or 53 if no account posted |
| 51 | Reserved |
| 52 | Revenue receipt transaction if name control mismatches |
| 53 | TC 840 if the module is on the retention register |
| 54 | ELF return with CCC 1 |
| 83-89 | System-generated (for temporary use only) |
| 90 | Transaction sent back from CADE that have not posted in the Return to Legacy Entity/Tax Module. |
| 97 | Transactions that create IRA transactions based on analysis of IRA Condition Codes. This will be done in cycle IPW200448 till 200504 to eliminate potential problems with creating IRAF TC9s0 to merge into IMF. |
| 98 | Merge in progress |
| 99 | Transaction rejected at Master File |

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User Notes