

# Section 5 - Debtor Master File (DMF)

## 1 Nature of Changes

| Description                  | Page No. |
|------------------------------|----------|
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## 2 Background

Reference IRM 21.4.6, Refund Offset

IRC Sections 6402(c) and (d), require a taxpayer's overpayment to be applied to any outstanding non-tax child support or Federal agency debt prior to crediting an overpayment to a future tax or making a refund. The IRS has affected these offsets through the DMF Program since 1984.

The Debt Collection Improvement Act of 1996 has authorized the Treasury's BFS Bureau of Fiscal Service (BFS) to combine the Tax Refund Offset Program with the Treasury Offset Program (TOP). Effective January 11, 1999, BFS began initiating refund offsets to outstanding child support or Federal agency debts. These offsets are referred to as TOP offsets.

## 3 TOP Offsets

The TOP offset posts as a TC898 with an offset trace number (OTN), an amount, and an XREF field if the offset is for a secondary spouse. TOP offsets occur and post after the IRS has certified a refund to BFS for payment but before BFS direct deposits or mails the refund check. There may be two TC 898's if the refund was issued in a joint name. A secondary SSN field has been added to the refund record sent to BFS to allow TOP to offset to a debt for either spouse on a joint return. An offset bypass indicator (BPI) field has also been added to allow IRS the ability to identify for BFS the eligibility of a refund for TOP offset. The TC 898 will not identify the agency(s) which received the offset.

A TOP offset reduces the amount of the IRS refund by the amount of the TC 898 offset.

Therefore, the amount of a refund certified by IRS to BFS for payment (TC840/846 amount) may not be the amount that is issued by BFS to the taxpayer. The taxpayer may receive less of a refund or none at all if the whole amount is offset. BFS will issue a TOP offset notice when a refund is reduced. If the refund is offset in part, the notice is issued at the time the remainder of the refund is direct deposited or is sent as an attachment with the paper check. If the refund is offset in full, a separate notice is sent with in the same time frames. The notice will inform the TP of the amount of the offset, the agency(s) receiving the offset, and the agency's address and phone number. IRS CP47 and CP149 notices of offset are obsolete.

IRS will continue to process injured spouse claims, Forms 8379, filed against DMF offsets for 6 years from the date of offset. In addition, IRS will process these claims against offsets that occur under TOP within the same statute of limitations. However, unlike former DMF processing, claims filed with an original return will not freeze the overpayment, allowing a TOP offset to occur before it can be processed. **NOTE:** The original return which includes a Form 8379 is given a DLN blocked 92, which posts a TC 570 and sets a -R freeze, preventing a tax or TOP offset until the injured spouse claim can be worked. A TC898 TOP offset is reversed by IRS with a TC 766 with the same OTN. It is reversed by BFS with a TC 899 with the same OTN.

Once the injured spouse's portion of the refund overpayment is determined on an Injured Spouse Claim, filed with the original return, either a TC 808 or 809 will be input. This will systemically allocate the refund(s) and the appropriate BPI will be set. The TC 808 will be used for the primary spouse's share of the refund overpayment, whereas the TC 809 will be used for the secondary spouse's share of the refund overpayment.

#### 4 TOP Offset Bypass Indicators

Effective 1/29/1999, a Top offset Bypass Indicator (BPI) was assigned to all manual and systemic refunds issued by IRS. The BPI is a one digit indicator that identifies for BFS whether the refund is eligible for offset by TOP. Certain BPIs also identify one spouse or the other on joint refund as eligible for offset. This is required for injured spouse claim processing.

A BPI can be systemically generated or input on CC refund when issuing a manual refund. BPI will be posted/displayed along with the TC 840/846 on all output screens such as TXMOD, IMFOL, BMFOL and on MFTRA transcripts.

| BPI | Validity  | Eligible for TOP Offset   |
|-----|-----------|---|
| 0   | IMF & BMF | Refund eligible for TOP Offset  |
| 1   | IMF       | Bypass TOP Offset for primary SSN debts. (used when injured spouse is secondary filer)  |
| 2   | IMF       | Bypass TOP Offset for secondary SSN debts. (Used when injured spouse is primary filer)  |
| 3   | IMF & BMF | Refund not eligible for TOP Offset.   |
| 4   | IMF       | Bypass TOP Offset for all debts other than child support. Eligible for TOP Offset for child support only. (Used on all refunds other than injured spouse when combat zone (-C) freeze is set. |
| 5   | IMF       | Bypass Top offset for all primary SSN debts. Bypass TOP offset for all secondary SSN debts except child support. (Used when injured spouse is primary and combat zone (-C) freeze is set)     |
| 6   | IMF       | Bypass Top offset for all secondary SSN debts. Bypass TOP offset for all secondary SSN debts except child support. (Used when injured spouse is primary and combat zone (-C) freeze is set)   |
| 7   | IMF & BMF | TC 520 Refund not eligible for Top offset except child support.   |
| 8   | IMF & BMF | TC 520 & Injured Spouse claim secondary.  |
| 9   | IMF & BMF | TC 520 & Injured Spouse claim primary.  |

#### 5 Debtor Master File Research

Effective 1/11/1999, CC DMFOL is no longer available to research DMF offsets. Information about a DMF offset can be obtained from various sources. Use Command Codes (CC) IMFOL, BMFOL, INOLEX and TXMOD to identify the DMF transactions.

The following is a list of the agency/sub agency codes that participated in the DMF:

| Agency \ Sub agency Codes |   |                |     |
|---------------------------|---|----------------|-----|
| Agency Code               | Agency  | Subagency Code |     |
|                           |   | IMF            | BMF |
| <b>01</b>                 | <b>Office of Child Support Enforcement—AFDC</b>     |                |     |
|                           | All 50 States abbreviations.                        | *              |     |
|                           | District of Columbia.                               | DC             |     |
|                           | Guam  | GU             |     |
|                           | Puerto Rico   | PR             |     |
|                           | Virgin Islands                                      | VI             |     |
| <b>02</b>                 | <b>Office of Child Support Enforcement—Non-AFDC</b> |                |     |
|                           | All 50 States Abbreviations                         | *              |     |
|                           | District of Columbia                                | DC             |     |
|                           | Guam  | GU             |     |
|                           | Puerto Rico   | PR             |     |
|                           | Virgin Islands                                      | VI             |     |
| <b>03</b>                 | <b>Department of Health and Human Services</b>      |                |     |
|                           | Health Resources and Service                        | 03             |     |

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| Agency \ Sub agency Codes |  |                |     |
|---------------------------|--|----------------|-----|
| Agency Code               | Agency   | Subagency Code |     |
|                           |  | IMF            | BMF |
|                           | National Institute of Health                         | 08             |     |
|                           | Alcohol, Drug Abuse and Mental Health Administration | 13             |     |
| <b>04</b>                 | <b>Department of Veterans Affairs</b>                |                |     |
|                           | Loan Guaranteed Accounts                             | 21-22          |     |
|                           | "  | 25-26          |     |
|                           | "  | 29             |     |
|                           | VA Compensation and Pension Accounts                 | 30             |     |
|                           | "  | 32             |     |
|                           | Education Accounts                                   | 41-42          |     |
|                           | "  | 44-47          |     |
|                           | Chapter 32 Benefits                                  | 51             |     |
|                           | Chapter 32-903 Benefits                              | 53             |     |
|                           | Chapter 106 Benefits                                 | 56             |     |
|                           | Chapter 30 Benefits                                  | 58             |     |
|                           | VA Chapter 30  | 59             |     |
|                           | Education Accounts                                   | 60             |     |
|                           | Representatives Benefits                             | 66             |     |
|                           | Medical Debts  | 81             |     |
| <b>05</b>                 | <b>Department of Education</b>                       |                |     |
|                           | All 50 State Abbreviations                           | *              |     |
|                           | American Samoa                                       | AS             |     |
|                           | N. Marianas Islands                                  | CM             |     |
|                           | District of Columbia                                 | DC             |     |
|                           | District of Columbia, 711 Accounts                   | DS             |     |
|                           | Guam   | GU             |     |
|                           | Higher Education Assistance                          | HE             |     |
|                           | Nebraska II  | NB             |     |
|                           | Northstar  | NS             |     |
|                           | Pacific Islands Education Loan                       | PI             |     |
|                           | Puerto Rico  | PR             |     |
|                           | Student Loan Marketing                               | SM             |     |
|                           | Texas CB, 948 Accounts                               | TC             |     |
|                           | Trust Territories                                    | TT             |     |
|                           | United Student Aid                                   | UF             |     |
|                           | Virgin Islands                                       | VI             |     |
|                           | Education Accounts:                                  |                |     |
|                           | FISL—Federal Insured Student Loan                    |                |     |
|                           | NDSL—National Direct Student Loan                    |                |     |
|                           | Atlanta Region—FISL                                  | 40-44          |     |
|                           | Atlanta Region—NDSL                                  | 45-49          |     |
|                           | Chicago Region—FISL                                  | 50-54          |     |
|                           | Chicago Region—NDSL                                  | 55-59          |     |
|                           | San Francisco Region—FISL                            | 90-94          |     |
|                           | San Francisco Region—NDSL                            | 95-99          |     |
| <b>06</b>                 | <b>Small Business Administration</b>                 |                |     |
|                           | Field Offices:                                       |                |     |
|                           | Boston, MA   | 01             |     |
|                           | New York, NY   | 02             |     |
|                           | Bala Cynwyd, PA                                      | 03             |     |
|                           | Atlanta, GA  | 04             |     |
|                           | Chicago, IL  | 05             |     |
|                           | Dallas, TX   | 06             |     |
|                           | Kansas City, MO                                      | 07             |     |
|                           | Denver, CO   | 08             |     |
|                           | San Francisco, CA                                    | 09             |     |
|                           | Seattle, WA  | 10             |     |
|                           | Corporate Debts                                      |                | BB  |

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| Agency \ Sub agency Codes |  |                |     |
|---------------------------|--|----------------|-----|
| Agency Code               | Agency   | Subagency Code |     |
|                           |  | IMF            | BMF |
| <b>07</b>                 | <b>Department of Housing and Urban Development</b>                     |                |     |
|                           | Departmental Claims Collection   | C1             | DC  |
|                           | Rehabilitation Loan Program  | R1             |     |
|                           | Single Family Deficiency Judgments                                     | S1, S2,<br>S3  |     |
|                           | SF Mortgage Insurance Premiums Overpayments                            | P1, P2,<br>P3  |     |
|                           | Single Family Unsecured Debt   | SF             |     |
|                           | Restitutions   | R6             | RT  |
|                           | Vacant Lots  | V1             |     |
|                           | Post Audit Reviews (SF)  |                | PR  |
|                           | Reconveyances (SF)   |                | RC  |
|                           | Title I Notes  | T1, T2,<br>T3  |     |
|                           | Title I Repurchases  |                | TR  |
|                           | Single Family Delinquent Rents   | D1, D2,<br>D3  |     |
| <b>08</b>                 | <b>U. S. Department of Agriculture</b>                                 |                |     |
|                           | Commodity Credit Corporation   | CC             | AC  |
|                           | National Finance Center  | FC             | CF  |
|                           | FMHA Loans   | FM             | MF  |
|                           | Insurance Corporation  | IC             | CI  |
| <b>09</b>                 | <b>U. S. Department of Justice</b>                                     |                |     |
|                           | All Individual Accounts  | OO             |     |
|                           | All Business Accounts  |                | 01  |
| <b>10</b>                 | <b>Department of the Treasury</b>                                      |                |     |
|                           | Mint—Washington, DC  | DC             |     |
|                           | Mint—San Francisco   | SF             |     |
|                           | Public Debt—Division of Investor Accounts                              | IA             |     |
|                           | Public Debt—Savings Bonds  | SB             |     |
|                           | Public Debt—Business Accounts  |                | BA  |
|                           | Public Debt—Administrative Business                                    |                | AB  |
|                           | Public Debt—Individual Fees  | FE             |     |
|                           | Office of Administration   | OA             |     |
| <b>12</b>                 | <b>United States Air Force</b>   |                |     |
|                           | Cleveland Center (DFAS-CL)   | CL             |     |
|                           | Columbus, OH (DFAS-CO)   | CO             |     |
|                           | Indianapolis Center (DFAS-IN)  | IN             |     |
|                           | Kansas City, MO (DFAS-CO)  | KC             |     |
|                           | U.S. Army Community and Family Support Center                          | AW             |     |
|                           | Office of Civilian Health and Medical Program of Uniformed Services    | AY             |     |
|                           | U.S. Army Corps of Engineers   | AZ             |     |
|                           | Defense Mapping Agency   | AM             |     |
|                           | Washington Headquarters Services                                       | AH             |     |
|                           | National Security Agency   | AS             |     |
|                           | Defense Finance and Accounting Service—Columbus Center (Contract Debt) | AC             |     |
|                           | Uniformed Services University of Health Sciences                       | AR             |     |
|                           | All Other Accounts   | OO             |     |
| <b>13</b>                 | <b>United States Army***</b>   |                |     |
|                           | Non-Appropriated Funds—Europe  | AV             |     |
|                           | Non-Appropriated Funds   | AW             |     |
|                           | Department of Army   | AX             |     |
|                           | Washington Headquarters Services                                       | AY             |     |
|                           | Corp. of Engineers   | AZ             |     |
|                           | ***Merged with Agency 12 in PY93                                       |                |     |
| <b>14</b>                 | <b>Department of the Navy***</b>                                       |                |     |
|                           | All Accounts   | OO             |     |

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| Agency \ Sub agency Codes |  |                |     |
|---------------------------|--|----------------|-----|
| Agency Code               | Agency   | Subagency Code |     |
|                           |  | IMF            | BMF |
|                           | ***Merged with Agency 12 in PY93               |                |     |
| <b>15</b>                 | <b>Army and Air Force Exchange Service</b>     |                |     |
|                           | Miscellaneous Debt                             | E0             |     |
|                           | Deferred Payment Plan                          | E1             |     |
|                           | Uniform Deferred Payment Plan                  | E2             |     |
|                           | Dishonored checks                              | E3             |     |
|                           | Credit Card Employee Indebtedness              | E4             |     |
|                           | Other  | E5             |     |
|                           | Rejected Credit Cards                          | E6             |     |
|                           | Home Layaway Program                           | E7             |     |
|                           | Indebtedness Insurance Program                 | E8             |     |
|                           | Rental Agreement Indebtedness                  | E9             |     |
|                           | Vendor Claims                                  | BO             |     |
|                           | Freight Claims                                 |                | B1  |
|                           | Concessionaire Claims                          |                | B2  |
|                           | Receivable Claims                              |                | B3  |
| <b>16</b>                 | <b>United States Marine Corps***</b>           |                |     |
|                           | All Accounts                                   | OO             |     |
|                           | ***Merged With Agency 12 in PY1993.            |                |     |
| <b>17</b>                 | <b>Navy Resale and Services Support Office</b> |                |     |
|                           | Marine Exchange Individual Debts               | MX             |     |
|                           | Marine Exchange Corporate Debts                |                | CD  |
|                           | Navy Exchange Individual Debts                 | NX             |     |
|                           | Navy Exchange Corporate Debts                  |                | BD  |
| <b>18</b>                 | <b>Office of Personnel Management</b>          |                |     |
|                           | All Accounts                                   | AA             |     |
| <b>19</b>                 | <b>Peace Corps</b>                             |                |     |
|                           | All Accounts                                   | F2             |     |
| <b>20</b>                 | <b>Department of Energy</b>                    |                |     |
|                           | Washington Headquarters Office                 | BB             |     |
|                           | Albuquerque Operations Office                  | B0             |     |
|                           | Idaho Operations Office                        | B1             |     |
|                           | Nevada Operations Office                       | B2             |     |
|                           | Oak Ridge Operations Office                    | B3             |     |
|                           | San Francisco Operations Office                | B4             |     |
|                           | Western Area Power Administration              | B5             |     |
|                           | Alaska Power Administration                    | AK             |     |
|                           | Bonneville Power Administration                | BP             |     |
|                           | Chicago Operations Office                      | CH             |     |
|                           | Federal Energy Regulatory Commission           | FC             |     |
|                           | Morgantown Energy Technology Center            | MG             |     |
|                           | Strategic Petroleum Office                     | SP             |     |
|                           | Pittsburgh Energy Tech. PETC                   | PT             |     |
|                           | Pittsburgh Naval Reactors                      | PR             |     |
|                           | Richland Operations Office                     | RL             |     |
|                           | Southeastern Power Administration              | SE             |     |
|                           | Savannah River Operations Office               | SR             |     |
|                           | Schenectady Naval Reactors                     | ST             |     |
|                           | Southwestern Power Administration              | SW             |     |
|                           | NPR Casper                                     | CP             |     |
|                           | NPR Elk Hills                                  | EH             |     |
|                           | Corporate Debts                                |                | EB  |
| <b>21</b>                 | <b>Railroad Retirement Board</b>               |                |     |
|                           | Retirement Benefit Overpayments                | C2             |     |
|                           | Unemployment Benefits Overpayments             | CC             |     |
|                           | Sickness Benefits Overpayment                  | CS             |     |
|                           | Unemployment Benefits Overpayment              | CU             |     |

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| Agency \ Sub agency Codes   |  |                |            |
|---|--|----------------|------------|
| Agency Code   | Agency   | Subagency Code |            |
|   |  | IMF            | BMF        |
|   | Railroad Unemployment Contributions                                  |                | CB         |
|   | Reimbursement of Personal Injury Settlements                         |                | CI         |
| <b>22</b>   | <b>Department of the Interior</b>                                    |                |            |
|   | All Accounts Individual  | DD             |            |
|   | National Park Service—Individual Debts                               | PS             |            |
|   | National Park Service—Corporate Debts                                |                | BD         |
|   | Office of Surface Mining Reclamation and Enforcement—Corporate Debts |                | SM         |
|   | Other Commercial Debts   |                | OC         |
| <b>23</b>   | <b>Department of State</b>   |                |            |
|   | All Accounts   | 11             |            |
| <b>24</b>   | <b>Department Of Transportation</b>                                  |                |            |
|   | Federal Aviation Administration Headquarters                         | E0             | FV         |
|   | Office of the Secretary of Transportation                            | E1             | EM         |
|   | U.S. Coast Guard MLC PAC   | E2             | GM         |
|   | Federal Highway Administration                                       | E5             | EN         |
|   | FAA Eastern Region   | FA             | FM         |
|   | FAA Southwest Region   | FB             | FN         |
|   | FAA Central Region   | FC             | FP         |
|   | FAA Western-Pacific Region   | FD             | FQ         |
|   | FAA Alaskan Region   | FE             | FR         |
|   | FAA Technical Center   | FF             | FS         |
|   | FAA Southern Region  | FG             | FT         |
|   | FAA Aeronautical Center  | FH             | FU         |
|   | USCG Headquarters  | GA             |            |
|   | USCG Finance Center  | GD             | GQ         |
|   | USCG Military Pay Center   | GB             | GN         |
|   | USCG National Pollution Funds Center                                 | GC             | GP         |
|   | Federal Railroad Administration                                      | RR             | RA         |
|   | National Highway Transportation Safety Administration                | NH             | NB         |
|   | Federal Transit Administration                                       | TA             | TB         |
|   | St. Lawrence Seaway Development Center                               | SL             | SB         |
|   | Research & Special Programs Administration                           | RS             | RB         |
|   | Volpe National Transportation System Center                          | TS             | TC         |
|   | Maritime Administration  | MA             | MB         |
|   | Office of the Inspector General                                      | IG             | IB         |
| ****Effective PY 1991, Dept. of Transportation (DOT) sub agencies are identified under Agency Code 24. For PY 1990, DOT debts were identified under Agency Code 07, Dept. of Housing and Urban Development. DOT debt activity for PY 1990 will show agency code 07. |  |                |            |
|   |  | <b>IMF</b>     | <b>BMF</b> |
| <b>25</b>   | <b>Federal Emergency Management Agency</b>                           |                |            |
|   | National Preparedness Programs                                       | HA             |            |
|   | Federal Insurance Administration                                     | HB             | CB         |
|   | State and Local Programs and Support                                 | HC             |            |
|   | Office of NETC Operations  | HD             |            |
|   | Office of Financial Management                                       | HF             | CF         |
|   | FEMA Region I (Boston)   | R1             | C1         |
|   | FEMA Region II (New York)  | R2             | C2         |
|   | FEMA Region III (Philadelphia)                                       | R3             | C3         |
|   | FEMA Region IV (Atlanta)   | R4             | C4         |
|   | FEMA Region V (Chicago)  | R5             | C5         |
|   | FEMA Region VI (Dallas)  | R6             | C6         |
|   | FEMA Region VII (Kansas City)  | R7             | C7         |
|   | FEMA Region VIII (Denver)  | R8             | C8         |
|   | FEMA Region IX (San Francisco)                                       | R9             | C9         |
|   | FEMA Region X (Seattle)  | R0             | C0         |
|   | Response and Recovery Directorate U.S. Fire Administration           |                | CC         |
|   | US Fire Administration   |                | CD         |

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| Agency \ Sub agency Codes |  |                |     |
|---------------------------|--|----------------|-----|
| Agency Code               | Agency   | Subagency Code |     |
|                           |  | IMF            | BMF |
| <b>26</b>                 | <b>U.S. CUSTOMS SERVICE</b>  |                |     |
|                           | Duty Taxes   | DT             |     |
|                           | Debit Vouchers   | DV             |     |
|                           | Notes  | NT             |     |
|                           | Fines and Penalties  | FP             |     |
|                           | Payroll  |                | PY  |
|                           | Travel   |                | TR  |
|                           | Corporate Duty   |                | BT  |
|                           | Corporate Vouchers   |                | BV  |
|                           | Corporate Promissory Notes   |                | BN  |
|                           | Corporate Fines, Penalties and Forfeitures                               |                | BP  |
| <b>27</b>                 | <b>Social Security Administration</b>                                    |                |     |
|                           | Northeastern Program Campus (OASI)                                       | A1             |     |
|                           | Northeastern Program Campus (DI)   | A2             |     |
|                           | Mid-Atlantic Program Campus (OASI)                                       | B1             |     |
|                           | Mid-Atlantic Program Campus (DI)   | B2             |     |
|                           | Southeastern Program Campus (OASI)                                       | C1             |     |
|                           | Southeastern Program Campus (DI)   | C2             |     |
|                           | Great Lakes Program Campus (OASI)  | D1             |     |
|                           | Great Lakes Program Campus (DI)  | D2             |     |
|                           | Western Program Campus (OASI)  | E1             |     |
|                           | Western Program Campus (DI)  | E2             |     |
|                           | Mid-American Program Campus (OASI)                                       | F1             |     |
|                           | Mid-American Program Campus (DI)   | F2             |     |
|                           | Office of Disability and International Operations (Disability) (OASI)    | G1             |     |
|                           | Office of Disability and International Operations (Disability) (DI)      | G2             |     |
|                           | Office of Disability and International Operations (International) (OASI) | H1             |     |
|                           | Office of Disability and International Operations (International) (DI)   | H2             |     |
| <b>28</b>                 | <b>Food and Consumer Service</b>   |                |     |
|                           | All 50 state abbreviations   |                |     |
|                           | Corporate Debts  |                | FN  |
|                           | Guam   | GU             |     |
|                           | Puerto Rico  | PR             |     |
|                           | Virgin Islands   | VI             |     |
|                           | District of Columbia   | DC             |     |
| <b>29</b>                 | <b>Reserved</b>  |                |     |
| <b>30</b>                 | <b>Secret Service</b>  |                |     |
|                           | All Accounts   | AA             |     |
|                           | Individual Debts   | SF             | -   |
|                           | Corporate Debts  | -              | NS  |
| <b>31</b>                 | <b>National Science Foundation</b>                                       |                |     |
|                           | National Technical Information Service                                   | TI             | TS  |
|                           | Patent and Trademark Office  | PT             | PA  |
|                           | Minority Business Development Agency                                     | MB             | DA  |
|                           | Economic Development Administration                                      | ED             | EC  |
|                           | National Telecommunications Information Adm.                             | TC             | CA  |
| <b>32</b>                 | <b>U.S. Department of Commerce</b>                                       |                |     |
|                           | Office of the Secretary  | OS             | SS  |
|                           | National Oceanic and Atmospheric Adm.                                    | OA             | NO  |
|                           | International Trade Administration                                       | IT             | IA  |
|                           | Bureau of Export Administration  | EA             | EB  |
|                           | Economics and Statistics Administration                                  | ES             | SA  |
|                           | Bureau of the Census   | BC             | CS  |
|                           | Bureau of Economic Analysis  | BE             | E2  |
|                           | United States Travel and Tourism Adm.                                    | TT             | US  |
|                           | Technology Administration  | TA             | AA  |
|                           | National Institute of Standards and Technology                           | ST             | NS  |

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| Agency \ Sub agency Codes |   |                |     |
|---------------------------|---|----------------|-----|
| Agency Code               | Agency  | Subagency Code |     |
|                           |   | IMF            | BMF |
| <b>33</b>                 | <b>Financial Management Service</b>                 |                |     |
|                           | Vendor Overpayments                                 | VP             | –   |
|                           | Employee Overpayments                               | EM             | –   |
|                           | Financial Center Payments                           | FC             | –   |
|                           | Bank Debts  | –              | BD  |
|                           | Debt Collection (Individual)                        | DI             | –   |
|                           | Debt Collection (Corporate)                         | –              | DB  |
| <b>34</b>                 | <b>Environmental Protection Agency</b>              |                |     |
|                           | Individual Debts                                    | EP             | –   |
|                           | Corporate Debts                                     | –              | EB  |
|                           | Superfund—Individual Debts                          | ES             | –   |
|                           | Superfund—Corporate Debts                           | –              | EI  |
| <b>35</b>                 | <b>General Services Administration</b>              |                |     |
|                           | Individual Debts                                    | GS             | –   |
|                           | Corporate Debts                                     | –              | GC  |
| <b>36</b>                 | <b>Health Care Financing Administration</b>         |                |     |
|                           | Medicare Trust Fund (Individual Debts)              | ID             | –   |
|                           | Medicare Trust Fund (Corporate Debts)               | –              | CD  |
| <b>37</b>                 | <b>U.S. Agency for International Development</b>    |                |     |
|                           | Individual Debts                                    | IN             | –   |
|                           | Corporate Debts                                     | –              | BU  |
| <b>40</b>                 | <b>U.S. Department of Labor</b>                     |                |     |
|                           | Individual Debts                                    | ID             | –   |
|                           | Corporate Debts                                     | –              | CD  |
|                           | Employment and Training Administration (ETA)        |                | TA  |
|                           | Employment Standards Administration (Black Lung)    |                | EB  |
|                           | Employment Standards Administration (FECA)          | EF             |     |
|                           | Employment Standards Administration (Wage & Loan)   |                | EW  |
|                           | Occupational Safety & Health Administration (OSHA)  |                | OS  |
|                           | Bureau of Labor Statistics                          |                | BL  |
|                           | Ass't Sect. for Administration & Management (OASAM) | AD             |     |
|                           | Pension & Welfare Benefits Administration (PWBA)    |                | PW  |
|                           | Mine Safety & Health Administration (MSHA)          |                | MS  |
|                           | Office of the Chief Financial Officer (OCFO)        | CF             |     |
| <b>41</b>                 | <b>U.S. Postal Service</b>                          |                |     |
|                           | Individual Debts                                    | ID             | –   |
|                           | Corporate Debts                                     | –              | CD  |
| <b>46</b>                 | <b>USDA Rural Development</b>                       |                |     |
|                           | Individual Debts                                    | NA             | –   |
|                           | Corporate Debts                                     | –              | A1  |
| <b>47</b>                 | <b>USDA - National Finance Center</b>               |                |     |
|                           | Individual Debts                                    | F1             | –   |
|                           | Corporate Debts                                     | –              | FC  |
| <b>48</b>                 | <b>USDA - Risk Management</b>                       |                |     |
|                           | Individual Debts                                    | RT             | –   |
|                           | Corporate Debts                                     | –              | T1  |
| <b>49</b>                 | <b>Federal Communications Commission</b>            |                |     |
|                           | Individual Debts                                    | FC             | –   |
|                           | Corporate Debts                                     | –              | CD  |
| <b>55</b>                 | <b>National Labor Relations Board</b>               |                |     |
|                           | Individual Debts                                    | LR             | –   |
|                           | Corporate Debts                                     | –              | NL  |
| <b>58</b>                 | <b>Equal Employment Opportunity Commission</b>      |                |     |
|                           | Individual Debts                                    | EO             | –   |
|                           | Corporate Debts                                     | –              | EE  |
| <b>59</b>                 | <b>Securities and Exchange Commission</b>           |                |     |
|                           | Individual Debts                                    | SE             | –   |

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| Agency \ Sub agency Codes |  |                |     |
|---------------------------|--|----------------|-----|
| Agency Code               | Agency                                       | Subagency Code |     |
|                           |  | IMF            | BMF |
|                           | Corporate Debts                              | –              | XC  |
| <b>60</b>                 | <b>Pension Benefits Guaranty Corporation</b> |                |     |
|                           | Individual Debts                             | PB             | –   |
|                           | Corporate Debts                              | –              | CG  |
| <b>61</b>                 | <b>U.S. Information Agency</b>               |                |     |
|                           | Individual Debts                             | IS             | –   |
|                           | Corporate Debts                              | –              | AG  |
| <b>62</b>                 | <b>Marine Corps MWRSPACT</b>                 |                |     |
|                           | Collections on Return Check Debts            | RC             |     |
|                           | Collection on Home Layaway Debts             | HL             |     |

## 6 TOP, Source and Reason Codes

Source Code 7 has been reserved exclusively for TOP and DMF adjustments. It must be input with Reason Codes 86, 87, 89, 90 and 91. Source Code 7 results in the following statement on the notice:

“We reversed all or part of the tax refund amount we credited to an outstanding child support, Federal, or State debt because ...”

Reason Codes 86, 87, 89, 90 and 91 complete the statement by indicating specific DMF/TOP adjustments. They are valid only with source code 0 or 7.

86 - an Injured Spouse claim was filed. The spouse not responsible for the debt claimed his/her share of the joint tax refund. Tax law requires that we honor the injured spouse claim.

87 - We have corrected an error found when processing your return.

89 - The offset violated the automatic stay of bankruptcy.

90 - The offset resulted from a payment specifically intended for an outstanding IRS debt.

91 - Of revisions on your amended tax return, filed by April 15 of the tax year it was due.

**Note:** DMF/TOP source and reason codes may not be used in combination with any other IMF source and reason codes.

**This Page for User Notes**