

Section 14 - Integrated Data Retrieval System (IDRS)

1 Nature of Changes

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2 Summary of IDRS

Reference Handbooks 2.3 and 2.4

The Integrated Data Retrieval System (IDRS) is a system which enables employees in the Campuses and the Area Offices to have instantaneous visual access to certain taxpayer accounts.

Some capabilities of the system include:

- Researching account information and requesting returns.
- Entering transactions such as adjustments, entity changes, etc.
- Entering collection information for storage and processing in the system.
- Automatically generating notices, collection documents and other outputs.

Several different files compose the IDRS data base. Some of them are:

- A. UDIT INFORMATION MANAGEMENT SYSTEM (AIMS)**—This file is a computer system designed to give Examination Division information about the returns open to Examination.
- B. DOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN)** - This file contains W-7A application information regarding pending adoptions. A temporary number is assigned to the child so that adoptive parents can claim dependency exemption and child care credit. All update processing will take place at the Austin Campus. Command Code ATINQ is available for universal access inquiries at all Campuses. (IRM Handbook 2.3 Chapter 79)
- C. CENTRALIZED AUTHORIZATION FILE (CAF) RESEARCH**—The Centralized Authorization File contains information regarding the type of authorization that taxpayers have given representatives for various modules within their accounts. This information is used to direct refunds and/or copies of notices and correspondence to representatives when this has been authorized. It can also be used to determine whether an individual claiming to be a representative (Rep) of a taxpayer is, in fact, authorized to represent or act in the taxpayer's behalf, or to receive the information requested. The command codes available for research are: (a) CC CFINK IRM Handbook 2.3 Chapter 31, and (b) CC RPINK IRM 2.3 Chapter 31.

Note: The service center CAF databases were consolidated in July 2001. Then the CAF was converted to DB2 format in March 2003. There is only one CAF, maintained on the master file IBM. All command code inquiries and updates process against that file.

- D. DISHONORED CHECK FILE (DCF)**—This file contains a record of the dishonored checks returned to the Campus by banks. The record will remain on the file until research positively identifies the tax module which was credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice will also be generated to notify the taxpayer. Reference IRM 2.4 Chapter 25
- E. EXCESS COLLECTION FILE (XSF)**—This file contains two accounts, non-revenue receipt credits in Account 6800 (Excess Collections) and Account 9999 (Revenue Clearance Accountability). Each record within the file

contains the control number, amount, source of the credit, IRS received date, status code, other available payment and follow up information. This file may be accessed with CC XSINQ. (IRM 2.3.49).

- F. Name Search Facility (NSF)** - The NSF provides a way for IRS employees to access a Taxpayer Identification Number (TIN) with the selected taxpayer's name and address, or vice-versa. NSF data is stored in a DB2 data base on the IBM, which is accessed by NSF command codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP.
- G. IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)** - This file contains W-7 application information. The ITIN is a permanent number assigned to those individuals who do not qualify for Social Security numbers (SSN) but require a number for tax purposes. All update processing will take place at the Austin Campus.
- H. NATIONAL ACCOUNT PROFILE (NAP)**—The National Account Profile is maintained at the Martinsburg Computing Center. The Campuses and Area Offices have direct access to the NAP using CC INOLE.
- I. PREPARER TAX IDENTIFICATION NUMBER (PTIN)** - This file contains W-7P application information. The PTIN is a 9-character number assigned to tax return Preparers who choose to use the PTIN in lieu of their individual Social Security Number on those returns they prepare. All update processing will take place at the Brookhaven Campus. Command Code PTINQ is available for universal access inquires at all Post of Duties.
- J. REPORTING AGENTS FILE (RAF) RESEARCH**—The Reporting Agents File contains information regarding the type of authorization that taxpayers have given to their reporting agent for the employment tax/payment modules and/or the FTD payment modules in their account. This authorization allows the reporting agent to file the taxpayer's Form 940 or Form 941 on magnetic tape or make magnetic tape or electronically or make magnetic tape or electronic submission of federal tax deposits. The information from the authorization is used to direct copies of notices and correspondence to reporting agents if authorized. It can also be used to determine whether an individual claiming to be a reporting agent for a taxpayer is, in fact, authorized to receive the information requested.
- K. TAXPAYER INFORMATION FILE (TIF)**—The TIF provides tax account information for taxpayers selected for IDRS. The TIF is divided into three sub-groups as follows:
- ITIF—Individual Master File
 - BTIF—Business Master File
 - ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.
 - Entity changes may be made using CCs ENREQ, INCHG, IRCHG, BNCHG, , BRCHG, EOREQ, and EOCHG. - See IRM 2.3 Chapter 9 for the instructions.
- L. UNIDENTIFIED REMITTANCE FILE (URF)**—This file contains an information record of each remittance which is received but cannot be positively identified. This file aids in resolving payment tracers.

3 IDRS Security System

A. Security Procedures

General

The IDRS Security System is designed to provide protection for both the taxpayer and the IDRS user employee. The taxpayer must be protected from unauthorized disclosure of information concerning his/her account and unauthorized changes to it. The IDRS user employee must be protected from other personnel using his/her identification to access or make changes to an account.

IRM 1.3, Disclosure of Official Information Handbook contains guidelines governing the release of data included on tax returns and other information contained in Service files.

Protection of Taxpayer Accounts

Employees should exercise special precautions to identify the taxpayer or his/her authorized representative when answering inquiries about a refund, notice, adjustment or delinquent account.

When responding to telephone inquiries and walk-in taxpayers about a tax account, the employee handling the

inquiry should obtain:

- Taxpayer's name, address.
- Taxpayer Identification Number (SSN or EIN).
- Document Locator Number (DLN), date or amount on notice or other document received.
- Date and/or amount of refund, adjustment, payment or return.
- Type of notice or other communication received.

If a caller is unable to furnish enough information to establish that he/she actually is the taxpayer, the employee should request that the caller find out the information and call back. If the caller states he/she does not have the information and cannot obtain it, the employee should advise the caller to write.

Employees should not provide Taxpayer Identification Numbers over the telephone. Tele-Tin employees will follow their IRM guidelines.

Information concerning taxpayers will not be provided to third parties without written authorization from the taxpayer, even though the third party requesting the information has possession of a copy of the bill or notice in question.

Written authorization from the taxpayer is not restricted to a power of attorney or to any specific form. The authorization must bear the taxpayer's signature. If there is serious doubt whether the signature on the authorization is the taxpayer's, offer to mail the information to the taxpayer's address of record.

Authorized Access

IDRS users are authorized to access only those accounts required to accomplish their official duties. IRM 0735.1, Handbook for the Rules of Conduct, states that instances of employee's accessing their own (or spouse's) account or the account of another employee (or spouse) via IDRS will be treated as administrative offenses. In addition, IDRS users must not access the account of a friend or relative, or any account in which they have a personal or financial interest.

Passwords

- Each IDRS user employee will be furnished a password on a periodic basis.
- The employee is responsible for protecting his/her password. The password must not be revealed to anyone, regardless of his/her position in or outside the Internal Revenue Service.
- Employees must never use another employee's password.

Note: Any time a password is compromised, or even if an employee suspects that it has been, he/she will notify the System Security Supervisor to obtain another password.

B. Security Violations

The following are examples of security violations:

- the input of incorrect CC SINON information.
- the input of a command code without an entry code or an invalid entry code.
- the input of a command that is not in the Employee Profile.

All security violations will be recorded in the security files by terminal and, if possible, by employee number.

A terminal will lock out after three (3) consecutive violations. In the event of a security lockout, the # screen of the affected terminal will display the message "SECURITY LOCK ON THIS TERMINAL"# The operator must immediately notify his/her supervisor who will initiate action to unlock the # terminal.

C. Security Reminders

Employees should always clear the screen when the terminal operation is completed.

Employees should be sure to retrieve all prints. If someone leaves a print in the printer, it should be placed in classified waste if the originator cannot be determined.

IDRS terminals are programmed for real-time usage and are systematically deactivated at the end of each work day.

Note: The preceding rules must be followed carefully to protect the security and integrity of the IDRS.

The SFDIS Command Code with definer (values: P=Production, T=Training) is used to pull up the list of Command Codes in an employee's profile.

4 IDRS Message File

IDRS Message file is available to all IDRS users via command code MESSG followed by the users entry code. This multi-page file contains up to date information on a variety of topics for example; command code availability, command code changes, MFTRA print status, ACTRA display status and system Files availability. An index of MESSG topics will be displayed. All IDRS users should make a point of checking the MESSG File every morning.

5 Selection Criteria for IDRS

Data is extracted for IDRS when the entity or tax module meets extraction criteria prescribed in IRM Handbook 2.9. Updated records are extracted for each module whenever Master File activity occurs in the account, such as merges, unpostables, notices, Tax Code postings (including adjustments and examinations), certain freezes, and status changes. The files are constantly updated from various sources until the record is removed from IDRS.

6 Retention Criteria for IDRS

Retention on the TIF is governed by the principle that a module should be retained as long as any one specified criteria is met, such as dummy modules less than 3 cycles old, accounts in TDA/BAL DUE status, accounts in TDI/DEL RET status, modules containing any open pending transactions, and modules with open control bases. If a module no longer meets any retention criteria it is dropped from the file and a generated transaction is sent to MCC to inform the Master File that the module is no longer on that Campuses IDRS file. Specific retention criteria is included in IRM Handbook 2.9.

7 Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes

A. Pending Transaction Identification Codes

| Code | Definition |
|------|---|
| AP | —A pending tax module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review. |
| CU | —A corrected unpostable transaction |
| *DC | —A transaction deleted by ERS or Campus Reject Processing. |
| *DI | —A delinquent or entity transaction which appears on IDRS, but does not post to the Master File. |
| *DJ | —A transaction deleted through normal weekly update. |
| *DN | —A transaction deleted by IDRS daily TIF batch processing. This pending transaction status normally occurs under the following conditions: |
| | 1. A transaction on the TIF other than a Unn or Nu did not match an incoming IDRS daily update on money amount. The transaction on the TIF changes to DN and the input transaction is separately appended. |
| | 2. An entity transaction on the TIF other than a Unnn or Nu failed to match an incoming IDRS daily update transaction on size (transaction length). The transaction on the TIF changes to DN and the incoming transaction is appended separately. |

| Code | Definition |
|---|--|
| *DP | —A transaction deleted by CC DELET, or has been a TP on TIF for 4 cycles or an age-pending routine change or a TP transaction failed to match daily update on money amount. |
| *DQ | —A transaction deleted by Quality Review. |
| DR | —Retained for research. |
| *DU | —A deleted unpostable transaction. |
| *DW | —A transaction deleted via optional age routine in the weekend IDRS computer batch processing (weekly updates). |
| EP | —A pending entity module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review. |
| ERS | —A RS transaction appended to the entity is identified as ERS when it is displayed with a tax module. Limited to TCs 903 and 904. |
| NU | —A nullified unpostable transaction. |
| PN | —A pending transaction that has passed all IDRS validity checks and has a complete DLN. All NMF transactions posted after establishment of module remain as PN. |
| RJ | —A reject transaction. RJ transactions are appended to the entity. They are displayed on the tax module if the MFT, Plan Number and Tax Period are for the displayed tax module. |
| Rnnn | —A transaction has been delayed beyond the scheduled cycle. It is extracted from the resequencing file at MCC. Includes all TC 904s and TC 903s (Refer to 8A-35 for numeric code definitions). |
| TP | —A payment received in the Campus input to IDRS from the Remittance Processing System (RPS) with the cycle of input. It will not be included on a master file transaction tape until passing all validity and consistency checks and updated to "PN" status with the expected MCC posting cycle. |
| Unnn | —An open unpostable transaction (nnn - the numeric unpostable code). |
| *The pending transaction codes identified above with the asterisk will not be included in the IDRS balance. | |

B. Merge Related Transaction Codes

These differ slightly from those for the corresponding Master File transactions. The TC 003 and 026 are generated during IDRS processing, therefore they are not the actual MF transactions, but do reflect MF status.

| TC | Description | Definition |
|-----|------------------------|---|
| 003 | BMF Partial Merge | Appears on the old EIN and contains a cross reference number. It indicates that a merge was attempted but was not able to become a complete merge because of modules in both involved accounts which are for the same MFT and tax period. The TC 003 will appear in "DI" pending status in the entity module. |
| 004 | BMF Partial Merge | Appears on the new EIN and contains a cross reference TIN. The TC 004 will appear in "DI" pending status in the entity. |
| 006 | A Merge/Merge | Fail. A TC 006 without a cross reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN. |
| 008 | IMF/BMF Complete Merge | Appears on the new TIN to reflect a successful merge and contains a cross reference TIN. The TC 008 will appear in "DI" pending status in the entity. |
| 026 | IMF/BMF Complete Merge | Appears on the old TIN to reflect a successful merge and contains a cross reference to the new TIN. It will appear in the entity module only in "DI" pending status. |

C. Transaction Information Codes

| BMF: | | | | IMF: | | |
|------|------|--|--|------|------|---|
| | Code | Condition | | | Code | Condition |
| | A | FTD (Federal Tax Deposit) Credit computer transferred from a prior module | | | G | Amended (G Code) Return |
| | C | Consolidated FTD (TC 650) will consist of the number of payments consolidated. | | | X | Indicates DLN (location) or Administrative file or refile DLN |

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| BMF: | Code | Condition | IMF: | Code | Condition |
|------|------|---|------|------|-------------------------|
| | F | Final Return | | ■ | # [REDACTED] [REDACTED] |
| | G | Amended Return | | ■ | # [REDACTED] [REDACTED] |
| | | | | F | Final Return |
| | L | Rejected Forms 7004/2758 | | | |
| | P | FTD (TC 650) credit computer transferred to a subsequent module | | | |
| | X | Return refiled under DLN indicated | | | |
| | T | Treasury - U.S. DLN (Doc Code 97) | | | |
| | W | Form 7004, changed Entity Fiscal Month | | | |
| | 2 | Form 7004, 990C filed | | | |
| | 4 | Form 7004, 990T Resident Corp. | | | |
| | 5 | Form 7004, 990T Non-resident Corp. | | | |
| | 6 | Form 7004, 1120F, Non-resident Corp. | | | |
| | 7 | 1120F Resident Corp. | | | |
| | 8 | Form 1066 Filer | | | |

8 Case History Status Codes

The following status codes are used when controlling a case. These status codes should not be confused with Master File Status codes or with freeze codes.

| | | | |
|---|--|---|---------------------------|
| A | Assigned—Actively being worked | S | Suspense—Short term delay |
| B | Background—Non-workable case being monitored | M | Other—Long term delay |
| C | Closed | Z | Used to Close IRP Cases |

9 Category Codes

The category codes are a 4 digit code to denote the type or source of an adjustment or correspondence case. For purposes of understanding the meaning of some of the column headings in the table below, the definitions are as follows: "Age" refers to the number of days given before a case defaults; "Recap Category" refers to the area assigned to work the case. A current list of the category codes and their definitions is given below:

| Category Codes | Definition | Age | Recap | Recap Category |
|----------------|--|-----|-------|----------------|
| -Xnn | Expired or Potentially Expired Assessment Statute Case. Further descriptions are as follows: | 099 | | STATUTE |
| -X01 | Debit Balance – No Return | 099 | | STATUTE |
| -X02 | Erroneous Credit Freeze | 099 | | STATUTE |
| -X03 | Amended Return – No Original | 099 | | STATUTE |
| -X04 | Duplicate Return | 099 | | STATUTE |
| -X05 | Audit hold code | 099 | | STATUTE |
| -X06 | Claim Pending | 099 | | STATUTE |
| -X07 | ADP Credit to NMF Liability | 099 | | STATUTE |
| -X08 | Manual Refund | 099 | | STATUTE |
| -X09 | Additional Liability Pending | 099 | | STATUTE |
| -X10 | Refund – Repayment, Canceled or Deleted | 099 | | STATUTE |
| -X11 | Advance Payment | 099 | | STATUTE |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|-----|-------|----------------|---|
| | | | | | # |
| 941C | Any Form 941C received at Ogden or Cincinnati worked in Accounts Management | 045 | 29 | AMADJUST | |
| 941X | Any 941X received at Ogden or Cincinnati worked in Accts Management | 045 | 02 | AMADJUST | |
| 943X | Any 943X received at Ogden or Cincinnati worked in Accts Management | 045 | 02 | AMADJUST | |
| 944X | Any 944X received at Ogden or Cincinnati worked in Accts Management | 045 | 02 | AMADJUST | |
| 945X | Any 945X received at Ogden or Cincinnati worked in Accts Management | 045 | 02 | AMADJUST | |
| ACA0 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence 45 | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence - 498OH | 045 | 08 | DEFAULTS | |
| | ACA-1040X; ACA-1040X - 45R | 045 | 08 | DEFAULTS | |
| | ACA-1040X-CATA | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| ACA1 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence 45 | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence - 498OH | 045 | 08 | DEFAULTS | |
| | ACA-1040X; ACA-1040X - 45R | 045 | 08 | DEFAULTS | |
| | ACA-1040X-CATA | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| ACA2 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence 45 | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence - 498OH | 045 | 08 | DEFAULTS | |
| | ACA-1040X; ACA-1040X - 45R | 045 | 08 | DEFAULTS | |
| | ACA-1040X-CATA | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| ACA3 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence 45 | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence - 498OH | 045 | 08 | DEFAULTS | |
| | ACA-1040X; ACA-1040X - 45R | 045 | 08 | DEFAULTS | |
| | ACA-1040X-CATA | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| ACA4 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence 45 | 045 | 08 | DEFAULTS | |
| | ACA-Correspondence - 498OH | 045 | 08 | DEFAULTS | |
| | ACA-1040X; ACA-1040X - 45R | 045 | 08 | DEFAULTS | |
| | ACA-1040X-CATA | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| ACA5 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Math Error | 045 | 08 | DEFAULTS | |
| | ACA-Corr - 45R | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Other | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| | ACA -F-1120X | 045 | 08 | DEFAULTS | |
| | ACA-Amended (generic form type) | 045 | 08 | DEFAULTS | |
| ACA6 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Math Error | 045 | 08 | DEFAULTS | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|-----|-------|----------------|--|
| | ACA-Corr - 45R | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Other | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| | ACA -F-1120X | 045 | 08 | DEFAULTS | |
| ACA7 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Math Error | 045 | 08 | DEFAULTS | |
| | ACA-Corr - 45R | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Other | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| | ACA -F-1120X | 045 | 08 | DEFAULTS | |
| ACA8 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Math Error | 045 | 08 | DEFAULTS | |
| | ACA-Corr - 45R | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Other | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| | ACA -F-1120X | 045 | 08 | DEFAULTS | |
| ACA9 | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Math Error | 045 | 08 | DEFAULTS | |
| | ACA-Corr - 45R | 045 | 08 | DEFAULTS | |
| | ACA-Corr - Other | 045 | 08 | DEFAULTS | |
| | ACA - Spanish | 045 | 08 | DEFAULTS | |
| | ACA -F-1120X | 045 | 08 | DEFAULTS | |
| ACAC | ACA-Correspondence | 045 | 08 | DEFAULTS | |
| | ACA – Spanish | 045 | 08 | DEFAULTS | |
| ACAX | ACA-Amended | 045 | 08 | DEFAULTS | |
| | ACA-1040X - 45R | 045 | 08 | DEFAULTS | |
| | ACA -F-1120X | 045 | 08 | DEFAULTS | |
| ACEO | Adjustment Customer Experienced Improvement (all other) | 045 | 5 | CLAIM | |
| ACEX | Adjustment Customer Experienced Improvement (all other) | 045 | 5 | CLAIM | |
| ACKN | Claim or Photocopy Request Processed by RCF to CP&R | 030 | | REFINQ | |
| ACTC | CC CHKCL input for ACTC | 090 | 29 | AMADJUST | |
| AKPF | Alaska Permanent Fund Dividend Levy Program | 120 | 06 | COLL | |
| AM-X | Expired or Potentially Expired Assessment Statute | 099 | | STATUTE | |
| AMnn | Accounts Maintenance Research, Further Descriptions are as follows: | 120 | | AMRESRCH | |
| AM01 | Debit Balance - No return | 120 | | AMRESRCH | |
| AM02 | Erroneous Credit Freeze | 120 | | AMRESRCH | |
| AM03 | Amended Return - No Original | 120 | | AMRESRCH | |
| AM04 | Duplicate return | 120 | | AMRESRCH | |
| AM05 | Audit Hold Codes | 120 | | AMRESRCH | |
| AM06 | Claim Pending | 120 | | AMRESRCH | |
| AM07 | AADP Credit to NMF Liability | 120 | | AMRESRCH | |
| AM08 | Manual Refund | 120 | | AMRESRCH | |
| AM09 | Additionally Liability Pending | 120 | | AMRESRCH | |
| AM10 | Refund - Repayments, Cancelled or Delayed | 120 | | AMRESRCH | |
| AM11 | Advanced Payment | 120 | | AMRESRCH | |
| AM12 | Credit Balance - No return | 120 | | AMRESRCH | |
| AM13 | Expired Installment | 045 | | AMRESRCH | |
| AM14 | Barred Refund (STEX) | 099 | | AMRESRCH | |
| AM15 | Erroneous Refund | 045 | | AMRESRCH | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|--|-----|-------|----------------|--|
| AM16 | Excess ES Credits (IMF) or FTD Credit module (BMF) | 120 | | AMRESRCH | |
| AM17 | TDI/DEL RET Refund Freeze | 010 | | COLL | |
| AM18 | TC59X w/Credit Balance - No Return | 099 | | AMRESRCH | |
| AM19 | Offer in Compromise | 099 | | AMRESRCH | |
| AM20 | Subsequent Payment | 120 | | AMRESRCH | |
| AM21 | Account Reactivation | 120 | | AMRESRCH | |
| AM22 | Original -No amended return | 120 | | AMRESRCH | |
| AM23 | CSED TC 470 (Claim Pending) | 045 | | AMRESRCH | |
| AM24 | Math error protest | 075 | | AMRESRCH | |
| AM25 | Additional Liability Pending (URP) | 045 | | AMRESRCH | |
| AM26 | TC 59X w/Credit Balance - No return | 120 | | AMRESRCH | |
| AM27 | URP - Zero Debit Balance | 045 | | AMRESRCH | |
| AM28 | Unreversed TC 480 | 045 | | AMRESRCH | |
| AMCZ | Accounts Maintenance Combat Zone | 180 | | AMRESRCH | |
| AMRH | Accounts Maintenance Research | 120 | | AMRESRCH | |
| APPZ | Appeals Case | 005 | 33 | APPEALS | |
| ARDI | Accounts Receivable Dollar Inventory | 045 | | COLL | |
| ASFR | Automated Substitute for Return | 045 | 02 | COLL | |
| ASIA | Assessed Installment Agreement | 030 | | COLL | |
| ASTA | Alternative Strategy for Tax Administration | 120 | | COLL | |
| ATAO | 911 Hardship (effective July 1990) | 020 | | DEFAULTS | |
| ATFR | Automated Trust Fund Recovery | 045 | | COLL | |
| ATLA | Additional Tax Liability Assessment | 075 | | INTERGEN | |
| AUDE | Duplicate Filing Audit (CPs 93, 293) | 045 | 05 | CLAIM | |
| AUDT | Special Audit | 045 | | ADJSTMTS | |
| AUDX | Duplicate Filing Audit (CPs 93, 293) | 045 | 05 | CLAIM | |
| B249 | 249C Installment Bill | 045 | 08 | DEFAULTS | |
| BA14 | Barred Refund (STEX) | 099 | 23 | STATUTE | |
| BARD | Barred Assessment | 099 | | STATUTE | |
| BDUP | BMF Duplicate Files For (non-employment tax forms) All BMF Form 706, 709 and 94X series returns identified as amended, revised or corrected that by-pass processing. | 045 | | CLAIM | |
| BEIC | Non-Select BCSC EITC | 045 | 24 | TPI | |
| BID1 | BMF Identity Theft case involving Employment Forms 94X. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) . | 180 | | BMF ID THEFT | |
| BID2 | BMF Identity Theft case involving Forms 1120. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) . | 180 | | BMF ID THEFT | |
| BID3 | BMF Identity Theft case involving all other BMF related Forms. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) . | 180 | | BMF ID THEFT | |
| BMFO | BMF Other Correspondence (non-employment tax forms) | 045 | | TPI | |
| BNF- | BMF- Nonfiler related inventory | 045 | 10 | INRETURN | |
| BNFC | BMF- Nonfiler Correspondence relate inventory | 045 | 10 | INRETURN | |
| BNFR | BMF-Nonfiler Reconsideration Related inventory | 045 | 10 | INRETURN | |
| BRRQ | BMF Other (non-employment tax forms) non-TPI issues | 075 | | INTERGEN | |
| BUR- | BUR related inventory on MFT 30 accounts | 045 | 10 | INRETURN | |
| BUR0 | CP2030 based inventory | 045 | 10 | INRETURN | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|-----|-------|----------------|---|
| BUR1 | CP2531 related inventory | 045 | 10 | INRETURN | |
| BURC | BUR closing actions including assessments | 045 | 10 | INRETURN | |
| BURR | BUR reconsideration related inventory | 045 | 10 | INRETURN | |
| BURS | BUR Statutory Notice related inventory | 045 | 10 | INRETURN | |
| BWH- | Backup Withholding | 045 | | COLL | |
| C174 | Unexplained exempt remuneration listed on Form 940 | 075 | | INTERGEN | |
| C175 | Unexplained adjustment on Forms 941,945,942,943 | 075 | | INTERGEN | |
| C186 | CP 186 Transcript | 075 | | INTERGEN | |
| C190 | Amended Return Posted No Original on Record Within Four Cycles | 045 | | CLAIM | |
| C194 | CP 194 (Potential FTD Penalty) | 045 | | CORRESP | |
| C234 | CP 234 Potential ES Penalty Transcript Notice—BMF | 075 | | INTERGEN | |
| C294 | Possible 15% FTD Penalty | 045 | | CORRESP | |
| C36F | Domestic 36F | 075 | 05 | CLAIM | |
| C36P | Domestic CP36 | 045 | 01 | ACCOUNTS | |
| C874 | Unexplained exempt remuneration listed on Form 940PR | 075 | | INTERGEN | |
| C875 | Unexplained adjustment on Forms 941PR and 943PR | 075 | | INTERGEN | |
| ■ | ■ | ■ | ■ | ■ | # |
| CATA | 1040X CATA | 45 | 02 | ADJSTMTS | |
| CAWR | Combined Annual Wage Reporting—CAWR cases where correspondence has been issued and no previous CCA record has been generated. | 045 | | CORRESP | |
| CCO1 | Collection Contracted Out | 060 | | DEFAULTS | |
| CDPF | Collection Due Process Front End Case | 060 | | COLL | |
| CERT | Certified Transcript | 045 | | CORRESP | |
| CFTE | Credit for the Elderly | 120 | | INTERGEN | |
| CFWD | Net Operating Loss Carryforward - Domestic | 045 | 5 | CLAIM | |
| CISA | Assessed CIS | 045 | 06 | COLL | |
| CISP | Pre-Assessed CIS0 | 045 | 06 | COLL | |
| CLAM | Claim Cases | 030 | | CLAIM | |
| COCZ | Collection Combat Zone | 180 | | COLL | |
| COLL | Collection Related Questions | 045 | | COLL | |
| COPY | Taxpayer Request for Copy of Return | 060 | | CORRESP | |
| CP04 | Combat Zone Letters | 070 | 06 | COLL | |
| CP29 | Amended Return Posted, No Original | 045 | | CLAIM | |
| CP40 | Potential ES Penalty Transcript Notice—IMF | 075 | | INTERGEN | |
| CP44 | Notice of Available Credit | 045 | | ACCOUNTS | |
| CP46 | CP 46 Paper transcript (Notice of Manual Refund on L or W Coded Return) | 120 | 03 | AMRSRCH | |
| CP86 | CP 86 Transcripts | 075 | | INTERGEN | |
| ■ | ■ | ■ | | ■ | # |
| CRMR | Criminal Restitution Mirroring Review | 180 | 08 | DEFAULTS | |
| CRTS | Correspondence Response Time Study | 045 | | ADJSTMTS | |
| CT1X | Any CT1X received at Ogden or Cincinnati worked in Accts Management | 045 | 02 | ADJSTMTS | |
| CZ01 | Combat Zone | 045 | | AMRSRCH | |
| DATC | Deferred Adverse Tax Consequence | 075 | | INTERGEN | |
| DAUD | Duplicate Filing Audit | 045 | | CLAIM | |
| DDIA | Direct Debit Installment Agreement | 060 | 30 | CUSTSRVC | |
| DDIP | Direct Debit Installment Pre-Assessed (Agreement) | 060 | 30 | CUSTSRVC | |
| DFRL | 1993 Deferral of Taxes Processing in 1995 and 1996 | 030 | | INTERGEN | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|--|-----|-------|----------------|---|
| DFRX | Deferral Cleanup | 045 | | INTERGEN | |
| DIAG | TDI/DEL RET DIAG-Q Transcripts | 045 | 06 | COLL | |
| DMFC | Debtor Master File Claim | 045 | | CLAIM | |
| DMFE | Injured Spouse Claim – Efile | 045 | 05 | CLAIM | |
| DMFN | Injured Spouse Claim – No Debt | 045 | 01 | ACCTS | |
| DMFT | Injured Spouse Claim – Tax Debt | 045 | 01 | ACCTS | |
| DSTR | Disaster Case | 045 | | CLAIM | |
| DUPA | Duplicate Assignment | 045 | | ADJSTMTS | |
| DUPE | Duplicate Return for Estate and Gift Tax | 045 | 29 | AMADJUST | |
| DUPF | Duplicate Filing (CP 36,193,436) | 045 | | CLAIM | |
| DUPR | Duplicate Refunds | 045 | | REFINQ | |
| DUPX | Duplicate Return for Excise Tax | 045 | 29 | AMADJUST | |
| E190 | Amended Return Posted for Estate and Gift Tax | 045 | 29 | AMADJUST | |
| ████ | ██ | ██ | ██ | ████████ | # |
| ████ | ██ | ██ | ██ | ████████ | # |
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| EARC | Electronic Account Resolution Control | 045 | 07 | CORRESP | |
| ████ | ██ | ██ | ██ | ████████ | # |
| ECFD | Net Operating Loss Carryforward - Exempt Organization | 045 | 5 | CLAIM | |
| EDUP | Exempt Organization (EO) Duplicated Filed Returns | 045 | 31 | OAMC | |
| EICN | Earned Income Credit Notice (CP32) | 045 | | TPI | |
| ENCC | Energy Credit Carryover Transcript | 075 | | INTERGEN | |
| ENTC | Entity Change Case | 075 | | INTERGEN | |
| EOAM | Exempt Organization(EO) Accounts Maintenance Transcripts | 075 | 31 | OAMC | |
| ████ | ██ | ██ | ██ | ████████ | # |
| EOCP | EO CP Notices | 045 | 31 | OAMC | |
| EOCU | Miscellaneous EOCU Fallout | 045 | 31 | OAMC | |
| EOPC | EO Photo Copy | 060 | 35 | RAIVIS | |
| EPAM | Form 5330 AMRH Transcript | 075 | 31 | OAMC | |
| EPBS | Form 5330 – Reprocessing of Returns/Payment processed incorrectly by IRS | 045 | 31 | OAMC | |
| EPCD | Form 5330 – Credit/Debit Listing | 030 | 31 | OAMC | |
| EPDP | Form 5330 – Amended/Dup Returns & CP193 | 045 | 31 | OAMC | |
| ER51 | Error—Doc Code 51 | 075 | | INTERGEN | |
| ERAB | Erroneous Abatement | 099 | | STATUTE | |
| ████ | ██ | ██ | ██ | ████████ | # |
| ████ | ██ | ██ | ██ | ████████ | # |
| ████ | ██ | ██ | ██ | ████████ | # |
| ERRF | Erroneous Refund | 045 | | CORRESP | |
| ████ | ██ | ██ | ██ | ████████ | # |
| ESTA | Potential Expired Statute Case—Campus | 045 | | EXPDSTAT | |
| ESTB | Potential Expired Statute Case—Area Office | 045 | | EXPDSTAT | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|-----|-------|----------------|---|
| ETAD | Employment Tax Adjustment-DCC Program. | 075 | | INTERGEN | |
| ETAP | Employment Tax Adjustment Program | 075 | | INTERGEN | |
| ETC- | Employee Tax Compliance Program | 030 | | PRIVACT | |
| █ | █ | █ | █ | █ | # |
| EXES | EXEC-TC 840 transcript (J-/-X Freeze) | 120 | 03 | AMRESRCH | |
| EXOR | Exempt Organization | 045 | | ADJSTMTS | |
| F709 | F709XTNSN Transcripts | 075 | | EXAMS | |
| FACO | Field Assistance Collection (used with E-4442 system and mirrors what is already established for CAS) | 030 | 32 | WIFA | |
| FAOT | Field Assistance Other (used with E-4442 system and mirrors what is already established for CAS) | 030 | 32 | WIFA | |
| FARA | Field Assistance Referral ACA | 45 | 08 | DEFAULTS | |
| FARE | Field Assistance Refund (used with E-4442 system and mirrors what is already established for CAS) | 030 | 32 | WIFA | |
| FTHB | First - Time Home Buyer Credit - Claims | 045 | 02 | ADJSTMTS | |
| FTHC | First-Time Home Buyer Credit - Correspondence | 045 | 02 | ADJSTMTS | |
| FUTA | Federal Unemployment Tax Act | 090 | | DEFAULTS | |
| GAIN | Gain on Sale of Residence | 120 | | INTERGEN | |
| GRVW | Accounts Management – Global Review Reserved for AM IPSU | 180 | 02 | ADJSTMTS | |
| HCTC | Health Coverage Tax Credit | 030 | | CUSTSRVC | |
| I174 | Unexplained Exempt Remuneration Listed on Form 940—International | 099 | | INTL-CP | |
| I175 | Unexplained Adjustment on Forms 941/E/SS/942/943—International | 099 | | INTL-CP | |
| I190 | Amended Return Posted—BMF—No original—International | 099 | | INTLCLAM | |
| I234 | Potential ES Penalty Transcript Notice—BMF—International | 099 | | INTL-CP | |
| I36F | International 36F | 045 | 05 | CLAIM | |
| I36P | International CP36 | 045 | 01 | ACCOUNTS | |
| I840 | IDRS Generated Refund—International | 060 | | INTLCORR | |
| I874 | Form 940—International | 099 | | INTL-CP | |
| I875 | Unexplained Adjustment on Forms 941PR/942PR/943PR—International | 099 | | INTL-CP | |
| IAC1 | ACA International correspondence | 45 | 08 | DEFAULTS | |
| IAC2 | ACA International correspondence | 45 | 08 | DEFAULTS | |
| IAC3 | ACA International 1040X | 45 | 08 | DEFAULTS | |
| IAC4 | ACA International 1040X | 45 | 08 | DEFAULTS | |
| IATL | Additional Tax Liability Assessment—International | 099 | | INTL-CP | |
| ICFD | Net Operating Loss Carryforward - International | 060 | 13 | INTLCLAM | |
| IDI1 | IDT referral to IDTVA | 045 | | IDTVA | |
| IDI2 | Received and Assigned | 045 | | IDTVA | |
| IDI3 | Acknowledgement/First Read Completed | 045 | | IDTVA | |
| IDI4 | Additional documentation required | 045 | | IDTVA | |
| IDI5 | DITA referral | 045 | | IDTVA | |
| IDI6 | Bypass DIF Score Referral | 045 | | IDTVAe | |
| IDI7 | TAS/ITAR/Fast Track | 045 | | IDTVAe | |
| IDI8 | Module Count | 045 | | IDTVA | |
| IDI9 | IDTVA Internal Transfer | 045 | | IDTVA | |
| IDII | RPM | 365 | 02 | ADJSTMTS | |
| IDPA | Duplicate Filing Audit CP93, 293—International | 099 | | INTLCLAM | |
| IDPF | Duplicate Filing Audit CP36, 193—International | 099 | | INTLCLAM | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|-----|-------|----------------|---|
| IDS- | Inventory Dollar System | 045 | | COLL | |
| ■ | ■ | ■ | ■ | ■ | # |
| ■ | ■ | ■ | ■ | ■ | # |
| ■ | ■ | ■ | ■ | ■ | # |
| ■ | ■ | ■ | ■ | ■ | # |
| ■ | ■ | ■ | ■ | ■ | # |
| IDST | Disaster Case—International | 099 | | INTLCLAM | |
| IDT1 | Accounts Management – Tax Related IDT – Taxpayer Self-Identified | 180 | 02 | ADJSTMTS | |
| IDT2 | Self Identified– Tax Related (AM IPSU only) - (loose or incidental form 14039) | 120 | 02 | ADJSTMTS | |
| IDT3 | Accounts Management – Tax Related IDT – IRS Internally Identified | 180 | 02 | ADJSTMTS | |
| IDT4 | Accounts Management – Loose Form 14039 and Non-Tax Related IDT | 045 | 02 | ADJSTMTS | |
| IDT5 | TP Responses to (miscellaneous) IDT Correspondence and Data Loss notifications/letters | 045 | 02 | ADJSTMTS | |
| IDT6 | Electronic Fraud Detection System (EFDS) cases (AM only) | 180 | 02 | ADJSTMTS | |
| IDT7 | Accounts Management – Reserved for AM IPSU | 180 | 02 | ADJSTMTS | |
| IDT8 | CP05A and Deceased Taxpayer cases (AM only) | 180 | 02 | ADJSTMTS | |
| IDT9 | Accounts Management – Cases with Form 14103, Identity Theft Assistance Request (ITAR), referrals from Andover or Fresno IPSU. | 180 | 02 | ADJSTMTS | |
| IDTX | Accounts Management – Tax Related – Monitoring only – Reserved for AM IPSU | 365 | 11 | ADJSTMTS | |
| IDUP | Unnumbered Intl Return | 045 | 13 | INTLCLAM | |
| IEIN | Application for EIN - IRC Section 965 (Beginning July 2018) Age 45 days Recap (no entry) Recap Category TPI | 030 | 29 | AMADJUST | |
| IENC | Entity Control Case—International | 099 | | INTL-CP | |
| IERF | Erroneous Refund Case—International | 099 | | INTLCORR | |
| IETP | Employment Tax Adjustment—International | 099 | | INTL-CP | |
| IFUT | Federal Unemployment Tax—International | 120 | | INTL-CP | |
| IIAC | Interest Abatement Claim—International | 099 | | INTLCLAM | |
| IIEQ | Internal Examination Question—International | 099 | | INTLTPRQ | |
| IIRQ | Internal Request for Adjustment—International | 099 | | INTL-CP | |
| IJCC | Joint Committee Case—International | 099 | | INTLCLAM | |
| IN29 | Amended Return Posted—IMF—No original—International | 099 | | INTLCLAM | |
| IN32 | Earned Income Credit Notice (CP32)—International | 099 | | INTLTPRQ | |
| IN40 | Potential ES Penalty Transcripts Notice—IMF—International | 099 | | INTL-CP | |
| INEQ | Internal Examination Question (3870) | 045 | | ADJSTMTS | |
| INMF | NMF Return Adjustments—International | 099 | | INTLTPRQ | |
| INSP | Primary Taxpayer Filed a Request for Innocent Spouse Relief | 060 | | CLAIM | |
| INSS | Secondary Taxpayer Filed a Request for Innocent Spouse Relief | 060 | | CLAIM | |
| INTC | Claim for abatement of Interest | 045 | | CLAIM | |
| INTT | Complex Interest Cases | 045 | | TPI | |
| INUP | Nullified Unpostable—International | 099 | | INTL-CP | |
| IOTH | “Other Adjustment” (no Category)—International | 099 | | INTL-CP | |
| IOUR | Output Review—International | 010 | | INTL-CP | |
| IPRP | Problem Resolution Case—International | 030 | | INTLTPRQ | |
| IPTC | ACA-International Corr | 45 | 08 | DEFAULTS | |
| IPTX | ACA-International 1040X (form 1040X) | 45 | 08 | DEFAULTS | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|--|-----|-------|----------------|---|
| IPYT | IMF and BMF Payment Tracer—International | 099 | | INTLTPRQ | |
| IRA- | Individual Retirement Annuity Cases | 045 | | ANNUITY | |
| IRAF | Individual Retirement Annuity Cases | 030 | | ADJSTMTS | |
| IRNT | Restricted Interest Carryback Claim—International | 060 | | RINTTENT | |
| IRP- | Information Reports Processing | 045 | | INRETURN | |
| IRRQ | Internal Request, e.g. 3465 | 075 | | INTERGEN | |
| IRTL | IRS Telephone Inquiry, or other (Taxpayer Assistance) | 045 | | CORRESP | |
| ISPJ | Other Special Project Cases—International | 180 | | INTLSPJT | |
| ISSA | SSA Adjustments,SSA-7000,OAO-10,SS-13 and other SSA Cases—International | 099 | | INTLCORR | |
| ITAR | Accounts Management – Identity Theft Assistance Request – Reserved for AM IPSU | 180 | 02 | ADJSTMTS | |
| ITCB | Tentative Carryback Application—International | 060 | | RINTTENT | |
| ITCC | International and Possession Technical Request or Correspondence | 099 | | INTLCORR | |
| ITIN | Individual Tax Identification Number | 075 | 05 | CLAIM | |
| ITLR | Telephone Inquiry or other Taxpayer Assistance—International | 099 | | INTLTPRQ | |
| ITRQ | (TPRQ) Taxpayer Request—International 1040X or 1120X-International | 099 | | INTLTPRQ | |
| IXRT | 1040X or 1120X-international | 060 | | INTLCLAM | |
| JCCC | Joint Committee Case | 045 | | CLAIM | |
| KATX | Disaster – Hurricane Katrina | 045 | 34 | DSTR | |
| KITA | Killed In Terrorist, Killed In Action & 911 Rescue Workers Claims | 045 | | AMADJUST | |
| L249 | 249C Reply | 045 | 08 | DEFAULTS | |
| LBSR | Lockbox Special Research | 090 | | INTERGEN | |
| LEVY | Levy payment | 014 | | COLL | |
| LGCP | Large Corp | 045 | | AMRESRCH | |
| LGGE | Government Entity Large Case (01402) | 045 | | TRDSBSE | |
| LGSB | Small Business Large Case (01401) | 045 | | TRDSBSE | |
| LSFM | Loose Form | 045 | 24 | TPI | |
| LTXn | (n=1-9)—Lifetime Exclusion | 120 | | INTERGEN | |
| MATH | Correspondence Math Error | 045 | 24 | TPI | |
| MCSD | MULTICSED transcript | 090 | | COLL | |
| MDEF | Military Deferment | 030 | 06 | COLL | |
| MFCO | MF Clean-up Collection Cases | 045 | | COLL | |
| MFRP | MF Clean-up Non-collection Cases | 045 | | INTERGEN | |
| MISC | Miscellaneous Correspondence | 045 | | TPI | |
| MLBD | Multi-lingual Bal Due | 030 | 06 | COLL | |
| MLRD | Multi-lingual Return Delinquency | 030 | 06 | COLL | |
| MULT | Multiple Spouse | 060 | | ADJSTMTS | |
| ████ | ████████████████████ | ██ | ██ | ██████████ | # |
| MXSP | Duplicate Filing | 180 | 02 | ADJSTMTS | |
| ████ | ████████████████████ | ██ | ██ | ██████████ | # |
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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|------|-------|----------------|---|
| ████ | ████████████████████ | ████ | ██ | ████████ | # |
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| ████ | ████████████████████ | ████ | ██ | ████████ | # |
| NATF | Non-Atfr Transcript | 45 | 11 | INTERGEN | |
| ████ | ████████████████████ | ████ | ██ | ████████ | # |
| NLUN | Nullified Unpostable | 045 | | TPI | |
| NLWH | No Longer Works Here | 060 | 06 | COLL | |
| NMnn | (nn 01-29) No Merge | 075 | | INTERGEN | |
| NM01 | ADJSTMTS Nomrg-400 type NMRG CONTROL-CATEGORY | 075 | | INTERGEN | |
| NM02 | ADJSTMTS Nomrg-VEST type NMRG CONTROL-CATEGORY | 075 | | INTERGEN | |
| NM03 | ADJSTMTS Nomrg-XXSSN type NMRG CONTROL-CATEGORY | 075 | | INTERGENT | |
| NM04 | REFDELET Nomrg-914 type NMRG CONTROL-CATEGORY | 045 | | ADJSTMTS | |
| NM05 | REFDELET Nomrg-916 type NMRG | 045 | | ADJSTMTS | |
| NM06 | REFDELET Nomrg-918 type NMRG | 045 | | ADJSTMTS | |
| NM07 | COLL Nomrg-TDA/BAL DUE type NMRG | 099 | | ADJSTMTS | |
| NM08 | ADJSTMTS Nomrg-DUP type NMRG | 075 | | INTERGEN | |
| NM09 | ADJSTMTS Nomrg-576 type NMRG | 075 | | INTERGEN | |
| NM10 | ADJSTMTS Nomrg-930 type NMRG | 075 | | INTERGEN | |
| NM11 | DEFAULTS Nomrg-424 type NMRG | 075 | | INTERGEN | |
| NM12 | DEFAULTS Nomrg-940 type NMRG | 045 | | ADJSTMTS | |
| NM13 | COLL Nomrg-520 type NMRG | 045 | | ADJSTMTS | |
| NM14 | ADJSTMTS Nomrg-RPS type NMRG | 075 | | INTERGEN | |
| NM15 | CORRESP Nomrg-CAF type NMRG | 020 | | ADJSTMTS | |
| NM16 | ADJSTMTS Nomrg-RECR type NMRG | 075 | | INTERGEN | |
| NM17 | COLL Nomrg-PDT type NMRG | 045 | | ADJSTMTS | |
| NM18 | ADJSTMTS Nomrg-LTEX type NMRG | 075 | | INTERGEN | |
| NM19 | ADJSTMTS Nomrg-TAXI type NMRG | 075 | | INTERGEN | |
| NM20 | COLL Nomrg-CPNL type NMRG | 099 | | ADJSTMTS | |
| NM21 | DEFAULTS Nomrg-ATS type NMRG | 045 | | ADJSTMTS | |
| NM22 | ENTITY Nomrg-CONS type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM23 | ENTITY Nomrg-STAT type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM24 | ENTITY Nomrg-GEN type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM25 | ENTITY Nomrg-AF type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM26 | ENTITY Nomrg-FYM type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM27 | ENTITY Nomrg-NOUS type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM28 | ENTITY Nomrg-SS type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NM29 | ENTITY Nomrg-NC type NMRG CATEGORY | 020 | | ADJSTMTS | |
| NMRG | No Merge Transcripts | 150 | | INTERGEN | |
| ████ | ████████████████████ | ████ | ██ | ████████ | # |
| ████ | ████████████████████ | ████ | ██ | ████████ | # |
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| ████ | ████████████████████ | ████ | ██ | ████████ | # |
| NRPY | No Reply—CAWR cases (no SSA IND = 2 cases) are systemically closed as a No Reply on CAP. | 045 | 07 | CORRESP | |
| ████ | ████████████████████ | ████ | ██ | ████████ | # |
| ████ | ████████████████████ | ████ | ██ | ████████ | # |
| NYCX | New York City 1040X - IRC Section 965 (Beginning July 2018) Age 045 Recap 05 Recap Category Claim | 045 | 05 | CLAIM | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|---|-----|-------|----------------|---|
| OECD | Form 1042/1042S OECD - Exchange of Information Project - International | 180 | | INTLSPJT | |
| OICC | OIC Correspondence | 030 | 06 | COLL | |
| OIO- | Office of International Operations | 045 | | OIO | |
| OOPS | Claim Processing Interrupted, Remedial Action Required | 014 | | REFINQ | |
| OPA- | Online Payment Application | 060 | 06 | COLL | |
| ORCR | Original CR | 180 | 08 | DEFAULTS | |
| OTHE | Other Adjustments (no category) | 075 | | INTERGEN | |
| OURV | Output Review | 010 | | INTERGEN | |
| P810 | Form 1042/1042S, Correspondence Listing of Underwithheld Withholding Agents—International | 180 | | INTLSPJT | |
| PAID | Check Negotiated, Claims Package or Check-Photocopy to follow | 030 | | REFINQ | |
| PAYT | Payment Tracer | 045 | | TPI | |
| PDIA | Payroll Deduction Installment Agreement | 030 | 06 | COLL | |
| | | | | | # |
| PHZ1 | Taxpayer Correspondence Initial Scan | 045 | 24 | TPI | |
| PHZ2 | Unresolved Taxpayer Correspondence from Initial Scan | 045 | 29 | TPI | |
| PLTY | Correspondence Penalty | 045 | 24 | TPI | |
| PMTE | Payment After Expired CSED | 045 | | COLL | |
| PPCC | Practitioner Priority Case Collection | 045 | | AMRESRCH | |
| PPCM | Practitioner Priority Case Messages | 045 | | AMRESRCH | |
| PPCO | Practitioner Priority Case Other | 045 | | AMRESRCH | |
| PPCP | Practitioner Priority Case Program Accounts | 045 | | CORRESP | |
| PPCR | Practitioner Priority Refunds | 045 | | AMRESRCH | |
| PPEI | Practitioner Priority Electronic Request | 045 | | PPSERVIC | |
| PPPI | Practitioner Priority Phone Inquiry | 045 | | PPSERVIC | |
| PPRQ | Practitioner Paper Request | 045 | | PPSERVIC | |
| PREA | Pre-assessed Installment Agreements | 060 | | COLL | |
| PRNQ | Privacy Act Inquiry | 030 | | PRIVACT | |
| PRPD | Problem Resolution Program—DO Initiated | 030 | | TPI | |
| PRPS | Problem Resolution Program—SC Initiated | 045 | | TPI | |
| PSUB | Parent/Subsidiary | 045 | | ACCOUNTS | |
| PTCA | ACA-1040X – CATA | 45 | 08 | DEFAULTS | |
| PTCC | ACA-Correspondence | 45 | 08 | DEFAULTS | |
| | ACA - Spanish | 45 | 08 | DEFAULTS | |
| PTCX | ACA-1040X | 45 | 08 | DEFAULTS | |
| PYMT | Correspondence Payment Inquiry | 045 | 24 | TPI | |
| Q-FR | Notice Review of Q Freeze Cases | 045 | | REFDELET | |
| QRPA | Questionable Refund Program Adjustments | 045 | 29 | AMADJUST | |
| RCTF | CHKCL Claim input | 030 | | REFINQ | |
| REBV | Internal Transcript — REBATEREV | 075 | | ADJUSTMTS | |
| RECL | Claim Denied or Reclamation | 180 | | REFINQ | |
| RECN | Reconsideration Cases | 030 | 05 | CLAIM | |
| REF- | Refund Hold For return delinquency cases | 060 | | COLL | |
| REFC | REFCANCL17 | 180 | 02 | ADJUSTMTS | |
| REFI | REFCANCL18 | 180 | 02 | ADJUSTMTS | |
| REFM | Refund MFT 31 | 060 | | ADJUSTMTS | |
| REFQ | REFCALCL19 | 180 | 02 | ADJUSTMTS | |
| RFCK | CHKCL photocopy or status request input | 030 | | REFINQ | |
| RFDL | Refund Delete Case | 045 | | REFDELET | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|--|-----|-------|----------------|---|
| RFIQ | Refund Inquiry | 045 | | REFINQ | |
| RINT | Restricted Interest | 045 | | RINTTENT | |
| ■ | ■ | ■ | ■ | ■ | # |
| RSED | Refund Statue Exp Date | 099 | | STAYUTE | |
| RTCK | Returned Check | 045 | | CORRESP | |
| SC0E | Reserved | 045 | 29 | AMADJUST | |
| SC0P | Reserved | 045 | 19 | AMADJUST | |
| SC1E | Form 8849, Schedule 1 E-file | 045 | 29 | AMADJUST | |
| SC1P | Form 8849, Schedule 1 Paper | 045 | 29 | AMADJUST | |
| SC2E | Form 8849, Schedule 2 E-file | 020 | 29 | AMADJUST | |
| SC2P | Form 8849, Schedule 2 Paper | 045 | 29 | AMADJUST | |
| SC3E | Form 8849, Schedule 3 E-file | 020 | 29 | AMADJUST | |
| SC3P | Form 8849, Schedule 3 Paper | 045 | 29 | AMADJUST | |
| SC4E | Form 8849, Schedule 4 E-file | 045 | 29 | AMADJUST | |
| SC4P | Form 8849, Schedule 4 Paper | 045 | 29 | AMADJUST | |
| SC5E | Form 8849, Schedule 5 E-file | 045 | 29 | AMADJUST | |
| SC5P | Form 8849, Schedule 5 Paper | 045 | 29 | AMADJUST | |
| SC6E | Form 8849, Schedule 6 E-file | 045 | 29 | AMADJUST | |
| SC6P | Form 8849, Schedule 6 Paper | 045 | 29 | AMADJUST | |
| SC7E | Reserved | 045 | 29 | AMADJUST | |
| SC7P | Reserved | 045 | 29 | AMADJUST | |
| SC8E | Form 8849, Schedule 8 E-file | 020 | 29 | AMADJUST | |
| SC8P | Form 8849, Schedule 8 Paper | 045 | 29 | AMADJUST | |
| SC9E | Reserved | 045 | 29 | AMADJUST | |
| SC9P | Reserved | 045 | 29 | AMADJUST | |
| SCRM | Scrambled SSN Case | 150 | | CLAIM | |
| SCTR | Substantiated Credit Transcripts | 045 | | ACCOUNTS | |
| SFAR | ASFR Reconsideration | 060 | | COLL | |
| SFR- | Substitute for Returns | 045 | | INRETURN | |
| SFRC | ASFR correspondence | 030 | 06 | COLL | |
| SFRH | Refund Hold | 030 | 06 | COLL | |
| SFRI | ASFR Refund Hold | 030 | 06 | COLL | |
| SFRR | ASFR Returns | 045 | 06 | COLL | |
| SFRT | ASFR telephone calls | 030 | 06 | COLL | |
| SIXD | 6020(b)-DCC | 075 | | INTERGEN | |
| SPAC | Spanish Adjustments Correspondence | 045 | 24 | TPI | |
| SPC1 | Reserved for special assignment | 045 | | DEFAULTS | |
| SPC2 | Reserved for special assignment | 045 | | DEFAULTS | |
| SPC3 | Reserved for special assignment | 045 | | DEFAULTS | |
| SPC4 | Reserved for special assignment | 045 | | DEFAULTS | |
| SPC8 | Combat Injured Veterans Claims | 045 | | AMADJUST | |
| SRWC | Spanish Referral Written Collection | 045 | 24 | TPI | |
| SRWO | Spanish Referral Written Other | 045 | 24 | TPI | |
| SRWR | Spanish Referral Written Refund | 045 | 24 | TPI | |
| SSA- | CAWR SSA IND = 2 cases where correspondence has been issued and no previous CCA record has been generated. OR CAP system systemically closed an SSA IND = 2 case as a no reply. OAO10, SS-13, OALETR, OAR7000, other SSA | 045 | | CORRESP | |
| SSA2 | Scrambled SSN 2-Year File | 730 | 24 | TPI | |
| STnn | (nn=01-29) Statute | 099 | | STATUTE | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|-----------------|--|-----|-------|----------------|--|
| ST01 | Debit Balance – No Return | 099 | | STATUTE | |
| ST02 | Erroneous Credit Freeze | 099 | | STATUTE | |
| ST03 | Amended Return – No Original | 099 | | STATUTE | |
| ST04 | Duplicate Return | 099 | | STATUTE | |
| ST05 | Audit Hold Codes | 099 | | STATUTE | |
| ST06 | Unreversed TC 470 (Claim Pending) | 099 | | STATUTE | |
| ST07 | ADP Credit to NMF Liability | 099 | | STATUTE | |
| ST08 | Manual Refund | 099 | | STATUTE | |
| ST09 | Additional Liability Pending | 099 | | STATUTE | |
| ST10 | Refund – Repayment, Cancelled or Deleted | 099 | | STATUTE | |
| ST11 | Advance Payment | 099 | | STATUTE | |
| ST12 | Credit Balance – No Return | 099 | | STATUTE | |
| ST13 | Expired Installment | 099 | | STATUTE | |
| ST14 | Barred Refund (STEX) | 099 | | STATUTE | |
| ST15 | Erroneous Refund | 099 | | STATUTE | |
| ST16 | Excess ES Credits | 099 | | STATUTE | |
| ST17 | Reserved | 099 | | STATUTE | |
| ST18 | TC 59X with Credit Balance – No Return | 099 | | STATUTE | |
| ST19 | Offer in Compromise | 099 | | STATUTE | |
| ST20 | Subsequent Payment | 099 | | STATUTE | |
| ST21 | Account Reactivation | 099 | | STATUTE | |
| ST22 | Original – No Amended Return | 099 | | STATUTE | |
| ST23 | CSED TC 470 (Claim Pending) | 099 | | STATUTE | |
| ST24 | Math Error Protest | 099 | | STATUTE | |
| ST25 | Additional Liability Pending | 099 | | STATUTE | |
| ST26 | Reserved for Future Use | 099 | | STATUTE | |
| ST27 | Reserved for Future Use | 099 | | STATUTE | |
| ST28 | Unreversed TC 480 | 099 | | STATUTE | |
| ST29 | Refund Statute Expiration Date — Follow-up for Statutes Area | 099 | | STATUTE | |
| ST30 | Refund Statute Expiration — Follow-up for Exam Area Offices | 030 | | STATUTE | |
| ST32 | Status 32-Check outstanding | 045 | | REFINQ | |
| STAT | Statute Cases | 099 | | STATUTE | |
| STEX | Statute Case | 099 | | STATUTE | |
| SWRC | Spanish Refund Written Collection | 030 | | TPI | |
| SWRO | Spanish Refund Written Other | 030 | | TPI | |
| SWRR | Spanish Refund Written Refund | 030 | | TPI | |
| TBCD | TEB Credit/Debit Listing | 075 | 31 | OAMC | |
| TBCL | Tax Exempt Bond Claim Processing | 045 | 31 | OAMC | |
| TBCP | TEB CP 142/143 Notice Replies | 030 | 31 | OAMC | |
| TBFR | TEB First Read | 045 | 31 | OAMC | |
| TDI/DEL RET- | Campus TDI/DEL RET Cases | 045 | | CORRESP | |
| TDI/DEL RETa | Campus TDI/DEL RET Cases (a=A-Z) | 045 | | CORRESP | |
| TDUP | TEB DUP Files for Tax Exempt Bonds | 045 | 31 | OAMC | |
| TECC | Technical Case, Congressional | 045 | | CORRESP | |
| TECL | Technical Case, Letter | 045 | | CORRESP | |
| TECT | Technical Case, Telephone or other | 045 | | CORRESP | |
| TEGE | TEGE CAS – Customer Account Services | 031 | 06 | COLL | |

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| Category Codes | Definition | Age | Recap | Recap Category | |
|----------------|--|-----|-------|----------------|---|
| TENT | Tentative Carryback | 045 | | RINTTENT | |
| TETR | Telephone Excise Tax Rebate | 045 | 05 | CLAIM | |
| TFCR | Miscellaneous Trust Fund Credit Transcripts | 099 | 06 | COLL | |
| TFRP | Trust Fund Recovery Penalty | 075 | | COLL | |
| TINP | No TIN Penalty | 045 | | INRETURN | |
| TOAD | Completed TFS 1133 Sent to FMS Adjudication Dir. | 090 | | REFINQ | |
| TPAR | Taxpayer Service, Impact on Accounts Receivable | 075 | | DEFAULTS | |
| TPCI | Taxpayer Correspondence Inquiry | 045 | | TPI | |
| TPLR | Late Reply—CAWR and SSA IND = 2 cases where a late reply is received (after closed on CAP system). | 045 | 07 | CORRESP | |
| TPPI | Taxpayer Personal or Phone Inquiry | 045 | | TPI | |
| TR46 | TRNS 46 automated transcript | 120 | 03 | AMERSRCH | |
| TPRQ | Taxpayer Request, e.g. 3870 | 045 | | TPI | |
| TPRR | CAWR taxpayer reply received and/or when case is reassigned (case is open on CAP). | 030 | | TPI | |
| ■ | ■ | ■ | ■ | ■ | # |
| TWRA | Telephone Written Referral (ACA) | 030 | | TPI | |
| TWRC | Telephone Written Referral (Collection Issue) | 030 | | TPI | |
| TWRO | Telephone Written Referral (Other) | 030 | | TPI | |
| TWRR | Telephone Written Referral (Refund Issue) | 030 | | TPI | |
| ■ | ■ | ■ | ■ | ■ | # |
| UDRF | Undelivered Refund Check—IMF and BMF | 045 | | UNDELREF | |
| UNDL | Undeliverables—CAWR and SSA IND = 2 cases that are updated for an undeliverable received for correspondence previously issued (for open cases only). | 045 | 07 | CORRESP | |
| ■ | ■ | ■ | ■ | ■ | # |
| URP- | CP-2000 Notice of Proposed Change | 075 | | INRETURN | |
| URP1 | CP-2501 Inquiry Notice | 060 | | INRETURN | |
| URPS | Statutory Notice of Deficiency | 120 | | INRETURN | |
| VERF | Verified Payment Transcripts | 120 | | AMRESRCH | |
| WHCC | WHC Correspondence | 030 | 06 | COLL | |
| WHCP | WHC Phone Calls | 030 | 06 | COLL | |
| WHCR | WHC Referrals | 030 | 06 | COLL | |
| WHCS | WHC Special Projects | 060 | 06 | COLL | |
| WHCT | WHC Transcripts | 045 | 06 | COLL | |
| WPT- | Windfall Profit Tax | 045 | | CLAIM | |
| X190 | Amended Return Posted for Excise Tax | 045 | 29 | AMADJUST | |
| XHRG | 1040X – Hurricane Relief Grant | 120 | 05 | CLAIM | |
| XRET | 1040X, 1120X | 045 | | CLAIM | |

10 Activity Codes

These codes are used in the case control and history section. They are used when controlling a case or to describe an action taken. It should be noted that each Campus has its own Activity Codes and these will vary from center to center. The respective Campus bulletins and Regional Commissioner memorandums should be consulted in regards to explanations of Activity Codes.

Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes specified in ADP Handbooks are listed below.

| Code | Definition |
|------|------------|
|------|------------|

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| Code | Definition |
|------|---|
| 1 | ADJUSTMENT—Accounts Maintenance case sent to Adjustments |
| 2 | AMFOLLUPn—Accounts Maintenance follow-up number n. |
| 3 | CASETOCn—Related case closed for association with Cn case. |
| 4 | CREDTRANS—Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established. |
| 5 | CRTOSPnnnn—Credit transferred to spouse's tax period. |
| 6 | CnERRCLSD—Control base number n was closed prematurely. Current control base is a continuation of Cn. |
| 7 | DOnn2990—Miscellaneous Investigation (Form 2990) initiated to Area office nn, Field Branch. |
| 8 | ENMODCNTRL—Case controlled on ENMOD-overflow on TXMOD |
| 9 | ENTC—Input with an entity history item in order to hold entity posted transactions on IDRS for research purposes for seven weeks. |
| 10 | ERRORCASE—Case established in error, closed. |
| 11 | FOLLOWUP—Follow-up or second inquiry correspondence associated with established case. |
| 12 | FRERELINP—Freeze release input. |
| 13 | FRFRELVER—Freeze release verified. |
| 14 | IDRSREFUND—IDRS Generated Refund requested by CC RFUND |
| 15 | INCRADDLW2—To increase tax due to additional W-2 filed. |
| 16 | LETERRvvvv—Specified RSC, C, or other letter sent. |
| 17 | LEVYa—LEVYE, LEVYR, or LEVYD input establishes a history item on the entity module. |
| 18 | MULTIPLE—Case was identified as "multiple" or a "duplicate" before the Campus adjustment control file was converted to IDRS' generated during conversion. |
| 19 | FODAUDIT—Return being audited at FOD (formerly OIO) |
| 20 | OVERSIZE—Account is too large to be brought into IDRS. |
| 21 | POAONFILE—Power of attorney on file |
| 22 | POTDUPLIC—Potential duplicate case |
| 23 | STAUPnnvvv—Module status changed by STAUP to status requested. |
| 24 | TELREPLY—Telephone reply to taxpayer |
| 25 | TNSFRCASE—Transferring a open control base from one employee to another. |
| 26 | TPnnn-nnnn—Taxpayer's phone number. |
| 27 | nnnnnnnnn—Adjustment control number; generated when case control is established by tape input. |
| 28 | ZEROSPACCT—Spouse's account backed out in full. |
| 29 | 34-CR TRAN—Credit transferred by FRM34 input, generated when case control was not previously established. |
| 30 | 54-TAX-ADJ—DP tax adjustment input by ADJ54; generated when no other action code was specified. |
| 31 | CANTPAY—Taxpayer referred to nearest IRS Office in response to claim of inability to pay tax or request for time to pay. |
| 32 | 3911 TORDCC—Generated when check claim data input-etc. |
| 33 | IAaaa—An IAORG, IAREV, IADFL, input established or updated the Installment Agreement data in the accounts entity module. |
| 34 | UnnnCnnn—Generated for nullified unpostable condition (where nnn equals the cycle) |

11 North American Industry Classification System Codes (NAICS)

The North American Industry Classification System Code, formerly called Principal Industry Activity Code (PIA) will be self coded by the taxpayer on line B of Schedule C. The PBA identifies the nature of the taxpayers business and will appear on IDRS tax modules, IDRS module transcripts, and CC RTVUE. Additional references for these codes are included in Section 13, Subsection 9 of this book. or IRM 3.12.217-1.

12 Microfilm

All microfilm was not converted to Microfilm Replacement System. The unconverted microfilm will continue to be

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researched in the microfilm units.

Three types of microfilm information are available:

A. CURRENT MICROFILM+m-

These microfilms contain data which cannot be found by using MRS. They are updated periodically and include the following:

- (a) Partnership Name Directory-can be used to determine the EIN and Name Control of partnership entities. Once these have been determined, the DLN and return can be obtained through existing procedures.
- (b) EPMF National Alpha Register-is produced annually and contains a nationwide listing (in alphabetical order) of all the active entities on the EPMF.
- (c) Federal Tax Deposit Registers-The Federal Tax Deposit (FTD) transactions (Doc. Code 97) received at MCC are listed on microfilm FTD Registers. For each Campus, the FTD Registers list only the FTD transactions received from that Campus. Three registers are produced for each scheduled production period. Each register contains the same information but in a different sort sequence. The three registers are:
 - 1) EIN Register listed by EIN
 - 2) Amount Register listed by the payment amount
 - 3) Each FTD payment is accompanied by an FTD coupon which is microfilmed upon receipt in the Campus. This microfilm register is the third FTD register maintained in the Research function. Images of FTD coupon are retained on this microfilm register in sequence by microfilm serial number within a weekly cycle.

B. RETENTION REGISTER

These microfilms contain modules which are no longer carried on the Individual and Business Master Files. The Retention Registers require index information to be accessed; this information is found on the Reference Registers for prior to cycle 198401 located in the Microfilm Unit or in the retention register data section of certain types of MRS transcripts.

- (a) Retention Register (IMF/BMF)-The first IMF Retention Register was produced in January 1969 during the 1968 year-end conversion computer processing. The first BMF Retention Register was produced one year later. The format is identical to the Accounts Register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are an assessed module balance of zero and the last transaction (including the return) has been posted 51 or more months, or the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months. When the last tax module is removed from the account, the entity module is also removed from the Master File to the Retention File. The Reference Register shows a "2222" as the period, and "R" in the Status Indicator position and the cycle of removal. Each tax module is also shown with the reference to the cycle of removal.
- (b) IMF/BMF will be researched using the DO and year. Some of the BMF MFT's placed on retention in cycle 197901 or earlier will be found by researching the Residual Master File (RMF) Retention Register Microfilm. No transactions can post to the tax period once the module has been removed.

Note: No new Retention Registers were produced for calendar years 1982 and 1983 due to the time period of inactivity extending to at least 52 months before dropping to the Retention Register. Production began again in 1984.

B. Archival Microfilm

These microfilms contain information which predates MRS.

13 Universal Access

Universal Access is part of the TSM effort to provide users the most current taxpayer data by providing on-line updates of

taxpayer data from CFOL, the ability to view other SC TIP accounts, and the creation of a National Account Index (NAI) to keep track of the location of IDRS accounts.

Simply defined, Universal Access is part of the TSM effort to provide the user of an IDRS research command code with the ability to access and review TIF data on a remote Campuses TIF data base.

It is also the ability to Download or Refresh an account on the local IDRS TIF with data from CFOL.

It includes the creation of a National Account Index (NAI) to keep track of the SC location of IDRS accounts.

A. Universal Access Command Codes

| The following command codes have Universal Access capability: | | | | | | | | | | |
|---|-------|--------|-------|-------|-------|-------|------------------|--------|-------|-------|
| ACTON | CHKCL | ESTABS | IAPND | INTST | PIFTD | REINF | STAUP | UPCAS | VPARS | VRINT |
| AISDL | DMSDL | FFINQ | IAGRE | LETER | PIFTF | REMF | SUMDL | UPDIS | VPMSG | XSINQ |
| AMDIS | DMSUL | FTDPN | IAORG | LPAGE | PIVAR | RFINK | SUMRY | UPTIN | VRIAG | |
| ATINQ | ENMOD | FTPIN | IAREV | MESSG | PLINF | RFRTM | TDI/DEL RETNQ | URINQ | VRIAO | |
| KAFRM | ERINV | IADIS | ICOMP | PICRD | PLINQ | RPINK | TXMOD | USIGNR | VRIAR | |
| CFINK | ERSDL | IADFL | ITDLN | PIEST | PTINQ | SCFTR | UNLCE | USIGNT | VRSTA | |

B. National Account Index (NAI)

The NAI is an index of tax module and entity information that can be found on the IDRS nationwide.

- When the inquiry command code (mentioned above) fails to find the requested information on the local TIF it will then "default" to access the NAI. If the requested information cannot be found on the NAI, the CFOL files will be accessed to find the requested information.
- If a tax module or entity module exists on the NAI, the requesting input screen will be displayed as the new input display screen with the addition of the remote Campus abbreviations and location codes on lines 22 and 23.
- If a tax module or entity is not on the NAI but can be found on CFOL and is online, then a MFREQ input screen will be displayed. MFREQ will immediately bring the entity/tax module on line to the originating Campus.
- If a tax module or entity information is on the master file, but is not on line for BMF, then a BMFOLM screen with the message NO DATA FOUND AT LOCAL SITE - NAI - INPUT REQUEST FOR CFOL DATA on line 23 will be displayed to request that the data be placed on line the next day.
- The following collection update command codes can also be used at remote sites: LEVYD, LEVYE, LEVYR, LEVYS, TDI/DEL RETAD, TSIGN, TELEA, TELEC, TELED and TELER.

C. NAI/IDRS Timing

Lag time will exist between the time that MF, CFOL and NAI are updated to the time that the TIF is updated.

There is also a lag between the time TIF retention drops an account locally and the time NAI is updated with this information.

This lag time could give the appearance that something exists on a SC TIF when in reality it doesn't.

In these cases the remote access command code would give back a "NO DATA FOUND" message.

When data does not exist on the local TIF but exists on CFOL CC MFREQ may be used to download the account information from CFOL to TIF.

When data exists on TIF but is not as current as CFOL a refresh update or reconciliation of the account may be performed using a new command code called RECON.

Account currency will be determined by comparing the Last MF Extract Cycle of the TIF account to that of the CFOL.

If they are equal no update will take place but an appropriate message will be returned.

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If CFOL is more current, then the TIF account will be refreshed with the more current CFOL data.

Entity only or single module Download requests are input.

D. TC902's

Every time that an account is downloaded or reconciled using CC MFREQ or RECON a TC902 will be generated to MF. This TC902 will let MF know that the account is now resident on IDRS and where. It will also cause MF to reanalyze the module and send a current update back to IDRS.

A mini-weekend analysis will also be performed for each account downloaded or updated through CC MFREQ or RECON.

E. 10 days to 10 seconds

This whole process should accomplish in ten seconds what current MFREQ TC902 processing does in ten days.

F. Profile Restrictions

The remote access command codes would be used prior to making taxpayer contact or after the taxpayer has initiated contact to determine the current overall status of the account.

Once account research is completed the MFREQ/RECON command codes would be used to establish or update a local account prior to making or inputting an account adjustment.

MFREQ/RECON should not be used to download data for the sole purpose of researching. Remote access or CFOL command codes should be used for this purpose.

Note: Download capability from CFOL will not be available during Dead Cycles (cycles 1 through 4). Initially only IMF and BMF will be available for CFOL download. EPMF will be available at a later date. NMF accounts will not have update capability because they have no associated Master File or CFOL.

G. Direct Remote Access

IDRS users will have the option of directly routing a command code request to a remote Campus by manually inputting the CC information followed by the routing symbol (@) and the two digit Campus location code and transmitting.

This will provide file research functionality with files that are physically located in remote centers.

No adjustment, credit transfer or transaction type input command code will be allowed as this functionality is currently available locally. This service will effectively consolidate Security Processing at the local level and provide a National Password for IDRS users.

Users will have to determine beforehand which SC location they want to route to. How this determination is made will be dependent on each individual case and what data is needed.

H. IDRS Command Codes Job Aid

Many screen displays and field definitions for command codes reside in this helpful tool located at the SERP web site on the intranet. The web address is:

http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm

Because command code information can be obtained from the address mentioned above, this document will no longer be providing the screen displays with field definitions.

User Notes