Section 11 - Collection

1 Nature of Changes

Description	Page No.
New BMF TDI information	11-5
New Primary TDI Codes	11-12
New Selection Codes beginning on	11-23
Penalty and Interest Provision has been moved to	**10-1**
Sub Sections 11 thru 15 have been renumbered beginning on	11-38

2 Collection Offices

The location codes identify the office which has Collection jurisdiction and are used primarily by campus' in routing output (TDAs, TDIs, DTRs, etc.) to the proper area offices. Area office location codes for all campus' servicing each area office are listed below.

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

http://serp.enterprise.irs.gov/databases/who-where.dr/addresses.dr/collections.htm

Technical Services-Advisory contact information can be found at:

http://serp.enterprise.irs.gov/databases/who-where.dr/technical_support.dr/tech_sup_index.htm

Insolvency contact information can be found at:

http://serp.enterprise.irs.gov/databases/who-where.dr/inslvncy-bnkrptcy/index1.htm

SB Area Office	Service Center	State	W&I Area Office	Service Center	State
1/21	BSC	CT, ME, MA, NH, NY, RI, VT	1/11	ANSC	CT, ME, MA, NH, NJ, NY, PA, RI, VT
2/22	CSC	KY, MI, NJ, OH, PA, WV	2/12	KCSC	DE, DC, IL, IN, KY, MI, MD, OH, NC, SC, VA, WV, WI
3/23	PSC	DC, DE, FL, MD, NC, SC, VA	3/13	ATSC	AL, AR, FL, GA, IA, LA, MN, MS, MO, TN
4/24	CSC	KS, IA, IN, IL, MN, MO, ND, NE, SD, WI	4/14	AUSC	AZ, CO, ID, KS, MT, NE, ND, NM, OK, SD, TX, UT, WY
5/25	MSC	AL, AR, GA, LA, MS, OK, TN, TX	5/15	FSC	AK, CA, HI, NV, OR, WA
6/26	OSC	AK, AZ, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY			
7/27	OSC	CA			
15/35	PSC	PR, INT'L			

Campus Collection Branch

Andover Campus	ANSC-08	Fresno Campus	FSC-89
Atlanta Campus	ATSC-07	Kansas City Campus	KCSC-09
Austin Compliance Center Collection Div.	AUSC-18	Memphis Campus	MSC-49
Brookhaven Campus	BSC-19	Ogden Campus	OSC-29
Cincinnati Campus	CSC-17	Philadelphia Campus	PSC-28

Any line marked with # is for official use only

NMF Unit Ledger Card Units

Campus	Stop Number	Campus	Stop Number
Andover — ANSC	340	Fresno — FSC	4213
Atlanta — ATSC	51	Kansas City — KCSC	42
Austin — AUSC	6262	Memphis — MSC	21
Brookhaven — BSC	442	Ogden — OSC	6283
Cincinnati — CSC	42	Philadelphia — PSC	422C

ACS Call Sites

(W&I TOLL FREE NUMBER 800-829-7650, SB/SE TOLL FREE NUMBER 800-829-3903)
    Includes the areas of coverage, and Campus addresses.

Call Site	Area Office	Campus	Call Site	Area Office	Campus
Cleveland	27	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	Jacksonville	12	Kansas City P.O. Box 219236 Kansas City, MO 64121
Detroit	26	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	Buffalo	11	Fresno P.O. Box 24017 Fresno, CA 93779
Brookhaven	22, 21, 25	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	Dallas	14	Kansas City P.O. Box 219236 Kansas City, MO 64121
Philadelphia	23, 24, 35	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	Austin	15	Fresno P.O. Box 24017 Fresno, CA 93779
Denver	31, 32	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	Atlanta	13	Kansas City P.O. Box 219236 Kansas City, MO 64121
Oakland	33, 34, 36	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	Fresno	17	Fresno P.O. Box 24017 Fresno, CA 93779
Nashville	28, 30	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	Seattle	16	Fresno P.O. Box 24017 Fresno, CA 93779

TDA/TDI Assignment Codes (TSIGN Codes)

TDA/TDI Assignment Codes. This eight-digit code identifies the area office, territory, branch, group and employee or special action code to which TDAs and TDIs are assigned. The assignment number is used by all systems that process Collection work including IDRS (DIAL, DAIP, TDA, TDI, IDRS SUMRY, TXMOD), ICS, ACS, ENTITY and other listings/systems, which the TDA/TDI assignment number controls inventory . Although the designation of simply "group" is commonly used for the 5th and 6th digits, many TSIGN rules still separate and distinguish Branch (5th digit) and group (6th digit) for certain processes.

An eight-digit Assignment Code (TSIGN) is formed as follows:

43 01 15 22

Area Office   Territory Office   Branch & Group Code   Employee/Action Code

Area Office (first and second digits)

Code	Definition
21-27, 35	SB/SE Area. (35 also used by Centralized Case Processing)
11-15	W&I Area
01-10	In this case the "AO" refers to the SC number

Used by ICS Only — Users do not carry TDA/TDI Inventory – no upload to IDRS

95	Misc – Read Only
95/99	ICS Only Inventory Users (PALS, CQMS, COIC, Independent Reviewers)
97	Appeals
98	Advocate

Territory Office (third and fourth digits)

Code	Definition
00	Used for initial issuances to ICS (for example: 6100, 64nn, 65nn)
	Used to designate Area Level employees on ICS (Group # must be 62)
01-94	Field ICS SB/SE and W&I Users (AO must be 21/27, 35 or 11-15)
70-89	Centralized Case Processing (CCP)
70-75	MMIA/IBTF-IA
76-78	53-Follow-ups
79	FORT
80-89	Reserved (CCP)
96-97	Technical Services
94, 95, 98-99	Insolvency

Branch and Group Codes (fifth and sixth digits)

Code	Definition	Code	Definition
00	ACS	7X	Queue or reserved
01	ACS TDA/TDI Suspense File	70	Case in Queue
		71	Queue awaiting IDS analysis
02	SCCB Notice Case. ACS TDA/TDI	72-79	Reserved
03	ACS Early Intervention	8X	SCCB
04-05	Reserved	80	Automated Substitute for return program
06	Case returned to ACS from the Queue	81,82, 84	Reserved
		83	Federal Agency Delinquency
07-09	Reserved	85	OIC Monitoring
10-58	ICS (FC)	86	Automated 6020B
59	ICS – Territory Level Employees	87-89	Reserved
		8707	Refund Freeze (Reason Code = RF)
6X	Initial Issuance to ICS (FC)	9X	Various Non-Collection
60	Reserved	90	Reserved
61	Systemically generated ICS initial issuance	91	Inspection
62	ICS – Upper Level Management Group for Area Level Employees	92-93	Reserved
63	Reserved	94-95	Employee Plans
64	Initial Issuance to ICS from a campus	96-97	Exempt Organizations
65	Initial Issuance to ICS from ACS	98-99	Reserved
66-69	Used for Centralized Case Processing, Technical Services and Insolvency		

Employee/Action Codes:

- For FC assignments (fifth digit 1-4), the seventh and eighth digits represent individual employees in a field group.

  EXAMPLE: 23021253

23	=	Area Office
02	=	Territory Office
12	=	Field Group
53	=	Employee Number

3   Resource and Workload Management System (RWMS)

The Resource and Workload Management System (RWMS) was a Collection case scoring and ordering system intended to have a meaningful impact on Collection case processing. The case scoring formula is now done in Weekly TIF Update (WTU).

4   Automated Collection System (ACS)

ACS is a computerized inventory system which maintains balance due accounts and return delinquency investigations. A call site has an Automated Collection Branch (ACB) under the Chief, Collection Division of the call site district. Inventory is divided among teams using the last two digits of the Taxpayer Identification Number (TIN). Team inventory is divided into one of four functions, with each function having 10 units to act as holding bins for ACS accounts awaiting action. The four functions are:

(1) Contact (C) handles taxpayer telephone calls;

(2) Investigation (I) searches for taxpayers and/or assets, and initiates/follows-up on locator or enforcement actions;

(3) Research (R) responds to taxpayer correspondence, makes adjustments and works cases requiring special handling.

(4) Campus (S) call site support function to all call site teams, inputting IDRS actions, performing research and follow-ups, processing telephone lists, ACS letters, levies, liens and responds to ACS letters and levies.

5   Taxpayer Delinquency Investigations

TDIs will be issued on a weekly basis. Routine cases will receive one or two notices before a TDI is issued, unless the account history justifies the immediate issuance of the TDI.

(1) Individual Master File Delinquency Checks—IMF delinquency and the Underreporter programs are produced semi-annually from the Reconciliation of the Request for Notice or TDI Information Returns Program (IRP).

(2) Business Master File Delinquency Checks—The Business Master File is checked periodically for non-filing of tax returns.

(3) Non-Master File—NMF delinquency data is produced periodically as a result of manual delinquency checks.

(4) Employee Plans Master File (EPMF)—Delinquencies will be identified by monthly analysis. Delinquent return modules for one or more plans under the same employer entity will be processed by IDRS. IDRS will record the fact of Notice and TDI issuance. No provision is made for issuance of status reports.

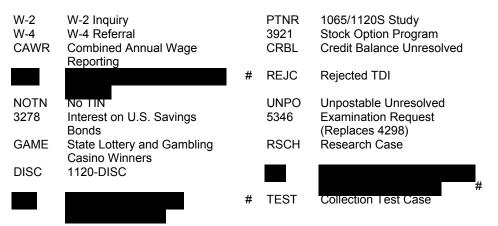**BMF TDI Explanation -- The following information is contained on a BMF TDI**

(1) Notice Dates—this will always be a Monday.

(2) Notice Codes—(A, Ca, Dn, F, I, T, U, V, W and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.

(3) IDRS Cycle—indicates the year (1989) and week (ex. 20) the TDI is issued and printed in the Campus.

(4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS Field or Queue) and is often the same as the IDRS cycle.

(5) RSC—Region with jurisdiction over the DO the TDA-TDI assignment code and Campus where the TDI Notice data is maintained and the TDI printed.

(6) TDA/TDI Assignment Code—the first four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.

(7) TDA Code—if a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

(8) TDI Information—Furnishes information to assist in closing the TDI.

(a) PC—Primary Code (B, E, F, L, N, P, Q, S, T, U, V, W, X or Y) identifies a TDI that requires special handling.

(b) SC—Secondary Code (H, I, J, R or V) is printed to furnish additional information. A maximum of four additional codes may appear based upon information in the taxpayer's entity module.

(c) PLC—Primary Location Code is the present Area Office and territory Office location (DOAO) according to the taxpayer's address. It will be blank if it is the same as the location code of the TDI. This element of information is important in transferring a case to the area where the taxpayer resides.

(d) CCNIP Select Code - Select Code is assigned to identify third party data secured by the IRS and utilized during the case creation process. Information can be utilized to assist in determining whether or not a taxpayer is liable to file.

(e) FYM—Fiscal Year Month is the month the fiscal year ends and it is used to determine the due date for filing the corporation income tax return.

(f) EC—Employment Code (BMF)

    C—Church
    F—Federal
    G—State or Local Government
    I —Indian Tribal Government or Subsidiary
    M—Maritime Industry
    N—Non-Profit Organization
    S—Foreign Subsidiary
    T—State or Local Government Agency covered under a Section 218 agreement
    W—Non Profit Organization subject to FICA(Social Security)(501(c)(3) of the IRC)

(g) PT/D—Number of partners if Form 1065 filing requirement or date of death.

(h) The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TSIGN with Notice Code "T" is input. ACCTMERGE will print when a successful account consolidation is made and a TDI is issued under the new TIN.

(10) ███ #
███

(11) Repeater Indicator—"RPT"—A tax module has been in TDI or notice status other than first notice within the past fifteen months (64 cycles).

(12) ██ #

(13) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. The indicator is reset each year.

(14) Compliance Code—2 =Compliance Update Records present this cycle

(15) Check Digit—Alphabetic (XX) characters used in validating the TIN if name control is not present.

(16) BW—Backup Withholding

(17) Name and Address of Taxpayer—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.

(18) Last Compliance Update Cycle (YYYYCC)—Indicates the year and week the last time a new delinquent module was added to the TIF as a result of a BMF delinquency check. BMF compliance data (LPS, Num-partners, etc.) reflects BMF at that time.

(19) Exempt organization return data will be printed if the taxpayer has a filing requirement for an EO return (MFT 33, 34, 37, 44, 67) with an identifier of "E".

1st-5th Digit	RD	date (YYYYMM) the taxpayer was ruled to be an exempt organization
6th-8th Digit	SS	Subsection Code
9th-13th Digit	CC	Classification Code
14th 15th Digit	AC	Asset Code
16th 17th Digit	TO	Type of Organization Code (Entity)
18th-20th Digit	FC	Foundation Code
21st 22nd Digit	AC	Affiliation Code
23rd-26th Digit	GEN	Group Exemption Number—a four digit number that identifies the organization as a member of a group exemption ruling

(20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.

(21) Case code—a four character position code to identify the type of notice being issued.

W-2	W-2 Inquiry	PTNR	1065/1120S Study
W-4	W-4 Referral	3921	Stock Option Program
CAWR	Combined Annual Wage Reporting	CRBL	Credit Balance Unresolved
████ ████████████ #		REJC	Rejected TDI
NOTN	No TIN	UNPO	Unpostable Unresolved
3278	Interest on U.S. Savings Bonds	5346	Examination Request (Replaces 4298)
GAME	State Lottery and Gambling Casino Winners	RSCH	Research Case
DISC	1120-DISC	████ ████████████ #	
████ ████████ #		TEST	Collection Test Case

(22) Taxpayer Identification Number (TIN)—Taxpayer's EIN followed by a file source code. EIN blank - BMF; N - Non Master File; P - EPMF.

(23) Sole proprietor's SSN—preceded by a "P".

(24) SEEPAGEn — Will print when a TDI has more than 6 (BMF) LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n - 2-9)

(25) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnn will print to show who was responsible for the

investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n - 0-9)

(26) Grade Level Assignment—Code 9, 11, 12 or 13 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs.

(27) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer's account. A high score indicates a greater potential yield from the investigation.

(28) Master File History Section — Designed to give historical data on each MFT for the taxpayer entity and will only show information where the MFT has an open filing requirement or LPS information. Form TYD-14 provides space for six MFTs. If more than six are present, a second form will be printed showing the name, address, EIN cycle number, location code and the additional MFTs.

   (a) FORM—is the tax form(s) the taxpayer is or was required to file - Will print the form number in MFT sequence.

   (b) FR—Filing Requirement code indicates the current filing requirement of the taxpayer. This code is important in conducting a full compliance check with the taxpayer.

   (c) LPS—Last Period Satisfied is the last tax period year (YYYY) and month (MM) satisfied whether posted prior or subsequent to the delinquent period printed on the TDI. NA (not available) will be printed if the taxpayer has a current filing requirement but the MF showed no prior period satisfied for the type of tax involved when the compliance data were extracted for IDRS. For purposes of a full compliance check, periods subsequent to the LPS or the latest delinquent period printed on the TDI, whichever is later, should be checked.

   (d) TC—Transaction Code is the transaction that satisfied the period printed in the LPS. If NA is printed in the LPS, this element of information will be blank. This information will be useful in determining the action taken on the LPS for the respective MFT.

   (e) LRA—Last Return Amount is the total tax liability amount (dollars only) for the respective MFT. The maximum range is 999999 (no punctuation) and if greater, it will print 1 MIL. If TC 150 contains no tax or is being posted in the same cycle as the delinquency check, an 0 will be printed. If the LPS prints NA or the TC prints a code other than 150 for the MFT, this element of information will be blank.

   (f) CC—Condition Code may be printed on the LPS if satisfied by TC 150. Three return condition codes (F—Final Return Secured, 6020b-6020b assessment, T—Delinquent Return Secured by notice of TDI closure, Y—Accept Tax Return as Submitted) will be used; however, no more than two will be printed for one return. Condition codes are selected for printing in the sequence shown above. If the LPS prints NA or a CC is not present in the transaction section, this element of information will be blank if the TC is a 59X. The closing code will be printed.

(29) Credit Balance—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the "Credit" column must be checked. Indicate the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.

(30) CAF indicator will appear to left of credit balance N = 0 through 8

CAF Indicator	Definition
0	TC 961 Deleted or Revoked module
1	One representative authorized to receive notices
2	Two representatives authorized to receive notices
3	One representative authorized to receive notices and refunds
4	Two representatives authorized to receive notices and refunds
5	No authorization to receive notices or refunds. No blind trust present. Other authorization present.
6	Reserved
7	One representative authorized to receive refunds
8	Blind trust in effect.

(31) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delinquency check, a second form will be printed showing the taxpayer's name, address, EIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date. For MFT 48(NMF), and 58(4638), 60 or 93(2290), 61 or 94(11), 62 or 95(11B) and 63 or 96(11C), the beginning period will be shown. For EPMF the plan number will be displayed instead of MFT.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

(32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.

(33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.

(34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).

(35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.

(36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

(37) Credit—When TC 590, 591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.

(38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.

(39) Signature of Person Closing TDI—Complete this space when the TDI is closed.

(40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.

(41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.

(42) Date—Complete this space when the TDI is closed.

IMF Taxpayer Delinquency Investigation -- the following information is found on an IMF TDI

IMF TDI EXPLANATION

(1) Notice Dates — This will always be a Monday-three days after date printed on the notice

(2) Notice Codes — (A, Ca, Dn, F, I, T, U, W and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.

(3) IDRS Cycle — Indicates the year (ex. 1986) and week (ex. 39) the TDI is issued.

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(4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status, often the same as IDRS cycle.

(5) RSC—Region with jurisdiction over the DO in the TDA-TDI assignment code and Campus where the TDI Notice data is maintained and the TDI printed.

(6) TDA/TDI Assignment Code—First four digits indicate the Area Office or District Office where the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.

(7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

(8) The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TSIGN with Notice Code "T" is input. ACCTMERGE will print when a successful consolidation is made and a TDI is issued under a new TIN.

(9) TDI Information—This section shows information known about the taxpayer regarding the tax year being checked. If data for a specific code is unknown, the position will show zeros or remain blank.

    SEL   IRP Selection Code will be shown to reflect the type of cases selected by criteria methods.
    PC   Primary Code literal will be followed by a Code "B" or blank.
    AG   Age of primary taxpayer is computed from year of birth shown on the SSA record to and including the tax year being checked.
    IRP   Information Returns Program amount is the income that IRS has knowledge of the taxpayer receiving "this year". This may not include all income if the taxpayer's identifying number was missing from an information return or all information returns were not included in the program.
    ND   Number of Documents in the case.
    WH   Withholding is the amount withheld from the taxpayer on Form W-2, Wage and Tax Statement.

(10) Refund Balance Due Code
    R—Current delinquent year IRP net tax due information indicates potential refund.
    B—Current delinquent year IRP net tax due information indicates balance due.

(11)   0 = TDI Request
            C = CAWR
            N = IRP Case (Non-Filer)
            S = IMF Delinquency Check Case (stop Filer)

(12) ███ #
█████████████████████████████████████

(13) Repeat Indicator—"RPT"—A tax module has been in TDI or notice status, other than first notice, within the past fifteen months (64 cycles).

(14) █████████████████████████████████ #

(15) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. Indicator is reset each year.

(16) Last Compliance Update Cycle (YYYYCC)—Indicates the last time a new delinquent module, along with the corresponding IRP data, was added to the TIF.

(17) TDI Grade Level—Code 9, 11, 12 or 13 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs

(18) Name and Address of Taxpayers—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.

(19) Check Digit—Alphabetic (XX) character used in validating the TIN if name control is not present.

(20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.

(21) TDI Case Code—a four character position code to identify the type of notice being issued.

W-2	W-2 Inquiry		PTNR	1065/1120S Study
W-4	W-4 Referral		3921	Stock Option Program
CAWR	Combined Annual Wage Reporting		CRBL	Credit Balance Unresolved
SSA-CAWR	Combined Annual Wage Reporting cases referred by SSA		REJC	Rejected TDI
██	████████████████	#	UNPO	Unpostable Unresolved
NOTN	No TIN		5346	Examination Request (Replaces 4298)
3278	Interest on U.S. Savings Bonds		RSCH	Research Case
GAME	State Lottery and Gambling Casino Winners		██	████████████ #
██	████████████	#	TEST	Collection Test Case

(22) Primary SSN—Taxpayer's SSN followed by a file source code. SSN blank—IMF Valid; IMF Invalid.

(23) SEEPAGEn—Will print when a TDI has more than 6 LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n- 2-9)

(24) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n- 0-9)

(25) BWI—Backup Withholding Indicator

(26) CAF indicator will appear to left of credit balance N=0 through 8

CAF Indicator	Definition
0	TC 961 Deleted or Revoked module
1	One representative authorized to receive notices
2	Two representatives authorized to receive notices
3	One representative authorized to receive notices and refunds
4	Two representatives authorized to receive notices and refunds
5	No authorization to receive notices or refunds. No blind trust present. Other authorization present.
6	Reserved
7	One representative authorized to receive refunds
8	Blind trust in effect.

(27) Module Balance Amount—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the "Credit" column must be checked. Indicates the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.

(28) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delinquency check, a second form will be printed showing the taxpayer's name, address, TIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

(29) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer's

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account. A high score indicates greater potential yield from the investigation.

(30) Master File History Section—Shows information extracted from the Master File. If the Master File history information is unknown, these positions will show zeros or remain blank.

AGI—Adjusted Gross Income.

NT—Balance Due as of status 21 or refund per prior year return. Balance Due will show a plus (+) symbol. Overpayment will show a minus (–) symbol.

TDA CD—The TDA will indicate a Code A, U or R if a TDA was issued for "last year's" return. The space will be blank if a TDA was not issued.

A—TDA issued for "last year" which presently has an unpaid balance.

U—TDA issued for "last year" on which there has been a TC 530 (Currently Not Collectible Account) posted and which has an unpaid balance.

R—TDA issued for "last year" which has no unpaid balance.

DF—Data Filed is the month, day and year the "last year's" tax return was filed.

LRF—Last Return Filed is the last tax year a return is shown on the IMF.

FS—Filing Status shown on "last year's" return.

0=Single, filing an estimated tax declaration
1=Single
2=Married, filing jointly
3=Married, filing separate
4=Unmarried, head of household
5=Surviving widow or widower with dependent child
6=Married filing separately claiming spouse as exemption
7=Head of Household with an unmarried child's name listed, but no exemption claimed

SSA—Social Security Administration Status Code shown as "D" or blank. "D" indicates deceased.

POD—Post of Duty Code found on Selection Code 92 cases only.

DY—Tax year of the delinquent period.

PYNCn—Prior Year Notice Code. See below. Reflects the results of matching a current year Collection case to one for the prior tax year and then determining the way IDRS will process the Collection case.

4—Processed as TDI potential for delinquent modules for both current and prior year.
5—Repeater; no record of closure of prior year case.
6—Repeater; prior year case resolved, or still open in TDI status; current year case would be worked to TDI regardless of repeater situation.
7—Processed as two notices only unless current year case is added to a still open TDI status account or accelerated TDI conditions are met.
8—Not Repeater; case worked to TDI on own merit.
9—Not Repeater; case not normally worked to TDI-on own merit.

ISC—IRP Collection case Campus code.

EX—Exemption claimed by taxpayer on "last year's" return.

(31) Secondary SSN—Preceded by S

(32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.

(33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.

(34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).

(35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.

(36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

(37) Credit—When TC 590,591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception

where more than one block can be used for one period. An explanation is required on the reverse of the TDI.

(38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.

(39) Signature of Person Closing TDI—Complete this space when the TDI is closed.

(40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.

(41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.

(42) Date—Complete this space when the TDI is closed.

6 Primary and Secondary TDI Codes

Code	Explanation	Comment
A	Account generally meets one of the following conditions: 1. The module is big delinquency checked has credit balance of $500 or more. 2. The entity has another module in Status 3, 22, 24, 26, or a module with the same MFT in Status 2 (but not o2B). 3. The total tax liability of the last return filed for the same MFT is a least $500.	The "A" code case will have the fourth notice issued 10 weeks after the first notice is issued followed by a TDI 10 weeks later.
B	Indicates the delinquency met the criteria for the TDI Suppression Program.	IMF: The "B" code shows that a 2nd CP 516 notice will be issued. BMF: The "B" code shows that only one notice will be issued.
E	A TC 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.	The "E" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.
F	Reissued delinquency check on all suppressed delinquent return periods.	The "F" coded cases are for all types of tax within jurisdiction of a specific DO or for a specific type of tax for the entire MF.
H*	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (with DC 77).	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
I*	Indicates that there is a ▮▮▮▮ on the module in a Status 02 or 03.	▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ #
J*	There is a module in the account in status 22 with an unreversed TC 530 present.	The "J" code indicates there is at least one account reported as currently not collectible and Form 53 should be available for reference.
L	A TC 148 with Entity Indicator 9 has been input to identify a Letter 903 (DO) case.	The "L" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
N	A TC 148 with Entity Indicator 7 has been input to identify false refund claim cases.	The "N" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.

Code	Explanation	Comment
Q	A TC 148 with Entity Indicator 1 has been input to immediately issue the TDI (primarily when a TP is involved in bankruptcy proceedings).	The "Q" coded TDI results when an employee inputs this request. Subsequently, a fourth notice will be issued three weeks after the first notice followed by a TDI six weeks later.
R*	Indicates at least one TDI or TDA was closed during the past twelve months.	The "R" code indicates a TP has had prior delinquencies. Every effort should be made to bring these repeater TP's current and to encourage future compliance.
S	A TC 148 with Entity Indicator 8 has been input to identify an erroneous refund case.	The "S" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
T	A TC 148 with Entity Indicator 5 has been input to identify a narcotics case.	The "T" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
U	A TC 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program case.	The "U" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
V	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than DC 77)**Can be Secondary Code**	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
W	A TC 148 with Entity Indicator 3 has been input to identify a Potentially Dangerous Taxpayer.	The "W" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
X	Total liability shown on the latest return posted for the same type of tax (MFT 01, 03, 09 or 11) was 5,000 or more. This applies to the Last Period Satisfied for the same MFT as the delinquent tax period.	The "X" coded cases indicates a high priority TDI and will be issued five weeks after the first notice. These TDIs should be completed in the shortest possible time period. Often these accounts pertain to trust fund liabilities.
Y	Indicates that a prior closing transaction has been reversed by a TC 592.	The "Y" coded cases indicates that a prior TC was erroneously input or that TDI issuance was accelerated through the input of a TC 590 followed by a TC 592.

** These Codes will appear as secondary codes only.
Primary Codes A and D criteria are defined by BMF

7   IRP Selection Criteria Codes

Reference IRM 5.19.2

The filing requirement for an individual liable for Self-Employment Compensation Act Tax is $400 or more of net income. Since the current income tax return filing requirement has increased, many individuals who are liable for the SE tax may be inclined to overlook the $400 filing requirement and believe that they are exempt from the requirement to file. Therefore, the TDI Supplement may be referenced for indications of past payments of SE tax as a basis for interrogating the taxpayer about liability for SE Tax. Certain Selection codes may reflect self employment tax information from the preceding year's tax returns.

The following is a list of the Collection Case Selection Criteria Codes. The return delinquency may include IRP documents in addition to those described in the "Criteria for Selection Code" column.

A.   IMF Selection Codes

SB/SE and W & I Tax Year 2005 Selection Codes — (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code

SB/SE and W & I Tax Year 2005 Selection Codes — (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	██████████████	████████████████████████████	#
02	████████████	████████████████████████████	#
98	███████████	████████████████████████████	#
35	Broker Sales	████████████████████████████	#
30	██████████████	████████████████████████████	#
31	███████████████████	████████████████████████████	#
32	███████████████████	████████████████████████████	#
12	█████████████████	████████████████████████████	#
67	Offer in Compromise (OIC)	████████████████████████████	#
33	Schedule C Stopfiler	████████████████████████████	#
06	Withholding Compliance	████████████████████████████	#
38	████████████████	████████████████████████████	#
39	████████████████	████████████████████████████	#
36	███████████████████	████████████████████████████	#
04	Decedents	████████████████████████████	#
88	Mortgage Interest	████████████████████████████	#
86	First Time Delinquents	████████████████████████████	#
13	████████████████████	████████████████████████████	#
50	████████████████████	████████████████████████████	#
52	███████████████████	████████████████████████████	#
63	Repeaters	████████████████████████████	#
14	████████████	████████████████████████████	#
09	Expired Extension	████████████████████████████	#
60	Installment Agreement	████████████████████████████	#
64	██████████	████████████████████████████	#

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SB/SE and W & I Tax Year 2005 Selection Codes — (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
17	██████████████	██	#
65	█████████████████	██████████████████████████████	#
62	█████████████████	████████████████████████	#
23	Miscellaneous Bal Due	███████████████████████	#
24	No Balance Due	████████████████████████	#
77	Master File generated TC 474	██████████████████████	#
99	Manually generated TC 474	███████████████	#

SB/SE and W & I Tax Year 2006 Selection Codes — (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	█████████████████	████████	#
02	█████████	█████████████████	#
03	Deceased potential 1041 w/o Broker	(Potential Identity Theft, deceased) DOD before 01/01/2007 and Total ████████████	#
05	Deceased Potential E&G	████████████████████████████	#
07	Deceased potential 1041 w/Broker	████████████████████████████	#
98	█████████	████████████████████████	#
35	Broker Sales	████████████████████████	#
30	████████████	██████████████████████████	#
31	█████████████	████████████████	#
32	████████████	█████████████████	#
12	FERDI	█████████████████	#
67	Offer in Compromise (OIC)	██████████████████	#
33	Schedule C Stopfiler	█████████████████	#
06	Withholding Compliance	████████████████	#
38	█████████████	████████████████████████	#
39	█████████████	████████████████████████	#
36	█████████████	████████████████████████	#

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SB/SE and W & I Tax Year 2006 Selection Codes — (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
04	Decedents	███████████████████████	#
88	Mortgage Interest	████████████████████████	#
86	First Time Delinquents	█████████████████████████	#
11	Stand-alone TDIs	█████████████████████████	#
13	████████████	█████████████████████████	#
50	████████████	█████████████████████████	#
52	███████████	█████████████████████████	#
87	Potential Offset	█████████████████████████	#
63	Repeaters	█████████████████████████	#
15	Broker Sales	█████████████████████████	#
11	Stand alone TDIs	█████████████████████████	#
14	██████████	█████████████████████████	#
09	Expired Extensions	█████████████████████████	#
60	Installment Agreement	█████████████████████████	#
64	Skip-filers	█████████████████████████	#
17	█████████	█████████████████████████	#
66	Credit Balance	█████████████████████████	#
65	████████████	█████████████████████████	#
62	Schedule SE Stopfiler	█████████████████████████	#
23	Balance Due	█████████████████████████	#
24	No Balance Due	█████████████████████████	#
77	Master File generated TC 474	█████████████████████████	#
99	Manually generated TC 474	█████████████████	#

SB/SE and W & I Tax Year 2007 Selection Codes – (In descending order of priority)

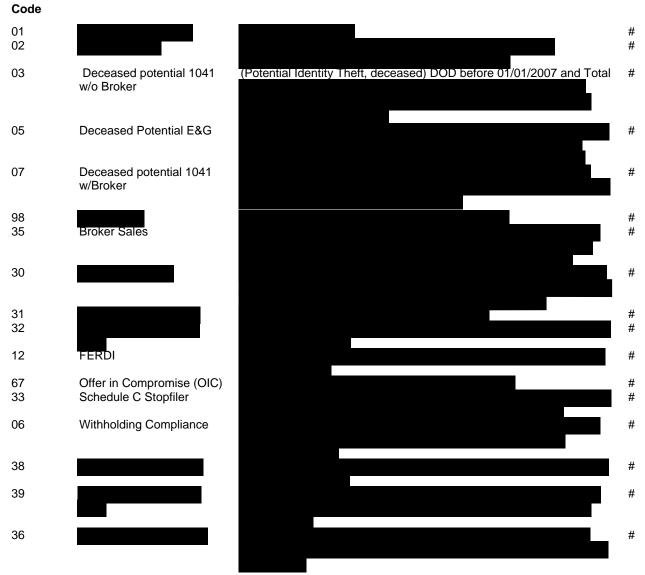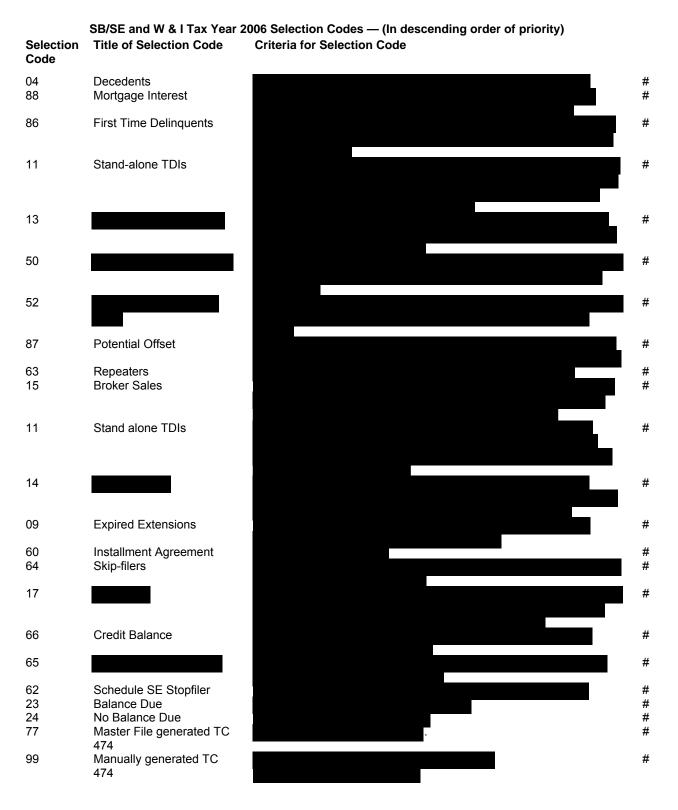| Selection Code	Title of Selection Code	Criteria for Selection Code	
01	███████████	████████████	#
02		█████████████████████	#

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SB/SE and W & I Tax Year 2007 Selection Codes – (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
98	████████	████████████████████	
03	Decedents	██████████████████████████████	#
05	Decedents	████████████████████████████)	#
07	Decedents	██████████████████████████	#
35	Broker Sales	███████████████████████████████	#
30	████████████	████████████████████████	#
31	████████████	████████████████████	#
32	████████████	██████████████████████████	#
12	FERDI	██████████████████████████	#
67	Offer in Compromise (OIC)	████████████████████	#
33	Schedule C Stopfiler	██████████████████████████	#
06	Withholding Compliance	██████████████████████████	#
38	████████████	██████████████████████████	#
36	████████████	██████████████████████████	#
04	Decedents	████████████████████	#
88	Mortgage Interest	████████████████████	#
86	First Time Delinquent	██████████████████████	#
13	████████	██████████████████████████	#
50	████████████	██████████████████████████	#
52	████████████	██████████████████████████	#
87	Potential offset	████████████████████	#
63	Repeaters	██████████████████████	#
15	Broker Sales	██████████████████████████	#
11	Stand alone TDIs	Adjusted ASFR Balance Due is greater than $499 and less than ████████████████████	#
09	Expired extensions	) ██████████████████	#

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SB/SE and W & I Tax Year 2007 Selection Codes – (In descending order of priority)

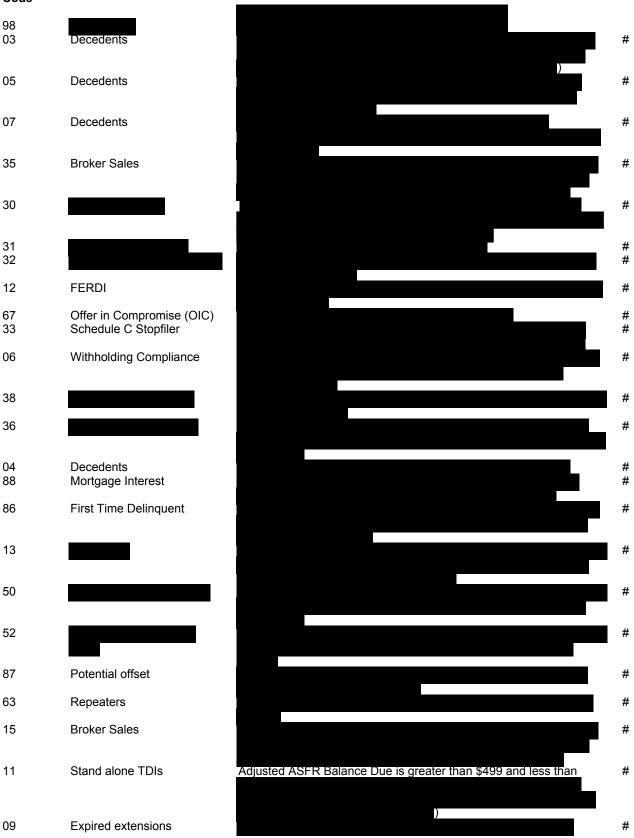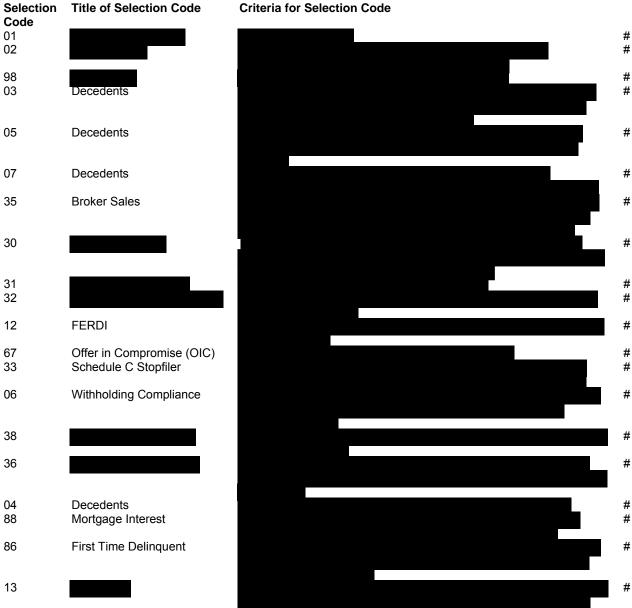| Selection Code	Title of Selection Code	Criteria for Selection Code	
60	Installment Agreement	███████████████████	#
66	Credit Balance	███████████████████	#
65	████████████	███████████████████	#
62	Schedule SE Stopfiler	███████████████████	#
23	Balance Due	███████████████████	#
25	No Balance due	███████████████████	#
77	Master File generated TC 474	███████████████████	#
99	Manually generated TC 474	███████████████████	#

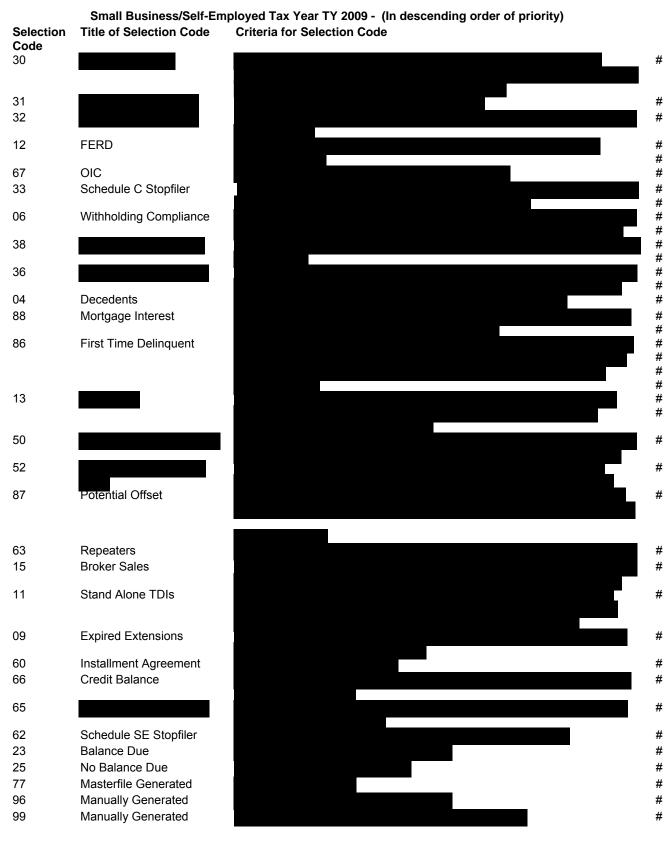**SB/SE and W & I Tax Year 2008 Selection Codes – (In descending order of priority)**

Selection Code	Title of Selection Code	Criteria for Selection Code	
01	████████████	███████████████████	#
02		███████████████████	#
98	████████	███████████████████	#
03	Decedents	███████████████████	#
05	Decedents	███████████████████	#
07	Decedents	███████████████████	#
35	Broker Sales	███████████████████	#
30	██████████	███████████████████	#
31	████████████	███████████████████	#
32	████████████	███████████████████	#
12	FERDI	███████████████████	#
67	Offer in Compromise (OIC)	███████████████████	#
33	Schedule C Stopfiler	███████████████████	#
06	Withholding Compliance	███████████████████	#
38	████████████	███████████████████	#
36	████████████	███████████████████	#
04	Decedents	███████████████████	#
88	Mortgage Interest	███████████████████	#
86	First Time Delinquent	███████████████████	#
13	████████	███████████████████	#

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SB/SE and W & I Tax Year 2008 Selection Codes – (In descending order of priority)

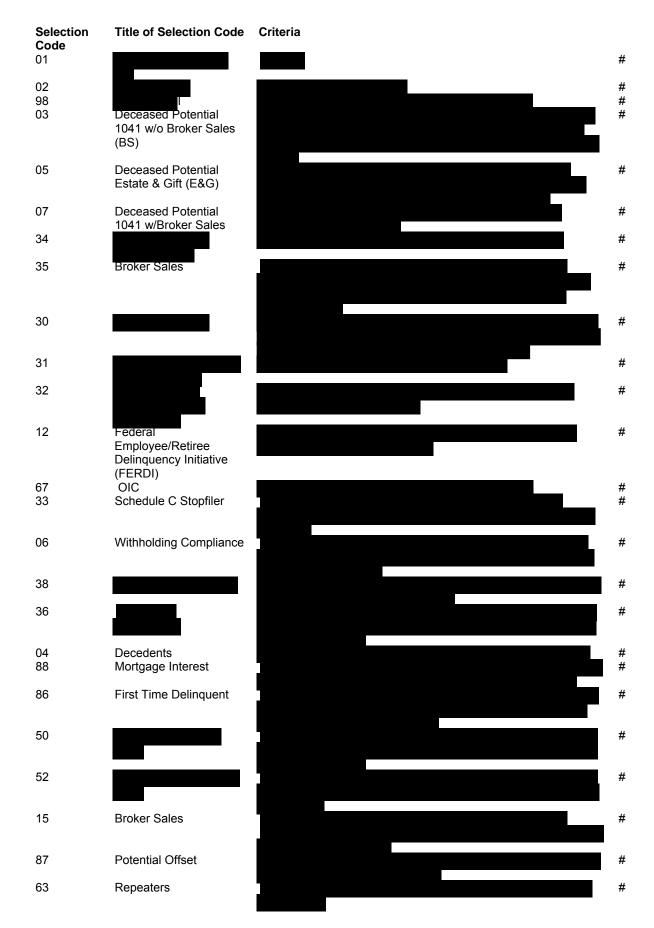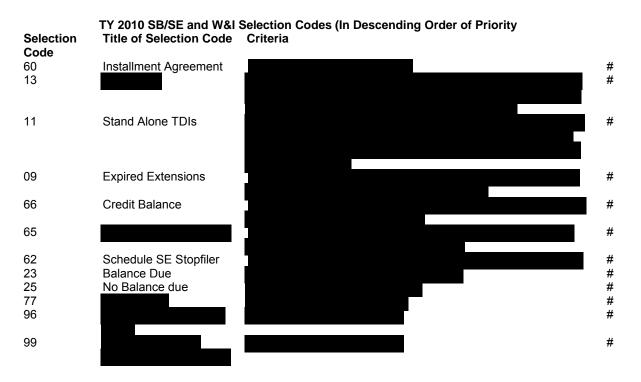| Selection Code	Title of Selection Code	Criteria for Selection Code	
50	███████████	██████████████████████████	#
52	████████	██████████████████████████	#
87	Potential offset	████████████████████	#
63	Repeaters	███████████████████	#
15	Broker Sales	████████████████████████	#
11	Stand alone TDIs	████████████████████████	#
09	Expired extensions	██████████████████	#
60	Installment Agreement	███████████████	#
66	Credit Balance	███████████████	#
65	High Prior Year Stopfiler	█████████████████	#
62	Schedule SE Stopfiler	████████████████	#
23	Balance Due	███████████████	#
25	No Balance due	█████████████	#
77	Master File generated TC 474	████████████	#
99	Manually generated TC 474	████████████████	#
96	Manually generated TC 474	███████████████	#

Small Business/Self-Employed Tax Year TY 2009 - (In descending order of priority)

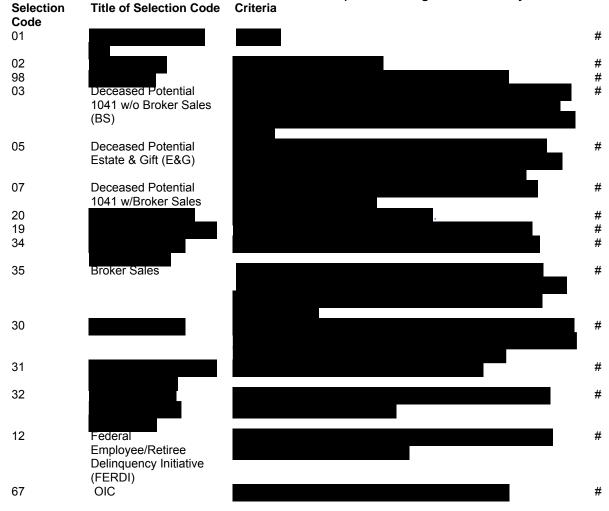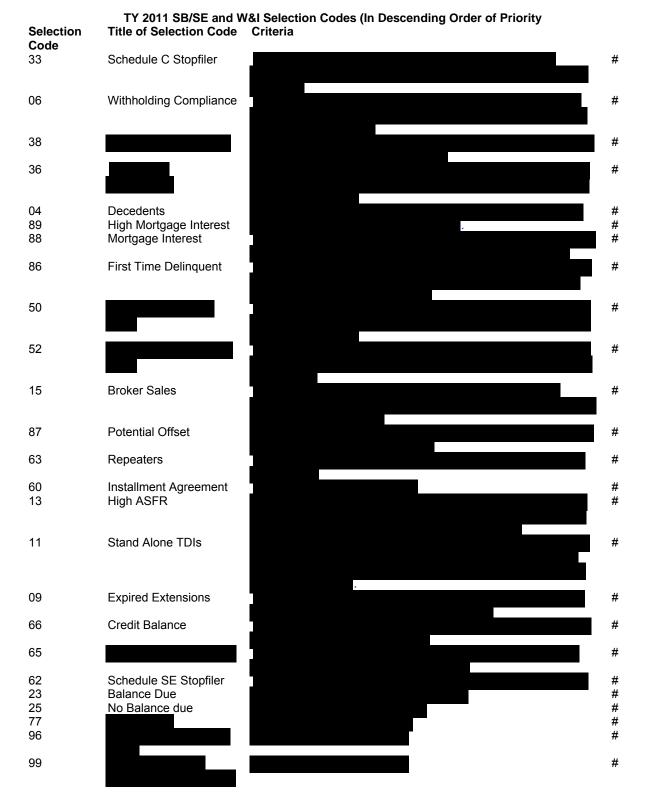| Selection Code	Title of Selection Code	Criteria for Selection Code	
01	████████	███████████	#
02	████████	███████████████████████	#
98	██████	██████████████████████	#
03	Deceased potential 1041 w/o Broker	███████████████████████	#
05	Deceased potential E&G	████████████████████████	#
07	Deceased potential 1041 w/Broker	████████████████████████	#
34	██████████	████████████████████	#
35	Broker Sales	████████████████████████	#

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Small Business/Self-Employed Tax Year TY 2009 - (In descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code	
30	██████████	████████████████████████	#
31	██████████	████████████████████████	#
32	██████████	████████████████████████	#
12	FERD	████████████████████████	#
67	OIC	████████████████████████	#
33	Schedule C Stopfiler	████████████████████████	#
06	Withholding Compliance	████████████████████████	#
38	██████████	████████████████████████	#
36	██████████	████████████████████████	#
04	Decedents	████████████████████████	#
88	Mortgage Interest	████████████████████████	#
86	First Time Delinquent	████████████████████████	#
13	██████	████████████████████████	#
50	██████████	████████████████████████	#
52	██████████	████████████████████████	#
87	Potential Offset	████████████████████████	#
63	Repeaters	████████████████████████	#
15	Broker Sales	████████████████████████	#
11	Stand Alone TDIs	████████████████████████	#
09	Expired Extensions	████████████████████████	#
60	Installment Agreement	████████████████████████	#
66	Credit Balance	████████████████████████	#
65	██████████	████████████████████████	#
62	Schedule SE Stopfiler	████████████████████████	#
23	Balance Due	████████████████████████	#
25	No Balance Due	████████████████████████	#
77	Masterfile Generated	████████████████████████	#
96	Manually Generated	████████████████████████	#
99	Manually Generated	████████████████████████	#

TY 2010 SB/SE and W&I Selection Codes (In Descending Order of Priority

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Selection Code	Title of Selection Code	Criteria	
01	███████	███	#
02	██████	██████████████	#
98	█████	███████████████	#
03	Deceased Potential 1041 w/o Broker Sales (BS)	██████████████	#
05	Deceased Potential Estate & Gift (E&G)	█████████████	#
07	Deceased Potential 1041 w/Broker Sales	████████████	#
34	██████	███████████	#
35	Broker Sales	████████████	#
30	█████	████████████	#
31	██████	████████████	#
32	██████	██████████	#
12	Federal Employee/Retiree Delinquency Initiative (FERDI)	████████████	#
67	OIC	████████████	#
33	Schedule C Stopfiler	████████████	#
06	Withholding Compliance	████████████	#
38	█████	████████████	#
36	████	████████████	#
04	Decedents	████████████	#
88	Mortgage Interest	████████████	#
86	First Time Delinquent	████████████	#
50	█████	████████████	#
52	█████	████████████	#
15	Broker Sales	████████████	#
87	Potential Offset	████████████	#
63	Repeaters	████████████	#

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11-22

TY 2010 SB/SE and W&I Selection Codes (In Descending Order of Priority

Selection Code	Title of Selection Code	Criteria	
60	Installment Agreement	███	#
13	███	███	#
11	Stand Alone TDIs	███	#
09	Expired Extensions	███	#
66	Credit Balance	███	#
65	███	███	#
62	Schedule SE Stopfiler	███	#
23	Balance Due	███	#
25	No Balance due	███	#
77	███	███	#
96	███	███	#
99	███	███	#

TY 2011 SB/SE and W&I Selection Codes (In Descending Order of Priority

Selection Code	Title of Selection Code	Criteria	
01	███	███	#
02	███	███	#
98	███	███	#
03	Deceased Potential 1041 w/o Broker Sales (BS)	███	#
05	Deceased Potential Estate & Gift (E&G)	███	#
07	Deceased Potential 1041 w/Broker Sales	███	#
20	███	███	#
19	███	███	#
34	███	███	#
35	Broker Sales	███	#
30	███	███	#
31	███	███	#
32	███	███	#
12	Federal Employee/Retiree Delinquency Initiative (FERDI)	███	#
67	OIC	███	#

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TY 2011 SB/SE and W&I Selection Codes (In Descending Order of Priority

Selection Code	Title of Selection Code	Criteria	
33	Schedule C Stopfiler	███████████████████	#
06	Withholding Compliance	███████████████████	#
38	███████████	███████████████████	#
36	██████	███████████████████	#
04	Decedents	███████████████████	#
89	High Mortgage Interest	███████████████████	#
88	Mortgage Interest	███████████████████	#
86	First Time Delinquent	███████████████████	#
50	███████████	███████████████████	#
52	███████████	███████████████████	#
15	Broker Sales	███████████████████	#
87	Potential Offset	███████████████████	#
63	Repeaters	███████████████████	#
60	Installment Agreement	███████████████████	#
13	High ASFR	███████████████████	#
11	Stand Alone TDIs	███████████████████	#
09	Expired Extensions	███████████████████	#
66	Credit Balance	███████████████████	#
65	███████████	███████████████████	#
62	Schedule SE Stopfiler	███████████████████	#
23	Balance Due	███████████████████	#
25	No Balance due	███████████████████	#
77	██████████	███████████████████	#
96	██████████	███████████████████	#
99	██████████	███████████████████	#

B. BMF Selection Codes (effective April 2009)

BMF CCNIP identifies and prioritizes BMF delinquent modules based on third party data secured. BMF CCNIP utilizes third party data- IRMF, CAWR and PMF along with account data to prioritize BMF and EPMF delinquent TDI modules. Each delinquent TDI module will be assigned a Selection Code which is utilized when selecting inventory during the case

creation process. The BMF Selection Code can be identified # on CC TXMODA to assist users during the RD research process.

BMF Selection Codes effective April 2008

Selection Code	Title of Selection Code	MFTs	Criteria for Selection Code	
00	Reserved	ALL	███████████████████	#
01	████████	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	███████	#
02	████████	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	██████	#
03	████████	01-03, 05-12, 14-16, 36, 51-51, 60, 63, 64	██████	#
04	████████	01, 09-11, 14, 16	██████████████████	#
05	████████	01, 09-11, 14, 16	██████████████████	#
06	████████	01, 10, 11, 14	█████████	#
07	████████	01, 10, 11, 14	███████████	#
08	████████	01, 10, 11, 14	███████████	#
09	████████	01, 10, 11, 14	█████████████████	#
10	████████	02, 03, 06, 08, 12, 15, 60, 63, 64	████████████	#
11	████████	02, 03, 06-08, 12, 15, 36, 60, 63, 64	██████████████	#
12	████████	01, 09-11, 14, 16	█████████████	#
13	████████	02-03, 05-06, 08, 12, 15, 60, 63, 64	███████	#
14	████████	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	██████	#
15	████████	01, 09-11, 14, 16	████████████	#
16	████████	02-03, 06-08, 12, 15, 36, 60, 63, 64	███████████	#
17	████████	01, 09-11, 14, 16	█████████	#
18	████████	02-03, 06-08, 12, 15, 36, 60, 63, 64	█████████████	#
19	████████	01-03, 06, 08-12, 14-16, 60, 63, 64	███	#
20	████████	01-03, 06, 08-12, 14-16, 60, 63, 64	██	#
21	████████	02-03, 06, 08, 12, 15, 60, 63, 64	███████	#
22	████████	01-03, 05-12, 14-16, 36, 51-52, 60, 63, 64	██████████	#
23	████████	01-03, 06, 09-11, 14, 16, 63, 64	█████████████████	#
24	Form 706	52	████████████	#
25	Form 709	51		#
26	Form 1041	05	█████	#

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BMF Selection Codes effective April 2008

Selection Code	Title of Selection Code	MFTs	Criteria for Selection Code	
27	Form 1041-A	36		#
28	Form 1042	12		#
29	Form 1065	06		#
30	Form 1066	07		#
31	Form 2290	60		#
32	Form 2290 Stop Filers	60		#
33	Form 8752	15		#
34	Form 8804	08		#
35	Form 990C	33		#
36	Form 944	14		#
60	F990PF SS 03 FC 03/04	44		#
61	F990T	34		#
62		67		#
63		67		#
64		67		#
65		67		#
66		67		#
67		67		#
68		44		#
69	F5227	37		#
75	F5500 100+	74		#
76	F5500 76-100	74		#
77	F5500 51-75	74		#
79	F5500 26-50	74		#
80	F5500 16-25	74		#
81	F5500 6-15	74		#
82	F5500 1-5	74		#
83	F5500 none	74		#
84	F5500EZ	74		#
96	Micro Credits	01-03, 06, 09-11, 16, 60, 63, 64		#
97	Remaining Employment Taxes	01, 09-11, 16		#
98	Remaining Non-Employment Taxes	02-03, 06, 60, 63, 64		#
99	Others	Any MFTs not listed above		#

C. Explanation of TDI Notice Codes

Notice Codes A, G, I, R, U, T D (IMF only) and can be input to the TIF with CC ASGNI/ASGNB to be analyzed during weekend TDI analysis. Notice Codes F, V, W and Z (and sometimes A) are generated by TDI analysis. Notice Code C is input with CC ASGNI/ASGNB to generate CASE CODES to the TIF.

TDI Notice Codes Input or Generated

Code	Title	Source	Explanation

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Code	Title	Source	Explanation
A	ACCELERATED	Input or Generated	Input to accelerate account to TDI. Also generated by TDI analysis for certain cases accelerated to TDI by analysis.
I	INSUFFICIENT INFORMATION	Input	Input to delay routine notice or TDI issuance for 4 weeks, then accelerate account to TDI.
U	UNDELIVERED		Input to accelerate account to TDI when a notice was returned undeliverable.
T	DUPLICATE TDI	Input	Input to force a duplicate TDI to be issued-only effective for accounts already in TDI status.
Dnn	DELAY	Input	Input to delay issuance of any notices or TDI for nn (00-15) cycle input with notice code. D00 input will cause immediate issuance of next notice or TDI due.
Ca	CASE CODE	Input	Input with an alpha code which will be converted to a 4 character Case Code on the TIF.
Gnn	DETERMINED GRADE LEVEL	Input	Input with numeric code to assign a grade level.
F	EXPIRED 474 DELAY	Generated	TDI issued because the number of cycles input with a TC 474 has expired.
R	REGENERATE	Input	Input to regenerate a TDI notice.
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI issuance by reopening a module closed on the TIF.
Z	REVERSAL	Generated	TDI issued because TC 912 or 917 reversed a TC 914 or 916 which had closed a delinquent module on the TIF.
W	"W" CODED TDI	Generated	New TDI issued because TDI modules on previous TDI were closed but account contains at least one delinquent module that no longer meets closure criteria-deleted closing transaction.
X	No longer undeliverable	Generated	Address change has been input.

8   Status Indicators – TDI (Edited Values Only)

The following TDI Status Indicators will, when appropriate, appear in the Status History Section of TXMOD. The indicators will appear in the MF Balance field of the Status History Section when the MF Status is 02 or 03.

Indicator	File	Assoc. Status	Explanation
1	I,B,E	02	Masterfile issues first delinquency notice. CP 259/959 for BMF modules, CP 59/759 for IMF modules.
2	I,E	02	Second notice sent (CP516).
3	I,E	02	Third notice sent (CP517).
4	I,B,E	02	Fourth notice sent (CP518)
5	I,B,E	03	IDRS in TDI status, TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL.
7	I,B,E	03	IDRS in TDI status—ACS TDI issued for this notice.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I,B,E	03	TDI Status to be issued CSCO/ASFR(IMF); A6020b(BMF) only
(blank)	I,B,E	02	This module included on compliance record from Master File to IDRS for issuance of 4 notices and TDI with no primary code.
B	B,I	02	Module is determined by compliance check as low priority and only receives one notice (CP 259) for BMF, and two notices for IMF (CP 59 and CP 516). Spanish versions are CP 959 for BMF and 759/616 for IMF.
C	B,E,I	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595,596). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in "00" status, or when it will establish a module.
E	B	02	Module on compliance with Primary Code E (TC 148 in account with Entity Indicator 4).
F	B	02	Module on compliance with Primary Code F (Special extract to TDIs based on MFT or District Office).
L	B	02	Module on compliance with Primary Code L (TC 148 in account with Entity Indicator 9).

Indicator	File	Assoc. Status	Explanation
N	I,B	02	Module on compliance with Primary Code N (TC 148 in account with Entity indicator 7).
Q	I,B	02	Module on compliance with Primary Code Q (TC 148 in account with Entity Indicator 1).
S	I,B	02	Module on compliance with Primary Code S (TC 148 in account with Entity Indicator 8).
T	I,B	02	Module on compliance with Primary Code T (TC 148 in account with Entity Indicator 5).
U	I,B	02	Module on compliance with Primary Code U (TC 148 in account with Entity Indicator 6).
V	B,E	02	Module on compliance with Primary Code V (TC 474 reversed or TC 474 with Doc Code 49 has expired).
X	B	02	Module on compliance with Primary Code X (liability of last period satisfied for MFT 01, 03, 09 or 11 over 5,000).
Y	B,E	02	Module on compliance with Primary Code Y (TC 592 Posting generated Status 02C).

(1)TDI Indicator Codes

Code	Definition	Code	Definition	Code	Definition
0	Not TDI	5	TDI Notice 2	10	T = Transferred
1	Open TDI	6	TDI Notice 3	11	X = TDI Issuance Pending
2	Closed TDI	7	TDI Notice 4	12	Y = Resequence Completed
3	Reserved	8	Closed Notice		
4	TDI Notice 1	9	Account Consolidation in Process		

(2)TDI Related Transaction Codes

Entity and tax module transactions are extracted for the Daily Transaction Register (DTR) only if the TDI Indicator is 1—open during the current cycle. There are three types of TDI related transactions which can appear on the DTR:

(1)Entity transactions that change the name or address of taxpayer

TC 013—Name Change
TC 014—Address Change

(2)Entity transactions that close the entire account:

TC 020—Deleted entity

(3)Transaction codes that close the module (Refer to Section 8 for detailed description)

Code	Definition	Code	Definition	
TC 003	Duplicate tax modules are not resequenced (posts to the entity)	TC 596	██████████████████████	#
TC 011	Change in EIN or SSN (posts to the entity	TC 597	Surveyed	
TC 026	Delete changed EIN or SSN (posts to the entity)	TC 598	Shelved	
TC 150	Return filed	TC 599	Return Secured	
TC 460	Extension of Time for Filing	TC 610	Remittance with Return	
TC 590	Not liable this tax period	TC 620	Initial Installment Payment 7004/2758	
TC 591	No longer liable for tax	TC█	████████████████████████	#
TC 593	Unable to locate taxpayer	TC█	████████████████████████	#
			████████████████████████	#
TC 594	Return previously filed	TC█	████████████████████████	#
			████████████████████████	#
TC 595	Referred to Examination	TC█	████████████████████████	#

The following transactions will close not only the module to which they post, but also all subsequent modules for the same MFT. They are:

TC003	TC011	TC026
TC150 Coded F	TC591(Closing codes 35, 36, 91 BMF only)	

TC593 (except closing codes 35, 36, 91 BMF only)   TC595 (closing codes 32, 57, 82)
TC596—(closing codes 32, 57, 82)

TC 592—Reverses any previously posted 59X

TDI Transaction Codes 590, 591, 593, 594, 595, 596, 597, 598 and 599 require a two digit closing code for IDRS input.

(3)TDI Closing Codes

The TC 599 and appropriate closing code must be written on the middle left margin of each tax return secured by Collections. On TDIs, the closing code must be entered in the appropriate transaction box for TC 590, 591 and 593-598 and must be input with each Return Delinquency (RD) transaction code. The 2-digit closing code identifies the program area of the employee who input the closing transaction code.

CLOSING CODES & DEFINITIONS
(updated 06/26/2009)

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
590 Not liable this tax period. Satisfies this module only.	01 – Not liable for annual return- Short period return posted (system generated) 02 – Suppressed FOD delinquency (System Generated) 03 – Suppressed period prior to return due date (System Generated) 04 – Alternate return filing requirement-not liable this MFT and period. (System Generated) 08 – Indicating was closed by A6020(b) program 13 - Not Liable for this period 14 – Not liable this period- Subsidiary organization 19 – Suppressed in notice status 75 - Not Liable for this period 76 - Not liable for this period as income below filing requirement. 77 – No return secured this period. Little or no tax due. 78 - No return secured this period as TP due a refund. 79 (IDS via SIA), 88 - Indicating was closed by ASFR program 97 - Not Liable for this period 99 (Odyssey MF) – Not liable this period. Determination made after systemic exchange with state tax authorities	20 – Not Liable for this period 21 – Not liable for this period as income below filing require ment.	25 - Not Liable for this period 26 - Not liable for this period as income below filing requirement. 27 – No return secured this period. Little or no tax due. 28 – No return secured this period as TP due a refund. 38 – Not liable this period determination made after 6020(b) or substitute for return (SFR) classification	50 - Not Liable for this period 51 - Not liable for this period as income below filing requirement. 52 - No return secured this period. Little or no tax due. 53 - No return secured this period as TP due a refund. 54 - Not liable this period 63 - Not liable this period determination made after 6020(b) or substitute for return (SFR) classification 66 (ICS via SIA) – All TC 590s posted prior to the implementation of (CC) closing codes (system generated) Closing code 66 is reserved for ICS.
591 No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent	00 - All TC 591s posted prior to the implementation of closing codes(system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT unless the disposition is from the Integrated Collection System which uses closing code 66. 01 – No longer liable for return- Final short period return posted.	20 – No Longer liable for return	25 - No Longer liable for return 38 – No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR)	50 - No Longer liable for return 63 - No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR) 66 (ICS via SIA) - All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the

CLOSING CODES & DEFINITIONS
(updated 06/26/2009)

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
	(system generated) 08 – Indicating was closed by A6020(b) program 10 (MF) – Filing requirement deleted-Suppressed module (system generated) 11 – Form 11 filing requirement deleted after notice issuance (system generated) 14 - No Longer liable for return 75 - No Longer liable for return 79 (IDS via SIA), 88 - Indicating was closed by ASFR program 97 - No Longer liable for return 99 (Odyssey MF) – No longer liable. Determination made after exchange with state tax authorities			same MFT.
593 Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.	00 – System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (Unable to Locate)unless the disposition id from ICS which uses closing code 66 08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 80 (MF if TC 593) - IMF Unable to Contact. Note: *IMF* only 82 - Unable to locate 88 - Indicating was closed by ASFR program 97 - Unable to locate		30 – IMF Unable to Contact. Note: IMF only 32 – Unable to locate 38 – Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program	56 – Unable to Contact (effective 01/2011) 57 - Unable to locate 63 - Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program 66 (ICS via SIA) - System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (Unable to Locate or unable to contact)
594 Return previously filed. Satisfies this module only.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 83 – Return Previously filed 84 - Filed as spouse on previously filed joint return 88 - Indicating was closed by ASFR program 97 - Return Previously filed	22 – Return Previously filed 23 – Filed as spouse on joint return	33 – Return Previously filed 34 – Filed as spouse on previously filed joint return 38 – Return previously filed determination after case classified as 6020(b) or SFR case.	58 – Return Previously filed 59 - Filed as spouse on previously filed joint return 63 - Return previously filed determination after case classified as 6020(b) or SFR case. 64 – Return previously filed determination after case classified as 6020(b) or SFR case. 66 (ICS via SIA), 74 - Return Previously filed

CLOSING CODES & DEFINITIONS
(updated 06/26/2009)

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
595 Referred to Examination.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Referred to examination 88 - Indicating was closed by ASFR program 97 - Referred to examination		32 - Referred to examination 38 - Referred to examination	57 - Referred to examination 63 - Referred to examination 66 (ICS via SIA)
596 ██████	08 – ████████████ █████ # 79 █████ # 82 - ████████ # 88 - ████████ # 97 - ████████ # ██ #		32 - ████ # ████ 38 - ████ #	57 - ████████ # 63 - ████████ # 66 ████████ #
597 Surveyed. By National Office direction only. Satisfies this module only.	02 - Surveyed 08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Surveyed 88 - Indicating was closed by ASFR program 97 - Surveyed 99 (SIA)		32 - Surveyed 38 - Surveyed 44 - Surveyed	57 - Surveyed 63 - Surveyed 66 (ICS via SIA)
598 Shelved. By National Office direction only. Satisfies this module only.	08 – Indicating was closed by A6020(b) program 79 (IDS via SIA), 82 - Shelved 88 - Indicating was closed by ASFR program 97 - Shelved 99 (SIA)		32 - Shelved 38 - Shelved	57 - Shelved 63 - Shelved 66 (ICS via SIA), 70 (CFF Combat zone)
599 Return secured. Satisfies this module only.	06 - Return being processed (system generated). 08 – Indicating was closed by A6020(b) program unagreed (Default) 09 - Indicating was closed by A6020(b) program agreed 13 - A signed ASFR waiver agreeing to the proposed assessment in lieu of a return secured 17 - Unprocessable return. Used by Submission Processing 18 - Return in progress on or after due date. Used by Submission Processing 79 (IDS via SIA) 88 - Indicating was closed by ASFR program unagreed (through default or receipt of an unprocessable return) 89 - Closed by ASFR Program	21 - Return secured 24 - Return secured.	38 - 6020(b) or Substitute for Return processed for assessment due to inadequate or no response from taxpayer. 39 - 6020(b) or SFR program resulted in agreement by taxpayer or acceptable return from taxpayer. 40 – Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment	50 - Return secured 63 – Filed under 6020(b) authority due to inadequate or no response from taxpayer 64 - 6020(b) resulted in agreement by taxpayer or acceptable return from taxpayer. 65 - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP). 66 (ICS via SIA), 67 - Return secured from taxpayer in bankruptcy 69 – Taxable return secured. 71 - Non-taxable return secured. 73 - Return secured 74 – Return secured used by Exempt Organizations for subsequent returns secured during an examination of an

CLOSING CODES & DEFINITIONS
(updated 06/26/2009)

TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
	Agreed via TP Signed Return.		Program (ETAP).	exempt organization.
	90 - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP).		42 - Return secured from taxpayer in bankruptcy.	
	92 - Return secured from taxpayer in bankruptcy		44 - Taxable return secured.	
	94 - Taxable return secured.		46 - Non-taxable return secured.	
	96 - Non-taxable return secured.		49 - Reserved	
	97 - Return secured			
	98 - Return secured			
	99 (SIA) - Return secured. Generated on blocks out of balance at the service centers after the delinquency check by Submission Processing			

(4) TDA Issuance Codes

The IDRS code is displayed in the notice section on the terminal and is printed on the TDA.

IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAY	914		Another module in the account contains a pending or posted TC 914 or 916	Routine Notice and TDA issuance
DAV	534	5	Multiple assessments present with earliest assessment date 9 1/2 or more years prior to the current processing cycle. The module must qualify for another type of code and there must not be an unreversed TC 534 or a posted or pending TC 550 with extended date greater than the current cycle.	Routine notice and TDA issuance.
DAX	Z	Z	There are no adjustments in the module and the balance due consists of penalty and/or interest.	Routine notice and TDA issuance.
DAR	TRSF		Account transferred from another area office.	Immediate TDA issuance
DAU	POTDUPL		IDRS analysis indicates there may be another TDA outstanding for this module.	Immediate TDA issuance.
DAQ	UNDEL		Balance due notice was returned undelivered.	504/604 notice followed by TDA issuance six weeks later unless a 504/604 or 523/623 was issued on the module in the prior 17 weeks. Then the module will go directly to TDA.
DAL	REACTIVE		Account previously in suspended status being reactivated. Status 42, 46-49, 53 (except CC 90 and 93), 64, 71-73, 91 or 99.	Routine notice and TDA issuance.
DAT	5		Account issued because the total balance due for all open modules is above the deferral amount.	Routine notice and TDA issuance. These cases are issued annually for IMF taxpayers and quarterly for BMF taxpayers.
DAA	TR		Liability was manually assessed.	Immediate TDA issuance.
DAB	RE–ISSUE		Module previously in TDA status and was reissued because of a dishonored check, credit reversal or a TC 531, 532 609, or 781.	Immediate TDA issuance. 504/604 will be issued five weeks after the first notice or status 21 followed by a TDA six weeks later.
DAD	FRIVRET		Account identified as a frivolous return	Routine notice and TDA issuance.
DAC	Q	Q	A Transaction Code 148 with Entity Indicator 0 or 1 has been input. This occurs whenever the need arises to expedite the issuance of a TDA.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA4	E	E	A Transaction Code 148 with Entity Indicator 4	504/604 will be issued five weeks

IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
			has been input to identify a W–4 Civil Penalty Case.	after the first notice followed by a TDA six weeks later.
DA5	T	T	A Transaction Code 148 with Entity Indicator 5 has been input to identify a Narcotics Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA6	U	U	A Transaction code 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA7	N	N	A Transaction Code 148 with Entity Indicator 7 has been input to identify a False Refund Claim Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later
DA8	S	S	A Transaction Code 148 with Entity Indicator 8 has been input to identify and Erroneous Refund Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA9	L	L	A Transaction Code 148 with Entity Indicator 9 has been input to identify a Letter 903(DO) case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DAM	INSTALMT		A Master File installment type module (MFT 02, 05, 52, 58 OR 60) either did not qualify or defaulted.	Routine notice and TDA issuance.
DAE	X		Unpaid Trust Fund type taxes (MFT 01, 03, 09, 11) with a module balance of 5000 or more.	First and fourth notices will be issued before TDA is issued.
DAF	D	D	Dishonored check has posted to a module not previously in TDA status.	Fourth notice will be issued followed by TDA six weeks later unless fourth notice was previously issued on the module. Then TDA will be issued immediately.
DAI	COA		Module previously reported currently not collectible (unable to locate) and a change of address or tax return has posted to the account.	Routine notice and TDA issuance
DAG	IR	H	Module previously reported currently not collectible (unable to locate or unable to contact) and a new levy source appears on IRP.	Routine notice and TDA issuance.
DAJ	TPI		Module previously reported currently not collectible (hardship) and TPI of new return warrants renewed collection activity	Routine notice and TDA issuance.
DAW	UTCON		Module previously reported currently not collectible (unable to contact and TPI of new return warrants renewed collection activity.	Routine notice and TDA issuance.
DAK	OTHER		Module balance remains after adjustment, TC 470 CC 90 or payment tracer, TC 470 CC 93, action that was expected to fully satisfy the liability.	Routine notice and TDA issuance
DAP	R	R	Taxpayer had one or more TDAs closed within the prior 12 months.	Routine notice and issuance.
DAS	4		Module does not qualify for any other type of code.	Routine notice and TDA issuance.
		G	Identifies entities that are political organizations (MFT 02 with filing requirement 9).	Routine notice and TDA issuance.
		I	Indicates another module in the account is in TDI status and the module did not qualify for Primary or Secondary Code Z.	Routine notice and TDA issuance.
		A	Indicates another module in the account is in TDA status and that module does not have a Primary or Secondary Code Z.	First and fourth notices will be issued before TDA is issued.
DAN	PPIAR		2 –year review expiration and Part pay installment agreement should continue. Re-analyze in another 2 years.	
DAO	PPIAN		2-year review expiration and CP 522P generates.	

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(5) TDA Closing Codes

Indicate the condition under which a TDA which still has an outstanding balance was removed from the collection inventory. These codes identify the various categories of TDA disposition by Collection Division. Closing Codes 01-39 relate to TC 530; 70-89 to TC 520; and 90-99 to TC 470.

Code	Condition
01	TDA reported currently not collectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.
02	Currently not collectible Narcotics Trafficker Assessment (restricted use).
03	Unable to locate. If address change posts, reissues TDA. TC 150, 976, or 014 showing address change will reissue TDA.
04	Statutory Collection period expired on portion of assessment, prior to issuance.
05	Statutory collection period expired or suit initiated to reduce tax claim to judgment—no follow–up.
06	Reserved for A/C International. Taxpayer residing outside of U.S.
07	Bankrupt (insolvent) corporation—Any corporation which has been adjudged bankrupt or any corporation dissolved under State receivership proceedings.
08	Decedent case.
09	Tolerance.
10	Defunct corporation.
11	Reserved.
12	Unable to contact.
13	In–Business corporation.
14	Combat Zone
15	Used to report accounts not currently collectible which results from activity of the Resolution Trust Corporation
16	Restricted per Manual Supplement 5G–365, Expiration Date 09-30-93. Indicates currently not collectible due to full payment on an in–business trust fund account or the Trust Fund Penalty account.
17	Unable to locate the Single Member Owner (SMO) or assets of the SMO who is liable for taxes assessed under an LLC Employer Identification Number (EIN)
18	Unable to contact a Single Member Owner (SMO) who is liable for taxes assessed under an LLC EIN although the SMO address is known, and there is no means to enforce collection
19	Accounts below tolerance that are assessed under an LLC EIN, but owed by a Single Member Owner.
20-23	Reserved.
24	Unable to pay, follow-up if TPI of subsequent return is $20,000 or more.
25	Unable to pay, follow-up if TPI of subsequent return is $28,000 or more.
26	Unable to pay, follow-up if TPI of subsequent return is $36,000 or more.
27	Unable to pay, follow-up if TPI of subsequent return is $44,000 or more.
28	Unable to pay, follow-up if TPI of subsequent return is $52,000 or more.
29	Unable to pay, follow-up if TPI of subsequent return is $60,000 or more.
30	Unable to pay, follow-up if TPI of subsequent return is $68,000 or more.
31	Unable to pay, follow-up if TPI of subsequent return is $76,000 or more.
32	Unable to pay, follow-up if TPI of subsequent return is $84,000 or more.
33-34	Not valid 7901 and subsequent.
35-38	Reserved
39	Certain cases assigned to IDS, ACS or IQA hold files; use of this closing code must be authorized by NO
40-69	Reserved.

(6) TC 500 Closing Codes

50	Military Deferment (prior to 1/2004) (obsolete)	54-55	Bosnia
51	Military Deferment (1/2004 to present)	56-57	Enduring Freedom
52-53	Desert Storm		

(7) TC 470 Closing Code Chart

Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in IMF	MF Freeze Prevents offsets-in BMF	TIF Freeze (bal due notice or TDA status)	Release/Reversal Criteria	Condition after Release	Notes
No CC	Claim Pending	19, 20, 21,	47	W–	Yes	Yes	Yes	Systemic (9 cycles	D,G	1

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in IMF	BMF	TIF Freeze (bal due notice or TDA status)	Release/Reversal Criteria	Condition after Release	Notes
		54, 56, 58						if no open control, otherwise 15 cycles)		
								TC 472 No CC	D,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
		22, 24, 26	No Change	W–	Yes	Yes	N/A	No Systemic Reversal	N/A	3
								TC 472 No CC	A	2
								TC 29X or TC 30X**	F	—
								Credit or zero balance	Status 12	—
90	Pending Adjustment only: Will Full Pay Module Balance	19, 20, 21, 54, 56, 58	53*	W–	Yes	Yes	Yes	Systemic (26 cycles)	A,E	—
								TC 472 No CC	D,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
		22, 24, 26	53	W–	Yes	Yes	Yes	No Systemic Reversal	N/A	3
								TC 472 No CC	A,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
92	Reserved									
93	Pending Payment Tracer: Will Full Pay Module Balance Credit Transfer combined adjustment with credit offset/transfer	19, 20, 21, 54, 56, 58	53	W–	No	No	Yes	Systemic (26 cycles)	C,E	3 2
								TC 472 No CC	B, C, G	2
								TC 29X or TC 30X**	F, G	—
93								Credit or Zero balance	Status 12	—
		22, 24, 26	53	W–	No	No	Yes	No Systemic Reversal	No Change	3
								TC 472 No CC	D, G	2
								TC 29X or TC 30X**	F, G	—
								Credit or zero balance	Status 12	—
94	Math Error	Any Status	No Change	J	No	No	Yes	TC 472 CC 94	B	—
								TC 29X PC 7	B	—
								Credit or zero balance	Status 12	—
95	Civil Penalty With Appeal Rights	—	—SAME AS CC 93—					TC 472 CC 95	B, C, G	4
								Credit or zero balance	Status 12	
97	Large Corporation Freeze	Any Status	47	D–	Yes	Yes	Yes ***	TC 472 CC 97	A	—
								Credit or zero balance		

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
98	Pending Form 1138 Filed	Any Status	No Change	W–	N/A	Yes	Yes	TC 295 Systemic (52 cycles) TC 472 CC 98 Credit or zero balance	A	—

* Freezes Master File offsets and refunds. No status change when released.
** Except with Priority Codes 6 or 7, or TC 29X with Blocking Series 130-149 (BMF only); 200-299 (IMF or BMF); 400-499 (BMF only); or 960-979 (BMF only).
*** 470 CC97 may be input on the entity module (oo-oooo) to freeze credit offset within the entire account. When input to the entity module, normal notice issuance from specific tax periods will not be frozen.

Notes

(1) Any TC 470 posted after July 6, 1990 will reverse at 15 cycles or 9 cycles with no control base.

(2) One TC 472 no closing code will reverse all prior unreversed TC 470s with no closing code, cc 90 or cc 93.

(3) Does not release IDRS balance due notice/TDA freeze.

(4) Suspends CSED. Applies only to IRC 6694(c)(3), IRC 6703(c)(3), or similar statutes.

Condition After Release

(a) Releases Master File offset and alpha (W– or D– or J) only.

(b) Releases IDRS balance due notice/TDA freeze, and updates to next notice/TDA status. IF CC 94,TC 29x also releases master file notice

(c) Removes alpha W–.

(d) Releases Master File offset freeze, alpha W-, and IDRS balance due notice/TDA Freeze.

(e) No IDRS balance due notice/TDA issued. Remains in status 53-4.

(f) Status 12 if result will be zero balance. If balance will remain, and no hold code, Master File notice.

(g) Effective 1/1/90, resumes balance due routine at the point the module was frozen by updating to the next status and releasing the appropriate notice. Exception: If the last status was 58, 22, 24, or 25 and 18 cycles have passed since the 4th notice was issued, the 4th notice will be reissued. If less than 18 cycles, TDA will be issued.

(8) TC 520 Closing Code Chart

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Acct. or Module Freeze*	TIF Acct. or Module Freeze**	CSED Suspended	Need CC to Release
60	Bankruptcy	72	–V	Account	Account	Yes	Yes
61	Bankruptcy	72	–V	Account	Account	Yes	Yes
62	Bankruptcy	72	–V	Account	Account	Yes	Yes
63	Bankruptcy	72	–V	Account	Account	Yes	Yes
64	Bankruptcy	72	–V	Account	Account	Yes	Yes
65	Bankruptcy	72	–V	Account	Account	Yes	Yes
66	Bankruptcy	72	–V	Account	Account	Yes	Yes
67	Bankruptcy	72	–V	Account	Account	Yes	Yes
70	Litigation	72	–W	Account	Module	No	No
71	Refund Litigation	No Change	–W	Module	No	No	No

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Acct. or Module Freeze*	TIF Acct. or Module Freeze**	CSED Suspended	Need CC to Release
72	Tax Court Case	No Change	–W	Module	No	No	No
73	Refund Litigation	72	–W	Module	Module	No	No
74	Tax Court Case	72	–W	Module	Module	No	No
75	Litigation	No Change	–W	Account	No	No	No
76	Collection Due Process (CDP) filed (Lien)	72	–W	Account	Module	Yes	Yes****
77	Collection Due Process (CDP) filed (Levy)	72	–W	Account	Module	Yes	Yes****
78	Litigation	72	–W	Account	Module	Yes	No
79	Litigation	71	–W	Account	Module	Yes	No
80	Litigation	72	–W	Account	Module	Yes	No
81	Litigation	72	–W	Account	Module	Yes	Yes***
82	CVPN with Appeal Rights	72	–W	Account	Module	Yes	No
83	Bankruptcy	72	–V	Account	Module	Yes	No
84	Litigation	No Change	–W	No	No	No	No
85	Bankruptcy	72	–V	Account	Account	Yes	Yes***
86	Bankruptcy	72	–V	Account	Account	Yes	Yes***
87	Bankruptcy	72	–V	Account	Account	Yes	Yes***
88	Bankruptcy	72	–V	Account	Account	Yes	Yes***
89	Bankruptcy	72	–V	Account	Account	Yes	Yes***

Effective 1/1/2002, TC 520 Closing Codes 86, 87, 88, and 89 will not be available for new inputs. Open cases that already have these closing codes will remain operational until they are reversed.

*Frozen from Master File offsets (in out), refund, or credit elect.

**Frozen from releasing IDRS balance due notice or TDA.

***Effective 1/19/91, a TC 521 input with a bankruptcy indicator 999 will reverse all open TC 520 CC 81 or 85 thru 89 within the module.

****If the TC 520 CC 76 or 77 posted before cycle 200101, then it must be reversed using TC 521 without a closing code.

The 6X Series cannot be input with a transaction date prior to January 1, 1995.

Closing Codes 60-63 only allows post petition credits to offset to post petition tax years and Closing Code 62 and 63 will freeze remaining credit after offset.

Closing Codes 64 - 67 allow pre-petition credits to offset to pre-petition tax years and allows post petition credits to offset to post petition tax years and Closing Codes 66 and 67 will freeze remaining credit after offset.

Closing Codes 60, 62, 64 and 66 allow post petition tax years to go to IDRS balance due notice or TDA.

When TC 520 CC 83, 85, through 89 is input a three–digit indicator is also input signifying proceeding type, claim type and whether an installment plan is involved. Closing code used to input the three digit indicator should be the same as the current open closing code. The indicator codes are:

First digit representing the type of proceeding—

> 1 for Chapter 7
> 2 for Chapter 9
> 3 for Chapter 11
> 4 for Chapter 13
> 5 for Chapter 12
> 8 for Other Insolvency

Second digit representing the type of claim—

1 for Secured
2 for Unsecured priority
3 for General unsecured
4 for Administrator
5 for Involuntary Gap

Third digit representing installment plan of arrangement—

0 if installment plan is not anticipated
1 if installment plan is probable.

IMF/BMF changes due to Bankruptcy Abuse Prevention & Consumer Protection Act (BAPCPA) — Effective January 2006

Allows 3 digit SI when TC 521 CC 83, 85 through 89, or CC 60-67 are input. The three-digit indicator identifies proceeding type, disposition to identify dismissal/discharge type for subsequent bankruptcy filings automatic stay in effect and whether a plan applicable or plan satisfied. Closing code used to input the three-digit indicator should be the same as the current open closing code. The indicator codes are:

First digit representing the type of proceeding—

1 for Chapter 7
2 for Chapter 9
3 for Chapter 11
4 for Chapter 13
5 for Chapter 12

Second digit representing the type of dismissal/discharge—

1 means dismissal abusive or otherwise (This equals D1 on Automated Insolvency System (AIS)
2 for failure to pass means testing (This equals D2 on AIS)
3 for Discharge
4 Reserved for future definition
5 Reserved for future definition

Third digit representing installment plan of arrangement—

0 plan not applicable
1 plan satisfied

For questions about the impact of the TC 520 on the module you are working, contact the appropriate Insolvency Specialist or Technical Services Advisor. For the TC 520 or 521 Closing Codes 70-80, and 82, contact the Advisor in Technical Services-Advisory at http://serp.enterprise.irg.gov/databases/who-where.dr/technical_support.dr/tech_sup_index1.htm

. For all other TC 520 closing codes, contact the Specialist in Insolvency.

Contact Listings for Technical Services-Advisory:

http://serp.enterprise.irg.gov/databases/who-where.dr/technical_support.dr/tech_sup_index.htm

Contact Listing for Insolvency:

http://serp.enterprise.irs.gov/databases/who-where.dr/inslvncy-bnkrptcy/national_insolvency_field.htm

9   Backup Withholding (BWH)

Reference IRM 5.19.3

Individual Master File (IMF) taxpayers who underreport or fail to report their interest, dividend, patronage dividend or original issue discount income are subject to Backup Withholding (BWH). The BWH indicators (BWI–N) will be available

on TXMOD and all Master File IDRS output, and on the Automated Collection Systems (ACS) to reflect the taxpayer's status. The statuses are*:

0 = No BWH Consideration
1 = Potentially Liable (Receiving Notices for BWH)
2 = Subject to BWH
4 = BWH Satisfied
8 = Suspended
M = Multiple Periods

*Backup withholding under IRC 3406(a)(1)(B) for missing and or incorrect TINs will not show on IDRS.

10 Designated Payment Codes (DPC)

Designated Payment Codes (DPC) are two digit codes which serve a three-fold purpose. Use of a DPC on all posting vouchers is now mandatory with Transaction Codes 640, 670, 680, 694, 690, and 700. DPCs are used to:

(a) Facilitate identification of payments which are designated to trust fund or non-trust fund employment taxes. In such cases, they are input with payments to Form 941 (MFT 01), Form 720 (MFT 03), Form CT-1 (MFT 09), Form 943 (MFT 11), and Form 1042 (MFT 12).

(b) Indicate application of a payment to a specific liability when the civil penalty contains both a Trust Fund Recovery penalty and any other type of civil penalty. In these cases, they are input to MFT 55 only.

(c) Identify the event which resulted in a payment. This is done at the time that a payment is processed and may be used with any MFT to which the payment transaction code will post. Data from this type of input is accumulated on a national basis to determine the revenue effectiveness of specific collection activities.

DPCs and their definitions are:

DPC	Definition
00	Designated payment indicator is not present on posting voucher.
01	Payment is to be applied first to the non-trust fund portion of the tax.
02	Payment is to be applied first to the trust fund portion of the tax.
03	Bankruptcy, undesignated payment.
04	Levy on state income tax refund (prior to 07/22/1998).
05	Notice of levy.
06	Seizure and sale.
07	Federal tax lien.
08	Suit.
09	Offer in compromise (OIC).
10	Manually monitored installment agreement (MMIA).
11	Bankruptcy payment, designated to trust fund.
12	Cash bond credit / 6603 deposit (allowed with TC 640 only)
13	Payment in response to reminder notice, Deferred Taxes (OBRA).
14	Authorization given by taxpayer to apply payment to expired CSED account.
15	Payments received with Form 8519, taxpayer copy of Notice of Levy.
16	Federal EFT levy payment.
17	EFT payroll deduction installment agreement payment.
18	FPLP payment from the Primary TIN. Payments are received via EFTPS from FMS.
19	FPLP payment from the Secondary or XREF TIN. Payments are received via EFTPS from FMS.
20	Identifies a systemic payment for the State Income Tax Levy Program (SITLP).
21	Identifies a manually applied payment for the State Income Tax Levy Program (SITLP).
22	Identifies a systemic payment for the Alaska Permanent Fund Dividend Levy Program (AKPFD).
23	Identifies a manually applied payment for the Alaska Permanent Fund Dividend Levy Program (AKPFD).
24	Freezes payment received with an amended return.
25	PTIN User Code
26	███ #
27	Branded Prescription Drug Fee.

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DPC	Definition
28	IRDM Assessment (IMF only)
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return (MFT 31).
32	Bulk Energy Levy
33	Offer in Compromise $150.00 application fee
34	Offer in Compromise 20% lump sum/initial periodic payment
35	Offer in Compromise subsequent payments made during the offer investigation
35-46	Reserved for Collection
47	Installment Agreement Reduced Origination User Fee
48	Direct Debit Reduced Origination User Fee
49	Direct Debit Origination User Fee
50	Installment Agreement User Fee (initial origination fee).
51	Installment Agreement User Fee (reinstatement or restructure fee).
52	Reserved for Collection
53	Discharges
54	Private Debt Collection (aka CCS)
55	Subordinations
56	Withdrawals
57	Judicial and Non-Judicial Foreclosures
58	Redemptions; Release of Right of Redemptions
59	706 Liens; Decedent Estate Proof of Claim (POC)
99	Miscellaneous payment other than above

DPCs 03 through 14 and 99 are used to identify the event which was primarily responsible for the payment being made.

If a payment to a trust fund tax liability is not being designated or if the event which resulted in a payment does not fall into one of the categories represented by DPCs 03 through 11, DPC 99 must be indicated on the posting voucher to indicate that it is a miscellaneous payment.

11 Generated Reports

(1) Currently Not Collectible Accounts Register

General Description—Daily Transaction Register (DTRs) will not be received on accounts reported currently not collectible. Semi-annually, in March and August, a Currently Not Collectible Accounts Register of Master File Accounts will be issued for each area office.

(2) Collection Activity Report (CAR)

CAR is a group of IDRS reports providing management information to field and National Office Collection officials. The reports will reflect activity associated with TDA and TDI issuances and installment agreements including issuances, dispositions and inventories as well as Collection related payments. CAR utilizes the TIF as its source of information.

12 Delinquent Investigations/Account Listing and Delinquent Account Inventory Profile

The two reports, the Delinquent Investigation/Account Listing (DIAL) and Delinquent Account Inventory Profile (DAIP), are provided to facilitate the monitoring and control of TDA and TDI inventories.

The DIAL is issued monthly for hardcopy assignments, i.e. TDAs and TDIs assigned to the Field Collection (FC), and for certain other non-ACS assignments. It provides information about cases in assigned inventory, such as the grade level of assignments, the date of initial assignment and the date of assignment to the current responsibility unit, which were previously provided on the DAIP and the Delinquent Investigation Inventory Profile (DIIP). It identifies assignments which meet established criteria for large dollar, overage, no activity, CSED and ASED analyses. A review of the DIAL will provide Field Collection managers with a comprehensive profile of each case under their control.

The DAIP is a quarterly listing of TDA cases in statuses other than status 26 which meet either not activity or CSED criteria.

13 FTD Alerts

FTD Alerts generate on MFT 01 modules when the quarter deposits are significantly below what is expected based on a comparison with the same quarter in the prior year. Masterfile conducts the analysis for FTD Alert issuance in the twelfth cycle of the quarter.

When an FTD Alert generates, it is assigned a value of 1 through 3. The values reflect criteria under which the Alert was generated.

Subsequently, priority code values are set according to the following conditions:

1. The taxpayer had an unresolved account in notice status in each of the prior two quarters. A priority code 'A' is assigned.
2. The taxpayer is considered likely to owe without intervention based on our identification and selection process. A priority code 'B' is assigned.
3. The taxpayer is considered unlikely to owe. A priority code 'C' is assigned.

FTD Alerts having priority codes 'A' or 'B' are required to be assigned to revenue officers. Those Alerts assigned priority code 'C' are dropped by ICS and are not worked by revenue officers.

CP 196 is issued by the Primary Program and a TC 971 AC 46 is placed on each module (including those Alerts assigned priority code 'C'). Alerts are issued through masterfile and are sent to ICS for direct assignment to the field.

14 Status & Closing Codes used for CAWR

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	
08	SSA identified SSA case for possible future referral to IRS	None	
09	reserved for future use	09	
10	Research/Suspense	10	
11	BMF Delete: CAWR module in balance.		
16	Auto generated 99C letter	16	
21	Federal Entity Correspondence	21	
24	IRS Undeliverable	24	
25	Open Case Referral to Exam	25	
26	BMF St. Cd. To CAP St. 91 attempted to post, but NO SSA-IND = 2	Reserved	
27	███████████████	27	#
28	Manually generated 99C letter	28	
29	Open Case Referral to Collection	29	
30	No Reply Adjustment Made — IRS		
38	BMF Merge Case completed	None	
42	2057C letter issued	42	
44	Reply to CAWR Correspondence (No Gen Code S)	44	
45	Module reanalysis request	45	
67	Correspondence issued other than that for Status 16, 21, 28, 42, 55, 69 or 90	67	
68	Reply Received Interim Response issued to TP (Action 61)	68	
69	98C issued	69	
87	SSA IND = 2 cases with TC 290 TC 549 input to IDRS. IRS indicates case in balance, SSA indicates case is out of balance. No Civil Penalty assessed (not input by user)	No	
88	████████████████████████	No	#
90	CP 253 Issued SSA IND = 2 only	90	
92	Reply Received - SSA IND = 2	92	
93	Undeliverable - SSA IND = 2	93	

Closing Code	Definition	Forwarded to BMF via 6222 Status Code
11	BMF (MCC) Delete Case	None
31	Closed to Exam	31

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	
32	CAWR and SSA IND = 2 Closed to Collection. MFT 88.	32	
33	██████████████	33	#
34	Closed CAWR (no SSA IND = 2) TC 290 zero with TP Reply Received	34	
35	Closed CAWR (no SSA IND = 2) TC 290 with money amount with TP Reply Received	35	
36	Closed CAWR (no SSA IND = 2) Research only	36	
37	Closed CAWR (no SSA IND = 2) No Reply Received	37	
39	Closed CAWR (no SSA IND = 2) Undeliverable	39	
40	Closed (SSA IND = 2), TC 290, RC 549 (any amount or zero) input to IDRS	No	
41	SSA IND = 2, TC 290, RC 549 zero or with $, entity is either Bankrupt or Defunct	No	
43	Late reply received, worked and closed	No	
46	SSA IND = 2 - Undeliverable closed/no new address/end of program (PCD) systemic input	46	
47	Closed, Late reply received (to be worked)	No	
48	Full Agreed IRS CAWR	35	
49	Missing Returns Secured IRS CAWR	35	
89	PRN 550 $$ — SSA IND=2	96	
91	SSA IND = 2, Penalty Assessment from CAP to BMF. BMF posts Penalty	91	
92	Reply Received — SSA IND=2	92	
93	Undeliverable — SSA IND=2	93	
94	SSA IND = 2, Closed under Tolerance at/by BMF (CAP sent as a CC 91, BMF to post 91 then 94. Delete to CAP)	94	
95	SSA IND = 2, TC 290, RC 549 zero, input to IDRS and posted to BMF (pyramid updates to CC 40 - not to BMF)	No	
96	TC 290 RC 549 with $ input to IDRS and posted to IDRS and posted to BMF (Pyramid updates to CC 40 - not to BMF)	No	
97	Reserved	Reserved	
98	Closed Reconciled by direction of HQ	98	
99	Closed SSA IND = 2 Case - Research Reveals Money Match - case in balance but master file not updated.	99	

These status and closing codes are valid for MFT 88, CAWR Reconciliation

User Notes