

## Section 13 - Appeals and TE/GE

### 1 Nature of Changes

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### 2 Appeals Codes

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

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

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### 3 Closing Codes for Appeals

A two-digit "closing code" must be input to AIMS via CC AMCLSA on each AIMS case closed by Appeals. The closing code is input from Form 5403. (Appeals' AIMS closing code is similar to Exam and TE/GE's AIMS Disposal code).

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16**	Campus Claim Partially Allowed/OIC Withdrawn/Penalty Appeal Partially Abated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

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

\*\* Generally, these cases are not AIMS

### 4 Status Codes for Appeals

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

### 5 Appeals Office Addresses

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

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

### 6 TE/GE Reporting Systems Codes

#### EP/EO Determination System (EDS)

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

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

#### Database Files of MPS

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

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

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

- EP — Employee Plan Case
- EO — Exempt Organization Case

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

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

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

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

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

## 7 TE/GE Area Offices

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

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

**8 Employee Plans Master File**

**(1) General**

Beginning in 2010, check the EFAST website at [www.efast.dol.gov](http://www.efast.dol.gov) for information on filing and appropriate addresses.

**(2) EPMF Delinquency Investigations**

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

**(3) EP/AIMS Input Terms**

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

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

<b>TEGE Open Case Grade</b>	<b>Values – Right Justified</b>
	<b>09, 11, 12, 13, 14</b>

**(4) Description of EP Activity and MFT Codes**

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

Activity Code	Description	MFT Code
307	5500 & 5500C/R	74
310	5330	76
311	990-T	34
312	5500EZ	74
315	5500SF	74
473, 481-483	1065	06/35
462	944	14/39
464	940	10/80
463	945	16
465	941	01/17

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266, 270-281	1040	30/20
495, 496, 497, 498	1041	05/21
202, 203, 209, 213, 215, 217, 219, 221, 223, 226-	1120	02/31/32
231, 234, 241, 260, 261, 262, 263, 265, 267, 288-290		
Non-return units	Any	99 (EPIC)
370, 383, 412	5500NRU	74NMF
501-505, 507	Form 8278	99
182	5500NRU	99NMF

**EP AIMS ACTIVITY CODES****Form 5500 including 5500-SF and 5500-EZ (MFT 74)****Activity**

<b>Code</b>	<b>Explanation</b>
307	Form 5500
312	Form 5500-EZ
315	Form 5500-SF

**Form 5330 (MFT 76)****Activity**

<b>Code</b>	<b>Explanation</b>
310	Form 5330

**Form 990-T (MFT 34)****Activity**

<b>Code</b>	<b>Explanation</b>
311	Form 990-T

**Activity Codes for Flow-Through Adjustments****Form 1120 – including 1120L, 1120PC, 1120H, 1120F (MFT 02, 32) 1120S, (MFT 02, 31)****Activity**

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

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Activity Code	Explanation
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and Over Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date before/1/2008
288	Form 1120S (Assets under \$200K Non-Taxable)
289	Form 1120S (Assets \$200K to < \$10 Mil)
290	Form 1120S (Assets \$10 Mil and Over, Non-Taxable)

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

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

**Form 1065 (MFT 06, 35)**

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

**Form 1041 (MFT 05, 21)**

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

**Form 1040 (MFT 30, 20, 22)**

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

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

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

**Form 8278 (MFT 99)**

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

**(5) EPAIMS Status Codes**

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

**(6) EP Issue Codes**

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

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

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

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

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(Z) Other	409/401
44	Plan Investment Issues	(A) Failure to properly value all assets at FMV (non IRC 412(i))	RR 80-155
		(B) Failure to properly reflect all plan assets in name of trust (i.e., real estate investments, etc.)	401(a)(1)&(2)
		(C) PPA requirement to allow diversification of ER stock in publicly traded company	401(a)(35)
		(Z) Other	
45	Benefit Accruals	(A) Failure to satisfy IRC 411(b) accrual rules	411(b)
		(B) Error in counting accrual service	411(b)
		(C) Error in applying the Suspension of Benefits Rule	DOL 2530.203-3
		(Z) Other	411(b)
46	IRC 412(i) Specific Issues	(A) 412(i) - Excessive Purported Normal Costs	412(i)/404(a)(i)(A)(iii)
		(B) 412(i) - Discriminatory Life Ins (BRF violation) under Rev. Rul. 2004-21	412(i)(3)
		(C) 412(i) - Listed transaction under Rev. Rul. 2004-20	412(i)
		(D) 412(i)(3) - Springing Cash Values	412(i)(3)
		(E) 412(i)(3) - Exchange rights for policy with higher values	412(i)(3)
		(F) 412(i)(3) - Values provided by contracts significantly exceed amts need for benefits at NRA (including IRC 415)	412(i)(3)
		(G) 412(i)(3) - Excessive surrender/expense charges	412(i)(3)
		(H) 412(i)(2) - No separate agreement (non-compliant defect)	412(i)(2)
		(I) 412(i)(2) - Non-level premiums (non-compliant defect)	412(i)(2)
		(J) 412(i)(3) - Benefits provided by contracts not equal to benefit provided by plan under one or more forms (non-compliant defect)	412(i)(3)
		(K) 6707A - IRC 6707A Penalty (Non-Return Unit)	6707A
		(Z) Other	412(i)
47	DOL Notifications	(A) Failure to Diversify (more than 20% in any one asset) per ERISA 404(a)	ERISA 404(a)(1)(C)
		(B) Investments appear to violate requirement related to prudent investments	ERISA 404(a)(1)(B)
		(C) Fees to service providers appear unreasonable	Form 6212-B
		(D) Plan identified as ERISA 404(c) plan, but failed certain criteria to qualify as ERISA 404(c) plan in operation	ERISA 404(c)
		(Z) Form 6212-B referral made for Other reason (Note: Inadequate Bonding is covered by Issue Code 24A above).	Form 6212-B
48	IRC 411(d)(6) Violation	(A) Accrued benefit improperly reduced by plan amendment (anti-cutback)	411(d)(6)
		(B) Improper elimination of optional form(s) of benefit or eliminating/reducing early retirement subsidy	411(d)(6)
		(C) Improper conversion of DB plan to DC plan	411(d)(6)
		(Z) Other IRC 411(d)(6) violation	411(d)(6)
49	SEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Participation/Coverage	408(k)(2)
		(C) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(D) Excess Contributions	404(a)(3) & 415(c)
		(E) Top Heavy Requirements	408(k)(1)(B) & 416
		(Z) Other	408(k)
50	SARSEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Not More than 25 Participants	408(k)(6)(B)
		(C) 50% of Eligible Elect Deferral	408(k)(6)(A)(ii)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Deferral Percentage Test	408(k)(6)(A)(iii)
		(F) Top Heavy Requirements	408(k)(1)(B) & 416
		(Z) Other	408(k)

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
51	SIMPLE IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law (B) Proper Employer Match (C) Participation/Coverage (D) Controlled Group/Affiliated Service Group (E) Timely Deposit of Salary Deferrals (F) Excess Salary Deferrals (Z) Other	RP 2002-10 408(p)(2)(A) 408(p)(2)(C) 414(b), (c) & (m) 4975(c)(1)(B) 402(g) 408(p)
52	403(b) Plans	(A) Plan Document Compliance with Current Law (B) Universal Availability (C) Excess Contributions (D) Loans (E) Hardship Distributions (Z) Other	Notice 2009-3 403(b)(12) 402(g) & 403(b) 72(p) 403(b)(10) 403(b)
53	457 Plans (Non-Return Unit)	(A) Catch-Up Contributions (B) Unforeseeable Emergency Distributions (C) Excess Contributions (D) Loans (E) Sick and Vacation Leave (F) IRC 457(f) Issues (Z) Other	414(v) & 457(b)(3) 457(d)(1)(A)(iii) 402(g) & 457(b) 72(p) 457(e)(11) 457(f) 457

**(7) Principle Issue Code**

**Valid October through December 2012 Cycle 201210 through Cycle 201212**

MFT Code	Activity Code	Issue Code with Related Description for F5599 Purposes Only
02/31/32 1120	30/20/21/22 1041	34 990T
		202-203, 209, 213, 215, 217, 219, 221, 223, 226-231, 234, 241, 259, 260, 261, 262, 263, 265, 267, 288-290
X	X	X
X	X	X
	X	X
	X	X
X	X	X

00 - If no Other Principal Issue Applies  
22 - EP Deduction (including Actuarial)  
26 - EP Unrelated Business Income  
27 - EP Taxable Distributions  
32 - EP Excess Contribution IRA  
34 - Other Issues

**Valid January 201301`**

MFT Code	Activity Code	Issue Code with Related Description for F5599 Purposes Only
02/31/32 1120	30/20/21/22 1041	34 990T
		202-203, 209, 213, 215, 217, 219, 221, 223, 226-231, 234, 241, 259, 260, 261, 262, 263, 265, 267, 288-290
		266, 270-281
		311
		01A - Z - 99A - Z

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**(8) EP AIMS Source Codes**

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code
06	Interest Abatement Claims	65	Collection Referral
20	Regular Classification	66	██████████ #
21	RICS-Nationwide Samples	67	Other TE/GE Area Referral (from another Area)
23	TEFRA - PCS	68	Congressional Referral (Member of Congress is actual source of referral)
26	Non Return Units	69	Customer Account Services Referral
30	Claim For Refund	70	W&I, SB/SE, LB&I Referral
32	Carryback Refund	71	Classification Settlement Program (CSP)
40	Multi-Year-Examination	72	Informant's Report (from 3rd party)
41	Closing Agreement	73	Taxpayer Request (includes Walk-In CAP cases, which are worked as examinations)
42	Future Year Return	74	Media Lead (News Media i.e., Newspapers, TV, News, Magazines)
43	Substitute for Return (SFR)	75	Justice Department Referral
44	Delinquent Returns	76	Department of Labor (DOL) Referral
45	Reference and Information Return	77	DOL Investigation
47	EO TEP/LB&I CIP/EPTA Large Case	78	Referrals (other)
49	Preparer of Returns	79	PBGC
50	Related Return Pickup	80	Executive Branch Referral (described in IRC 7217).
55	Incomplete Returns	81	RICS (Used for Nationwide Exam)
60	Information Reports (Intra AO TE/GE Referral)	82	Employee Plans Compliance Unit (EPCU) Referrals
61	Determinations	87	Local Definitions
62	Washington POD Referral*	90	RICS - General (Used for Local/Multi-Area Samples, General Cases, Training Cases, Local Classified Issues, Converted Cases)
63	Appeals Referral	91	RICS - Tested Condition Codes
64	Area Office Referral		

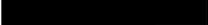
In determining which source code is applicable, select from the above codes the one that best describes the original source which identified to the TE/GE Division the taxpayer for examination. For example, if an EP employee reads a newspaper article and prepares an information report, the original source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

**(9) EP AIMS Project Codes**

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

CODE	DEFINITION
0000	General Casework
0080	Communications Tax
0090	Training Cases
5053	Section 4965
6039	EPTA-MAP
6040	EPTA-403(b)
6041	EPTA-457(b)
6042	EP Team Audit (EPTA)
6043	EPTA Emerging Issues
6044	EPTA - 457(f)
6045	Support to EO/TEP

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CODE	DEFINITION
6046	EPTA - Governmental 401(a)
6047	EPTA - International
6048	EPTA - <b>PC Pilot Project</b>
6049	EPTA - Reserved (6049)
6050	EPTA - Reserved (6050)
6051	EPTA - Reserved (6051)
6052	International Support to TEP/CIP
6053	Global High Wealth – LB&I
6054	High Income High Wealth - SBSE
6055	404 Deduction Only – Intl (Sup. To LB&I)
6056	EO/LB&I Support – Reserved (6056)
6057	<b>EO/LB&amp;I Support – Reserved (6057)</b>
6058	<b>EO/LB&amp;I SUPPORT – Reserved (6058)</b>
6059	<b>EO/LB&amp;I SUPPORT – Reserved (6059)</b>
6068	Referrals
6069	Reported Funding Deficiencies
6070	Claims
6078	Support to LB&I CIP
6087	Issued Waivers
6182	Non-Bank Trustee Investigation
6183	General - Reserved (6183)
6184	General - Reserved (6184)
6185	General - Reserved (6185)
6186	General - Reserved (6186)
6213	IRC 403(b) Plans
6214	IRC 457(b) Plans
6215	IRC 457(f) Plans
6216	Multiemployer Plans
6217	IRA Trust Compliance
6218	Governmental IRC 401(a), Non-EPTA
6219	Special Emphasis - Governmental
6220	Special Emphasis - International
6221	Non-Filer NRU
6222	Special Emphasis – Reserved (6222)
6223	Special Emphasis – Reserved (6223)
6224	Special Emphasis - Reserved (6224)
6225	Special Emphasis – Reserved (6225)
6422	
6423	
6424	
6425	
6426	Gulf Coast Practitioner Project
6427	ESOP – Listed Transaction
6429	Reserved (6429)
6430	EP Risk Model Project
6431	LESE
6432	<b>EP Machine Learning Project</b>
6433	SIMPLE Plans

#  
#  
#  
#

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CODE	DEFINITION	
6434	Reserved – Risk Assessment (6434)	
6435	S Corp ESOPs	
6436	412(i) Plans	
6437	[REDACTED]	#
6438	[REDACTED]	#
6439	[REDACTED]	#
6440	[REDACTED]	#
6441	[REDACTED]	#
6442	Form 5500EZ Project	
6445	Risk Based Targeted	
6446	Excess Assets in DB Plan	
6447	IRC 409(p) Compliance	
6448	Rollovers as Business Startups	
6449	[REDACTED]	#
6451	[REDACTED]	#
6452	Special Emphasis - Reserved (6452)	
6453	SARSEP IRA	
6454	SEP-IRA	
6458	PART Project	
6459	Reserved Risk Assessment (6459)	
6460	Risk Assessment 401(k)	
6461	Reserved Risk Assessment (6461)	
6462	Reserved Risk Assessment (6462)	
6463	Reserved Risk Assessment (6463)	
6464	Reserved Risk Assessment (6464)	
6465	Reserved Risk Assessment (6465)	
6502	EPCU - Reserved (6502)	
6503	EPCU Local Projects	
6504	EPCU Real Estate Holdings Project	
6505	EPCU - Reserved (6505)	
6507	EPCU 1099-R - 72t	
6508	EPCU – Single ER DB Plans Under PPA	
6509	EPCU 5500-EZ	
6510	EPCU – Excise Tax	
6512	EPCU – Local Projects	
6513	EPCU Terminations	
6515	EPCU - Funding Deficiencies	
6516	EPCU – Local Projects (6516)	
6518	EPCU – Reserved (6518)	
6519	EPCU- ESOP	
6526	EPCU - Reserved (6526)	
6527	EPCU Local Projects	
6537	EPCU – Improper Deductions	
6540	EPCU – 945/1099R Filings	

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CODE	DEFINITION
6541	EPCU- ROBS
6542	EPCU- Uncollectible Loans
6543	EPCU- Excess DB Assets
6544	EPCU- 401(k) Questionnaire
6545	EPCU- 401(k) Project
6546	EPCU- International Project – Foreign Trust
6547	EPCU- International Project - Foreign Distribution
6548	EPCU – International Project - Hacienda
6549	EPCU – Sham Collective Bargaining Agreement
6550	EPCU – 412(i)
6800	Determination Conversions

**(10) EP Disposal Codes**

Code	Definition
<b>Examined — Agreed Disposal Codes (Including Penalties)</b>	
Change in Tax Liability	
03	Agreed Tax Change
34	Claims Allowed in Full (Survey)
Change in Organization Status	
09	Revocation
Other Changes	
01	Regulatory/Revenue Protection
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
12	Amendment Secured
13	Referrals to LB&I, SBSE, W&I, DOL or PBGC
14	SCP
15	Closing Agreement
<b>Examined — Unagreed Disposal Codes</b>	
Change in Either Tax Liability or Organization Status	
07	Unagreed — Protest to Appeals
10	Unagreed — Without Protest
11	Unagreed — Petition to Tax Court
<b>Examined — No Change Disposal Codes</b>	
02	No Change
<b>Examined — Impact on Future Plan Operations</b>	
08	Correction of Operational Practice - Future Impact
<b>Non-Examined Disposal Codes — Classification</b>	
Accepted on Manual Classification	
20	Regular Classification
Disposal Codes (Non-Examined Screening)	
21	Questionable Items Explained
22	No Examination Potential on Current Year
25	Excess Workload for AO or POD
<b>Non-Examined — Survey Disposal Codes</b>	
Surveyed Before Assignment	
31	Surveyed Before Assignment
35	Surveyed - Excess Inventory
Surveyed After Assignment	
32	Surveyed After Assignment
34	Claims Allowed in Full (surveyed)
<b>Non-Examined — Miscellaneous Disposal Codes</b>	
29	Missing Returns
30	Transfer out of Area Office
33	Error Accounts with No Return

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Code	Definition
44	Substitute Not Liable - Appeals
45	Reference and Information Return
99	Information Report and Miscellaneous

**(11) EP Disposal Code Priority**

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

Priority	Code	Description
1	09	Revocation
2	07,10 or 11	Unagreed
3	15	Closing Agreement
4	14	SCP
5	03	Agreed Tax Change
6	06	Delinquent Return Secured
7	05	Delinquent Related
8	04	Change Related Return
9	12	Amendment Secured
10	01	Regulatory/Revenue Protection
11	13	Referrals to LB&I, SBSE, W&I, DOL OR PBGC
12	08	Correction of Operation Practice – Future Impact
13	02	No Change

**(12) AIMS-RCCMS Disposal Code Crosswalk**

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

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**(13) EP AIMS Push Codes**

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

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

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

**(14) Fraud Condition Indicator Codes**

Code	Fraud Condition	#
00		#
01		#
02		#
03		#

**(15) Informants Claims Indicator**

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

Valid Values and Meanings:

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

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

**Agricultural Forestry, Fishing and Hunting**

		BOD Client Code		
		SB/SE	LB&I	
<b>Crop Production</b>				
111100	A	4		Oilseed & Grain Farming
111210	A	4		Vegetable 7 Melon Farming (Including potatoes and yams)
111300	A	4		Fruit & Tree Nut Farming
111400	A	4		Greenhouse, Nursery 7 Floriculture Production
111900	A	4		Other Crop Farming (including tobacco, cotton, sugarcane, hay peanut, sugar beet & all other crop farms)
<b>Animal Production</b>				
112111	A	4		Beef Cattle Ranching & Farming
112112	A	4		Cattle Feedlots

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<b>BOD Client Code</b>			
	<b>SB/SE</b>	<b>LB&amp;I</b>	
112120	A	4	Dairy Cattle & Milk Production
112130			Dual Purpose Cattle Ranching & Farming
112210	A	4	Hog & Pig Farming
112300	A	4	Poultry & Egg Production
112400	A	4	Sheep & Goat Farming
112510	A	4	Animal Aquaculture (including Shellfish & Finfish Farms & Hatcheries)
112900	A	4	Other Animal Production
<b>Forestry and Logging</b>			
113000	B	2	Forestry & logging (including forest nurseries & timber tracts)
113110	B	2	Timber Tract Operations
113210	B	2	Forest Nurseries & Gathering of Forest Products
113310	B	2	Logging
<b>Fishing, Hunting and Trapping</b>			
114110	B	4	Fishing
114210	B	4	Hunting & Trapping
<b>Support Activities for Agriculture and Forestry</b>			
115110	B	4	Support Activities for Crop Production (including cotton ginning, soil preparation, planting and Cultivating)
115210	B	4	Support Activities for Animal Production
115310	B	2	Support Activities for Forestry
<b>Mining</b>			
<b>Oil and Natural Gas Extraction</b>			
211110	F	2	Oil & Gas Extraction
<b>Mining</b>			
212110	F	2	Coal Mining
212200	F	2	Metal Ore Mining
212300	F	2	Non-metallic mineral mining & quarrying
212310	F	2	Stone mining & quarrying
212320	F	2	Sand, gravel, clay, and ceramic & refractory minerals mining & quarrying
212390	F	2	Other non-metallic mineral mining & quarrying
<b>Support Activities for Mining</b>			
213110	F	2	Support activities for mining
<b>Utilities</b>			
<b>Utilities</b>			
221000	P	2	Utilities
221100	P	2	Electric power generation, transmission & distribution (Utilities)
221210	P	2	Natural gas distribution (Utilities)
221300	P	2	Water, sewage and other systems (Utilities)
221500			Combination Gas & Electric
<b>Construction</b>			
<b>Construction of Buildings</b>			
236100	D	2	Residential building construction
236110	D	2	Residential building construction
236200	D	2	Non-residential building construction
<b>Heavy &amp; Civil Engineering Construction</b>			
237100	D	2	Utility system construction
237210	D	2	Land subdivision
237310	D	2	Highway, street and bridge construction
237990	D	2	Other heavy & civil engineering construction
<b>Specialty Trade Contractors</b>			
238100	C	2	Foundation, structure, & building exterior contractors (including framing carpentry, masonry, glass, roofing & siding)
238110	C	2	Poured concrete foundation & structure contractors
238120	C	2	Structural steel & pre-cast concrete construction contractors
238130	C	2	Framing carpentry contractors
238140	C	2	Masonry contractors
238150	C	2	Glass & glazing contractors
238160	C	2	Roofing contractors
238170	C	2	Siding contractors

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**BOD Client Code**

	<u>SB/SE</u>	<u>LB&amp;I</u>	
238190	C	2	Other foundation, structure & building exterior contractors
238210	C	2	Electrical contractors
238220	C	2	Plumbing, heating & air-conditioning contractors
238290	C	2	Other building equipment contractors
238300	C	2	Building finishing contractors (including drywall, insulation, painting, wall covering, flooring, tile & finish carpentry)
238310	C	2	Drywall & insulation contractors
238320	C	2	Painting & wall covering contractors
238330	C	2	Flooring contractors
238340	C	2	Tile & terrazzo contractors
238350	C	2	Finish carpentry contractors
238390	C	2	Other building finishing contractors
238900	C	2	Specialty trade contractors (including site preparation)
238910	C	2	Site preparation contractors
238990	C	2	All other specialty trade contractors

**Manufacturing****Food Manufacturing**

311110	E	4	Animal Food Mfg.
311200	E	4	Grain & Oilseed Milling
311300	E	4	Sugar & Confectionery Product Mfg.
311400	E	4	Fruit & Vegetable Preserving & Specialty Food Mfg
311500	E	4	Dairy Product Mfg.
311610	E	4	Animal Slaughtering the Processing
311710	E	4	Seafood Product Preparation & Packaging
311800	E	4	Bakeries & Tortilla Mfg.
311900	E	4	Other Food Mfg. (including coffee, tea, flavoring & seasonings)

**Beverage and Tobacco Product Manufacturing**

312000	E	4	Beverage & tobacco product manufacturing
312110	E	4	Soft drink & ice mfg.
312120	E	4	Breweries
312130	E	4	Wineries
312140	E	4	Distilleries
312200	E	4	Tobacco manufacturing

**Textile and Fabric Mills**

313000	E	4	Textile mills
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**Textile Product Mills**

314000	E	4	Textile product mills
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**Apparel and Apparel Accessories Manufacturing**

315000	E	4	Apparel manufacturing
315100	E	4	Apparel knitting mills
315210	E	4	Cut & sew apparel contractors
315220	E	4	Men's & boy's cut & sew apparel manufacturing
315230	E	4	Women's and & girl's cut & sew apparel manufacturing
315290	E	4	Other cut & sew apparel manufacturing
315990	E	4	Apparel accessories & other apparel manufacturing

**Leather and Allied Product Manufacturing**

316110	E	4	Leather & Hide Tanning & Finishing
316210	E	4	Footwear mfg. (including rubber & plastics)
316990	E	4	Other leather & allied product mfg.

**Wood Product Manufacturing**

321000	E	2	Wood product manufacturing
321110	E	2	Sawmills & wood preservation
321210	E	2	Veneer, plywood & engineering wood product mfg.
321900	E	2	Other wood product mfg.

**Paper and Converted Paper Product Manufacturing**

322000	E	2	Paper manufacturing
322100	E	2	Pulp, paper & paperboard mills
322200	E	2	Converted paper product mfg.

**Printing and Related Support Activities**

323100	E	3	Printing & related support activities
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**Petroleum and Coal Products Manufacturing**

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<b>BOD Client Code</b>			
<b>SB/SE</b>	<b>LB&amp;I</b>		
324100	E	2	Petroleum and coal products manufacturing
324110	E	2	Petroleum refineries (including integrated)
324120	E	5	Asphalt paving, roofing & saturated materials manufacturing
324190	E	2	Other petroleum and coal products manufacturing
<b>Chemical and Chemical Product Manufacturing</b>			
325100	E	2	Basic chemical manufacturing
325200	E	2	Resin, synthetic rubber & artificial & synthetic fibers & filaments mfg
325300	E	2	Pesticide, fertilizer & other agricultural chemical mfg.
325410	E	4	Pharmaceutical & medicine mfg.
325500	E	2	Paint, coating & adhesive mfg.
325600	E	2	Soap, cleaning compound & toilet preparation mfg.
325900	E	2	Other chemical product mfg.
<b>Plastics and Rubber Products Manufacturing</b>			
326000	E	2	Plastics & rubber products manufacturing
326100	E	2	Plastic product manufacturing
326200	E	2	Rubber product manufacturing
<b>Non-Metallic Mineral Product &amp; Refractory Manufacturing</b>			
327100	E	5	Clay product & refractory mfg
327210	E	5	Glass & glass product mfg
327300	E	2	Cement & concrete product mfg
327400	E	2	Lime & gypsum product mfg
327900	E	2	Other non-metallic mineral product mfg
<b>Primary Metal Manufacturing</b>			
331000	E	2	Primary metal manufacturing
331110	E	2	Iron & steel mills & ferroalloy mfg
331200	E	2	Steel product manufacturing from purchased steel
331310	E	2	Alumina & aluminum production & processing
331400	E	2	Non-ferrous metal (except aluminum) production & processing
331500	E	2	Foundries
<b>Fabricated Metal Product Manufacturing</b>			
332000	E	5	Fabricated metal product manufacturing
332110	E	5	Forging & stamping
332210	E	5	Cutlery & hand tool manufacturing
332300	E	5	Architectural & structural metals manufacturing
332400	E	5	Boiler, tank & shipping container manufacturing
332510	E	5	Hardware manufacturing
332610	E	5	Spring & wire products manufacturing
332700	E	5	Machine shops, turned product and screw, nut & bolt manufacturing
332810	E	5	Coating, engraving, heat treating and allied activities
332900	E	5	Other general purpose machinery manufacturing
<b>Machinery Manufacturing</b>			
333000	E	5	Machinery manufacturing
333100	E	5	Agricultural, construction & mining machinery manufacturing
333200	E	5	Industrial machinery manufacturing
333310	E	5	Commercial & service industry machinery manufacturing
333410	E	5	Ventilation, heating, air-conditioning & commercial refrigeration equipment manufacturing
333510	E	5	Metalworking machinery manufacturing
333610	E	5	Engine, turbine & power transmission equipment manufacturing
333900	E	5	Other general purpose machinery manufacturing
<b>Computer and Electronic Product Manufacturing</b>			
334000	E	3	Computer & electronic product manufacturing
334110	E	3	Computer & peripheral equipment mfg
334200	E	3	Communication equipment mfg
334310	E	3	Audio & video equipment mfg
333410	E	3	Semiconductor & other electronic component mfg
333500	E	3	Navigational, measuring, electro medical & control instrument mfg
334610	E	3	Manufacturing & reproducing magnetic & optical media
<b>Electrical Equipment, Appliance and Component Manufacturing</b>			
335000	E	3	Electrical equipment, appliance & component manufacturing
335100	E	3	Electric lighting equipment mfg
335200	E	4	Household appliance mfg
335310	E	3	Electrical equipment mfg

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**BOD Client Code**

	<u>SB/SE</u>	<u>LB&amp;I</u>	
335900	E	3	Other electrical equipment & component
<b>Transportation Equipment Manufacturing</b>			
336000	E	5	Transportation equipment manufacturing
336100	E	5	Motor Vehicle Mfg
336210	E	5	Motor Vehicle Body & Trailer Mfg
336300	E	5	Motor Vehicle Parts Mfg
336410	E	5	Aerospace Product & Parts Mfg
336510	E	5	Railroad Rolling Stock Mfg
336610	E	5	Ship & Boat Building
336990	E	5	Other Transportation Equipment Mfg
<b>Furniture and Related Product Manufacturing</b>			
337000	E	4	Furniture & Related Product Mfg
<b>Miscellaneous Manufacturing</b>			
339110	E	3	Medical Equipment & Supplies Mfg
339900	E	3	Other Miscellaneous Manufacturing

**Wholesale Trade****Merchant Wholesalers, Durable Goods**

423100	G	5	Motor vehicle & motor vehicle part & supplies wholesalers
423200	G	4	Furniture & home furnishing wholesalers
423300	G	5	Lumber & other construction materials wholesalers
423400	G	5	Professional & commercial equipment & supplies wholesalers
423500	G	2	Metal & mineral (except petroleum)
423600	G	5	Electrical goods wholesalers
423700	G	5	Hardware, plumbing and heating equipment & supplies
423800	G	5	Machinery, equipment & supplies wholesalers
423910	G	4	Sporting & recreational goods & supplies wholesalers
423920	G	4	Toy & hobby goods & supplies wholesalers
423930	G	4	Recyclable material wholesalers
423940	G	4	Jewelry, watch, precious stone & precious metal wholesalers
423990	G	4	Other miscellaneous durable goods wholesalers

**Merchant Wholesalers, Non-durable Goods**

424100	G	2	Paper & Paper Produce Wholesalers
424210	G	4	Drugs & Druggists' Sundries Wholesalers
424300	G	4	Apparel, Piece Goods & Notions Wholesalers
424400	G	4	Grocery & Related Product Wholesalers
424500	G	4	Farm Product Raw Material Wholesalers
424600	G	2	Chemical & Allied Product Wholesalers
424700	G	2	Petroleum & Petroleum Products Wholesalers
424800	G	4	Beer, Wine & Distilled Alcoholic Beverage Wholesalers
424910	G	4	Farm Supplies Wholesalers
424920	G	3	Book, Periodical & Newspaper Wholesalers
424930	G	4	Flower, Nursery Stock & Florists' Supplies Wholesalers
424940	G	4	Tobacco & Tobacco Product Wholesalers
424950	G	2	Paint, Varnish & Supplies Wholesalers
424990	G	4	Other Miscellaneous Nondurable Goods Wholesalers

**Wholesale Electronic Markets and Agents & Brokers**

425110	G	3	Business to business electronic markets
425120	G	3	Wholesale trade agents & brokers

**Retail Trade****Motor Vehicle and Parts Dealers**

441110	I	5	New Car Dealers
441120	I	5	Used Car Dealers
441210	I	5	Recreational Vehicle Dealers
441221	I	5	Motorcycle Dealers
441222	I	5	Boat Dealers
441229	I	5	All Other Motor Vehicle Dealers
441300	I	5	Automotive Parts, Accessories & Tire Stores

**Furniture and Home Furnishing Stores**

442110	K	4	Furniture stores
442200	K	4	Home furnishings stores

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<b>BOD Client Code</b>			
	<b>SB/SE</b>	<b>LB&amp;I</b>	
442210	K	4	Floor covering stores
442291	K	4	Window treatment stores
442299	K	4	All other home furnishing stores
<b>Electronics and Appliance Stores</b>			
443111	L	4	Household Appliance Store
443112	L	4	Radio, Television & Other Electronic Stores
443120	L	3	Computer Software Stores
443130	L	3	Camera & Photographic Supplies Stores
<b>Building Material and Garden Equipment and Supplies Dealers</b>			
444110	L	4	Home Centers
444120	L	4	Paint & Wallpaper Stores
444130	L	4	Hardware Stores
444190	L	4	Other Building Material Dealers
444200	L	4	Lawn & Garden Equipment & Supplies Stores
<b>Food and Beverage Stores</b>			
445100	J	4	Grocery stores (including supermarkets & convenience stores without gas)
445110	J	4	Supermarkets and Other Grocery (except Convenience) Stores
445120	J	4	Convenience Stores
445210	J	4	Meat Markets
445220	J	4	Fish & Seafood Markets
445230	J	4	Fruit & Vegetable Markets
445290	J	4	Other specialty food stores
445291	J	4	Baked Goods Stores
445292	J	4	Confectionery & nut stores
445299	J	4	All Other Specialty Food Stores
445310	J	4	Beer, Wine & liquor Stores
<b>Health and Personal Care Stores</b>			
446110	L	4	Pharmacies & Drug Stores
446120	L	4	Cosmetics, Beauty Supplies & Perfume Stores
446130	L	4	Optical Goods Stores
446190	L	4	Other Health and Personal Care Stores
<b>Gasoline Stations</b>			
447100	I	2	Gasoline Stations (including Convenience Store with Gas)
<b>Clothing and Clothing Accessories Stores</b>			
448110	K	4	Men's Clothing Stores
448120	K	4	Women's Clothing Stores
448130	K	4	Children's & Infant's Clothing Stores
448140	K	4	Family Clothing Stores
448150	K	4	Clothing Accessories Stores
448190	K	4	Other clothing stores
448210	K	4	Shoe Stores
448310	K	4	Jewelry Stores
448320	K	4	Luggage & Leather Good Stores
<b>Sporting Goods, Hobby, Book and Music Stores</b>			
451110	L	4	Sporting Goods Stores
451120	L	4	Hobby, Toy & Game Stores
451130	L	4	Sewing, Needlework & Piece Goods Stores
451140	L	4	Musical Instrument & Supplies Stores
451211	L	3	Book Stores
451212	L	3	News Dealers & Newsstands
451220	L	4	Prerecorded Tape, Compact Disc & Record Stores
<b>General Merchandise Stores</b>			
452000	K	4	General merchandise stores
452110	K	4	Department Stores
452900	K	4	Other General Merchandise Stores
<b>Miscellaneous Store Retailers</b>			
453110	L	4	Florists
453210	L	4	Office Supplies & Stationery Stores
453220	L	4	Gift, Novelty & Souvenir Stores
453310	L	4	Used Merchandise Stores
453910	L	4	Pet & Pet Supplies Stores

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453920	L	4	Art Dealers
453930	L	4	Manufactured (Mobile) Home Dealers
453990	L	4	All Other Miscellaneous Store Retailers (including tobacco, candle & Trophy Shops)
<b>Non-store Retailers &amp; Fuel Dealers</b>			
454110	H	4	Electronic Shopping & Mail-Order Houses
454111	H	4	Electronic shopping
454112	H	4	Electronic auctions
454113	H	4	Mail-order houses
454210	H	4	Vending Machine Operators
454310	H	2	Fuel Dealers
454311	H	2	Heating Oil Dealers
454312	H	2	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	H	2	Other Fuel Dealers
454390	H	4	Other Direct Selling Establishments (Including Door-to-Door Retailing, Frozen Food Plan Providers, Party Plan Merchandisers & Coffee-Break Service Providers)

#### Transportation and Warehousing

<b>Air Transportation</b>			
481000	O	5	Air Transportation
<b>Rail Transportation</b>			
482110	O	5	Rail Transportation
<b>Water Transportation</b>			
483000	P	5	Water Transportation
<b>Truck Transportation</b>			
484110	P	5	General Freight Trucking, Local
484120	P	5	General Freight Trucking, Long-Distance
484200	P	5	Specialized Freight Trucking
<b>Transit and Ground Passenger Transportation</b>			
485110	O	5	Urban Transit Systems
485210	O	5	Interurban & Rural Bus Transportation
485300	O	5	Taxi & Limousine service
485310	O	5	Taxi Service
485320	O	5	Limousine Service
485410	O	5	School & Employee Bus Transportation
485510	O	5	Charter Bus Industry
485990	O	5	Other Transit & Ground Passenger Transportation
<b>Pipeline Transportation</b>			
486000	P	2	Pipeline Transportation
<b>Scenic &amp; Sight-seeing Transportation</b>			
487000	O	5	Scenic & Sight-seeing
<b>Support Activities for Transportation</b>			
488000	P	5	Support activities for transportation (including motor vehicle towing)
488100	O	5	Support Activities for Air Transportation
488210	O	5	Support Activities for Rail Transportation
488300	P	2	Support Activities for Water Transportation
488410	P	5	Motor Vehicle Towing
488490	P	5	Other Support Activities for Road Transportation
488510	P	5	Freight Transportation Arrangement
488990	P	5	Other Support Activities for Transportation
<b>Couriers and Messengers</b>			
492000	P	3	Couriers & messengers
492110	P	3	Couriers
492210	P	3	Local Messengers & Local Delivery
<b>Warehousing and Storage</b>			
493100	P	5	Warehousing & Storage Facilities (Except Lessors of Mini-warehouses & Self Storage Units)

#### Information

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

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511210	E	3	Software Publishers
<b>Motion Picture and Sound Recording Industries</b>			
512100	Q	3	Motion Picture & Video Industries (Except Video Rental)
512200	Q	3	Sound Recording Industries
<b>Broadcasting</b>			
515000	P	3	Broadcasting (except internet)
515100	P	3	Radio & Television Broadcasting
515210	P	3	Cable & other subscription programming
<b>Internet Publishing and Broadcasting</b>			
516110	S	3	Internet publishing & broadcasting
<b>Telecommunications</b>			
517000	P	3	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers and other telecommunications)
<b>Internet Service providers, Web Search Portals and Data Processing Services</b>			
518111	S	3	Internet Service Providers
518112	S	3	Web Search Portals
518210	S	3	Data processing, hosting and related services
<b>Information Services</b>			
519100	S	3	Other information services (including news syndicates & libraries)
<b>Finance and Insurance</b>			
<b>Credit Intermediation and Related Activities</b>			
522100	N	1	Depository credit intermediation (including commercial banking, savings institutions and credit unions)
522110	N	1	Commercial Banking
522120	N	1	Savings Institutions
522130	N	1	Credit Unions
522190	N	1	Other Depository Credit Intermediation
522200	N	1	Non-depository credit intermediation (including sales financing & consumer lending)
522210	N	1	Credit Card Issuing
522220	N	1	Sales Financing
522291	N	1	Consumer Lending
522292	N	1	Real Estate Credit (including mortgage bankers & originators)
522293	N	1	International Trade Financing
522294	N	1	Secondary Market Financing
522298	N	1	All Other Non-depository Credit Intermediation
522300	N	1	Activities related to credit intermediation (including loan brokers)
<b>Securities, Commodity Contracts and Other Financial Investments and Related Activities</b>			
523110	N	1	Investment Banking & Securities Dealing
523120	N	1	Securities Brokerage
523130	N	1	Commodity Contracts Dealing
523140	N	1	Commodity Contracts Brokerage
523210	N	1	Securities & Commodity Exchanges
523900	N	1	Other Financial Investment Activities (Including Portfolio Management & Investment Advice)
<b>Insurance Carriers and Related Activities</b>			
524140	N	1	Direct Life, Health & Medical Insurance & Reinsurance Carriers
524150	N	1	Direct Insurance & Reinsurance (Except Life, Health & Medical) Carriers
524210	N	1	Insurance Agencies & Brokerages
524290	N	1	Other Insurance Related Activities
<b>Funds, Trusts and Other Financial Vehicles</b>			
525100	N	1	Insurance & Employee Benefit Funds
525910	N	1	Open-End Investment Funds (Form 1120-RIC)
525290	N	1	Trusts, Estates & Agency Accounts
525930	N	1	Real Estate Investment Trusts (Form 1120-REIT)
525990	N	1	Other Financial Vehicles
<b>Real Estate and Rental &amp; Leasing</b>			
<b>Real Estate</b>			
531100	M	5	Lessors of real estate (including mini warehouses & self-storage units)
531110	M	5	Lessors of Residential Buildings & Dwellings
531114	M	5	Cooperative housing
531120	M	5	Lessors of Non-Residential Buildings (Except Mini-warehouses)
531130	M	5	Lessors of Mini-warehouses & Self Storage Units
531190	M	5	Lessors of Other Real Estate Property

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531210	M	5	Offices of Real Estate Agents & Brokers
531310	M	5	Real Estate Property Managers
531320	M	5	Offices of Real Estate Appraisers
531390	M	5	Other Activities Related to Real Estate

**Rental and Leasing Services**

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

**Lessors of Non-financial Intangible Assets**

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

541100	U	1	Legal Services
541110	U	1	Offices of Lawyers
541190	U	1	Other Legal Services
541211	U	1	Office of Certified Public Accountants
541213	U	1	Tax Preparation Services
541214	U	1	Payroll Services
541219	U	1	Other Accounting Services
541310	U	4	Architectural Services
541320	U	4	Landscape Architectural Services
541330	U	4	Engineering Services
541340	U	4	Drafting Services
541350	U	4	Building Inspection Services
541360	U	4	Geophysical Surveying & Mapping Services
541370	U	4	Surveying & Mapping (Except geophysical) Services
541380	U	4	Testing Laboratories
541400	U	4	Specialized Design Service (Including interior, industrial, graphic & Fashion design)
541510	U	3	Computer systems design & related services
541511	U	3	Custom Computer Programming Services
541512	U	3	Computer Systems Design Services
541513	U	3	Computer facilities management services
541519	U	3	Other Computer Related Services
541600	U	3	Management, scientific & technical consulting services
541700	U	3	Scientific Research & Development Services
541800	U	4	Advertising & Related Services
541910	U	4	Marketing Research & Public Opinion Polling
541920	U	4	Photographic Services
541930	U	4	Translation & Interpretation Services
541940	U	4	Veterinary Services
541990	U	3	All Other Professional, Scientific & Technical Services

**Management of Companies & Enterprises****Management of Companies (Holding Companies)**

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

**Administrative & Support, Waste Management & Remediation Services****Administrative and Support Services**

561110	S	4	Office Administrative Services
561210	S	4	Facilities Support Service
561300	S	4	Employment Services
561410	S	4	Document Preparation Services
561420	S	4	Telephone Call Centers (including telephone answering services & telemarketing bureaus)
561430	S	4	Business service centers (including private mail centers & copy shops)
561440	S	4	Collection Agencies
561450	S	4	Credit Bureaus

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561490	S	4	Other Business Support Services (Including Repossession Services, Court Reporting & Stenotype Services)
561500	S	4	Travel Arrangement & Reservation Services
561600	S	4	Investigation & Security Services
561710	S	4	Exterminating & Pest Control Services
561720	S	4	Janitorial Services
561730	S	4	Landscaping Services
561740	S	4	Carpet & Upholstery Cleaning Services
561790	S	4	Other Services to Buildings & Dwellings
561900	S	4	Other Support Services (Including Packages & Leveling services & convention Trade Show Organizers)

**Waste Management and Remediation Services**

562000	S	2	Waste Management & Remediation Services
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**Educational Services****Educational Services**

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

621111	R	4	Offices of Physicians (except mental health specialists)
621112	R	4	Offices of Physicians, mental health specialists
621210	R	4	Offices of Dentists
621310	R	4	Offices of Chiropractors
621320	R	4	Offices of Optometrists
621330	R	4	Offices of Mental Health Practitioners (except Physicians)
621340	R	4	Offices of Physical, Occupational & Speech Therapists & Audiologists
621391	R	4	Office of Podiatrists
621399	R	4	Offices of all other miscellaneous Health Practitioners
621400	R	4	Outpatient Care centers
621410	R	4	Family Planning Centers
621420	R	4	Outpatient Mental Health & Substance Abuse Centers
621491	R	4	HMO Medical Centers
621492	R	4	Kidney Dialysis Centers
621493	R	4	Freestanding Ambulatory Surgical & Emergency Centers
621498	R	4	All Other Outpatient Care Centers
621510	R	4	Medical & Diagnostic Laboratories
621610	R	4	Home Health Services
621900	R	4	Other Ambulatory Health Care Services (Including ambulance services & blood & organ banks)

**Hospitals**

622000	R	4	Hospitals
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**Nursing and Residential Care Facilities**

623000	R	4	Nursing and Residential Care Facilities
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**Social Assistance**

624100	S	4	Individual & Family Services
624200	S	4	Community & Housing & Emergency & Other Relief Services
624310	S	4	Vocational Rehabilitation Services
624410	S	4	Child Day Care Services

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

711100	Q	3	Performing Arts Companies
711210	Q	3	Spectator Sports (including sports clubs & race tracks)
711300	Q	3	Promoters of Performing Arts, Sports & Similar events
711410	Q	3	Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures
711510	Q	3	Independent Artists, Writers & Performers

**Museums, Historical Sites and Similar Institutions**

712100	Q	3	Museums, Historical Sites & Similar Institutions
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**Amusement, Gambling and Recreational Industries**

713100	Q	3	Amusement Parks & Arcades
713200	Q	3	Gambling Industries
713900	Q	3	Other Amusement & Recreational Industries (including Golf Courses, skiing facilities,

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marinas, fitness centers, bowling centers)

#### Accommodation and Foodservices

##### Accommodation

721100	T	4	Travel accommodation (including hotels, motels and Bed & Breakfast inns)
721110	T	4	Hotels (Except casino hotels) & motels
721120	T	4	Casino Hotels
721191	T	4	Bed & Breakfast Inns
721199	T	4	All other Traveler Accommodations
721210	T	4	RV (Recreational Vehicle) Parks & Recreational camps
721310	T	4	Rooming & Boarding Houses

##### Foodservices and Drinking Places

722110	J	4	Full-service Restaurants
722210	J	4	Limited-service eating places
722300	J	4	Special Foodservices (including Foodservice Contractors & Caterers)
722410	J	4	Drinking Places (Alcoholic Beverages)

#### Other Services

##### Repair and Maintenance

811110	T	5	Automotive Mechanical & Electrical Repair & Maintenance
811120	T	5	Automotive Body, Paint, Interior & Glass Repair
811190	T	5	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210	T	3	Electronic & precision equipment repair & maintenance
811310	T	5	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair and Maintenance
811410	T	4	Home & Garden Equipment & Appliance Repair & Maintenance
811420	T	4	Reupholstering & Furniture Repair
811430	T	4	Footwear & Leather Goods Repair
811490	T	4	Other Personal & Household Goods Repair & Maintenance

##### Personal and Laundry Services

812111	S	4	Barber Shops
812112	S	4	Beauty Salons
812113	S	4	Nail Salons
812190	S	4	Other Personal Care Services (Including Diet & Weight Reducing Centers)
812210	S	4	Funeral Homes & Funeral Services
812220	S	4	Cemeteries & Crematories
812310	S	4	Coin-operated Laundries & Drycleaners
812320	S	4	Dry-cleaning & Laundry Services (except Coin-operated)
812330	S	4	Linen & Uniform Supply
812910	S	4	Pet Care (Except Veterinary) Services
812920	S	4	Photo Finishing
812930	S	4	Parking Lots & Garages
812990	S	4	All Other Personal Services

##### Religious, Grantmaking, Civic Professional, and Similar Organizations

813000	S	4	Religious, Grantmaking, Civic & other Membership Organizations
813930			Labor Unions and Similar Labor Organizations
921000			Governmental Instrumentality or Agency

## 10 Exempt Organizations Computer Systems Codes

### (1) General

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

#### EO AIMS ACTIVITY CODES

Code	Definition
<b>EO ACTIVITY CODES Form 990/990-EZ (MFT 67)</b>	
318	501(f) Cooperative Service Organizations of Operating Educational Organizations
319	ACA 1322 for Qualified Nonprofit Health Insurance Issuers IRC 501(c)(29)
320	Form 990 International Issues

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<b>Code</b>	<b>Definition</b>
321	501(c)(28) National Railroad Retirement Investment Trust
323	501 (c)(27) State Sponsored Workers Compensation Reinsurance (990)
324	501(n) Charitable Risk Pool (990)
327	501(c)(1) U.S. Instrumentality
328	501(c)(2) Title Holding Corporation
337	Form 1041/1041A
339	Private School
340	Educational Other Than Private School
341	501(c)(3) Other
342	Religious Organization
343	Scientific Organization
344	Hospital/Other Health Services
345	Church Tax Inquiry
347	501(c)(4) Civic League, Social Welfare
348	NECT, Form 990, 990EZ
349	Approved Church Examination
350	501(c)(5) Labor Organization
351	501(c)(5) Agricultural or Horticultural Organization
352	IRC 529, Qualified State Sponsored Tuition Program (Form 990)
354	501(c)(6) Business League, Gross income under \$100,000
355	501(c)(6) Business League Gross income \$100,000 and over
356	501(c)(26) State Sponsored High Risk Health Insurance Organization (Form 990)
358	501(c)(7) Pleasure Recreational Social Club
360	501(c)(8) Fraternal Beneficiary Assoc.
361	501(c)(9) Employee Beneficiary Association
363	501(c)(10) Fraternal Lodge
364	501(c)(11) Teachers Retirement Fund Association
365	501(c)(12) Mutual Assets under \$500,000
366	501 (c)(12) Mutual, Assets \$500,000 and Over
367	Political Organizations with a 990-T Filing Requirement
369	501(c)(13) Cemetery Company
371	501(c)(14) Credit Union Assets under \$500,000
372	501(c)(14) Credit Union Assets \$500,000 and over
373	501(c)(15) Mutual Insurance Association
374	501(c)(16) Financing of Crop Operations
375	501(c)(17) Supplemental Unemployment Trust
376	501(c)(18) Employee Funded Pension Trust
377	501(c)(19) Veterans Organization
378	501(c)(20) Legal Service Organization
381	501(e) Cooperative Hospital
382	501(c)(22) Withdrawal Liability Payment Fund
398	501(c)(24) Trust of Terminated Plans
399	501(c)(25) Real Property Title Holding Company
<b>Form 8278 (MFT 99)</b>	
501	Section 6694 (a)
502	Section 6694 (b)
503	Section 6695 (f)
504	Section 6695 (a) – (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer
<b>Form 926 (MFT 81)</b>	
992	Transfer of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership (Whistleblower/International Issues)
<b>Form 8804 (MFT 08)</b>	
488	Annual Return of Partnership Withholding Section 1446
<b>Form 8871 (MFT 47)</b>	
325	Form 8871 Political Organization Notice of Section 527 Status
326	Form 8872 Political Organization Report of Contributions and Expenditures

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**Code Definition****Form 990—BL (MFT 56)**

379 501(c)(21) Black Lung Trust

**Form 990—T (MFT 34)**

353 IRC 529 Qualified State Sponsored Tuition Program  
 359 501(c)(27) State Sponsored Workers Compensation Reinsurance  
 362 501(c)(26) State Sponsored High Risk Health Ins. Org.  
 368 IRC 501(n) Charitable Risk Pool (990T)  
 385 501(c)(28) National Railroad Retirement Investment Trust  
 386 501(c)(2) Title Holding Corporation  
 387 501(c)(3) Private Foundation  
 388 501(c)(3) Other Than Private Foundation  
 389 501(c)(4) Civil League, Social Welfare  
 390 501(c)(5) Labor, Agricultural, or Horticultural Organization  
 391 501(c)(6) Business League  
 392 501(c)(7) Pleasure, Recreational or Social Club  
 393 501(c)(8) Fraternal Beneficiary Lodge  
 394 501 All Others (Including TEFRA-PCS Referred from LB&I, SB/SE and W&I Divisions)  
 305 TEFRA-PCS Referred from LB&I, SB/SE and W&I Divisions

**Employment Tax Returns (MFT 01, 04, 09, 10, 11, 12, 14, 16, 17, 19, 22, 30, 71, 72, 80)**

462 Form 944, Employers Annual Federal Tax Return  
 463 Form 945, Annual Federal Income Tax Withheld  
 464 Form 940, Employer's Annual Federal Unemployment Tax Return  
 465 Form 941, Employer's Quarterly Federal Tax Return  
 467 Form 943, Employer's Annual Tax Return for Agriculture Employees  
 468 CT-1, Employer's Annual Retirement Tax Return  
 469 CT-2, Employee Representatives Quarterly Railroad Retirement Tax Return  
 470 Form 1042, Withholding Tax for US Income or Foreign Persons

**Form 1065 (MFT 06, 35)**

380 501(d) Apostolic or Religious Association

**Form 990—PF (MFT 44)**

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

**Form 4720/4720A (MFT 50)**

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

**Form 5227 (MFT 37)**

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

**Form 1041 (MFT 05, 36)**

337 Form 1041/1041A

**Form 1120 (MFT 02 & 32)**

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

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**EO ACTIVITY  
CODES FOR  
DISCREPANCY  
ADJUSTMENTS**

<b>Code</b>	<b>Definition</b>
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
<b>Related 1040 (Other) Returns (MFT 20,22,30)</b>	
266	Form 1040SS/1040PR (US Self Employment Tax – English/Spanish)
270	Form 1040 EITC & TPI<\$200K & Sch C/F w/TGR<\$25K
271	EITC & TPI <\$200K & Sch C/F w/ TGR >= \$25k
272	Form 1040 TPI<\$200K & No Sch C or E, F or 2106 (No EITC)
273	Form 1040 TPI<\$200K & No Sch C or F (E and 2106 OK) (No EITC)
274	Form 1040 Non-Farm Bus w/Sch C/F TGR<\$25K&TPI<\$200K
275	Form 1040 Non-Farm Bus w/Sch C/F TGR \$25K<\$100K &TPI<\$200K
276	Form 1040 Non-Farm Business w/Sch C/F TGR\$100K<\$200K
277	Form 1040 Non-Farm Business w/Sch C/F TGR \$200K or More & TPI<\$200K
278	Form 1040 Farm Business Not Classified Elsewhere & TPI<\$200K
279	Form 1040 No Sch C/F & TPI<\$200K, \$1m
280	Form 1040 Sch C or F & TPI\$200K <\$1m
281	Form 1040 TPI 1,000,000 or more
<b>Related 1041 (Other) Returns (MFT 05,21,36)</b>	
495	Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only; must be updated for examined closures
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-taxable Grantor, Pooled Income Fund, Bankruptcy Estates
498	Form 1041 Non-taxable Other
<b>Related 1042 (MFT 12)</b>	
470	Form 1042, Withholding Tax for US Income or Foreign Persons
<b>Related 1065 (Other) Return (MFT 06, 35)</b>	
473	Form 1065 Taxable Return
481	10 or Less Partners - Gross Receipts Under \$100,000
482	10 or Less partners - Gross Receipts \$100,000 and Over
483	11 or More Partners
<b>Form 5330 (MFT 76)</b>	
310	Related 5330 (other) Returns
<b>Form 1120S Taxable (MFT 02 &amp; 31)</b>	
202	Form 1120S (Taxable)
<b>Form 1120 (including 1120L and 1120PC) (MFT 02 &amp; 32)</b>	
203	No Balance Sheet
209	Assets < \$250,000
213	Assets > \$250,000 and < \$1,000,000
215	> \$1,000,000 and < \$5,000,000
217	> \$5,000,000 and < \$10,000,000
219	> \$10,000,000 and < \$50,000,000
221	> \$50,000,000 and < \$100,000,000
223	> \$100,000,000 and < \$250,000,000
226	Form 1120 (\$250 MIL<\$500 MIL)
227	Form 1120 (\$500 MIL<\$1 BIL)
228	Form 1120 (\$1 BIL<\$5 BIL)
229	Form 1120 (\$5 BIL<\$20 BIL)
230	Form 1120 (\$20 BIL and OVER)
231	Form 1120 \$250 MIL and OVER – Valid only for Inventory. Not valid for closures)
<b>Form 1120F (Other) Returns (MFT 02)</b>	
241	Form 1120 FSC
260	Assets = 0 Default Activity Code;259 Conversion and Opening Creation date later then 12/31/07
261	Assets >0 and <\$10,000,000
262	Assets >\$10,000,000 and <\$50,000,000

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**EO ACTIVITY  
CODES FOR  
DISCREPANCY  
ADJUSTMENTS**

<b>Code</b>	<b>Definition</b>
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and over Asset Class 17)
267	Form 1120F (Assets = 0) Default for AC 259 Conversion and Opening Creation Date before 1/1/2008
<b>Form 1120S (Nontaxable) (MFT 02 &amp; 31)</b>	
234	No Balance Sheet
288	Assets Under \$200,000
289	Assets \$200,000 Under \$10,000,000
290	Assets \$10,000,000 and Over
<b>Form 8278 (MFT 99)</b>	
501	Section 6694(a)
502	Section 6694(b)
503	Section 6695(f)
504	Section 6695(a)-(e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
<b>Form 926 (MFT 81)</b>	
992	Form 926
<b>Form 8804 (MFT 08)</b>	
488	Annual Return of Partnership Withholding Section 1446
<b>Form 8871 (MFT 47)</b>	
325	Political Organization Notice of Section 527 Status
326	Political Organization Report of Contributions and Expenditures

**(2) EO Disposal Codes**

<b>Code</b>	<b>Definition</b>
<b>EO Disposal Codes No Change Disposal Code</b>	
02	No Change
53	No Change to Related Return
<b>Regulatory/Revenue Protection Change Disposal Code</b>	
01	Regulatory/Revenue Protection
18	Chapter 42 - Under Tolerance
19	Amendment Secured
54	Chapter 42 - Under Tolerance Non-PF
<b>Tax or Status Change Disposal Codes</b>	
03	Agreed Tax or Penalty Change
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
07	Unagreed-Protest to Appeals
08	Written Advisory-Form 5666 Required.
09	Revocation - Agreed
10	Unagreed-Without Protest
11	Unagreed-Petition to Tax Court
12	Closing Agreement
13	Referrals to Other Operating Divisions
14	Termination - Agreed
15	Church Examination-Unagreed
16	Change in Subsection - Agreed
17	Change in Foundation Status - Agreed
34	Claims Allowed in Full (Surveyed)
44	Substitute for Return, Not Liable, Returned from Appeals
50	Agreed Intermediate Sanction Payments

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Code	Definition
52	Written Advisory – No Form 5666 Required
55	Unagreed Revocation Without Protest

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

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

**Non-Examined—Survey Disposal Codes****Surveyed Before Assignment**

31	Surveyed Before Assignment
35	Surveyed Excess Inventory

**Surveyed After Assignment**

32	Surveyed After Assignment
36	Surveyed After Initial Contact

**Non-Examined—Miscellaneous Disposal Codes**

29	Missing Returns (Campus ONLY)
30	Transfer Out of Area
33	Error Accounts with No Return
40	Survey -Unable to Locate –No Return_
45	Reference and Information Return (Source Code must be 45)
99	Information Report and Miscellaneous

**EO Disposal Code Priority**

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

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

**(3) Status Codes - Master File and AIMS**

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

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

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controlled for reporting purposes into the Examination Stream.

### Master File (EO/BMF) Status Codes

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

<b>Active Status Code</b>	<b>Definition</b>
01	Unconditional Exemption
02	Conditional Exemption
06	State University or College Filing Form 990-T (but not on the master file as having been recognized as exempt)
07	Church Filing Form 990-T (but not on the master file as having been recognized as exempt)
10	Pre-Examination of a Church (not on the master file as having been recognized as exempt)
11	School Certification (filed racial non-discrimination Form 5578) (skeletal info put on master file by Ogden Submission Processing Campus to allow 5578 to post)
12	Formal Exemption IRC 4947(a) (2) trust filing Form 5227 or taxable farmer's cooperative (allows a 990, PF or 5227 to post when no EO section is on BMF)
18	Temporary revocation of a private foundation (trust) required to File 990-PF and 1041
19	Revocation of a private foundation (corp.) required to File 990-PF and 1120
23	IRC 507(a) Termination (required to file a Form 990-PF)
24	507 (b)(1)(A) Termination (required to file a Form 990-PF)
25	507(b)(1)(B) Termination (60 month termination)
34	IRC 527 Political Organizations (required to file Forms 990, 1120-POL, 8871 & 8872)
36	Organizations other than 501(c)(3), (9) or (17) without determination letters but who file Forms 990
98	██████████ #
<b>Inactive Status Codes</b>	<b>Definition</b>
20	Termination (out of business)
22	Revocation
26	Termination Merger (when two EOs are merged, the terminated entity this is the non-survivor)
28	No longer a member of a group ruling (subordinate entity whose parent organization states it is no longer part of the group)
29	Group Ruling has been Dissolved (parent entity and all subs. are dissolved)
40	Application pending, no exemption
41	No Reply to Solicitation for an Application (repeat Form 990 filer without a determination letter. Ogden Submission Processing Campus sets these up with taxable filing requirements)
70	Exemption application was denied
71	Incomplete Application, No Exemption
72	Refusal to Rule (organization unable to furnish detailed description of activities)
97	Revocation due to failure to file Form 990, 990-EZ, 990-PF and 990N for 3 years
99	Dump Code – No exemption (prior EO status codes 20, 22, 42 or 70-72)
<b>Unspecified Status Codes</b>	<b>Definition</b>
21	Unable to locate (Campus service center notices returned undeliverable or not returned at all)
30	Churches Voluntarily file Form 990 (but not on the master file as having been recognized as exempt)
31	Small Organizations with gross receipts less than \$5000 who voluntarily file Form 990
32	Non Responders to CP 140/141 – applicable to tax periods 200612 & prior ( <b>Obsolete January 1, 2008</b> )
33	Foreign Private Foundations described in IRC 4948(b) (these are PFs that are not required to apply for exemption but are required to file Form 990-PF to pay 4% tax on US investment income)
35	Foreign charities without foundation classification that are exempt by treaty (required to file Form 990-PF)
36	Non IRC 501(c)(3), (9) or (17) Filers – No official exemption
42	An extension of time to file Form 990 was filed but the organization has no determination letter and is not on the master file as exempt.

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<b>EO/AIMS</b>	<b>Definition</b>
07	Transferred in (Not Started)
08	Selected, Not assigned
10	Assigned, No Taxpayer contact
12	Assigned, Taxpayer Contact
13	30 - Day
17	Fraud
18	Accepted by CI
20	Review
21	Transfer to Joint Committee
22	30-Day Letter
24	90-Day Letter (Statutory Notice Issued)
25	Transferred to Counsel
30	Suspense, Form 1254 (for use by MANDATORY Review)
32	Suspense, General Fraud (for use by MANDATORY Review)
34	Suspense - TEFRA-PCS (for use by MANDATORY Review)
36	Grand Jury
38	Suspense, All Other (for use by MANDATORY Review or EPR)
39	Suspense in Group
51	TE/GE-ESP – Awaiting closing
52	Reserved
54	Locally Defined
55	Cases previously held in suspense or returned from Appeals
56	Form 10904
57	Surveys Held
58	ESS/ESP Suspense
60	Classification Control
80	Appeals - Non-docketed
81	Appeals - Unassigned
82	Appeals - Docketed
83	Appeals - Locally Defined
84	Appeals - TE/GE-ESP for Closure
85	Appeals - Suspense
86	Appeals - Reference Returns
87	Closed to Appeals Processing Function
88	Appeals - Tried - Area Counsel
89	Appeals - Locally Defined
90	Closed (Computer Generated)

**(4) EO MFT Codes**

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

**(5) EO Source Codes**

Source Codes

Source Codes

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<b>Code</b>	<b>Definition</b>	<b>Code</b>	<b>Definition</b>
03	All Other Federal Agencies Referral — (Use Source Code 75 for Justice Department Referral. Use Source Code 76 for DOL Referral. Use Source Code 28 for Executive Branch Referral)	67	Other TE/GE Area Office Referral (another area office is actual source of referral)
06	Claim for Abatement of Interest	68	Congressional Referral (Member of Congress is actual source of lead)
07	Counsel Referral	69	W&I Referral
08	Campus (Service Center) Referral	70	LB&I Referral
09	8871/8872 Return/Notice	71	Regular Fraud
13	Delinquent Return	72	Informant's Report (3 <sup>rd</sup> Party is actual source of lead)
20	Regular Classification	73	Taxpayer's Request
23	TEFRA — PCS	74	Media Lead (news media, i.e., Newspaper, TV, News Magazine — is actual source of lead)
24	Non-filer/Refusal to File TDI	75	Justice Department Referral
26	Non-Return Units	76	Department of Labor (DOL) Referral (Use Source Code 28 Executive Branch Referral if request is received directly from The Secretary of Labor)
28	Executive Branch Referral	77	States Attorney General Referral
30	Claim for Refund	78	Information Gathering Projects
31	Paid Claims for Refund	79	Legislation Compliance
32	Carryback Refund	80	National Research Project "NRP"
33	4962 Abate Req (Tax Assess/Paid)	81	RICS Market Segment Project
34	4962 Abate Req (Not Assess/Not Paid)	82	Reserved - EPP
35	Administrative Adjustment Request	83	Reserved - EPP
40	Multi-Year Examination	84	Reserved - EPP
41	Closing Agreement	85	Reserved - EPP
42	Future Year Return	86	Reserved - EPP
44	Substitute for Return	87	Local Definition
45	Reference and Information Returns	90	RICS Compliance Project
49	Preparer of Returns	91	National Research Project Related Return
50	Related Pick-up	92	RICS — General (Use for General Cases, Training Cases, Local Classified Issues)
60	Information Report (Intra-Area Office TE/GE Referral - Includes examinations, excludes determinations)	93	EOCA EO Compliance Analysis
61	Determinations (Intra-Area Office TE/GE Referral)	94	RICS - Related Pick-up
62	EO Rulings & Agreements Referral	95	RICS - Multi-Year Examination
63	Appeals Referral	96	ROO (Review of Operation)
64	Public Affairs Referral	97	RICS - Delinquent Return
65	SB/SE Referral	98	Justice Department Case
66	Criminal Investigation Referral		

**(6) Principal Issue Codes**

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<b>PIC</b>	<b>Title</b>
	<b>Filing Requirement</b>
<b>01A</b>	<b>Filing Req.-No Change</b>
<b>01B</b>	<b>Filing Req.-Secured Del. 990/990EZ Returns</b>
<b>01C</b>	<b>Filing Req.-Secured Del. 990PF Returns</b>
<b>01D</b>	<b>Filing Req.-Secured Del. 990-T Returns</b>
<b>01E</b>	<b>Filing Req.-Secured Del. 940/941/944/945 Returns</b>
<b>01F</b>	<b>Filing Req.-Secured Del. 1120-POL Returns</b>
<b>01G</b>	<b>Filing Req.-Secured Del. 4720 Returns</b>
<b>01H</b>	<b>Filing Req.-Secured Del. 1099/1096 Returns</b>

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01I	Filing Req.-Secured Del. W-2/W-3/W-4 Returns
01J	Filing Req.-Secured Del. 730/11-C Returns
01K	Filing Req.-Secured Del. 1042 Rtrns
01L	Filing Req.-Incomplete Returns - 990 Info Rtrns
01M	Filing Req.-Non-Filer-990 Info Returns
01N	Filing Req.-Inadequate Records to Substantiate Rtrn
01O	Filing Req.-Other
01P	Filing Req.-Reserved
01Q	Filing Req.-Reserved
01R	Filing Req.-Reserved
01S	Filing Req.-Reserved
01 (T -Z)	Filing Req.-Reserved
02A	Org. Req.-No Change
02B	Org. Req.-Advisory
02C	Org. Req.-Other
02D	Org. Req.-Reserved
02E	Org. Req.-Reserved
02F	Org. Req.-Reserved
02G	Org. Req.-Reserved
02 (H -Z)	Org. Req.-Reserved
03A	Operational Req.-No Change
03B	Operational Req.-Advisory
03C	Operational Req.-Other
03D	Operational Req.-Reserved
03E	Operational Req.-Reserved
03F	Operational Req.-Reserved
03G	Operational Req.-Reserved
03 (H -Z)	Operational Req.-Reserved
04A	Revocation/Disc. Ops Consideration-No Change
04B	Revocation-Not Operating for Exempt Purpose
04C	Revocation-Inurement/Private Benefits
04D	Revocation-Political Activity
04E	Revocation-Substantial Legislative Activity
04F	Disc. Ops-Entity Dissolved/Terminated
04G	Revocation/Disc. Ops-Other
04H	Revocation/Disc. Ops-Reserved
04I	Revocation/Disc. Ops-Reserved
04J	Revocation/Disc. Ops-Reserved
04K	Revocation/Disc. Ops-Reserved
04 L-Z	Revocation/Disc. Ops-Reserved
05A	Fdn. Status/Modification-No Change
05B	Fdn. Status-Change in Fdn. Status 501(c)(3) Only
05C	Fdn. Status-Supporting Org. Issues
05D	Modification-Change in Subsection
05E	Fdn. Status/Modification-Other
05F	Fdn. Status/Modification-Reserved
05G	Fdn. Status/Modification-Reserved
05H	Fdn. Status/Modification-Reserved
05I	Fdn. Status/Modification-Reserved

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05 (J - Z)	Fdn. Status/Modification-Reserved
06A	Inurement/Private Benefit Issues - No Change
06B	IRC 4958 Sanctions-Excise Tax Assessed
06C	Inurement/Prvt. Benefit-By Prvt. Med. Practices
06D	Inurement/Prvt. Benefit-Tax Shelter Issues
06E	Inurement/Prvt. Benefit-Other
06F	Inurement/Prvt. Benefit-Reserved
06G	Inurement/Prvt. Benefit-Reserved
06H	Inurement/Prvt. Benefit-Reserved
06I	Inurement/Prvt. Benefit-Reserved
06 (J - Z)	Inurement/Prvt. Benefit-Reserved
07A	Legislative Activities-No Change
07B	IRC 4911-Excess Expend. to Infl. Legislation
07C	IRC 4912-Disqual. Lobbying Expenditures
07D	Legislative Activities-Other
07E	Legislative Activities-Reserved
07F	Legislative Activities-Reserved
07G	Legislative Activities-Reserved
07H	Legislative Activities-Reserved
07I	Legislative Activities-Reserved
07J	Legislative Activities-Reserved
07(K - Z)	Legislative Activities-Reserved
08A	Political Activities-No Change
08B	IRC 4955-Political Expend. of 501(c)(3)s
08C	Political Act.-Ex. Function vs Tax. Expenditures
08D	Political Act.-Net Investment Inc. Adj.
08E	Political Act.-Forms 8871/8872 Reporting Req.
08F	Political Act.-Failure to Prop. Report Fundraising
08G	Political Act.-Other
08H	Political Act.-Reserved
08I	Political Act.-Reserved
08J	Political Act.-Reserved
08K	Political Act.-Reserved
08(L - Z)	Political Act.-Reserved
09A	Governance-No Change
09B	Governance-Gov. Body+Mgt-Size of Gov. Body (Advisory)
09C	Governance-Org. Control-Family Board (Advisory)
09D	Governance-Proc. for Determ. Exec. Comp. Faulty (Advisory)
09E	Governance-Conflict of Int. Policy or Adherence (Advisory)
09F	Governance-Financial Oversight of Gov. Body (Advisory)
09G	Governance-Other
09H	Governance-Reserved
09I	Governance-Reserved
09J	Governance-Reserved
09K	Governance-Reserved
09 (L - Z)	Governance-Reserved
10A	UBI Issues-No Change
10B	UBI-Inc./Exp. Adjustments
10C	UBI-Inc./Exp. Allocation

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10D	UBI-Service vs. Royalty Issue
10E	UBI-NOL Adj. Issues
10F	UBI-Inc. from Contr'l'd/Contr'l'ing Corp under 512(b)(13)
10G	UBI-Rental Activity
10H	UBI-Debt Financed Property
10I	UBI-Non-Member Inc.
10J	UBI-Inv. Inc.
10K	UBI-Gaming (Pull Tabs, etc.)
10L	UBI-Other
10M	UBI-Reserved
10N	UBI-Reserved
10O	UBI-Reserved
10P	UBI-Reserved
10 (Q – Z)	UBI-Reserved
11A	Unrep. Comp-No Change
11B	Unrep. Comp-Gaming Wages (Bingo, etc.)
11C	Unrep. Comp-Exec. Ees
11D	Unrep. Comp-Commissions
11E	Unrep. Comp-Legal Settlement
11F	Unrep. Comp-Stipends
11G	Unrep. Comp-Loan Forgiveness
11H	Unrep. Comp-Deferred Comp
11I	Unrep. Comp-Illegal Income
11J	Unrep. Comp-Pmnts Made After EE Death
11K	Unrep. Comp-Bonuses
11M	Unrep. Comp-Awards/Prizes
11N	Unrep. Comp-Loans Below Mkt Int Rates
11O	Unrep. Comp-Sever. Pay
11P	Unrep. Comp-Gross Up Wages ER pays EE taxes
11Q	Unrep. Comp-Scholarships/Fellowships
11R	Unrep. Comp-Sick Pay
11S	Unrep. Comp-Vacation Pay
11T	Unrep. Comp-Other Comp
11U	Unrep. Comp-Unrep. Tips
11V	Unrep. Comp-Other
11W	Unrep. Comp-Reserved
11X	Unrep. Comp-Reserved
11Y	Unrep. Comp-Reserved
11Z	Unrep. Comp-Reserved
12A	TFB-No Change
12B	TFB-Employee Discounts
12C	TFB-Moving Expenses
12D	TFB-Personal Use of Co. Vehicles
12E	TFB-Housing Allowance
12F	TFB-Housing Provided by Er
12G	TFB-Athletic Tickets
12H	TFB-Pmt. for Continuing Ed(Credits)
12I	TFB-Personal Use of Facilities
12J	TFB-Non-Accountable Exp. Plan

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12K	TFB-EE Gift of Case Equiv. (gift cert, etc.)
12L	TFB-EE Cafeteria Plans
12M	TFB-Working Condition
12N	TFB-No-Additional Cost Fringe
12O	TFB-Qualified Transportation
12P	TFB-On-Premises Gyms/Athl. Facilities
12Q	TFB-Meals & Lodging
12R	TFB-Group Term Life Ins.
12S	TFB-Dependent Care Assistance
12T	TFB-Dependent Care/Adoption Assistance
12U	TFB-Medical & Accident Benefits
12V	TFB-Other
12W	TFB-Reserved
12X	TFB-Reserved
12Y	TFB-Reserved
12Z	TFB-Reserved
13A	Acct. Plans-No Change
13B	Acct. Plans-1701 Er Provided Autos
13C	Acct. Plans-Er Provided Aircraft
13D	Acct. Plans-Er Provided Trans. Other
13E	Acct. Plans-Ee Provided/Use of Autos
13F	Acct. Plans-Ee Provided Trans. Other
13G	Acct. Plans-Entertainment
13H	Acct. Plans-Uniforms/Clothing Er Provided
13I	Acct. Plans-Uniform Allowance Pd
13J	Acct. Plans-Cell Phone Allowance Pd
13K	Acct. Plans-Travel/Vehicle Allowance Pd
13L	Acct. Plans-Equip. Provided
13M	Acct. Plans-Equip. Allowance
13N	Acct. Plans-Other
13O	Acct. Plans-Reserved
13P	Acct. Plans-Reserved
13Q	Acct. Plans-Reserved
13R	Acct. Plans-Reserved
13S	Acct. Plans-Reserved
13 (T – Z)	Acct. Plans-Reserved
14A	TIPs-No Change
14B	TIPs-Additional Tips
14C	TIPs-Decrease in Tips
14D	TIPs-Allocated Tips
14E	TIPs-Other
14F	TIPs-Reserved
14G	TIPs-Reserved
14H	TIPs-Reserved
14I	TIPs-Reserved
14 (J – Z)	TIPs-Reserved
15A	EE Class.-No Change
15B	EE Class.-Conv. of Indep. Contr. to EE

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15C	EE Class.-3rd Party Pmts.
15D	EE Class.-Class. Settlement Prog.(CSP)-IC to EE
15E	EE Class.-Conv. of Stat. EE
15F	EE Class.-Sec. 530 Relief
15G	EE Class.-Public Officials-Elect.& Appt
15H	EE Class.-218 Covered Worker Class.
15I	EE Class.-Other
15J	EE Class.-Reserved
15K	EE Class.-Reserved
15L	EE Class.-Reserved
15M	EE Class.-Reserved
15 (N -Z)	EE Class.-Reserved
16A	FUTA-No Change
16B	FUTA-Adj. Made
16C	FUTA-Other
16D	FUTA-Reserved
16E	FUTA-Reserved
16F	FUTA-Reserved
16G	FUTA-Reserved
16 (H -Z)	FUTA-Reserved
17A	FICA-No Change
17B	FICA-Student FICA Exception(RP-16)
17C	FICA-Sec 3121(a)(16)-Remun. to EE<\$100
17D	FICA-Medicare Only-MQGE Adj.
17E	FICA-Mandatory Medicare-Sect. 218 Covered
17F	FICA-Mand. Social Security-Sect. 218 Covered
17G	FICA-Optional 218 Excl.
17H	FICA-Retirement System Coverage-Rehired Annuitant
17I	FICA-Medicare Continuing Employment Exception(GE)
17J	FICA-Mandatory Exclusion
17K	FICA - Other Adjustment Made
17L	FICA-Reserved
17M	FICA-Reserved
17N	FICA-Reserved
17O	FICA-Reserved
17 (P - Z)	FICA-Reserved
18A	Fed. W/H-No Change
18B	Fed. W/H-Adj. Made
18C	Fed. W/H-Other
18D	Fed. W/H-Reserved
18E	Fed. W/H-Reserved
18F	Fed. W/H-Reserved
18G	Fed. W/H-Reserved
18 (H - Z)	Fed. W/H-Reserved
19A	Backup W/H-No Change
19B	Backup W/H-Indep. Contr.(F945)
19C	Backup W/H-Prizes & Awards(F945)
19D	Backup W/H-Reg. W/H-Gaming Winnings(F945)
19E	Backup W/H-Other

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19F	Backup W/H-Reserved
19G	Backup W/H-Reserved
19H	Backup W/H-Reserved
19I	Backup W/H-Reserved
19 (J – Z)	Backup W/H-Reserved
20A	NRA-No Change
20B	NRA-Adj. Made to Reportable Amt
20C	NRA-EE FICA
20D	NRA-EE Inc. Tax W/H
20E	NRA-Inc. Tax W/H for Indep. Contr.
20F	NRA-Foreign Students
20G	NRA-Student FICA Exception(RR 98-16)
20H	NRA-Tuition/Waivers Reclass. To Wages/Scholarships
20I	NRA-Other
20J	NRA-Reserved
20K	NRA-Reserved
20L	NRA-Reserved
20M	NRA-Reserved
20 (N – Z)	NRA-Reserved
21A	International Act.-No Change
21B	Gifts in Kind
21C	US Territory Issues
21D	Captive Offshore Ins. Issues
21E	Foreign Grants
21F	FBAR Issues
21G	Foreign Conduit Issues
21H	Undisclosed Assets & Operations
21I	International Activities-Other
21J	International Activities-Reserved
21K	International Activities-Reserved
21L	International Activities-Reserved
21M	International Activities-Reserved
21(N–Z)	International Activities-Reserved
22A	Healthcare Issues-No Change
22B	Healthcare-Comm. Health Needs Assess. Issues
22C	Healthcare-Financial Assistance Policy Issues
22D	Healthcare-Emergency Med. Case Policy Issues
22E	Healthcare-Billing & Collection Issues
22F	Healthcare-Limitation of Charges Issues
22G	Healthcare Issues-Other
22H	Healthcare Issues-Reserved
22I	Healthcare Issues-Reserved
22J	Healthcare Issues-Reserved
22K	Healthcare Issues-Reserved
22 L	Healthcare Issues-Reserved
22M	Healthcare Issues-Reserved
22N	Healthcare Issues-Reserved
22O	Healthcare Issues-Reserved
22P	Healthcare Issues-Reserved

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22Q	Healthcare Issues-Reserved
22R	Healthcare Issues-Reserved
22S	Healthcare Issues-Reserved
22T	Healthcare Issues-Reserved
23A	EE Benefit Plans-Ref. to EP
23B	EE Benefit Plans-Ref. to TEB
23C	EE Benefit Plans-Ref. to Other
23D	EE Benefit Plans-Other
23E	EE Benefit Plans-Reserved
23F	EE Benefit Plans-Reserved
23G	EE Benefit Plans-Reserved
23H	EE Benefit Plans-Reserved
23 (I – Z)	EE Benefit Plans-Reserved
24A	Disc. Adj.-No Change
24B	Disc. Adj.-Corp. Officer
24C	Disc. Adj.-Other EE
24D	Disc. Adj.-Non-EE/Taxable Entity
24E	Disc. Adj.-Other
24F	Disc. Adj.-Reserved
24G	Disc. Adj.-Reserved
24H	Disc. Adj.-Reserved
24I	Disc. Adj.-Reserved
24 (J – Z)	Disc. Adj.-Reserved
25A	Tax. Sub-Part Owned merged into LLC/other corp. owned 100% by Parent
25B	Tax. Sub -Part Owned merged into LLC/other corp. owned 100% by tax. ent.
25C	Tax. Sub.-Other Tax. Sub. Issues
25D	Tax. Sub.-Reduct. in NOL Carryover
25E	Tax. Sub.-Inc. in NOL Carryover
25F	Tax. Sub.-Reduct. in NOL Carryback
25G	Tax. Sub.-Inc. in NOL Carryback
25H	Tax. Sub.-NOL Deduction
25I	Tax. Sub.-NOL Ded. disallow to for-profit attrib. to EO
25J	Tax. Sub.-Bad debts
25K	Tax. Sub.-Reclass. Of Mgt. contracts from affil. corps.
25L	Tax. Sub.-Contr. of capital-Shareholder contrib.
25M	Tax. Sub.-Contr. of capital - Non-Shareholders contrib.
25N	Tax. Sub.-Contr. of capital - Income vs. Capital contrib.
25O	Tax. Sub.-Other Non-Related Issues
25P	Tax. Sub.-Delinq. Rtns.-1120, 1120S
25Q	Tax. Sub.-Delinq. Rtns.-1065
25R	Tax. Sub.-Delinq. Rtns.-Other Forms
25S	Tax. Sub.-Converted Returns
25T	Tax. Sub.-Other
25U	Tax. Sub.-Reserved
25V	Tax. Sub.-Reserved
25W	Tax. Sub.-Reserved
25X	Tax. Sub.-Reserved
25 (Y - Z)	Tax. Sub.-Reserved
26A	Chapter 42 Taxes-No Change

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26B	IRC 4940-Tax on Invest. Income
26C	IRC 4941-Tax on Self Dealing
26D	IRC 4942-Tax on Failure to Distrib. Inc.
26E	IRC 4943-Tax on Excess Bus. Holdings
26F	IRC 4944-Tax in Jeopardizing Inv.
26G	IRC 4945-Tax on Tax. Expenditures
26H	IRC 4947-Tax on Certain Non-Exempt Trusts
26I	IRC 4948-Tax on Foreign Orgs
26J	IRC 4965-Prohibited Tax Shelter Trans.
26K	IRC 4966-Tax Distrib. By Sponsor. Org. (each DAF)
26L	IRC 4967-Tax on Prohibited Benefits
26M	IRC 170(f)(10)(F)-Tax on Prem. Paid
26N	IRC 664(c)(2)-Excise Tax on CRATS & CRUTS
26O	Chapter 41 & 42 Taxes-Other
26P	Chapter 41 & 42 Taxes-Reserved
26Q	Chapter 41 & 42 Taxes-Reserved
26R	Chapter 41 & 42 Taxes-Reserved
26S	Chapter 41 & 42 Taxes-Reserved
26 (T – Y)	Chapter 41 & 42 Taxes-Reserved
27A	Misc. Excise Tax-No Change
27B	Misc. Excise Tax-Gaming
27C	Misc. Excise Taxes-Federal Highway Use(F2290)
27D	Misc. Excise Tax-Fuel Tax
27E	Misc. Excise Tax-Communications Tax
27F	Misc. Excise Taxes-Vaccine Floor Tax
27G	Misc. Excise Taxes-Sporting Goods
27H	Misc. Excise Taxes-Fire Arms
27I	Misc. Excise Taxes-Foreign Ins. Prem.
27J	Misc. Excise Tax-Luxury Taxes
27K	Misc. Excise Taxes-Manufacturers Tax
27L	Misc. Excise Taxes-Reserved
27M	Misc. Excise Taxes-Reserved
27N	Misc. Excise Taxes-Reserved
27O	Misc. Excise Taxes-Reserved
27 (P – W)	Misc. Excise Taxes-Reserved
28A	Abatement of Chap. 42 Tax-No Change
28B	Abatement of Chap. 42 Tax-Disallow.
28C	Abatement of Second Tier Tax-Disallow.
28D	Abatement of First Tier Tax-Disallow.
28E	Abatement-Other
28F	Abatement - Reserved
28G	Abatement - Reserved
28H	Abatement - Reserved
28I	Abatement - Reserved
28 (J – Z)	Abatement - Reserved
29A	Fraud. Fail. to File Pnlty (6651(f))-No Change
29B	Fraud. Fail. to File Pnlty (6651(f))-Other
29C	Fraud. Fail. to File Pnlty (6651(f))-Reserved
29D	Fraud. Fail. to File Pnlty (6651(f))-Reserved

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29E	Fraud. Fail. to File Pnlty (6651(f))-Reserved
29F	Fraud. Fail. to File Pnlty (6651(f))-Reserved
29 (G – Z)	Fraud. Fail. to File Pnlty (6651(f))-Reserved
30A	Public Insp. Pnlty (6652(c)(1))-No Change
30B	Public Insp. Pnlty (6652(c)(1))-990/990-EZ
30C	Public Insp. Pnlty (6652(c)(1))-990-T (501(c)(3) only)
30D	Public Insp. Pnlty (6652(c)(1))-990-PF
30E	Public Insp. Pnlty (6652(c)(1))-990-BL
30F	Public Insp. Pnlty (6652(c)(1))-1065 (501(d) Orgs.)
30G	Public Insp. Pnlty (6652(c)(1))-Other
30H	Public Insp. Pnlty (6652(c)(1))-Reserved
30I	Public Insp. Pnlty (6652(c)(1))-Reserved
30J	Public Insp. Pnlty (6652(c)(1))-Reserved
30K	Public Insp. Pnlty (6652(c)(1))-Reserved
30 (L – Z)	Public Insp. Pnlty (6652(c)(1))-Reserved
31A	Discl. Pnlty (6652(c)(3))-No Change
31B	Discl. Pnlty (6652(c)(3))-Other
31C	Discl. Pnlty (6652(c)(3))-Reserved
31D	Discl. Pnlty (6652(c)(3))-Reserved
31E	Discl. Pnlty (6652(c)(3))-Reserved
31F	Discl. Pnlty (6652(c)(3))-Reserved
31(G – Z)	Discl. Pnlty (6652(c)(3))-Reserved
32A	Accur. Rel. Pnlty (6662(c))-No Change
32B	Accur. Rel. Pnlty (6662(c))-990-PF
32C	Accur. Rel. Pnlty (6662(c))-990-T
32D	Accur. Rel. Pnlty (6662(c))-4720
32E	Accur. Rel. Pnlty (6662(c))-1120-POL
32F	Accur. Rel. Pnlty (6662(c))-Other
32G	Accur. Rel. Pnlty (6662(c))-Reserved
32H	Accur. Rel. Pnlty (6662(c))-Reserved
32I	Accur. Rel. Pnlty (6662(c))-Reserved
32J	Accur. Rel. Pnlty (6662(c))-Reserved
32 (K – X)	Accur. Rel. Pnlty (6662(c))-Reserved
33A	Accur. Rel. Pnlty (6662(d))-No Change
33B	Accur. Rel. Pnlty (6662(d))-990-PF
33C	Accur. Rel. Pnlty (6662(d))-990-T
33D	Accur. Rel. Pnlty (6662(d))-4720
33E	Accur. Rel. Pnlty (6662(d))-1120-POL
33F	Accur. Rel. Pnlty (6662(d))-Other
33G	Accur. Rel. Pnlty (6662(d))-Reserved
33H	Accur. Rel. Pnlty (6662(d))-Reserved
33I	Accur. Rel. Pnlty (6662(d))-Reserved
33J	Accur. Rel. Pnlty (6662(d))-Reserved
33 (K – Z)	Accur. Rel. Pnlty (6662(d))-Reserved
34A	Fraud Pnlty-IRC 6663-No Change
34B	Fraud Pnlty-IRC 6663-990-PF
34C	Fraud Pnlty-IRC 6663-990-T
34D	Fraud Pnlty-IRC 6663-4720
34E	Fraud Pnlty-IRC 6663-1120-POL

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34F	Fraud Pnlty-IRC 6663-Other
34G	Fraud Pnlty-IRC 6663-Reserved
34H	Fraud Pnlty-IRC 6663-Reserved
34I	Fraud Pnlty-IRC 6663-Reserved
34J	Fraud Pnlty-IRC 6663-Reserved
34 (K – Z)	Fraud Pnlty-IRC 6663-Reserved
35A	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674-No Change
35B	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674
35C	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674-Reserved
35D	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674-Reserved
35E	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674-Reserved
35F	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674-Reserved
35 (G – Z)	Pnlty-Will. Fail. to Furn. Stmtnt to EE-IRC 6674-Reserved
36A	Pnlty-IRC 6684-No Change
36B	Pnlty-IRC 6684-4720
36C	Pnlty-IRC 6684-Other
36D	Pnlty-IRC 6684-Reserved
36E	Pnlty-IRC 6684-Reserved
36F	Pnlty-IRC 6684-Reserved
36G	Pnlty-IRC 6684-Reserved
36 (H – Y)	Pnlty-IRC 6684-Reserved
37A	Pnlty-Pub. Inspec. Reqs.-IRC 6685-No Change
37B	Pnlty-Pub. Inspec. Reqs.-IRC 6685
37C	Pnlty-Pub. Inspec. Reqs.-IRC 6685-Other
37D	Pnlty-Pub. Inspec. Reqs.-IRC 6685-Reserved
37E	Pnlty-Pub. Inspec. Reqs.-IRC 6685-Reserved
37F	Pnlty-Pub. Inspec. Reqs.-IRC 6685-Reserved
37G	Pnlty-Pub. Inspec. Reqs.-IRC 6685-Reserved
37 (H – Y)	Pnlty-Pub. Inspec. Reqs.-IRC 6685-Reserved
38A	Rtrn. Preparer Pnlty-No Change
38B	Rtrn. Preparer Pnlty 6694(a)
38C	Rtrn. Preparer Pnlty 6694(b)
38D	Rtrn. Preparer Pnlty 6695(a)
38E	Rtrn. Preparer Pnlty 6695(b)
38F	Rtrn. Preparer Pnlty 6695(c)
38G	Rtrn. Preparer Pnlty 6695(d)
38H	Rtrn. Preparer Pnlty 6695(e)
38I	Rtrn. Preparer Pnlty 6695(f)
38J	Rtrn. Preparer Pnlty 6695(g)
38K	Rtrn. Preparer Pnlty (6694)-Other
38L	Rtrn. Preparer Pnlty (6695)-Other
38M	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved
38N	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved
38O	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved
38P	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved
38Q-Z	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved
39A	Aid. & Abett. Pnlty-IRC 6701-No Change
39B	Aid. & Abett. Pnlty-IRC 6701-Other
39C	Aid. & Abett. Pnlty-IRC 6701-Reserved

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39D	Aid. & Abett. Pnly-IRC 6701-Reserved
39E	Aid. & Abett. Pnly-IRC 6701-Reserved
39F	Aid. & Abett. Pnly-IRC 6701-Reserved
39 (G – Z)	Aid. & Abett. Pnly-IRC 6701-Reserved
40A	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-No Change
40B	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-Other
40C	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-Reserved
40D	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-Reserved
40E	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-Reserved
40F	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-Reserved
40 (G – Z)	Pnly for Fail. to Discl. Non-Deduct. Contrib.-IRC 6710-Reserved
41A	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-No Change
41B	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-Other
41C	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-Reserved
41D	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-Reserved
41E	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-Reserved
41F	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-Reserved
41 (G – Z)	Pnly-Fail. to Discl. Info Avail. from Govt-IRC 6711-Reserved
42A	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-No Change
42B	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-Other
42C	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-Reserved
42D	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-Reserved
42E	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-Reserved
42F	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-Reserved
42 (G-Z)	Pnly-Fail. to Meet Disclos. Req.-IRC 6714-Reserved
43A	Fail. to File Corr. Info Rtns.(6721(a))-No Change
43B	Fail. to File Corr. Info Rtns.(6721(a))-Other
43C	Fail. to File Corr. Info Rtns.(6721(a))-Reserved
43D	Fail. to File Corr. Info Rtns.(6721(a))-Reserved
43E	Fail. to File Corr. Info Rtns.(6721(a))-Reserved
43F	Fail. to File Corr. Info Rtns.(6721(a))-Reserved
43 (G-Z)	Fail. to File Corr. Info Rtns.(6721(a))-Reserved
44A	Intent. Disregard Pnly(6721(e))-No Change
44B	Intent. Disregard Pnly(6721(e))-Other
44C	Intent. Disregard Pnly(6721(e))-Reserved
44D	Intent. Disregard Pnly(6721(e))-Reserved
44E	Intent. Disregard Pnly(6721(e))-Reserved
44F	Intent. Disregard Pnly(6721(e))-Reserved
44 (G – Z)	Intent. Disregard Pnly(6721(e))-Reserved
48 (A – Z)	Reserved
49 (A – Z)	Reserved
50 (A – Z)	Reserved
51 (A – Z)	Reserved
52 (A – Z)	Reserved
53 (A – Z)	Reserved
54 (A – Z)	Reserved
55 (A – Z)	Reserved
56 (A – Z)	Reserved
57 (A – Z)	Reserved

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58 (A – Z)	Reserved
59 (A – Z)	Reserved
60 (A – Z)	Reserved

## (7) EO AIMS Project Codes and Definitions

Code	Definition	
0000	General Casework	
0079	Delinquent Forms 990-T	
0080	Communications Tax	
0087	NRP ET Compliance Study	
0090	Training Cases	
0150	Non-Filers	
0171	Medical Residents	
0360	Gaming	
0922	Telephone Excise Tax Refund (TETR)	
1001	Disaster Response	
1014	Credit Rollover	
1066	HIRE Act – Employment Tax Examination	
1072	Qualifying Therapeutic Discovery Project (ACA Provision 9023)	
1073	Small Business Health Care Tax Credit (ACA Provision 1421)	
1111	Net Investment Income Tax (NIIT) (Provision 1402)	
1113	Patient Centered Outcomes research (PCOR) (Provision 6301)	
1114	Cost of Employer sponsored Health Coverage on form W-2: mandatory for some large businesses. (Provision 9002)	
1116	Additional Medicare tax ( Provision 9015)	
1999	Hero's Bill	
5051	Section 6707	
5052	Section 6707A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	
8001		
8002		#
8003		#
8004		#
8006		
8007	TEP Medical/FICA Claims	
8008	509(a)(3) Miscellaneous	
8009	CAWR – Credit Balances	
8011	GP Other Referrals	
8012	TEP Political Activities Compliance Project	
8013		#
8014		#
8015	– GP ACA ROO Referrals	#
8016	Promoter Investigations – ATAT	#
8019	JTTF – General Support	

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8020-8021	JTTF - Reserved	
8022-8024	GP Compliance Project Reserved	
8026-8028	Compliance Project	
8029	990PFs Filing Form 990	
8030	990 Filing Form 990PFs	
8031	CAWR - Churches	
8032	CAWR – FUTA	
8033-8035	Compliance Project	
8036	ROO Generated Misc. Compliance Issues	
8037	ROO Generated Determination Follow-up	
8038	ROO Proj-Rev Exempt Ltr. 5-Yrs Prev to Curr Review Yr	
8039	Compliance Project	
8040	<b>EOCA IRC 501 ( c ) (7) form 990-T Non Filer</b>	
8043	Mandatory E-Filing	
8044	Mandatory E-Filing – Return Not Posted	
8045	ROO Generated TAG Cases	
8046	Questionable 501(h) Elections	
8047	Term Orgs – Assets not Distrib ST20 Sub-Contractors/Term	
8048	Form 8899 Intellectual Property	
8049	GP Compliance Project - Reserved	
8051	Centralized Case Processing	
8052	Cycle Time	
8054	TEP Program Analysis	
8055	Reserved - for VCAP	
8059	[REDACTED]	#
8060	[REDACTED]	#
8061	[REDACTED]	#
8062	[REDACTED]	#
8063	[REDACTED]	#
8064	[REDACTED]	#
8065	[REDACTED]	#
8066	GP Market Segment Study - Reserved	
8067	GP Market Segment Study - Reserved	
8068	TEP Claim Examination	
8069	TEP Entity (Non-Team Exam)	
8070	EOCA – Referrals received from Classification	
8071	Reserved	
8072	GP Compliance Project Reserved	
8073	TEQMS Revision	
8074	GP Compliance Project - Reserved	
8075	Training Revisions	
8077	Website Enhancements	
8078	TEP Primary Entity	
8080	Potential Fraud Case Involving a Cooperating Officer	
8081	JTTF – Case Related Support (Non-EO)	
8082	JTTF- General Support	
8083	JTTF – Expert Witness Trail Support	
8084	[REDACTED]	#
8085	[REDACTED]	#

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8086	Gaming Non-Filer Voluntary Compliance Program	
8087	Reserved	
8088	GP Compliance Project - Reserved	
8089	Claims (Non-TEP)	
8090	Other Casework as Identified	
8091	TEP Related Entity Return	
8092	[REDACTED]	#
8093	[REDACTED]	#
8094	EPR Investment Project	
8095	Investment Projects Reserved	
8096	GP Market Segment Study - Reserved	
8097	EO Support of LB&I	
8098	[REDACTED]	#
8099	[REDACTED]	#
8100	GP Market Segment - Reserved	
8101	TEP Referrals	
8102	TEP Post VCAP	
8103	TEP Donor Advised Fd	
8106	Gaming – Reserved	
8107	Risk Modeling Gaming Sample	
8111	TEP Compliance Project - Reserved	
8112	Medical-Dental/FICA – Non Case Activities	
8113	GP Casework - Reserved	
8115	GP Casework	
8116	Health Maintenance Organizations (HMO) – TEP	
8117	Medical/Dental FICA Claims	
8118	Potential Casework	
8119	State Charitable Gaming Referral	
8120	[REDACTED]	#
8121	[REDACTED]	#
8122	[REDACTED]	#
8123	TEP Compliance Project - Reserved	
8124	TEP Compliance Project - Reserved	
8125	TEP International Referrals	
8126	[REDACTED]	#
8127	[REDACTED]	#
8128	TEP –Form 1042 and NRA Project	
8129	TEP –State Workers Comp 501 (c)(27)	
8130	TEP <b>Non ACA ROO Referrals</b>	
8131	[REDACTED]	#
8132	[REDACTED]	#
8133	EOCA - Reserved	
8134	ST 02 - Conditional Exemptions	
8135	EOCA - Reserved	
8136	ROO Generated Referral	
8137	Determination Addendums	
8138 - 8140	EOCA – Reserved	
8141	\$25K or more EE Tax Pmt. No 990 Filed	
8142-8147	EOCA - Reserved	
8148	[REDACTED]	#
8149	[REDACTED]	#

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8150	[REDACTED]	#
8151	TEP Private Foundation Market Segment Study	
8152	TEP Foreign Grants Compliance Project	
8153	TEP Community Foundation	
8154	TEP Compliance Project - Reserved	
8155	TEP Disposal Code 52 from ROO	
8156	[REDACTED]	#
8157	TEP Hospital 2 Compliance Project	
8158-8160	EOCA - Reserved	
8161	ROO Project Follow-up Denials	
8162	ROO Project Follow-ups Revocations	
8163	Form 8899 – Intellectual Property	
8164	Personal Benefits Contracts Form 8870	
8165	EOCA - Reserved	
8166	GP TAG 18	
8167	ROO Project Follow-ups Withdrawal	
8168	[REDACTED]	#
8169	[REDACTED]	#
8170	[REDACTED]	#
8172	[REDACTED]	#
8173	[REDACTED]	#
8174	FIU Schedule B Initiative	
8175-8179	[REDACTED]	#
8180	Affordable Care Act	
8190	GP Compliance Project - Reserved	
8191	NECT Non-Filers 1041	
8192	NECT Non-Filers 990	
8193	GP Compliance Project Reserved	
8194	GP Compliance Project Reserved	
8195	GP Compliance Project - Reserved	
8196	ROO Closing Agreement follow-up	
8197	GP Compliance Project Reserved	
8198	EO Non-Filer Project	
8199	GP Tuition/Contribution	
8200	GP High Priority Referrals	
8201	GP Medium Priority Referrals	
8202	GP State Charity Referrals	
8203-8204	GP Casework - Reserved	
8205	GP Market Segment Study - Reserved	
8206	GP Market Segment Study – Reserved	
8207	GP Market Segment - Reserved	
8208	GP Market Segment Study - Reserved	
8209	GP Market Segment Study - Reserved	
8210	GP Market Segment Study - Reserved	
8211-8213	GP Market Segment - Reserved	
8214	GP Market Segment Study - Reserved	
8215	GP Market Segment Study - Reserved	
8216	GP Market Segment Study – Reserved	
8217	GP Market Segment Study – Reserved	
8218	PF – Delinquent Returns from Non-filers	

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8219-8223	GP Compliance Project - Reserved	
8225	TEP Team Examination	
8226	TEP 509(a)(3) Miscellaneous	
8227	TEP PACI Political Contributions	
8228	TEP Mandatory Electronic Filing Initiative	
8229	TEP Colleges and Universities	
8230	TEP Compliance Project Reserved	
8231	TEP Materiality (ROO)	
8232	TEP Materiality (EOCU)	
8233	TEP Compliance Project - Reserved	
8234	TEP VEBA Project	
8235	TEP (c)(4) HMO Arrangers	
8236	TEP (c)(14) Credit Unions	
8237	TEP Foreign Financial Transaction	
8238	TEP Compliance Project Reserved	
8239	TEP Exec. Comp Transparency	
8240	TEP Gifts-In-Kind	
8241	TEP UBI And Form 990-T	
8242	TEP Redesigned 990 Case Selection Queries	
8243	TEP Vehicle Donations	
8244	TEP Training Cases	
8245	TEP International Activities – Foreign Conduits	
8246-8249	Reserved – TEP	
8250	CAWR Officer Compensation Issues	
8251	GP Casework - Reserved	
8252	GP (c)(4) HMO Arrangers	
8253	Non-filers	
8254	GP (c)(10) Domestic Fraternal Orgs	
8255	TEP Private Foundations	
8256	GP Compliance Project Reserved	
8257	GP (c)(14) Credit Unions	
8258	GP (c)(25) Title Holding Co	
8259	GP Compliance Project - Reserved	
8260	GP Compliance Project Reserved	
8261	<b>8886 / 8886T Disclosure</b>	
8262	GP Market Segment - Reserved	
8272	News Release	
8275	Cincinnati Technical Issue Coordination	
8284	Status 40/41	
8285	GP UBI and Form 990-T Analysis	
8287		#
8288	Amended Case Referrals – ROO Amendments	
8289	GP Colleges and Universities	
8290	IRC 501 (c)(12) Orgs	
8291	IRC 501 (c)(7) Social Clubs	
8292	IRC 501(c)(9) VEBAS	
8293	GP International Referrals	
8294	GP Compliance Project - Reserved	

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8295	GP Foreclosure Assistance	
8297	GP Form 1042 and NRA Project	
8298	GP State Workers Comp – 501 (c)(27)	
8299	GP 501 (c)(4)(5)(6) Self Declarers	
8300	GP 990-N Post Review	
8301	GP Compliance Project Reserved	
8302	Political Intervention	
8303	Community Foundations	
8304	GP Compliance Project Reserved	
8305	GP Compliance Project Reserved	
8306	[REDACTED]	#
8307	GP Compliance Project	
8308	GP Compliance Project - Reserved	
8309	GP CAWR Employment Tax Case	
8310	GP PACI Political Contributions	
8311	[REDACTED]	#
8312	TEP Spending Indicator Project	
8313	TEP Governance	
8314	TEP Student Loans	
8315	TEP International Exam Time	
8316	TEP High Priority Referrals	
8317	TEP Global High Wealth (GHW) Program	
8318	[REDACTED]	#
8319	[REDACTED]	#
8320	[REDACTED]	#
8321	[REDACTED]	#
8322	[REDACTED]	#
8323	[REDACTED]	#
8324	[REDACTED]	#
8325	[REDACTED]	#
8326	GP Global High Wealth (GHW) Program	
8327	GP High Income/ High Wealth (HI/HW) Program	
8328	[REDACTED]	#
8329	[REDACTED]	#
8330	[REDACTED]	#
8331	[REDACTED]	#
8332	[REDACTED]	#
8333	[REDACTED]	#
8334	[REDACTED]	#
8335	[REDACTED]	#
8336	[REDACTED]	#
8337	[REDACTED]	#
8338	[REDACTED]	#
8339	[REDACTED]	#
8340	[REDACTED]	#
8341	[REDACTED]	#
8342	[REDACTED]	#
8343	[REDACTED]	#
8344	[REDACTED]	#
8345	[REDACTED]	#
8346	GP Exec Comp Transparency	
8347	GP Gifts-In-Kind	
8348	GP SIP Officer Comp more than Org Receipts	
8349	GP Spending Indicator Project	
8350	GP Governance	

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8351	GP Compliance Project - Reserved	
8352	GP Student Loans	
8353	GP 501( c )(5) and ( c )(6)	
8354	GP Day Care	
8355	GP Foreign Financial Transactions	
8356	GP Compliance Project Reserved	
8357	HG – Medical Research	
8358	HG – Public Safety, Disaster Preparedness and Relief	
8359	GP Compliance Project Reserved	
8360	HG – International, Foreign Affairs, and National Security	
8361	EOCA Classification Settlement Program	
8362	GP Compliance Project - Reserved	
8363	GP Compliance Project Reserved	
8364	GP Compliance Project Reserved	
8365	GP 990+Scheds – Organizational Change – Line 77	
8366	– GP Disposal Code 52 from ROO	
8367	– GP 501 ( c ) ( 7 ) in Status 36	
8368	GP Private Foundation Issues	
8369	GP Compliance Project Reserved	
8370	GP Risk Modeling Test Audits	
8371	GP Materiality (EOCU)	
8372	GP Publicly Supported Charities	
8373	GP Compliance Project Reserved	
8374	GP Franchises and/or Business Ventures	
8375	Compliance – Reserved	
8376	FIU – Form 926 Audit	
8377-8380	██████████	#
8381	GP Booster Clubs	
8382	GP Redesigned 990 Case Selection Queries	
8383	GP International Exam Time	
8384	GP International Activities – Foreign Conduits	
8385	GP UBI and Form 990-T	
8386	GP Form 990 Full/Fair Reporting	
8387	GP Foundation Follow-up	
8388	GP Investments Jeopardizing Charitable Goals	
8389	GP Non-Exempt Entities	
8390	GP Vehicle Donations	
8391	GP Sec 6033(j)(auto revocation cases)	
8392-8394	GP Compliance Project - Reserve	
8395	GP Non ACA ROO Referrals	
8406	3402-T, Educational	
8407- 8410	EOCA - Reserved	
8411	Educational Letter 4598, 3 year revocation	
8412	Educational Letter 4958 Replies	
8413-8420	EOCA - Reserved	
8424-8428	EOCA Reserved	
8440	8871/8872 filing Requirement	
8441	8871/8872 Assessment	

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8442-8443 8871/8872 Reserved  
8658 VCAP

**(8) Push Codes**

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

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

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

**(10) EO Subsection**

<b>Subsection Code</b>	<b>IRC Code Section</b>	<b>Subsection Code</b>	<b>IRC Code Section</b>
01	501(c)(1)	21	501(c)(21)
02	501(c)(2)	22	501(c)(22)
03	501(c)(3)	23	501(c)(23)
04	501(c)(4)	24	501(c)(24)
05	501(c)(5)	25	501(c)(25)
06	501(c)(6)	26	501(c)(26)
07	501(c)(7)	27	501(c)(27)
08	501(c)(8)	28	501(c)(28)
09	501(c)(9)	29	501(c)(29)
10	501(c)(10)	40	501(d)
11	501(c)(11)	50	501(e)
12	501(c)(12)	60	501(f)
13	501(c)(13)	70	501(k)
14	501(c)(14)	71	501(n)
15	501(c)(15)	80	521
16	501(c)(16)	81	IRC 529
17	501(c)(17)	82	IRC 527 Political Organization
18	501(c)(18)	90	4947(a)(2) - Political Organization

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<b>Subsection Code</b>	<b>IRC Code Section</b>	<b>Subsection Code</b>	<b>IRC Code Section</b>
19	501(c)(19)	91	4947(a)(1) - 4947(a)(2) - Split Interest Trust
20	501(c)(20)	92	4947(a)(1) - Private Foundation (Form 990-PF)

**(11) Statute of Limitations**

<b>Code</b>	<b>Message</b>	<b>#</b>	<b>Code</b>	<b>Message</b>	<b>#</b>
AA	[REDACTED]	#	LL	[REDACTED]	#
AB	Assessment Statute of Limitation Waived by Properly Executed Closing Agreement				
AC	TEFRA-Entity Statute Protected at the Partner Level				
AD	Employment Tax Return Examination Limited to IRC 3121(q)				
AE - AZ	Reserved		MM	[REDACTED]	#
BB	[REDACTED]	#	NN	[REDACTED]	#
CC	[REDACTED]	#	OO	[REDACTED]	#
DD	[REDACTED]	#	PP	[REDACTED]	#
EE	[REDACTED]	#	QQ	[REDACTED]	#
FF	[REDACTED]	#	RR	[REDACTED]	#
GG	[REDACTED]	#	SS	[REDACTED]	#
HH	[REDACTED]	#	TT	[REDACTED]	#
JJ	[REDACTED]	#	UU	[REDACTED]	#
KK	[REDACTED]ense	#	ZZ	AIMS Database Transfer – Temporary ASED Alpha Code	

**11 Government Entities**

**(1) General**

<b>Organization</b>	<b>Business Segment</b>	<b>States of Jurisdiction</b>
Government Entities	14	TE/GE Commissioner Deputy Commissioner Director, Administrative Services Director, Government Entities – Washington D.C. Groups 7200, 7202, 7203, 7204, 7205
Tax Exempt Bonds	15	Groups 7210, 7220-7229
	15	Compliance and Program Management – 7211 - 7214
	15	Field Operations - 7220
	15	Group 7221
	15	Group 7222
	15	Group 7223
	15	Group 7224
	15	Group 7226
Federal, State and Local Government	16	Groups 7240-7246
	16	Compliance and Program Management – 7241 Nationwide
	16	Field Operations – 7246 Nationwide

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Organization	Business Segment	States of Jurisdiction
	16	Southeast Group – 7250 Florida, Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Atlantic Territories
	16	Northeast Group - 7251 Connecticut, Maine, Massachusetts, New Hampshire, New York, New Jersey, Rhode Island, Vermont,
	16	Gulf Coast Group - 7252 Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas
	16	Central Group - 7253 Illinois, Indiana, Iowa, Michigan, Wisconsin
	16	Pacific Coast Group - 7254 Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories
	16	Midwest Group - 7255 Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota
	16	Western Group - 7256 Arizona, Colorado, Idaho, Montana, New Mexico, Utah, , , Wyoming,
	16	Federal Group – 7257 Nationwide
	16	Mid-Atlantic Group - 7258 Delaware, District of Columbia, Maryland, Ohio, Pennsylvania, Virginia, West Virginia
Indian Tribal Governments	17	Group 7270
	17	Compliance and Program Management Group - 7271 Nationwide
	17	Field Operations – 7272 Nationwide
	17	Eastern and Southern Plains Group - 7280
		Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia
	17	North Central Group -7281- Illinois, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin, and Wyoming,
	17	Southwestern Group - 7282 Arizona, Colorado, New Mexico, Utah, and Western Texas
	17	Western Group - 7283 California, Hawaii and Nevada
	17	Pacific Northwest Group - 7284 Alaska, Idaho, Oregon, and Washington
	17	ADAPT Group - 7288 - Nationwide
	17	ADAPT Group - 7289 - Nationwide

**(2) GE Return Activity Codes**

Code	Definition
<b>GE Return Activity Codes Individual Returns - Forms 1040, 1040A, 1040PC, 1040NR, 1040SS and 1040 with 2555 (MFT 30, *20, *21)</b>	
266	Form 1040SS/PR EITC Classes with TPI < \$200K
270	EITC & TPI<\$200K & Sch C/F w/TGR<\$25K

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<b>Code</b>	<b>Definition</b>
271	EITC & TPI<\$200K & Sch C/F w/TGR>\$25K
272	Form 1040TPI < \$200K No SCH C, E, F or 2106
273	Form 1040TPI < \$200K No SCH C or F, but SCH E or 2106 okay
274	Non-Farm Bus w/Sch C/F TGR<\$25K&TPI<\$200K
275	Non-Farm Bus w/Sch C/F TGR \$25K<\$100K & TPI<\$200K
276	Non-Farm Business w/Sch C/F TGR\$100K<\$200K & TPI<\$200K
277	Non-Farm Business w/Sch C/F TGR \$200K or > & TPI<\$200K
278	Farm Business Not Classified Elsewhere and TPI<\$200K
279	No Sch C/F & TPI<\$200K <\$1m
280	Sch C/F & TPI\$200K <\$1m
281	TPI 1M or more
<b>Excise Tax Returns - Form 720 (Products and Commodities) (MFT 03, *45)</b>	
014	Aviation Fuel - Gasoline
059	Gasohol
060	Diesel
077	L.U.S.T Taxes-Aviation Fuel
078	Dyed Diesel Fuel - Buses Only
<b>133</b>	<b>Patient Centered Outcome Research</b>
<b>136</b>	<b>Medical Excise Device Tax</b>
140	Indoor Tanning Services
<b>Excise - Other - Forms 11-C (MFT 63, *96), 730 (MFT 64, *97)</b>	
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
<b>Corporate Returns - Taxable (Including 1120-POL and 1120-H ) (MFT 02, *32)</b>	
203	Form 1120 - (No Balance Sheet)
209	Form 1120 - Under \$250K
213	Form 1120 - <b>Assets</b> \$250K under \$1M
215	Form 1120 - <b>Assets</b> \$1M under \$5M
217	Form 1120 - <b>Assets</b> \$5 M under \$10 M
219	Form 1120 - <b>Assets</b> \$10 M under \$50 M
221	Form 1120 - <b>Assets</b> \$50 M under \$100 M
223	Form 1120 - <b>Assets</b> \$100 M under \$250 M
226	Form 1120 - <b>Assets</b> \$250M<\$500M
227	Form 1120 - <b>Assets</b> \$500M<\$1B
228	Form 1120 - <b>Assets</b> \$1B<\$5B
229	Form 1120 - <b>Assets</b> \$5B<\$20B
230	Form 1120 - <b>Assets</b> \$20B
231	Form 1120 - <b>Assets</b> \$250M and OVER – Valid only for Inventory. Not valid for closures.
241	Form 1120F - <b>Assets</b> 1120FSC
260	Form 1120F (Assets =\$0)
261	Form 1120F (\$0 under \$10M)
262	Form 1120F (Assets \$10M under \$50M)
263	Form 1120F (Assets \$50M under \$250M)
265	Form 1120F (\$250Mand Over Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date Before 1/2008
<b>Corporate Returns – Taxable (MFT 02, 31)</b>	
202	Form 1120S Corporate Assets
<b>Corporate Returns – Nontaxable (MFT 02, 31)</b>	
234	No Balance Sheet
288	Form 1120S - Assets under \$200 K
289	Form 1120S - Assets \$200K , \$10M
290	Form 1120S - Assets \$10M, and over
<b>Form 1120POL (MFT 02)</b>	
395	Form 1120-POL/Exempt
396	Form 1120-POL
<b>Form 990-T (MFT 34)</b>	
353	IRC 529 Qualified State Sponsored Tuition Program (990)
359	501(c)(27) State Sponsored Workers Compensation Reinsurance (990-T)
362	501(c)(26) State Sponsored High Risk Health Ins. Org (990-T)
367	Political Organizations with a 990-T Filing Requirement
368	501(n) Charitable Risk Pool (990-T)
385	Form 990-T, 501(c)((28) National Railroad Retirement Investment Trust)
386	Form 990-T,501(c)(2)

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Code	Definition
387	Form 990-T,501(c)(3) Pvt. Fdn.
388	Form 990-T,501(c)(3) Other Than Private Fdn.
389	Form 990-T,501(c)(4)
390	Form 990-T,501(c)(5)
391	Form 990-T,501(c)(6)
392	Form 990-T,501(c)(7)
393	Form 990-T 501 (c)(8)

394 Form 990-T/Others

**Form 8278 (MFT 99)**

501	Form 8278 Sec 6694(a)
502	Form 8278 Sec 6694(b)
503	Form 8278 Sec 6695(f)
504	Form 8278 Sec 6695(a) – (e)
505	Preparer, Promoter, Sec 6707, 6707A, 4956
507	Form 8278 Non Filer
508	Form 8278 Non Filer (Non ATAT)

**Employment Tax**

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

**Partnership Form 1065 (MFT 06, \*35)**

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

**TEB Forms**

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

**Forms 1041 (MFT 05,\*21)**

496	Form 1041 – Taxable (Automatic & Non-Automatic)
497	Form 1041 – Non-Taxable Grantor, Pooled Income Funds, Bankruptcy Estates
498	Form 1041 – Non-Taxable Other

\* Non Master File (NMF)

**(3) Appeals Issue Codes**

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

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(4) GE Disposal Codes

Examined Code	Definition	RCCMS Code	Non Examined Code	Definition	RCCMS Code
01	No Change with Adjustments	303	20	Regular Classification	906
02	No Change	107			
03	Agreed Tax or Penalty Change	102	<b>Screened</b>		
04	Change To Related Return	205	21	Questionable Items Explained	905
05	Delinquent Related Return Secured	207	22	No Exam Potential	904
06	Delinquent Non-EP/EO Return Secured	208	25	Accepted as Filed by Classification	902
07	Appealed – Protest to Appeals	601	33	Error Accounts With No Return	901
08	Written Advisory	213	<b>Surveyed</b>		
09	Bonds Taxable	215	31	Surveyed Before Assignment	910
10	Unagreed – Without Protest	604	32	Surveyed After Assignment	908
11	Unagreed – Petition to Tax Court	603			
12	Closing Agreement	104	35	Survey Excess Inventory (Non-SERFE Returns)	913
13	Referrals To Other Operating Divisions	501	36	Survey After Initial Contact	909
			<b>Open Miscellaneous</b>		
14	Referrals To Other Segments Of TE/GE Operating Division	502	30	Transfer Out of Operating Division	803
15	IRC 6700 Penalties on Related Parties	401	40	No Return	
16-19	Reserved				
			45	Reference And Information Return	802
			99	Information Report And Miscellaneous	801
29	Missing Returns	903			
34	Claims Allowed	103			
50	Reserved				
51	Global Settlement Case	209			
52	Survey Bond Return – No Material Change	911			
53	Survey of Claims for Arbitrage – Allowed in Full	912			
57	Rewritten Advisory No Form 5666 Required				

(5) [REDACTED]

[REDACTED]

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(6) 3-Digit PIC Numbers and Initial Titles for AIMS and RCCMS for FY 2013 -GE

3-Digit PIC Numbers and Initial Titles for AIMS and RCCMS for FY 2013 - <u>GE</u>		
PIC	Title	Major Category
	Filing Requirement	Exemption Issues
01A	Filing Req.-No Change	
01E	Filing Req.-Secured Del. 940/941/944/945 Returns	
01H	Filing Req.-Secured Del. 1099/1096 Returns	
01I	Filing Req.-Secured Del. W-2/W-3/W-4 Returns	
01J	Filing Req.-Secured Del. 730/11-C Returns	
01K	Filing Req.-Secured Del. 1042 Rtrns	
01N	Filing Req.-Inadequate Records to Substantiate Rtrn	
01O	Filing Req.-Other	
	Revocation/Discontinued Operations	Exemption Issues
04A	Revocation/Disc. Ops Consideration-No Change	
04F	Disc. Ops-Entity Dissolved/Terminated	
	Unreported Compensation	Employment Tax Issues
11A	Unrep. Comp-No Change	
11B	Unrep. Comp-Gaming Wages(Bingo, etc.)	
11C	Unrep. Comp-Exec. Ees	
11D	Unrep. Comp-Commissions	
11E	Unrep. Comp-Legal Settlement	
11F	Unrep. Comp-Stipends	
11G	Unrep. Comp-Loan Forgiveness	
11H	Unrep. Comp-Deferred Comp	
11I	Unrep. Comp-Illegal Income	
11J	Unrep. Comp-Pmnts Made After EE Death	
11K	Unrep. Comp-Bonuses	
11M	Unrep. Comp-Awards/Prizes	
11N	Unrep. Comp-Loans Below Mkt Int Rates	
11O	Unrep. Comp-Sever. Pay	
11P	Unrep. Comp-Gross Up Wages ER pays EE taxes	
11Q	Unrep. Comp-Scholarships/Fellowships	
11R	Unrep. Comp-Sick Pay	
11S	Unrep Comp-Vacation Pay	
11T	Unrep. Comp-Other Comp	
11U	Unrep. Comp-Unrep. Tips	
11V	Unrep. Comp-Other	
11W	Unrep. Comp-Reserved	
11X	Unrep. Comp-Reserved	
11Y	Unrep. Comp-Reserved	
11Z	Unrep. Comp-Reserved	
	TFB (Taxable Fringe Benefits)	Employment Tax Issues

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12A	TFB-No Change	
12B	TFB-Employee Discounts	
12C	TFB-Moving Expenses	
12D	TFB-Personal Use of Co. Vehicles	
12E	TFB-Housing Allowance	
12F	TFB-Housing Provided by Er	
12G	TFB-Athletic Tickets	
12H	TFB-Pmt. for Continuing Ed(Credits)	
12I	TFB-Personal Use of Facilities	
12J	TFB-Non-Accountable Exp. Plan	
12K	TFB-EE Gift of Case Equiv.(gift cert, etc.)	
12L	TFB-EE Cafeteria Plans	
12M	TFB-Working Condition	
12N	TFB-No-Additional Cost Fringe	
12O	TFB-Qualified Transportation	
12P	TFB-On-Premises Gyms/Athl. Facilities	
12Q	TFB-Meals & Lodging	
12R	TFB-Group Term Life Ins.	
12S	TFB-Dependent Care Assistance	
12T	TFB-Dependent Care/Adoption Assistance	
12U	TFB-Medical & Accident Benefits	
12V	TFB-Other	
12W	TFB-Reserved	
12X	TFB-Reserved	
12Y	TFB-Reserved	
12Z	TFB-Reserved	
	<b>Accountable Plans</b>	
13A	Acct. Plans-No Change	
13B	Acct. Plans-1701 Er Provided Autos	
13C	Acct. Plans-Er Provided Aircraft	
13D	Acct. Plans-Er Provided Trans. Other	
13E	Acct. Plans-Ee Provided/Use of Autos	
13F	Acct. Plans-Ee Provided Trans. Other	
13G	Acct. Plans-Entertainment	
13H	Acct. Plans-Uniforms/Clothing Er Provided	
13I	Acct. Plans-Uniform Allowance Pd	
13J	Acct. Plans-Cell Phone Allowance Pd	
13K	Acct. Plans-Travel/Vehicle Allowance Pd	
13L	Acct. Plans-Equip. Provided	
13M	Acct. Plans-Equip. Allowance	
13N	Acct. Plans-Other	
13O	Acct. Plans-Reserved	
13P	Acct. Plans-Reserved	
13Q	Acct. Plans-Reserved	
13R	Acct. Plans-Reserved	
13S	Acct. Plans-Reserved	
13T	Acct. Plans-Reserved	
13U	Acct. Plans-Reserved	

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13V	Acct. Plans-Reserved	
13W	Acct. Plans-Reserved	
13X	Acct. Plans-Reserved	
13Y	Acct. Plans-Reserved	
13Z	Acct. Plans-Reserved	
	<b>TIPs - Unreported TIPs</b>	<b>Employment Tax Issues</b>
14A	TIPs-No Change	
14B	TIPs-Additional Tips	
14C	TIPs-Decrease in Tips	
14D	TIPs-Allocated Tips	
14E	TIPs-Other	
14F	TIPs-Reserved	
14G	TIPs-Reserved	
14H	TIPs-Reserved	
14I	TIPs-Reserved	
14J	TIPs-Reserved	
14K	TIPs-Reserved	
14L	TIPs-Reserved	
14M	TIPs-Reserved	
14N	TIPs-Reserved	
14O	TIPs-Reserved	
14P	TIPs-Reserved	
14Q	TIPs-Reserved	
14R	TIPs-Reserved	
14S	TIPs-Reserved	
14T	TIPs-Reserved	
14U	TIPs-Reserved	
14V	TIPs-Reserved	
14W	TIPs-Reserved	
14X	TIPs-Reserved	
14Y	TIPs-Reserved	
14Z	TIPs-Reserved	
	<b>EE Class.-Worker Classification</b>	<b>Employment Tax Issues</b>
15A	EE Class.-No Change	
15B	EE Class.-Conv. of Indep. Contr. to EE	
15C	EE Class.-3rd Party Pmts.	
15D	EE Class.-Class. Settlement Prog.(CSP)-IC to EE	
15E	EE Class.-Conv. of Stat. EE	
15F	EE Class.-Sec. 530 Relief	
15G	EE Class.-Public Officials-Elect.& Appt	
15H	EE Class.-218 Covered Worker Class.	
15I	EE Class.-Other	
15J	EE Class.-Reserved	
15K	EE Class.-Reserved	
15L	EE Class.-Reserved	
15M	EE Class.-Reserved	
15N	EE Class.-Reserved	
15O	EE Class.-Reserved	
15P	EE Class.-Reserved	

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15Q	EE Class.-Reserved	
15R	EE Class.-Reserved	
15S	EE Class.-Reserved	
15T	EE Class.-Reserved	
15U	EE Class.-Reserved	
15V	EE Class.-Reserved	
15W	EE Class.-Reserved	
15X	EE Class.-Reserved	
15Y	EE Class.-Reserved	
15Z	EE Class.-Reserved	
	FUTA-Noncompliance	Employment Tax Issues
16A	FUTA-No Change	
16B	FUTA-Adj. Made	
16C	FUTA-Other	
16D	FUTA-Reserved	
16E	FUTA-Reserved	
16F	FUTA-Reserved	
16G	FUTA-Reserved	
16H	FUTA-Reserved	
16I	FUTA-Reserved	
16J	FUTA-Reserved	
16K	FUTA-Reserved	
16L	FUTA-Reserved	
16M	FUTA-Reserved	
16N	FUTA-Reserved	
16O	FUTA-Reserved	
16P	FUTA-Reserved	
16Q	FUTA-Reserved	
16R	FUTA-Reserved	
16S	FUTA-Reserved	
16T	FUTA-Reserved	
16U	FUTA-Reserved	
16V	FUTA-Reserved	
16W	FUTA-Reserved	
16X	FUTA-Reserved	
16Y	FUTA-Reserved	
16Z	FUTA-Reserved	
	FICA	Employment Tax Issues
17A	FICA-No Change	
17B	FICA-Student FICA Exception(RP-16)	
17C	FICA-Sec 3121(a)(16)-Remun. to EE<\$100	
17D	FICA-Medicare Only-MQGE Adj.	
17E	FICA-Mandatory Medicare-Sect. 218 Covered	
17F	FICA-Mand. Social Security-Sect. 218 Covered	
17G	FICA-Optional 218 Excl.	
17H	FICA-Retirement System Coverage-Rehired Annuitant	
17I	FICA-Medicare Continuing Employment Exception(GE)	
17J	FICA-Mandatory Exclusion	
17K	FICA - Other Adjustment Made	

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17L	FICA-Reserved	
17M	FICA-Reserved	
17N	FICA-Reserved	
17O	FICA-Reserved	
17P	FICA-Reserved	
17Q	FICA-Reserved	
17R	FICA-Reserved	
17S	FICA-Reserved	
17T	FICA-Reserved	
17U	FICA-Reserved	
17V	FICA-Reserved	
17W	FICA-Reserved	
17X	FICA-Reserved	
17Y	FICA-Reserved	
17Z	FICA-Reserved	
	<b>Fed. Withholding(W/H)-Noncompliance</b>	<b>Employment Tax Issues</b>
18A	Fed. W/H-No Change	
18B	Fed. W/H-Adj. Made	
18C	Fed. W/H-Other	
18D	Fed. W/H-Reserved	
18E	Fed. W/H-Reserved	
18F	Fed. W/H-Reserved	
18G	Fed. W/H-Reserved	
18H	Fed. W/H-Reserved	
18I	Fed. W/H-Reserved	
18J	Fed. W/H-Reserved	
18K	Fed. W/H-Reserved	
18L	Fed. W/H-Reserved	
18M	Fed. W/H-Reserved	
18N	Fed. W/H-Reserved	
18O	Fed. W/H-Reserved	
18P	Fed. W/H-Reserved	
18Q	Fed. W/H-Reserved	
18R	Fed. W/H-Reserved	
18S	Fed. W/H-Reserved	
18T	Fed. W/H-Reserved	
18U	Fed. W/H-Reserved	
18V	Fed. W/H-Reserved	
18W	Fed. W/H-Reserved	
18X	Fed. W/H-Reserved	
18Y	Fed. W/H-Reserved	
18Z	Fed. W/H-Reserved	
	<b>Backup W/H-F945 Noncompliance</b>	<b>Employment Tax Issues</b>
19A	Backup W/H-No Change	
19B	Backup W/H-Indep. Contr.(F945)	
19C	Backup W/H-Prizes & Awards(F945)	
19D	Backup W/H-Reg. W/H-Gaming Winnings(F945)	
19E	Backup W/H-Other	
19F	Backup W/H-Reserved	

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19G	Backup W/H-Reserved	
19H	Backup W/H-Reserved	
19I	Backup W/H-Reserved	
19J	Backup W/H-Reserved	
19K	Backup W/H-Reserved	
19L	Backup W/H-Reserved	
19M	Backup W/H-Reserved	
19N	Backup W/H-Reserved	
19O	Backup W/H-Reserved	
19P	Backup W/H-Reserved	
19Q	Backup W/H-Reserved	
19R	Backup W/H-Reserved	
19S	Backup W/H-Reserved	
19T	Backup W/H-Reserved	
19U	Backup W/H-Reserved	
19V	Backup W/H-Reserved	
19W	Backup W/H-Reserved	
19X	Backup W/H-Reserved	
19Y	Backup W/H-Reserved	
19Z	Backup W/H-Reserved	
	Non Res. Alien(NRA) - W/H Noncompliance	Employment Tax Issues
20A	NRA-No Change	
20B	NRA-Adj. Made to Reportable Amt	
20C	NRA-EE FICA	
20D	NRA-EE Inc. Tax W/H	
20E	NRA-Inc. Tax W/H for Indep. Contr.	
20F	NRA-Foreign Students	
20G	NRA-Student FICA Exception(RR 98-16)	
20H	NRA-Tuition/Waivers Reclass. To Wages/Scholarships	
20I	NRA-Other	
20J	NRA-Reserved	
20K	NRA-Reserved	
20L	NRA-Reserved	
20M	NRA-Reserved	
20N	NRA-Reserved	
20O	NRA-Reserved	
20P	NRA-Reserved	
20Q	NRA-Reserved	
20R	NRA-Reserved	
20S	NRA-Reserved	
20T	NRA-Reserved	
20U	NRA-Reserved	
20V	NRA-Reserved	
20W	NRA-Reserved	
20X	NRA-Reserved	
20Y	NRA-Reserved	
20Z	NRA-Reserved	
	International Activities Issues	Other Audit Issues
21A	International Act.-No Change	

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21B	Gifts in Kind	
21C	US Territory Issues	
21I	International Activities-Other	
	EE Benefit Plans-Ref. to Other Functions	Non-EO Related Issues
23A	EE Benefit Plans-Ref. to EP	
23B	EE Benefit Plans-Ref. to TEB	
23C	EE Benefit Plans-Ref. to Other	
23D	EE Benefit Plans-Other	
23E	EE Benefit Plans-Reserved	
23F	EE Benefit Plans-Reserved	
23G	EE Benefit Plans-Reserved	
23H	EE Benefit Plans-Reserved	
23I	EE Benefit Plans-Reserved	
23J	EE Benefit Plans-Reserved	
23K	EE Benefit Plans-Reserved	
23L	EE Benefit Plans-Reserved	
23M	EE Benefit Plans-Reserved	
23N	EE Benefit Plans-Reserved	
23O	EE Benefit Plans-Reserved	
23P	EE Benefit Plans-Reserved	
23Q	EE Benefit Plans-Reserved	
23R	EE Benefit Plans-Reserved	
23S	EE Benefit Plans-Reserved	
23T	EE Benefit Plans-Reserved	
23U	EE Benefit Plans-Reserved	
23V	EE Benefit Plans-Reserved	
23W	EE Benefit Plans-Reserved	
23X	EE Benefit Plans-Reserved	
23Y	EE Benefit Plans-Reserved	
23Z	EE Benefit Plans-Reserved	
	Discrepancy Adjustments	Non-EO Related Issues
24A	Disc. Adj.-No Change	
24B	Disc. Adj.-Corp. Officer	
24C	Disc. Adj.-Other EE	
24D	Disc. Adj.-Non-EE/Taxable Entity	
24E	Disc. Adj.-Other	
24F	Disc. Adj.-Reserved	
24G	Disc. Adj.-Reserved	
24H	Disc. Adj.-Reserved	
24I	Disc. Adj.-Reserved	
24J	Disc. Adj.-Reserved	
24K	Disc. Adj.-Reserved	
24L	Disc. Adj.-Reserved	
24M	Disc. Adj.-Reserved	
24N	Disc. Adj.-Reserved	
24O	Disc. Adj.-Reserved	
24P	Disc. Adj.-Reserved	
24Q	Disc. Adj.-Reserved	
24R	Disc. Adj.-Reserved	

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24S	Disc. Adj.-Reserved	
24T	Disc. Adj.-Reserved	
24U	Disc. Adj.-Reserved	
24V	Disc. Adj.-Reserved	
24W	Disc. Adj.-Reserved	
24X	Disc. Adj.-Reserved	
24Y	Disc. Adj.-Reserved	
24Z	Disc. Adj.-Reserved	
	<b>EO-Misc Excise Taxes/EP-Taxable Distributions</b>	<b>Excise Tax Issues</b>
27A	Misc. Excise Tax-No Change	
27B	Misc. Excise Tax-Gaming	
27C	Misc. Excise Taxes-Federal Highway Use(F2290)	
27D	Misc. Excise Tax-Fuel Tax	
27E	Misc. Excise Tax-Communications Tax	
27F	Misc. Excise Taxes-Vaccine Floor Tax	
27G	Misc. Excise Taxes-Sporting Goods	
27H	Misc. Excise Taxes-Fire Arms	
27I	Misc. Excise Taxes-Foreign Ins. Prem.	
27J	Misc. Excise Tax-Luxury Taxes	
27K	Misc. Excise Taxes-Manufacturers Tax	
27L	Misc. Excise Taxes-Reserved	
27M	Misc. Excise Taxes-Reserved	
27N	Misc. Excise Taxes-Reserved	
27O	Misc. Excise Taxes-Reserved	
27P	Misc. Excise Taxes-Reserved	
27Q	Misc. Excise Taxes-Reserved	
27R	Misc. Excise Taxes-Reserved	
27S	Misc. Excise Taxes-Reserved	
27T	Misc. Excise Taxes-Reserved	
27U	Misc. Excise Taxes-Reserved	
27V	Misc. Excise Taxes-Reserved	
27W	Misc. Excise Taxes-Reserved	
	<b>Fraudulent Failure to File Penalty (6651(f))</b>	<b>Penalties</b>
29A	Fraud. Fail. to File Pnlty (6651(f))-No Change	
29B	Fraud. Fail. to File Pnlty (6651(f))-Other	
29C	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29D	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29E	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29F	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29G	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29H	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29I	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29J	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29K	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29L	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29M	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29N	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29O	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29P	Fraud. Fail. to File Pnlty (6651(f))-Reserved	

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29Q	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29R	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29S	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29T	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29U	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29V	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29W	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29X	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29Y	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
29Z	Fraud. Fail. to File Pnlty (6651(f))-Reserved	
	Accuracy Related Penalties - (6662(c))	Penalties
32A	Accur. Rel. Pnlty (6662(c))-No Change	
32F	Accur. Rel. Pnlty (6662(c))-Other	
	Accuracy Related Penalties - Subs. Understated (6662(d))	Penalties
33A	Accur. Rel. Pnlty (6662(d))-No Change	
33F	Accur. Rel. Pnlty (6662(d))-Other	
	Fraud Penalty-IRC 6663	Penalties
34A	Fraud Pnlty-IRC 6663-No Change	
34F	Fraud Pnlty-IRC 6663-Other	
	Return Preparer Penalties (6694 and 6695) - All Forms	Penalties
38A	Rtrn. Preparer Pnlty-No Change	
38B	Rtrn. Preparer Pnlty 6694(a)	
38C	Rtrn. Preparer Pnlty 6694(b)	
38D	Rtrn. Preparer Pnlty 6695(a)	
38E	Rtrn. Preparer Pnlty 6695(b)	
38F	Rtrn. Preparer Pnlty 6695(c)	
38G	Rtrn. Preparer Pnlty 6695(d)	
38H	Rtrn. Preparer Pnlty 6695(e)	
38I	Rtrn. Preparer Pnlty 6695(f)	
38J	Rtrn. Preparer Pnlty 6695(g)	
38K	Rtrn. Preparer Pnlty (6694)-Other	
38L	Rtrn. Preparer Pnlty (6695)-Other	
38M	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38N	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38O	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38P	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38Q	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38R	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38S	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38T	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38U	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38V	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38W	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38X	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38Y	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
38Z	Rtrn. Preparer Pnlty (6694 or 6695)-Reserved	
	Aiding & Abetting Penalty IRC 6701	Penalties
39A	Aid. & Abett. Pnlty-IRC 6701-No Change	
39B	Aid. & Abett. Pnlty-IRC 6701-Other	

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39C	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39D	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39E	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39F	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39G	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39H	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39I	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39J	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39K	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39L	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39M	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39N	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39O	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39P	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39Q	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39R	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39S	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39T	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39U	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39V	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39W	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39X	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39Y	Aid. & Abett. Pnlty-IRC 6701-Reserved	
39Z	Aid. & Abett. Pnlty-IRC 6701-Reserved	
	<b>Penalty-Failure to File Correct Info Rtns. (6721(a))</b>	<b>Penalties</b>
43A	Fail. to File Corr. Info Rtns.(6721(a))-No Change	
43B	Fail. to File Corr. Info Rtns.(6721(a))-Other	
43C	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43D	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43E	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43F	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43G	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43H	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43I	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43J	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43K	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43L	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43M	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43N	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43O	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43P	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43Q	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43R	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43S	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43T	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43U	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43V	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43W	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43X	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	

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43Y	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
43Z	Fail. to File Corr. Info Rtns.(6721(a))-Reserved	
	Intentional Disregard Penalty (6721(e))	Penalties
44A	Intent. Disregard Pnlty(6721(e))-No Change	
44B	Intent. Disregard Pnlty(6721(e))-Other	
44C	Intent. Disregard Pnlty(6721(e))-Reserved	
44D	Intent. Disregard Pnlty(6721(e))-Reserved	
44E	Intent. Disregard Pnlty(6721(e))-Reserved	
44F	Intent. Disregard Pnlty(6721(e))-Reserved	
44G	Intent. Disregard Pnlty(6721(e))-Reserved	
44H	Intent. Disregard Pnlty(6721(e))-Reserved	
44I	Intent. Disregard Pnlty(6721(e))-Reserved	
44J	Intent. Disregard Pnlty(6721(e))-Reserved	
44K	Intent. Disregard Pnlty(6721(e))-Reserved	
44L	Intent. Disregard Pnlty(6721(e))-Reserved	
44M	Intent. Disregard Pnlty(6721(e))-Reserved	
44N	Intent. Disregard Pnlty(6721(e))-Reserved	
44O	Intent. Disregard Pnlty(6721(e))-Reserved	
44P	Intent. Disregard Pnlty(6721(e))-Reserved	
44Q	Intent. Disregard Pnlty(6721(e))-Reserved	
44R	Intent. Disregard Pnlty(6721(e))-Reserved	
44S	Intent. Disregard Pnlty(6721(e))-Reserved	
44T	Intent. Disregard Pnlty(6721(e))-Reserved	
44U	Intent. Disregard Pnlty(6721(e))-Reserved	
44V	Intent. Disregard Pnlty(6721(e))-Reserved	
44W	Intent. Disregard Pnlty(6721(e))-Reserved	
44X	Intent. Disregard Pnlty(6721(e))-Reserved	
44Y	Intent. Disregard Pnlty(6721(e))-Reserved	
44Z	Intent. Disregard Pnlty(6721(e))-Reserved	
	Tax Exempt Bonds-Qualification	Other Audit Issues
45A	TEB-Qualif.-No Change	
45B	TEB-Qualif.-Prvt. Bus. Use Test	
45C	TEB-Qualif.-Prvt. Security Pmnt. Test	
45D	TEB-Qualif.-Prvt. Loan Fin. Test	
45E	TEB-Qualif.-Ownership of Bond-Financed Prop.	
45F	TEB-Qualif.-Change in Use	
45G	TEB-Qualif.-\$10 Million Limit	
45H	TEB-Qualif.-\$40 Million Limit	
45I	TEB-Qualif.-Issuance Costs	
45J	TEB-Qualif.-120% of Econ. Life Maturity	
45K	TEB-Qualif.-Allocation and Acct. Rules	
45L	TEB-Qualif.-De Minimus Prem.	
45M	TEB-Qualif.-DPBs Impermissible Uses	
45N	TEB-Qualif.-Public Approval Req.	
45O	TEB-Qualif.-Fed. Guaranteed	
45P	TEB-Qualif.-Impermissible Adv. Refunding	
45Q	TEB-Qualif.-Res. Rental, Low-Income Set Asides	

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45R	TEB-Qualif.-Mortgage Elig. Req.	
45S	TEB-Qualif.-Non-Mortgage Elig. Req.	
45T	TEB-Qualif.-Volume Cap	
45U	TEB-Qualif.-Hedge Bond Req.	
45V	TEB-Qualif.-Pool Financing Req.	
45W	TEB-Qualif.-Taxable Bonds	
45X	TEB-Qualif.-Other	
45Y	TEB-Qualif.-Reserved	
45Z	TEB-Qualif.-Reserved	
	Tax Exempt Bonds - Arbitrage	Other Audit Issues
46A	TEB-Arbitrage-No Change	
46B	TEB-Arbitrage-Yield Restriction	
46C	TEB-Arbitrage-Arbitrage Rebate	
46D	TEB-Arbitrage-Claim for Refund	
46E	TEB-Arbitrage-Yield Burning	
46F	TEB-Arbitrage-Taxable Bonds	
46G	TEB-Arbitrage-Other	
46H	TEB-Arbitrage-Reserved	
46I	TEB-Arbitrage-Reserved	
46J	TEB-Arbitrage-Reserved	
46K	TEB-Arbitrage-Reserved	
46L	TEB-Arbitrage-Reserved	
46M	TEB-Arbitrage-Reserved	
46N	TEB-Arbitrage-Reserved	
46O	TEB-Arbitrage-Reserved	
46P	TEB-Arbitrage-Reserved	
46Q	TEB-Arbitrage-Reserved	
46R	TEB-Arbitrage-Reserved	
46S	TEB-Arbitrage-Reserved	
46T	TEB-Arbitrage-Reserved	
46U	TEB-Arbitrage-Reserved	
46V	TEB-Arbitrage-Reserved	
46W	TEB-Arbitrage-Reserved	
46X	TEB-Arbitrage-Reserved	
46Y	TEB-Arbitrage-Reserved	
46Z	TEB-Arbitrage-Reserved	
	Tax Exempt Bonds - Other	Other Audit Issues
47A	TEB-Other-No Change	
47B	TEB-Inadequate Records	
47C	TEB-Incomplete Rtrn	
47D	TEB-Del. Filing of Rtrn	
47E	TEB-Del. Filing of Rtrn(Other)	
47F	TEB-Discrepancy	
47G	TEB-Taxable Bonds	
47H	TEB-Other	
47I	TEB-Other-Reserved	
47J	TEB-Other-Reserved	
47K	TEB-Other-Reserved	

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47L	TEB-Other-Reserved	
47M	TEB-Other-Reserved	
47N	TEB-Other-Reserved	
47O	TEB-Other-Reserved	
47P	TEB-Other-Reserved	
47Q	TEB-Other-Reserved	
47R	TEB-Other-Reserved	
47S	TEB-Other-Reserved	
47T	TEB-Other-Reserved	
47U	TEB-Other-Reserved	
47V	TEB-Other-Reserved	
47W	TEB-Other-Reserved	
47X	TEB-Other-Reserved	
47Y	TEB-Other-Reserved	
47Z	TEB-Other-Reserved	

**(7)GE AIMS Project Codes**

<b>Code</b>	<b>Definition</b>
0000	General Casework
0079	Delinquent Form 990-T
0080	Communication Tax
0087	NRP Employment Tax Compliance Study
0090	Training Cases
0099	Office/Correspondence Examination Program (OCEP)
0149	Fraud Case Work
0150	Non-Filer
0999	N/A Other
1014	Credit Rollover
1066	HIRE ACT – Employment Tax Exam
1070	Excise Indoor Tanning Tax
1071	Excise Medical Device Tax
1072	Thera Disc Credit, ACA Pro 9023
1073	Credit Health Ins, ACA Pro 1421
1111	<b>Net Investment Income Tax (NIIT)</b>
1112	<b>Shrd Hlth Cvg. – ACA Pro 1513</b>
1113	<b>Pat-Cntrd Outcomes Res – ACA Pro 9012</b>
1114	<b>ER Spnsrd Hlth Cvrg – ACA Pro 9002</b>
1115	<b>Elim Exps Alloc to Medicare Part D – ACA Pro 9012</b>
1116	<b>Patient Affordable Care Act – Sec 9015</b>
1999	<b>Repeal Act 2011 Hero’s Bill</b>
4017	Forms 8038 Examinations
4018	Sports and Entertainment Facilities
4050	Schedule K
4056	Tax Exempt Bond Related Returns
4076	Form 8038-G Examinations
4110	Small Issue Compliance Follow-up
4111	Claims For Refund Of Arbitrage
4113	Solid Waste Disposal Facilities
4117	Yield Burning Cases
4119	Loan Pools
4120	Sewage Facilities

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Code	Definition	
4121	Tax And Revenue Anticipation Notes	
4123	Use Of Proceeds - Government Bonds	
4124	Single Family Housing	
4125	Multi-Family Housing	
4126	Securing Bond Holder Names - Pending In Appeals	
4127	Securing Bond Holder Names - Not Pending In Appeals	
4128		#
4130	TEB Project 1	
4131	TEB Project 2	
4132	TEB Project 3	
4133	TEB Project 4	
4134	TEB Project 5	
4135	TEB Project 6	
4136	TEB Project 7	
4137	TEB Project 8	
4138	TEB Project 9	
4139	TEB Project 10	
4140	ARRA	
4141	International (AIMS)	
4160	Title 31 Compliance Review (AIMS)	
4161	Title 31 Identification (AIMS)	
4162	Title 31 Outreach and Education (AIMS)	
4163	TIP Compliance Restaurant (AIMS)	
4164	Tip Compliance Gaming (AIMS)	
4165	Tip Compliance Other (AIMS)	
4166	Local Government	
4167	State Government	
4168	Federal Government	
4169	Quasi Government	
4170	Medical Resident	
4171	Medical Resident Resolution Project	
4186	ITG Customer Self Education	
4187	ITG Employee Education	
4188	ITG Expand/Target Customer	
4189	ITG Nationwide Sample 4	
4190	ITG Nationwide Sample 5	
4205	VCAPs – Governmental Bonds	
4206	VCAPs – Qualified Activity Bonds(QPABs)	
4207	VCAPs – Build America Bonds(BABs) and Qualified Tax Credit Bonds (QTCBs)	
4208	VCAPs – Arbitrage Violations (IRC 148)	
4210	Use of Proceeds III	
4213	Hedge Initiatives Phase I	
4216	Small Issue Bonds	
4217	Issue Price	
4218	Student Loan	
4219	Hedge Initiative	
4220	Late Filed 8038 T	
4222	Lease Financing Issues Initiative	
4223	Cost Issuances Initiative	
4224	Tax Increments Financing	
4226	Hotel and Convention Centers	
4227	Current Refunding	
4228	TRANS	
4229	QZABs	

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Code	Definition	
4230	Independent Multi - Purpose	
4233	Pooled Bond Initiative	
4234	Form 8038-G/8038-T Initiative	
4235	Multi-Family Housing	
4236	Advance Refunding Initiative	
4237	Small Governmental Examinations	
4238	Advance Refunding Compliance Check	
4239	Low Issuance Market Segments	
4240	Public Safety	
4241	FSLG Large Examination Program	
4242	County Government	
4243	Municipality Government	
4244	Schools	
4245	Community College	
4246	Fire Districts	
4247	Housing Authorities	
4248	Abusive Tax Avoidance Transactions	
4249	Follow-up Compliance	
4250	Special Project #01 (FSLG)	
4251	Special Project #02 (FSLG)	
4252	Special Project #03 (FSLG)	
4253	Special Project #04 (FSLG) (Closing Agreement Project)	
4254	Special Project #05 (FSLG)	
4255	Special Project #06 (FSLG)	
4256	Special Project #07 (FSLG)	
4257	Special Project #08 (FSLG)	
4258	Special Project #09 (FSLG)	
4259	Special Project #10 (FSLG)	
4260	Special Project #11 (FSLG)	
4261	TIP Rate Exam (ITG)	
4262	Non-Filer Initiative (ITG)	
4263	Indian Govts (Reserved)	
4264-4268	Indian Tribal Governments Reserved	
4269	[REDACTED]	#
4275	Knowledge Sharing 1	
4276	Knowledge Sharing 2	
4277	Knowledge Sharing 3	
4278	Knowledge Sharing 4	
4279	Knowledge Sharing 5	
4280	Knowledge Sharing 6	
4281	Knowledge Sharing 7	
4290	GECU Project 1	
4291	GECU Project 2	
4292	GECU Project 3	
4293	GECU Project 4	
4294	GECU Project 5	
4295	GECU Project 6	
4296	GECU Project 7	
4297	GECU Project 8	
4298	GECU Project 9	
4299	GECU Project 20	
5051	Section 6707	
5052	Section 6707 A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	

**(8) GE Push Codes**

Current or Prior Year Examination	Subsequent (Future) Year Examination	
020 Delinquent Return	037 [REDACTED]	#

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**Current or Prior Year Examination**

021	Non-filer – to establish a skeletal record (SFR will not be generated)
022	Follow-up
023	Follow-up - Unrelated Business
036	Substitute for Return

**Subsequent (Future) Year Examination**

041	Current Year Pick-up
049	Joint Investigation
072	Dummy/Closing Agreement (for PBC 415 only)

**(9) GE Source Codes****Source Code Definition**

03	All Other Federal Agencies Referral (Use SC 75 For DOJ Referral; Use SC 76 For DOL Referral; Use SC 80 For Executive Branch Referral)
04	Multiple Filers
05	Related Pick-Up
06	Claims for Abatement of Interest
11	Studies, Tests And Research Programs
20	Regular Classification
23	TEFRA-PCS Case
24	Non Filer/Refusal To File TDI
25	Substitute For Return
30	Claim For Refund
31	Paid Claims For Refund
32	Carry-Back Refund
35	AAR
40	Multi-Year Examination
41	Closing Agreement
42	Future Year Return
44	Delinquent Return
45	Reference And Information Returns
46	Employee Returns
49	Preparer Of Returns
50	Related Return
60	Information Report (Intra-TE/GE Referral)

**Source Code Definition**

62	Director/CPM Referral
63	Appeals Referral
64	Pick-up Related To Other
65	Collection Div Referral
66	██████████ #
67	Other Referral (W & I, SB/SE, Or LB&I Division Referral)
68	Congressional Referral (Member Of Congress Is Actual Source Of Lead)
69	Taxpayer Service Referral
70	W&I, SBSE, LB&I Referral
71	Fraud Regular
72	Informant's Report (3rd Party Is Actual Source Of Lead)
73	Taxpayers Request
74	Media Lead (News Media, I.e., Newspaper, TV, News Magazine - Is Actual Source Of Lead)
75	Justice Department Referral
76	Department Of Labor Referral (Use SC 80 If Request Is Directly From The Secretary Of Labor)
77	State Attorney General Or Other State/Local Government Agency Referral
79	Legislation Compliance
80	NRP
87	Cobra
90	RICS - New Project
91	NRP Related
92	RICS - General (Use For General Cases, Training Cases Local Classified Issues)
94	RICS Multi Year Examination
95	RICS Related Pick-up
98	Justice Dept. Cases

**(10) GE AIMS Status Codes****Code Definition**

07	Transferred In (Not Started)
08	Selected, Not Assigned
09	Correspondence
10	Assigned, No Taxpayer Contact

**Code Definition**

51	GE Closing Unit: Awaiting Closure
52	Reserved
54	Local Definition
55	Cases previously held in suspense or

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Code	Definition	Code	Definition
12	Assigned, Taxpayer Contact	56	returned from Appeals Form 10904
13	30 Day	57	Surveys Held
17	Fraud Development	58	ESS/ESP Suspense
18	██████████	60	Classification Control
20	Review	80	Appeals - Nondocketed
21	Joint Committee	81	Appeals - Unassigned
22	30-Day Letter	82	Appeals - Docketed
24	90-Day Letter	83	Appeals - Locally Defined
25	Transferred to Counsel	84	Appeals – TEGE Support and Processing for Closure
30	Suspense, Form 1254	85	Appeals - Suspense
32	Suspense, General Fraud	86	Appeals - Reference Return
34	Suspense, TEFRA-PCS	87	Closed To Appeals Processing Function
36	Grand Jury	88	Appeals - Tried - District Counsel
38	Suspense, All Others ( used for cases awaiting Technical Advice)	89	Appeals - Local Definition
		90	Closed (Computer Generated)

### (11) Survey Reason Codes

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

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

### User Notes