

## Section 4 - Document Locator Number

### 1 Nature of Changes

| Description                         | Page No. |
|-------------------------------------|----------|
| IRM references Updated              | 4-2      |
| Updated campus location codes       | 4-3      |
| IDRS Campus and File location Codes | 4-9      |
| Updated Adjustment blocking series  | 4-21     |

### 2 DLN Composition

- (1) The document locator number (DLN) is a controlled number assigned to every return or document input through the ADP system. The fourteenth (last) digit is the year of processing and is assigned by the Campus computer at the time of the original input.
- (2) The DLN is used to control, identify, and locate documents processed in the ADP system.
- (3) The DLN should not be confused with the Taxpayer Identification Number (TIN), which consists of nine digits, for example: **(Xs identify a numeric field in the following example)**
- Social Security Number XXX-XX-XXXX (IMF)
  - IRS Individual Taxpayer Identification Number 9XX-(70-88)-XXXX (IMF)
  - Employer Identification Number XX-XXXXXXX (BMF, EPMF)
  - IRS Adoption Taxpayer Identification Number 9XX-93-XXXX (IMF)

**Note:** A temporary SSN is sometimes assigned by the Campus. The first three digits (900-999) indicate the number is temporary. The 4th and 5th digits are the code of the Campus assigning the number. The last four digits are numbers assigned consecutively beginning with 0001. The printed format is TXXXXXXXX\* (The "T" Indicates a temporary SSN, and the asterisk (\*) indicates the number is invalid.)

- (4) Returns and documents are blocked and filed by DLN.
- (5) The format for a DLN is as follows:

|     |           |          |             |              |          |         |
|-----|-----------|----------|-------------|--------------|----------|---------|
| 28  | 2         | 10       | 105         | 600          | 25       | 4       |
| FLC | Tax Class | Doc Code | Julian Date | Block Series | Serial # | List Yr |

- (a) The first two digits of the DLN represent the File Location Code (or Campus Code). Generally, the primary FLC codes are used in the DLN; however, during heavy filing periods, overflow File Location Codes will be used to handle overflow conditions and will not correspond to the actual filing location. For Payer Master File (PMF) W3 Payer DLNs, the first two digits will be the first two positions of the Payer TIN (if non-numeric, a value of 69 is assigned).
- (b) The third digit is the tax class. This identifies the type of tax each transaction involves.

| Code | Definition                                                      | Code | Definition                                               |
|------|-----------------------------------------------------------------|------|----------------------------------------------------------|
| 0    | Employee Plans Master file (EPMF), EO and EP Determination      | 5    | Information Return Processing (IRP), Estate and Gift Tax |
| 1    | Withholding and Social Security                                 | 6    | NMF                                                      |
| 2    | Individual Income Tax, Fiduciary Income Tax, Partnership return | 7    | CT-1                                                     |
| 3    | Corporate Income Tax, 990T, 8038 Series,                        | 8    | FUTA                                                     |

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**Code Definition**  
 8609, 8610  
 4 Excise Tax

**Code Definition**  
 9 Mixed - Segregation by tax class not required.

- (c) The fourth and fifth digits are the document codes. These are shown in this book in Section 2 by form number. Certain document codes can be applicable to more than one type form or tax class. The most frequently encountered are:

**Code Definition**

07 EP Determination Application  
 17 Subsequent payment input by the Campus  
 18 Subsequent payment input by the Area Office  
 47 Examination Adjustment  
 51 Prompt/Manual/Quick Assessment

**Code Definition**

52 Account Transfer In  
 53 EO Determination Application  
 54 DP Adjustment  
 63 Entity changes  
 77 Form 3177

- (d) The sixth, seventh and eighth digits represent the control (Julian) date. This date could be the deposit date of remittance received with a return or payment documents. A Sunday date when numbering NR returns that week, a transfer date-transfer of credits, or the current date when not otherwise specified. The control date for IDRS, Remittance Processing System (RPS), and Lockbox input transactions is incremented by 400 to avoid duplicate DLNs. Subtract 400 to determine control date.

NOTE: The Julian Date does not always correspond with the Received Date or Processing Date.

- (e) The ninth, tenth and eleventh digits represents the Blocking Series. Complete information can be found in IRM 3.10.73 for Non-remittance Documents. Revenue Receipt documents are 000-999 Blocking Series, except for Extensions. See section 4.13 for Adjustment Blocking Series. For Payer Master File (PMF) W3 Payer DLNs, the ninth through thirteenth digits are used as a single five position sequence number ranging from 00000 through 99999 within unique FLC, Doc. Code (37, 38) and Julian day.  
 (f) The twelfth and thirteenth digits are the serial numbers. The maximum number of records within a block is 100 and they are serially numbered from 00 thru 99.  
 (g) The fourteenth digit is the last year digit of the year the DLN was assigned. This digit is computer generated.  
 (h) The original DLN of the return is associated with Transaction Code 150. If there has been an Examination/Adjustment which created a refile DLN, a letter X following the DLN will denote that the return is now filed under the refile DLN.

### 3 Campus and File Location Codes

#### A. 2013 Electronic File Location Code

File Location Codes are the first and second digits of the DLN.

| 2013 Electronic FLC |     |                                                                                                                           |                                          |
|---------------------|-----|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| CAMPUS              | FLC | Description                                                                                                               | DLN Composition Specifics                |
| Andover             | 14  | Primary IMF Legacy and MeF Tax Returns                                                                                    | Legacy = Normal Julians                  |
|                     |     |                                                                                                                           | MeF = Inflated Julians                   |
|                     | 16  | Overflow IMF Legacy and MeF Tax Returns                                                                                   | Legacy = Normal Julians                  |
|                     |     |                                                                                                                           | MeF = Inflated Julians                   |
| Austin              | 76  | Primary IMF Legacy and MeF Tax Returns                                                                                    | Legacy = Normal Julians                  |
|                     | 75  | Overflow IMF Legacy and MeF Tax Returns                                                                                   | MeF = Inflated Julians                   |
|                     |     |                                                                                                                           | Legacy = Normal Julians                  |
|                     | 20  | 20 (IMF) 1040, 1040A, 1040EZ International IMF Legacy and MeF Tax Returns or F2555, F2555EZ, F8833, F8854, F8891 attached | MeF = Inflated Julians                   |
|                     |     |                                                                                                                           | blocking range 950-999                   |
|                     |     | Shared with Paper                                                                                                         | Refer to Other Than Electronic FLC Chart |

|                    |           |                                                         |                                                                                     |
|--------------------|-----------|---------------------------------------------------------|-------------------------------------------------------------------------------------|
|                    | <b>21</b> | 21 (IMF) US Possession IMF Legacy and MeF Tax Returns   | Legacy = Normal Julians; blocking range 950-999                                     |
|                    |           | F1040PR, F1040SS or F4563, F5074, F8689, FW2GU attached | MeF = Inflated Julians; blocking range 950-999                                      |
|                    |           | Shared with Paper                                       | Refer to Other Than Electronic FLC Chart                                            |
| <b>Cincinnati</b>  | <b>26</b> | Primary BMF                                             | MeF BMF Forms 720, 2290 and 8849                                                    |
|                    | <b>27</b> | Overflow BMF                                            | MeF BMF Forms 720, 2290 and 8849                                                    |
|                    | <b>35</b> | Primary BMF F940 and F941 (Domestic)                    | F940 = T/C 8, D/C 39, Blocking Series 000 - 999                                     |
|                    |           |                                                         | F941 = T/C 1, D/C 35, Blocking Series 000 - 999                                     |
|                    | <b>38</b> | Overflow BMF F940 and F941 (Domestic)                   | F940 = T/C 8, D/C 39, Blocking Series 000 - 999                                     |
|                    |           |                                                         | F941 = T/C 1, D/C 35, Blocking Series 000 - 999                                     |
| <b>Fresno</b>      | <b>80</b> | Primary IMF Legacy and MeF Tax Returns                  | Legacy = Normal Julians                                                             |
|                    | <b>90</b> | Overflow IMF Legacy and MeF Tax Returns                 | MeF = Inflated Julians                                                              |
| <b>Kansas City</b> | <b>70</b> | Primary IMF Legacy and MeF Tax Returns                  | Legacy = Normal Julians                                                             |
|                    | <b>79</b> | Overflow IMF Legacy and MeF Tax Returns                 | MeF = Inflated Julians                                                              |
| <b>Ogden</b>       | <b>60</b> | BMF International                                       | Legacy = F941SS - Normal Julians; blocking range 000-999                            |
|                    |           |                                                         | MeF = F1065, 1065B, 1120 Family, 7004: normal Julians, blocking ranges shown below: |
|                    |           |                                                         | MeF 1065 = T/C 2, D/C 69, Blocking Series 500 - 599                                 |
|                    |           |                                                         | MeF 1065B = T/C 2, D/C 68, Blocking Series 500 - 599                                |
|                    |           |                                                         | MeF 1120 = T/C 3, D/C 11, Blocking Series 500 - 599                                 |
|                    |           |                                                         | MeF 1120 = T/C 3, D/C 10, Blocking Series 500 - 978                                 |
|                    |           |                                                         | MeF 1120F = T/C 3, D/C 66, Blocking Series 600 - 999                                |
|                    |           |                                                         | MeF 1120F = T/C 3, D/C 67, Blocking Series 600 - 999                                |
|                    |           |                                                         | MeF 1120S = T/C 3, D/C 16, Blocking Series 500 - 599                                |
|                    |           |                                                         | MeF 7004 = T/C 3, D/C 04, Blocking Series 500 - 999                                 |
|                    |           |                                                         | MeF 7004 = T/C 3, D/C 04, Blocking Series 100 - 399                                 |
|                    |           |                                                         | MeF 7004 = T/C 2, D/C 04, Blocking Series 500 - 999                                 |
|                    |           |                                                         | MeF 7004 = T/C 1, D/C 04, Blocking Series 500 - 999                                 |
|                    |           |                                                         | MeF 7004 = T/C 5, D/C 04, Blocking Series 500 - 999                                 |
|                    | <b>78</b> | BMF US Possession                                       | Refer to Other Than Electronic FLC Chart                                            |

Legacy = F940PR - Normal

|  |           |                                                                  |                                                                                                                       |
|--|-----------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
|  |           |                                                                  | Julians; blocking range 000-999                                                                                       |
|  |           |                                                                  | Legacy = F941PR - Normal<br>Julians; blocking range 000-999                                                           |
|  |           |                                                                  | MeF = F1065, 1065B, 1120<br>Family, 7004: normal<br>Julians, blocking ranges<br>shown below:                          |
|  |           |                                                                  | MeF 1065 = T/C 2, D/C 69,<br>Blocking Series 500 - 599                                                                |
|  |           |                                                                  | MeF 1065B = T/C 2, D/C<br>68, Blocking Series 500 -<br>599                                                            |
|  |           |                                                                  | MeF 1120 = T/C 3, D/C 11,<br>Blocking Series 500 - 599                                                                |
|  |           |                                                                  | MeF 1120 = T/C 3, D/C 10,<br>Blocking Series 500 - 978                                                                |
|  |           |                                                                  | MeF 1120F = T/C 3, D/C 66,<br>Blocking Series 600 - 999                                                               |
|  |           |                                                                  | MeF 1120F = T/C 3, D/C 67,<br>Blocking Series 600 - 999                                                               |
|  |           |                                                                  | MeF 1120S = T/C 3, D/C<br>16, Blocking Series 500 -<br>599                                                            |
|  |           |                                                                  | MeF 7004 = T/C 3, D/C 04,<br>Blocking Series 500 - 999                                                                |
|  |           |                                                                  | MeF 7004 = T/C 3, D/C 04,<br>Blocking Series 100 - 399                                                                |
|  |           |                                                                  | MeF 7004 = T/C 2, D/C 04,<br>Blocking Series 500 - 999                                                                |
|  |           |                                                                  | MeF 7004 = T/C 1, D/C 04,<br>Blocking Series 500 - 999                                                                |
|  | <b>81</b> | Primary EFTPS                                                    | Payment doc code 19 only                                                                                              |
|  | <b>82</b> | Overflow 1 EFTPS                                                 | Payment doc code 19 only                                                                                              |
|  | <b>83</b> | Overflow 2 EFTPS                                                 | Payment doc code 19 only                                                                                              |
|  | <b>88</b> | Overflow 2 MeF BMF Domestic Forms other<br>than 1065B            | MeF BMF Forms - (Forms<br>1065, 1120 family, 7004,<br>990 family, 8868, and Sch<br>K-1s for F1065, F1065B,<br>F1120S) |
|  |           | Overflow 1 MeF BMF 1065B                                         |                                                                                                                       |
|  |           | Overflow 2 MeF EO                                                | F990, F990EZ, F990N,<br>F990PF, F1120-POL and<br>F8868                                                                |
|  | <b>92</b> | Overflow 1 MeF BMF Domestic Forms (except<br>for MeF Form 1065B) | MeF BMF Forms - (Forms<br>1065, 1120 family, 7004,<br>990 family, 8868, and Sch<br>K-1s for F1065, F1065B,<br>F1120S) |
|  |           | Overflow Legacy BMF F1041                                        |                                                                                                                       |
|  |           | Overflow Sch K-1 (Form 1041) Legacy                              |                                                                                                                       |
|  |           | Overflow 1 MeF EO                                                | F990, F990EZ, F990N,<br>F990PF, F1120-POL and<br>F8868                                                                |
|  | <b>93</b> | Primary MeF BMF Domestic Forms                                   | MeF BMF Forms - (Forms<br>1065, 1120 family, 7004,<br>990 family, 8868, and Sch<br>K-1s for F1065, F1065B,<br>F1120S) |
|  |           | Primary Legacy BMF F1041                                         |                                                                                                                       |
|  |           | Primary Sch K-1 (Form 1041) Legacy                               |                                                                                                                       |

|              |    |                                         |                                                   |
|--------------|----|-----------------------------------------|---------------------------------------------------|
| Philadelphia |    | Primary MeF BMF F1065B                  |                                                   |
|              |    | Primary MeF EO                          | F990, F990EZ, F990N, F990PF, F1120-POL and F8868  |
|              | 30 | Primary IMF Legacy and MeF Tax Returns  | Legacy = Normal Julians<br>MeF = Inflated Julians |
|              | 32 | Overflow IMF Legacy and MeF Tax Returns | Legacy = Normal Julians<br>MeF = Inflated Julians |

## Notes:

Normal Julian Date is equal to 001 through 366. Inflated Julian Date is equal to 401 through 766.

MeF IMF - Inflated Julian Dates are used for all MeF IMF DLNs to avoid duplicating DLNs with Legacy ELF.

MeF BMF (Domestic FLCs Only): When all DLNs have been exhausted for the normal Julian Date under FLCs 93, 92 and 88, the following MeF BMF Forms and Schedules can overflow to Inflated Julian Dates and continue assigning DLNs using FLCs 93, 92 and 88 with the Inflated Julian Date - Form 7004, MeF Sch K-1 (Form 1065), MeF Sch K-1 (Form 1065B) and MeF Sch K-1 (Form 1120S). This does not apply to Foreign FLC 60 or US Possession FLC 78.

## B. Other than electronic FLC

| 2013 "Other than Electronic" FLC |     |                                                              |                                                 |
|----------------------------------|-----|--------------------------------------------------------------|-------------------------------------------------|
| Campus                           | FLC | Description                                                  | DLN Composition Specifics                       |
| Andover                          | 01  | Overflow 1                                                   | BBTS FLC Report for ANSC, Overflow Sequence # 1 |
| SP Rampdown                      | 02  | Overflow 2                                                   | BBTS FLC Report for ANSC, Overflow Sequence # 2 |
|                                  | 03  | Overflow 3                                                   | BBTS FLC Report for ANSC, Overflow Sequence # 3 |
|                                  | 04  | Overflow 4                                                   | BBTS FLC Report for ANSC, Overflow Sequence # 4 |
|                                  | 05  | Overflow 5                                                   | BBTS FLC Report for ANSC, Overflow Sequence # 5 |
|                                  | 06  | Overflow 6                                                   | BBTS FLC Report for ANSC, Overflow Sequence # 6 |
|                                  | 08  | Primary                                                      | BBTS FLC Report for ANSC, Primary               |
| Atlanta                          | 07  | Primary                                                      | BBTS FLC Report for ATSC, Primary               |
| SP Rampdown                      | 58  | Overflow 1                                                   | BBTS FLC Report for ATSC, Overflow Sequence # 1 |
|                                  | 59  | Overflow 2                                                   | BBTS FLC Report for ATSC, Overflow Sequence # 2 |
| Austin                           | 18  | Primary                                                      | BBTS FLC Report for AUSC, Primary               |
|                                  | 20  | 20 (IMF) 1040, 1040A, 1040EZ International - Foreign Address | BBTS FLC Report for AUSC, Overflow Sequence # 6 |
|                                  |     | or F2555, F2555EZ, F8833, F8854, F8891 attached              | Paper = Normal Julians; blocking range 000-949  |
|                                  |     | Shared with Electronic                                       | Refer to Electronic FLC Chart                   |
|                                  | 21  | US Possession                                                | BBTS FLC Report for AUSC, Overflow Sequence # 7 |
|                                  |     | F1040PR, F1040SS or F4563, F5074, F8689, FW2GU attached      | Paper = Normal Julians; blocking range 000-949  |
|                                  |     | Shared with Electronic                                       | Refer to Electronic FLC Chart                   |
|                                  | 50  | Overflow 3                                                   | BBTS FLC Report for AUSC, Overflow Sequence # 3 |
|                                  | 50  | Lockbox SCAN Overflow*                                       | Bank assignment per FLC; refer to IRM 3.10.73   |
|                                  | 53  | Overflow 4                                                   | BBTS FLC Report for AUSC, Overflow Sequence # 4 |
|                                  | 53  | Lockbox NON-SCAN Overflow*                                   | Bank assignment per FLC; refer to IRM 3.10.73   |
|                                  | 71  | Overflow 5                                                   | BBTS FLC Report for AUSC, Overflow Sequence # 5 |
|                                  | 73  | Overflow 1                                                   | BBTS FLC Report for AUSC, Overflow Sequence # 1 |

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|                    |    |                                                        |                                                 |
|--------------------|----|--------------------------------------------------------|-------------------------------------------------|
|                    | 73 | Lockbox SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 74 | Overflow 2                                             | BBTS FLC Report for AUSC, Overflow Sequence # 2 |
|                    | 75 | Lockbox NON-SCAN Primary*                              | Bank assignment per FLC; refer to IRM 3.10.73   |
| <b>Brookhaven</b>  | 11 | Overflow 1                                             | BBTS FLC Report for CSC, Overflow Sequence # 1  |
| <b>SP Rampdown</b> | 13 | Overflow 2                                             | BBTS FLC Report for CSC, Overflow Sequence # 2  |
|                    | 19 | Primary                                                | BBTS FLC Report for CSC, Primary                |
| <b>Cincinnati</b>  | 17 | Primary                                                | BBTS FLC Report for CSC, Primary                |
|                    | 26 | Lockbox SCAN Overflow*                                 | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 27 | Lockbox NON-SCAN Overflow*                             | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 31 | Overflow 1                                             | BBTS FLC Report for CSC, Overflow Sequence # 1  |
|                    | 31 | Lockbox NON-SCAN Primary*                              | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 34 | Overflow 2                                             | BBTS FLC Report for CSC, Overflow Sequence # 2  |
|                    | 35 | Overflow 5 - Shared with electronic Legacy XML ELF 94X | BBTS FLC Report for CSC, Overflow Sequence # 99 |
|                    | 35 | Lockbox SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 38 | Overflow 4 - Shared with electronic Legacy XML ELF 94X | BBTS FLC Report for CSC, Overflow Sequence # 98 |
|                    | 96 | Overflow 3                                             | BBTS FLC Report for CSC, Overflow Sequence # 3  |
| <b>Fresno</b>      | 15 | Lockbox SCAN Overflow*                                 | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 24 | Lockbox NON-SCAN Overflow*                             | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 33 | Overflow 1                                             | BBTS FLC Report for FSC, Overflow Sequence # 1  |
|                    | 33 | Lockbox SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 68 | Overflow 2                                             | BBTS FLC Report for FSC, Overflow Sequence # 2  |
|                    | 68 | Lockbox SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 77 | Overflow 3                                             | BBTS FLC Report for FSC, Overflow Sequence # 3  |
|                    | 77 | Lockbox NON-SCAN Primary*                              | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 80 | Lockbox SCAN Overflow*                                 | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 89 | Primary                                                | BBTS FLC Report for FSC, Primary                |
|                    | 90 | Lockbox NON-SCAN Overflow*                             | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 94 | Overflow 4                                             | BBTS FLC Report for FSC, Overflow Sequence # 4  |
|                    | 94 | Lockbox NON-SCAN Primary*                              | Bank assignment per FLC; refer to IRM 3.10.73   |
|                    | 95 | Overflow 5                                             | BBTS FLC Report for FSC, Overflow Sequence # 5  |
| <b>Kansas City</b> | 09 | Primary                                                | BBTS FLC Report for MSC, Primary                |
|                    | 36 | Overflow 1                                             | BBTS FLC Report for MSC, Overflow Sequence # 1  |
|                    | 36 | Lockbox SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73   |

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|--------------------|----|------------------------------------------------------------|--------------------------------------------------|
|                    | 37 | Lockbox SCAN Overflow*                                     | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 39 | Overflow 2                                                 | BBTS FLC Report for MSC, Overflow Sequence # 2   |
|                    | 39 | Lockbox NON-SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 40 | Lockbox SCAN Primary*                                      | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 41 | Overflow 3                                                 | BBTS FLC Report for MSC, Overflow Sequence # 3   |
|                    | 42 | Lockbox NON-SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 43 | Overflow 4                                                 | BBTS FLC Report for MSC, Overflow Sequence # 4   |
|                    | 44 | Lockbox NON-SCAN Overflow*                                 | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 47 | Lockbox SCAN Primary*                                      | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 48 | Lockbox NON-SCAN Primary*                                  | Bank assignment per FLC; refer to IRM 3.10.73    |
| <b>Memphis</b>     | 49 | Primary                                                    | BBTS FLC Report for MSC, Primary                 |
| <b>SP Rampdown</b> | 56 | Overflow 1                                                 | BBTS FLC Report for MSC, Overflow Sequence # 1   |
|                    | 57 | Overflow 2                                                 | BBTS FLC Report for MSC, Overflow Sequence # 2   |
|                    | 61 | Overflow 3                                                 | BBTS FLC Report for MSC, Overflow Sequence # 3   |
|                    | 62 | Overflow 4                                                 | BBTS FLC Report for MSC, Overflow Sequence # 4   |
|                    | 63 | Overflow 5                                                 | BBTS FLC Report for MSC, Overflow Sequence # 5   |
| <b>Ogden</b>       | 29 | Primary                                                    | BBTS FLC Report for OSC, Primary                 |
|                    | 60 | Overflow 12 - Shared with electronic - Foreign Address BMF | BBTS FLC Report for OSC, Overflow Sequence # 12  |
|                    | 78 | Overflow 13 - Shared with electronic - US Possession BMF   | BBTS FLC Report for OSC, Overflow Sequence # 13  |
|                    | 81 | Overflow 1                                                 | BBTS FLC Report for OSC, Overflow Sequence # 1   |
|                    | 82 | Overflow 2                                                 | BBTS FLC Report for OSC, Overflow Sequence # 2   |
|                    | 83 | Overflow 4                                                 | BBTS FLC Report for OSC, Overflow Sequence # 4   |
|                    | 84 | Overflow 5                                                 | BBTS FLC Report for OSC, Overflow Sequence # 5   |
|                    | 85 | Overflow 6                                                 | BBTS FLC Report for OSC, Overflow Sequence # 6   |
|                    | 86 | Overflow 7                                                 | BBTS FLC Report for OSC, Overflow Sequence # 7   |
|                    | 87 | Overflow 8                                                 | BBTS FLC Report for OSC, Overflow Sequence # 3   |
|                    | 88 | Overflow 8 - Shared with electronic                        | BBTS FLC Report for OSC, Overflow Sequence # 8   |
|                    | 91 | Overflow 9                                                 | BBTS FLC Report for OSC, Overflow Sequence # 9   |
|                    | 91 | Lockbox SCAN Primary*                                      | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 92 | Overflow 10 - Shared with electronic                       | BBTS FLC Report for OSC, Overflow Sequence # 10  |
|                    | 92 | Lockbox SCAN Overflow*                                     | Bank assignment per FLC; refer to IRM 3.10.73    |
|                    | 93 | Overflow 11 - Shared with electronic                       | BBTS FLC Report for OSC, Overflow Sequence # 11` |

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|                                                                           |    |            |                                                 |
|---------------------------------------------------------------------------|----|------------|-------------------------------------------------|
|                                                                           | 99 |            | BBTS FLC Report for OSC, Overflow Sequence # 99 |
| <b>Philadelphia</b>                                                       | 23 | Overflow 1 | BBTS FLC Report for PSC, Overflow Sequence # 1  |
| <b>SP Rampdown</b>                                                        | 25 | Overflow 2 | BBTS FLC Report for PSC, Overflow Sequence # 2  |
|                                                                           | 28 | Primary    | BBTS FLC Report for PSC, Primary                |
|                                                                           | 51 | Overflow 3 | BBTS FLC Report for PSC, Overflow Sequence # 3  |
|                                                                           | 52 | Overflow 8 | BBTS FLC Report for PSC, Overflow Sequence # 8  |
|                                                                           | 54 | Overflow 4 | BBTS FLC Report for PSC, Overflow Sequence # 4  |
|                                                                           | 55 | Overflow 5 | BBTS FLC Report for PSC, Overflow Sequence # 5  |
| <b>* Lockbox File Location Codes are used for Payment Processing only</b> |    |            |                                                 |

Campuses will not use Electronic Filing Location Codes for numbering paper returns.

Effective January 1, 2010, the U.S. Department of Labor's Pension and Welfare Benefits Administration (PWBA) began processing 5500 series filings electronically using the ERISA Filing Acceptance System (EFAST2) using FLC 92 & 93. From July 2000 to January 2010, the following File Location Codes identify filings processed by EFAST: 56, 62, 72, 84, 86, and 91.

### C. Historical Information

| FLC Historical Information |                                                                                                                                                                                                                                                                 |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Atlanta                    | Atlanta Submission Processing ceased paper processing operations in July 2011                                                                                                                                                                                   |
| Andover                    | Andover Submission Processing ceased paper processing operations in September 2009; continue to process electronic IMF                                                                                                                                          |
|                            | 14 (BMF) (beginning in 1991, Form 1065 Paper Parent Option only)                                                                                                                                                                                                |
|                            | 14 (IMF) (beginning in 1999)                                                                                                                                                                                                                                    |
|                            | 16 (beginning in 1989, IMF and BMF Doc codes 19 and 35)                                                                                                                                                                                                         |
|                            | Andover Submission Processing ceased operation on 09/26/2009                                                                                                                                                                                                    |
|                            | Electronic returns (FLC 14 and 16) continue to process through the Andover ALN; accountability is managed by Fresno.                                                                                                                                            |
|                            | FLC 02 was used by Lockbox, obsolete effective September 2009 per FSP                                                                                                                                                                                           |
|                            | FLC 05 was used by Lockbox, obsolete effective September 2009 per FSP                                                                                                                                                                                           |
| Austin                     | FLC 75 removed from Austin paper processing; removed from Austin BBTS DLN Reference File                                                                                                                                                                        |
| Brookhaven                 | Brookhaven Submission Processing ceased paper processing operations in October 2003                                                                                                                                                                             |
| Cincinnati                 | 35 & 38 (IMF) Note: CSC stopped processing IMF electronic returns in 2002; FLC 35 and 38 reassigned to BMF 940 and 941 processing in filing season 2013 (UWR 64758)                                                                                             |
|                            | The 2003 filing season was the last year Cincinnati processed IMF electronic returns.                                                                                                                                                                           |
| Fresno                     | FLC 10 removed from Fresno processing; removed from BBTS DLN Reference File (paper)                                                                                                                                                                             |
| Kansas City                |                                                                                                                                                                                                                                                                 |
| Memphis                    | Memphis Submission Processing ceased paper processing operations in 2005; electronic IMF processing was rerouted to Kansas City under KC FLCs.                                                                                                                  |
| Ogden                      | Effective January 1, 2010, the U.S. Department of Labor's Pension and Welfare Benefits Administration (PWBA) began processing 5500 series filings electronically using the ERISA Filing Acceptance System (EFAST2) using FLC 92 & 93. From July 2000 to January |
|                            | The 2002 filing season was the last year Ogden processed IMF paper returns                                                                                                                                                                                      |
|                            | The 2003 filing season was the last year Ogden processed IMF electronic returns                                                                                                                                                                                 |
| Philadelphia               | Philadelphia Submission Processing ceased paper processing operations in July 2007; continue to process electronic IMF                                                                                                                                          |
|                            | Electronic returns (FLC 30 and 32) continue to process through the Philadelphia ALN; accountability is managed by Ogden.                                                                                                                                        |
|                            | 52 (BMF) (beginning in 1990, Form 1041 only)*                                                                                                                                                                                                                   |



|  |                                                                                                                                              |
|--|----------------------------------------------------------------------------------------------------------------------------------------------|
|  | 52 (IMF) (beginning in 1992, Form 9282 only)*                                                                                                |
|  | 66 (BMF) (beginning in 1991, Form 1041 Puerto Rico)*                                                                                         |
|  | 98 (BMF) (beginning in 1991, Form 1041 Other Foreign)*                                                                                       |
|  | 66 Overflow 6 - Obsolete - US Possession until Philadelphia Service Center was ramped down; BBTS FLC Report for PSC, Overflow Sequence # 6   |
|  | 98 Overflow 7 - Obsolete - Foreign Country until Philadelphia Service Center was ramped down; BBTS FLC Report for PSC, Overflow Sequence # 7 |
|  | *Doc code 36 Magnetic Media Only                                                                                                             |

**D. File Location Codes Tax Class 5 –document normally for IRP (Information Return Processing)**

| Campus                                                                                                                                                   | Paper File Location Codes | Electronic Filing Location Codes | Campus                                                                 | Paper File Location Codes                                  | Electronic Filing Location Codes |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------|
| Atlanta Campus<br><b>Note: ATSC is no longer a processing site</b>                                                                                       |                           | 07, 58, 59, 65                   | Brookhaven Campus<br><b>Note: BSC is no longer a processing site</b>   |                                                            | 19, 11, 13, 22                   |
| Andover Campus<br><b>Note: ANSC is no longer a processing site</b>                                                                                       |                           | 04, 06, 08, 16                   | Philadelphia Campus<br><b>Note: PSC is no longer a processing site</b> |                                                            | 23, 28, 52, 54                   |
| Kansas City Campus                                                                                                                                       | 09, 36, 39, 41, 43        | 09, 36, 39, 41                   | Ogden Campus                                                           | 29, 81, 82, 87, 83, 84, 85, 86, 88, 91, 92, 93, 60, 78, 99 | 29, 84, 86, 91                   |
| Cincinnati Campus                                                                                                                                        | 06, 17, 11, 13, 22, 31    | 17, 31, 35, 38                   | Memphis Campus<br><b>Note: MSC is no longer a processing site</b>      |                                                            | 49, 56, 57, 62                   |
| Austin Campus                                                                                                                                            | 18, 73, 74, 75, 76        | 18, 73, 74, 75                   | Fresno Campus<br><b>Note: FSC does not process paper IRP</b>           |                                                            | 89, 33, 77, 94                   |
| Electronically filed documents received in FIRE (Filing Information Returns Electronically) will always have a Julian date and blocking series of "000". |                           |                                  |                                                                        |                                                            |                                  |
| MeF Schedule K-1 for Form 1065 20, 60, 88, 92, 93, 98                                                                                                    |                           |                                  |                                                                        |                                                            |                                  |
| Lockbox payments for Tax Class 5 73, 75, 50, 53, 35, 31, 26, 27, 68, 94, 15, 24, 33, 77, 80, 90, 40, 42, 47, 48, 37, 42, 36, 39, 40, 44, 91, 92          |                           |                                  |                                                                        |                                                            |                                  |

**4 IDRS Campus and File Location Codes:**

| <u>Campus</u> | <u>FLC</u>                                                          |
|---------------|---------------------------------------------------------------------|
| ANSC          | 01, 02, 03, 04, 05, 06, <b>08</b> , 14, 16                          |
| ATSC          | <b>07</b> , 58, 59, 65                                              |
| AUSC          | <b>18</b> , 71, 73, 74, 75, 76, 20, 21<br>(20 and 21 international) |
| BSC           | 11, 13, <b>19</b> , 22                                              |

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## 4-10

|      |                                                                                               |
|------|-----------------------------------------------------------------------------------------------|
| CSC  | 17, 31, 34, 35, 38                                                                            |
| FSC  | 33, 68, 77. <b>89</b> , 94, 95                                                                |
| KCSC | <b>09</b> , 36, 37, 39, 41, 42, 43, 45, 46, 47, 48                                            |
| MSC  | <b>49</b> , 56, 57, 61, 62, 63, 64, 72                                                        |
| OSC  | <b>29</b> , 81, 82, 83,84, 85,86, 87, 88, 91, 92, 93, 99, 60, 78<br>(60 and 78 international) |
| PSC  | 23, 25, <b>28</b> , 51, 52, 54, 55, 66, 98<br>(66 and 98 international)                       |

### **IDRS Campus and Doc Cd 77 File Location Codes:**

High volume sources of Doc Cd 77 transactions are assigned alternate File Location codes.  
Otherwise, most FRM77 inputs default to the campus or office code corresponding to the IDRS employee number.

| <b><u>Campus / Input Source</u></b> | <b><u>FLC</u></b>                                                |
|-------------------------------------|------------------------------------------------------------------|
| ANSC                                | 01, 02, 03, 04, 05, 06, <b>08</b> , 14, 16                       |
| TDA15                               | 14                                                               |
| ATSC                                | <b>07</b> , 58, 59, 65                                           |
| TDA15                               | 59                                                               |
| AUSC                                | <b>18</b> , 71, 73, 74, 75, 76, 20, 21                           |
| TDA15                               | 76                                                               |
| IAT                                 | 75                                                               |
| GII                                 | 71                                                               |
| CIS                                 | 73                                                               |
| BSC                                 | 11, 13, <b>19</b> , 22                                           |
| TDA15                               | 22                                                               |
| CSC                                 | <b>17</b> , 31, 34, 35, 38                                       |
| TDA15                               | 34                                                               |
| IAT                                 | 35                                                               |
| GII                                 | 31                                                               |
| CIS                                 | 38                                                               |
| FSC                                 | 33, 68, 77. <b>89</b> , 94, 95                                   |
| TDA15                               | 68                                                               |
| IAT                                 | 95                                                               |
| GII                                 | 77                                                               |
| CIS                                 | 33                                                               |
| KCSC                                | <b>09</b> , 36, 37, 39, 41, 42, 43, 45, 46, 47, 48               |
| TDA15                               | 48                                                               |
| IAT                                 | 45                                                               |
| GII                                 | 41                                                               |
| CIS                                 | 43                                                               |
| MSC                                 | <b>49</b> , 56, 57, 61, 62, 63, 64, 72                           |
| TDA15                               | 63                                                               |
| CAF                                 | 64                                                               |
| OSC                                 | <b>29</b> , 81, 82, 83,84, 85,86, 87, 88, 91, 92, 93, 99, 60, 78 |
| TDA15                               | 92                                                               |
| IAT                                 | 85                                                               |
| GII                                 | 81                                                               |
| CIS                                 | 83                                                               |
| CAF                                 | 88, 93                                                           |

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|                    |                                            |
|--------------------|--------------------------------------------|
| RAF                | 87                                         |
| FRM77, TC971/AC3xx | 91                                         |
| PSC                | 23, 25, <b>28</b> , 51, 52, 54, 55, 66, 98 |
| TDA15              | 51                                         |
| CAF                | 55                                         |

## 5 Individual Master File (IMF) Electronically Filed Returns General

### A. Electronic Returns

- (1) Electronic returns can be identified by the unique Document Locator Number (DLN) assigned to each Campus as follows (the number in parentheses will be used when the maximum is reached for that processing day):

| Campus                                                                                                               | DLN     |
|----------------------------------------------------------------------------------------------------------------------|---------|
| Andover Campus Note: ANSC is no longer a processing site, but the FLCs are still used for IMF electronic returns.    | 16(14)  |
| Austin Campus                                                                                                        | 76(75)  |
| Austin (U.S. Possessions)                                                                                            | 21      |
| Austin (International)                                                                                               | 20      |
| Fresno Campus                                                                                                        | 80 (90) |
| Kansas City Campus                                                                                                   | 70(79)  |
| Philadelphia Campus Note: PSC is no longer a processing site, but the FLCs are still used for IMF electronic returns | 30(32)  |
| Tennessee Computing Center                                                                                           | 72(64)  |

**Example:** DLN 16211-110-036XX-4 would indicate an electronic return was filed at the Andover Campus. Document Code 21 will be used before going to the second FLC for the Form 1040. Blocking Series for document Code 21 has been expanded to 000 through 999, document code 11 has been expanded to 000 through 919 and 930 through 999.

- (2) When an electronic return is printed, it is the original return unless it is stamped photocopy.
- (3) An electronic return can be displayed in two different formats using two different prints. The graphic print is in the official 1040 format. The GEL print displays all the data contained on the electronic return, but is not in the official Form 1040 format. Both types of original returns are charged out to the requester and will remain so until it is renumbered or refiled. **DO NOT DESTROY ORIGINAL ELECTRONIC RETURNS. NOTE:** A photocopy of the return is not charged out.
- (4) IMF electronic return prints can be identified by the words "ELECTRONIC RETURN-DO NOT PROCESS" in the bottom margin of a graphics print and in the top margin of a GEL print. If a correction was made to the return, the word "shadow" will appear at the top right corner of the printed return.

### B. Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return

- (1) Form 8453 is the signature document for an electronically filed Form 1040/A/EZ return. It also serves as a transmittal for required attachments, (i.e. Form 3115, Form 8332, etc.). Form W-2, Form W-2G and Form 1099-R are not required to be submitted with Form 8453. If the IRS does not receive a signed Form 8453, or taxpayer's electronic signature(s), the return is not considered filed and the taxpayer could face a failure to file penalty. Taxpayers should not file Form 8453 if they signed their electronic return using a Personal Identification Number (PIN) signature method. The Electronic Return Originator (ERO) sends the completed Form 8453 and required attachments to the appropriate Campus.
- (2) Form 8453/8453-OL and the electronic return will not have the same DLN.
- (3) Forms 8453/8453-OL are processed using a Form 8453 DLN. The two digit File Location Code (FLC) will be the same as that for the Campus paper documents. The tax class will be "2" and the document code will be "59".

(4) Forms 8453/8453-OL can be identified as follows:

| <b>Tax Class / DOC Code</b> | <b>Blocking Series</b> | <b>Processing Center</b>                    | <b>Form</b> |
|-----------------------------|------------------------|---------------------------------------------|-------------|
| 259                         | 000-949                | ANSPC, AUSPC, CSPC, KCSPC, MSPC, OSPC, PSPC | 1040        |

#### **C. Form 8453-OL, U.S. Individual Income Tax Declaration for On-Line Filing**

- (1) Form 8453-OL is the signature document for an electronically filed Form 1040/A/EZ return filed through the Online Filing Program, and also serves as a transmittal for required attachments, (i.e. Form 3115, Form 8332, etc.). Form W-2, Form W-2G and Form 1099-R are not required to be submitted with Form 8453-OL. The Form 8453-OL authorizes direct deposits of refunds, direct debits of payments and identifies what information the Service is permitted to disclose to the on-line filing company (internet service provider or transmitter). If the IRS does not receive a signed Form 8453-OL, or taxpayer's electronic signature(s), the return is not considered filed and the taxpayer can face a failure to file penalty. Taxpayers should not file Form 8453-OL if they signed their electronic return using a Personal Identification Number (PIN) signature method.
- (2) The taxpayer will use tax preparation software bought off-the-shelf to create an electronic income tax return using a personal computer with a modem. Online returns will be transmitted to IRS through the online filing company. The online filing company will transmit all on-line returns from taxpayers to the appropriate Campus within 24 hours; retrieve the taxpayer acknowledgment and provide the acceptance and rejection notification to the taxpayer. Online filing companies will translate IRS reject codes into language easy for taxpayers to understand and provide assistance in the correction process as a service to their clients. The taxpayer is instructed to send the completed Form 8453-OL and required attachments to the appropriate Campus.

#### **D. Requesting Electronically Filed IMF Returns and Forms 8453/8453-OL**

- (1) Electronically filed returns can be requested by using IDRS Command Codes (CCs) ELFRQ or ESTAB.
- (2) CC ELFRQ can be accessed only by the Campus that processed the electronic return and the Form 8453 or 8453-OL, or by Campuses that are linked with an IDRS line to the Campus that processed them.
- (3) The Electronic Filing Unit is required to fill print requests in the same priority order that is outlined in Files IRM 3.5.61 and Electronic Filing IRM 3.42.5 as follows:
  - (a) Special expedite requests (Appeals, court cases, TAS, congressional, etc.)
  - (b) Statistics of Income (SOI)
  - (c) Examination cases that are "L" coded
  - (d) Error resolution (ERS) rejects
  - (e) Unpostables
  - (f) Criminal Investigation
  - (g) Output review
  - (h) Examination requests on Form 5546
  - (i) Internal notices (CP-36, CP-55)
  - (j) All other requests (oldest date first)
- (4) Some requesters may not require the original electronic return but need a photocopy instead. If this is the case, annotate the Remarks area of the request "photocopy requested".
- (5) When a request for both the electronic return and the Form 8453 is received in the Electronic Filing Unit, the requester will not automatically receive Form 8453. The return will be sent from the EFU and Form 8453 will be sent from Files after it's been pulled.
- (6) If Form 8453 is required, it can be requested by:
  - (a) Forms 8453 for TY2003 and subsequent years can be requested by using IDRS CC ESTAB; using the 8453 DLN available on CC TRDBV.
  - (b) Entering IDRS CC ELFRQ with Action Code 2, or
  - (c) Notating "Please pull 8453" in the remarks section of IDRS CC ESTAB.

#### **E. Refilling Electronic Returns**

- (1) When the requester no longer needs the original electronic return (a hardcopy print is an original return unless stamped "PHOTOCOPY") it will be returned to the Electronic Filing Unit. NOTE: Photocopies of electronic returns/GEL prints should not be returned to EFU. They can be destroyed.
- (2) When the original return is sent back to the Electronic Filing Unit, they will:
  - (a) Refile the return on the LAN system.
  - (b) Separate the hardcopy return from the Form 8453 and/or other attachments.
  - (c) Route Form 8453 to the Files Unit.
  - (d) Dispose of the hardcopy Form 1040 as classified waste.
- (3) If an adjustment is made to the original return and the requester has used the return as a source document, it will have a renumbered DLN. A renumbered DLN can be identified by a Document Code 47 or 54 and one of the following blocking series:
 

|         |         |         |         |         |         |         |
|---------|---------|---------|---------|---------|---------|---------|
| 000-049 | 290-309 | 540-589 | 630-698 | 800-809 | 920     | 950-999 |
| 180-198 | 500-519 | 600-619 | 700-799 | 900-909 | 930-939 |         |
- (4) If information on the original return is needed in the future, request the controlling DLN found on IDRS.
- (5) When an adjustment is made to an electronic return without the original document, and the IRM instructs the adjustment document to be associated with the return, the tax examiner will use the appropriate refile blocking series. A CP-55 will be generated and forwarded to the EFU.

## 6 1040 Online Filing Program

### A. General

Filing from home using a personal computer is a method for taxpayers to prepare and send their Form 1040 tax return to the IRS. Anyone who has a computer, modem and approved IRS tax preparation software available a local computer retailers or through various online filing companies' Internet websites may transmit their tax return to the IRS via an online filing company (internet service provider or transmitter). There is no charge made by the IRS. However, online filing companies (internet service providers or transmitters) offering this service to taxpayers may charge a fee for transmission. In order to prevent potential fraud from the home filer in the 1040 Online Filing Program, Department of Treasury requires that an online company must not allow any more than five returns be filed from one software package or e-mail address. As stated in the Publication 1345, software developers are required to ensure that no more than five accepted returns are sent to the IRS. See Revenue Procedure 98-51 and Publication 1345.

The online filing program uses commercial, state of the art user-friendly software and accepts all individual returns and schedules that are available using IRS e-file. It provides taxpayers with an IRS acknowledgement, improved return accuracy, direct deposit of refunds, early filing with tax payment deferred until April 15th, and ability to file state returns.

For Filing Season 2009, the Self-Select PIN will be the only IRS e-file signature method available to taxpayers filing online. The Form 8453-OL U.S. Individual Income Tax Declaration for an IRS Online e-file Return and Form 8453-OL(SP) U.S. Individual Income Tax Declaration for an IRS Online e-file Return (Spanish Version) will be eliminated as signature documents for individual taxpayers that use tax preparation software. This policy change is designed to promote a paperless and secure method of signing individual returns electronically.

### B. Form 8633 procedures for Online Filing (OLF) Applicants:

(Applicants must register for e-Services before initiating an IRS e-file Application. It is recommended that all new or revised e-file Applications be completed using the IRS e-file Application. Until mandated Form 8633, Application to Participate in IRS e-file Program can be accepted. Form 8633 should be mailed to the IRS Andover Submission Procession Center..

1. Applicants interested in participating in Online Filing must select Online Provider from the Provider Options drop-down menu on the "Programs Applying For" page of the application or select the "Yes" check box located on line 2d of Form 8633, paper version.

2. If the applicant has not participated in the 1040 OLF Program previously, the Form 8633 should be marked as a new e-file Application. If the applicant has previously participated in the OLF Program and made changes since its last e-file Application, the form will be marked as a revised e-file Application.
3. Applicants should submit the electronic application or complete and mail the Form 8633 to Andover Submission Processing Campus (ANSPC). Required supporting documentation should be included with each application.
4. ANSPC will follow normal Form 8633 review procedures (e.g., checking for signatures, completeness). Each application will be entered on the Third Party Data Store (TPDS) and will be assigned a unique OLF electronic filer identification number (EFIN).
5. OLF companies (new and current) will receive a "unique" EFIN for OLF. A unique EFIN will be generated that begins with the following location codes: "10" ANSPC, "21" AUSPC, "32" CSPC, "44" OSPC and "53" MSPC.

## 7 Modernized e-File

### A. Filing Individual Income Tax Returns through an Authorized e-file Provider

Businesses authorized by the IRS to participate in the IRS e-file Program are known as Authorized IRS e-file Providers. Some taxpayers prefer the convenience of filing their individual income tax return through an Authorized e-file Provider and gain e-file benefits such as improved return accuracy, quicker processing time and quicker refunds. These taxpayers also have the options of electronically signing their tax return using one of the methods described below.

### B. Electronic Signature Methods

There are two methods of signing individual income tax returns electronically through the use of a Personal Identification Number (PIN). Taxpayers may self-select a PIN and use it to sign the return. Taxpayers may also authorize EROs to enter their PIN in the electronic record. The two electronic signature methods available for taxpayers to sign their tax return is the Self-Select PIN method and the Practitioner PIN method.

In general, most taxpayers who file Form 1040, 1040A, 1040EZ in the prior tax year may use a self-selected PIN to sign their return.

**Note:** If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN for individual income tax returns and documents. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer's PIN can be systemically generated or manually assigned into the electronic format and/or signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guidance refers to the return filed using the Self-Select PIN or Practitioner PIN method.

### C. Self-Select PIN Method

The Self-Select PIN method allows taxpayers to electronically sign their e-file returns by entering a five digit PIN. The five-digit PIN can be any five numbers except all zeros. The Self-Select PIN Method requires taxpayers to provide their Prior Year Adjusted Gross Income (AGI) amount or Prior Year PIN for use by the IRS to authenticate the taxpayers. For Filing Season 2011, the Internal Revenue Service will implement a web-based application called, "Electronic Filing PIN Help". This application will provide taxpayers with a PIN to be used when they cannot locate their Prior Year AGI or Prior Year PIN. The original Adjusted Gross Income is the amount from the originally accepted return, NOT the amount from an amended return, a corrected amount from a math error notice, or a changed amount from IRS.

Taxpayers who authorize the ERO to enter their self-select PIN into the electronic record on their behalf must complete a Form 8879, *IRS e-file Signature Authorization* or Form 8878, *IRS e-file Signature authorization for Application for Extension of Time to File*.

### D. Practitioner PIN Method

The Practitioner PIN method is an additional electronic signature option for taxpayers who use an Authorized IRS e-file Provider (ERO) to e-file. This method also requires the taxpayer to sign their return using a five digit PIN. The taxpayers eligible to use the Self-Select PIN method are also eligible to use the Practitioner PIN method. However, this method does not require the entry of the taxpayer's Date of Birth and Prior Year original Adjusted Gross Income, and there is no age requirement. The ERO must complete Form 8879, including Part III, for each return that is prepared using the Practitioner PIN method. The ERO must complete Form 8878, including Part III, for each Form 4868 extension request that is prepared using the Practitioner PIN method.

An Authentication Record must be present when the Practitioner PIN, Self-Select by Practitioner or, Online Self-Select PIN is used.

### E. Refund Anticipation Loan (RAL) Code

The IRS removed the Debt Indicator for the 2011 Tax Filing Season. Beginning with the 2011 tax filing season we will no longer provide tax preparers and associated financial institutions with the "debt indicator," which is used to facilitate refund anticipation loans (RALs). Taxpayers will continue to have access to information about their tax refunds and any offsets through the "Where's My Refund?" service on IRS.gov.

## 8 EFTPS

Reference IRM 2.3 Chapter 70 - Command Code EFTPS

The Electronic Federal Tax Payment System (EFTPS) is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes.

Use Command Code EFTPS to research payments on the EFTPS database. Reference IRM 2.3 Chapter 70. Depending on the information available, Command Code EFTPS may be used with any of three definers:

**E** - Research a specific EFT number

**R** - Research a specific Reference Number (not valid for bulk filers)

**T** - Research a specific TIN, payment date and amount

### A. EFTPS DLN

Master File Processing of an EFTPS transaction is the same as other payment processes. The DLN is a unique number assigned by the EFTPS and configured as follows:

| 81  | 2         | 19       | 161         | 600          | 25            | 2         |
|-----|-----------|----------|-------------|--------------|---------------|-----------|
| FLC | Tax Class | Doc Code | Julian Date | Block Number | Serial Number | List Year |

1. The first two digits are the File Location Code (FLC). FLC 71 was used in 1996. From January 1, 1997 to June 30, 2005, FLC 72 was used for electronic payments processed and worked in ECC-Memphis. On and after July 1, 2005 the FLC was and still is 81 for electronic payments processed in ECC-Memphis but worked in Ogden. As of September 2012, 81 is the primary FLC with 82 and 83 as overflow FLC's. Please refer to the chart after #4, below.

2. The third digit is the Tax Class. This identifies the type of tax each transaction involves.

|   |                                 |   |                     |   |      |
|---|---------------------------------|---|---------------------|---|------|
| 1 | Withholding and Social Security | 4 | Excise Tax          | 7 | CT-1 |
| 2 | Individual Income Tax           | 5 | Estate and Gift Tax | 8 | FUTA |
| 3 | Corporate Income Tax            |   |                     |   |      |

- The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).
- The 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> digits are the Julian Date – Settlement Date. In EFTPS, this is the day money moves to Treasury's account.

### A. EFTPS DLN

Master File Processing of an EFTPS transaction is the same as other payment processes. The DLN is a non-

unique number assigned by the EFTPS and configured as follows:

1. The first two digits is the File Location Code (FLC). On and after July 01, 2005, FLC 81 for electronic payments processed in ECC-Memphis, but worked in Ogden; From January 1, 1997 - June 30, 2005, FLC 72 for electronic payments processed and worked in ECC-Memphis; FLC 71 was used in 1996.
2. The third digit is the Tax Class. This identifies the type of tax each transaction involves.

- |                                   |                       |        |
|-----------------------------------|-----------------------|--------|
| 1 Withholding and Social Security | 4 Excise Tax          | 7 CT-1 |
| 2 Individual Income Tax           | 5 Estate and Gift Tax | 8 FUTA |
| 3 Corporate Income Tax            |                       |        |

3. The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).
4. The 6th, 7th and 8th digits are the Julian Date — Settlement Date. In EFTPS, this is the day money moves to Treasury's account.
5. The 9th through 11th digits are the Block Numbers, non-unique.
6. The 12th and 13th digits represent the Serial Number — assigned sequentially, then repeated.
7. The 14th digit is the last digit of the year the DLN is assigned.

## B. Electronic Funds Transfer (EFT) Number

Each payment transaction is assigned a 15-digit Electronic Funds Transfer (EFT) number by the Treasury Financial Agent (TFA). The EFT number is used as the unique identifier and to research payments on Master File and IDRS. DO NOT use the EFTPS DLN to perform research on EFTPS transactions as these are not unique numbers and can be duplicated.

The EFT number is configured as follows:

| 2 Leading Digits              | 15 Digit EFT Number    |                |                     |            |             |             |               |
|-------------------------------|------------------------|----------------|---------------------|------------|-------------|-------------|---------------|
| <b>29</b>                     | <b>2</b>               | <b>2</b>       | <b>3</b>            | <b>3</b>   | <b>137</b>  | <b>01</b>   | <b>123456</b> |
| FLC only appears on IDRS & MF | Financial Agent Number | Payment Method | Input Method or CPI | Year Digit | Julian Date | Source Code | Serial Number |

The TEP assigns two additional leading digits to denote the Filing Location Code (FLC) for the processing Campus (**29**, 81, 82 and 83 for Ogden; 49 for Memphis) to make an EFT number appear as 17 positions on Master File (MF) and IDRS. However, these digits are not used for payment research with command code EFTPS.

The first digit is the Financial Agent Number (1 = Bank One\*, **2 = Bank of America**, 3 = Treasury Offset Program, 4 = SSA Levy, 5 = RS-PCC, 6 = Reserved).

The second digit identifies the Payment Method as follows: (0 = IRS E-file (Direct Debit), 1 = ACH Credit, **2 = ACH Debit**, 3 = Federal Tax Application (Same-Day Wire), 4 = (Reserved), 5 = Levy, 6 = Credit Card, 7 = Online, 8 = Railroad Retirement Board (RRB) Link\*, 9 = Government Payment (EFTPS for Federal Agencies (formerly FEDTAXII) Federal Payment Levy Program, or SSA Levy).

The third digit is the Input Method or Combined Payment Indicator (CPI) (**0 - 9**). The various values and meanings are dependent on the value of the Payment Method. See table in IRM 3.17.277.5.3.

The fourth represent the last digit of the year (**3 = 2013**).

The fifth, sixth and seventh digits represent the Julian Date 001-366. The Julian Date of **137** represents May 16, 2013. If an overflow condition exists, 401-766 may be used. This is the date the EFT number was assigned.

The eighth and ninth digits represent the Source Code. This is the Bulk Provider Number, RS-PCC Originating Location, or a semi-random number depending on the Payment Method. See IRM 3.17.277.5.3.



The eighth or tenth through fifteenth digits represent the Serial Number which is a sequentially assigned unique number.

\* Historical purposes only, Bank One is no longer a Financial Agent as of 2004; Railroad Retirement Board (RRB) Link was decommissioned in 2008.

## 9 Master File and Non-Master File Tax Account Codes

Master File Tax Account Codes (MFT Codes) are required in each transaction to identify the specific module to which a transaction is to be posted. They are listed below with their corresponding tax class and document code.

| MFT         | Form                                                                                                                                                          | Tax Class | Doc. Codes                | MFT         | Form                                      | Tax Class | Doc. Codes            |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------|-------------|-------------------------------------------|-----------|-----------------------|
| 00          | Entity Section                                                                                                                                                | 2, 9      | Various                   |             |                                           |           |                       |
| <b>BMF</b>  |                                                                                                                                                               |           |                           | <b>BMF</b>  |                                           |           |                       |
| 01          | 941PR, 941SS<br>FICA                                                                                                                                          | 1         | 41                        | 33          | 990C                                      | 3         | 92                    |
| 01          | 941                                                                                                                                                           | 1         | 41                        | 34          | 990T                                      | 3         | 93                    |
| 02          | 1120                                                                                                                                                          | 3         | Various                   | 36          | 1041A                                     | 4         | 81                    |
| 03          | 720                                                                                                                                                           | 4         | 20                        | 37          | 5227                                      | 4         | 83                    |
| 04          | 942                                                                                                                                                           | 1         | 42                        | 42          | 3520-A                                    | 3         | 82                    |
| 05          | 1041                                                                                                                                                          | 2         | 44,36                     | 44          | 990PF                                     | 4         | 91                    |
| 05          | 1041QFT/1041-N                                                                                                                                                | 2         | 39                        | 46          | 8038, 8038-G, 8038-GC,<br>8038-T and 8328 | 3         | 61, 62, 72,<br>74, 75 |
|             |                                                                                                                                                               |           |                           | 17          | 8288                                      | 1         | 40                    |
|             |                                                                                                                                                               |           |                           | 08          | 8804                                      | 1         | 29                    |
| 05          | 1041ES                                                                                                                                                        | 2         | 17,19                     | 47          | 8871                                      | 4         | 61                    |
| 05          | 1041-K1                                                                                                                                                       | 5         | 66                        | 48          | 3809                                      | All       | 48,58                 |
| 06          | 1065                                                                                                                                                          | 2         | 65                        | 49          | 8872                                      | 4         | 62                    |
| 06          | 1065-K1                                                                                                                                                       | 5         | 65                        | 50          | 4720                                      | 4         | 71                    |
| 07          | 1066                                                                                                                                                          | 3         | 60                        | 51          | 709                                       | 5         | 09                    |
| 08          | <b>Note:</b> MFT 08 will be valid as a Master File record for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) with Activity Code 488. |           |                           |             |                                           |           |                       |
| 09          | CT-1                                                                                                                                                          | 7         | 11                        | 51          | 709A                                      | 5         | 08                    |
| 10          | 940,940PR                                                                                                                                                     | 8         | 40                        | 52          | 706                                       | 5         | 06                    |
| 10          | 940-EZ                                                                                                                                                        | 8         | 38,39(mag<br>tape)        | 57          | 5227                                      | 4         | 83                    |
| 11          | 943,943PR                                                                                                                                                     | 1         | 43                        | 58          | 3809                                      | All       | 48,58                 |
| 12          | 1042                                                                                                                                                          | 1         | 25,66                     | 60          | 2290/2290-EZ                              | 4         | 95                    |
| 13          | 8278                                                                                                                                                          | 3         | 54                        | 60          | 2290A                                     | 4         | 96                    |
| 14          | 1099                                                                                                                                                          | 9         |                           | 63          | 11C                                       | 4         | 03                    |
| 14          | 944/944PR/944-<br>SS                                                                                                                                          | 1         | 49                        |             |                                           |           |                       |
| 15          | 8752                                                                                                                                                          | 2         | 23                        | 64          | 730/730C                                  | 4         | 13                    |
| 16          | 945                                                                                                                                                           | 1         | 97,37,44                  | 67          | 990                                       | 4         | 90, 93                |
| 68          | 3520                                                                                                                                                          | 3         | 83                        | 67          | 990EZ                                     | 4         | 09, 92                |
| 74          | 5500                                                                                                                                                          | 4         | 37                        | 77          | 706GS(T)                                  | 5         | 29                    |
| 74          | 5500EZ                                                                                                                                                        | 4         | 31                        | 78          | 706GS(D)                                  | 5         | 59                    |
| 76          | 5330                                                                                                                                                          | 4         | 35                        | 88          | W-3/W-3G                                  | 1         | Various               |
| <b>EPMF</b> |                                                                                                                                                               |           |                           | <b>EPMF</b> |                                           |           |                       |
| 74          | 5300,5301,5303,<br>5307,5309, 5310,<br>5310A                                                                                                                  | 0         | 53, 03, 07,<br>09, 10, 11 | 74          | 5500, 5500C, 5500-EZ,<br>5558 and 5500-SF | 0         | 37, 38, 31,<br>77, 32 |
| 75          | 4461, 4461A,<br>8955-SSA                                                                                                                                      | 06        | 61, 62                    |             |                                           |           |                       |
| <b>IMF</b>  |                                                                                                                                                               |           |                           | <b>IMF</b>  |                                           |           |                       |
| 29          | 5329                                                                                                                                                          | 0         | Various                   |             |                                           |           |                       |
| 30,31       | 1040, 1040A,<br>1040NR, 1040SS,                                                                                                                               | 2         | Various                   | 55          | 8278                                      | 2         | 54                    |

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| MFT        | Form                                     | Tax Class | Doc. Codes | MFT        | Form                                                                                                                                                                                                 | Tax Class | Doc. Codes |
|------------|------------------------------------------|-----------|------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
|            | 1040PR, 1040ES,<br>1040EZ, 1040T<br>8453 | 2         | 59         | 56         | 1099                                                                                                                                                                                                 | 2         |            |
| <b>NMF</b> |                                          |           |            | <b>NMF</b> |                                                                                                                                                                                                      |           |            |
| 03         | 6009                                     | 6         | 68         | 12         | 1042                                                                                                                                                                                                 | 3         | 48         |
| 07         | 1066                                     | 6         | 60         | 14         | 8613                                                                                                                                                                                                 | 6         | 22         |
|            |                                          |           |            | 16         | <b>Note:</b> MFT 08 will be valid as a Master File record for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) with Activity Code 488. (This MFT is currently valid for NMF). |           |            |
| 08         | 8813, 8804, 8805                         | 6         | 29         | 17         | 941, 8288                                                                                                                                                                                            | 6         | 41         |
| <b>NMF</b> |                                          |           |            | <b>NMF</b> |                                                                                                                                                                                                      |           |            |
| 17         | 2749                                     | 6         | 41         | 52         | 706NA                                                                                                                                                                                                | 6         | 05         |
| 18         | 942                                      | 6         | 42         | 53         | 706A                                                                                                                                                                                                 | 6         | 53         |
| 19         | 943                                      | 6         | 43         | 53         | 706NA                                                                                                                                                                                                | 6         | 53         |
| 20         | 1040, 5734                               | 6         | 10, 55, 56 | 53         | 706                                                                                                                                                                                                  | 6         | 06         |
| 21         | 1041                                     | 6         | 44, 46     | 54         | 709                                                                                                                                                                                                  | 6         | 09         |
| 22         | 1041PR                                   | 6         | 33         | 56         | 990BL                                                                                                                                                                                                | 6         | 88         |
| 23         | 1120-DISC                                | 6         | 69         | 57         | 6069                                                                                                                                                                                                 | 6         | 89         |
| 24         | 957                                      | 6         |            | 59         | 5734                                                                                                                                                                                                 | 6         | 55         |
| 25         | 958                                      | 6         |            | 66         | 4720                                                                                                                                                                                                 | 6         | 77         |
| 26         | 959                                      | 6         |            | 67         | 990                                                                                                                                                                                                  | 6         | 90         |
| 28         | CVPN                                     | 6         |            | 69         | 8697                                                                                                                                                                                                 | 6         | 23         |
| 29         | 5329                                     | 6         |            | 70         | 5811                                                                                                                                                                                                 | 6         | 47         |
| 31         | 1120S                                    | 6         | 16, 17     | 71         | CT-1                                                                                                                                                                                                 | 6         | 01         |
| 32         | 1120                                     | 6         | 20         | 72         | CT-2                                                                                                                                                                                                 | 6         | 02         |
| 33         | 990C                                     | 6         | 92         | 74         | 5500C                                                                                                                                                                                                | 6         | 37,38      |
| 34         | 990T                                     | 6         | 93         |            | 5500 & 5500EZ                                                                                                                                                                                        |           |            |
| 35         | 1065                                     | 6         | 65, 66, 67 | 76         | 5330                                                                                                                                                                                                 | 6         | 35         |
| 36         | 1041                                     | 6         |            | 77         | 706GS(T)                                                                                                                                                                                             | 6         | 29         |
| 36         | 1041A                                    | 6         | 81         | 78         | 706GS(D)                                                                                                                                                                                             | 6         | 59         |
| 37         | 5227                                     | 6         | 83         | 80         | 940                                                                                                                                                                                                  | 6         | 40         |
| 38         | 2438                                     | 6         | 86         | 81         | 926                                                                                                                                                                                                  | 6         | 32         |
| 44         | 990PF                                    | 6         | 91         | 89         | 8612                                                                                                                                                                                                 | 6         | 21         |
| 45         | 720                                      | 6         | 30         | 93         | 2290                                                                                                                                                                                                 | 6         | 95         |
| 46         | 5734                                     | 6         | 55         | 94         | 11                                                                                                                                                                                                   | 6         | 11         |
| 50         | 4720                                     | 6         | 71         | 96         | 11C                                                                                                                                                                                                  | 6         | 03         |
| 52         | 706QDT, 706A                             | 6         | 85         | 97         | 730                                                                                                                                                                                                  | 6         | 13         |
| 52         | 706B                                     | 6         | 85         |            |                                                                                                                                                                                                      |           |            |

## 10 Reduce Unnecessary Filers (RUF) Program DLN

The Reduce Unnecessary Filers (RUF) program has been assigned two unique DLNs and two Master File filing requirements (MFR):

- Pension withholding RUF only filers assigned DLN is 28263999000YYZ and MFR 17 - where "999" equal to Pension RUF, "YY" is the tax return year and "Z" is the year digit of the processing year
- Regular RUF filers assigned DLN is 28263998000967 and MFR 16 where "998" equal to Regular RUF, "YY" is the tax return year and "Z" is the year digit of the processing year.

## 11 Master File Endorsement Data

Forms 1040 received in the Campuses with remittances that fully pay the tax liability are not processed until the refund returns are processed. If it is necessary to request a fully paid Form 1040 prior to completion of processing, check

endorsement data found on the back of the check should be entered on Form 2275. The endorsement data, such as the deposit date, tax class code, document code, sequence number, and machine number, along with the amount of the check should be entered in block 9 of Form 2275 (Rev. 4-72), or on Form 4251 (Return Chargeout-IDRS). Sometimes the endorsement is quite difficult to read from the back of the check. However, it is the only way full paid returns can be secured prior to the processing completion date.

This endorsement data is also used to locate missing payments for payment tracing cases.

**Note:** Deposit Sequence Number is encoded on the front of the check.

## 12 IDRS Sequence Number

As payments are posted directly and correctly to the IDRS system with command code PAYMT, a 13-digit remittance sequence number is generated. The sequence number is stamped on the front of the remittance relating to the posted payment and posting vouchers.

The sequence number is established as follows:

- Julian date—3 digits—from input date
- District Office—2 digits—generated from IDRS terminal
- Area Office—2 digits—generated from terminal
- Terminal Number—2 digits—generated from terminal
- Operator Number—1 digit—last digit of employee's number generated from entry code
- Sequence number—3 digits—existing sequence number

**Note:** The transaction DLN can be determined from this sequence number.

## 13 Residual Remittance Processing System (RRPS)

A Residual Remittance processing System (RRPS) is in place at all Campuses. The RRPS system is Y2K compliant, using Micron OE/KV terminals equipped with NT Windows software. The system processes paper vouchers and electronic vouchers and the remittances accompanying the vouchers. The vouchers and remittances are processed on a NDP 500 transport system from Unisys. The system processes IMF, BMF, NMF, multiples, splits, and user fees transactions.

The NDP500 transport system requires two passes to complete processing each batch of work. The paper vouchers and remittances will be processed on the transport i Pass 1, an RPSID Number will be printed on the back upper left corner on the voucher and the remittance. The RPSID Number contains the batch number, sequence number and the date processed. All correction data is sent to an image correction operator who makes the necessary changes for the transaction to be perfected and ready for balancing the batch. The remittances only, (checks, money orders, etc.) are then processed through Pass 2 on the NDP transport system. In Pass 2 the remittance amount is encoded at the bottom right front of the remittance, the IRS audit trail is printed on the back of the remittance to the right of the RPSID Number. The audit trail consists of up to 56 numeric/alpha and special characters. The audit trail contains the following fields:

|           |                                                            |
|-----------|------------------------------------------------------------|
| 4 digits  | Alpha - Name Control or Check Digits                       |
| 14 digits | Numeric - DLN                                              |
| 3 digits  | Numeric - Transaction Code                                 |
| 2 digits  | Numeric - MFT Code                                         |
| 9 digits  | Numeric - TIN                                              |
| 6 digits  | Numeric - Tax Period                                       |
| 1 digits  | Alpha - Split/Multiple Remittance Indicator (S/M)          |
| 8 digits  | Numeric - Transaction Date (TD)                            |
| 9 digits  | Numeric/Special Characters Accounting supplied information |

The system also stamps the U.S. Treasury endorsement on the back side of the remittance. The endorsement stamp contains the following information:

Name of Financial Institution; City and State Location of Bank; IRS Campus Account Identification Number; DIR, IRS

Center; City and State Location of Campus; For Credit to the U.S. Treasury; Financial Institution American Banking Association Number (ABA)

The RRPS is an imaging system which archives the front of the vouchers and the front and back of the remittances (i.e.; checks, money orders, etc.). Using an image display terminal(s) you can access the archive system to view or print a copy of an electronic or paper voucher, or a remittance. The image of the voucher and remittance can be accessed by using the taxpayer's Name, SSN, DLN or RPSID Number, to bring the image up on the display terminal(s).

302014134-2002105-109190-0001-EC Index Form

RRPSELECTRONIC PAYMENT VOUCHER RPSID: 109190 SEQ: 0001

Deposit Date: 2002105 DLN: 18220-105-000-00-2 TIN: NNNNNNNNN

CD: HN NC: 0000 TAX PERIOD: 020203 TRANSACTION DATE: 04152002 MFT: 30

PRIMARY CODE: 430 AMT: 14001  
SECONDARY CODE: AMT2: 0.00  
TERTIARY CODE: AMT3: 0.00

DPC: RESP: FLC: 18 LC: 18 TTYPE: 0 SM/COODE

FUNDAOCT: 000000000 UFAMT: 0.00

MICR AUX: 000000000000000

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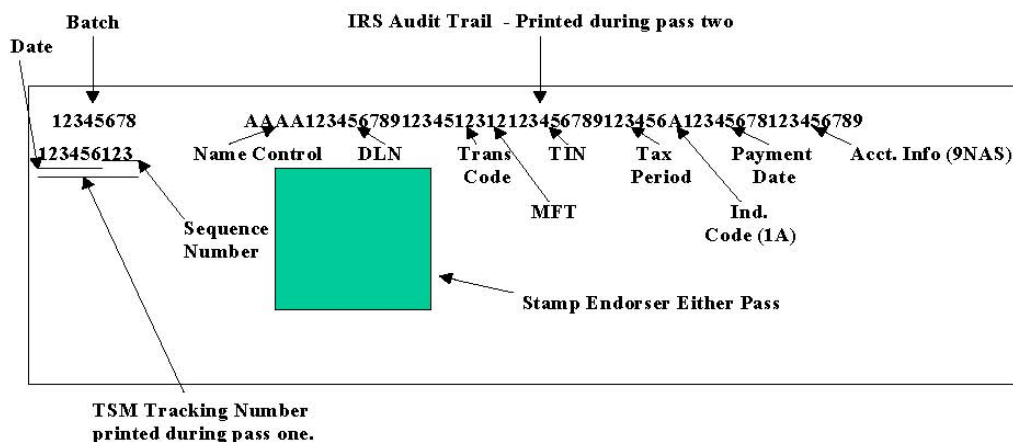
MICR RTN: 064000101

MICRAOCT: 0000000006860339

MICRTRAN: 001359

## Endorsement and Audit Trail

### BACK of REMITTANCE



Codes: (A) = Alpha Characters

(N) = Numeric

(S) = Special Character = .(period)

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### 13 Adjustment Blocking Series

Campus processing of taxpayer accounts for adjustment purposes must use the following blocking series to indicate the nature of the adjustment. The return must be associated with the subsequently generated IDRS transaction record unless the blocking series is specified as non-refile DLN. A complete list of blocking series, including other than adjustments, can be found in IRM 3.10.73.

| <b>IMF</b>                | <b>Description</b>                                                                                                                                   |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 000-049                   | Adjustments with original return unless specified otherwise below.                                                                                   |
| 050-070                   | Tax, Penalty, interest, or freeze release without original IMF returns. Non-refile DLN.                                                              |
| 100-129                   | Reserved.                                                                                                                                            |
| 150-179                   | Tax, Penalty, interest, or freeze release without original BMF returns. Non-refile DLN.                                                              |
| 180-198                   | Tax, penalty, interest, or freeze release without original return. CP 55 generated. Not valid for MFTs 29 and 55.                                    |
| 199                       | Expired balance write-offs (TC 534/535) Non-refile DLN.                                                                                              |
| 200-289                   | Adjustments resulting from the Form 941-X, 943-X, 944-X, 945-X, or CT-1X being filed.                                                                |
| 290-299                   | FORM 1040X Disaster Claims                                                                                                                           |
| 300-309                   | Barred assessment. CP 55 generated. Valid for MFT 30 and 29.                                                                                         |
| 310                       | Reserved                                                                                                                                             |
| 320-349                   | <a href="#">SFR assessments (statutory notice) 90-day letter issued.</a>                                                                             |
| 400-439                   | Excise Tax Fuel Claims with Form 843. Pre-assessment Refund only.                                                                                    |
| 440-449                   | Disallowed claims with no filing requirements. Not valid for MFTs 29 and 55.                                                                         |
| 480-489                   | Form 6249 claim with Form 843. Non-refile DLN. Pre-assessment refund only.                                                                           |
| 490-499                   | Gasohol claim with Form 843. Non-refile DLN. Pre-assessment refund only.                                                                             |
| 500-519                   | URP (Timely, full paid) Adjustments (CP-2000)                                                                                                        |
| 520-539                   | Adjustments to Civil Penalty Modules. CP 55 generated for TC 290 blocked 530-539 (except if the prior DLN is 59X)                                    |
| 540-549                   | SFR Assessments (1st Notice)                                                                                                                         |
| 550-589                   | URP (Other than timely, full paid) adjustments (CP-2000)                                                                                             |
| 590-599                   | W-4 Civil Penalty Adjustments                                                                                                                        |
| 600-619                   | URP (Timely, full paid) adjustments (Statutory Notices)                                                                                              |
| 630-639                   | Reserved                                                                                                                                             |
| <a href="#">640 - 649</a> | <a href="#">BMF-URP Refile DLN (Tax Class 2 accounts)</a>                                                                                            |
| 650-679                   | URP (Other than timely) adjustments (Statutory Notice)                                                                                               |
| 680-698                   | Sick Pay claims-Public Law 95-30.                                                                                                                    |
| 700-739                   | Substantiated Math Error Protest with a TC 576 on the module.                                                                                        |
| 740-769                   | Unsubstantiated Math Error Protest. Refile DLN - CP 55 is NOT generated.                                                                             |
| 770-779                   | Adjustment to set math error deferred action on a module.                                                                                            |
| 780-789                   | Adjustment without original return to set math error deferred action on module (CP 55 generated)                                                     |
| 790-799                   | Technical Unit Adjustments                                                                                                                           |
| 800-809                   | Offer in Compromise                                                                                                                                  |
| 900-909                   | Carryback Adjustments without original return (CP 55 generated).                                                                                     |
| 910-919                   | Carryback adjustments below tolerance without original return—no CP 55 generated.                                                                    |
| 920-929                   | Injured Spouse Claims.                                                                                                                               |
| 930-939                   | Reserved                                                                                                                                             |
| 950-959                   | Carryback claim reassessments processed with TC 298 for statute imminent years.                                                                      |
| 960-969                   | Penalty appeals indicator set. CP 55 generated. Refile DLN. Does not generate CP55 on a civil penalty module if prior control DLN is 59X.            |
| 970-979                   | Penalty appeals indicator released. Refile DLN.                                                                                                      |
| 980-989                   | Complete claim disallowance without original return (generates CP 55). Does not generate CP55 on a civil penalty module if prior control DLN is 59X. |
| 990-999                   | Complete claim disallowance with original return (does not generate CP 55).                                                                          |
| <b>IRA</b>                | <b>Description</b>                                                                                                                                   |
| 000-099                   | All Adjustments except those specified below. Non-refile DL N.                                                                                       |
| 500-599                   | Adjustments created by the Revenue Act of 1978 and Public Law 95-458. Non-refile DLN.                                                                |
| 700-769                   | Mathematical/clerical errors.                                                                                                                        |
| 800-899                   | Offers in Compromise                                                                                                                                 |
| 960-969                   | Penalty Appeals Indicator Set. Refile DLN.                                                                                                           |
| 970-979                   | Penalty Appeals Indicator Released. Refile DLN.                                                                                                      |
| <b>BMF</b>                | <b>Description</b>                                                                                                                                   |
| 000-049                   | Adjustments with original return attached, except those with math/clerical error adjustments, SC Technical                                           |

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| <b>BMF</b> | <b>Description</b>                                                                                                                                                                                                                                                                                                    |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | adjustments, Offers in Compromise. Not valid for Forms 11C, 706, 709 and 730.                                                                                                                                                                                                                                         |
| 050-059    | Same as above, except for Forms 2290 and 4638* only.                                                                                                                                                                                                                                                                  |
| 060-069    | Same as above, except for Forms 706 and 709 only.                                                                                                                                                                                                                                                                     |
| 070-079    | Forms 11 and 11B                                                                                                                                                                                                                                                                                                      |
| 080-089    | Same as above, except for Form 11C only.                                                                                                                                                                                                                                                                              |
| 090-099    | Same as above, except for Form 730 only.                                                                                                                                                                                                                                                                              |
| 100-129    | Adjustments to non-tax returns without the original return - Non-tax EO returns.                                                                                                                                                                                                                                      |
| 130-139    | FTD penalty adjustment with CP 194 or CP 207. Refile DLN.                                                                                                                                                                                                                                                             |
| 140-149    | FTD penalty CP 207 or CP 194 per processing. Non-refile DLN.                                                                                                                                                                                                                                                          |
| 150-179    | Tax, Penalty, interest, or freeze release without original return. Non-refile DLN. When using this blocking series, no unpostable checks are made for prior examination or math/clerical error because the original return has not been secured. Exercise caution when adjusting accounts using this blocking series. |
| 180-198    | Tax, penalty, interest, or freeze release without original return. CP 155 generated. Not valid for MFTs 06, 13, 36 and 67.                                                                                                                                                                                            |
| 199        | Expired balance write-offs (TC 534/535) Non-refile DLN.                                                                                                                                                                                                                                                               |
| 200-289    | Forms 1120X processed Returns Analysis.                                                                                                                                                                                                                                                                               |
| 290-299    | FORM 1120X processed by Document Perfection                                                                                                                                                                                                                                                                           |
| 300-309    | Barred assessment. CP 155 generated.                                                                                                                                                                                                                                                                                  |
| 390-398    | U.S./U.K. Tax Treaty claims                                                                                                                                                                                                                                                                                           |
| 399        | Ottiger Bill, P.L. 94-563                                                                                                                                                                                                                                                                                             |
| 400-439    | Excise Tax Fuel claims                                                                                                                                                                                                                                                                                                |
| 400-439    | Forms 940/942 to report FICA and FUTA taxes filed with Schedule H received with Form 1041.                                                                                                                                                                                                                            |
| 440-449    | Disallowed claims with no filing requirements                                                                                                                                                                                                                                                                         |
| 450-479    | Reserved                                                                                                                                                                                                                                                                                                              |
| 480-489    | WPT, from 6249 Claim with Form 843. Pre-assessment refund only.                                                                                                                                                                                                                                                       |
| 490-499    | Gasohol claim with Form 843. Non-refile DLN. Pre-assessment refund only.                                                                                                                                                                                                                                              |
| 500-509    | Non-zero Certification, FUTA. Non-refile DLN.                                                                                                                                                                                                                                                                         |
| 510-519    | Zero FUTA Certification, FUTA. Non-refile DLN.                                                                                                                                                                                                                                                                        |
| 520-529    | Civil Penalty – No CP 155 generated – refile DLN.                                                                                                                                                                                                                                                                     |
| 530-539    | Civil Penalty – CP 155 generated – refile DLN.                                                                                                                                                                                                                                                                        |
| 540-549    | IRP/SFR assessments                                                                                                                                                                                                                                                                                                   |
| 550-559    | CAWR related adjustments. Non-refile DLN.                                                                                                                                                                                                                                                                             |
| 550-569    | BMF-URP Refile DLN (Tax Class 3 accounts).                                                                                                                                                                                                                                                                            |
| 570-579    | BMF-URP Non-refile DLN (Tax Class 3 accounts).                                                                                                                                                                                                                                                                        |
| 580-589    | BMF-URP Adj Stat Notice Refile DLN (Tax Class 3 accounts).                                                                                                                                                                                                                                                            |
| 590-599    | BMF-URP Adj Stat Notice Non-refile DLN (Tax Class 3 accounts).                                                                                                                                                                                                                                                        |
| 600-619    | Overstated Deposit Claimed. Non-refile DLN after cycle 198335.                                                                                                                                                                                                                                                        |
| 620-629    | Category B, Examination Criteria. Refile DLN.                                                                                                                                                                                                                                                                         |
| 630-639    | Category B, Examination Criteria. Non-refile DLN.                                                                                                                                                                                                                                                                     |
| 640-649    | BMF-URP Refile DLN (Tax Class 2 accounts).                                                                                                                                                                                                                                                                            |
| 650-659    | Category B – Examination criteria.                                                                                                                                                                                                                                                                                    |
| 660-669    | Category B – Examination criteria.                                                                                                                                                                                                                                                                                    |
| 670-679    | Category B – Examination criteria.                                                                                                                                                                                                                                                                                    |
| 680-689    | Category B – Examination criteria.                                                                                                                                                                                                                                                                                    |
| 690-699    | Category B – Examination criteria.                                                                                                                                                                                                                                                                                    |
| 700-739    | Substantiated math error with TC 420 in the module. Refile DLN.                                                                                                                                                                                                                                                       |
| 740-769    | Unsubstantiated math error protest. Refile DLN.                                                                                                                                                                                                                                                                       |
| 770-779    | Adjustment to set math error deferred action on module. Refile DLN.                                                                                                                                                                                                                                                   |
| 780-789    | Adjustment without original return to set math error deferred action on module (CP 155 generated).                                                                                                                                                                                                                    |
| 790-799    | Technical Unit adjustments                                                                                                                                                                                                                                                                                            |
| 800-809    | Offers in Compromise except for Forms 11*, 11C, 706, 709, 730, 2290 and 4638*.                                                                                                                                                                                                                                        |
| 850-859    | Offers in Compromise Forms 2290 and 4638* only.                                                                                                                                                                                                                                                                       |
| 860-869    | Offers in Compromise Forms 706 and 709 only.                                                                                                                                                                                                                                                                          |
| 870-879    | Offers in Compromise Forms 11* and 11B* only.                                                                                                                                                                                                                                                                         |
| 880-889    | Offers in Compromise Form 11C only.                                                                                                                                                                                                                                                                                   |
| 890-899    | Offers in Compromise Form 730 only.                                                                                                                                                                                                                                                                                   |
| 900-909    | Tentative Carryback Adjustments without original return. (CP 155 generated).                                                                                                                                                                                                                                          |
| 910-919    | Carryback adjustments below tolerance without original return – No CP 155 generated. Non-refile DLN.                                                                                                                                                                                                                  |
| 920-929    | Tentative Carryback Adjustment with original return. (No CP 155 generated.) Also use whenever a TCB adjustment requires a manual adjustment from the Retention Register.                                                                                                                                              |
| 930-939    | ETAP Adjustment non-refile DLN.                                                                                                                                                                                                                                                                                       |
| 940-949    | Reserved.                                                                                                                                                                                                                                                                                                             |
| 950-959    | Carryback reassessments for statute imminent years. CC Claim Reassessments processed with TC 298 for                                                                                                                                                                                                                  |

| <b>BMF</b> | <b>Description</b>                                                      |
|------------|-------------------------------------------------------------------------|
|            | expired statute years.                                                  |
| 960-969    | Penalty Appeals Indicator Set. Refile DLN. (CP 155 generated)           |
| 970-979    | Penalty Appeals Indicator Released. Refile DLN.                         |
| 980-989    | Complete claim disallowance without original return (generates CP 155). |
| 990-999    | Complete claim disallowance with original return. No CP 155 generated.  |

\* Historical use only – Forms 11, 11B and 4638 are obsolete.

## 14 How to Identify the DLN of the Return

The ideal source for determining the DLN of the return is an up-to-date transcript of the account. However, you can usually rely on the DLN printed on a computer generated notice if it is no more than two or three weeks old.

When analyzing a transcript use the transaction codes, the "X" indicator denoting refile DLNs, and the document code and blocking series to decide where the original return is filed. Transaction Codes 150, 29X, 30X and 421 with 6XX blocking series, are the only codes involving returns. An "X" shown on the transcript to the far right of the DLN indicates that DLN is the refile DLN (or Control DLN) and the original return will ordinarily be found attached to that document. If an account has several DLNs with an "X" indicator, the last one on the transcript will be the refile DLN. If the DLN on a retention register has a "D" indicator then the return has been destroyed.

There are some instances where you also need to look at the document code and blocking series of the DLN to determine whether or not the original return is attached. Document Code 47 identifies an Examination adjustment and is used for TC 30X. Document Code 54 identifies a data processing adjustment and is used for TC 29X; and Document Code 51 identifies transactions transferred into the Master File (for example, prompt or quick assessments).

The following chart can serve as a guideline to help determine which refile DLNs will have original returns attached. Note: If the return cannot be located under a current refile DLN, research a Master File transcript or IDRS for a possible prior refile DLN. Request the return again using the prior refile DLN.

| <b>Doc. Code</b> | <b>Blocking Series</b> | <b>Original Returns Associated</b>                  | <b>Doc. Code</b> | <b>Blocking Series</b> | <b>Original Returns Associated</b> |
|------------------|------------------------|-----------------------------------------------------|------------------|------------------------|------------------------------------|
| 47               | 000-079                | Original/SFR – Non TEFRA                            | 54               | 300-309                | With Original                      |
| 47               | 080-099                | Original TEFRA                                      | 54               | 310-389                | Reserved                           |
| 47               | 100-199                | No Return                                           | 54               | 390-399                | Without Original—BMF               |
| 47               | 200-299                | No Return/BRTVU/RTVUE/ERTVU print                   | 54               | 400-499                | Without Original                   |
| 47               | 300-379                | Electronic Prints                                   | 54               | 500-519                | With Original—IMF                  |
| 47               | 400-479                | Paperless Examined — EGC 5XXX only & TREES Closures |                  |                        | Without Original—BMF               |
| 47               | 600-699                | Original/ELF/SFR                                    | 54               | 520-539                | With Original—IMF                  |
| 47               | 760-769                | Copy/BRTVU/RTVUE Print                              |                  |                        | With Original—BMF                  |
| 47               | 780-789                | No Return                                           | 54               | 540-589                | With Original—IMF                  |
| 47               | 790-799                | Copy/BRTVU/RTVUE Print                              |                  |                        | Without Original—BMF               |
| 47               | 900-999                | EP/EO/GE Copy of Return                             | 54               | 590-599                | With Original                      |
| 51               | 000-099                | Without Original                                    | 54               | 600-619                | Without Original—BMF               |
| 51               | 100-159                | With Original                                       |                  |                        | With Original—IMF                  |
| 51               | 160-199                | With Original (941M or 720M)                        | 54               | 620-629                | With Original—BMF                  |
| 51               | 850-899                | With Original                                       | 54               | 630-639                | Without Original—BMF               |
| 52               | ALL                    | Without Original                                    | 54               | 640-649                | With Original—IMF                  |
| 54               | 00/NSD                 | Without Original*                                   | 54               | 650-699                | With Original                      |
| 54               | 000-049                | With Original                                       | 54               | 700-779                | With Original                      |
| 54               | 050-079                | Without Original                                    |                  |                        |                                    |
| 54               | 100-129                | Without Original—BMF                                | 54               | 780-799                | Without Original                   |
| 54               | 130-139                | With Original—BMF                                   | 54               | 800-909                | With Original                      |
| 54               | 140-149                | Without Original—BMF                                | 54               | 910-919                | Without Original                   |
| 54               | 150-179                | Without Original                                    | 54               | 920-929                | With Original                      |
| 54               | 180-198                | With Original                                       | 54               | 930-939                | Without Original—BMF               |
| 54               | 199                    | Without Original                                    | 54               | 940-949                | Reserved                           |
| 54               | 200-289                | Without Original                                    | 54               | 950-979                | With Original                      |

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| <b>Doc. Code</b> | <b>Blocking Series</b> | <b>Original Returns Associated</b>        | <b>Doc. Code</b> | <b>Blocking Series</b> | <b>Original Returns Associated</b> |
|------------------|------------------------|-------------------------------------------|------------------|------------------------|------------------------------------|
| 54               | 290-299                | Without Original—BMF<br>With Original—BMF | 54               | 980-989                | Without Original                   |
|                  |                        |                                           | 73               | 900-999                | With Original                      |

\* IMF Adjustments (Document 54) made to tax returns that have been scanned into the Correspondence Imaging System (CIS) using Blocking Series 00/NSD (Non-Source Document) will NOT have the original return attached. A CIS returns can be identified by the CIS return indicator ("CIS 1") which is shown below the TC 290 on the taxpayer's account.

## **15 Forms 2275, 4251 and 5546**

Form 2275 is a two-part manually prepared document used for requesting returns. This document should only be used in emergency situations.

Form 4251 is a two-part computer-printed charge-out document which results from the input of a document request into the Integrated Data Retrieval System (IDRS).

Forms 5546, Examination Return Charge-out serves the same purpose as Form 4251.

## **16 Priorities**

When a request is prepared, the requester must indicate if a photocopy is needed, otherwise the original return will be furnished.

The following is a priority list to be used by the files area for pulling returns. Deviation from the list can be made, at the discretion of files management.

- (1) Special EXPEDITE Requests (examples: court cases, TAS, Criminal Investigation).
- (2) Daily requests for returns and documents not yet processed to good tape (examples: Error Correction, Rejects)
- (3) Daily requests for the Questionable Refund Detection Team
- (4) Weekly (cyclic) requests
  - Statistics of Income
  - Refund and Notice Review
  - Unpostables
  - AIMS
  - Internal Notices
- (5) Other requests.

## **17 Requesting Returns Through the IDRS**

### **A. DLN KNOWN**

Refer to IRM Handbook 2.3.17 for proper input format and request codes.



## Input Screen ESTAB D

|    | 1-9                                                                             | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |    |
|----|---------------------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|----|
| 1  | 1234567890123456789012345678901234567890123456789012345678901234567890          |       |       |       |       |       |       |       | 1  |
| 2  | ESTABD3 4 NULLIFY REQ. IND.>5                                                   |       |       |       |       |       |       |       | 2  |
| 3  | DCN> 6 EMP. NUM> 7 MFT> 8 FORM NUM> 9                                           |       |       |       |       |       |       |       | 3  |
| 4  | TAX PERIOD> 10 EMP. PLAN NUM> 11 NAME CONTROL> 12                               |       |       |       |       |       |       |       | 4  |
| 5  | Enter one of the following below: (SC-STOP) or (STATE-CODE) or (ADDRESS-NUMBER) |       |       |       |       |       |       |       | 5  |
| 6  | SC STOP> 13 ST-CD>14 ADDR-NUM> 15                                               |       |       |       |       |       |       |       | 6  |
| 7  | ADDRESS LINE 1> 16 ADDR-STOP> 17                                                |       |       |       |       |       |       |       | 7  |
| 8  | ADDRESS LINE 2> 18                                                              |       |       |       |       |       |       |       | 8  |
| 9  | REMARKS LINE 1> 19                                                              |       |       |       |       |       |       |       | 9  |
| 10 | REMARKS LINE 2> 20                                                              |       |       |       |       |       |       |       | 10 |
| 11 | BOD/AREA NUM>21 MULTIPLE DOCUMENT REQUESTS>_ (Y/N)                              |       |       |       |       |       |       |       | 11 |
| 12 | NOTE 1:                                                                         |       |       |       |       |       |       |       | 12 |
| 13 | BOD/AREA-NUMBER KEY:                                                            |       |       |       |       |       |       |       | 13 |
| 14 | Service Center Employee                                                         |       |       |       |       |       |       |       | 14 |
| 15 | 1 = Campus Employee                                                             |       |       |       |       |       |       |       | 15 |
| 16 | Non-Service Center Employee                                                     |       |       |       |       |       |       |       | 16 |
| 17 | 2 = CI 7 = EXAM-SB/SE 12 = COLL-TEGE                                            |       |       |       |       |       |       |       | 17 |
| 18 | 3 = TAS 8 = EXAM-TEGE 13 = COLL-W&I                                             |       |       |       |       |       |       |       | 18 |
| 19 | 4 = Disclosure 9 = EXAM-W&I 14 = APPEALS                                        |       |       |       |       |       |       |       | 19 |
| 20 | 5 = Customer Assistance 10 = COLL-LMSB 15 = OTHER                               |       |       |       |       |       |       |       | 20 |
| 21 | 6 = EXAM-LMSB 11 = COLL-SB/SE                                                   |       |       |       |       |       |       |       | 21 |
| 22 | NOTE 2:                                                                         |       |       |       |       |       |       |       | 22 |
| 23 | Never input Taxpayer address info in Address or Remarks Field.                  |       |       |       |       |       |       |       | 23 |
| 24 | {Line 24 is reserved for Informational screen messages}                         |       |       |       |       |       |       |       | 24 |
|    | 1234567890123456789012345678901234567890123456789012345678901234567890          |       |       |       |       |       |       |       |    |
|    | 1-9                                                                             | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |    |

## B. Record Element Description

| Item | Line | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | 1    | CC- ESTAB                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2    | 1    | CC MODIFIER- Must be entered and must be D for document request.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 3    | 1    | DOCUMENT REQUEST CODE- Must be entered and must be B, C, E, F, G, I, K, M, O, P, R, S, T, U, V, W or X.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 4    | 1    | TIN INFORMATION FIELD- Must be "J" or a TIN. If TIN is entered, it must meet standard validity criteria.<br><br>When a right-hand bracket "]" is entered in the first position of this field, it indicates that the TIN was entered in the immediately preceding CC ACTON, ENMOD, REINF, SUMRY or TXMOD, and that TIN will be displayed back to the screen. If the request requires research, that TIN will be used. It will also be printed on the Form 4251.<br><br>Note: See IRM 2.3.17.7, Command Code ESTAB—Error Messages, for validity checks of the TIN INFORMATION FIELD. Also see IRM 2.3.17.8, Command Code ESTAB—Consistency Messages. |
| 5    | 1    | NULLIFY REQUEST INDICATOR- Indicates that a previous CC ESTAB request input the same day is to be cancelled. Indicator must be blank or N. Also see IRM 2.3.17, 8, Command Code ESTAB—Consistency Messages.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 6    | 2    | DOCUMENT REQUEST NUMBER FIELD- Must be entered. Must be in the format "nnnnn-nnn-nnnnn-n" for standard 14-digit edited DLN. If the DLN is unknown enter first three digits of DLN. (The first two positions are the D.O. or S.C. Code, the third position is the Tax Class). If the request code is B, positions 14 and 15 of this field must be zeroes. Also see IRM 2.3.17.7, Command Code ESTAB—Error Messages, and see IRM 2.3.17, 8, Command Code ESTAB—Consistency Messages.                                                                                                                                                                 |
| 7    | 2    | EMPLOYEE NUMBER- Optional. If omitted, the completed request will be routed to the terminal operator. Enter if the requestor is other than the terminal operator. See IRM 2.3.17.7, Command Code ESTAB—Error Messages.                                                                                                                                                                                                                                                                                                                                                                                                                             |

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| Item  | Line | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8     | 2    | MFT- must be entered and must be in "nn" format. Whenever the MFT is "52", then the Form Number must be entered as either "706" or "706NA", and the Tax Period must be "000000". See IRM 2.3.17.7, Command Code ESTAB—Error Messages, and see IRM 2.3.17, 8, Command Code ESTAB—Consistency Messages.                                                                                                                                                        |
| 9     | 2    | FORM NUMBER- If entered, use the Form Number of the document being requested. For requests that require Master File research, it must be a tax return that is processed to the Master File. When the Form Number is either "706" or "706NA", then the MFT must be "52", and the Tax Period must be "000000".                                                                                                                                                 |
| 10    | 3    | TAX PERIOD- Must be in the format "nnnnnn", and the fifth and sixth digits must be "01" – "12". The only exception to this guideline is when the Tax Period equals "000000". See IRM 2.3.17.7, Command Code ESTAB—Error Messages, and see IRM 2.3.17,8, Command Code ESTAB—Consistency Messages.                                                                                                                                                             |
| 11    | 3    | EMPLOYEE PLAN NUMBER- must be 001-999 when entered for EPMF. TIN must be present in EIN format if DLN research is required.                                                                                                                                                                                                                                                                                                                                  |
| 12    | 3    | NAME CONTROL- If entered, must meet standard validity criteria. See IRM 2.3.17.7, Command Code ESTAB—Error Messages.                                                                                                                                                                                                                                                                                                                                         |
| 13    | 5    | SERVICE CENTER STOP- If entered, must be used by Service Center employees only. It must contain the Service Center Stop of the requestor. Following the stop number, the two-character State-Code of the requestor should be entered. The state abbreviation should be the last entry on that line. For example: FSC STOP 1234 CA. If an entry is made here items 14, 15, 16, 17 and 18 must be blank.                                                       |
| 14    | 5    | STATE CODE- if entered, item 13 (SC Stop) must be blank. ST-CD is the two-character State Code of the requestor address after entering the requestor's State Code and entering BOD/AREA-NUM (Line 10, Item 20) depress Enter/XMIT on your keyboard. ESTAB will provide a list of addresses for the requestor - follow instructions on line 24 of monitor.                                                                                                    |
| 15    | 5    | ADDRESS-NUMBER- if entered, allows users to retain address information when processing multiple successive ESTAB requests. If an entry is made here, items 13, 14, 16 and 18 must be blank.                                                                                                                                                                                                                                                                  |
| 16    | 6    | REQUESTOR ADDRESS LINE 1- if item 14 (SC CODE) was used to obtain the requestor's address, the Street address will appear on line 6.                                                                                                                                                                                                                                                                                                                         |
| 17    | 6    | REQUESTOR STREET ADDRESS STOP- Put Street Address Stop here. If Street Address Stop is saved from previous ESTABD request, it will be pre-filled when the ESTABD input screen appears.                                                                                                                                                                                                                                                                       |
| 18    | 7    | REQUESTOR ADDRESS LINE 2- if item 14 (SC CODE) was used to obtain the requestor's address, the City, State and Zip Code will appear on line 7.                                                                                                                                                                                                                                                                                                               |
| 19-20 | 8-9  | REMARK LINES- These lines should be used to provide additional information to the individual searching for your requested information. Whatever is input in these fields will print on the Form 4251 in the same format as it was input. Exceptions: Special Characters such as, "?", "!", ",", and "=" will print as a blank space.<br>For documents not in DLN order and kept on the Alpha File, use the full Taxpayer's name and TIN in the Remarks line. |
| 21    | 10   | BOD/AREA NUMBER- must be entered. Must be numeric. Valid codes are 1 through 15.                                                                                                                                                                                                                                                                                                                                                                             |
| 22    | 10   | MULTIPLE DOCUMENT REQUESTS- Enter Y to make multiple document requests against a single taxpayer account. When you transmit the request, the fields for the additional requests will appear on the lower half of the screen.                                                                                                                                                                                                                                 |

Note: ESTABD does not support Universal Access.

### C. Request Codes

| Code | Purpose                                                                                                                                                                                                                                                                                                                                                                             |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B    | Causes the words "ENTIRE BLOCK" to print below the DLN and causes the serial number of the DLN to be suppressed. It requests the files charge-out and forwards a complete block of documents. Request Code B is authorized by current IRM Handbook procedures to request blocks of original documents. For further information, refer to IRM 3.5.61, Files Management and Services. |
| C    | This request code causes the words "COPY ALL" to print below the DLN on Form 4252. It requests a copy                                                                                                                                                                                                                                                                               |

of all of a return or other document.

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| E   |                                                                                                                                                                                                                                                                                                                                                                                                                                 | # |
| F   | This request code causes the word "FOLLOWUP" to print below the DLN on the Form 4251. Use it when requesting an original document that you have already requested once, if you have not received any reply to your first request.                                                                                                                                                                                               |   |
| G   | This request code causes the words "GAO FINANCIAL AUDIT" to print below the DLN on the Form 4251.                                                                                                                                                                                                                                                                                                                               |   |
| I   | This request code causes the word "INFORMATION" to print below the DLN on the Form 4251. It requests the files to provide information from a return or other document. The information needed should be specified in the Narrative portion of CC ESTAB.                                                                                                                                                                         |   |
| K   | This request code causes the words "COPY-SEE NOTE" to print below the DLN on Form 4251. It requests that only a specified part or parts of a return be copied. The parts needed should be specified in the Narrative portion of CC ESTAB.                                                                                                                                                                                       |   |
| MUV | These request codes are reserved for specified use by management. Do not use them unless so directed.                                                                                                                                                                                                                                                                                                                           |   |
| O   | This request code requests an original document. The word "ORIGINAL" is printed before the DLN on the Form 4251. Request Code O may be input for a request for tax returns only, unless the requestor is authorized to receive the originals of documents other than tax returns. Refer to IRM 3.5.61, Files Management and Services. With this exception, use request codes C, K, P or I for documents other than tax returns. |   |
| P   | This request code causes the words "COPY-PAGE 1" to print below the DLN on Form 4251. It requests a copy of the first page only of a return or other document.                                                                                                                                                                                                                                                                  |   |
| R   | This request code is used for reimbursable photocopy requests received from taxpayers. The words "REIMBURSABLE COPY" are printed below the DLN on the Form 4251.                                                                                                                                                                                                                                                                |   |
| S   | This request code is used for requesting the scanning of paper documents into CIS. The words "COR. IMAGING SYSTEM" are printed below the DLN on the Form 4251.                                                                                                                                                                                                                                                                  |   |
| T   | This request code is used to recharge documents. The word "RECHARGE" is printed below the DLN on Form 4251.                                                                                                                                                                                                                                                                                                                     |   |
| W   | This request code indicates a request only for a W-2. The words "W-2 ONLY REQUEST" are printed below the DLN on Form 4251.                                                                                                                                                                                                                                                                                                      |   |
| X   | This request code is used to request a print of a CIS scanned document. The words "CIS PRINT REQUEST" are printed below the DLN on the Form 4251.                                                                                                                                                                                                                                                                               |   |

#### D. DLN UNKNOWN

Oftentimes, the TIN is not known for a "block of documents" request. Only in those instances would the requestor dummy the TIN information field using the following guidelines:

- (a) EINs — 07-0000000  
SSNs — 000-00-4320  
The underlined portions contain the required values. The non-underlined portions are the suggested numeric values.
- (b) Use an appropriate File Source for the type of document being requested.

Use Request Code C, E, F, G, I, K, O, P or R for Master File documents when the DLN is unknown.

#### E. Alpha Filed

| Form  | List of Alpha Filed Documents:                                                                                                         |
|-------|----------------------------------------------------------------------------------------------------------------------------------------|
| 11-C  | Special Tax Return and Application for Registry-Wagering                                                                               |
| 706   | United States Tax Return (Before July 1973).                                                                                           |
| 709   | United States Gift Tax Return.                                                                                                         |
| 843   | Claims (no DLN)                                                                                                                        |
| 957   | U.S. Information Return by an Officer, Director, or U.S. Shareholder with respect to a Foreign Personal Holding Co. (Processed in PSC) |
| 958   | U.S. Annual Information Return by an Officer or Director with respect to a Foreign Personal Holding Co. (Processed in PSC)             |
| 1040C | U.S. Departing Alien Income Tax Return                                                                                                 |
| 1040X | Amended U.S. Individual Income Tax Return (no DLN)                                                                                     |
| 1041A | Trust Accumulation of Charitable, etc., Amounts (Processed in PSC)                                                                     |
| 1065  | U.S. Partnership Return of Income                                                                                                      |
| 1120X | Amended U.S. Corporation Income Tax Return (no DLN)                                                                                    |

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| <b>Form</b> | <b>List of Alpha Filed Documents:</b>                                                                                                                     |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1128        | Application for Change in Accounting Period                                                                                                               |
| 2031        | Waiver Certificate to Elect Social Security Coverage (Ministers)                                                                                          |
| 2063        | U.S. Departing Alien Income Tax Statement                                                                                                                 |
| 2119        | Sale or Exchange of Principal Residence                                                                                                                   |
| 2290        | Federal Use Tax Return on Highway Motor Vehicles (Before July 1973)                                                                                       |
| 2553        | Application to File 1120S Prior to January 1, 1975                                                                                                        |
| 2555        | (Loose) Statement to Support Exemption of Income Earned Abroad                                                                                            |
| 2950        | (Loose) Statement in Support of Deduction for Employees Pension, Profit Sharing, Trust or Annuity Plan if no return is filed                              |
| 3115        | Application for Change in Accounting Periods                                                                                                              |
| 3206        | Information Statement by United Kingdom Withholding Agents Paying Dividends, from U.S. Corp. to Residents of the U.S. and certain Treaty Countries. (PSC) |
| 3491        | Consumer Cooperative Exemption Application                                                                                                                |
| 3520        | Creation of Transfers to Certain Foreign Trusts                                                                                                           |
| 3975        | Mailing List Information                                                                                                                                  |
| 4250        | Campus Report of Large IMF TDAs                                                                                                                           |
| 4361        | Application for Exemption from Self-Employment by Clergymen                                                                                               |
| 4415        | Exemption for Self-Employment Tax (Public Official)                                                                                                       |
| 4876        | Election is to be Treated as a DISC (Form 1120)                                                                                                           |
| 8282        | Donee Information Return                                                                                                                                  |
| 8606        | Non-deductible IRA Contributions, IRA Basis and Non-taxable IRA Distributions                                                                             |
|             | EPA Form 3300-3                                                                                                                                           |
|             | Undelivered IMF Returns (unsigned)                                                                                                                        |
|             | VS-3 (Government of Netherlands Antilles)                                                                                                                 |

The following procedures using CC ESTAB should be followed to request all Alpha filed returns. (See IRM 2.3.17 for valid format entries and request codes.)

|     |                     |
|-----|---------------------|
| 1   | ESTABDO012-1234567N |
| 2   | 086                 |
| 3** | EMPLOYEE NUMBER (N) |
| 4   | 12 1042             |
| 5   | 198912              |
| 6   | HENR                |
| 7   | TP JOHN HENRY       |
| 8   | 392 HOWARD          |
| 9   | BURLINGTON, VT      |
| 10  | NMF                 |

See previous example for explanation of lines 1 through 6.

\*\*To delete a request, input an "N" after the Employee Number on Line 3.

The taxpayer's name, address and specific DLN, if known, must be entered in the Remarks Section.

For NMF documents, enter the TIN in the remarks if known, and enter "NMF" in the remarks section.

If the request is for a PRE-ADP document retained under a DLN other than the standard 14 digit DLN, enter in the Remarks Section: PRE-ADP DLN Chargeouts

#### **F. Steps to Take When Return is Charged Out**

- Check the DLN for correctness. The most frequent problem is transposition of digits.
- Read the notations placed on the request by Files personnel. For example, a return may not be available because it is being processed under a different SSN or EIN, or the person who has the return may not be able to release it. From the data given determine when to resubmit the request.
- Check for a new refile DLN when chargeout information reflects a function responsible for making corrections to the taxpayer's account. Campus functions most likely to do so are Examination, Adjustments, Statute, and Technical. However, adjustments also may be made in Notice Review, Wage Correction, Special Processing

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- functions, and some areas of Accounting.
- (d) Returns that are charged to Campus returns processing functions, such as Unpostables, Rejects, or Error Correction, are usually corrected fairly quickly and returned to Files for refiling. Resubmit these requests within two weeks.
- (e) In the event the return is charged-out and the requester has a lower priority than the person who has possession of the return, the form will be noted to show in the "Remarks" section as to who has the return and why it cannot be released. (See.11 Priorities this section and Section 1 page 1-1 for abbreviations.)
- (f) Other possible notations follow below:

| <b>Notation</b>                           | <b>Definition</b>                                                                                                                                                                              |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Blocking Missing (BNIF)                   | There is no block or block misfiled. Recheck for DLN error.                                                                                                                                    |
| CPs 36 and 36A                            | Duplicate filing. Return charged out. (IMF Notice)                                                                                                                                             |
| CPs 193 and 193A                          | Duplicate filing. Return charged out. (BMF Notice)                                                                                                                                             |
| CP 436                                    | Duplicate filing. Return charged to Adjustment Section—RMF.                                                                                                                                    |
| CP ( ), Cycle 19 7411, or Date of Notices | Return was pulled for action in areas, such as Notice Review, Special Processing, Wage Correction, and Adjustments.                                                                            |
| No Record (NR)                            | Used by Research to indicate that there is no record of a particular transaction, usually a tax return, for a given taxpayer.                                                                  |
| I/S 8252                                  | Microfilm Index and Settlement Registers were checked through Cycle 198252. NR I/S 8252 means no record of the desired information through Cycle 198252.                                       |
| A/R 8252                                  | The microfilm Accounts Register was checked through Cycle 8252, and any information found is attached. NR A/R 8252 means no record of the desired information through Cycle 198252.            |
| NRA 8252                                  | Noted only on requests received without a Social Security Number (SSN) or Employer Identification Number (EIN). The microfilm alpha register was checked and the taxpayers name is not listed. |
| Per Block Sheet                           | This information is taken from Form D813 or 1332.                                                                                                                                              |

#### **G. Employee Assignment Number**

- (a) A ten digit number is assigned to every authorized terminal operator. All 10 numeric digits are required unless otherwise stated under a particular command code.
- (1) The first and second digits denote the Campus or File Location Code.
- (2) The third, fourth and fifth digits denote the organizational function. See below for valid IDRS organization codes.
- (3) The last five digits denote the individual Employee Number.
- (b) The valid IDRS Organization Codes assigned in the Area offices are:

| <b>Code</b> | <b>Definition</b>                                                                                             | <b>Code</b> | <b>Definition</b>                                              |
|-------------|---------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------|
| 000         | Not Used                                                                                                      | 910-919     | Reserved                                                       |
| 001-099     | Archive Files                                                                                                 | 920-929     | Inspection                                                     |
| 100-299     | Collection Division                                                                                           | 930-939     | Not Used                                                       |
| 299         | Collection cases monitored by the Special Procedures function (SPf) and the Collection Support function (CSf) | 940-949     | Reserved                                                       |
| 300-399     | Reserved                                                                                                      | 950-954     | Computer Services/Information Systems Division                 |
| 400-599     | Taxpayer Service Division                                                                                     | 955-959     | Training                                                       |
| 600-799     | Examination Division                                                                                          | 960-964     | District Counsel                                               |
| 800-824     | Reserved                                                                                                      | 965-979     | Appeals                                                        |
| 825-849     | Employee Plans/Exempt Organizations                                                                           | 980-989     | Problem Resolution Program                                     |
| 850-899     | Criminal Investigation Division                                                                               | 990-994     | Disclosure Officer                                             |
| 900-999     | Miscellaneous                                                                                                 | 995-998     | National Office and EST (Enterprise Systems Testing) Personnel |
| 900-904     | Resources Management                                                                                          | 999         | NOT USED (TeleTax)                                             |
| 905-909     | Adjustment Branch                                                                                             |             |                                                                |

Any line marked with # is for official use only

## 18 Attachments to Returns

Many functions have items of correspondence, history files, etc., that need to be attached to returns when there is no need to examine the return involved. Only essential items should be attached since file space is very limited.

- (1) If the return has not posted to the Master File but the association of an attachment is deemed necessary the input of a TC 930 may be appropriate. See IRM 102.4.
- (2) There are three restrictions to the use of TC 930.
  - (a) The TC 930 should not be input for a tax return after the return due date as extended unless it is known the return has not posted and should post in the near future.
  - (b) Absolutely no TC 930s should be input more than 36 cycles after return due date as extended or if TC 59X has posted.
  - (c) A TC 930 cannot post and should not be input more than one year in advance of the return due date.
- (3) If IDRS is not available, a Form 3177 should be prepared in accordance with IRM 3.11.70.
- (4) If the latest DLN is known, prepare necessary form, attach it to the front of the attachment item and route it to Campus Files.
- (5) If the attachment must be associated with the return, state this in the remarks section of your input document.
- (6) When Files receives the attachment form or push code notice (generated at the Master File when both the TC 930 and TC 150 have posted), they will associate the attachment with the return indicated. If the return is charged out, they will flag the attachment and leave it in the block to be associated when the return is refiled. There are three exceptions to the flag procedure. The push code notice shows "no record" of the return, the notices shows "not liable—TC 590/591 has posted" or the initiator has indicated that the item must be attached and the return is charged out, the attachment items will be returned to the initiator.

## User Notes