

Section 8C - Master File Codes - Source, Reason, Hold, Priority, Item Adjustment & Credit Reference, NMF Abstract, Underreporter Process, No Merge Reason, EP Merge Fail Reason, TC 971 Action, Master File, and IDRS Location

1 Nature of Changes

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2 Source Codes, Reason Codes, Hold Codes and Priority Codes

(1) IMF Source Codes

Use with TC 29X. This is a required field. The source code (SC) chooses the beginning explanation appearing on the taxpayer's adjustment notice with the reason code (RC) completing the statement. (See IRM 21.6.7-1) Valid codes are:

Source Code	Literal
0	SC 0 generates; it is NOT necessary to enter SC 0. Used for freeze release, claim disallowance, or when RC 15, 54, 93, 96 (TY 2000), 97, or 98 is input.
1**	As you requested, we changed your account for [YYYYXX] to correct your [RC].
2**	We changed your [YYYYXX] account to correct your [RC].
3**	Because of recent changes in tax laws, rulings, or regulations, we changed your [YYYYXX] tax return to correct your [RC].
4**	We changed your tax account for [YYYYXX] to correct an error we made. We apologize for any inconvenience we caused. The change will correct your [RC].
5	We changed your tax account for [YYYYXX] because you requested a tentative carryback or restricted interest claim. (No RC is used.)
6	You made a mistake on your [YYYYXX] account. We corrected the error when we adjusted your [RC].
7	All or a portion of your Federal Income Tax Refund offset which was previously applied to an outstanding child support or federal agency debt is now being reversed because (RC). NOTE: Only use SC 7 with RCs 86, 87, 89-91
8	Thank you for contacting the Taxpayer Advocate Service (TAS). If you experienced any inconvenience, we apologize. We changed your [YYYYXX] account to correct your [RC].
9	We contacted you twice but have no record of receiving your response. Your [YYYYXX] tax return does not report the same income or deductions reported to us by your payers or trustees, so we changed your tax account to correct your [RC].

Note: SCs marked with two asterisks (**) print in Spanish when the filing requirement is '7'.

Source codes are broken out as follows:

- "Freeze Release". Leave blank whenever TC 290 is for zero amount and no reference numbers are input. (Use to refile returns and release freezes)

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- “Taxpayer Initiated”. Use “1” when: The taxpayer initiates request for adjustment. Include unsolicited claims; CP36’s other than CP36’s listed below.
- “IRS Notice”. Use “2” when: Any notice (either sent to the TP or internal) is generated on the same issue. The account could be in any status, with any module balance (zero, debit, or credit). Include CP36’s where the TP files amended returns as the result of prior IRS notice, such as a math error notice.
- “Legislation”. Use “3” when: Any adjustment action is required because of new legislation either makes an issue effective retroactively or laws were passed too late to include the changes on current forms. Include any protective claims held pending Tax Court decisions.
- “IRS Error”. Use “4” when: The adjustment is the result of any error made by an IRS employee. The account could be in any status, with any module balance. It does not matter if the taxpayer pointed out this error, or whether IRS discovered it before taxpayer contact.
- Tentative Carryback (TCB/Restricted Interest). Leave blank, SC “5” will automatically generate whenever TCs 294, 295, 298 or 299 are input.
- “Use “6” when the adjustment is the result of the TP making a math error on the claim/Form 1040X/Duplicate filing. The notice (if one is sent to the TP) will include the math error 60 day appeal rights. DO NOT use “6” for an adjustment based on the TP’s response to a previous math error notice.
- Source Code “7” will apply only to Debtor Master File (DMF) cases. Valid with Reason Codes 86/87/89/90/91 only.
- Source Code “9” is used by Underreporter Function. TC 29X, B/S 650-679.
- If more than one code applies, use the highest numeric code (e.g., if “1” and “4” apply, use “4”).

(2) IMF Reason Codes

Use with TC 29X. This is a required field. One reason code (RC) is required; up to 3 may be input. There are 4 RC field positions on CC ADJ 54; however, the 4th position is reserved for a Penalty Reason Code (PRC) (explained in Section 10). The RC completes the explanation for an adjustment in a notice sent to the taxpayer. (See IRM 21.6.7-1) Valid codes are:

Reason Code	Description
FILING STATUS/EXEMPTIONS	
001	Filing Status To Single
002	Filing Status To Married Filing Joint Return
003	Filing Status To Married Filing Separate Return
004	Filing Status To Head Of Household
005	Filing Status To Qualifying Widow(er) With Dependent Child
006	Total Exemption Amount
040*	Bona Fide Or Physical Presence Test
NOTE: Use RC for new filing status; e.g., single to HOH - use RC 004	
INCOME	
007	Income For Wages, Salaries, Tips, Etc.
008	Interest And/or Dividend Income
012	Business Income (Or Loss)
013	Investment Gain (Or Loss)
014*	Foreign Earned Income Reported On Form 2555
016	Pensions And Annuities
017	Nothing Prints On The CP 21/22. Note: Beginning 10/1/2002, Reintroduce RC 017 For Tracking Purposes Only. Used With RC 053 When Adjusting An Account Based On A CP 27 or CP 09. Previously, RC 017 Was Used Only For Tax Year 1993 For OBRA.
018	Schedule E Income (Or Loss)
019	Farm Income (Or Loss)

Reason Code	Description
020	Unemployment Compensation
021	Other Income
022	Total Income
029	Taxable Social Security Benefits
042**	Ingreso Por Cuenta Propia
ADJUSTMENTS TO INCOME	
025	Amount Claimed As Payment Made To A Qualified Retirement Plan
027	Penalty On Early Withdrawal Of Savings
030	Adjustments To Income
031*	Foreign Earned Income Exclusion
032	Adjusted Gross Income
052	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Primary Taxpayer)
058	ROTH IRA election to reflect that the total taxable conversion amount will be reported and any tax due paid over 4 years (Primary Taxpayer)
059	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Secondary Taxpayer)
060	ROTH IRA election to reflect that the taxable conversion amount will be reported and any tax due paid over 4 years (Secondary Taxpayer)
083*	Income Exempt Per Tax Treaty
084*	Scholarship Or Fellowship Exclusion
094*	Net Operating Loss Carryback Or Carryforward
TAX COMPUTATION	
033	Additional Taxes From Form 4970, 4972 Or 8814
034*	Dual Status Tax
043	Schedule D Note: Use RC 043 For Schedule D Tax Computation Change; Use RC 013 For Schedule D Investment Gain (Or Loss).
046	Schedule J (Prior To 1999, RC 046 Was Used For Recomputing Prior Year Investment Credit.)
070*	Zero Bracket Amount
075	Taxable Income
076	Schedule A
092	Standard Deduction
124	Schedule L, Standard Deduction for certain filers
136	Additional Medicare Tax
137	Net Investment Income Tax
OTHER TAXES	
024**	Uncollected Social Security and/or Medicare Taxes
037*	Non-Effectively Connected Tax
038*	Backup Withholding
044**	Self-Employment Tax
045	Alternative Minimum Tax
047	Social Security Tax On Tip Income Not Reported To Employer Or Uncollected Employee Social Security Tax RRTA Tax On Tips
048	Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts
049	Total tax Note: Wording changed 1-1-2003. Previously read: "Advance Earned Income Credit (EIC) payments received."
050	Schedule H, Household Employment Taxes
095*	Tax Computation Using The 30% Statutory Rate Or Reduced Treaty Rate
136	Additional Medicare Tax
137	Net Investment Income Tax
153	Shared Responsibility Payment (ACA)
154	Shared Responsibility Payment (Compliance use only) (ACA)

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Reason Code	Description
AFFORDABLE CARE ACT (ACA)	
151	Premium Tax Credit
152	Excess Advance Premium Tax Credit Repayment
153	Shared Responsibility Payment
154	Shared Responsibility Payment (Compliance use only)
CREDITS	
035	Education Credit - See IRM 21.6.3.4.1.5
036	Tax Credits
041*	Alternative Minimum Tax Foreign Tax Credit
063*	Virgin Island Credit On Form 8689
072	Health Insurance Credit
102	TETR – Adjusting the Account - See IRM 21.6.3.5.14.2
105	Making Work Pay and Government Retiree Credit – See IRM 21.6.3.4.2.13
	Adjusting 2008 RRC – See IRM 21.6.3.4.2.12.7
	Refundable Credit for Prior Year Minimum Tax – Form 8801 – See IRM 21.6.3.4.1.25
108	Making Work Pay and Government Retiree credit - If government retiree credit of \$250 is taken
111	Making Work Pay and Government Retiree credit - If government retiree credit of \$500 is taken
	Education Credit – See IRM 21.6.3.4.1.5
	Making Work Pay and Government Retiree Credit – See IRM 21.6.3.4.2.13
	Adjusting 2008 RRC – See IRM 21.6.3.4.2.12.7
	Refundable Credit for Prior Year Minimum Tax – Form 8801 – See IRM 21.6.3
	TETR – Adjusting the Account - See IRM 21.6.3.5.14.2
FIRST TIME HOMEBUYER CR (FTHBCR)	
109	First Time Homebuyer Credit - 2008 Credit required to be repaid
110	First Time Homebuyer Credit - 2009 Credit required to be repaid
112	Requirement to repay the FTHBC waived. This is forgiveness for taxpayers who had a loss when the house was sold or who are only required to pay back part of the credit.
113	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness for taxpayers who had a loss on the house due to natural disaster.
114	Repayment of the First-Time Homebuyer Credit. This is for taxpayers who converted their home to rental or business use.
115	First-Time Homebuyer Credit transferred to spouse. Transfer to spouse requested on Form 5405, First-Time Homebuyer Credit and Repayment of the Credit.
116	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the primary taxpayer is deceased.
117	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the secondary taxpayer is deceased.
118	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness when both taxpayers are deceased.
119	Repayment of First-Time Homebuyer Credit. Used when updating the primary entity section.
120	Repayment of First-Time Homebuyer Credit. Used when updating the spouse's entity section.
121	Internal Use Only. Used to adjust the primary First-Time Homebuyer Credit year. NOTE: when adjusting both the primary and secondary year, Use RC 000. When the adjustment posts to Masterfile RC 000 drops off.
122	Internal Use Only. Used to adjust the spouse's First-Time Homebuyer Credit year. See the note in RC 121 above.
123	Repayment of First-Time Homebuyer Credit. This updates the joint entity section.
125	First-Time Homebuyer Credit - this is for the repeat home owners up to \$6,500
126	First-Time Homebuyer Credit - this is for the military, foreign service, or intelligence community
127	First-Time Homebuyer Credit waived. This is for members of the military, foreign service, or intelligence community.
128	First-Time Homebuyer Credit for homes purchased by first time homebuyer without binding contract attached.
129	First-Time Homebuyer Credit for homes purchased by long time residents without binding contract or 5 out of 8 year's documentation attached.
130	Income Exclusion for Loan Forgiveness for Health Professionals
132	Joint FTHBC repaid via separate returns, or separate credits repaid via joint return.

Reason Code	Description
133	Repayment of the FTHBC. This is for taxpayers whose home was destroyed, condemned, or disposed of under threat of condemnation, and had a gain.
PAYMENTS	
051	Total Federal Income Tax Withheld
053	Earned Income Credit (Allowance/Increase/Decrease))
054	Earned Income Credit (Disallowance Only). Used With A Source Code 0 And Reads: "Your Claim For Earned Income Credit Is Not Approved. You Will Be Sent A Separate Letter Formally Disallowing Your Claim."
055	Excess Social Security Tax Or RRTA Tax Withheld
057	Regulated Investment Company Credit
061	Payments And/Or Credits
069*	Form 8288 Or Section 1446 Withholding
039*	Social Security Tax Withheld Based On Your Visa
130	Income Exclusion for Loan Forgiveness for Health Professionals
PENALTIES/FEE/INTEREST	
023	Interest charged. We reduced the interest because you were located in a Presidentially Declared Disaster Area. We eliminated the interest charged during the time period for which an extension of time to file returns and pay taxes was granted. Caution: For 1996 (and subsequent) - RC 023 is used ONLY for Legislative interest abatement for taxpayers in Disaster areas; see IRM 20.2 (Interest). Note: Previously, RC 023 was used only for tax year 1993 for OBRA.
062**	Penalty Adjustment Due To Reasonable Cause (Interest Is Charged On Any Unpaid Tax And May Not Be Removed For Reasonable Cause) Note: Use RC 062 only when PRC is in the " Reasonable Cause " category.
064	Nothing prints on the CP 21/22. Note: Reconsideration No-Response
065**	Penalty Charge Note: Use RC 065 only when PRC is NOT in the " Reasonable Cause " category.
066	Nothing prints on the CP 21/22. Note: Reconsideration Disallowed in Full
067	Nothing prints on the CP 21/22. Note: Reconsideration Disallowed in Part
068	Nothing prints on the CP 21/22. Note: Reconsideration Allowed in Full
071	Reserved. Note: Previously "Reduction de penalidad"; now use RC 065.
073	Assessment Of Fee
074	Interest Charges
077	Reserved. Note: Previously "Reduccion de interes"; now use RC 074.
080	Nothing prints on the CP 21/22. Note: Claim Disallowed In Full
081	Nothing prints on the CP 21/22. Note: Claim Disallowed In Part
082	Nothing prints on the CP 21/22. Note: Claim Allowed In Full
176	Home Grant Penalty and Interest Free Adjustment
177	Home Grant with Carryback Criteria Penalty and Interest Free Adjustment
Note: RCs 080, 081 and 082 are reserved for Ministerial interest abatements claims; report purposes only.	
TREASURY OFFSET PROGRAM	
086	An Injured Spouse Claim Was Filed, Requesting A Refund Of The Non-obligated Spouse's Share Of The Amount Applied Against The Non-tax Debt. Note: Use RC 086 only with SC 7.
087	We have corrected a math or processing error on your return. Note: Use RC 087 only with SC 7.

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Reason Code	Description
089	The Offset Was Done In Violation Of The Automatic Stay Of Bankruptcy. Note: Use RC 089 only with SC 7.
090	The Offset Resulted From A Payment Which Was Specifically Intended For Application To An Outstanding IRS Balance. Note: Use RC 090 only with SC 7.
091	Based On The Superseding Tax Return You Filed. We Have Adjusted The Tax, Withholding, Or Credits Reported On Your Original Tax Return. Note: Use RC 091 only with SC 7.
SPANISH REASON CODES	
042**	Ingreso Por Cuenta Propia (Self-Employment Income)
044**	Contribucion Por Cuenta Propia (Self-Employment Tax)
062**	Penalidad Pagadera Por Causa Razonable (Penalty Adjustment Due To Reasonable Cause)
065**	Penalidad Pagadera (Penalty Charge)
099**	Informacion De Cuenta (Account Information)
MISCELLANEOUS AND SPECIAL PROJECTS	
009	Refund Hold Program
010	Refund Hold Program
011	Refund Hold Program
015	We made an error figuring the allowable rate reduction credit on your 2001 Form 1040, line 47; Form 1040A, line 30; or Form 1040EZ, line 7. We apologize for the error and we're correcting the mistake. If the correct credit results in an overpayment on your 2001 tax return, we will send you a check or notify you if the overpayment was applied to another tax liability. The Treasury's Financial Management Service may reduce your check if you are past due in payments for child support or debts to other federal agencies. You do not have to take any further action on this matter. If you receive a check, do not report the overpayment as income on your 2002 federal tax return. Note: RC 015 as it appears above is generated for tax year 2001 as part of recovery for the Rate Reduction Credit. Previously, RC 015 was used only for tax year 1993 for Omnibus Budget Reconciliation Act (OBRA).
071	RC 071 used in the second RC position with TC 290 .00 Credit Reference Number (CRN) 338 TY 2002, indicates the maximum ACTC was computed with no limitation. This will determine what is on the Vendor Notice 1319. RC 071 will also print the following message if a CP 21/22 notice is issued: "Recent tax law changes increased the amount of Child Tax Credit you can show on next year's tax return. We used the information shown on your 2002 tax return to figure the increase. You will receive a separate notice explaining this credit." A CP 21/22 notice will only be generated during the systemic posting of the ACTC if any or all of the credit is applied to the 2002 module, or credit elect occurs. RC 071 in the second RC position and 00 through 99 in the first RC position, with TC 290.00 TY 2002---used to provide information to TRIS; no notices (master file or vendor) issued on these accounts.
072	Health Coverage Tax Credit
077	RC 077 will only be used on the reversal of ACTC (systemic and manual) not refunded prior to December 31, 2003. For TY 2002 RC 077 reads: "We reversed the Advance Child Tax Credit on your 2002 tax account since it was not refunded to you by December 31, 2003, as the law requires. We are sorry the refund was not issued in time to meet this requirement."
079	RC 079 used in the second RC position with TC 290.00 CRN 338 TY 2002, indicates the credit was reduced due to the tax liability and earned income limitation. This will determine what is on the Vendor Notice 1319. RC 079 in the second RC position and 01 through 99 in the first RC position, with TC 290.00 TY 2002---used to provide information to TRIS; no notices (master file or vendor) issued on these accounts. Indicates the amount computed for ACTC was less than \$10.
085	Refund status. Based on a review of your account or on the information you provided, we are releasing your overpayment. Your overpayment will be refunded unless you have other outstanding liabilities.
093	Immediate Tax Relief credit — RELIEF Act 2001 For tax year 2000 (ONLY): RC 093 is generated if the TC 290 .00 CRN 338 was systemically reversed (cycle 200151 or 200152). RC 093 can be manually input; SC 0 generates. For tax year 2000, RC 093 reads: "We reversed the Immediate Tax Relief credit on your 2000 tax account since it was not refunded to you by December 31, 2001, as the law requires. We are sorry

Reason Code	Description
	the refund was not issued in time to meet this requirement." Economic Stimulus Act of 2008 Economic Stimulus Act H.R. 5140. For Tax Year 2007 Only. RC 093 is generated if the TC 290 .00 CRN 338/256/257 was systemically reversed (Cycle 200852). RC 093 can be manually input in certain situations; SC 0 generates. See IRM . For Tax Year 2007, RC 093 reads: We are required by law to mail the Economic Stimulus Payment by December 31, 2008. We could not issue the check by this date so you will not get the payment based on your 2007 tax account. However, you may be able to claim a credit on your 2008 Federal return.
096	<u>Wording for 2001 Rate Reduction Credit:</u> tax relief credit Note: For tax year 2001, use RC 096 with the appropriate SC and any other appropriate RCs. <u>Wording for 2000 Immediate Tax Relief Credit:</u> We applied a credit to your 2000 tax account due to new legislation. We used (offset) all or part of your credit to pay your past due Federal tax as the law requires. We will send a separate notice to you about the offset. Note: For tax year 2000, RC 096 generates ONLY with the systemic posting of TC 290 .00 CRN 338 (DLN of NN254-999-05099-1). For Tax Year 2007: RC 096 is used when correcting account information. Use RC 096 with the appropriate SC and any other RC's. RC 096 reads: Economic Stimulus Payment. For Tax Year 2008: RC 096 is used when correcting account information. Use RC 096 with appropriate SC and any other RC's. RC 096 reads: Recovery Rebate Credit.
097	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim disallowed.
098	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim allowed.
099**	Account Information Note: Use on CC ADJ54 ONLY when RCs above do not apply. Also, RC 099 generates if an invalid RC is selected.
100	Form 1040NR Filing Requirement
101	Form 1040 Filing Requirement
106	Refundable Education Credit
135	2010 Gulf Region Oil Spill
Reserved: RCs 009, 010, 011, 024, 026, 028, 056, 078, 88, 117 through 199, and 215 through 219.	
NOTE: Reserved RCs - Do not use on CC ADJ54 - 024, 026, 028, and 088. * RCs marked with one asterisk will be used by Philadelphia Campus when adjusting International accounts. ** RCs marked with two asterisks print in Spanish when the entity filing requirement is '7'. RC 042 prints in Spanish only.	

(3) Hold Codes

Use this code with TC 29X or TC 30X (Doc Code 54 or 47) when it is desired to prevent or delay the issuance of a refund and/or notice, such as when a particular adjustment action is cycled, or when a correction is being made to an account without the taxpayer's knowledge. Valid codes are:

Code	Action
0	No Hold Code
1	If net module balance after posting is credit, holds credit until: Doc. Code 24 or 34 posts, TC 820 or 830 posts, TC 29X or 30X posts, Doc. Code 51 with secondary TC 300 posts, or total module balance becomes zero or debit. Set — K freeze.
2	Same as "1" but holds notice and credit.
3	Prevents the issuance of the adjustment notice for the adjustment transaction on which it is entered. It does not prevent the issuance of any other notice.
4	Same as "1" except that a notice will not be issued at any time. MFT 61 and 63 only: suppresses CP243
5	MFT 61, 63 only: suppresses CP 243. If both hold Codes 4 and 5 should be used, use hold Code 4.

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(4) Priority Codes

These codes must be used in order to post adjustments (Doc Code 47 or 54) to the Master File when certain module conditions exist. Failure to use the priority code when specified will cause the transactions to unpost, causing erroneous notices, refunding or billing especially in cases where multiple adjustments and/or credit transfers are being processed. If an adjustment needs a priority code it may indicate that Collection, Examination, or Statute should be consulted. It may also question the validity of a tax abatement, i.e. an abatement of tax on a return with a Collection Field Function Secured Return Code, no math error code, and the module is in Status 60 is questionable insofar as the return was assessed as filed, filed late, and contained the information that the taxpayer wanted the Revenue Officer to see.

Code	Action (Doc Code 54; TC 29X)	
1	Use priority code 1 when adjusting tax with TC 290, 291, 298 or 299 and unreversed TC 420, Examination Indicator, TC 420 or TC 424 Examination Request is present. Failure to use the priority code will cause the adjustment to unpost (UPC 330 or 160). A TC 290 for zero amount without credit reference number 766 or 806, will post without a priority code. NOTE: TCs 290/298 without Credit Reference Number 766 or 806 will post without priority code 1 when an open TC 420 is present. Use also if both codes 1 and 8 are required to adjust an account.	
2	Use when both priority codes 1 and 3 are required to adjust an account. Use when assessing tax (TC 290/291) per delinquent return when module contains an SFR.	
3	Use when inputting an adjustment which is IRS initiated when considering the 45 or 180 day interest-free period.	
4	Use with manual release of the BMF offset-out Q freeze on transaction code 290 for zero amount. (No secondary transaction codes or reference numbers are valid with input). For IMF or BMF priority code 4 is only valid for statute unit employees with unit number in the range 569-574.	
5	Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued, unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.	
6	Used to release a math error freeze only.	
7	Use with adjustments in block 740-769 to have an unsubstantiated math error protest sent to Examination. Also, use with an adjustment in block 700-739 when the protest is substantiated and there is an unreversed TC 576 in the module. TC 470 CC 94 must be present for priority Code 7 to post.	
8	Use with TC 29X transactions to bypass UPC 158 and 180 (IMF) and UPC 328 (BMF) analysis on original input. Used when adjusting TC 806/807 if a prior TC 17X transaction is on the account and the new TC 176 is to be computer generated. Also used to release excess Estimated Tax Credit Freeze (J-). And -X freeze. Both released by TC 29X with Priority Code 8. Note: Priority Code 8 is required when a TC 764 is input with TC 29X and there is a prior posted TC 29X that does not contain Priority Code 6 or a Julian Date of 999.	
9	Used with TC 291 blocked 200-299 to bypass UPC 150 (IMF) and UPC 350 (BMF).	

Code	Action — (Doc Code 47 — Exam; TC 30X)	Bypassed UPC
1	Bypass TC 97X freeze	UPC 160 RC 4 UPC 150 RC 3
2	Settlement Amount - TE/GE still uses this - no longer valid for Exam.	UPC 143
3	Amended Return Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period.	UPC 160 RC 4
3	Bypasses the unpostable which would be caused if there is an amended return freeze at MF and a TC 30X is attempting to post. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 or 180 day interest-free back off periods.	
3	For MFT 30 and 31. It causes MF to compute the credit interest from the normal start date to the 23C date minus 58 days. IRM 20.2.4.5.5 <i>45-Day Rule and IRS Initiated Adjustments</i> . Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 or 180 day interest-free back off periods.	
3	Effective 1/1/2009 - IMF: bypasses the amended return freeze and computes FTP back to RDD for TC 30X adjustment. Use when original return is an SFR. This also ignores the agreement date.	UPC 160 RC 4

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Code	Action — (Doc Code 47 — Exam; TC 30X)	Bypassed UPC
4	Amended Return - partial assessment.	UPC 160 RC 4
5	FTP penalty or interest - causes assessment of accruals - 4.4.12.4.23.7	
6	Setting the 2/10 Year settings of the EIC Recertification Indicator. 30X with a 765 and reference code 680 with an amount or zero with a priority code 6, MF will assert the 2 year ban on the appropriate tax year account.	
7	Setting the 2/10 Year settings of the EIC Recertification Indicator & bypass amended return freeze - 30X with a 765 and reference code 680 with an amount or zero with a priority code 7, MF\ will assert the 2 year ban on the appropriate tax year account & bypass amended return freeze	
7	Amended Return	UPC 160 RC 4
7	TC 421	UPC 160 RC 4
8	CREF 806/807 no TC 17X - If Estimated Tax Indicator is present - must enter TC 17X or PC 8 A TC 30X with a PC 8 releases the TDI/DEL RET Refund Freeze.	UPC 158 RC 0 UPC 160 RC 4
9	FTP back to RDD for TC 300 adjustment - Only necessary on IMF. BMF automatically generates FTP from RDD unless TC 270 is input. Entering a TC 270 amount will prevent MF from computing back to RDD even though PC 9 is input. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date.	UPC 189
9	Use if agreement date is entered and push code 036 is on the module. This prevents the agreement date from going to Master File therefore interest will be computed correctly. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date.	
9	Use to bypass UPC 168 for MFT 31 TC 30X with a reference number 765, 767, and 807. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date.	UPC 168

3 Item Adjustment Codes & Credit Reference Numbers

Reference IRM 21.5 — (Reference Numbers)

Valid item adjustment codes are as follows:

Valid Item Adjustment Codes	
A.	Form 720 — All IRS abstract numbers as listed on Form 720.
	013 — Any liquid fuel used in a fractional ownership program aircraft (effective April 1, 2012)
	014 — Aviation Gasoline
	016 — Environmental Taxes — Petroleum (Imported Products)
	017 — Environmental Taxes — Imported Chemical Substances
	018 — Domestic petroleum oil spill tax (Reinstated Tax) (effective April 1, 2006)
	019 — Ozone depleting chemicals (ODC) tax on imported products
	020 — Ozone depleting chemicals (floor stocks)
	021 — Imported petroleum products oil spill tax (Reinstated Tax) (effective April 1, 2006)
	022 — Local and telephone and teletypewriter exchange service
	026 — Transportation of persons by air
	027 — Use of International Air Travel facilities
	028 — Transportation of Property by air
	029 — Transportation by water
	030 — Foreign insurance tax
	031 — Obligations not in registered form
	033 — Truck and trailer and semi trailers chassis and bodies: tractors
	035 — Kerosene
	036 — Coal Underground mined \$1.10 per ton
	037 — Coal Underground mined 4.4% of sales price
	038 — Coal Surface mined \$.55 per ton
	039 — Coal Surface mined 4.4% of the sales price.
	040 — Gas guzzler tax
	041 — Sport fishing equipment (other than fishing rods and fishing poles)
	042 — Electric outboard motors
	044 — Bows, quivers, broadheads & points
	050 — Crude Oil Windfall Profit Taxes — Quarterly production (Form 6047)
	051 — Alcohol sold as but not used as fuel (claimed on Form 6478)

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Valid Item Adjustment Codes	
052	Crude Oil Windfall Profit Taxes — Annual return
053	Environmental Taxes — Petroleum (Crude Oil)
054	Environmental Taxes — Chemicals
055	Environmental Taxes — Hazardous wastes (Form 6627)
056	Crude Oil Windfall Profit Taxes — Quarterly withholding (Form 6047)
058	Gasoline sold for Gasohol production 10%
059	Gasohol 10%
060	Diesel Fuel
061	Diesel Fuel and Special Motor Fuels (SMF)
062	Gasoline
064	Inland Waterways Fuel Use Tax
065	Gasoline Floor Stock (valid for 8803, 9103 and 9309)
066	Tires (highway type) expired January 1, 2006
067	Gasohol (valid for 8803, 9103 and 9309) Floor Stock
069	Kerosene for use in aviation
070	Diesel, Railroads, Floor Stock (9303)
071	Diesel Railroad Use
072	Gasoline sold for Gasohol Floor Stock
073	Gasoline sold for Gasohol 7% alcohol but less than 10% alcohol
074	Gasoline sold for Gasohol production 5.7% alcohol but less than 7.7%
075	Gasohol 7.7% alcohol but less than 10%
076	Gasohol 5.7% alcohol but less than 7.7%
077	Kerosene for use in commercial aviation (other than foreign trade)
078	Dyed Diesel Fuel Used in Certain Intercity Buses
079	Other fuels
081	Manufacturers Tax — DPT Vaccine
082	Manufacturers Tax — DT Vaccine
083	Manufacturers Tax — MMR Vaccine
084	Manufacturers Tax — Polio Vaccine
085	Diesel (floor stocks)
086	Other alcohol fuels Floor Stock
087	Aviation fuel other
088	Diesel Fuel Floor Stock
089	Floor Stock Vaccine 8-10-1993
090	Aircraft Luxury Tax 199103-199309
091	Boat Luxury Tax 199103-199309
092	Passenger Vehicle Luxury Tax began 199103
093	Furs Luxury Tax 199103-199309
094	Jewelry Luxury Tax 199103-199309
095	Aviation Fuel (other) 199703
096	Aviation Gasoline 199703
097	Vaccines
098	Ozone-Depleting Chemicals (ODCs)
101	Compressed Natural Gas (\$.4854 per KcF)
102	Arrow Component Parts (expired March 31, 2005)
103	Kerosene Floor Stock
104	Diesel – water fuel emulsion (effective January 1, 2006)
105	Dyed diesel fuel, LUST TAX (effective October 1, 2005)
106	Arrow shafts (effective April 1, 2005)
107	Dyed kerosene, LUST TAX (effective October 1, 2005)
108	Taxable tires other than bias-ply or super single tires (effective January 1, 2006)
109	Taxable bias-ply or super single (other than super single tires designed for steering) (eff. January 1, 2006)
110	Fishing rods and fishing poles (effective October 1, 2005)
111	Kerosene for use in aviation, LUST TAX on non-taxable uses, including foreign trade (eff. October 1, 2005)
112	Liquid petroleum gas (LPG) (effective October 1, 2006)
113	Taxable tires, super single tires designed for steering (effective January 1, 2006)
114	Fishing tackle boxes (effective January 1, 2005)
115	Aviation grade kerosene (floor stock) (effective January 1, 2005)

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Valid Item Adjustment Codes	
	116 — Aviation grade kerosene used in commercial aviation (floor stock) (effective January 1, 2005)
	117 — Biodiesel sold as but not used as fuel (effective January 1, 2005)
	118 — P series fuel (effective October 1, 2006)
	119 — LUST Tax, other exempt removals (effective October 1, 2005)
	120 — Compressed natural gas (CNG) (effective October 1, 2006)
	121 — Liquefied hydrogen (effective October 1, 2006)
	122 — Any liquid fuel derived from coal (including peat) through the Fisher-Tropsch process (effective October 1, 2006)
	123 — Liquid hydrocarbons derived from biomass (effective October 1, 2006)
	124 — Liquefied natural gas (LNG) (effective October 1, 2006)
	125 - LUST tax on inland waterways fuel use (effective January 1, 2008)
	133- Patient-Centered Outcomes Research Fee (effective July 1, 2013)
	136- Taxable medical devices (effective January 1, 2013)
	140 - Indoor Tanning Services (effective July 1, 2010)
	812- Adjust taxable medical device sales price (effective January 1, 2013)
	813 – Adjust PCOR Specified Health Ins. Policies (SHIP) fee amount (effective July 1, 2013)
	814 – Adjust PCOR Applicable Self-Ins. Health Plan (ASHP) fee amount (effective July 1, 2013)
B.	Forms 941, 943, 944
	004 — Taxable social security wages
	005 — Taxable Social Security Tips (Form 941 only) (FITP)
	072 — Tips deemed to be wages (Form 941 only used for Section 3121(q) adjustments for tax periods 1994 through 2010)
	073 — Taxable Medicare Wages and Tips
	074 — Taxable Wages & tips subject to Additional Medicare Tax withholding (tax periods beginning 01/01/2013 and subsequent).
	079 — ETE/ETAP IRC 3509 Rate
	104 — Special additions to federal income tax
	105 — Special additions to social security and Medicare tax
	106 — Current quarter fractions of cents
	107 — Current quarters sick pay
	108 — Current quarters adjustments for tips and group life insurance
	109 — Current years income tax withholding adjustments
	110 — Prior quarters social security and Medicare taxes
	111 — Total income tax withheld
	112 — Total social security and Medicare tax
	113 — Total adjustments
	114 — Section 3121(q) Notice and Demand - Tax due on unreported tips (Form 941 only), tax period 201103 and subsequent
	115 — HIRE Act exempt wages/tips (tax year 2010 only)
	116 — Tax on HIRE Act exempt wages/tips (tax year 2010 only)
	117 — HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201006 only for Form 941, tax period 201012 only for Form 944)
	290 — Work Opportunity Credit (for tax periods after 201112)
	296 — HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201006 only for Form 941, tax period 201012 only for Form 944)
	299 — COBRA premium assistance credit (for tax year 2009 and after)
	766 — Advance EIC (increase) (tax periods 201012 and earlier)
	767 — Advance EIC (decrease) (tax periods 201012 and earlier)
	Note: Item reference codes 003 and 007 were used instead of codes 111 and 112 for returns posting prior to 01/01/2005. Item reference codes 184 and 185 were used for returns posting prior to 01/01/2005 to report adjustments to tax on tax.
C.	Form 943
	003 — Adjusted total of income tax withheld
	004 — Taxable social security wages
	073 — Taxable Medicare Wages and Tips
	074 — Taxable Wages & tips subject to Additional Medicare Tax withholding (tax periods beginning 01/01/2013 and subsequent).
	115 — HIRE Act exempt wages/tips (tax year 2010 only)
	116 — Tax on HIRE Act exempt wages/tips (tax year 2010 only)

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Valid Item Adjustment Codes	
	117 — HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only)
	185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only)
	290 — Work Opportunity Credit (for tax periods after 201112)
	296 — HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only)
	299 — COBRA premium assistance credit (for tax year 2009 and after)
	766 — Advance EIC (increase) (tax periods 201012 and earlier)
	767 — Advance EIC (decrease) (tax periods 201012 and earlier)
	Note: Item reference 184 was used for adjustments to withheld income tax for tax periods 200812 and earlier.
D.	Form 945
	003 — Adjusted total of income tax withheld (AITW)
	008 — Backup Withholding (BUWH)
	184 — Adjustment of Withheld Income Tax (ATWH)
E.	Form 990, 990PF and 8038 Series (8038, 8038-B, 8038-G, 8038-CP, 8038-T and 8038-TC)
	151 — Failure to Distribute Income
	152 — Excess Business Holdings
	153 — Investments which Jeopardize Charitable Purpose
	154 — Taxable Expenditures
	182 — Excess Grass Roots Contributions
	183 — Excess Lobbying Contributions
	213 — Tax on Political Expenditures
	214 — Tax on Disqualifying Lobbying Expenditures
334	Total of Line 5f plus Line 5g plus Line 5h plus Line 5i plus any amount to the right of Line 5i minus Line 8b of the Form 1120-F.
	391 — Issue Price
	409 — Interest Payment Date (F8038-CP only)
	411 — Date of Issue
	412 — Maturity Date
F.	Form 5329
	160 — Tax on Excess Contributions. The sum of the 160 and 162 amounts must balance to the TC 29X amount.
	162 — Tax on Excess Accumulation
	194 — Tax on Excess Regular Distributions (No longer valid 199712 and later)
	195 — Tax on Excess Lump Sum Distributions (No longer valid 199712 and later)
	233 — Tax on Medical Savings Accounts (MSA)
	235 — Education IRA 1997 and later
	236 — Roth IRA 1997 and later
	237 — Prohibited Tax Shelter Transaction
G.	Form 940
	Use an Alpha Code of T for Taxes and W for Wages followed by the appropriate State abbreviation, i.e.:
	WCA — wage increase/decrease
	TCA — tax increase/decrease
H.	Forms 1120, 1041, 990C 990T and 1040 -1040A
	221 — Tax motivated transaction assessment amount
	222 — Tax motivated transaction interest amount
I.	Forms 706, 706A, 706GS(D) and 706GS(T), 709
	074 — 8610/Generation Skipping Tax
	075 — Section 4981A Tax
	076 — Estate Tax
	077 — Gift Tax
	078 — Interest assessed for State death tax credit taken but not paid
	115 — Taxable Gifts Current Period Amount
	116 — Taxable Gifts Prior Period Amount
	117 — Total Gifts Current Period Amount
J.	Part I Form 1042
	198 — Excise Tax Amount

Valid credit reference numbers are as follows:

Valid Credit Reference Numbers	
A.	Form 1042, 1120, 1120-F, 1120-FSC, 990C, 990T, 8038, 8038-G, 8038-GC, 8038-T, 720, 8804, 8849.
	291 — Small Business Health Care Tax Credit
	301 — Reserved
	302 — Reserved
	303 — Other Exempt Removals
	304 — Taxable bias-ply or super single tires (effective January 1, 2006)
	305 — Taxable tires, super single tires designed for steering (effective January 1, 2006)
	306 — Exported Diesel – water fuel emulsion (effective October 1, 2006)
	307 — Renewable diesel mixture (effective April 1, 2006)
	308 — Fishing rods & fishing poles (effective January 1, 2006)
	309 — Diesel – water fuel emulsion (effective January 1, 2006)
	310 — Diesel – Water Fuel Emulsion (Blender Claims)
	311 — Overpaid Windfall Profit Tax Credit (Form 6249)
	312 — Reserved
	313 - The credit claimed on Form 8827, Credit For Prior Year Minimum Tax - Corporations - Valid on MFT 02
	318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
	320 — Accumulative Earnings Tax (Used by Examination only)
	321 — Personal Holding Corporation Tax (Used by Examination only)
	322* — Local telephone service, toll telephone service and teletypewriter exchange service
	323* — Compressed natural gas (IRS No. 101)
	324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
	325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
	326* — Transportation of persons by air
	327* — Use of international air travel facilities
	328* — Transportation of property by air
	329* — Transportation by water
	330 — Form 1042-S – posts as TC 766/767
	331 — Form 8805 – posts as TC 766/767
	332 — Form 8288- A – post as TC 766/767
	333 — Form 1042-S Amended – posts as TC 766/767
	340* — Gas guzzler
	341* — Sport fishing equipment
	342* — Electric outboard motors and sonar devices
	344* — Bows
	345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
	346 — Non-taxable use of undyed kerosene
	347 — Non-taxable use of undyed kerosene in certain inter-city and local buses
	349* — ODC tax on imported products (IRS No. 19)
	350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
	351* — Alcohol sold as but not used as fuel
	352 — Nontaxable use of LPG in certain intercity and local buses
	353 — Nontaxable use of undyed diesel fuel in trains
	354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
	355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
	356 — Use of gasoline for 10% gasohol blending
	357 — Use of gasoline for 7.7% gasohol blending
	358* — Gasoline for 10% gasohol
	359 — 10% gasohol
	360 — Non-taxable use of undyed diesel fuel
	361 — LPG (other than CRN 352)
	362 — Gasoline
	363 — Use of gasoline for 5.7% gasohol blending
	364* — Inland waterways fuel use
	365 — Form 2290
	366* — Highway-type tires

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Valid Credit Reference Numbers	
	367 — Form 11-C
	368 — Form 730
	369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
	370* — Arrow components (IRS No. 102)
	371* — Dyed diesel fuel used in trains
	373* — Gasoline for 7.7% gasohol
	374* — Gasoline for 5.7% gasohol
	375 — 7.7% gasohol
	376 — 5.7% gasohol
	377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
	378* — Dyed diesel fuel used in certain intercity or local buses
	379* — Other fuels
	380* — Foreign insurance (IRS No. 30)
	381* — Obligations not in registered from (IRS No. 31)
	382* — Coal - underground mined (IRS No. 36) (per ton)
	383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
	384* — Coal - underground mined (IRS No. 37) (% of sales price)
	385* — Coal - surface mined (per ton)
	386* — surface mined (% of sales price)
	387 — Fishing tackle boxes
	388 — Biodiesel mixtures (other than agri-biodiesel) (effective January 1, 2005)
	389 — Arrows shafts
	390 — Agri-biodiesel mixtures (effective January 1, 2005)
	391 — Entire Issue Price
	392* — Passenger vehicles
	393 — Alcohol fuel mixtures containing ethanol
	394 — Alcohol mixtures containing alcohol (other than ethanol)
	395 — Other non-taxable use (LPG)
	396 — Taxable tires other than bias-ply or super single (effective October 1, 2005)
	397* — Vaccines
	398* — Ozone-depleting chemicals
	411 — Gasoline (Exported)
	412 — Non-taxable use of aviation gasoline -exported
	413 — Non-taxable use of undyed diesel fuel - exported
	414 — Non-taxable use of undyed kerosene - exported
	415 — Exported dyed diesel fuel
	416 — Exported dyed kerosene
	417 — Kerosene for use in commercial aviation (other than foreign trade)
	418 — Kerosene nonexempt use in noncommercial aviation
	433 — LUST tax on aviation fuels used in foreign trade (effective January 1, 2008)
	434 — LUST tax on inland waterways fuel use (effective January 1, 2008)
	Nontaxable use of Alternative Fuels (After September 30, 2006)
	419 — Liquid petroleum gas (LPG)
	420 — P series fuels
	421 — Compressed natural gas
	422 — Liquefied hydrogen
	423 — Any liquid fuel derived from coal (including peat)
	424 — Liquid hydrocarbons derived from biomass
	425 — Liquefied natural gas (LNG)
	435 — Liquefied gas derived from biomass
	Alternative Fuel Mixture Credit (After September 30, 2006)
	426 — Liquefied petroleum gas
	427 — P series fuels
	428 — Compressed natural gas
	429 — Liquefied hydrogen
	430 — Any liquid fuel derived from coal
	431 — Liquid hydrocarbons derived from biomass
	432 — Liquefied natural gas
	436 -Liquefied gas derived from biomass

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Valid Credit Reference Numbers	
	437 -Compressed gas derived from biomass
	438*- Medical Device
	439* - Patient-Centered Outcomes Research Fee
	500-599 — IRP Civil Penalties (For MFT 55 only, except 549 and 550 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)
	600-699 — Civil Penalties (See IRM 3.17.244-3) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)
	766 — Substantiated payment credits, includes BUWH (increase).
	767 — Substantiated payment credits (decrease).
	883 — Alternate Fuel Production, Fuel From Non-conventional Source (FNS)
	884 — Alcohol Fuel Tax Credit (Form 6478)
	886 — Taxable Income
	897 — Reversal of DMF Offset (F1120)
	900 – Adjust the 108 tire count field (effective January 1, 2006)
	901 – Adjust the 109 tire count field (effective January 1, 2006)
	902 – Adjust the 113 tire count field (effective January 1, 2006)
	903 – Adjust the 396 tire count field (effective January 1, 2006)
	904 – Adjust the 304 tire count field (effective January 1, 2006)
	905 – Adjust the 305 tire count field (effective January 1, 2006)
	906 – Adjust the PCOR SHIP average number of lives count (effective July 1, 2013)
	907 – Adjust the PCOR ASIHP average number of lives count (effective July 1, 2013)
Note: * after the number denotes the CRN is ONLY valid for MFT 03.	
B.	Form 1040, 1040A, 1040NR and 1040NR-EZ
	003 —Primary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
	004 — Primary Schedule H wages for tax period 199512 and subsequent.
	007 — Adjustment to Primary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
	073 — Primary Schedule H wages Subject to Medicare for tax period 199512 and subsequent
	074 -. Primary Schedule H Additional Medicare Tax
	090 — Generated by Run 460-02 - Adjustment contains no change issue code.
	140 — Indoor tanning services (under 125 – LUST)
	221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)
	222 — Interest on Tax Motivated Assessments
	250 — Health Coverage Tax Credit
	252 — Excess Social Security or Railroad Retirement taxes withheld
	255 – Form 8801, Credit for Prior Year Minimum Tax
	256 — TY 2007 Economic Stimulus Payment Part Two Basic minimum credit.
	257 — TY 2007 Economic Stimulus Payment Part Three for Qualifying Child portion of the credit.
	258 — First-time Homebuyer Credit. (First-time Homebuyer Credit. See IRM 21.6.3.4.2.11(7) for a more detailed explanation.)
	259 - Schedule M, Making Work Pay (for tax year 2009 and 2010)
	260 — Refundable Education Credit
	262 - Premium Tax Credit
	301 — No longer valid use 362
	302 — No longer valid use 356, 357 or 363
	303 — No longer valid use 346, 347, 350, 360
	304 — No longer valid use 352 or 361
	305 — No longer valid use 348 or 353
	307 — No longer valid use 324 or 354
	310 — No longer valid use 355, 369 or 377
	311 — Overpaid Windfall Profit Tax Credit (Form 6249)
	312 — No longer valid use 359, 375 or 376
	314 — Energy Conservation Item (valid for tax periods ending 197810 through 198712)
	315 — Renewable Energy Source Item (valid for tax period ending 197810 through 198712)
	316 — Energy Credit Carryover (valid for tax period ending 197810 through 198712)
	317 — Energy Credit Total per Computer (valid for tax period ending 197810 through 198712)
	322* — Local telephone service, toll telephone service and teletypewriter exchange service
	323* — Compressed natural gas (IRS No. 101)

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Valid Credit Reference Numbers	
	324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
	325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
	326* — Transportation of persons by air
	327* — Use of international air travel facilities
	328* — Transportation of property by air
	329* — Transportation by water
	330 — Form 1042-S – posts as TC 766/767
	331 — Form 8805 – posts as TC 766/767
	332 — Form 8288- A – post as TC 766/767
	333 —Form 1042-S Amended – posts as TC 766/767
	334 — Adjustment to EDA - posts as TC 766/767
	335 — Adjustment to Schedule H Advanced EIC
	336 — Additional Child Tax Credit - posts as TC 766
	337 — Spousal MFT 31 Payments
	338 — Posts as a TC 766. For 2000 tax year represents 2001 advance reduction credit received in 2000. For 2002 tax year code 338 represents advance child tax credit received in 2002. TC 766 with code 388 for 2000 affects the tax computations for the 2001 tax year. TC 766 with code 338 affects the tax computation for the 2003 tax year. For tax year 2007 represents Part One Basic credit of advance 2008 Economic Stimulus Payment. Recovery Rebate Credit (tax year 2008)
	339 —Transfer payment of interest
	340* — Gas guzzler
	341* — Sport fishing equipment
	342* — Electric outboard motors and sonar devices
	344* — Bows
	345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
	346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
	349* — ODC tax on imported products (IRS No. 19)
	350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
	351* — Alcohol sold as but not used as fuel
	352 — Nontaxable use of LPG in certain intercity and local buses
	353 — Nontaxable use of undyed diesel fuel in trains
	354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
	355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
	356 — Use of gasoline for 10% gasohol blending
	357 — Use of gasoline for 7.7% gasohol blending
	358* — Gasoline for 10% gasohol
	359 — 10% gasohol
	360 — Diesel fuel (other than CRNs 350 and 353)
	361 — LPG (other than CRN 352)
	362 — Gasoline
	363 — Use of gasoline for 5.7% gasohol blending
	364* — Inland waterways fuel use
	365 — Form 2290
	366* — Highway-type tires
	367 — Form 11-C
	368 — Form 730
	369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
	370* — Arrow components (IRS No. 102)
	371* — Dyed diesel fuel used in trains
	373* — Gasoline for 7.7% gasohol
	374* — Gasoline for 5.7% gasohol
	375 — 7.7% gasohol
	376 — 5.7% gasohol
	377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
	378* — Dyed diesel fuel used in certain intercity or local buses
	379* — Other fuels
	380* — Foreign insurance (IRS No. 30)

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Valid Credit Reference Numbers	
	381* — Obligations not in registered from (IRS No. 31)
	382* — Coal - underground mined (IRS No. 36) (per ton)
	383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
	384* — Coal - underground mined (IRS No. 37) (% of sales price)
	385* — Coal - surface mined (per ton)
	386* — surface mined (% of sales price)
	388 — Biodiesel mixtures (other than agri-biodiesel)
	390 — Agri-biodiesel mixtures
	392* — Passenger vehicles
	393 — Alcohol fuel mixtures containing ethanol
	394 — Alcohol mixtures containing alcohol (other than ethanol)
	395 — Other non-taxable use (LPG)
	397* — Vaccines
	398* — Ozone-depleting chemicals
	402/403 — Adjustment to Business Energy Investment Credit — valid for tax periods 197810 thru 198011. (402 now obsolete).
	764 — Earned Income Credit — valid for tax periods 7512 and subsequent (increase)
	765 — EIC — valid for tax periods 7512 and subsequent (decrease)
	766 — Substantiated Credit (increase)
	767 — Substantiated Credit (decrease)
	806 — W-2 Withholding Tax and/or Excess FICA Contribution Credit
	807 — W-2 Withholding Tax and/or Excess FICA Contribution Debit
	808 —Designates injured spouse's (primary) share of overpayment. Generates TC 846 with appropriate BPI to bypass secondary spouse's TOP debt
	809 —Designates injured spouse's (secondary) share of overpayment. Generates TC 846 with appropriate BPI
	810 —Designates injured spouse's (primary) share of overpayment. TC 846 will be issued in one name only.
	811 —Designates injured spouse's (secondary) share of overpayment. TC 846 will be issued in one name only.
	861 - Net Investment Income
	862- Net Investment Tax
	863- Additional Medicare Tax on Medicare wages PLUS the Additional Medicare Tax on SE Income.
	864- Additional Medicare Tax on RRB compensation
	865 - Excess Advance Payment of PTC
	866 - Total Premium Tax Credit
	867 - Excess Advance Payment of Premium Tax Credit
	868 - Repayment Limitation
	873 — Adjustment to Primary Social Security Wages
	874 — Adjustment to Secondary Social Security Wages
	875 — Transfers the primary FTHBC in the entity field. Input for the unpaid recapture amount.
	876 — Adjusts the primary total repayment field in the entity.
	877 — Adjusts the repayment amount in the posted return section and the total repayment field in the entity.
	878 — Adjusts Primary Self-Employment Income
	879 — Adjusts Secondary Self-Employment Income
	880 — Adjusts the year indicator in the entity. Input as .08, .09, .10, .11 or .12 to indicate the year the home was purchased.
	881 — Total Positive Income
	882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods 198112 thru 198412)
	883-Nonconventional Source Fuel Credit
	884 — Alcohol Fuel Tax Credit (Form 6478)
	885 — Advance EIC. (valid for tax periods 197912 and subsequent)
	886 — Taxable Income (valid only 197712 and subsequent)
	887 — Number of exemptions (valid only 197712 and subsequent)
	888 — Adjusted Gross Income Adjustment (valid 197412-197511 and 197712 subsequent)
	889 — Self-Employment Tax Adjustment (valid 197412 thru 197511 and 197712 subsequent)
	890 — Used for Backup Withholding with TC 300 only (IMF Only — 198512 and subsequent)
	891 — Adjust Primary TIP Income (199012 and subsequent)

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Valid Credit Reference Numbers	
	892 — Adjust Secondary TIP Income (199012 and subsequent)
	893 — Adjustment to Primary Total Wages (Medicare)
	894 — Adjustment to Secondary Total Wages (Medicare)
	895 — Adjustment to primary Medicare Income. Valid for tax period 199112 and subsequent.
	896 — Adjustment to secondary Medicare Income. Valid for TP199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
	897 — Spousal Claim on DMF (IMF Only)
	898 — Adjusts the Primary Medicare TIP Income for the tax period 199112 and subsequent.
	899 — Adjusts the Secondary Medicare TIP Income for tax period 199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
	903 — Secondary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
	904 — Secondary Schedule H wages for tax period 199512 and subsequent.
	907 — Adjustment to Secondary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
	973 — Secondary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
	974- Secondary Schedule H Additional Medicare Tax
	975 — Transfers the spouse's FTHBC in the entity field. Input for the unpaid recapture amount.
	976 — Adjusts the spouse's total recapture amount field in the entity.
	993 — Adjusts the Primary Schedule H EIN for tax period 199512 and subsequent.
	994 — Adjusts the Secondary Schedule H EIN for tax period 199512 and subsequent.
	995 — Adjusts the Secondary Schedule H FUTA Tax for tax period 199512 and subsequent.
	996 — Adjusts the Secondary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
	997 — Adjusts the Primary Schedule H FUTA Tax for tax period 199512 and subsequent.
	998 — Adjusts the Primary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
	999 — (1-1-1975) Adjust Secondary account to Primary account.
C.	Form 1041
	301 — No longer valid use 362
	302 — No longer valid use 356, 357 or 363
	303 — No longer valid use 346, 347, 350, 360
	304 — No longer valid use 352 or 361
	305 — No longer valid use 348 or 353
	307 — No longer valid use 324 or 354
	310 — No longer valid use 355, 369 or 377
	311 — Overpaid Windfall Profit Tax Credit (Form 6249)
	312 — No longer valid use 359, 375 or 376
	318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
	322* — Local telephone service, toll telephone service and teletypewriter exchange service
	323* — Compressed natural gas (IRS No. 101)
	324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
	325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
	326* — Transportation of persons by air
	327* — Use of international air travel facilities
	328* — Transportation of property by air
	329* — Transportation by water
	340* — Gas guzzler
	341* — Sport fishing equipment
	342* — Electric outboard motors and sonar devices
	344* — Bows
	345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
	346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
	349* — ODC tax on imported products (IRS No. 19)
	350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
	351* — Alcohol sold as but not used as fuel
	352 — Nontaxable use of LPG in certain intercity and local buses
	353 — Nontaxable use of undyed diesel fuel in trains

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Valid Credit Reference Numbers	
	354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
	355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
	356 — Use of gasoline for 10% gasohol blending
	357 — Use of gasoline for 7.7% gasohol blending
	358* — Gasoline for 10% gasohol
	359 — 10% gasohol
	360 — Diesel fuel (other than CRNs 350 and 353)
	361 — LPG (other than CRN 352)
	362 — Gasoline
	363 — Use of gasoline for 5.7% gasohol blending
	364* — Inland waterways fuel use
	365 — Form 2290
	366* — Highway-type tires
	367 — Form 11-C
	368 — Form 730
	369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
	370* — Arrow components (IRS No. 102)
	371* — Dyed diesel fuel used in trains
	373* — Gasoline for 7.7% gasohol
	374* — Gasoline for 5.7% gasohol
	375 — 7.7% gasohol
	376 — 5.7% gasohol
	377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
	378* — Dyed diesel fuel used in certain intercity or local buses
	379* — Other fuels
	380* — Foreign insurance (IRS No. 30)
	381* — Obligations not in registered from (IRS No. 31)
	382* — Coal - underground mined (IRS No. 36) (per ton)
	383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
	384* — Coal - underground mined (IRS No. 37) (% of sales price)
	385* — Coal - surface mined (per ton)
	386* — surface mined (% of sales price)
	392* — Passenger vehicles
	397* — Vaccines
	398* — Ozone-depleting chemicals
	766 — Substantiated payment credits
	767 — Debits substantiated credits
	806 — Withholding Tax
	807 — Withholding Tax (decrease)
	861 - Net Investment Income
	862 - Net Investment Income Tax
	883 — FNS (Fuel from a Non-conventional Source)
	884 — Alcohol Fuel Tax Credit (Form 6478)
	886 — Taxable Income
D.	Form 990, 990EZ, 990PF
	330 — Form 1042-S – posts as TC 766/767
	333 — Form 1042-S Amended – posts as TC 766/767
	689 — EO Closing Agreement Penalty Assessment
	888 — Total Gross Receipts
	889 — End of Year (EOY) Assets
E.	Form 8038-CP
	292—CRN to the New Clean Renewable Energy Bond entry on line 20c of F8038-CP
	293—CRN to the Qualified Energy Conservation Bond entry on line 20d of F8038-CP
	294 —CRN to the Qualified Zone Academy Bond entry on line 20e of F8038-CP
	295— CRN to the Qualified School Construction bond entry on line 20f of F8038-CP
	297— Build America Bonds
	298— Recovery Zone Economic Development Bonds
F.	Form 8801

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Valid Credit Reference Numbers	
	255- Minimum Tax Credit
G.	Form 8928
	480 — Excise Tax Under 4980B
	481 — Excise Tax Under 4980D
	482 — Excise Tax Under 4980E
	483 — Excise Tax Under 4980G
I.	Form 8962
	262 - Premium Tax Credit (2014 & later)
Note: * after the number denotes the CRN is ONLY valid for MFT 03.	

4 NMF Abstract Codes

Reference IRM 3.17.46

Assign number by type of tax as for original processing.

	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
A.	Withholding & FICA (True Tax Class 1)			
	24	Credit Adjustments, 8288	001	
			208	
	27	Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP	001	
		8288	208	
	28	NMF TDA/BAL DUE Payments,	001	
		8288	208	
	29	8804		215
		8813		215
		8805		
	41	941 Pre-ADP	001	
	41	941 — NMI	001	
	41	8288 — U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Estate Property Interest (with remit) 8288 non-remit	208	
	42	942 Pre-ADP 942		001
	43	943 Pre-ADP 943		001
	33	1042 and 4277		001
	62	Adv. Pay., NMF WFT/FICA	001	
		8288	208	
	74	Misc. Rev. NMF WFT/FICA	001	
		8288	208	
	75	FTD NMF WFT/FICA	001	
		8288	208	
	54	100% Penalty F2749		
	76	Dep. Fund App. NMF WFT/FICA	001	
		8288	208	
	87	Dishonored Checks	001	
		8288	208	
B.	Individual Income (True Tax Class 2)			
	10	1040 Pre-ADP, 1040, 1040NMI		004
	24	Credit Adjustments	004 005	
	27	Sub. Pay. Docs., 1040 Pre-ADP, 1041 Pre-ADP	004 005	
	28	NMF TDA/BAL DUE Payments	004 005	
	44	1041 \$50,000 (+M2), Pre-ADP, 1041		005
	47	Audit Deficiency		*
	62	Adv. Pay, NMF Indiv.	004 005	
	72/73	1040–NR		004
	74	Misc. Rev. NMF Indiv.	004 005	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	76	Dep. Fund App., NMF Indiv.	004 005	
	87	Dishonored Checks	004 005	
	23	8697	211 212	
	81	1041A		155
	65	1065	004	
	54	IRC 7803(c)		
C.	Corporation (True Tax Class 3)			
	15	1120, 1120M		006
	16	1120S		006
	24	Credit Adjustments, 1066	006 007 008 207	
	27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T,	006 007 008 009 191	
		1066	207	
	28	NMF TDA/BAL DUE Payments	006 007 008 009 191	
		1066	207	
	69	1120 DISC Penalty 1066-U.S. Real Estate Mortgage Investment	006	
	60	Conduit Income Tax Return	207	
	62	Adv. Pay., NMF Corp.,	006 007 008	
		1066	207	
	66	1120-F Non-Effectively Connected Income		006
	67	1120-F Effectively Connected Income		006
	74	Misc. Rev., NMF Corp	006 007 008	
		1066	207	
	75	FTD NMF Corp.,	006 007 008	
		1066	207	
	76	Dep. Fund Applied, NMF Corp.,	006 007 008	
		1066	207	
	86	2438		006
	87	Dishonored Checks,	006 007 008	
		1066	207	
	69	8404	009	
	23	8697	210	
	17	1120S		006
	20	1120, 1120OND		006
		958		006
	26	959		006
	47	Audit Deficiency		*
	92	990-C		007
	93	900-T		008
	66	1042S		
Note: * Multiple Abstract Numbers apply based on original assessment document.				
	20	1120-IC-015		006
		1120-Pre-ADP		
D.	Excise (True Tax Class 4)			
	03	11-C		
	13	730		135
		8612 — Return of Excise Tax on Undistributed of Real Estate		
	21	Investment Trusts		192

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
		8612 — Return of Excise Tax on Undistributed Income of Regulated		
	22	Investment Companies — 8613		193
	37	Tobacco Materials - Viol.	118	
	37	Cigarette papers	119	
	37	Cigarette tubes	120	
	37	Cigar prepayments	121	
	37	Cigarette prepayments	122	
	82	Stamp Sales	137	
	80	3780; 3780-A	129	
	03	11-C	134	
	95	2290	138	
	38	4638	148	
	91	990-PF	149	
	71	4720A		
	71	Self Dealing	150	
	71	Undisclosed Income	151	
	71	Excess Holding	152	
	71	Investments which Jeopardize	153	
	71	Taxable Expenditures	154	
	71	Political Expenditures	213	
	71	Disqualifying Lobbying Expenditures	214	
	88	990-BL	185, 186	
	89	6069	187	
	35	5330		
		Section 4975 tax on prohibited transactions	159	
		Section 4972 tax on nondeductible contributions to qualified plans	161	
		Section 4971 tax on failure to meet minimum funding standards	163	
		Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts	164	
		Section 4976 tax on disqualified benefits	200	
		Section 4977 tax on excess fringe benefits	201	
		Section 4978B tax on certain ESOP dispositions	202	
		Section 4979A tax on certain prohibited allocations of qualified ESOP securities	203	
		Section 4980 tax on reversion of qualified plan assets to an employer	204	
		Section 4979 tax on excess contributions to certain plans	205	
		Section 4978 and 4978A tax on certain ESOP dispositions	209	
		Section 4971(f) tax on failure to pay liquidity shortfall	226	
		Section 4980F tax on failure to provide notice of significant reduction in future accruals	228	
	26	5110.32; 5110.35	070	
	26	5110.60; 5110.39	072	
	26	Penalties-Seizures	071	
	12	11-B	131	
	13	730		35
	25	5120.7; 5120.37; 5600.5	087	
	25	5130.7; 5600.5	093	
	37	2137; 5210.11; 5210.7, 5600.5:		
		Cigars, large up to \$20 per thousand		02
		Cigars, large more than \$20 per thousand		
	37	thousand	103	
	37	Cigars, small	112	
	37	Floor Stock Tax-Cigarettes	113	
	37	Cigarettes, large	114	
	37	Cigarettes, small	115	
	37	Tobacco Manufacturing	117	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	30	Form 720 —		
		Gasoline for use in noncommercial aviation	014	
		Gas & Diesel (198703-198712)Floor stock 15 1-1-88 repealed	015	
		Imported Petroleum products superfund tax	016	
		Imported chemical substances	017	
		Oil Spill - Imported Repealed 7-1-93	018	
		Imported products containing ODCs	019	
		Ozone Chemicals Floor stock on ABS 19 Annually	020	
		Oil Spill - Domestic Repealed 7-1-93	021	
		Telephone service	022	
		Transportation of persons by air	026	
		Use of international air facilities	027	
		Transportation of property by air	028	
		Cruise Ship Passenger Tax	029	
		Policies issued by foreign insurers	030	
		Registration - Required Obligations	031	
		Pistols-Revolvers	032	
		Truck, bus, and chassis and bodies	033	
		Other auto chassis, etc., Repealed	034	
		Kerosene (199809)	035	
		Underground coal mined @ .50/1.10 per ton	036	
		Underground coal mined @ 2/4% 4.4% limitation per ton price	037	
		Surface coal mined @ .50/1.10 per ton	038	
		Surface coal mined @ 2/4% 4.4% limitation per ton price	039	
		Gas Guzzler	040	
		Fishing rods, etc. and Artificial lures, etc.	041	
		Electric Outboard Motors, Fish finding sonar	042	
		Bows and arrows	044	
		Firearms (o/t Pistols & Revolvers) Repealed	046	
		Parts or accessories for trucks, etc. Repealed	048	
		Shells and cartridges - Repealed	049	
		Windfall Profit Repealed 8-23-1988	050	
		Alcohol sold as but not used as fuel	051	
		Windfall Profit - Annual filer repealed 8-23-1988	052	
		Petroleum-Domestic Superfund Tax	053	
		Chemicals	054	
		Hazardous Waste Repealed 9-30-1985	055	
		WPT withheld from producer repealed 1-1-1984	056	
		Tires Floor Stock on abs 66	057	
		Gas Sold for Gasohol Production at least 10% alcohol	058	
		Gasohol contains at least 10% alcohol	059	
		Diesel Fuel	060	
		Special motor fuels	061	
		Gasoline	062	
		Lubricating Oil Repealed 1-6-1983	063	
		Fuel (inland waterways)	064	
		Gasoline Floor Stock on abs 62	065	
		Tires	066	
		Gasohol Floor Stock ob abs 75 & 76	067	
		Tread rubber - repealed 1-1-1984	068	
		Aviation fuel Noncommercial, other than gasoline	069	
		Diesel Railroad Use Floor Stock on abs 71	070	
		Dyed Diesel Fuel used in Trains	071	
		Gas to make Gasohol Floor Stock on Abs 73 & 74	072	
		Gas sold for Gasohol Production 7.7/9.9% alcohol	073	
		Gas sold for Gasohol Production 5.7/7.6% alcohol	074	
		Gasohol containing 7.7/9.9% alcohol	075	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
		Gasohol containing 5.7/7.6% alcohol	076	
		Aviation Fuel Floor Stock on Abs 69	077	
		Dyed Diesel Fuel Buses Intercity or local	078	
		Other Alcohol Fuel methanol & ethanol	079	
		Unidentified	080	
		DPT Vaccine (Pertusia bacteria/antigens) until 3rd quarter 199709	081	
		DPT Vaccine (diphtheria/tetanus toxoid) until 3rd quarter 199709	082	
		MMR Vaccine (Measles, Mumps, rubella) until 3rd quarter 199709	083	
		Polio Vaccine (Polio Virus) until 3rd quarter 199709	084	
		Diesel Floor Stock on Abs 60	085	
		Other Alcohol Fuels	086	
		Aviation Fuel Floor Stock on Abs 69	087	
		Diesel Fuel Floor Stock on Abs 60 1-1-1994 Taxing Point changed	088	
		Vaccines Floor Stock on Abs 81,82, 83, and 84	089	
		Luxury tax on Airplanes Repealed 8-10-1993	090	
		Luxury tax on Boats Repealed 8-10-1993	091	
		Luxury tax on cars	092	
		Luxury tax on Furs Repealed 8-10-1993	093	
		Luxury tax on Jewelry Repealed 8-10-1993	094	
		Aviation Fuel others begin 199703	095	
		Aviation Gasoline 199703	096	
		Vaccines - Floor Stock - 199712	097	
		ODC manufactured or imported on 1-1-1993	098	
		Reserved for AIMS input only	099	
		Compressed Natural Gas (CNG)	101	
		Arrow Component parts (19971203)	102	
		Kerosene Floor Stock (only 199809 - 199812)	103	
		926		030
	35	Minimum Standards	163	
		Failure to meet minimum funding, Part I (Revision Prior to May, 1993), Part X (May, 1993 Revision)		
		Excess Contribution Part II (Revision Prior to May, 1993), Part III (May, 1993 Revision)	164	
		Prohibited Transaction Part III (Revision Prior to May, 1993), Part VII (May, 1993 Revision)	159	
		Tax on Nondeductible Employer Contributions to Qualified Plans Part VII (Revision Prior to May, 1993), Part II, (May, 1993 Revision)	161	
		Disqualified Benefits Part IV (Revision Prior to May, 1993), Part IV (May, 1993 Revision)	200	
		Excess Fringe Benefits Part V (Revision Prior to May, 1993), Part XI (May, 1993 Revision)	201	
		Certain ESOP Distributions Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	202	
		Excess Contributions Part VIII (Revision Prior to May, 1993), Part XII (May, 1993 Revision)	205	
		Prohibited Allocation Part IX (Revision Prior to May, 1993), Part VI (May, 1993 Revision)	203	
		Reversion of Plan Assets Part X (Revision Prior to May, 1993), Part XIII (May, 1993 Revision)	204	
		IRC 4978A Tax on Plans or Cooperatives Disposing of Employer Securities to which IRC 2067 Applied, Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	209	
		Tax on Prohibited Transaction (4975(b)(2))	224	
		Tax on Failures to Meet Minimum Funding (4971(b))	225	
		Failure to Pay Liquidity Shortfall (4971(f)(1))	226	
		Failure to Pay Liquidity Shortfall (4971(f)(2))	227	
		Tax on Medical Savings Accounts (MSA) Contributions	233	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	27/28	IR Sec. 6684 — Chapter 42 penalties	156	
		6685 — 990-AR penalties	157	
		507(c) — Tax on termination of PF status	158	
		EP Penalties:		
		IR Sec. 6652(d)(1) — Failure to file annual registration	165	
		6652(d)(2) — Failure to file notification of change	166	
		6652(e) — Failure to file return of statement	167	
		6652(1) — Failure to furnish individual statement	168	
		6692 — Failure to file Actuarial Report	169	
		6693 — Failure to provide reports of IRA accounts	171	
		Forms 5600.1, 5600.6 — AT&F Additional Assessments	*	
	60	Forms 5734 — TIN penalties	172	
	27/28	Frivolous Returns IRC 6702	190	
		Adv. Pay., NMF Excise	*	
	39	Form 8928		
		Section 4980B	126	
		Section 4980D	127	
		Section 4980E	128	
		Section 4980G	137	
	40	Form 8924	012	
E.		Estate & Gift (True Tax Class 5)		
	05	706NA	141	
	06	706	141	
	62	Assessed Advance Payment	*	
	84	706A	141	
	85	706B	141	
	47	Audit Deficiency	*	
	24	Credit Adjustments	*	
	27/28	Subsequent Payments	*	
	74	Misc. Revenue	*	
	76	Deposit Fund Applied	*	
	87	Dishonored Checks	*	
	09	709	142	
	85	Schedule R-1	141	
	59	706(GS)D	217	
	59	706(GS)T	218	
	85	706QDT with Remit	220	
	85	706QDT no Remit	220	
	39	Form 8928		
		480 Excise Tax Under Section 4980B		
		481 Excise Tax Under Section 4980D		
		482 Excise Tax Under Section 4980E		
		483 Excise Tax Under Section 4980G		
F.		RRT (True Tax Class 7)		
	01	CT-1 Pre-ADP	144	
	62	Assessed Advance Payment	*	
	47	Audit Deficiency	*	
	24	Credit Adjustments	*	
	27/28	Subsequent Payments	*	
	74	Misc. Revenue	*	
	87	Dishonored Checks	*	
	02	CT-2 Pre-ADP, CT-2	145	
G.		FUTA (True Tax Class 8)		
	40	940 Pre-ADP, 940	146	
	62	Assessed Advance Payment	*	
	47	Audit Deficiency	*	
	24	Credit Adjustments	*	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	27/28	Subsequent Payments	*	
	74	Misc. Revenue	*	
	76	Deposit Fund Applied	*	
	87	Dishonored Checks	*	
	55/47	RPP Penalties - IRC Sec:		
		6694(a) - Negligence	173	622
		6694(b) - Willful Understatement	174	622
		6695(f) - Negotiation of TP's Check	181	626
		Failure to:		
		6695(a) - Furnish Copy to TP	175	624
		6695(b) - Sign Return	176	624
		6695(c) - Provide TIN	177	624
		6695(d) - Retain Copy of List	178	624
		6695(e)1 - File Info Return	179	624
		6695(e)2 - Include All Items	180	624
	55	Child Support	170	
	65	TIN Penalties -	172	
		Form 990 - Additional Penalty	155	
		Form 990AR - Additional Penalty	157	
	55	6684 - Chapter 42 Pen	156	
	55	6685 - 990AR Penalty	157	
	55	507(c) - Termination of PF Status	158	
	55	EP Penalties		
		Failure to:		
		6652(d)(1) - File Annual Registration Statement	165	
		6652(d)(2) - File Notification of change	166	
		6652(e) File Statement Required by Sec 6947 or 6058	167	
		6690 - Furnish Individual Statement	168	
		6692 - File Actuarial Report	169	
		6693 - Provide Reports IRS	171	620
	55/51/47	Civil Penalties		
	& 65	6652(a)(1), (2), (3), & (b)	139	600
		6676(a)28604	192	
	& 65	6676(b)	192	602
		6676(b) (additional assessment)	192	603
		6679	194	613
		6682 (W-4 Penalty)	195	616
		6705	200	632
		6707	201	634
		6708	202	636
	55/51/47	TEFRA Penalties - IRC Sec:		
		6700 - Abusive Tax Shelter	188	628
		6701 - Aiding & Abetting	189	630
		6702 - Frivolous Return	190	666
			* Multiple Abstract Numbers apply based on original assessment document.	

5. Underreporter Process Codes

IMF

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Reference IRM 4.19.3-4

(1) Tax Year 1999 - 2000 - 2001

Code	Definition	
U/R Case Selected		
01		#
02	Reserved	
03	AUR selected	
04	Reserved	
05	Reserved	
06	AUR selected Employee Cases	
07	Reserved	
08	Reserved	
09	Interest Pending for CP-2000 — Establish IDRS control base	
Pre-Notice Exam Referral/Closure		
10	Referral	
11	Field Audit - case closed to open AIMS Org Code 1000	
12	Office Audit - case closed to open AIMS Org Code 2000	
13	Campus Exam - case closed to open AIMS Org Code 5000	
14	Campus Exam - case closed	
15	Military Action/Disaster Closures	
16	Survey Excess Inventory - closure	
17	Headquarters (HQ) Identified Program Problems - closure	
18	KITA and HSTG - closure	
19	Reserved	
Pre-Notice Closures		
20	Adjustment (TC 29X with reference number 806/807) for withhold/excess SST/RRTA/MEDT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/refund below tolerance	
23	Reserved	
24	Payer Agent	
25		#
26	TC 421 or TC 30X - case closed	
27	Case Closed — Computer Issue not pursued	
28	Other closure	
29	Return cannot be secured - closure	
CP-2501 Notice Action/Closure		
30	CP-2501 (Establishes IDRS control base)	
31	Reserved	
32	Reserved	
33	Reserved	
34	CP-2000 (PC57) not mailed after a CP-2501	
35	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
36	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
37	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
38	Case closed to Campus Exam (CP-2006)	
39	Case closed to Campus Exam (CP-2006)	
40	Case closed to Campus Exam (CP-2006)	
41	Case closed to Office Audit	
42	Case closed to office audit	
43	Case closed to Campus Exam	
44	Case closed to Field Audit	
45	Case closed to Office Audit	
46		#
47	Case closed - No change to original tax liability — (CP-2005 closure letter)	
48	Reserved	
49	Reserved	
50	Reserved	
51	Case closed — Complex issue not pursued (CP-2005 closure letter)	

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52	Case closed - No change to original tax liability (no closure letter)	
53	Case closed per amended return	
54	Notice CP 2501 (PC 30) mailed	
CP-2000 Notice/transfer/referral/closure (AX = amended notice)		
55	CP-2000 (Establishes IDRS control base)	
56	Reserved	
57	CP-2000 after CP-2501	
58	Notice CP-2000 (PC 55) not mailed	
59	Recomputed CP-2000 (updates IDRS control base)	
60	Amended/Recomputed CP-2000 (PC 59/Amended PCs 55, 57 and 59) not mailed	
61	Reserved	
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006))	
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
65		#
66	Disagreed w/Appeals request — closed to Campus Exam	
67	Fully agreed — (no closure letter)	
68	Partially agreed — (no closure letter)	
69	Reserved	
70	Case closed - No change to original tax liability (CP-2005 closure letter)	
71	Case closed - No change to original tax liability — (no closure letter)	
72	Reserved	
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)	
74	Other closure — (CP-2005 closure letter)	
Statutory Notice of Deficiency/Action/Closure		
75	Stat Notice — Updates IDRS control base	
76	Reserved	
77	Stat Notice — STN90 input manually to IDRS (computation change)	
78	Stat Notice rescinded	
79	Stat Notice not mailed	
80	Docketed Court Case to Appeals (no acknowledgment letter)	
81	Recomputed Stat Notice (PC 95) not mailed	
82	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
83	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
84	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
85	Case closed to Campus Exam (CP-2006)	
86	Disagreed w/Appeals request — to Campus Exam	
87	Fully agreed (no closure letter)	
88	Partially agreed (no closure letter)	
89	Reserved	
90	Assessed by default	
91	Case closed - No change to original tax liability (CP-2005 closure letter)	
92	Case closed - No change to original tax liability — (no closure letter)	
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
94	Default assessments based on revision(s) to Stat Notice	
95	Stat Recomputed Notice	
96	Other Closure	
Miscellaneous		
97	Response received — correspondence sent additional information	
98	Reserved	
99	Reserved	

(2) Tax Year 2002

Code	Definition	
U/R Case Selected		
01		#
02	Reserved	
03	AUR selected	
04	Reserved	

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Code	Definition	
05	Reserved	
06	AUR selected Employee Cases	
07	Reserved	
08	Reserved	
09	interest pending for CP-2000 - Establishes IDRS control base	
Pre Notice Exam Referral/Closure		
10	Reserved	
11	Field audit - case closed to open AIMS Org Code 1000	
12	Office audit - case closed to open AIMS Org Code 2000	
13	Campus - case closed to open AIMS Org Code 5000	
14	OBSOLETE	
15	Military Action/Disaster closures	
16	Survey Excess Inventory - closure	
17	Headquarters (HQ) Identified program problems - closure	
18	KITA and HSTG - closure	
19	Reserved	
Pre Notices Closures		
20	Adjustment (TC 29X with reference # TC 806/807) for withholding/excess SST/RRTA/MEDT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/refund below tolerance	
23	Reserved	
24	Payer Agent - closure	
25	[REDACTED]	#
26	TC 421 or TC 30X - closure	
27	Case closed - Complex issue not pursued	
28	Other closure	
29	Return cannot be secured - closure	
CP-2501 Notice Action/Closure		
30	CP 2501 (Establishes IDRS control base)	
31	Reserved	
32	Reserved	
33	Reserved	
34	CP-2000 (PC 57) not mailed after a CP 2501	
35	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
36	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
37	OBSOLETE	
38	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
39	OBSOLETE	
40	OBSOLETE	
41	OBSOLETE	
42	OBSOLETE	
43	OBSOLETE	
44	OBSOLETE	
45	OBSOLETE	
46	[REDACTED]	#
47	Case closed - No change to original tax liability (CP-2005 closure letter)	
48	OBSOLETE	
49	OBSOLETE	
50	OBSOLETE	
51	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
52	Case closed - No Change to original tax liability (no closure letter)	
53	Case closed per amended return (no closure letter)	
54	Notice CP-2501 (PC 30) not mailed	
CP 2000 Notice Action/Closure		
55	CP 2000 (establishes IDRS control base)	
56	Reserved	
57	CP 2000 after CP 2501	
58	Notice CP 2000 (PC 55) not mailed	
59	Recomputed (updates IDRS control base)	

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Code	Definition	
60	Amended/Recomputed (CP-2000) (PC 59/Amended PCs 55, 57 and 59) not mailed	
61	Reserved	
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
65		#
66	Disagreed w/Appeals request — case closed to Campus Exam	
67	Fully agreed (no closure letter)	
68	Partially agreed (no closure letter)	
69	Reserved	
70	Case closed - No change to original tax liability (CP-2005 closure letter)	
71	Case closed - No change to original tax liability (no closure letter)	
72	Reserved	
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)	
74	Other closure (CP-2005 closure letter)	
Statutory Notice of Deficiency Action/Closure		
75	Stat Notice — Updates IDRS Control base	
76	Reserved	
77	Stat Notice — STN90 input manually to IDRS (computation change)	
78	Stat Notice rescinded	
79	Stat notice not mailed	
80	Docketed Court Case - closed to Appeals (no acknowledgment letter)	
81	Recomputed Stat Notice (PC 95)	
82	Case closed to Field Audit - open to AIMS Org Code 1000 (CP-2006)	
83	Case closed to Office Audit - open to AIMS Org Code 2000 (CP-2006)	
84	OBSOLETE	
85	Case closed to Campus Exam - open to AIMS Org Code 5000 (CP-2006)	
86	Disagreed w/Appeals request — case closed to Campus Exam (no acknowledgment letter)	
87	Fully agreed (no closure letter)	
88	Partially agreed (no closure letter)	
89	Reserved	
90	Assessed by default	
91	Case closed - No change to original tax liability (CP-2005) closure letter)	
92	Case closed - No change to original tax liability (no closure letter)	
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
94	Default assessments based on revision(s) to statutory notice	
95	Stat Recomputed Notice	
96	Other closure	
Miscellaneous		
97	Response Received - correspondence sent for additional information)	
98	Reserved	
99	Reserved	

(3) Tax Year 2003 to Present – IRM 4.19.3-5

Code	Definition	
U/R Case Selected		
01		#
03	AUR selected case	
06		#
07	AUR Soft Notices selected case	
09	Establish IDRS Control Base – CP 2000 Interest Pend	
Pre-Notice Transfer/Referral/Closures		
11	Field Audit	
12	Office Audit	
13		#
14		#
15		#
16	Survey Excess Inventory	

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Code	Definition	
17	HQ Identified Program Problem	
18	[REDACTED]	#
19	AUR Soft Notice issued – closure	
Pre-Notice Closures		
20	Adjustment for withholding and/or excess SST/RRT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/Refund below tolerance	
23	[REDACTED]	#
24	Payer Agent	
25	[REDACTED]	#
26	Open TC 420 or TC 30X	
27	Case Closed – complex Issue not pursued	
28	Other Closure	
29	Return cannot be secured	
CP 2501 Notice - Transfer/Referral/Closure		
30	CP 2501 (establishes IDRS Control Base)	
34	CP 2000 not mailed after a CP 2501 (PC 57)	
35	Case closed to Field Audit (Acknowledgement letter, CP2006)	
36	Case closed to Office Audit (Acknowledgement Letter, CP2006)	
38	[REDACTED]	#
39	[REDACTED]	#
44	[REDACTED]	#
46	[REDACTED]	#
47	No change (closure letter, CP 2005)	
48	HQ Identified Program Problem (closure letter, CP 2005)	
49	AUR Soft Notice not generated - No TP contact	
51	Case closed – Complex Issue not pursued (closure letter, CP 2005)	
52	No change (no closure letter)	
53	Amended return closed case (no closure letter)	
54	Notice CP 2501 not mailed	
CP 2000 Notice - Transfer/Referral/Closure		
55	CP 2000 (establish IDRS Control Base)	
57	CP 2000 after CP 2501	
58	CP 2000 Notice not mailed	
59	Recomputation (updates IDRS Control Base)	
60	Amend/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)	
62	Case closed to Field Audit (Acknowledgement letter, CP 2006)	
63	Case closed to Office Audit (Acknowledgement letter, CP 2006)	
64	Case closed to Campus Exam (Acknowledgement letter, CP 2006)	
65	[REDACTED]	#
66	Disagreed – Appeals Request – to Campus Examination (no acknowledgement letter)	
67	Fully Agreed (no closure letter)	
68	Adjustment to Prepayment Credits Only closures (no closure letter)	
69	[REDACTED]	#
70	No change to original tax liability (closure letter, CP 2005)	
71	No change to original tax liability closure (and HQ Identified Program Problem) (no closure letter)	
72	[REDACTED]	#
73	Case closed – Complex Issue not pursued (closure letter, CP 2005)	
74	Other closure (closure letter, CP 2005)	
Statutory Notice - Transfer/Referral/Closure		
75	Statutory Notice – Updates IDRS Control Base	
77	Statutory Notice – STN90 (computation change)	
78	Statutory Notice Rescinded	
79	Statutory Notice not mailed	
80	Transfer Docketed Cases to Appeals (no acknowledgement)	
81	Recomp not mailed after Statutory Notice (PC 95)	
82	Statutory case closed to Field Audit (Acknowledgement letter, CP 2006)	
83	Statutory case closed to Office Audit (Acknowledgement letter, CP 2006)	
84	[REDACTED]	#
85	Statutory case closed to Campus Exam (Acknowledgement letter, CP 2006)	

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Code	Definition	
86	Disagreed Statutory Case – Appeals Request	
87	Fully Agreed (no closure letter)	
88	Adjustment to Prepayment Credits Only closures (no closure letter) and Employee Case Partially Agreed	
89	[REDACTED]	#
90	Assessed by default	
91	No change to original tax liability (closure letter, CP 2005)	
92	No change to original tax liability (no closure letter)	
93	[REDACTED]	#
94	Default assessments based on revision(s) to statutory Notice	
95	Statutory Recomputation Notice	
96	Other Closure (closes AUR system control for manual monitoring of active Bankruptcy cases or referral of non-bankruptcy cases to another area)	
Miscellaneous		
97	Response received – Correspondence sent for additional information	
98	Bankruptcy Suspense (also applicable for Employee cases)	
99	Innocent Spouse Suspense (also applicable for Employee cases)	

BMF**IRM 4.119.4, BMF Liability Determination, BMF Underreporter (BMF-AUR) Program****(1) Tax Year 2011 to Present**

Code	Definition	
U/R Case Selected		
4030	BUR selected case	
4050	Reconsideration Received	
4090	Establish IDRS Control Base - CP 2030 Interest Pending	
Pre-Notice Transfer/Referral/Closure		
4100	[REDACTED]	#
4110	Closed to Field/office Audit	
4130	Closed to Campus Examination	
4140	[REDACTED]	
4150	[REDACTED]	#
4160	Survey Excess Inventory	
4170	HQ Identified Program Problem - Closure	
Pre-Notice Closures		
4200	Adjustment (TC 290 with Reference 766/767 or 806/807) Withholding Discrepancy only	
4210	Discrepancy accounted for	
4220	[REDACTED]	#
4240	Payer Agent	
4260	Other Closure (Referral to another Area)	
4270	[REDACTED]	#
4290	Return cannot be secured	
Letter 2531 Notice - Transfer/Referral/Closure		
4300	Letter 2531	
430A	Amended Letter 2531	
4310	Letter 2531 not mailed	
4320	Letter 2030 not mailed after a Letter 2531 (PC 4520)	
4340	[REDACTED]	#
4350	Case closed to Field/Office Audit	
4370	Fraud – Transfer to Campus Examination	
4380	Case closed to Campus Exam	
4400	No Change to original tax liability and all U/R resolved	
4420	No Change to tax and change to TXI (i.e., Partial Agree)	
4440	[REDACTED]	#
4460	Other Closure (Referral to another area)	
4470	Amended return closed case	

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Code	Definition	
Letter 2030 Notice - Transfer/Referral/Closure		
4500	Letter 2030	
450A	Amended Letter 2030	
4510	Letter 2030 Not mailed	
4520	Letter 2030 after Letter 2531	
452A	Amended Letter 2030 after Letter 2531	
4530	Recomputed Letter 2030	
453A	Amended Recomputed Letter 2030	
4540	Amended Recomputed not mailed (PC 4530 and amended 4500, 4520 and 4530)	
4550		#
4560	Case Closed to Field/Office Audit	
4570	Case Closed to Campus Exam	
4580	Fraud – Transferred to Campus Examination	
4590	Disagreed Appeals Request Service Center Exam	
4600	No Change to original tax liability and all U/R resolved	
4610	No Change to tax and change to TXI (i.e., Partial Agree)	
4630		#
4660	Other Closure (e.g., referral to another area)	
4670	Fully Agreed	
4680	Adjustment to Prepayment Credits Only closure, Partial Adjustment	
Statutory Notice - Transfer/Referral/Closure		
4700	Statutory Notice -	
470A	Re-issue Amended Statutory Notice	
4710	Statutory Notice not mailed	
4730	Statutory Notice Rescinded	
4750	Statutory Recomputed Notice	
475A	Re-issue (Amended) Statutory Notice	
4760	Recomputed not mailed after Statutory Notice (PC 4750)	
4770	Fraud – Transferred to Campus Examination	
4780	Statutory case closed to Field/Office Audit	
4790	Statutory case closed to Campus Exam	
4800	Transfer Docketed Cases to Appeals	
4810	No Change to original tax liability and all U/R resolved	
4820	No Change to tax and change to TXI (i.e., Partial Agree)	
4830		#
4840	Default assessments based on revision(s) to statutory notice	
4850	Assessed by default	
4860		#
4870	Fully Agreed	
4880	Adjustment to prepayment Credits Only closure	
4890	Other Closure (e.g., referral to another area)	
4900	Reconsideration: Full Abatement	
4910	Reconsideration: Partial Abatement	
4920	Reconsideration: No Change to assessment	
4930	Reconsideration: Information Request	
4940	Reconsideration: Referral	
4970	Response received - Correspondence sent for additional information	
4980	Closed Case First Read Closure	

6 No Merge Reason Codes

Complete transcripts of both the “from” and “to” accounts are generated when accounts will not merge. The following merge fail conditions pertain to tax modules on BMF and the entire account of IMF.

REASON CODES			
IMF	BMF	Transcript	Description
21	01	NOMRG-400	40 Hold on in either module with an equal tax period.
01	02	NOMRG-VEST	Vestigial Record for which there is a tax module or Vestigial record with an equal tax period in the other account.

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REASON CODES			
IMF	BMF	Transcript	Description
05	03	NOMRG-DUP	Duplicate Return (both Tax Mods in a merging pair contain a TC 150) – or - More than 25 Tax Mods involved in merge.
07	04	NOMRG-930	Both modules for the same tax periods have unreversed TC930's with Form 3520 indicator or both modules contain unreversed TC424's.
09	06	NOMRG-520	Both accounts contain modules (for the same tax period) with unreversed TC520's (except cc 81, 83, and 85-88).
11	07	NOMRG-RPS	Both accounts have a module for the same tax period containing a TC150 and multiple TC610s (one of which is RPS) or S coded TC150 in 1 module and the RPS TC610 that does not match the DLN of the TC150 in the other.
	08	NOMRG-CAF	Both TINs contain same MFT/TXPD and CAF indicator is present in the "From Account".
92	09	NOMRG-CONS	Both TINs have the same MFT/TXPD which when consolidated would exceed 20,900 bytes.
03	10	NOMRG-TDA/BAL DUE	Both accounts contain modules (with the same tax period) in TDA/BAL DUE/TDI/DEL RET status and the Location Codes (Primary or Secondary) do not agree.
	30	IMF — CP 37 BMF — CP 201	Name Control Mismatched
	31	CP 200	Inactive
	32	NOMRG-91X	Either TIN contains an unreversed TC 910/914/918 or both TINs contain different Agent ID's.
	33	CP 202	Filing Requirement Code Mismatch Incompatible conditions present per UPC 429; Unreversed TC 090 or 1120s on one TIN and other TIN does not have 1120 FRC = to 00 or 02; one TIN has 1120 FRC of 14 and the other has 1120 FRC other than 00, 01, or 14; Unreversed TC 060 on F-1120 FRC = 15 and the other TIN has 1120 FRC other than 0 or 15.
02		NOMRG-XSSN	Significant Scrambled SSN indicator and MFR = 8 in either account –or- Primary SSN = Spouse SSN.
04		NOMRG-91X	CID - unreversed TC 914 posted in only one Tax Mod of a merging pair – or – TC 914/916 in matching Tax Mods but the FLC's of their DLNs do not match – or – TC 914 posted in a Tax Mod for which there is no matching Tax Mod.
06		NOMRG-576	Debit Module/TC576 (Unreversed TC 570 in one module and unreversed TC 576 in the other of a merging pair).
	11	NOMRG-AB11	MFT 03 TXPDs for 8806, 8903 and 9003 will not merge if a TC 150 with a significant Abstract 11 transfer amount or an unreversed TC 766 with a Doc. Code other than 47, 51, or 54 is posted on either TIN.
	12	NOMRG-8752	Form 8752 TXPD which contains a TC 150 with a significant transfer amount or an unreversed TC 766 with a unique DLN.
10		NOMRG-424	Both accounts with modules for the same tax period contain a combination of an unreversed TC930 (without form 3520 indicator) and TC424. TC930 module should not have a TC150.
16		NOMRG-TAXI	ATS – Both accounts have unreversed TC810's for the same tax periods.
19		NOMRG-CPNL	Both accounts have Civil Penalty (CP) Name lines but the Name Controls mismatch.
90		NOMRG-90	Transaction sent back from CADE that is unable to post will resequence code 90.
91			To account contains a condition that causes the From account to resequence 4 or more cycles before the merge can be initialized –or- if a merge fail condition defined in the End-of-Year Handbook is met (e.g. merge attempt after Cycle XX48).
92			MFT 55 Tax Mods both contain TC 608 –or- resulting merged Tax Module will exceed the maximum allowed Module size –or- resulting module balance –or- either To or From account contains a MFR 08 and the scrambled SSN is set to 01,12,13,20 or 23.
20			ATS – Both accounts have unreversed TC810's for the same tax periods.
	22	NOMRG-SS	Both accounts contain significant Primary or Secondary FTHBCR amount –or- From account FTHBCR Spouse SSN is the same as the Primary SSN of the To account.
	23	NOMRG-STAT	Statuses are incompatible.

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REASON CODES			
IMF	BMF	Transcript	Description
	24	NOMRG-GEN	Accounts have unequal GEN numbers.
	25	NOMRG-AF	One account has Affiliation Code 6 or 8 and the other has Affiliation Code 7 or 9.
12			TC 918 in both Entities
13			CID – TC 916 in only one Tax Mod (of a merging pair) – or - Matching Tax Modules do not contain matching TC 916s (FLC Code in both DLN's do not match) – or – TC 916 posted in a Tax Mod for which there is no matching Tax Mod.
15			TC 060 in both Entities, but they are not identical

7 EP Merge Fail Reason Codes

Definition: Describes the reason for the failure of an account/plan merge request. A transcript is generated by MF processing (designated as “NOMRG-” or “DOC64”). This transcript is sent to the Campus for resolution. KDOs may be asked to assist, especially if the merge request was initiated by EP personnel in a KDO or Associate DO.

Definer Code “E” — EIN Change: Entity (Sponsor) Merge, TCs 001 and 002

Definer Code “L” — Plan Number Change: Plan Merge, TCs 001 and 002

Note: Further information about the above TCs as well as other account/ plan merge TCs (003, 005, 006, 011 and 446) can be found in Document 6209, Section 8.

Code	Definition
00	No Merge-Fail (Merge successful)
Attempted Entity (Sponsor) Merge (CC BNCHG, TC 011, DLN contains Doc. Code 63)	
01	NOMRG-NC = Name Control Mismatch
02	NOMRG-011 = Memo freeze already on or duplicate merge attempt
03	NOMRG-INA = Inactive Account
06	NOMRG-141 = TC 141 Freeze
07	NOMRG-EXC = Accounts too large to merge
08	NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
14	NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
42	NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI/DEL RET Location Code and those codes are not equal or only one has a TDI/DEL RET Location Code the code is not equal to the other's Primary Location Code or neither has a TDI/DEL RET Location Code and the Primary Location Codes are not equal.
46	NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
48	NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuss.DOC64-846 =
50	NOMRG-DPL = Duplicate plans and both have an unreversed TC121 or 123.
70	NOMRG-AIM = Duplicate tax modules, one with unreversed TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
71	NOMRG-DA = Duplicate tax modules and both have an unreversed TC424.
74	NOMRG-AMD = Duplicate Tax Modules and one has an unreversed TC977 that posted after a TC420 or TC424 in the other module.
Attempted Plan Merge (CC EPLAN, TCO11, DLN contains Doc. Code 64)	
20	DOC64-DPL = Duplicate plans and each plan has an unreversed TC121 or TC123.
23	DOC64-INA = Inactive plan.
24	DOC64-420 = Duplicate tax modules and both have an unreversed TC420.
28	DOC64-DRT = Duplicate tax modules and both have an unreversed TC150 (original return) or TC977

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Code	Definition
	(amended return).
30	DOC64-AIM = Duplicate tax modules and one has a TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
31	DOC64-DA = Duplicate tax modules and both have an unreversed TC424.
32	DOC64-011 = Merge already taking place on this plan.
34	DOC64-AMD = Duplicate tax modules and one has an unreversed TC977 which posted after a TC420 or TC424 in the other module.
37	DOC64-EXC = Accounts too large to merge.
47	DOC64-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
49	DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuses.

8 TC 151 Action Codes

Action Code	Definition
019	TC 154 posted erroneously (EPMF)
020	TC 150 posted to wrong plan number
021	TC 150 posted to wrong plan year ending
022	TC 150 posted to wrong EIN
023	TC 150 posted to wrong plan number and plan year ending
024	TC 150 posted to wrong plan number and EIN
025	TC 150 posted to wrong plan number, plan year ending and EIN
026	TC 977 posted to wrong plan number
027	TC 977 posted to wrong plan year ending
028	TC 977 posted to wrong EIN
029	TC 977 posted to wrong plan number, plan year ending and EIN
030	TC 977 posted to wrong plan and EIN.
031	TC 977 posted to wrong plan number and plan year ending
032	TC 976 posted to wrong plan number
033	TC 976 posted to the wrong plan year ending
034	TC 976 posted to wrong EIN
035	TC 976 posted to the wrong plan number and plan year ending
036	TC 976 posted to wrong plan number and EIN
037	TC 976 posted wrong plan number, plan year ending, and EIN
038	TC 150 posted to wrong plan number (EFAST-processed return reversed)
039	TC 150 posted to wrong plan year ending (EFAST-processed return reversed)
040	TC 150 posted to wrong EIN (EFAST-processed return reversed)
041	TC 150 posted to wrong plan number and PYE (EFAST-processed return reversed)
042	TC 150 posted to wrong plan number and EIN (EFAST-processed return reversed)
043	TC 150 posted to wrong plan number, PYE and EIN (EFAST-processed return reversed)
044	TC 977 posted to wrong plan number (EFAST-processed return reversed)
045	TC 977 posted to wrong plan year ending (EFAST-processed return reversed)
046	TC 977 posted to the wrong EIN (EFAST-processed return reversed)
047	TC 977 posted to the wrong plan number, PYE and EIN (EFAST-processed return reversed)
048	Reversal of EFAST2 Return

9 TC 971 Action Codes

For TC 972 (reversal) see Miscellaneous Codes and definitions in IRM 5.19.10.4.

Action Code	Definition
001	TC 150 posted to incorrect TIN/tax period – also for TC 972 (reversal)

Action Code	Definition	
002	Amended/duplicate return posted to wrong TIN/tax period/ return reprocessed to same module as original – also for TC 972 (reversal)	
003	Re-input return from wrong TIN/tax period – also for TC 972 (reversal)	
004	TC 971 / AC 044 with a MISC field containing the notation CP 05A indicates the issuance of a Notice CP 05A, since per the Document 6209, the TC 971 / AC 044 is also used by BMF for recoveries.	
005-009	Reserved	
010	Amended return/claim forwarded to Accounts Management	
011	Non-receipt of Refund Check	
012	Amended return/claim forwarded to Collection	
013	Amended return/claim forwarded to Examination.	
014	Amended return/claim forwarded to Statute Control	
015	Amended return/claim forwarded to Underreporter	
016	International cases – original returns go to Austin and claims go to Philadelphia (IMF)	
017	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD – also for TC 972 (reversal)	
018	Congressional/PRP indicator	
019	Used for EPMF	
020-029	Reserved for use with BMF.	
030	Cross-Reference Information for TC 840/841 Refund reversals	
031	Full Bankruptcy Discharged – also for TC 972 (reversal)	
032	Fully Accepted OIC – also for TC 972 (reversal)	
033	Partially Bankruptcy Abatement – also for TC 972 (reversal)	
034	Partial Offer Acceptance – also for TC 972 (reversal)	
035	Failure-to-Pay (FTP) trigger – also for TC 972 (reversal)	
036	IRS Offset Bypass Refund (IMF) – also for TC 972 (reversal)	
037	Manual Refund - Record of Cross Reference TIN or Address – also for TC 972 (reversal)	
038	Early Intervention in the Inventory Delivery System – also for TC 972 (reversal)	
039	Used for the CSED Backup recovery	
040	BMF. Change deposit requirement to “1” (MFT 01, 09, 11)	
041	BMF. Change deposit requirement to “2” (MFT 01, 09, 11)	
042	BMF. Sets entity depositor status code	
043	Pending Installment Agreement – also for TC 972 (reversal)	
044*	On IMF, generated when CP 05 issued. Also reserved for BMF	
045*	BMF – used for recoveries	
045	Causes IMF generation of TC 400	
046	FTD Alert Indicator	
047	Taxpayer Has Filed Form 8842 – also for TC 972 (reversal)	
048-049	Reserved for BMF	
050	Sets the BOD-CD and BOD-CLIENT-CD on the account.	
051	Federal Employee/Retiree Non-Compliance Indicator – also for TC 972 (IMF reversal)	
052*		#
053*		#
054	Contracting Out. No longer input MY 2010	
055	Duplicate Notice to Spouse Indicator	
056	Turn off EIC Recertification Indicator at Master File (IMF)	
057	Used by exam to designate a cross-reference account and module that contains relevant documentation – also for TC 972 (reversal).	
058	CP-06A Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)	
059	CP-06B Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)	
060*	Generated to denote BFS (formerly FMS) Continuous Levy program. (pending RIS)- also for TC 972	
061*	Input to block module from BFS (formerly FMS) Continuous Levy program. (pending RIS)- also for TC 972	
062*	Federal payment identified by BFS (formerly FMS) in the Federal Payment Levy Program. DLN contains specific information - IRM Exhibit 5.11.7-6.	
063	Installment Agreement. FTP at ¼%. – also for TC 972 (reversal)	
064	Section IRC 6404(g) interest suspension 3305 Date used for interest computations	
065	Request for Innocent Spouse Relief Form 8857 Received. Generates an L- Freeze. TC 972 (IMF reversal) is used when claim has been closed.	

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Action Code	Definition	
066	Return receipt signed – also for TC 972 (reversal) <i>Note: If the Due Process was delivered in person, ACs 69 and 66 are input the same date. If the Due Process Notice was left at the Taxpayer's home or business instead of being mailed, ACs 69 & 67 are input the same date.</i>	
067	Delivery of Due Process Notice was refused or unclaimed – also for TC 972 (reversal)	
068	Due Process Notice was returned undeliverable – also for TC 972 (reversal)	
069	Due Process Notice was issued – also for TC 972 (reversal)	
070	BMF. Activates transaction consolidation routine	
071	DMF-Injured Spouse Claims	
072	Inspected Return (used for Exam).	
073	Employees under the SS-8 program	
074	Subcontractors under the SS-8 program	
075*	3rd Party Database	
076	FDIC Modular Refund Freeze MFT 02	
077	Reversal of S & L Modular Refund Freeze MFT 02	
078	BFS (formerly FMS)-Forgery – also for TC 972 (reversal)	
079	BFS (formerly FMS)-Denied Settlement. – also for TC 972 (reversal)	
080	Identify Competent Authority Claim	
081*	Used for the update of the Control DLN (generates CP 276)	
082	Installment Agreement Origination User Fee - Manually establishes MFT 13/55	
083	Installment Agreement Reinstatement User Fee – Manually establishes MFT 13/55 module	
084	Financial Agent for Bank One (Chicago Bank EFTPS prior 2005)	
085	Financial Agent for Bank of America	
086	Normal Disaster FTF and FTP suspension – also for TC 972	
087	Disaster with 7508(a) relief – also for TC 972 (reversal)	
088*	BMF CAWR	
089	Notice sent and credit freeze issued for Frivolous filer	
090	Establish tolerance level for Erroneous abatement	
091	Identify/Verify Carryback Return	
093	100% Penalty IMF Cross-Reference Information.	
094	Reversal of AC 93.	
095	American Samoa Underreporter Adjustment	
096	Reversal of AC 97 AC 96/97 MFT 55 only.	
097	100% Penalty BMF Cross-Reference Information.	
098	TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module. Reversal of AC 99	
099	Received Application for Taxpayer Assistance Order	
100	Bankruptcy case Will cause MFT 31 creation or MFT 65 – also for TC 972 (IMF reversal). Will cause MFT 31 creation.	
101	OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation or MFT 65	
102	Criminal Restitution Assessments - also for TC 972 (IMF reversal) (creates MFT 31 account, does not mirror) Used by SBSE Exam Technical Services ONLY - effective 3/23/2011.	
103	Examination/Appeals/AUR - Individual Assessments for a Joint Account - also for TC 972 (IMF reversal) (creates MFT 31, does not mirror)	
104	Innocent Spouse Case - Prior to cycle 200504 indicates that an Innocent Spouse Claim was received and an MFT 31 module was created for the culpable spouse. Cycle 200505 and later indicates an Innocent Spouse Claim has been received and MFT 30 joint module was mirrored to MFT 31 module for both the primary and secondary taxpayer. (creates MFT 31 account, mirror account)	
105	Exam Agreed/Unagreed Cases Reserved for Examination/Appeals/AUR - (Creates MFT 31 mirror account) - also for TC 972 (reversal)	
106	Taxpayer Assistance Order. Will cause MFT 31 or 65 creation – also for TC 972 (reversal).	
107	Indicates one spouse has requested an Installment Agreement. Will cause MFT 31 or 65 creation. – also for TC 972 (reversal)	
108	Indicates one spouse has requested a Collection Due Process hearing – also for TC 972 (reversal)	
109	Indicates one spouse is Currently Not Collectible (CNC) Will cause MFT 31 or 65 creation. – also for TC 972 (reversal)	
110	Duplicate Assessment of ARDI accounts – also for TC 972 (reversal)	
111		#
120	Amended return/claim in Submission Processing.	
121		#

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Action Code	Definition	
122	[REDACTED]	#
123	[REDACTED]	#
124	[REDACTED]	#
125	[REDACTED]	#
126	[REDACTED]	#
128	[REDACTED]	#
129	[REDACTED]	#
131	Establish a False Credit to clear a debit – also for TC 972 (reversal)	
132	Used to write off a debit balance transferred to MFT 31 or MFT 65 – also for TC 972 (reversal)	
133	Identify a signed Justification Memo – also for TC 972 (reversal)	
134	[REDACTED]	#
135	Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal)	
136	[REDACTED]	#
137	Used for Reversal of EITC Filing Status cases – TC 972 only (01-01-2007)	
138*	Causes CP 85 generation.	
139*	Used to denote that a soft notice was generated for AUR.	
140	Cases selected systemically by Automated Questionable Credit (AQC) unit for review after posting due to potential non-compliant withholding or refundable credit. The refund is frozen until a review is complete.	
141	For TC 971, an ASFR return was generated; for TC 972 an ASFR return was generated in error. (TC 971 cannot be input via FRM77 to an IMF module.)	
142*	Generated when posting a true duplicate return.	
144	Causes IMF to generate a "Dummy IRA" TC 150 – also for TC 972 (reversal).	
145	Causes IMF to generate a TC 400 without updating the control DLN (reversal). Note: Reversal will cause IMF to generate a TC 402.	
146	Withholding Lock-in Letter sent – also for TC 972 (effective 01-01-2007)	
147*	Withholding Compliance (WHC) transcript created – also for TC 972 (this AC is generated and not input by FRM77) (Effective 01-01-2007)	
148	Withholding Lock-in modification – also for TC 972 (effective 01-01-2007)	
149	Reserved for use with Withholding Compliance	
150*	Causes all TCs 150 (except 1040SS) to unpost	
151	Duplicate TIN processing	
152	Generated by EFDS runs. Causes returns to resequence (seven days) under CADE 2.	
154	Reserved	
155*	Generated to suppress CP 09.	
156	Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal).	
157	Prevents the module from leveling at Master File until all related modules are settled or a TC 972 AC 157 is input.	
158	[REDACTED]	#
159	DDB	
163	Out of Installment status – also for TC 972 (reversal).	
164	Identify liability that has been disqualified from IRC 6404(g) interest suspension. New for 2008	
169*	Federal Payment Levy Program SSA intent to levy notice issued (CP 91 IMF, CP 298 BMF) - also for TC 972	
170*	Used to reflect 35% HCTC payment	
171*	Used to reflect 65% HCTC payment	
172	Identify module as being eligible for the Health Coverage Tax Credit (HCTC) – also for TC 972 (reversal)	
173	Identify taxpayer accounts where a "netting out" (or offsetting of funds from when a taxpayer goes from a single to joint filer) has occurred – also for TC 972 (reversal).	

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Action Code	Definition	
174*	IMF 2-year review of part pay installment agreement.	
175	Indicates an ACA Health Coverage Exemption (F8965 Part II or Part III) has been claimed	
176	Indicates reversal of a previously claimed ACA Health Coverage Exemption (F8965 Part II or Part III)	
178	Return Submitted under Streamlined Filing Compliance Procedure for taxpayers with offshore noncompliance – also for TC 972 (reversal)	
180	Input on RBA module (MFT 31) to cross-reference the module with the underlying tax liability (MFT 30, 01, 02, 10 etc.). No duplicate assessment (MMA = Zero). Taxes Receivable	
181	Input on module with underlying tax liability (MFT 30, 01, 02, 10 etc.) to cross-reference the RBA module (MFT31) where the tax is assessed and collected as Restitution-Based Assessment. No duplicate assessment (MMA = Zero).	
182	[REDACTED]	#
183	[REDACTED]	#
184	Input on module with duplicate RBA/Civil assessment, where module assessment(s) is smaller, to cross-reference module(s) with duplicate RBA/Civil assessment where module assessment is larger. (MMA = \$\$\$ amount of the duplicate) EXCEPTION: On cases with multiple co-defendants where one or more parties are civilly assessed, link Civil to co-defendant with TC971/AC184 to TC971/AC184.	
185	Input on module with the duplicate RBA/Civil assessment, where module assessment(s) is larger, to cross-reference module(s) with duplicate RBA/Civil assessment where module assessment(s) is smaller. (MMA = \$\$\$ amount of the duplicate) Taxes Receivable. **When RBA and Civil assessment amounts are equal, normally the TC971/AC185 will be on the MFT 31 module - EXCEPTION: if the Fraud Penalty (TC320) has been assessed on MFT 30 creating a larger assessed balance, then Action Code TC971/AC185 will be used on MFT 30 and TC971/AC184 will be on MFT 31. Action Codes DUPLICATE RBA/CIVIL ASSESSMENT WITH CO-DEFENDANT	
186	Used to cross-reference the IMF module that contains the civil assessment related to the criminal restitution assessment with joint several liability.	
187	Input on RBA module (MFT 31) to cross-reference the module with the underlying BMF tax liability (MFT 03, 64 etc.) with NO established Taxpayer Identification Number or business tax module . Input on RBA module (BMF) to cross-reference the module with the underlying BMF tax liability when a Corporation is assessed restitution. No duplicate assessment (MMA = Zero). Taxes Receivable.	
188	Input on co-defendant module with duplicate RBA, where module assessment(s) is the same or smaller, to cross-reference module(s) with duplicate RBA on the Lead (primary) co-defendant assessment is the same or larger. (MMA = \$\$\$ amount of the duplicate) EXCEPTION: On cases with multiple co-defendants, the Lead co-defendant will have the TC971/AC189 and linked to all co-defendants, and all co-defendants will have a TC971/AC188 linked to another TC971/AC188 on each others co-defendant.	
189	Input on RBA module(s) of Lead (primary) defendant to cross-reference duplicate RBA module to all other co-defendants, (MMA = \$\$\$ amount of the duplicate). Taxes Receivable	
190	Causes IMF to Causes IMF to primary stop Backup Withholding (BWH), or restart BWH, or indicate an undeliverable notice was returned – also for TC 972 (reversal). Restricted use of AC 190 for BWH campuses KCSC and PSC only.	
191	TC 972 will cause MF to turn off the IRS employee indicator. TC 971 to set the indicator is not allowed.	
192	Limited English Proficiency (LEP) Language Indicator	
193	Used for the ITIN Status. Posts in the entity.	
198	Victim of Domestic Violence Indicator. Do not disclose victim's Personal Identity.	
199	[REDACTED]	#

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Action Code	Definition
*****	Action Codes 200-214 are reserved for Financial Reporting Input, and restricted to CFO employees.
200	Resolution Trust Company (RTC) – also for TC 972 (reversal)
201	Federal Deposit Insurance Corporation (FDIC) – also for TC 972 (reversal)
202	Both RTC and FDIC – also for TC 972 (reversal)
203	Manual Move to Tax Receivables – also for TC 972 (reversal)
204	Manual Move to Compliance – also for TC 972 (reversal)
205	Manual Move to write-off – also for TC 972 (reversal)
206	Frivolous/Fraudulent Return/Submission – also for TC 972 (reversal)
207	Duplicate Return – also for TC 972 (reversal)
208	Miscellaneous (Memo module) – also for TC 972 (reversal)
209	Reserved for financial classification purposes - Manual Split Assessment Allocation - also for TC 972 (reversal)
210	Reserved for financial classification purposes – Manual Split Assessment Allocation - also for TC 972 (reversal)
211-214	Reserved for financial classification purposes - - also for TC 972 (reversal)
215	Trust Fund Recover Program
216	Module is too complex for CDDDB to classify – also for TC 972 (reversal)
217	Used to mark UA modules with IA payments.
220	Generated by Internal Management for TC 604 generation
200-250*	Reserved for financial classification
251	Appeals has the tax period under consideration as a Penalty Appeals Case – also for TC 972 (reversal)
252	Lien CDP Notice sent to taxpayer, Reserved for ALS – also for TC 972 (reversal)
253	Lien CDP Notice Undelivered, Reserved for ALS – also for TC 972 (reversal)
254	Lien CDP Notice Unclaimed Reserved for ALS, – also for TC 972 (reversal)
255	CDP Notice Refused by Taxpayer – also for TC 972 (reversal)
256	Settlement Agreement – Enter date of agreement in Transaction Date field. New for 2008
257	BMF AUR Unit SNOD issued for over \$100,000.
260	Indicates taxpayer has requested tax/penalty relief due to a Y2K problem – also for TC 972 (reversal)
261	Indicates that the requested Y2K tax/penalty relief has been denied by a tax examiner – also for TC 972 (reversal)
262	Maximum Failure To Pay Penalty Assessed – also for TC 972 (reversal)
263	Used to turn off the Third Party Designee (Checkbox) Indicator
264	Indicates that a notice has been recreated – also for TC 972 (reversal)
265	Used to activate the Electronic Return Originator (ERO) Indicator – also for TC 972 (reversal)
266	Identify key Whipsaw Assessment Cases – also for TC 972 (reversal)
267	Identify related Whipsaw Assessment Cases – also for TC 972 (reversal)
268	Indicates an International type form has been sent to the IRS – also for TC 972 (reversal)
269	No longer generated as of 1/13. Was used for CP78 generation.
270	Amended return sent back to originator – also for TC 972 (reversal).
271*	Used to mark the account for PDT.
272*	Used to mark the Caution setting.
273*	Used to reflect the date of Levy.
274*	Used to reflect the date of seizure.
275	Used to indicate that a timely request for Collection Due Process (CDP) has been received. Will exclude module from selection by automated levy programs SITLP, FPLP and AKPKD – also for TC 972 (reversal)
276	Used to indicate that a CDP issue was resolved by ACS or Field Collection, and the case was not sent to Appeals – also for TC 972 (reversal).
277	Used to indicate that Appeals has completed their investigation and issued a determination letter – also for TC 972 (reversal).
278	Used to indicate receipt of an equivalent Collection Due Process (CDP) hearing. Will not exclude module from automated levy processing – also for TC 972 (reversal)
279	Used to indicate that a request for an equivalent hearing was resolved by ACS or Field Collection and the case was not sent to Appeals – also for TC 972 (reversal).
280	Used to indicate that Appeals has completed their review of the equivalent hearing investigation and issued a determination letter – also for TC 972 (reversal).

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Action Code	Definition	
281	Identify Fraud Referral Specialist (FRS) cases and stop the overage clock – also for TC 972 (reversal)	
282	Delinquent Return Secured by Examination after the posting of an SFR TC 150. Will not set the duplicate return freeze. Will set the ASED.	
283*	Identify abusive trust schemes – also for TC 972 (reversal)	
284*	ASED reduction for 6401(d)	
285	Reasonable cause for late filing accepted – also for TC 972 (reversal) Reserved for EPMF	
286	Reasonable cause for incomplete filing accepted – also for TC 972 (reversal) Reserved for EPMF	
287	Reasonable cause for late and incomplete filing accepted – also for TC 972 (reversal) Reserved for EPMF	
288	Return was signed – also for TC 972 (reversal) Reserved for EPMF	
289	Extension to file was approved – also for TC 972 (reversal) Reserved for EPMF	
290	Return was posted under a different EIN or Plan number – also for TC 972 (reversal) Reserved for EPMF	
291	Reasonable Cause statement denied - Generates assessment to BMF Reserved for EPMF	
292	No reply to CP 213 Notice - assess penalty – also for TC 972 (reversal) Reserved for EPMF	
293	Filer under the DFVC Program – also for TC 972 (reversal) Reserved for EPMF	
294	Destroy CP 213 Notice per research – also for TC 972 (reversal) Reserved for EPMF	
295	IRS requesting corrected return from filer – also for TC 972 (reversal) Reserved for EPMF	
296	Indicates credit(s) or payment(s) that has been thoroughly researched (which means – cannot be refunded or offset to balance due module or transferred to related TIN) will remain on the module until either systemic or manual transfer to the Campus Accounting Function (XSF/URF) – also for TC 972 reversal.	
297*	Posts to the tax module to document that the notice has been issued. The notice advises the taxpayer the tax module has a credit balance.	
298	Mailing Filing Requirement Override – also for TC 972 (reversal)	
299	Identify a cancelled DLN that has been sent to files – also for TC 972 (reversal)	
300	Identify total corporate Alternative Minimum Tax (AMT) and research credit claimed in lieu of bonus depreciation.	
301	Bank stamped FTD coupon with a date later than the date it processed on the taxpayer's check – also for TC 972 (reversal)	
302	Bank stamped FTD coupon, "other" – also for TC 972 (reversal)	
303	EFTPS untimely processing of transaction – also for TC 972 (reversal)	
304	EFTPS erroneous processing of transaction – also for TC 972 (reversal)	
305	EFTPS "other" – also for TC 972 (reversal)	
306	ETA untimely processing of transaction – also for TC 972 (reversal)	
307	ETA erroneous processing of transaction – also for TC 972 (reversal)	
308	ETA "other" – also for TC 972 (reversal)	
309	Third Party (Non-Financial Institution) responsible for late posting of FTD – also for TC 972 (reversal)	
310*	Aggregate of payments to determine whether or not a taxpayer fits the criteria to be mandated to pay via EFTPS.	
311	For Date of Death in 2010, indicates a Form 8939 was filed nullifying the 706 filing. For Date of Death in 2011 and forward, portability is denied.	
312	Allow input of a LIN-LINK for AIMS processing – also for TC 972 (reversal)	
314	Receipt of a Student Loan Bond Notification – also for TC 972 (reversal)	
315	A municipality was included in the states consolidation return – also for TC 972 (reversal)	
316	Form 709 gift return is associated with 706 estate return income - also for TC 972 (reversal)	
317	Prior year 709 gift return is associated with current year gift return income - also for TC 972 (reversal)	
319	Identifies a Re-insurance Company filing a Form 990-T for unrelated business income - also for TC 972 (reversal)	
320	Penalty Waiver allowed for filing paper instead of electronic return – also for TC 972 (reversal)	
321	Penalty Waiver disallowed for filing paper instead of electronic return – also for TC 972 (reversal)	
322	Approved waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically	
323	Denied waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically.	
324	EO Mandatory E-File Compliance check completed	
325	EO Mandatory E-File Compliance review completed	
329	Notice CP236 was issued (applies to 2014 and subsequent years).	
330	Identify an executed Form 2750, ASED extension date – also for TC 972 (reversal)	

Action Code	Definition
331	Indicates no Form 2749 can be located – also for TC 972 (reversal)
334	TEFRA Election – also for TC 972 (reversal)
335	Revocation of TEFRA Election – also for TC 972 (reversal)
336	TEFRA Election erroneously input – also for TC 972 (reversal)
337	TEFRA Election has been denied – also for TC 972 (reversal)
338	TEFRA Revocation has been denied – also for TC 972 (reversal)
339	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Preliminary Fee
340	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Final Fee
341	Establishes a fact of filing for Form 8329, Lender's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
342	Establishes a fact of filing for Form 8330, Issuer's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
343	Establishes a fact of filing for Form 8703, Annual Certification of Residential Rental Project – also for TC 972 (reversal)
344	Establishes a fact of filing for Mortgage Election Credit Certificates – also for TC 972 (reversal)
345	Establishes a fact of filing for Notice of Defeasance – also for TC 972 (reversal)
346	Identify pass-through entities – also for TC 972 (reversal)
347	Identify Form 1041 where the filing requirement is now part of a consolidated Form 1041 – also for TC 972 (reversal)
348	Identify input in the State Wages Paid field on Form 941 – also for TC 972 (reversal)
349	Indicates receipt of Form 8870, Personal Benefit Contracts – also for TC 972 (reversal)
350	Electronic Form 8871 received – also for TC 972 (reversal)
351	Form 8453-X has been filed – also for TC 972 (reversal)
352	Electronic Form 8872 received – also for TC 972 (reversal)
353	Paper Form 8872 received – also for TC 972 (reversal)
354	Indicates Form 8871 has been returned to filer – also for TC 972 (reversal)
355	Indicates manual interest netting computations has been performed on account
356	Indicates original credit payment amount prior to sequestration.
357	Insurance Provider Fee (IPF) Penalty without-fee assessment
360	Establishes a fact of filing for Form 8875 (Taxable REIT Subsidiaries – also for TC 972 (reversal BMF)
361	Records a Section 942(a)(3) Election – also for TC 972 (reversal)
362	Records Extraterritorial Income Exclusion in lieu of Election – also for TC 972 (reversal BMF)
363	Records a Section 943(e)(1) Domestication Election – also for TC 972 (reversal BMF)
364	LLC is the liable taxpayer for this taxpayer
365	Single member owner identified in XREF-TIN is the liable taxpayer for this tax period
366	Liable taxpayer changed during the tax period
370	Establishes a fact of filing for Form 8868T, Disclosure by Tax-Exempt entity Regarding Prohibited Tax Shelter Transaction – also for TC 972 (reversal)
371	Establishes a fact of filing for Form 8921, Structured Transaction Information Return under Section 60509(v) – also for TC 972 (reversal)
373	Form 1120S has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing – Also for TC972
374	Form 1120 has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing – Also for TC972
375	Form 1120S has unposted at MF due to no TC 090 present in the entity – Correspondence sent to Taxpayer - also for TC 972 (reversal)
376	F1120S is being converted to a F1120 and resent to MF – also for TC 972 (reversal)
377	Posted F1120 can now legally be viewed as a F1120S - also for TC 972 (reversal)
378	Indicates an amended return has been routed to Estate and Gift Tax Operation – also for TC 972 (reversal)
379	Indicates an amended return has been routed to Excise Tax Operation – also for TC 972 (reversal)
380	Indicates a Form 843 claim has been filed – also for TC 972 (reversal)
381	Identifies an employer's appointment of an agent - also for TC 972 (reversal)
382	Indicates an agent pays all employment tax for home health care employers – also for TC 972 (reversal)
383	Indicates an agent pays all employment tax for employers (not home health care) – also for TC 972 (reversal)
384	Indicates an agent is paying all tax for employer/client's Form 945, CT-1, or CT-2 FRCs - also for TC 972 (reversal)

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Action Code	Definition	
385	Indicates an agent is paying some of the employment tax for employers/clients the agent represents - also for TC 972 (reversal)	
400-449		#
450-	Reserved for PDC, Reconciled commissionable PCA payment.	
451	Reconciled commissionable PCA offset	
452	Reconciled commissionable PCA credit/debit transfer	
453	Reconciled commissionable PCA refund	
454	Reconciled commissionable PCA other	
455	can only be used for administrative fee inputs. Death Certificate obtained by PCA	
456	can only be used for administrative fee inputs. Bankruptcy documentation obtained by PCA	
457	can only be used for administrative fee inputs. Installment Agreement that exceeds 60 months	
458	can only be used for administrative fee inputs. Reserved for later release	
461	Offshore Voluntary Disclosure Settlement Agreement F906 Appeals waiver	
461-467	Reserved for Collection	
468	Suppress Failure to Pay penalty accrual from the original return due date to the 6-month extension date granted.	
469	CDP (No response from Post Office)	
470-483	Reserved	
484-485	TARP	
486-499	Reserved for IDS/Headquarters Official Use only	
501	Tax-administration related identity theft - taxpayer provided the required ID theft documentation and case resolution is complete.	
502	Indicates a case of \$100 million or more on NMF – also for TC 972 (reversal) New for 2008	
503	CP 09 or CP 27 has been suppressed	
504	ID Theft: Taxpayer Self-Identified, no tax administration impact	
505	ID Theft: Data Loss	
506	IRS identified identity theft - IRS identified, taxpayer not required to provide required ID theft documentation, unless requested and identity theft issue is resolved...	
510	Central Withholding Agreement Program Activity	
511	Used to transfer the FTHBC entity and total recapture amount from one account to another	
512	Used to zero out the FTHBC entity and total recapture amount	
515	Account is in the Prisoner File.	
520	ASFR Statutory Notice of Deficiency Unclaimed/Refused	
522	Identity Theft Documentation Received – also for TC 972 (reversal)	
	The taxpayer alleges identity theft, but has not yet provided supporting documentation	
	ID Theft documentation provided	
	The IRS suspects identity theft and the case is not yet resolved.	
523	Potential Repeat Identity Theft – also for TC 972 (reversal)	
524	No Filing Requirements or Locked Account – also for TC 972 (reversal)	
525	ITIN/SSN Mismatch – also for TC 972 (reversal)	
529	Indicates an approved Form 637 registration that has been filled by the IRS	
530	Generated to show a Shared Responsibility Payment reported on Form 1040 posted to MFT 35 (TC 240 PRN 692) – also for TC 972 (reversal)	
542	Total IRP Income used by Unpaid Assessment. Posts to entity	
543*	Federal Payment Levy Program Low Income Filter analysis made - also for TC 972. Miscellaneous field contains information. Posts to entity	
544	Frivolous Return Program (FRP) monitoring marker for account compliance prior to approval of 6702D penalty reduction Used for RICS. Posts to tax module	
545	IPSO-Restricted	
560	Reconsideration Initiated	
561	Closed Case Mail – Disallowed in Full	

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Action Code	Definition
562	Closed Case Mail – Partial Disallowance
563	Closed Case Mail – Full Allowance
564	Reconsideration - No Response – Campus
565	Reconsideration - No Response – Field
566	Reconsideration - Full - Disallowance – Campus
567	Reconsideration –Full Disallowance - Field
568	Reconsideration – Full Allowance - Campus
569	Reconsideration – Full Allowance - Field
570	Reconsideration – Partial Disallowance – Campus
571	Reconsideration – Partial Disallowance – Field
572	HINF Reconsideration – No Response
573	HINF Reconsideration – Full Disallowance
574	HINF Reconsideration – Partial Disallowance
575	HINF Reconsideration – Full Allowance
576	3338C Letter Sent
597	Add a XREF-TIN to a doc code 51 assessment – also for TC 972 (reversal) New for 2008
598	Manual input of TOP Offset record used to create a memo record when a TC 898 has been deleted in error.
599	Manual input of TOP Offset record used to create a memo record when a TC 899 has been deleted in error.
600*	Used for SITLP
601	Alaska Permanent Fund Dividend - (AKPFD) Levy Program.
602	Municipal Income Tax Levy Program (MTLP)
604	Used to document the waiver of coll. appeal rights in settlement agreements
605	Identify 2010 Gulf Oil Spill relief
608	Credit/Grant claimed on original return
609	Credit/Grant claimed on amended return
610	Third Party Contact notification made by Exam – also for TC 972 (reversal).
611	Third Party Contact notification made by Collection – also for TC 972 (reversal).
612	Third Party Contact notification made by CAWR – also for TC 972 (reversal).
613	Third Party Contact notification made by FUTA – also for TC 972 (reversal).
614	Third Party Contact notification made by AUR – also for TC 972 (reversal).
615	Third Party Contact notification made by TE/GE – also for TC 972 (reversal).
616	Third Party Contact notification made by Taxpayer Advocate – also for TC 972 (reversal)
617	Third Party Contact notification made by Integrity and Verification Operation (IVO). -also for TC 972 reversal
618-629	Reserved for Third Party Contact Processing
630	Indicates a taxpayer has requested a CDP levy hearing or a CDP levy and lien hearing – also for TC 972 (reversal)
631	Indicates a taxpayer has requested an equivalent levy hearing or an equivalent levy and lien hearing – also for TC 972 (reversal)
633	Indicates a taxpayer has elected a 3 year carryback period per section 1211 of ARRA 2009
634	Indicates a taxpayer has elected a 4 year carryback period per section 1211 of ARRA 2009
635	Indicates a taxpayer has elected a 5 year carryback period per section 1211 of ARRA 2009
636	5 Year carryback per section 2012.
637	Notes full judgment reversal
638	Notes partial judgment reversal
646	Taxpayer has used the second skip privilege on their Installment Agreement; 4458C letter has been issued. (Generated by TDA/BAL DUE Analysis)
647	Indicates the taxpayer is a Federal Contractor – also for TC 972 (reversal)
648	Advisor disclosure (Form 8264/8918 filed) – also for TC 972 (reversal)
649	Identify unagreed “listed transaction assessments” as assessments that are fully sustained by Appeals.
650	Establishes a fact of filing for Form 8288, Ad-hoc withholding tax return – also for TC 972 (reversal)
651	Indicates a taxpayer has filed a claim due to a Ponzi Scheme.
652	Posts TC 387 to allow systemic refund of less than \$1
653	Revenue Ruling 99-40 has been considered on the module – also for TC 972 (reversal)

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Action Code	Definition	
660	Identify form 843 (abatement) claims	
661	Causes Undelivered Mail indicator to be set	
662*	Federal Payment Levy Program - Levy issued. Miscellaneous field contains information.	
663	Identify Erroneous refunds	
664	Identify that a Form 3753 has been sent to accounting	
665	Identifies that a Form 2859 has been processed by Accounting.	
670	Indicates a user fee of \$500 attached to a 1120 series, 1065 or 1040 series form has been received – also for TC 972 (reversal)	
671	OIC not accepted/waive IA fee/DO NOT alter fee – also for TC 972 (reversal)	
672	Valid CP 213 – Generate CP213 Notice – also for TC 972 (reversal)	
673	Incorrect proposed penalty amount, adjustment needed – also for TC 972 (reversal)	
677*	Federal Payment Levy Program - Federal Contractor (pre-CDP) Levy issued. Miscellaneous field contains information.	
682	Identifies a case that has applied for and received a Reduced User Fee – also for TC 972 (reversal)	
683	Identifies a case that has applied for and been denied a Reduced User Fee – also for TC 972 (reversal)	
686	Generated by 701 to set the Taxpayer Repeater Indicator.	
687	Identify what action was taken regarding a Collection Statute Expiration Date (CSED) – also for TC 972 (reversal) See Miscellaneous Codes and definitions in IRM 5.19.10.4.	
688	Disaster with systemic and interest relief, but no compliance relief – also for TC 972 (reversal) New for 2008	
689	Indicates a form 8886 has been filed	
690	Valid CP 213 – Generate CP213 Notice	
691	Incorrect proposed penalty amount, adjustment needed	
692	DHS indicator	
693	Indicates a taxpayer has elected a 3 year carryback period per Section 13 of WHBA 2009	
694	Indicates a taxpayer has elected a 4 year carryback period per Section 13 of WHBA 2009	
695	Indicates a taxpayer has elected a 5 year carryback period per Section 13 of WHBA 2009	
696	Generated by MF, indicates that a refund confirmation has been received from FMS.	
697	Special Project (RIC/REIT) - Restricted Interest	
698	Used to reflect from 8938	
700	A protective claim, pending non-IRS litigation was filed for Form 706	
701	Posts to the primary to cross reference to the subsidiary	
702	Posts to the subsidiary to cross reference to the primary	
703	Posts to the subsidiary to cross reference to another subsidiary	
705	An amended return has been filed as a result of the 2010 Gulf Oil Spill	
707	Carries the GIIN number to BMF – also for TC 972 (reversal)	
710	Illegitimate Recipient Form 1042	
740	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Refund Claim is received	
745	Causes BMF to generate TC 400	
746*	Indicates that the refund freeze (-R) is due to FATCA	
747	Extends FATCA refund freeze for the number of cycles contained in the miscellaneous field	
748	Indicates insufficient funds deposited to cover 1042-S liability – also for TC 972 (reversal)	
749	Indicates Underreporting of 1042 withholding – also for TC 972 (reversal)	
762*	Federal Payment Levy Program - Disqualified Employment Tax (pre-CDP) Levy issued. BMF only.	
777	F990-BL posted to Non-Master File	
780	Indicates that the BMF taxpayer has filed a 1094C information return stating that the company is an ALE (Applicable Large Employer – more than 50 Full Time Employees) for the module in question	
788	Indicates a form 8023 has been filed with LB&I	
789	Indicated a form 8883 has been filed with tax return	
790-799	Reserved for BMF P&A recoveries (these ACs will post)	
800-849	Reserved for CADE.	
800*	Acknowledgement back to CADE after a successful R2CPE. Does not post.	
801*	Generated for CADE Tickler	
802*	Generated by CADE to record the System ID. Posts in Entity.	
803*	Generated by/for potential EITC freeze conditions. Causes CADE to R2CPE the account.	
804*	Generated when a master file/CADE notice is generated.	
805	Transcript is requested on the account. This is a CADE function. The type of transcript issued is entered in the misc. field of the CC	

Action Code	Definition
806	Used to record the mailing of a manual notice of assessment and demand for payment of criminal restitution
850	Flip Direct Deposit to paper
898	Continuous Wage Levy Status 60 – also for TC 972 (reversal)
899	Extension to Pay Status 60 – also for TC 972 (reversal)
922	Taxpayer received AUR Soft Notice CP 2057
997*	Used in IRAF to IMF transfer in 2005. Causes Interest Paid field from IRAF prior to the TC 400 to be moved into the MFT 29 interest paid field. Also used for mirror processing.
998*	Used on MFT 29 to point back to original MFT 30 module.
999*	Used to update the Control DLN for MFT 29.
*	Generated by Master File – not input using REQ 77 Refer to Section 8C, Master File Codes, 8 TC 971 Action Codes

10 Master File, IDRS Location Codes

(1) Small Business/Self-Employed

SB Area Office	Universal Location Code	State	Campus
1/21	01, 02, 03, 04, 05, 06, 11, 13, 14, 16	ME, VT, NH, MA, RI, CT, NY	Brookhaven
2/22	22, 23, 25, 31, 34, 38, 55, 61	PA, NJ, MI, OH, KY, WV	Cincinnati
3/23	51, 52, 54, 56, 57, 59, 65	DE, MD, VA, NC, SC, FL	Philadelphia
4/24	35, 36, 37, 39, 41, 42, 43, 45, 46, 47, 48	WI, IL, IN, ND, MN, SD, NE, IA, KS, MO	Cincinnati
5/25	58, 62, 63, 64, 71, 72, 73, 74, 75, 76	AR, LA, MS, TN, AL, GA, OK, TX	Memphis
6/26	81, 83, 84, 85, 86, 87, 88, 82, 91, 92, 93, 99	MT, WY, CO, NM, AZ, UT, NV, WA, OR, ID, HI, AK	Ogden
7/27	33, 68, 77, 94, 95	CA	Ogden
15/35	66, 98	DC	Philadelphia

(2) Wage & Investments

W&I Area Office	Universal Location Code	State	Campus
1/11	01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 22, 23, 25	ME, VT, NH, MA, RI, CT, NY, PA, NJ	Andover
2/12	31, 34, 35, 36, 37, 38, 39, 51, 52, 54, 55, 56, 57, 61, 78	OH, IN, IL, MI, DE, KY, MD, DC, VA, NC, SC, WV, WI	Kansas City
3/13	41, 42, 43, 58, 59, 62, 63, 64, 65, 71, 72	MN, IA, MO, AR, LA, MS, TN, AL, GA, FL	Atlanta
4/14	45, 46, 47, 48, 73, 74, 75, 76, 81, 82, 83, 84, 85, 86, 87	ND, SD, NE, CO, TX, OK, KS, ID, MT, WY, NM, UT, AZ	Austin
5/15	33, 68, 77, 88, 91, 92, 93, 99, 94, 95	CA, NV, WA, OR, AK, HI	Fresno

(3) Tax Exempt/Government Entities

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TE/GE Area Office	Universal Location Code
1/41	01, 02, 03, 04, 05, 06, 11, 13, 14, 16
2/42	22, 23, 25, 51, 52, 54, 56, 57
3/43	31, 34, 35, 36, 37, 38, 39, 55, 61
4/44	58, 59, 62, 63, 64, 65, 71, 72, 73, 74, 75, 76
5/45	41, 42, 43, 45, 46, 47, 48, 81, 83, 84, 85, 86, 87, 88
6/46	33, 68, 77, 82, 91, 92, 93, 94, 95, 99
7/47	98 (State Code not = AA, AE, AP)
8/48	98 (State Code = AA, AE or AP)

(4) Large & Mid-Size Business

LMSB Area Office	Universal Location Code	State	Campus
1/11	50	ALL	Ogden – Examination Only

User Notes