

Table of Contents - 1

Section	Sub Section	Title	Page
1		Glossary	1-1
1.1		Nature of Changes	1-1
1.2		Acronyms	1-1
1.3		Definition of Terms	1-9
1.4		State/U. S. Possession Abbreviations	1-18
1.5		Country Codes	1-18
2		Tax Returns and Forms	2-1
2.1		Nature of Changes	2-1
2.2		List of Returns, Forms and Schedules	2-1
2.3		Due Date of Returns	2-19
2.4		Extension Forms	2-23
3		Tax Return Information	3-1
3.1		Nature of Changes	3-1
3.2		Employee Disclosure Responsibilities	3-1
3.3		Master File Returns	3-1
3.4		Processing Codes	3-2
3.5		Computer Condition Codes	3-3
3.6		IMF Computer Condition Codes	3-10
3.7		Returns Processing Codes (EPMF)	3-11
3.8		Returns Processing Codes — Form 1040 (IMF)	3-12
3.9		Special Processing Codes	3-13
3.10		Unallowable Codes	3-15
3.11		Audit Codes — Form 1040 (IMF)	3-18
3.12		Audit Codes (BMF)	3-19
3.13		Employment Codes (BMF)	3-19
3.14		Social Security Tax Rate Table (Formerly FICA)	3-20
3.15		FUTA Tax Rate Table	3-21
3.16		Premium Tax Credit Error Codes	3-22
4		Document Locator Number	4-1
4.1		Nature of Changes	4-1
4.2		DLN Composition	4-1
4.3		Campus and File Location Codes	4-2
4.4		IDRS Campus and File Location Codes	4-10
4.5		Individual Master File (IMF) Electronically Filed Returns General	4-12
4.6		1040 Online Filing Program	4-14
4.7		Modernized e-File	4-15
4.8		EFTPS	4-16
4.9		Master File and Non-Master File Tax Account Codes	4-18
4.10		Reduce Unnecessary Filers (RUF) Program DLN	4-20
4.11		Master File Endorsement Data	4-20
4.12		IDRS Sequence Number	4-20
4.13		Residual Remittance Processing System (RRPS)	4-20
4.14		Adjustment Blocking Series	4-22
4.15		How to Identify the DLN of the Return	4-24
4.16		Forms 2275,4251 and 5546	4-25
4.17		Priorities	4-26
4.18		Requesting Returns through the IDRS	4-26
4.19		Attachments to Returns	4-32
5		Debtor Master File	5-1
5.1		Nature of Changes	5-1
5.2		Background	5-1
5.3		TOP Offsets	5-1

Table of Contents - 2

Section	Sub Section	Title	Page
5.4		TOP Offset Bypass Indicators	5-2
5.5		Debtor Master File Research	5-2
5.6		TOP, Source and Reason Codes	5-9
6		Initiating and Monitoring Refund Check Tracing Action	6-1
6.1		Nature of Changes	6-1
6.2		Background	6-1
6.3		Command Code "CHKCL"	6-1
6.4		Disposition Codes	6-1
6.5		Status Codes	6-2
6.6		Regional Financial Centers	6-3
6.7		Initiating and Monitoring Manual Refunds	6-3
6.8		Verify Account & Research Outstanding Liabilities	6-3
6.9		Exceptions	6-3
6.10		Research Prior to Issuing Manual Refunds	6-3
6.11		Input Hold and Action Codes	6-4
6.12		Monitoring the Taxpayer's Account for Posted TC 840	6-4
6.13		Closing the Control Base	6-4
7		Automated Non-Master File	7-1
7.1		Nature of Changes	7-1
7.2		Background	7-1
7.3		All NMF Notices now have Toll-Free Numbers	7-1
7.4		Account Specialist	7-2
7.5		NMF Customer Service Representative (CSR)	7-2
7.6		User Friendly Transcript	7-2
7.7		Pocket Vest Guide	7-2
7.8		Business Operating Division (BOD) Codes and Client Codes	7-2
7.9		Child Support	7-2
7.10		Transaction Codes	7-3
8A		Master File Codes	8A-1
8A.1		Nature of Changes	8A-1
8A.2		Transaction Codes	8A-1
8A.3		MF and IDRS Collection Status Codes	8A-41
8A.4		Master File Freeze Codes and IDRS Status 48	8A-45
8A.5		Restrictive Conditions	8A-53
8A.6		Filing Requirement Codes (FR Codes)	8A-53
8B		Master File Codes	8B-1
8B.1		Nature of Changes	8B-1
8B.2		Unpostable Codes — GUF	8B-1
8B.3		Unpostable Codes — IMF	8B-1
8B.4		Unpostable Codes — BMF	8B-34
8B.5		Unpostable Codes — EPMF	8B-60
8B.6		Unpostable Codes — PMF	8B-62
8B.7		Unpostable Resolution Codes	8B-62
8B.8		Unpostable Command Codes	8B-62
8B.9		Resequencing Codes (IMF Only)	8B-63
8C		Master File Codes	8C-1
8C.1		Nature of Changes	8C-1
8C.2		Source Codes, Reason Codes, Hold Codes and Priority Codes	8C-1
8C.3		Item Adjustment Codes & Credit Reference Numbers	8C-10
8C.4		NMF Abstract Codes	8C-23
8C.5		Underreporter Process Codes	8C-31

Table of Contents - 3

Section	Sub Section	Title	Page
8C.6	No Merge Reason Codes		8C-38
8C.7	EP Merge Fail Reason Codes		8C-40
8C.8	TC 151 Action Codes		8C-41
8C.9	TC 971 Action Codes		8C-42
8C.10	Master File, IDRS Location Codes		8C-54
9	Notices and Notice Codes		9-1
9.1	Nature of Changes		9-1
9.2	General		9-1
9.3	IMF Notices		9-1
9.4	IRP Notices		9-5
9.5	BMF Notices		9-6
9.6	EPMF Notices		9-11
9.7	ERAS Notices		9-11
9.8	IDRS Notices		9-12
9.9	Master File Notices (Spanish)		9-13
9.10	Taxpayer Notice Codes		9-15
9.11	Refund Deletion Codes		9-147
10	Penalty and Interest Provisions		10-1
10.1	Nature of Changes		10-1
10.2	General Background		10-1
10.3	Interest Rates		10-1
10.4	Penalty Provisions		10-1
10.5	Penalties and Interest Table		10-3
10.6	Return Preparers Penalties		10-7
10.7	Information Return Penalties		10-8
10.8	Penalty Reference Numbers – Miscellaneous Civil Penalties		10-8
10.9	Penalty Reason Codes (PRC)		10-25
10.10	Failure to Deposit (FTD) Penalty		10-27
10.11	Penalty Appeal Procedures		10-30
11	Collection		11-1
11.1	Nature of Changes		11-1
11.2	Collection Offices		11-1
11.3	Resource and Workload Management System (RWMS)		11-4
11.4	Automated Collection System (ACS)		11-4
11.5	Taxpayer Delinquency Investigations		11-5
11.6	Primary and Secondary TDI/DEL RET Codes		11-13
11.7	IRP Selection Criteria Codes		11-14
11.8	Status Indicators — TDI/DEL RET (Edited Values Only)		11-33
11.9	Backup Withholding (BWH)		11-48
11.10	Designated Payment Codes (DPC)		11-48
11.11	Generated Reports		11-50
11.12	Delinquent Investigations/Account Listing and Delinquent Account Inventory Profile		11-50
11.13	FTD Alerts		11-50
11.14	Status & Closing Codes used for CAWR		11-51
12	Examination		12-1
12.1	Nature of Changes		12-1
12.2	Discriminant Function (DIF)		12-1
12.3	Partnership Control System (PCS)		12-1
12.4	Examination Return Control System (ERCS)		12-2
12.5	Audit Information Management System (AIMS)		12-2

Table of Contents - 4

Section	Sub Section	Title	Page
13		Appeals and TE/GE	13-1
13.1		Nature of Changes	13-1
13.2		Appeals Codes	13-1
13.3		Closing Codes for Appeals	13-2
13.4		Status Codes for Appeals	13-2
13.5		Appeals Office Addresses	13-3
13.6		TE/GE Reporting Systems Codes	13-3
13.7		TE/GE Area Offices	13-4
13.8		Employee Plans Master File	13-4
13.9		North American Industry Classification System (NAICS) Codes	13-22
13.10		Exempt Organizations Computer Systems Codes	13-33
13.11		Government Entities	13-64
14		Integrated Data Retrieval System (IDRS)	14-1
14.1		Nature of Changes	14-1
14.2		Summary of IDRS	14-1
14.3		IDRS Security System	14-2
14.4		IDRS Message File	14-4
14.5		Selection Criteria for IDRS	14-4
14.6		Retention Criteria for IDRS	14-4
14.7		Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes	14-4
14.8		Case History Status Codes	14-6
14.9		Category Codes	14-6
14.10		Activity Codes	14-21
14.11		North American Industry Classification System Codes (NAICS)	14-22
14.12		Microfilm	14-22
14.13		Universal Access	14-23
15		Other Systems: CADE, CADE2, SCRIPTS, CFOL and FTD	15-1
15.1		Nature of Changes	15-1
15.2		Customer Account Data Engine (CADE)	15-1
15.3		Customer Account Data Engine 2 (CADE2)	15-1
15.4		Service Center Recognition/Image Processing System (SCRIPS)	15-2
15.5		Corporate Files On-Line (CFOL)	15-2
15.6		Federal Tax Deposit System (FTD)	15-16
16		Julian Date, Cycle and Notice Calendars	16-1
16.1		Nature of Changes	16-1
16.2		Explanation of Output Cycle Calendars	16-1
16.3		Calendars, Charts and Tables (begin on next page)	16-1
		Appendix	