

IRS Processing Codes and Information

2012

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Document 6209

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Substantial Changes for the 2012 Issue

Section 8 – Broken down into 3 Sections and renamed as follows:

- **8A – Master File Codes - Transaction, MF and IDRS Collection Status, Freeze and IDRS Status 48, Restrictive and Filing Requirement (FR)**
- **8B – Master File Codes - Unpostable and Resequence**
- **8C – Master File Codes - Source, Reason, Hold and Priority, Item Adjustment & Credit Reference, NMF Abstract, Underreporter Process, No Merge Reason, EP Merge Fail Reason, TC 971 Action and Master File, IDRS Location**

Section 10

- **Section 10 has been renamed Penalty and Interest Provisions. In the Nature of Changes, the consolidated information and the page(s) where the text was moved from will be listed.**
- **Federal Tax Deposit Systems (previously titled in Section 10) has been moved to Section 15, Other IRS Systems.**

Section 15

- **Section 15 has been renamed - Other IRS Systems.**
- **Federal Tax Deposit System has been moved from Section 10 to page 15-17**

All Sections

- **If the text of a Section ends on an even numbered page, the term “User Notes” will appear.**
- **If the text of a Section ends on an odd number page, the term “This page for User Notes” will appear on the next full page.**
- **The term “This Page Intentionally Left Blank” has been removed from the Document.**
- **Nature of changes is now in table format for easier reference.**

This Page for User Notes

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