

# **INTERNAL REVENUE SERVICE**

## **LAW ENFORCEMENT MANUAL III**

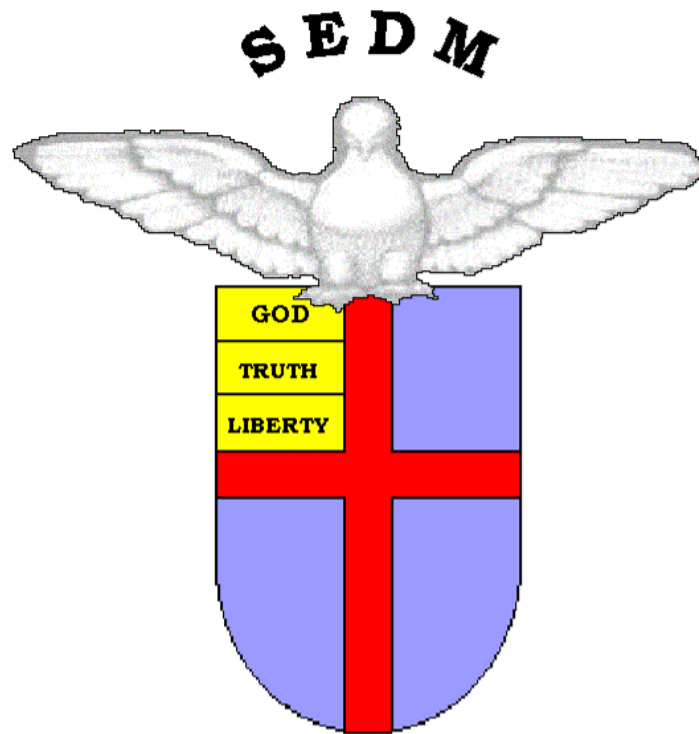
37 (27) (68) O A D P Systems

FOR OFFICE USE ONLY

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry  
(SEDM) Website***

<http://sedm.org>



## 37(27)(68)0 ADP Systems Code

### 3(27)(68)1

#### General

Purpose 3(27)(68)1.1  
Scope 3(27)(68)1.2  
Abbreviations and Terminology 3(27)(68)1.3  
Authority for Other Documents 3(27)(68)1.4

### 3(27)(68)2

#### Entity Codes

General 3(27)(68)2.1  
Entity Account Number 3(27)(68)2.2  
Employment Codes (BMF) 3(27)(68)2.3  
Filing Status Codes (IMF) 3(27)(68)2.4  
Filing Requirement Codes (FRC); Mail Filing Requirements 3(27)(68)2.5  
Exempt Organization Entity Codes (BMF) 3(27)(68)2.6  
Service Location Codes 3(27)(68)2.7  
Region Codes 3(27)(68)2.8  
District and Area Office Codes and Substitute Districts 3(27)(68)2.9  
Zip Codes 3(27)(68)2.10  
States and Abbreviations, Region Codes, and Service Center Codes, and District Office Codes 3(27)(68)2.11  
Internal Revenue Service Center Codes 3(27)(68)2.12

### 3(27)(68)3

#### City Codes

Major City Abbreviations 3(27)(68)3.1

### 3(27)(68)4

#### Document Identification Codes

General 3(27)(68)4.1  
Tax Class 3(27)(68)4.2  
Document Codes 3(27)(68)4.3  
Document Codes Reference 3(27)(68)4.4  
Control Date 3(27)(68)4.5  
Block Numbers 3(27)(68)4.6

### 3(27)(68)5

#### Module Identification Codes

Master File Tax Account Codes 3(27)(68)5.1  
Date Formats 3(27)(68)5.2  
Audit Selection and Return Condition Codes 3(27)(68)5.3  
Freeze Codes, Transaction Information Codes, and Transcript Codes 3(27)(68)5.4  
Accounts Maintenance Codes 3(27)(68)5.5  
Collection Closing Codes 3(27)(68)5.6  
Responsibility Unit Code 3(27)(68)5.7

### 3(27)(68)6

#### Reserved

### 3(27)(68)7

#### Condition Codes

Computer Condition Codes (excluding IMF) 3(27)(68)7.1  
Computer Condition Codes (IMF) 3(27)(68)7.2  
Returns Processing Codes (EPMF) 3(27)(68)7.3  
Returns Processing Codes (IMF) 3(27)(68)7.4  
Unallowable Explanations 3(27)(68)7.5

### 3(27)(68)8

#### Returns Processing Codes

Math Error Notices Codes 3(27)(68)8.1  
Forms 1040, 1040A, 1040EZ 3(27)(68)8.2  
Form 2555 (Taxpayer Notice Codes) 3(27)(68)8.3  
Form 1040NR 3(27)(68)8.4  
Form 1040PR/SS 3(27)(68)8.5  
1040 Prior Year Notice Codes 3(27)(68)8.6  
BMF Input Codes—Forms 990C, 990T, 1041 and 1120 3(27)(68)8.7  
BMF Input Codes—Form 720 3(27)(68)8.8  
BMF Input Codes—Forms 941, 941E, 941SS, 942, 943 & 943SS 3(27)(68)8.9  
BMF Input Codes—Form 940 3(27)(68)8.10  
BMF Input Codes—Form CT-1 3(27)(68)8.11  
BMF Input Codes—Form 990PF, 5227 (1041PF) and 4720 3(27)(68)8.12  
BMF Input Codes—Forms 11C, 730, 2290, 706, 706NA, 709 3(27)(68)8.13  
Non-Math Error Notice Codes 3(27)(68)8.14  
Adjustment Notice Codes 3(27)(68)8.15  
Incomplete Return Codes 3(27)(68)8.16  
Audit Codes, Form 1040 (IMF) 3(27)(68)8.17  
Audit and Asset Class Codes 3(27)(68)8.18  
Math Status Codes 3(27)(68)8.19  
Penalty/Interest Codes 3(27)(68)8.20  
Interest Terminology 3(27)(68)8.21  
Appeals 3(27)(68)8.22  
Hold Codes 3(27)(68)8.23  
Information Returns Processing Codes 3(27)(68)8.24  
Spouse Indicator Codes 3(27)(68)8.25  
Preparer Codes 3(27)(68)8.26  
Priority Codes 3(27)(68)8.27  
IPAF Filing History Codes 3(27)(68)8.28  
Underreporter Program Process Codes (Tax Year 1986) 3(27)(68)8.29  
Extension Notice Codes (ENC) 3(27)(68)8.30

### 3(27)(68)9

#### Reserved

### 3(27)(68)(10)

#### Error Resolution Codes

Error Codes 3(27)(68)(10).1  
Error Register Action Codes 3(27)(68)(10).2  
ERS Command Codes 3(27)(68)(10).3  
Marionburg Computing Center Error File Code Register 3(27)(68)(10).4  
ERS Action Codes (EAC) 3(27)(68)(10).5

### 3(27)(68)(11)

#### Master File Operation Codes

Status Codes 3(27)(68)(11).1  
Disposal Codes 3(27)(68)(11).2

### 3(27)(68)(12)

#### Transaction Codes

General 3(27)(68)(12).1  
Prejournalized Versus Post-Journalized 3(27)(68)(12).2  
Structure 3(27)(68)(12).3  
Current Transaction Codes 3(27)(68)(12).4  
Transaction Codes 000-119 3(27)(68)(12).5

# Table of Contents

## 37(27)(68)0 ADP Systems Code

Transaction Codes 120-233 3(27)(68)(12).6  
Transaction Codes 234-369 3(27)(68)(12).7  
Transaction Codes 370-509 3(27)(68)(12).8  
Transaction Codes 510-605 3(27)(68)(12).9  
Transaction Codes 606-699 3(27)(68)(12).(10)  
Transaction Codes 700-799 3(27)(68)(12).(11)  
Transaction Codes 800-909 3(27)(68)(12).(12)  
Transaction Codes 910-999 3(27)(68)(12).(13)  
Collection TC 59X Transaction Codes 3(27)(68)(12).(14)

### 3(27)(68)(13) Unpostable Codes

Unpostable General 3(27)(68)(13).1  
Unpostable Codes IMF 3(27)(68)(13).2  
Unpostable Codes BMF 3(27)(68)(13).3  
Unpostable Codes—IRAF 3(27)(68)(13).4  
Unpostable Codes—EPMF 3(27)(68)(13).5  
Unpostable Codes—PMF 3(27)(68)(13).6  
Unpostable Resolution Codes 3(27)(68)(13).7

### 3(27)(68)(14) Non-Current Codes—Part I

General 3(27)(68)(14).1  
Obsolete Filing Requirement Codes 3(27)(68)(14).2  
Obsolete Tax Form or Document 3(27)(68)(14).3  
Obsolete Transaction Codes 3(27)(68)(14).4  
Obsolete Unpostable Codes 3(27)(68)(14).5

### 3(27)(68)(15) Reserved

### 3(27)(68)(16) General Relative to IDRS

Applicability 3(27)(68)(16).1  
Structure 3(27)(68)(16).2  
Employee Number (IDRS) 3(27)(68)(16).3

### 3(27)(68)(17) IDRS Displayed Terminal Messages and Command Codes

Terminal Messages 3(27)(68)(17).1  
Command Codes 3(27)(68)(17).2

### 3(27)(68)(18) Case Control Codes (IDRS)

Terminal Input Codes 3(27)(68)(18).1  
CCA Input Codes 3(27)(68)(18).2  
Recap Category Codes 3(27)(68)(18).3

### 3(27)(68)(19) Transaction Codes (IDRS)

Transaction Codes 3(27)(68)(19).1

### 3(27)(68)(20) IDRS Status Codes

Status Codes 3(27)(68)(20).1

### 3(27)(68)(21) Non-Master File Account Codes (IDRS)

MFT Codes—NMF 3(27)(68)(21).1

### 3(27)(68)(22) IDRS Notice Codes

Notice Codes 3(27)(68)(22).1  
TDI Notice Codes 3(27)(68)(22).2

### 3(27)(68)(23) Unidentified Remittance File (URF) Codes (IDRS) and Dishonored Check File (DCF) Codes and Excess Collection File (XSF) Codes

Application Codes 3(27)(68)(23).1  
Remittance Type Codes 3(27)(68)(23).2  
Source Codes 3(27)(68)(23).3  
Status Codes 3(27)(68)(23).4  
Dishonored Check File (DCF) Codes 3(27)(68)(23).5

### 3(27)(68)(24) District Office, Area Office and Group Code (IDRS)

District Office Group Designation 3(27)(68)(24).1

### 3(27)(68)(25) Miscellaneous Codes (IDRS)

Pending Transaction Identification Codes 3(27)(68)(25).1  
Freeze Codes 3(27)(68)(25).2  
Return Indicator 3(27)(68)(25).3  
Grade Level Indicators 3(27)(68)(25).4  
General 3(27)(68)(25).5

### 3(27)(68)(26) Debtor Master File

General 3(27)(68)(26).1  
Debtor Master File Agency Codes 3(27)(68)(26).2

### 3(27)(68)(27) Disclosure Codes

General 3(27)(68)(27).1  
Disclosure Codes 3(27)(68)(27).2

### 3(27)(68)(28) Obsolete RMF Codes

General 3(27)(68)(28).1  
Obsolete Filing Requirement Codes 3(27)(68)(28).2

### 3(27)(68)(29) Obsolete EOMF Codes

General 3(27)(68)(29).1  
Transaction Codes 3(27)(68)(29).2  
Unpostable Codes EOMF 3(27)(68)(29).3  
Unpostable Codes EPMF 3(27)(68)(29).4  
Mail File Requirement Codes 3(27)(68)(29).5

### 3(27)(68)(30) Generalized Mainline Framework (GMF) and Service Center Control File (SCCF)

Introduction 3(27)(68)(30).1  
Control Record List Error Codes 3(27)(68)(30).2  
Control Record Source Code 3(27)(68)(30).3  
From Code 3(27)(68)(30).4  
To Code 3(27)(68)(30).5  
From-To-Code 3(27)(68)(30).6  
Reinput Source Code 3(27)(68)(30).7

## Table of Contents

---

### 37(27)(68)0 ADP Systems Code

SCCF Invalid Record Type	3(27)(68)(30).8	Mixed Problem Indicator	3(27)(68)(30).(17)
SCCF Transcript Code	3(27)(68)(30).9	Out of Sequence Indicator	3(27)(68)(30).(18)
Transcript Request Codes	3(27)(68)(30).(10)	BOB SCCF Adjustment Indicator	3(27)(68)(30).(19)
Delete Source Code	3(27)(68)(30).(11)	Error/Reject Entry Source Code	3(27)(68)(30).(20)
Master File System ID Code	3(27)(68)(30).(12)	Error/Reject Register Section Error Code	3(27)(68)(30).(21)
Record Type ID Code	3(27)(68)(30).(13)	Invalid Correction Attempt Error Reason	
BOB Codes	3(27)(68)(30).(14)	Code	3(27)(68)(30).(22)
BOB Correction Action Codes	3(27)(68)(30).(15)	Error/Reject Disposition Code	3(27)(68)(30).(23)
Error/Reject Action Codes	3(27)(68)(30).(16)		

**3(27)(68)0 ADP Systems Code****3(27)(68)****3(27)(68)1** (1-1-90)  
**General****3(27)(68)1.1** (1-1-90)  
**Purpose**

(1) The codes herein are specified by the Tax Systems and Compliance Systems Divisions (Computer Services) and apply to processing of all transactions affecting the Business Master File (BMF), Individual Master File (IMF), Employee Plans Master File (EPMF), Integrated Data Retrieval System (IDRS), and the Individual Retirement Account File (IRAF).

(2) All codes contained herein are explained and defined in the various projects to which they apply. This manual is a compilation of those codes to provide a ready reference for management and to assist in the understanding of reports and other outputs containing coded data. As a word of caution, it is noted that revisions to this manual may lag behind the updating of the various projects responsible for the application of the individual codes.

**3(27)(68)1.2** (1-1-90)  
**Scope**

This Section of IRM III, Chapter 27 for ADP System Codes, identifies the codes used and briefly explains what processing occurs where such information is pertinent.

**3(27)(68)1.3** (1-1-90)  
**Abbreviations and Terminology**

Abbr.	Definition
23C DATE	Assessment Date; Notice Date
ABC	Alpha Block Control Number
ABS or ABST	Abstract (Number)
ACS	Automated Collection System
ADJ	Adjustment
ADP	Automatic Data Processing
ADR	Advance Dated Remittances
AGI	Adjusted Gross Income
AIMF	Audit Information Management File
AIMS	Audit Information Management System (IDRS)
AM	Accounts Maintenance
ANSC	Andover Service Center
AO	Area Office
AP	Adjustment Pending
ASED	Assessment Statute Expiration Date
ATS	Abusive Tax Shelter
ATSC	Atlanta Service Center
ATSDT	Abusive Tax Shelter Detection Team
AUSC	Austin Service Center
BEITC	Business Energy Investment Tax Credit
B & F	Business & Farm
BHR	Block Header Record
BMF	Business Master File
BOB	Block Out of Balance
BPR	Block Proof Record
BSC	Brookhaven Service Center
CAF	Centralized Authorization File

Abbr.	Definition
CAR	Collection Activity Reports
CAWR	Combined Annual Wage Reporting
CCC	Computer Condition Code
CICTR	Criminal Investigation Case Time Reporting System
COA	Change of Address
COAD	Coin Operated Amusement Device
CP	Computer Paragraph
CPU	Central Processing Unit
CRL	Control Record Listing
CSC	Cincinnati Service Center
CSE	Child Support Enforcement
CSED	Collection Statute Expiration Date
CUM	Cumulative
CUP	Corrected Unpostable
CY	Calendar Year
DCC	Detroit Computing Center
DCF	Dishonored Check File
DIF	Discriminant Function
DIN	Document Identification Number
DIS	Distributed Input System
DLN	Document Locator Number
DMF	Debtor Master File
DMS	Database Management System
DO	District Office
DOC	Document
DP	Data Processing
DR	Depository Receipt
DT	Data Transcriber
DTR	Daily Transaction Register
DUP-FIL	Duplicate Filing
DY	Last Year Delinquent Return Secured
EACS	EP/EO Application Control System (IDRS)
EAM	Electronic Accounting Machine
EC	Employment Code
EDP	Electronic Data Processing
EFR	Electronically Filed Return
EIC	Earned Income Credit
EIN	Employer Identification Number
ELF	Electronic Filing of Tax Returns
EO	Exempt Organization
EOM	End of Month
EP	Employee Plans
EPMF	Employee Plans Master File
ERAS	EIN Research and Assignment System (IDRS)
ERDF	Edited Research Data File
ERISA	Employment Retirement Income Security Act
ERS	Error Resolution System
ES	Estimated Tax
FICA	Federal Insurance Contribution Act
FIN	Fiduciary Identification Number
FIRPTA	Foreign Investment Real Property Tax Act
FLC	File Location Code
F.M.	Fiscal Month
FOD	Foreign Operations District
FP	Full Paid
FRQ	Filing Requirement (Code)
FRB	Federal Reserve Bank
FSC	Filing Status Code (Form 1040 Series)
FSP	Functional Specification Package
FSC	Fresno Service Center
FTD	Federal Tax Deposit
FTP	Failure to Pay
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year

Abbr.	Definition
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
GMF	Generalized Mainline Framework
GUF	Generalized Unpostable Framework
ID	Identification
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IMPIS	Integrated Management Planning Information System
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
KCSC	Kansas City Service Center
KIF	Key Index File
KITA	Killed in Terrorist Action
KDO	Key District Office
LEM	Law Enforcement Manual
LRA	Last Return Amount
MCC	Major City Code
MCC	Martinsburg Computing Center
MCR	Master Control Record
MDF	Master Directory File
ME	Math Error
MER	Management Error Reports
MF	Master File
MFA	Master File Activities
MFR	Mail File Requirement (Code)
MFT	Master File Tax (Code)
MRS	Microfilm Replacement System
MSC	Memphis Service Center
NB	Non-Business
NMF	Non-Master File
NR	No Remittance
NRPS	Notice Review Processing System
OG/OB	Office Group/Office Branch
OBL	Outstanding Balance List
OFF	Organizations Functions and Programs
OASI	Old Age Survivors Insurance
OIC	Offer in Compromise
OLE	On-Line Entity
OSC	Ogden Service Center
OTFP	Other Than Full Paid
PANF	Plan Account Number File
PAO	Penalty Appeals Officer
PC	Process Code
PCF	Plan Characteristics File
PCS	Partnership Control System
PDT	Potentially Dangerous Taxpayer
PE	Program Error
PECF	Presidential Election Campaign Fund
PIA	Principal Industry Activity (Code)
PMF	Payer Master File
POA	Power of Attorney
POD	Post of Duty
PPBS	Planning, Programming and Budgeting System
PRA	Pre-refund Audit
PRP	Program Requirement Package (Computer Services)
PRP	Problem Resolution Program (case)
PQL	Prior Quarter Liability
PSC	Philadelphia Service Center
PSSN	Primary Social Security Number



Abbr.	Definition
PTPF	Payee TIN Perfection File
PY	Processing Year
PYNC	Prior Year Notice Code
QRP	Questionable Refund Project
RAF	Reporting Agents File
RACS	Revenue Accounting Control System
RCF	Recertification System (IDRS)
RCTF	Recertification
RDD	Return Due Date
RF	Retention File
RO	Revenue Officer
RPC	Return Processing Code
RPS	Remittance Processing Systems
RRT	Railroad Retirement
RUC	Responsibility Unit Code
RWMS	Resources Workload Management System
SC	Service Center
SCCF	Service Center Control File
SCME	Service Center Math Error
SCRS	Service Center Replacement System
SCTN	Service Center Taxpayer Notice
SCUP	Service Center Unpostable
SERFE	Selection of Exempt Returns For Examination
SFR	Substitute for Return
SOI	Statistics of Income
SPC	Special Project Code
SR	Settlement Register
SRC	Secured Returns Code
SSA	Social Security Administration
SSN	Social Security Number
SSSN	Secondary Social Security Number/Spouse's SSN
STEX	Statute Expired
SVC	Special Valuation Code
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TCMP	Taxpayer Compliance Measurement Program
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation
TEFRA	Tax Equity Fiscal Responsibility Act (1982)
TEP	Tape Edit Processor
TIF	Taxpayer Information File
TILT	Taxpayer Inquiry Lookup Table
TIN	Taxpayer Identification Number
TP	Taxpayer
TPI	Total Positive Income
TPS	Tax Protesters Schemes
TR	Transaction
TRS	Transcript Research System
TY	Tax Year
UPC	Unpostable Code
URF	Unidentified Remittance File (IDRS)
URP	Underreporter Program
VITA	Volunteers in Tax Assistance
WPT	Windfall Profit Tax
WT	Withholding Tax
XSF	Excess Collection File (IDRS)

**3(27)(68)1.4** (1-1-90)  
**Authority for Other Documents**

LEM 3(27)(68)0 provides the authority for two other documents, the contents of which are extracted from this manual. They are (1) Document 6209—ADP and IDRS Information, and (2) Document 5576—Vest Pocket Edition ADP Transaction Codes. Only Document 6209 is for Official Use Only.

**3(27)(68)2** (1-1-90)  
**Entity Codes**

**3(27)(68)2.1** (1-1-90)  
**General**

The Entity Codes identify the taxpayer as to account number, filing requirements, location, etc., and are recorded in the Entity Section of a taxpayer's account on the Master File.

**3(27)(68)2.2** (1-1-90)  
**Entity Account Number**

(1) Each taxpayer account is maintained on the BMF, IMF, IRAF, or EPMF in Entity Account Number sequence. All returns and transactions processed must contain the taxpayer's correct account number. The Entity Account Number (EAN) or Taxpayer Identification Number (TIN) are also referred to as Employer Identification Number (EIN) or Social Security Number (SSN).

(2) BMF Entity Account Number—a nine-digit number assigned by the Internal Revenue Service Centers (SC) to taxpayers who must file business returns, officially entitled Employers' Identification Number. The printed format is: xx-xxxxxxx. Form 706 and 709 accounts will be in Social Security Number (SSN) sequence.

(3) IMF and IRAF Entity Account Number—The nine-digit Social Security Number assigned by the Social Security Administration to all individuals required to file individual returns. The printed format is: xxx-xx-xxxx.

(4) EPMF Accounts—Accounts are maintained in Employer Identification Number sequence.

(5) Temporary IMF or IRAF Social Security Number—a nine-digit temporary number assigned by the Service Center: (9xx)-(xx)-(xxxx).

(a) 900 through 999—indicates number is a temporary SSN.

(b) The code of the service center assigning the number.

(c) Numbers assigned consecutively beginning with 0001.

(d) The printed format of a Temporary IMF or IRAF Entity Account Number is Txxxxxxxx.

(6) IMF and IRAF: For printing on other than taxpayer notices and transcripts, a tenth digit (either zero or one and referred to as the SSN Validity Digit) is shown to the right of the 9-digit SSN. An asterisk (\*) appears next to the SSN on taxpayers notices and transcripts to indicate the SSN is invalid for the particular taxpayer.

SSN Validity Digit	Explanation
0	The SSN is valid for the taxpayer using it.
1	The SSN is not valid for the taxpayer using it.

**3(27)(68)2.3** (1-1-90)

**Employment Codes (BMF)**

Employment Codes (EC) identify employers who are other than normal business employers.

EC	Numeric Equivalent (Internal Use Only)	Employer
F	6	Federal Employer
G	7	State or local government agency, subject to withholding tax only. Utilize with 941 filing requirement 4.
M	4	Maritime Industry Credit Freeze on refunds and offset out for Form 941 pending receipt of supplemental return recording wages paid to employees at sea.
S	2	Foreign Subsidiary having filed Form 2032 to extend SS coverage to certain employees of the subsidiary.
W	3	Non-profit organization exempt from FUTA (Form 940) withholding. (Sec. 501(c)(3)IRC)
—	9	Deletes employment codes.
C	8	Form 8274 filed by church or church controlled organization to elect not to pay FICA tax for their employees.
T	1	State or local government agency that has entered into a 218 agreement with SSA.

**3(27)(68)2.4** (1-1-90)

**Filing Status Codes (IMF)**

(1) Filing Status Codes (FSC) identify the current marital filing status of the individual taxpayer.

**FSC Filing Status**

- 0 Single, filing declaration of estimated income tax
- 1 Single
- 2 Married, filing joint return
- 3 Married, filing separate returns, spouse exemption not claimed
- 4 Unmarried, head of household
- 5 Surviving widow or widower with dependent child
- 6 Married filing separately claiming spouse as exemption
- 7 Head of household, with an unmarried child's name listed on return, but no exemption claimed. (Processed same as FSC 4). Also married filing a declaration of estimated income tax.

**3(27)(68)2.5** (1-1-90)

**Filing Requirement Codes (FRC); Mail Filing Requirements**

(1) FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. These codes are also known as Mail Filing Requirements (MFR). Following is a BMF-IMF-EPMF-IRAF list and compatibility chart for quick reference: \*1120 Return cannot be input to module with 942, 1041, 1120, 990PF, 990C, 990, 990T, 4720 or 1065 FR; 942, 1041 Return cannot be input to module with 1120 or 1065 FR; 1065 Return cannot be input to module with 942, 1041 or 1120FR.

FR	File	Form Numbers
00	BMF	941, 1120, 990 (Return not required)
0	BMF	All (Return not required)
01	BMF	941, 1120/1120A, 990
1	BMF	942*, 720, CT-1, 990C, 990T, 5227, 990PF, 990, 1042
1	BMF	1065*, 1041*
1	BMF	943, 940
1	BMF	11C, 730, 4720, 2290, 1120PC
1	BMF	1042, 1066
02	BMF	941 (EC-F EMP)
02	BMF	1120S
02	BMF	990 Not required to file
2	BMF	CT-1, 990C, 990T, (401(a)), 5227
03	BMF	941 no longer liable—Final Return Current Calendar Year
03	BMF	1120L
03	BMF	990 Group Return
04	BMF	941E, 1120M, 1120PC
4	BMF	720 Casual Filer, 990BL
04	BMF	Form 990 BL
06	BMF	941SS
06	BMF	990 (church)
6	BMF	720 w Abstract # 50 or 56
06	BMF	1120F
7	BMF	942PR (Location code 86601)
07	BMF	941PR (Location code 86601)
7	BMF	940PR (Location code 86601)
07	BMF	1120 (6 months extended)
07	BMF	990 (Government 501(c)(1))
7	BMF	943PR (Location code 86601)
7	BMF	720 (Windfall Profit Tax—Abstract # 52)
8	BMF	Inactive (except 941 and 1120)
88	BMF	Inactive 941, 1120, 990
09	BMF	941M Criminal Filer
9	BMF	720M
09	BMF	1120 POL
10	BMF	1120H
10	BMF	941M Civil Filer
11	BMF	1120ND
11	BMF	941
12	BMF	941
13	BMF	Form 990 Religious not required to file
13	BMF	941
14	BMF	941
14	BMF	1120 (Subsidiary)—TC 590 CC14 posted
15	BMF	1120FSC
16	BMF	1120 DF
17	BMF	1120 RIC
18	BMF	1120 REIT
19	BMF	1120 personal service corp.
51	BMF	941 no longer liable—Final Return Last Calendar Year
88	BMF	Inactive (941, 1120, 940)
00	IMF	1040ES only—No 1040
01	IMF	1040 Not required
02	IMF	1040A and 1040EZ
03	IMF	1040 principal non-business (Sch. A, B)
04	IMF	1040 full non-business (Sch. A, B, D, E)
05	IMF	1040 business (Sch. A, B, D, E, C, F)
06	IMF	1040SS
07	IMF	1040PR
08	IMF	INACTIVE
09	IMF	1040NR
10	IMF	Sched. F Bus. with Farm Package
11	IMF	IMF Child Care Credit Present
12	IMF	Sch. R/RP Present

FR	File	Form Numbers
0	IRAF	Not Required to File
8	IRAF	Inactive (closed by Form 2363)
0	EPMF	Return type not required
1	EPMF	Return type required
8	EPMF	Inactive

(2) Form 941—Employer's Quarterly Federal Tax Return (withholding and FICA taxes.)

00	Return not required to be mailed or filed.
01	Return required to be mailed and filed quarterly.
02	Return required to be mailed and filed quarterly. Employment Code F Employer.
03	Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Publication 393, FR is set to 51. (Computer-generated).
04	Form 941E, Employers Quarterly Federal Tax Return. Non-FICA, required to be mailed and filed quarterly. Used by Employers identified by Employment Code G.
05	Reserved for programming use.
06	Virgin Islands (DO 66), Guam and American Samoa (DO 98) Filer—Form 941SS, otherwise same as FR 1.
07	Puerto Rico (DO 66) filer—Form 941 PR in Spanish, otherwise same as FR 1.
09	Payment of Form 941M required monthly. Mailing functions are not performed by the Martinsburg Computing Center.
10	Same form as FRC 09, Civil Penalty Filer
51	Final Form 941 was filed in previous calendar year.
88	Account currently inactive. Return not required to be mailed or filed.

(3) Mag-Tape Code (Effective July 1970).

0	Regular return.
1	Form 940/941 Mag. Tape.
2	Form 940 only Mag. Tape.
3	Form 941 only Mag. Tape.
9	Changes codes 2 or 3 to zero.

(4) Form 1120—U.S. Corporation Income Tax Return

00	Return not required to be mailed or filed.
01	Form 1120/1120A required.
02	Form 1120S required.
03	Form 1120L required.
04	Form 1120M required, 1120 PC required.
05	Reserved for programming use.
06	Form 1120F required.
07	Form 1120 required to be filed. Permanent six-month extension granted.
09	Form 1120POL required. Return not required to be mailed. No FTD mail-out.
10	Form 1120H required.
11	Form 1120ND required.
14	Subsidiary Organization. Return not required to be mailed or filed.
15	F1120FSC required.
16	1120 DF required
17	1120 RIC required
18	1120 REIT required
19	Corporation Income (Personal Service Corporation)
88	Account currently inactive. Return not required to be mailed or filed.

**(5) Form 720—Quarterly Federal Excise Tax Return**

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed and filed quarterly.
- 4 Casual filer. Return not required to be filed quarterly.
- 5 Reserved for programming use.
- 6 Return required with Form 6047 attached—Windfall Profit Tax.
- 7 Casual filer—Windfall Profit Tax. Return not required to be filed, unless TDI has been generated.
- 8 Account currently inactive. Return not required to be filed.
- 9 Payment on Form 720M required monthly. Mailing functions are not performed by the Martinsburg Computing Center.

**(6) Form CT-1 Employer's Annual Railroad Retirement Tax Return**

- 0 Return not required to be mailed or filed.
- 1 CT-1 filer—Local lodge or subordinate unit of a parent railway organization
- 2 CT-1 filer—Parent railway organization (an 'R' is pre-printed in Name Caption which becomes CT-1R)
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(7) Form 940—Employer's Annual Federal Unemployment Tax Return**

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed and filed.
- 5 Reserved for programming use.
- 7 Puerto Rico (DO 66) filer. Form 940 in Spanish, otherwise same as FR 1.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(8) Form 942—Employer's Quarterly Tax Return for Household Employees**

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed and filed quarterly.
- 5 Reserved for programming use.
- 7 Puerto Rico (DO 66) filer. Form 942PR in Spanish, otherwise same as FR 1.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(9) Form 943—Employer's Annual Tax Return for Agricultural Employees**

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed or filed.
- 5 Reserved for programming use.
- 7 Puerto Rico (DO 66) filer. Form 943PR in Spanish, otherwise same as FR 1.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(10) Form 1041, Form 1041S—U.S. Fiduciary Income Tax Return**

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed or filed.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(11) Form 1065—U.S. Partnership Return of Income**

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed or filed.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

(12) Form 1040—U.S. Individual Income Tax Return

- 00 No return filed
- 01 Return not required to be mailed or filed.
- 02 Form 1040A or 1040EZ Ser. (Package 50)
- 03 Form 1040 with Schedules A and B only, Principal Non-business filer (Package 10)
- 04 Form 1040, Schedules A, B, D, and E. Full Non-business filer (Package 20)
- 05 Form 1040, Schedules A, B, D, E, C and F business filer (Package 30)
- 06 Form 1040SS filer (Virgin Islands DO 66, Guam and American Samoa DO 98)
- 07 Form 1040PR filer (Puerto Rico DO 66)
- 08 Account is inactive. Return not required to be mailed or filed.
- 09 Form 1040NR filer
- 10 Form Schedule F Bus. with Farm Package. (Package 40)
- 11 IMF Child Care Credit present (Package 00)
- 12 Schedule R/RP present (Package 80)

(13) Form 990PF Private Foundation Exempt From Income Tax

- 0 Not required to file.
- 1 Required to file Form 990PF.
- 2 Revoked, required to file Form 990PF and 1120
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

(14) Form 2290 Heavy Vehicle Use Tax Return

- 0 Not required to file.
- 1 Required to file Form 2290.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

(15) Reserved

(16) Form 11C Special Tax and Application for Registry

- 0 Not required to file.
- 1 Required to file Form 11C.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

(17) Form 730 Tax on Wagering

- 0 Not required to file.
- 1 Required to file Form 730.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

(18) Form 990/990EZ Organization Exempt from Income Tax

- 00 Not required to file.
- 01 Required to file Form 990. Gross receipts over \$25,000.
- 02 Not required to file Form 990. Gross receipts less than \$25,000.
- 03 Dummy Entity—Group return filed.
- 04 Not required to file—filing Form 990BL.
- 06 Not required to file—Church.
- 07 Not required to file—exempt under 501(c)(1).
- 05 Reserved for programming use.
- 13 Not required to file—Religious organization.
- 88 Account currently inactive. Return not required to be mailed or filed.

**(19) Form 1041A Trust Accumulation of Charitable, etc., Amounts**

- 0 Not required to file.
- 1 FR generated when filed—not required to file annually.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(20) Form 4720 Initial Excise Taxes on Private Foundation**

- 0 Not required to file.
- 1 FR generated when filed—not required to file annually.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(21) Form 706/706NA Estate Tax Return**

- 0 Not required to file.
- 1 FR generated when filed—not required to file annually.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(22) Form 709/709A Gift Tax Return**

- 0 Not required to file.
- 1 FR generated when filed—not required to file annually.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(23) Form 990-C Exempt Cooperative Income Tax Return**

- 0 Not required to file.
- 1 Required to file Form 990-C
- 2 Not required to file if Form 1120 filed instead.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(24) Form 990-T Exempt Organization Business Income Tax Return**

- 0 Not required to file
- 1 Required to file Form 990-T
- 2 Not required to file annually (Pension Trust 401(a))
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be mailed or filed.

**(25) Form 5227 Split-Interest Trust Information Return.**

- 0 Not required to file
- 1 Required to file Form 5227
- 2 Required to file Form 5227 and Form 1041
- 5 Reserved for programming use
- 8 Account currently inactive. Return not required to be mailed or filed.

**(26) Form 1042, Income Tax Paid at Source**

- 0 Not required to file
- 1 Required to file Form 1042
- 5 Reserved for programming use
- 8 Account currently inactive. Return not required to be mailed or filed.



---

(27) Form 1066 Real Estate Mortgage Investment Conduit Income Tax Return (REMIC)

0	Not required to be filed.
1	Required to file Form 1066
5	Reserved for programmer use
8	Account currently inactive. Return not required to be mailed or filed.

**3(27)(68)2.6** (1-1-90)

**Exempt Organization Entity Codes (BMF)**

(1) Subsection Code

- 01—Government
- 02—Title Holding Company
- 03—Charitable Organization
- 04—Civil League
- 05—Agriculture
- 06—Board of Trade
- 07—Pleasure, Social, Recreational
- 08—Fraternal Beneficiary Society
- 09—Voluntary Employee Beneficiary Association
- 10—Domestic, Fraternal, Societies and Association
- 11—Teachers Retirement Fund Association
- 12—Benevolent Life Insurance Association Etc.
- 13—Burial Association or Cemetery Company
- 14—Credit Union or Other Mutual Cooperative Associations
- 15—Mutual Insurance Company or Association, Other Than Life or Maritime
- 16—Corporation Financing Corp Operations
- 17—Supplement A-1 Unemployment Compensation Trust or Plan
- 18—Employee Funded Pension Trust Created Before 6/25/59
- 19—Post or Organization of War Veterans
- 20—Qualified Legal Services
- 21—Black Lung Trusts
- 22—Multi-employer Pension Plan
- 23—Veterans Association founded prior to 1880
- 24—Trust described in section 4049 of ERSA
- 25—Corporation or Trust created as a holding Company for pension or charity organization.
- 40—Apostolic and Religious Organizations
- 50—Cooperative Hospital Service Organization
- 60—Cooperative Service Organization of Operating Educational Orig.
- 70—Child Care Center
- 80—Farmers Cooperative
- 90—Non-Exempt Charitable Trust Section (Form 5227)
- 91—Non-Exempt Charitable Trust Section 4947(a)(1) (Form 990)
- 92—Non-Exempt Charitable Trust Section 4947(a)(1) (Form 990-PF)
- 93—Taxable Farmers Cooperatives

(2) Status Codes

- 01—Unconditional
- 02—Conditional
- 06—State University Filing 990T
- 07—Church filing Form 990T
- 10—Pre-examination of church

- 11—School Certification
- 12—NECT and Taxable Farmers Cooperatives
- 18—Revocation of 990-PF trust, organization required to file Form 990-PF and 1041
- 19—Revocation of a 990-PF corporation, organization required to file Form 990-PF and 1120
- 20—Termination
- 21—Unable to locate
- 22—Revocation
- 23—507(a) Termination
- 24—507(b)(A) Termination
- 25—507(b)(1)(B) Termination
- 26—Termination/Merger
- 40—Application pending
- 41—No reply to solicitation
- 42—Reserved
- 70—Denied
- 71—Failed to establish
- 72—Refusal to rule

**(3) Foundation Codes**

- 02—Private operating foundation exempt from payment of section 4940 taxes on investment income
- 03—Private operating foundation
- 04—Private non-operating foundation
- 09—Suspense
- 10—170(b)(1)(A)(i)
- 11—170(b)(1)(A)(ii)
- 12—170(b)(1)(A)(iii)
- 13—170(b)(1)(A)(iv)
- 14—170(b)(1)(A)(v)
- 15—170(b)(1)(A)(vi)
- 16—509(a)(2)
- 17—509(a)(3)
- 18—509(a)(4)

**(4) Affiliation Codes**

- 1—Central Organization, Individual Ruling
- 2—Intermediate Organization
- 3—Independent Organization
- 6—Parent Organization of a Group Ruling (except those in code category 8)
- 7—Intermediate Parent
- 8—Parent Organization of a Church or 501(c)(1)
- 9—Subordinate or group return

**3(27)(68)2.7** (1-1-90)**Service Location Codes**

(1) The Service Location Codes identify the location of the Internal Revenue Service Office servicing the taxpayer entity. Format: (x)(xx)(xx).

(a) Internal Revenue Region Code (1 digit).

(b) District Office Code (2 digits)—D.O. codes.

(c) Area Office Code (2 digits)—This code may be input as "00" if the Area Office is "Out-of-Region" from the document of origin.

3(27)(68)2.8

**3(27)(68)2.8** (1-1-80)  
**Region Codes**

(1) Internal Revenue Region Codes identify the geographical regions of the Internal Revenue Service field organization. When used as part of the Service Location Codes the Region Code identifies the current Region of the taxpaying entity. The Internal Revenue Regions listed below were implemented to Automatic Data Processing (ADP) as listed; however, the Detroit District (CR), and the Los Angeles and San Francisco Districts (WR) were incorporated into ADP processing in 1967.

Region Code	Internal Revenue Region	Abbr.	Location	BMF	IMF
4	Central	CR	Cincinnati	1/1/64	1/1/66
8	Mid-Atlantic	MAR	Philadelphia	1/1/63	1/1/65
3	Midwest	MWR	Chicago	1/1/65	1/1/67
6	North-Atlantic	NAR	New York City	1/1/65	1/1/67
1	Southeast	SER	Atlanta	1/1/62	1/1/63
5	Southwest	SWR	Dallas	1/1/64	1/1/66
9	Western	WR	San Francisco	1/1/65	1/1/66
8	A/C International	A/C INT	Wash. D.C.	1/1/70	1/1/71

(a) Delinquent returns of the type and periods listed below are processed under regular ADP Master File procedures.

Form	Period
CT-1	Periods ending 03/31/62 and subsequent.
11C	Periods beginning 1-1-61 and subsequent.
706	All ADP.
706NA	All ADP.
709	Periods ending 12-31-61 and subsequent.
709A	Periods ending 12/31/80 and subsequent.
720	Periods ending 03/31/62 and subsequent.
730	Periods beginning 1-1-61 and subsequent.
940	Periods ending 12/31/61 and subsequent.
940PR	Periods ending 12/31/61 and subsequent.
941	Periods ending 03/31/62 and subsequent.
941E	Periods ending 03/31/62 and subsequent.
941PR	Periods ending 03/31/62 and subsequent.
941SS	Periods ending 03/31/62 and subsequent.
942	Periods ending 03/31/62 and subsequent.
943	Periods ending 12/31/61 and subsequent.
943PR	Periods ending 12/31/61 and subsequent.
990	Periods ending 12/31/70 and subsequent.
990AR	Periods ending 01/31/70 through 11/30/81.
990C	Periods ending 12/31/61 and subsequent.
990PF	Periods ending 01/31/70 and subsequent.
990T	Periods ending 12/31/61 and subsequent.
1040	Periods ending 12/31/62 and subsequent.
1040A	Periods ending 12/31/72 and subsequent.
1040C	Periods ending 12/31/62 through 12/31/75.
1040EZ	Periods ending 12/31/82 and subsequent.
1040NR	Periods ending 12/31/62 and subsequent.
1040PR	Periods ending 12/31/62 and subsequent.
1040SS	Periods ending 12/31/62 and subsequent.
1041	Periods ending 12/31/61 and subsequent.
1041A	Periods ending 12/31/70 and subsequent.
1041S	Period ending 12/31/86 and subsequent.
1042	Periods ending 12/31/85 and subsequent.
5227	Periods ending 01/31/70 and subsequent.
1065	Periods ending 12/31/61 and subsequent.
1066	Periods ending 12/31/87 and subsequent.

Form	Period
1120	Periods ending 12/31/61 and subsequent.
1120A	Periods ending 12/31/84 and subsequent.
1120F	Periods ending 12/31/61 and subsequent.
1120DF	Periods ending 08-31-84 and subsequent. (8408 1st valid Tax Period) (1st valid received date 06-01-87)
1120PC	1st valid Tax Period 8701
1120REIT	1st valid Tax Period 8701
1120RIC	1st valid Tax Period 8701
1120FSC	Period ending 01/31/85 and subsequent.
1120S	Periods ending 12/31/61 and subsequent.
1120H	Periods ending 01-31-74 and subsequent.
1120L	Periods ending 12-31-61 and subsequent.
1120M	Periods ending 12-31-61 and subsequent.
1120ND	Periods ending 12/31/84 and subsequent.
1120POL	Periods ending 12-31-75 and subsequent.
2290	Periods ending 1-1-61 and subsequent.
4638	Periods ending 7-1-70 through 9/30/80.
4720	Periods ending 01/31/70 and subsequent.
5329	Periods ending 12/31/75 and subsequent.
5330	Periods ending 12/31/69 and subsequent.
5500	Periods ending 01/1/75 and subsequent.
5500 Series	Periods ending 01/01/80 and subsequent.
Schedule B	
5500-C	Periods ending 01/1/75 and subsequent.
5500-G	Periods ending 01/1/78 through 12/31/81.
5500-K	Periods beginning 01/1/75 thru 11/30/84.
5500-R	Periods beginning 01/1/80 and subsequent.
5500-EZ	Periods beginning 1/1/75 and subsequent, effective 7-5-88.
7004	Periods ending 12/31/61 and subsequent.

1 Amended returns relative to the above periods and type, when received for periods prior to the original implementation date of the processing region, are manually processed in either the District Office or Service Center, depending on the date prescribed for transfer of manual processing operations to the Service Center.

**3(27)(68)2.9** (1-1-90)

**District and Area Office Codes and Substitute Districts**

(1) Cincinnati Service Center—Cincinnati, Ohio (SC Code 17)

District	D.O. Codes	Area Office	Area Code
Cincinnati	31	Cincinnati	01
Cleveland	34	Cleveland	01
Detroit	38	Detroit	01
Parkersburg	55	Parkersburg	01
Louisville	61	Louisville	01
Indianapolis	35	Indianapolis	01

(2) Philadelphia Service Center—Philadelphia, Pennsylvania (SC Code 28)

District	D.O. Codes	Area Office	Area Code
Baltimore	52	Baltimore	01
Philadelphia	23	Philadelphia	01
Pittsburgh	25	Pittsburgh	01
FOD—others	98	Washington, D.C.	01
Puerto Rico	66	Puerto Rico	01
Wilmington	51	Wilmington	01
Richmond	54	Richmond	01

(3) Kansas City Service Center—Kansas City, Missouri (SC Code 09)

District	D.O. Codes	Area Office	Area Code
Chicago	36	Chicago	01
Milwaukee	39	Milwaukee	01
Springfield	37	Springfield	01
St. Louis	43	St. Louis	01
Des Moines	42	Des Moines	01
St. Paul	41	St. Paul	01

(4) Andover Service Center—Andover, Massachusetts (SC Code 08)

District	D.O. Codes	Area Office	Area Code
Albany	14	Albany	01
Augusta	01	Augusta	01
Boston	04	Boston	01
Buffalo	18	Buffalo	01
Burlington	03	Burlington	01
Hartford	06	Hartford	01
Portsmouth	02	Manchester	01
Providence	05	Providence	01

(5) Atlanta Service Center—Chamblee, Georgia (SC Code 07)

District	D.O. Codes	Area Office	Area Code
Atlanta	58	Atlanta	01
Columbia	57	Columbia	01
Jacksonville	59	Jacksonville	01
Fort Lauderdale	65	Fort Lauderdale	01

(6) Austin Service Center—Austin, Texas (SC Code 18)

District	D.O. Codes	Area Office	Area Code
Albuquerque	85	Albuquerque	01
Austin	74	Austin	01
Dallas	75	Dallas	01
Houston	76	Houston	01
Oklahoma City	73	Oklahoma City	01
Wichita	48	Wichita	01

(7) Ogden Service Center—Ogden, Utah (SC Code 29)

District	D.O. Codes	Area Office	Area Code
Anchorage	92	Anchorage	01
Boise	82	Boise	01
Helena	81	Helena	01
Cheyenne	83	Cheyenne	01
Denver	84	Denver	01
Phoenix	86	Phoenix	01
Portland	93	Portland	01
Las Vegas	88	Las Vegas	01
Salt Lake City	87	Salt Lake City	01
Aberdeen	46	Aberdeen	01
Fargo	45	Fargo	01
Omaha	47	Omaha	01
Seattle	91	Seattle	01
Sacramento	68	Sacramento	01

(8) Memphis Service Center—Memphis, Tennessee (SC Code 49)

District	D.O. Codes	Area Office	Area Code
Nashville	62	Nashville	01
Greensboro	56	Greensboro	01

District	D.O. Codes	Area Office	Area Code
Little Rock	71	Little Rock	01
Birmingham	63	Birmingham	01
Jackson	64	Jackson	01
New Orleans	72	New Orleans	01

(9) Fresno Service Center—Fresno, California (SC Code 89)

District	D.O. Codes	Area Office	Area Code
Los Angeles	95	Los Angeles	01
Laguna Niguel	33	Santa Ana	01
San Jose	77	San Jose	01
San Francisco	94	San Francisco	01
		Oakland	45
Honolulu	99	Honolulu	01

(10) Brookhaven Service Center—Holtsville, N.Y. (SC Code 19)

District	D.O. Codes	Area Office	Area Code
Brooklyn	11	Brooklyn	01
Manhattan	13	Manhattan	01
Newark	22	Newark	01

(11) The following District Office codes are assigned for use on IRS employee building passes. D.O. 50 is also used on EO and EPMF documents originating from the National Office. These codes are not valid for other uses.

District	D.O. Code
Martinsburg Computing Center	10
Detroit Computing Center	12
National Office	50

(12) Substitute Districts—From 1-1-72 to 12-31-79, the following substitute (dump) districts were assigned when the address of the return did not match the normal service center jurisdiction.

Service Center	D.O. Code	District
Cincinnati	31	Cincinnati
Fresno	94	San Francisco
Philadelphia	52	Baltimore
Memphis	62	Nashville
Kansas City	36	Chicago
Andover	06	Hartford
Atlanta	59	Jacksonville
Brookhaven	22	Newark
Austin	74	Austin
Ogden	93	Portland

(13) Key Districts—The *Key Districts organized by the Exempt Organization and Employee Plans Divisions* are as follows:

SC (Code)	Key District	Districts Covered
BSC	11—Brooklyn	Augusta—01, Portsmouth—02, Burlington—03, Boston—04, Providence—05, Hartford—06, Brooklyn—11, Albany—14, Buffalo—16, Manhattan—13.

SC (Code)	Key District	Districts Covered
PSC	52—Baltimore	Newark—22, Philadelphia—23, Pittsburgh—25, Wilmington—51, Baltimore—52, Washington, D.C.—52, Richmond—54, International—98, Puerto Rico—66.
PSC	50—National Office for EACS only	
ATSC	58—Atlanta	Greensboro—56, Columbia—57, Atlanta—58, Nashville—62, Jacksonville—59, Birmingham—63, Jackson—64, Little Rock—71, New Orleans—72, Fort Lauderdale—65.
CSC	31—Cincinnati	Cincinnati—31, Cleveland—34, Indianapolis—35, Detroit—38, Parkersburg—55, Louisville—61.
KCSC	36—Chicago	Chicago—36, Springfield—37, Milwaukee—39, St. Paul—41, Des Moines—42, St. Louis—43, Fargo—45, Aberdeen—46, Omaha—47, Helena—81.
AUSC	75—Dallas	Wichita—48, Oklahoma City—73, Dallas—75, Houston—76, Austin—74, Cheyenne—83, Denver—84, Albuquerque—85, Phoenix—86, Salt Lake City—87.
FSC	95—Los Angeles	Los Angeles—95, Honolulu—99, Laguna Niguel—33, Boise—82, Seattle—91, Anchorage—92, Portland—93, Sacramento—68, Las Vegas—88, San Francisco—94, San Jose—77.

(14) The following district office codes are designated for electronic filing:

Andover SC	16	Buffalo
Atlanta SC	65	Fort Lauderdale
Austin SC	85	Albuquerque
Brookhaven SC	22	Newark
Cincinnati SC	55	Parkersburg
Fresno SC	99	Honolulu
Kansas City SC	43	St. Louis
Memphis SC	71	Little Rock
Ogden SC	93	Portland
Philadelphia SC	52	Baltimore

**3(27)(68)2.(10) (1-1-90)**

**Zip Codes**

Postal ZIP Codes established by the Postal Service are maintained in the Entity Section of the Master File as applicable and are used for mailing and sorting. These codes will not be included in this manual; however, PS Publication 65 "National ZIP Code Directory" contains a complete listing of ZIP Codes.

**3(27)(68)2.(11) (1-1-90)**  
**States and Abbreviations, Region Codes, and Service Center Codes, and District Office Codes**

State	Abbrev.	Region Code	SC	DO
Alabama	AL	1	49	63
Alaska	AK	9	29	92
Arizona	AZ	5	29	86
Arkansas	AR	1	49	71
California	CA	9	89	33,77,95,94
		9	29	68
Colorado	CO	5	29	84
Connecticut	CT	6	08	06
Delaware	DE	8	28	51
District of Columbia	DC	8	28	52
Florida	FL	1	07	59,65
Georgia	GA	1	07	58
Hawaii	HI	9	89	99
Idaho	ID	9	29	82
Illinois	IL	3	09	36/37
Indiana	IN	4	17	35
Iowa	IA	3	09	42
Kansas	KS	5	18	48
Kentucky	KY	4	17	61
Louisiana	LA	1	49	72
Maine	ME	6	08	01
Maryland	MD	8	28	52
Massachusetts	MA	6	08	04
Michigan	MI	4	17	38
Minnesota	MN	6	09	41
Mississippi	MS	1	49	64
Missouri	MO	3	09	43
Montana	MT	3	29	81
Nebraska	NE	3	29	47
Nevada	NV	9	29	88
New Hampshire	NH	6	08	02
New Jersey	NJ	8	19	22
New Mexico	NM	5	18	85
New York	NY	6	08/19	14,16/11,13
North Carolina	NC	1	49	56
North Dakota	ND	3	29	45
Ohio	OH	4	17	31,34
Oklahoma	OK	5	18	73
Oregon	OR	9	29	93
Pennsylvania	PA	8	28	23,25
Rhode Island	RI	6	08	05
South Carolina	SC	1	07	57
South Dakota	SD	3	29	46
Tennessee	TN	1	49	62
Texas	TX	5	18	74,75,76
Utah	UT	5	29	87
Vermont	VT	6	08	03
Virginia	VA	8	28	54
Washington	WA	9	29	91
West Virginia	WV	4	17	55
Wisconsin	WI	3	09	39
Wyoming	WY	5	29	83
Panama Canal Zone	PANAMA	8	28	98
Puerto Rico	PR	8	28	66
Virgin Islands	VI	8	28	66
Canada	CANADA	8	28	98
Mexico	MEXICO	8	28	98
American Samoa	AS	8	28	66
Guam	GU	8	28	66



State	Abbrev.	Region Code	SC	DO
Mariana Islands	MP	8	28	66
Marshall Islands	MH	8	28	66
Other Foreign Countries		8	28	98
Federated States of Micronesia	FM	8	28	66
Palau Islands	PW	8	28	66

3(27)(68)2.(12) (1-1-90)

**Internal Revenue Service Center Codes**

The Internal Revenue Service Center Codes have replaced the District Office Codes as the Filing Location Code (first two digits) in the Document Locator Number. D.O. Codes are still used in IDRS and other district-initiated transaction DLNs. During heavy filing periods, D.O. Codes will be used as the FLC to handle overflow conditions but will not correspond to the actual filing location (e.g. a FLC of 01 will indicate ANSC but does not necessarily mean that the return came from the Augusta, Maine filing area). In addition, Document DLN's with foreign features (e.g. 1040NR, 1040 with Form 2555) will carry FLC code 66 or 98.

Code	Service Center Location	Short Title	Abbrev.
18	Austin, Texas	Austin Service Center	AUSC
07	Chamblee, Georgia	Atlanta Service Center	ATSC
17	Covington, Kentucky	Cincinnati Service Center	CSC
09	Kansas City, Missouri	Kansas City Service	KCSC
08	Andover, Massachusetts	Andover Service Center	ANSC
29	Ogden, Utah	Ogden Service Center	OSC
28	Philadelphia, Pennsylvania	Philadelphia Service Center	PSC
89	Fresno, California	Fresno Service Center	FSC
49	Memphis, Tennessee	Memphis Service Center	MSC
19	Holtsville, New York	Brookhaven Service Center	BSC
90	Detroit, Michigan	Detroit Computing Center	DCC

3(27)(68)3 (1-1-90)

**City Codes**

3(27)(68)3.1 (1-1-90)

**Major City Abbreviations**

(1) These abbreviations are used in document processing IRP and IDRS Input to reduce transcription workloads. The major cities are listed alphabetically by district.

(a) Cincinnati Service Center—SC Code 17

District	D.O. Code	Major City	Alpha Abbrev.
Indiana	35	Evansville	EV
		Fort Wayne	FY
		Gary	GY
		Hammond	HM
		Indianapolis	IN
		South Bend	SB
		Terre Haute	TH
Kentucky	61	Lexington	LX
		Louisville	LE

District	D.O. Code	Major City	Alpha Abbrev.
Michigan	38	Dearborn	DB
		Detroit	DE
		Flint	FT
		Grand Rapids	GR
		Kalamazoo	KZ
		Lansing	LG
		Saginaw	SG
Ohio	31/34	Warren	WR
		Akron	AK
		Canton	CA
		Cincinnati	CN
		Cleveland	CL
		Columbus	CO
		Dayton	DY
		Hamilton	HA
		Lorain	LO
		Parma	PZ
		Springfield	XH
		Toledo	TO
West Virginia	55	Warren	WO
		Youngstown	YO
		Charleston	CW
		Huntington	HN
		Parkersburg	PK
		Wheeling	WH

(b) Philadelphia Service Center—SC Code 28

District	D.O. Code	Major City	Alpha Abbrev.
Delaware	51	Wilmington	WI
Maryland	52	Baltimore	BA
		Silver Spring	SS
		Washington, D.C.	DC
Pennsylvania	23/25	Allentown	AW
		Bethlehem	BM
		Erie	ER
		Harrisburg	HG
		Johnstown	JO
		Lancaster	LP
		Philadelphia	PH
		Pittsburgh	PI
		Reading	RD
		Scranton	XC
		Wilkes-Barre	WB
		Williamsport	WM
York	YR		
Puerto Rico	66	San Juan	XJ
Virginia	54	Alexandria	AX
		Arlington	AR
		Hampton	HP
		Newport News	NN
		Norfolk	NV
		Portsmouth	PM
		Richmond	RI
		Roanoke	RO
		Virginia Beach	VB
FOD (A/C Int'l)	98		

## (c) Kansas City Service Center—SC Code 09

District	D.O. Code	Major City	Alpha Abbrev.
Illinois	36/37	Aurora	AO
		Chicago	CH
		Cicero	CI
		Decatur	DT
		East St. Louis	ES
		Evanston	EN
		Joliet	JT
		Oak Park	OP
		Peoria	PL
		Rockford	RF
Springfield	XL		
Iowa	42	Cedar Rapids	CR
		Davenport	DP
		Des Moines	DM
		Dubuque	DQ
		Sioux City	SX
		Waterloo	WL
Minnesota	41	Duluth	DL
		*Minneapolis	MS
		St. Paul	SU
Missouri	43	Independence	IE
		Kansas City	KC
		St. Joseph	XM
		St. Louis	SL
		Springfield	XO
Wisconsin	39	Green Bay	GB
		Kenosha	KE
		Madison	MN
		Milwaukee	MW
		Racine	RA
		West Allis	WA

## (d) Andover Service Center—SC Code 08

District	D.O. Code	Major City	Alpha Abbrev.
Connecticut	06	Bridgeport	BP
		Hartford	HD
		New Haven	NH
		Stamford	ST
		Waterbury	WT
Maine	01	Augusta	AA
		Portland	PT
Massachusetts	04	Boston	BO
		Cambridge	CB
		Fall River	FR
		Lowell	LM
		Lynn	LY
		New Bedford	ND
		Newton	NE
		Quincy	QU
		Somerville	SV
		Springfield	XA
Worcester	WE		
New Hampshire	02	Manchester	MR
		Portsmouth	PS

District	D.O. Code	Major City	Alpha Abbrev.
New York	14/16	Albany	AL
		Buffalo	BF
		Niagara Falls	NF
		Rochester	RC
		Schenectady	SK
		Syracuse	SY
Utica	UT		
Rhode Island	05	Providence	PR
Vermont	03	Burlington	BU

(e) Atlanta Service Center—SC Code 07

District	D.O. Code	Major City	Alpha Abbrev.
Florida	59/65	Daytona Beach	DF
		Ft. Lauderdale	FL
		Hialeah	HI
		Hollywood	HW
		Jacksonville	JV
		Miami	MF
		Orlando	OR
		Pensacola	PE
		St. Petersburg	SP
		Tallahassee	TL
		Tampa	TA
		West Palm Beach	WP
		Georgia	58
Atlanta	AT		
Augusta	AG		
Columbus	CM		
Macon	MA		
Savannah	GS		
South Carolina	57	Charleston	CT
		Columbia	CU
		Florence	FE
		Greenville	GV
		Spartanburg	SQ

(f) Austin Service Center—SC Code 18

District	D.O. Code	Major City	Alpha Abbrev.
Kansas	48	Kansas City	KA
		Shawnee Mission	SM
		Topeka	TP
		Wichita	WK
New Mexico	85	Albuquerque	AQ
Oklahoma	73	Oklahoma City	OC
		Tulsa	TS
Texas	74/75/76	Abilene	AB
		Amarillo	AM
		Austin	AU
		Beaumont	BT
		Corpus Christi	CC
		Dallas	DA
		El Paso	EP
		Fort Worth	FW
		Galveston	GA
		Houston	HO
		Irving	IR
		Laredo	LD
		Lubbock	LU

District	D.O. Code	Major City	Alpha Abbrev.
		Port Arthur	PA
		San Antonio	SO
		Waco	WX
		Wichita Falls	WK

## (g) Ogden Service Center—SC Code 29

District	D.O. Code	Major City	Alpha Abbrev.
Alaska	92	Anchorage	AN
Arizona	86	Phoenix	PX
		Tucson	TU
California	68	Sacramento	SC
		Stockton	SN
Colorado	84	Colorado Springs	CS
		Denver	DN
		Lakewood	LW
		Pueblo	PU
Wyoming	83	Cheyenne	CY
Idaho	82	Boise	BS
Montana	81	Helena	HE
Nebraska	47	Lincoln	LN
		Omaha	OM
Nevada	88	Las Vegas	LV
		Reno	RE
North Dakota	45	Fargo	FA
Oregon	93	Eugene	EU
		Portland	PO
		Salem	XR
South Dakota	46	Aberdeen	AD
Utah	87	Ogden	OG
		Salt Lake City	XU
		West Valley City	WC
Washington	91	Seattle	SE
		Spokane	SW
		Tacoma	TC

## (h) Memphis Service Center—SC Code 49

District	D.O. Code	Major City	Alpha Abbrev.
Alabama	63	Birmingham	BI
		Huntsville	HU
		Mobile	MO
		Montgomery	MG
Arkansas	71	Little Rock	LR
Louisiana	72	Baton Rouge	BR
		Lake Charles	LC
		*Metairie	MI
		New Orleans	NO
		Shreveport	SH
Mississippi	64	Biloxi	BL
		Greenwood	GW
		Hattiesburg	HT
		Jackson	JN
		*Meridian	MD

District	D.O. Code	Major City	Alpha Abbrev.
North Carolina	56	Asheville	AS
		Charlotte	CE
		Durham	DU
		Greensboro	GO
		Raleigh	RL
		Wilmington	WN
		Winston-Salem	WS
Tennessee	62	Chattanooga	CG
		Knoxville	KN
		Memphis	ME
		Nashville	NA

## (i) Fresno Service Center—SC Code 89

District	D.O. Code	Major City	Alpha Abbrev.
California	33/77/94/95	Anaheim	AH
		Bakersfield	BD
		Berkeley	BE
		Fresno	FO
		Glendale	GL
		Huntington Beach	HB
		Inglewood	ID
		Long Beach	LB
		Los Angeles	LA
		North Hollywood	NW
		Oakland	OA
		Pasadena	PD
		Riverside	RS
		San Bernardino	SR
		San Diego	SD
		San Francisco	SF
		San Jose	SJ
		Santa Ana	SA
		Torrance	TN
Van Nuys	VN		
Hawai	99	Honolulu	HL

## (j) Brookhaven Service Center—SC Code 19

District	D.O. Code	Major City	Alpha Abbrev.
New York	11/13	Bronx	BX
		Brooklyn	BK
		Far Rockaway	RK
		Flushing	FG
		Jamaica	JA
		Long Island City	LI
		New York	NY
		Staten Island	SI
		Yonkers	YK
		New Jersey	22
Camden	CD		
East Orange	EO		
Elizabeth	EL		
Hackensack	HS		
Jersey City	JC		
New Brunswick	NB		
Newark	NK		
Paterson	PN		
Trenton	TR		

(2) The following Major City Codes are for use by all Service Centers.

Major City	Major City Codes	D.O. Code
New York, NY	NY	All Codes
San Francisco, CA	SF	All Codes
Miami, FL	MF	All Codes
Seattle, WA	SE	All Codes (IMF Returns Processing Only)

**3(27)(68)4** (1-1-90)  
**Document Identification Codes**

**3(27)(68)4.1** (1-1-90)  
**General**

(1) Document Identification Codes are used primarily to control and identify the document being processed. The codes listed herein are part of the Document Locator Number. There are three basic DLN formats as shown below. Documents are blocked and filed by the DLN. The DLN identifies the type as well as the location of the document.

(a) Document Locator Number—(14 digits)—xx x xx xxx xx x. The Document Locator Number (DLN) is the thirteen-digit number assigned to all documents processed by ADP. A fourteenth digit, the year of processing is assigned by the Service Center computer. DLN's are printed on output documents in the following format: xxxxx-xxx-xxxxx-x.

1 File Location Code (FLC)—(2 digits)—In most cases this will be a valid Service Center Code and will represent the service center which processed the transaction. Sometimes, however, this field will contain a valid District Office Code (these codes will have no relationship to where the taxpayer lives, but are simply stand-ins for their corresponding Service Center Codes). D.O. 41, 55, and 93 are reserved for Electronic Filed Returns. The following are exceptions to this rule and have a direct relationship with the taxpayer's address:

- a—All DO 66 (Puerto Rico) input
- b—All DO 98 Assistant Commissioner (International) input
- c—All area office payments
- d—Most IDRS input through terminals located in district offices
- e—All Non Master File items

For these types of input the FLC will either represent the taxpayer DO or the District Office of control (for certain IDRS transactions).

2 Deposit Tax Class Code—(1 digit).

3 Document Code (2 digits).

4 Control Date—(3 digits)—Denotes the numeric day of year of:

a DEPOSIT DATE of remittances received with returns or payment documents.

b SATURDAY DATE (previous) when numbering no-remittance returns and other documents.

c SUNDAY DATE (previous) is used when numbering no-remittance returns and documents after the available blocks of numbers (block number and serial number) for a District Office within the Saturday date has been exhausted.

d TRANSFER DATE used when transferring credits into or out of the Master File and for dishonored check transactions on Form 2287 "Dishonored Check Posting Voucher".

e CURRENT DATE when not otherwise specified. If transaction contains a transaction amount, current date must agree with the date of prejournalization.

f DATE DEBIT IN TREASURY ACCOUNT from Part 3, Form 5504 or 5515 "Debit Voucher—Internal Revenue Collection" for dishonored check transactions processed on Part 3 (debit part), Form 2287. This date is entered on Form 5504 or 5515 by the Depository.

g IDRS or RPS DATE—Denotes the numeric day of the year plus 400.

5 Block Number—(3 Digits): In addition to its use of providing a number for controlling input to the Master File and for filing documents, the block number may also be used to identify a particular type of adjustment or remittance, change a tax module Control DLN, cause a Debit or Credit Advice to be withheld, or for other purposes as shown below.

6 Serial Number—(2 digits): The maximum number of records within a block is 100. They are serially numbered from 00 to 99.

7 Year Digit—(1 digit)—generated year digit will be current year if Project 709 Control Date is less than current date, otherwise the prior year digit is generated.

(b) DOCUMENT LOCATOR NUMBER—Federal Tax Deposit Credits. Output documents show the DLN in the standard format, i.e. xxxxx-xxx-xxxx-x

Exceptions: Retention Register and Form 4303 Transcripts.

xx	x	xx	xxx	xx	x	xx	x
1.	2.	3.	4.	5.	6.	7.	8.

1 Service Center or File Location Code—(2 digits).

2 Tax Class—(1 digit)—1, 2, 3, 4, 5, 7 and 8.

3 Document Code—(2 digits)—Doc. Code 97 applies to Federal Tax Deposit Credits.

4 FTD Conversion Date—(3 digits)—Generated numeric calendar day of the year on which Federal Tax Deposit Credits were converted to tape.

5 "00"—Computer Generated.

"99"—Indicates an FTD "Rollover/Rollback" Condition.

6 Substitute Card Code—(1 digit)—Indicates whether or not a substitute Federal Tax Deposit Credit Card was prepared. (1—substitute)

7 Federal Reserve Bank Code—(2 digits) Generated. Identifies Federal Reserve Bank which received money from taxpayer.

8 Year—(1 digit)—Units position of the year for the Conversion Date explained in 4. above.

(c) DOCUMENT LOCATOR NUMBER—Federal Tax Deposit, Service Center. Federal Tax Deposit DLN on the Retention Register and on Form 4303 Transcript—these outputs show a 15-digit DLN in the following format xxxxx-xxxxxxxxxxx. A breakdown follows:

xxxxx-xxxxxxxxxxx  
1 23 4 5 | 6

Position

1 Service Center or File Location Code (2 digits)

2 Tax Class (1 digit)

3 Document Code (always 97)

4 Service Center Code—Service Center that processed the FTD and has the microfilm on file (2 digits).



5 Cycle—The calendar week of the year in which the FTD was numbered, filmed, and processed in the Service Center (2 digits)

6 Serial Number—The sequentially assigned serial number for that week's processing. Serves as the index number on microfilm (6 digits).

(d) DOCUMENT IDENTIFICATION NUMBER (DIN)—A 9-digit number, serving the same purpose that a 14-digit document locator number serves, stamped onto edited match lists, payee notices responses, and corrected reject records which are to be used as DDE-input source documents for Payee TIN Perfection Processing File (PTPF) updating, a process within the IMF Delinquency and Underreporter Program of IRP.

1 Input source—(1 digit)

a A value of 1 or 2 identifies a match list (or match list reject record) which has not required microfilm research.

b A value of 3 or 4 indicates that it has undergone microfilm research.

c A value of 5 identifies a payee notice (or payee notice reject record).

d A value of 6 identifies a payer verification notice.

e A value of 7 identifies a payer correction transcript (or payer correction reject record).

2 Julian date—001 through 366. (3 digits)

3 Block—000 through 999. (3 digits)

4 Serial number—00 through 99. (2 digits)

3(27)(68)4.2 (1-1-80)

**Tax Class**

(1) Tax Class is the third digit of the DLN and identifies the type of tax each transaction involves. Tax Class 9 does not identify a particular type of tax but permits various types of BMF taxes to be blocked together under certain conditions. Tax Class 0 identifies EPMF and IFAF processed documents and is not a true tax class. Tax Class 5 is used to control IRP documents on the NMF control system and Backup Withholding FTDs (F941). Tax Class 6 identifies NMF controlled documents and is not a true tax class. Tax Class 6 is also used to control (F943) deposit activity.

(a) BMF Tax Class	MFT	Type of Tax
1	01	Withholding and FICA (Form 941)
1	04	Withholding and FICA (Form 942)
1	11	Agriculture FICA (Form 943)
1	12	Income Tax Paid at Source (Form 1042)
1	88	W-3/W-3G (used in tandem with 941-type returns)
2	00	Various
2	05	Fiduciary Income (Form 1041)
2	06	Partnership Information Only (Form 1065)
3	02	Corporation Income (Form 1120)
3	13	Civil Penalties
3	33	Exempt Cooperative Association Income Tax Return (Form 990C)
3	34	Exempt Organization Business Income Tax Return (Form 990T)
3	07	Real Estate Mortgage Investment Conduit Income Tax Return (Form 1068)
4	36	Trust Accumulation of Charitable Armts. (Form 1041A)
4	37	Split Interest Trust Information Return (Form 5227)

(a) BMF Tax Class	MFT	Type of Tax
4	44	Return of Private Foundation (Form 990PF)
4	50	Return of Certain Excise Taxes on Charities and Other Persons under Chap. 41 and 42 of the IRC (Form 4720)
4	03	Excise (Form 720)
4	60	Heavy Vehicle Use Tax Return (Form 2290)
4	63	Special Tax Return and Application for Registry—Wagering (Form 11-C)
4	64	Tax on Wagering (Form 730)
4	67	Return of Organization Exempt from Income Tax (Form 990)
		Short Form—Return of Organization Exempt from Income Tax (Form 990EZ)
5	51	U.S. Gift Tax Return (Form 709, 709A)
5	52	U.S. Estate Tax Return (Form 706 & 706NA)
5	14	Payer Master File
7	09	Railway Retirement (Form CT-1)
8	10	FUTA (Form 940)
9	00, 01, 02, 03, 04, 05, 06, 07, 09, 10, 11, 12, 33, 34, 35, 37, 44, 50, 67	All types of BMF tax only (Tax Class 9 refers only to delinquent accounts & returns area, entity changes and transcripts)
9	14	Payer Master File
(b) IMF Tax Class	MFT	Type of Tax
2	30	Individual Income (Form 1040, 1040A, 1040EZ & 1040NR) Self Employment—FICA (Form 1040SS Doc. Code 26)
2	30	Self Employment—FICA (Form 1040PR Doc. Code 27)
2	30	Withholding and FICA (Form 1040C—Doc. Code 61)
2	55	Civil Penalties
2	56	Payer Master File
(c) EPMF Tax Class	MFT	Type of Tax
0	74	Notice of Action for Entry on Master File (Form 3177)
0	75	Approval of Master or Prototype Plan for Self-Employed Individuals (Form 3572)
0	75	Approval of Master or Prototype Defined Benefit Plan for Self-Employed Individuals (Form 3672-A)
0	75	Sponsor Application Approval of Master or Prototype Plan (Form 4461)
0	75	Application For Approval of Master or Prototype Defined Benefit Plan (Form 4461-A)
0	74	Application for Approval of Bond Purchase Plan (Form 4578)
0	74	Application for Determination of Defined Benefit Plan (Form 5300)
0	74	Application for Determination of Defined Contribution Plan (Form 5301)
0	74	Application for Determination of Collectively Bargained Plan (Form 5303)
0	75	Application for Determination of Individual Retirement Account (Form 5304)
0	75	Application for Determination of Prototype Individual Retirement Account (Form 5306)
0	75	Approval of Prototype Simplified Employee Pension-SEP (Form 5306-SEP)
0	74	Application for Determination of Employee Stock Ownership Plan (Form 5309)

(c) EPMF Tax Class	MFT	Type of Tax
0	74	Short Form Application for Determination for Employee Benefit Plan (Form 5307)
0	74	Application Determination upon Termination (Form 5310)
0	74	Return of initial excise taxes related to Pension and Profit-sharing Plans (Form 5330)
0	74	Annual Return/Report of Employee Benefit Plan, with 100 or more participants (Form 5500)
0	74	Form 5500 series, Schedule B
0	74	Annual Return/Report for Employee Benefit Plan (with fewer than 100 participants, none of whom is an owner-employee) (Form 5500-C)
0	74	Annual Return/Report for Employee Pension Benefit Plan (with fewer than 100 participants and at least one owner-employee) (Form 5500-K)
0	74	Registration Statement of Employee Benefit Plan (Form 5500-R)
0	74	Annual Return of One-Participant (owners and their spouses) Pension Benefit Plan (Form 5500-EZ)
(d) IRAF Tax Class	MFT	Type of Tax
0	29	Return for individual Retirement Arrangement Taxes (Form 5329)

(2) EPMF Tax Class 0 applies to the new EPMF. EPMF Tax Class 6 applies to the old EPMF.

**3(27)(68)4.3 (1-1-90)**  
**Document Codes**

(1) The Document Code is in the 4th and 5th digits of the DLN and identifies the type of document being processed. The following are the forms processed and their related Document Code and applicable Tax Class.

(a) Federal Revenue Forms, 11 Series.

Form	Title	Doc. Code	Tax Class
11C	Special Tax Return and Application for Registry—Wagering	03	4

(b) Federal Revenue Forms, 500 Series.

Form	Title	Doc. Code	Tax Class
514B	Tax Transfer Schedule	51	1,2,3,4,5,6,7,8

(c) Federal Revenue Forms, 700 Series.

Form	Title	Doc. Code	Tax Class
706	U.S. Estate Tax Return	06	5
706A	U.S. Additional Estate Tax	84	6
706B	Generation Skipping Transfer Tax	85	6
706NA	U.S. Non-resident Alien Estate Tax Return	05	5
709	U.S. Gift Tax Return	09	5
709A	U.S. Short Form Gift Tax Return	08	5
720	Quarterly Federal Excise Tax Return	20	4
730	Tax on Wagering	13	4

(d) Federal Revenue Forms, 800 Series.

Form	Title	Doc. Code	Tax Class
809	Posting Voucher	17, 18	1,2,3,4,5,6,7,8,0
813	Document Register	99	1,2,3,4,5,6,7,8,9
843	Claims	54, 77	1,2,3,4,5,7,8,9,0

(e) Federal Revenue Forms, 900 Series.

Form	Title	Doc. Code	Tax Class
900	Tax Collection Waiver	77	2,6,9
926	Return by a Transferor of Property to a Foreign Corporation, Foreign Trust, or Foreign Partnership	32	6
940	Employer's Annual Federal Unemployment Tax Return	40	8
940	Mag. Tape. Employer's Annual Federal Unemployment Tax Return	39	8
940PR	Employer's Annual Federal Unemployment Tax Return, Puerto Rico	40	8
941	Employer's Quarterly Federal Tax Return	41	1
941	Mag. Tape. Employer's Quarterly Federal Tax Return	35	1
941E	Mag. Tape. Employer's Quarterly Federal Tax Return	36	1
941E	Quarterly Return of Withheld Income Tax—Non-FICA	46	1
941M	Employer's Monthly Federal Tax Return	41	1
941NMI	Employer's Tax Return of Northern Marianas Is	41	6
941PR	Employer's Quarterly Federal Tax Return, Puerto Rico	41	1
941SS	Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa	41	1
942	Employer's Quarterly Federal Tax Return for Household Employees	42	1
942PR	Employer's Quarterly Federal Tax Return, Household Employees, Puerto Rico	42	1
943	Employer's Annual Tax Return for Agricultural Employees	43	1
943PR	Employer's Annual Tax Return for Agricultural Employees, Puerto Rico	43	1
964/966	Corporate Dissolution Indicator	78	9
990	Return of Organization Exempt from Income Tax	90	4
990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	88	6
990C	Exempt Cooperative Association Income Tax Return	92	3
990PF	Return of Private Foundation Exempt from Income Tax	91	4
990T	Exempt Organization Business Income Tax Return	93	3

Form	Title	Doc. Code	Tax Class
990EZ	Short Form—Return of Organization Exempt from Income Tax	09	4

(f) Federal Revenue Forms, 1000 Series.

Form	Title	Doc. Code	Tax Class
1040	U.S. Individual Income Tax Return (Other than Full Paid)	11,12,21,22	2
1040A	U.S. Individual Income Tax Return Other than Full Paid	09	2
1040C	U.S. Departing Alien Income Tax Return	10 61	2 2
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	20	2
1040EZ	U.S. Individual Income Tax Return Other than Full Paid	07 08	2 2
1040NR PSC only	U.S. Non-resident Alien Income Tax Return Non-effectively Connected Income	72	2
1040PR PSC Only	U.S. Self Employment Tax Return Puerto Rico	73 27	2 2
1040SS PSC Only	U.S. Self Employment Tax Return, Virgin Islands, Guam, American Samoa (PSC only)	26	2
1040X	Amended U.S. Individual Income Tax Return	54	2
	With remittance or original return needed	11	2
1040SS NMI	U.S. Self Employment Tax Return, Northern Marianas Islands	26	2
1041	U.S. Fiduciary Income Tax Return (For estates and trusts)	44	2
1041	U.S. Fiduciary Income Tax Return Magnetic Tape (Currently not used)	36	2
1041A	Trust Accumulation of Charitable etc., Amounts	81	4
1041ES	Payment Voucher, Estimated Tax	17,19	2
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.	66	5
1041PF	(See Form 5227)		
1041S	U.S. Fiduciary Tax Return (Short Form)	48	2
1042	U.S. Annual Return of Income Tax to be Paid at Source	25	1
1042S	Income Subject to Withholding Under Chapter 3, IRC	66	6
1065	U.S. Partnership Return of Income	65	2
1065-K1	Partner's Share of Income, Credits, Deductions, Etc.	65	5
1066	U.S. Real Estate Mortgage Investment Conduit Income Tax Return	60	3, 6

Form	Title	Doc. Code	Tax Class
1096	Annual Summary and Transmittal of U.S. Information Returns	69	5
1098	Mortgage Interest	81	5
1099-A	Foreclosures and Abandonments	80	5
1099-B	Proceeds from Brokers and Barter Exchange Transactions	79	5
1099-DIV	Dividends and Distributions	91	5
1099-G	Certain Government Payments	86	5
1099-INT	Interest Income	92	5
1099-MISC	Miscellaneous Income	95	5
1099-OID	Original Issue Discount	96	5
1099-PATR	Taxable Distributions Received from Cooperatives	97	5
1099-R	Lump Sum Distributions from Profit Sharing and Retirement Plans	98	5
1099-S	Proceeds from Real Estate Transactions	75	5
1099-RRB	Railroad Retirement Board Benefits Payment	82	5
1099-SSA	Social Security Benefits Payment	82	5
1120	U.S. Corporation Income Tax Return	10	3
	Special—Consolidated, Personal Holding	11	3
1120-A	U.S. Short Form Corporation Tax Return	09	3
1120DF	U.S. Income Tax Return for Designated Settlement Funds	06	3
1120-DISC	Domestic International Sales Corporation Return	69	6
1120-F	U.S. Income Tax Return of Foreign Corporations Non-Effectively Connected Income	66	3
	Effectively Connected Income	67	3
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC only)	69,07	6,3
1120-H	Home Owners Association Income	71	3
1120IC-DISC	Interest Charge Domestic International Sales Corporation Return	69	6
1120S-K1	Shareholders Share of Undistributed Taxable Income, Etc.	67	5
1120-L	U.S. Life Insurance Company Income Tax Return	11	3
1120-M	U.S. Mutual Insurance Company Income Tax Return	11	3
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	08	3
1120PC	U.S. Income Property and Casualty Companies	13	3
1120-POL	U.S. Income Tax Return of Political Organizations	20	3
1120REIT	U.S. Income Tax Return for Real Estate Investment Trusts	12	3
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	05	3

Form	Title	Doc. Code	Tax Class
1120-S	U.S. Small Business Corporation Income Tax Return	16	3
1120-X	Amended Corporation Income Tax Return	54	3
	With remittance or original return needed	10	3
1127	Application for Extension of Time for Payment of Tax	77	2
1128	Application for Change of Accounting Period		
1164 PR	Disbursing Center Notification of Undelivered Refund Checks and/or Cancellation	45	1,2,3,4,5,6,7,8
1962	Advance Payment Record	17	1,2,3,4,5,6,7,8

(g) Federal Revenue Forms, 2000 Series.

Form	Title	Doc. Code	Tax Class
2137	Monthly Tax Return-Manufacturers of Cigarette Papers and Tubes	86	6
2158	Credit Transfer Voucher	58	1,2,3,4,5,6,7,8
2287	Dishonored Check Posting Voucher	87	1,2,3,4,5,6,7,8
D2287	Advise of Dishonored Check	17	1,2,3,4,5,6,7,8
2290	Heavy Vehicle Use Tax Return	95	4
2350	Application for Extension of Time for Filing U.S. Income Tax Return, Citizen Abroad	77	2,5
2363	Master File Entity Change	63	0,2,6,9
2363A	EO/BMF Entity Voucher	80,81	9
2363B	EPMF Plan Data Change	64	0
2363C	IMF/BMF Master File Entity Change	63	2
2424	Account Adjustment Voucher	24	1,2,3,4,5,6,7,8,0
2438	Regulated Investment Co.-Undistributed Capital Gains Tax Return	86	6
2553	Election by Small Business Corporation	53	9
2617	Prepayment Return-Tobacco Products Taxes	37	6
2650	TDA/TDI Transfer	50	2,6,9
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return	77	2
2710	Appeals Division Action and Transmitted Memorandum	47	1,2,3,4,5,6,7,8
2749	Request for 100% Penalty Assessment	77	3,6,9
2758	Application for Extension of Time to File U.S. Fiduciary or Partnership Return, Non-remittance	77 04	2,9 2
	With remittance	17	2,3,4

## (h) Federal Revenue Forms, 3000 Series.

Form	Title	Doc. Code	Tax Class
3177/A/B/C	Notice of Action for Entry on Master File	14,49,77,78	1,2,3,4,5,6,7,8,9,0
3244	Payment Posting Voucher	17,18	1,2,3,4,5,6,7,8,0
3244A	Payment Posting Voucher	18	1,2,3,4,5,6,7,8
3245	Posting Voucher, Refund Check Cancellation or Repayment	45	1,2,3,4,5,6,7,8,0
3249	Notice of Non-Receipt of Tax Return	49	9
3258	Summary Transfer Voucher	58	1,2,3,4,5,6,7,8
3354	Assessment Adjustment Document	54	1,2,3,4,5,6,7,8
3413	Transaction List of Account Transfer-In	51,52 51	1,2,3,4,5,6,7,8 6
3446	Notice of Federal Tax Due	17	2,5,6
3465	Adjustment Request	54	1,2,3,4,5,6,7,8,9,0
3552	Statement of Tax Due on Federal Tax Return (Part 4)	17	1,2,3,4,5,6,7,8
3552	Prompt Assessment Billing Assembly	51	1,2,3,4,5,6,7,8
3672	Approval of Master or Prototype Plan for Self-Employed Individuals	72	0
3672A	Approval of Plan for Self-Employed Individuals	73	0
3731	Unidentified Remittance Voucher	17	1,2,3,4,5,6,7,8,0
3753	Manual Refund Posting Voucher	45	1,2,3,4,5,6,7,8
3809	Miscellaneous Adjustment Voucher	48,58	1,2,3,4,5,6,7,8
3870	Request for Adjustment (Part 1)	54	
	(Part 3)	77	1,2,3,4,5,6,7,8,9
3912	Taxpayer SSN Validation (CP 53 & 54)	31,63	2
3967	Payment Overdue	17	2,6
3967(C)	Notice of Delinquent Tax Account	17	2,5,6

## (i) Federal Revenue Forms, 4000 Series.

Form	Title	Doc. Code	Tax Class
4084	Math Error Notice (CP 11)	17,19	2
4085	Math Error Notice (CP 12)	17,19	2
4086	Math Error Notice (CP 13)	17,19	2
4188	Settlement Notice (CP 21,22,210)	17,19	1,2,3,4,5,6,7,8
4188SP	Settlement Notice (CP 910,920)	17,19	1
4338	Transcript or Information Request (Tax Class 9, applies to TC 991 and 993 only)	99	1,2,3,4,5,6,7,8,9
4356A	Notice of Available Frozen Credit	77	2,9
4356SP	Notice of Available Frozen Credit, Puerto Rico	77	2,9
4428	BMF General Purpose CP Form	17,19	1,3,4,5,7,8
4428SP	BMF General Purpose CP Form (CP 802, 812, 822, 856)	17,19	1
4461	Sponsor Application Approval of Master or Prototype Defined Contribution Plan	61	0
4461-A	Application for Approval of Master or Prototype Defined Benefit Plan	62	0



Form	Title	Doc. Code	Tax Class
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	45	3
4482	CP Notice Form (CP 51)	17,19	2
4578	Bond Purchase Plan Approval	78	0
4602	Notice of Balance Due (CP 23)	17,19	2
4604	Notice of Settlement under \$1.00 (CP 25)	17,19	2
4626	Computation of Minimum Tax-Corporations and Fiduciaries	10	3
4666-A	Summary of Employment Tax Adjustment Program	40,41,42,43	1,8
4667-A	Adjustment Changes—Federal Unemployment Tax	40	8
4668-A	Employment Tax Adjustment Changes Report	41,42,43	1
4694	Notification Refund Repayment Check not accepted by Bank	45	1,2,3,4,5,6,7,8
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC.	71	4
4732	Special Tax Receipt F11, (CP 244)	17,19	4
4733	Special Tax Receipt File (CP 245)	17,19	4
4768	Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax	77	5,8
4779	Statement of Use Tax Due IRS on Highway Motor Vehicles	17,19	4
4789	Currency Transaction Report	89	5
4839	2nd Notice of Delinquent Tax Account	17,19	1,2,3,4,5,6,7,8
4840	3rd Notice of Delinquent Tax Account	17,18,19	1,2,3,4,5,6,7,8
4843	Estimated Tax Penalty for Form 1120	17,19	3
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	17,77	2,5
4907	TDA Assembly	18	1,2,3,4,5,6,7,8,9,0
4960	IMF, Balance Due, Examination/Unallowable Items (CP 15)	17,19	2
4961	IMF, Overpayment, Examination/Unallowable Items (CP 16)	17,19	2

(i) Federal Revenue Forms, 5000 Series.

Form	Title	Doc. Code	Tax Class
5110.32	Prepayment Return-Distilled Spirits Tax	26	6
5110.35	Deferred Payment Return-Distilled Spirits Tax	26	6
5110.39	Rectifiers Return-Prepayment of Taxes (thru 1/1/80)	26	6
5110.60	Rectifiers Return-Deferred Taxes (thru 1/1/80)	26	6
5120.7	Wine Tax Return	25	6

Form	Title	Doc. Code	Tax Class
5120.57	Prepayment Return-Wine Tax	25	6
5130.7	Beer Tax Return		
5210.7	Tax Return-Manufacturer of Tobacco Products	37	6
5227	Split-Interest Trust Information Return	83	4,6
5263	Verification of Spouse's SSN	31	2
5300	Application for Determination of Defined Benefit Plan	53	0
5301	Application for Determination of Defined Contribution Plan	01	0
5303	Application for Determination of Collectively Bargained Plan	03	0
5306	Application for Approval of Prototype Individual Retirement Account	06	0
5306SEP	Application for Approval of Prototype Simplified Employee Pension	60	0
5307	Short Form Application for Determination for Employee Benefit Plan	07	0
5308	Request for Change in Plan/Trust Year	77	0
5309	App. for Determination of Employee Stock Ownership Plan	09	0
5310	App. for Deter. Upon Termination	10	0
5329	Return for Individual Retirement Arrangement Taxes	11,12,21 22,73	0
5330	Return of initial excise taxes related to pension and profit-sharing plans	35	0,6
5344	Examination examined closing record	47	1,2,3,4,5,6,7,8
5351	Exam Non-Examined Closings	47	1,2,3,4,5,6,7,8
5394	Request for Notification and Access—System(s) of Records, Privacy Act of 1974	56	2
5403	Appellate closing record	47	1,2,3,4,5,6,7,8
5466B	Multiple Record of Disclosure	77	2,9
5471	Information Return with Respect to a Foreign Corporation	55	5
5472	Information Return of a Foreign Owned Corporation	53	5
5473	Reportable Acquisitions and Reportable Disposition of Interest in a Foreign Partnership	57	5
5479	Exempt Organization closing record	47	6
5498	Individual Retirement Arrangement Information	28	5
5500 Series	Schedule B	36	0
5500	Annual Return/Report of Employee Benefit Plan	37	0
5500-C	Annual Return/Report of Employee Benefit Plan (with fewer than 100 participants, none of whom is an owner-employee)	38	0

Form	Title	Doc. Code	Tax Class
5500EZ	Annual Return of One-Participant Pension Benefit Plan	31	0
5500-R	Registration Statement of Employee Benefit-Plans	30	0
5558	Extension of Time to File	77	0
5578	School Certification	84	9
5599	E.O. Examined Closing Record-BMF	47	2,3,4,6
5600.5	Remittance Transmittal (Beer, Wine, etc.)	25,26,37	6
5601	Statutory Notice-Underreporter	54	2
5650	EP Examined Closing Record	47	0
5713	International Boycott Report Form	08	6
5734	TIN Penalty	55,65	6
5768	Election to Lobby	77	9
5792	IDRS Manual Refund	45	0,1,2,3,4,5,6,7,8
5811	Examination Return Preparer Case Closing Doc.	47	6
5881	EP Non-Examined Closings	47	0

(k) Federal Revenue Forms 6000 through 8000 Series

Form	Title	Doc. Code	Tax Class
6008	Fee Deposit for Off-Shore Oil	68	6
6009	Quarterly Report of Fees Due	68	6
6069	Return of Initial Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Sec. 4953 & Coal Mine Oper. Wksht. Sec. 192	89	6
6072	Notice of Action for Entry on the Master File	77	0
6195	Employment Tax Return/W-2 Discrepancy (Potential Balance Due) (CP 252)		
6209	CAWR Transaction Document	30	1
6222	CAWR Status Code Posting Document	30	1
6248	Annual Information Return of Windfall Profit Tax	36	5
6385	Employment Tax Return/W-2 Discrepancy (Potential Overpayment) (CP 251)		
6394	DIF Chargeout Request	94	4
6641	Notice of Balance Due Non-Compute (CP 51A) or Adjustment (CP 21/22)	17,19	2
7004	Application for Automatic Extension of Time to File Corporation Income Tax Return	04	3
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	57	5
8038	Private Activity Bond issue	80	1
8109	FTD Coupon Book	97	1,3,4,5,6,7,8,9,C,L,P
8210	Self-Assessed Penalties Return	54	2,3,5

Form	Title	Doc. Code	Tax Class
8271	Investors Reporting of Tax Shelter Request Number	62	5
8278	Computation and Assessment of Miscellaneous Penalties	54	2,3
8279	Election to be Treated as a FSC or Small FSC		
8288	FIRPTA—Foreign Investment Real Property Tax Acct.	88	2
8288A	Seller—Foreign Person of U.S. Real Property Interest	89	2
8300	Report of Cash Payments	64	5
8362	Casino Currency Transaction Report	61	5
8404	Computation of Interest Charge on DISC (with remittance)	27	6
8404	Computation of Interest Charge on DISC (non-remit)	69	6
8453	Used for Electronically Filed Returns (EFR)		
8485	Assessment Adjustment case record	54	1,2,3,4,5,7,8
8487	PMF Entity Change Entry	74	5
8697	Interest Computation Under the Look Back Method for Completed Long-Term Contracts	23	6
8716	Election to Have a Tax Year Other Than a Required Tax Year	53	9
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	04	2
8800	Application for Additional Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	77	9
8804	Withholding Agent's Transmittal of Section 1446 Withholding Partnership Income Subject to Section 1446 Withholding	29	1,6
8805	Partnership Income Subject to Section 1446 Withholding	46	1,6
8813	Estimated Payment for 8804	29	1,6

## (I) Federal Revenue Forms, Alphabetic Series.

Form	Title	Doc. Code	Tax Class
CT-1	Employer's Annual Railroad Retirement Tax Return	11	7
CTR	Currency Transaction Green Card	89	5
	Passport	16	5
		15	5
RSC-137	Remittance Returned to Taxpayer for Correction	17	1,2,3,4,5,6,7,8
SS-4	Employer's Application for Identification Number	04	0,9
TY-D14	Taxpayer Delinquency Investigation	14	2,6,9
TY-15	Unidentified and Excess Collection Voucher	48	1,2,3,4,5,6,7,8
TY-18	Statement of Payment Due	17	2
TY-26	Statement of Tax Due IRS	17	1,2,3,4,5,6,7,8
TY-D69	Taxpayer Delinquent Account	17,18	6
W-2	Wage and Tax Statement	11,21,12	5

Form	Title	Doc. Code	Tax Class
W-2P	Statement for Recipients of Annuities, Pensions or Retired Pay	22	5
W-2G	Statement of Gambling Winnings	32,88	5
W-3	Transmittal of Income and Tax Statements	ANY	1
W3-SS	Transmittal of Wage and Tax Statements	32,33,34,35	1
W-4	Employee's Withholding Certificate	42	5
W-4E	Exemption from Withholding Certificate	42	5

**3(27)(68)4.4** (1-1-90)

**Document Codes Reference**

(1) Doc. Codes with forms are as follows.

Doc Code	Forms
01	5301
03	11C,5303
04	2758,7004,SS4,8736
05	706NA,1120RIC
06	706,5306,1120DF
07	5307,1040EZ,1120FSC
08	709A,5713,1040EZ,1120ND
09	1040A,709,5309,1120A,990EZ
10	1040A,1120,1120X,4625,5310
11	1040,1120,CT-1,5329,W-2 (Guam),1120L,1120M,1040X
12	1040,5329,W-2 (Virgin Islands),1120REIT
13	730,1120PC
14	3177,3177A,TYD-14
15	Passport
16	1120S, Green Card
17	1962, 2287, 2758, 4428, 3731, 3967, 3244, 3446, 3552, 4188, TY-26, TY-18, 4839, 4840, 809, 4868, 4843, 4084, 4085, 4086, 4482, 4602, 4604, 4732, 4733, 4779, 4868, 4960, 4961, RSC137, TYD69,4188SP,4428P, 6641, 1041ES,8210
18	809,3244,4840,4907,3244A,TYD69,8210
19	RPSII processed forms
20	1040ES,1120POL,720,1120S-K1 (for TY81 and earlier)
21	1040,W-2,5329
22	1040,W-2P,5329
23	8697
24	2424
25	1042 1042 Tax Period 8512 and later
26	1040SS
27	1040PR
28	5498
29	8804,8813
30	6209,6222,720,5500-R,W-3
31	5263,3912,W-3,5500-EZ
32	W-2G, W-3SS
33	1042 (Tax Period 8512 and prior), W-3SS, 5500-G
34	W-3SS
35	941(mag. tape),5330,W-3SS
36	6248,5500 Sch. B,941E(mag. tape)

Doc Code	Forms
37	5500,2617
38	5500-C
39	5500-K,940 (mag. tape)
40	940,940PR,4666-A,4667-A
41	941,941M,941PR,941SS,1041(K-1)(IRP use)(for TY81 and earlier),941NMI,4668-A,4666-A
42	942,942PR,W-4,W-4E,4668-A,4666-A
43	943,943PR,4668-A,4666-A
44	1041
45	3245,3753,4694,5792,4466,1164PR
46	941E,1041S,8805
47	2710,5351,5344,5403,5599,5650,5881,5479
48	3809,TY15,8758
49	3177,3177A,3249
50	2650
51	514B,3413,3552
52	3413
53	2553,5300,8716,5472
54	843,3354,3465,3870,1040X,1120X,8210,8485
55	5471,5734
56	5394
57	8027,5473
58	2158,3809,3258,8758
60	5306SEP,1066
61	1040C,4461,8362
62	4461A,8271
63	2363,3912,8279
64	2363B,8300
65	1065,1065-K1(TY82 and later)
66	1120F,1041-K1(TY82 and later), 1042S
67	1120F,1120S-K1(TY82 and later)
68	6009,6008
69	1120DISC,1096,1120FSC,1120IC-DISC
71	1120H,4720
72	1040NR,3672
73	1040NR,5329,3672A
74	CP2020,8487
75	1099S
77	3870,4356A,4356SP,2688,843,2758,2350,900,4868,1127,3177,3177A,3177B,2749,4907,5147,4768,5558,5768,5308,5466B
78	3177,3177A,3177B,4578,8800
79	1099-B,8426
80	2363A,1099A,8038
81	1041A,2363A,1098
82	1099-RRB,1099-SSA
83	5227
84	5578,706A
85	706B
86	1099-G
87	2287
88	990BL,FOREIGN W-2G
89	CTR 4789,6069,8288A
90	990
91	990PF,1099DIV
92	990C,1099INT
93	990T
94	6394
95	2290,1099MISC.
96	1099-OID
97	1099-PATR,8109, magnetic tape processing of 1041ES payments
98	1099R
99	813,4338
	813,4338,1042S(mag. tape)

(2) Doc. Code 79 is used by IDRS on various system generated transactions: 901, 902, 920, 141, 142, etc.

**3(27)(68)4.5** (1-1-80)  
**Control Date**

(1) Service Centers number no-remittance returns using the preceding Saturday date as the control date and the block number series from 000-999. When the available block numbers for the preceding Saturday are exhausted, the preceding Sunday date is used as the control date for the overflow. (See IRM 3(10)(72)(0) ) Service Centers will number remittance returns using the Julian date for the day of the week (Monday thru Friday) beginning with the lowest block number in the series each day. (See IRM 38(43)(0) ) For IDRS terminal input transactions: Control date increased by 400, yielding dates between 401-766.

**3(27)(68)4.6** (1-1-80)  
**Block Numbers**

(1) The following are the block series to be used:

(a) ACCOUNT TRANSFERS-IN (Project 711) (See IRM 3(17)(21)0)

Block 000-099	Account Transfers Out, TC400, Document Code 51
Block 100-119	Document Code 51 (Service Center) Jeopardy Assessment
Block 120-138	Document Code 51 (Service Center) Quick Assessment
Block 139	Document Code 51, W-4 Penalty "Substitute for Return"
Block 140-159	Document Code 51 (Service Center) Prompt Assessment
Block 160-179	941M, 720M with form 2859
Block 180-199	941M, 720M without form 2859
Block 200-699	Account Transfer-In, Form 3413, Document Code 51
Block 700-799	Account Transfer-In, Form 514B, Doc. Code 51
Block 800-849	Retransfers, TC 400, Doc. Code 51
Block 850-899	Retransfers, TC 370, Doc. Code 51
Block 999	Generated Overflow, TC 400, Doc. Code 51
Block 000-899	Document Code 52 (Service Center) Reestablishment of an account from the Retention Register where there is a vestigial record in the Entity Section
Block 900-999	Document Code 52 (Service Center) Reestablishment of an account from the Retention Register where there is no vestigial record in the Entity Section.

(b) Audit Adjustments (Project 715): Document Code 47 (Service Center) (See IRM 3(10)(72)0).

Block 000-079	Regular (Change Tax Module Control)
Block 080-099	TEFRA Assessment—Original Return
Block 100-179	(Does not change Tax Module Control DLN)—No Return
Block 180-199	TEFRA Assessment—No Return
Block 600-679	(Changes Tax Module Control DLN)—No Assessment
Block 680-699	TEFRA—No Assessment
Block 700-749	Appeals Division (Change Tax Module Control DLN)—Original Return
Block 750-759	TEFRA Assessment—Appeals (Original Return)
Block 760-769	TEFRA Assessment—Appeals (Copy of Return)
Block 770-779	TEFRA Assessment—Partial Closure—Appeals
Block 780-789	Appeals Division—Partially Agreed (Does not change Tax Module Control DLN)
Block 790-799	Return coded "COPY" (Appeals Documents)
Block 900-979	Return coded "COPY" (other than appeals Documents)
Block 980-999	TEFRA Assessment—Return coded "COPY"

(c) Audit Adjustments to Exempt Organization Cases (Doc. Code 47):

Block 000-099 EO disposals 11-34  
Block 900-999 EO disposals 41-61

(d) DELINQUENT ACCOUNTS (Project 721): Document Code 77  
(Service Center) Application for Extension of Time to File:

	Tax Class	Doc. Code
Form 2350:		
Block 400-499 Extension of Time to File (PSC only)	2,5	77
Form 2688:		
Block 100-199 Application processed by DIS	2,5	77
Block 170-199 Disapproval of Application		
Form 2758:		
Block 450-469 Approved Extension (TC 460)	9	77
Block 470-499 Disapproved Extension (TC 460)	9	77
Block 450-469 Approved Extension	2	04
Block 470-499 Disapproved Extension	2	04
Form 4868: Extension Application—Forms 1040/709		
Block 000-199 Extension Processed through RPS	2	17
Block 500-899 Extension Processed through DIS	2,5	77
Block 500-699 W/O Remittance		
Block 700-899 With Remittance		
Form 3177:		
Block 000-099		
Block 200-499		
Block 500-999		
Block 500-699 Record of Disclosure	9	77
Block 500-549 Record of Disclosure	2	77
5466B:		
Block 500-549 Multiple Record of Disclosure	2	77
Form 5768:		
Block 700-899 Election/Revocation of Election	9	77
Form 5558:		
Block 100-129 Denials		
Block 800-859 Approvals		
Form 6072:		
Block 130-149 Denials		
Block 860-899 Approvals		
Form 8800:		
Block 450-469 Approved Extension (TC 460)	9	77
Block 470-499 Disapproved Extension (TC 460)	9	77

(e) ACCOUNTS NUMBERS (Projects 139, 439)  
(Social Security Number Validation: Document Code 63)

Block 500-999 (Service Center)  
Applied to Forms 3539, Block Number Control for  
controlling Forms 3912, Taxpayer-SSN  
Validation (Notice 54) CP 56,58 and 59.



**(f) REVENUE RECEIPTS (Project 710)**

**1 Unidentified Remittances: Document Code 17**

- Block 000 (only) (Service Center)  
Forms 813 (duplicate copy), Document Register,  
when controlling Form 3731 (Parts 2-4),  
Unidentified Remittance Voucher used to  
increase or decrease the amount of unidentified  
remittances under Service Center control.
- Block 900-999 (Service Center)  
Forms 3731 (Parts 1 and 2), Unidentified  
Remittance Voucher: Forms 3244, Payment  
Posting Voucher: and Forms 3870 (Part 3),  
Request for Adjustment when used to input  
unidentified remittance to the Master File.  
Exception: TC 660 amounts identified for input  
to Master File must be blocked 100-699.

**2 Subsequent Payment Document: Document Code 18.** TDA Documents received from Area Offices as combined remittances use Blocks 600-699.

**3 Form 2424 Account Adjustments: Document Code 24**

- Block 200-399 Estimated Tax Deposits  
Block 400-999 All Others

**4 Miscellaneous Adjustment and Credit Transfer Voucher: Document Codes 48 and 58.** Excess Collection File Addition.

- Block 500-899 Form 8758, Form 3809 (DC-48)  
Block 900-999 Form 3809 (DC-48) Erroneous Refunds  
Block 000-499 Form 8758, Form 2158 (DC-58)

**(g) ADJUSTMENTS, MISCELLANEOUS (Projects 710, 714): Document Code 48 (Service Center)**

Block 500-999—Credit Transfers and miscellaneous adjustment.  
Refund Cancellation and Repayments (Form 3245): Document Code 45

Block 200-299—Refund Repayments for Master File TC 720.

Block 800-899—Refund Repayments for Non-Master File TC 720.

Manual Refund: Document Code 45

Block 200-299 for Form 3753 (TC 840)

Block 300-399 for Form 4466 (TC 840).

**(h) RETURNS: IMF/BMF (Projects 724 and 736)**

**1 Blocking Series 000-949—All perfect current year Form 1040ES.**

**2 Blocking Series 950-999—All imperfect current year Form 1040ES.**

**3 Blocking Series 200-249—All prior year Form 1040ES.**

**4 Blocking Series 000-999—Full paid returns for Forms 1040, 1040A and 1040EZ.**

**5 Blocking Series 400-999—Full paid returns for Forms 720, 940, 941, 942, 943, 1041, 1120, 11, 11C, 706, 706NA, 709, 730 and 2290.**

**6 Blocking Series 900-999—Part paid returns for Forms 720, 940, 941, 942, 943, 1041, 1120, 11, 11C, 706, 706NA, 709, 730 and 2290.**

**7 Blocking Series 700-989—Part paid returns for Form 1040.**

**8 Blocking Series 400-700—Part paid returns for Forms 1040A and 1040EZ.**

9 Blocking Series 200-999—Subsequent or advance payments.  
10 Blocking Series various—1040PR, 1040SS, 1040NR for both full and part paid.

11 Blocking Series 000-199—Automatic extensions for Forms 1040 and 709.

(i) Return: EPMF—Document Codes 30, 31, 35, 36, 37, 38, and 39

Block	
000-099	Forms 5500, Welfare Plans and 5500-K
100-199	Forms 5500, Non Welfare Plans
290-299	Forms 5500, 5500-C, 5500-K, and 5500-R All "substitute for returns"
000-999	Forms 5330
000-199	Forms 5500-C, Forms 5500-R and Schedule B

(j) Correspondence Related Returns (Project 729)

Block	Forms
500-599	990, 990C, 990T, 1041A, 4720, 5227

(k) DP Tax Adjustments (Project 716)-Doc. Code 54

1 See IRM 3(15)(60)0 for BMF and NMF.

2 See IRM 3(15)(60)0 for IMF and IRAF.

(l) Intercept Refund Check (Credits) (Projects 705 and 784) Blocking Series "555" Document Code 45

1 IMF effective 7-1-87

2 BMF effective 8-1-87

(m) Recertification Credits (Project 714 and 744) Blocking Series "888" Document Code 45.

1 See IRM's 3(17)(42)0 and 3(17)(79)0.

**3(27)(68)5** (1-1-90)

**Module Identification Codes**

**3(27)(68)5.1** (1-1-90)

**Master File Tax Account Codes**

(1) Master File Account Codes (MFT Codes) are required in each transaction to identify the specific module to which the transaction is to be posted. They are listed below with their corresponding Tax Class and Document Code.

(2) Tax Class 9 refers to certain delinquent accounts and return transactions as identified by Doc Codes 14, 49 and 77, entity changes, and transcripts and is applicable only to BMF tax forms. EPMF Tax Class 6 refers to the old EPMF. EPMF Tax Class 0 refers to the new EPMF.

MFT	Type of Tax	Tax Class	Doc Code
00	Entity Section	2, 9	
01	Form 941, Withholding and FICA	1	41, 35, 36 for 941E MGT
01	Form 941PR, 941SS FICA	1	41
02	Form 1120, Corporation Income Tax	3	10-11
02	Form 1120A, Corporation Income Tax (short form)	3	09
02	Form 1120L, Life Insurance	3	11
02	Form 1120M, Mutual Insurance	3	11
02	Form 1120ND, Nuclear Decommissioning	3	08

MFT	Type of Tax	Tax Class	Doc Code
02	Form 1120S, Corporate Income Tax	3	16
02	Form 1120F, U.S. Income Tax Return of Foreign Corporations—NEC	3	66
02	Form 1120F, U.S. Income Tax Return of Foreign Corporations—EC	3	67
02	Form 1120FSC, U.S. Income Tax Return of a Foreign Sales Corporation	3	07
02	Form 1120H, U.S. Income Tax Return For Homeowners Association	3	71
02	Form 1120POL, Political Organization Filing	3	20
02	Form 1120DF U.S. Income Tax Return for Designated Settlement Funds	3	08
02	Form 1120PC U.S. Income Property and Casualty Companies	3	13
02	Form 1120REIT U.S. Income Tax Return for Real Estate Investment Trusts	3	12
02	Form 1120RIC U.S. Income Tax Return for Regulated Investment Companies	3	05
03	Form 6009, Quarterly Report of Fees Due	6	68
03	Form 720, Excise Taxes	4	20
04	Form 942, Household FICA	1	42
05	Form 1041, Fiduciary Income	2	44
05	Form 1041S, U.S. Fiduciary Income Tax Return for Nontaxable Simple Trusts		44,46
06	Form 1065, Partnership Income	2	65
07	Form 1066, Real Estate Mortgage Investment Conduit Income Tax Return	3	60
09	Form CT-1, Railway Retirement Tax	7	11
10	Form 940, FUTA Tax	8	40, 39 mag tape
10	Form 940PR, Puerto Rico	8	40
11	Form 943, FICA	1	43
11	Form 943PR, Puerto Rico	1	43
12	Form 1042, U.S. Annual Return of Income Tax Paid at Source (Tax Period 8512 and later)	1	25
13	Civil Penalty	3	17,47,54
14	Payer Master File	9	
29	Form 5329, Individual Retirement Account	0	17
29	Form 3177, Notice of Action for Entry on MF	0	17
30	Form 1040, Individual Income Tax Non-Business (other than full paid)	2	11
	Non-Business (Full paid)	2	12
	Business and/or Farm (OTFP)	2	21
	Business and/or Farm (FP)	2	22
30	Form 1040A, Individual Income Tax Other than Full Paid	2	09
	Full Paid	2	10
30	Form 1040C, Withholding and FICA Nonresident Alien	2	61
30	Form 1040ES, Estimated Income Tax	2	20
30	Form 1040EZ, Individual Income Tax Return Other than Full Paid	2	07
	Form 1040EZ, Full Paid	2	08
30	Form 1040NR, Nonresident Alien Income Tax Noneffectively Connected Income	2	72
	Effectively Connected Income	2	73
30	Form 1040SS, FICA (Virgin Island)	2	26
30	Form 1040PR, FICA (Puerto Rico)	2	27
33	Form 990C, Exempt Cooperative Association Income Tax Return	3	92
34	Form 990T, Exempt Organization Business Income Tax Return	3	93
36	Form 1041A, Trust Accumulation of Charitable, etc., Amounts	4	81

MFT	Type of Tax	Tax Class	Doc Code
37	Form 5227, Split-Interest Trust Information Return	4	83
44	Form 990PF, Return of Private Foundation Exempt from Income Tax	4	91
50	Form 4720, Return of Initial Excise Tax on Private Foundations, Foundation Manager and Disqualified Persons	4	71
51	Form 709, U.S. Gift Tax	5	09
51	Form 709A, U.S. Short Form Gift Tax Return	5	08
52	Form 706, U.S. Estate Tax	5	06
52	Form 706NA, Nonresident Alien Estate Tax	5	05
52	Form 706A, U.S. Additional Estate Tax	6	84
52	Form 706B, Generation Skipping Transfer Tax	6	85
55	Civil Penalty Assessments	2	47,54
56	Payer Master File	2	
60	Form 2290, Federal Heavy Vehicle Use Tax Return	4	95
63	Form 11C, Special Tax Return and Application for Registry—Wagering		
64	Form 730, Tax on Wagering	4	13
67	Form 990, Return of Organizations Exempt from Income Tax	4	90
67	Form 990EZ, Short-Form	4	09
74	Form 3177, Notice of Action for Entry on EPMF	0	77
74	Form 4578, Bond Purchase Plan Approval	0	78
74	Forms 5300 and 5301, Application for Determination of Plan	0	01,53
74	Form 5303, Determination of Collectively Bargained Plan	0	03
74	Form 5307, Short Form Application for Determination for Employee Benefit Plan	0	07
74	Form 5500, Employee Benefit Plan	0	37
74	Form 5500 series, Schedule B	0	36
74	Form 5500C, Annual Return/Report for Employee Benefit Plan	0	38
74	Form 5500EZ, Annual Return of One-Participant Pension Benefit Plan	0	31
74	Form 5500K, Employee Pension Plan(s)	0	39
74	Form 5500-R, Registration Statement of Employee Benefit Plan	0	30
74	Form 5309, Application for Determination of Employee Stock Ownership Plan	0	09
74	Form 5310, Application for Determination Upon Termination	0	10
74	Form 5330, Return of Initial Excise Taxes Related to Pension and Profit-Sharing Plans	0	35
75	Forms 3672, 3672A, 4461, and 4461A, Approval of Master or Prototype Plan	0	61,62,72,73
75	Forms 5306, Applications for Determination of IRA	0	06
75	Form 5306 SEP-Application for Approval of Simplified Employee Plan—SEP	0	60
88	Forms W-3/1096 (CAWR)	1	Any

**3(27)(68)5.2** (1-1-90)**Date Formats**

(1) Transaction Date—Each transaction must contain a transaction date which is the date of the assessment, abatement, refund receipt, the date the return is due or date filed if return is delinquent. (This date is recorded on the Master File in YYMMDD format.)

- (a) Year—Last two digits of calendar year.
- (b) Month—01 through 12 for January to December
- (c) Day—01 to 31 for designating day of month.
- (2) Tax Period—Identifies the return period of each transaction and, with the MFT Code, identifies the specific module to which a transaction is to be posted. (YYMM format.)
  - (a) Year—Last two digits of calendar year.
  - (b) Month—01 to 12.
- (3) Date of Establishment (BMF)—Prior to ERAS (EIN Research and Assignment system) implementation: The date wages will first be paid; if this date is not available it is the month entity is established on the BMF. (This date is recorded on the BMF in YYMM format.) After ERAS implementation (which took place July through November of 1975, depending on the Service Center involved): The date of establishment will be the date the TC 000 posts to the MF, IDRS: Establishment date is in format MMY.
  - (a) Year—Last two digits of calendar year.
  - (b) Month—01 to 12.
- (4) Control Date—Digits 6, 7 and 8 of the DLN, see Section 3(27)(68)4.1. Denotes the numeric day of the year, i.e., February 15, is 046.

3(27)(68)5.3 (1-1-90)

**Audit Selection and Return Condition Codes**

System	Audit Selection or Return Condition Codes	Code Printed Index Register
IMF	G Amended Return	G
BMF	F Final Return	F
BMF	L Rejected 7004	L
BMF	G Amended Return	G
BMF	F & G Final & Amended Return	G

An "X" printed on the Index Register indicates a renumbered-refiled document.

3(27)(68)5.4 (1-1-90)

**Freeze Codes, Transaction Information Codes, and Transcript Codes**

- (1) Master File Codes are indicated by I for IMF, B for BMF, A for IRAF.
- (a) FREEZE CODES

-A	I/B/A	Duplicate Return Freeze—More than one return has posted for a tax period. IRAF: Also an amended return posted, no original return.
A-	B	Offset In/Expired Module—Credit is available for offset but there is a debit balance module of \$500 or more without a TC 534 posted and earliest CSED has expired.
A-	I	CSED expired.
-B	I/B	STEX Freeze—The tax module has been frozen from refund, credit exact, or offset because the Statute of Limitations for refund has expired.
B-	I	Potential manual interest/penalty adjustment.
C-	I/B	This is a computer generated freeze condition initiated by a transaction which is forced to resequence because of IMF/BMF Offset Storage Area in posting run is not large enough to hold all transactions for all tax modules. IMF: Entity freeze is on or the amended return (TC 977) DLN. The account is activated next cycle.

C-	A	Credit balance transcript frozen. Prevents issuance of CP 346. Released by posting of a Document Code 24 transaction, TC 820, TC 29X, TC 30X, or when net module balance becomes zero or debit. This freeze code is displayed only on IDRS.
-C	B	Computer generated freeze condition initiated by a transaction forced to resequence because the BMF Transaction Section of the tax module is not large enough to hold all of the transactions attempting to post to the module.
D-	I	ES Validation—Initiated by a return claiming more estimated tax credits than are available in the tax module. Module is frozen pending a search for a spouse's tax module. Automatic computer release in three processing cycles.
D-		Spousal Offset set by overpaid return offsetting to prior liability on spouse's account. Released by spousal 826 posting after approximately 3 cycles.
-E	B	Rollback Freeze—Taxpayer claims more credits than those posted in tax module, and rollback analysis cannot locate the missing credits. Freezes from off-setting for 10 cycles.
-E	I	Tax Shelter freeze set by generated TC816 or input TC810.
E-	I/B	Amended return-no original. Freeze refund and offset out. Issues CP29 or 729. Released by TC150.
-F	I/B/A	Advance Payment Freeze (TC640). Freezes module from generated refund or offset to other tax modules.
F-	I	FOD freeze set by TC470 CC 96. Causes UPC 130.
G-	I/B/A	Failure to Pay Tax Penalty. Restricts computer calculation of FTP
-G	I/B/A	Math error-deferred action.
H-	I	BMF/IMF Offset—This is a computer generated freeze condition which is imposed when a credit balance IMF account may be offset to a debit balance BMF account.
H-	B	TC690 posts to a module where an unreversed penalty assessment for an equal or greater amount is not posted. Module frozen from offset/refund for 8 cycles, unless TC 691/692 posts for equal amount or TC29X/30X posts carrying penalty assessment.
-H	B	Credit balance module with TC59X posting (status 06).
I-	I/B	Restricts computer computation of Credit Interest.
-I	I/B/A	Restricts computer computation of Debit Interest.
J-	I	Excess ES Credits—Initiated by a return claiming less estimated tax credits than are available on the IMF.
J-	B/A	Subsequent payment credit balance freeze, set up by TC's 640, 650, 660, 670, 680, 690, 700, 706, 716 or 760.
K-	I/B	Erroneous Credits Freeze. This condition is computer generated when the module net balance is credit, but such credit balance is not entirely composed of refundable cash credits.
-K	I/B/A	TC 29X/30X posts with a hold code 1, 2, 4, 6, 7, or 9 and a credit module results. IMF: Freeze is set by hold code 1, 2 or 4. BMF: Form 1120 return with CCC 'N' posts. Posting of hold code 2, 4, 7, or 9 will prevent the issuance of an adjustment notice.
-L	I/B	AIMS Indicator—Account selected for Audit.
L-	I/B	Offset in Special Freeze—TC 470 (Closing Code 99) posted. Notices stopped (IMF). Different from a TC 470 freeze without Closing Code 99.
M-	I/B/A	Account transferred to Non-ADP
-M	B	Maritime Industry filer
N-	I/B/A	Notice status
-O	B	TC470 (CC91) posting. Do Form 720, 1120 module.

Q-	I/B	Reestablishment Freeze. TC 370 (Doc Code 52) posts.
-P	I/B/A	Cancelled Return Refund Check has been redeposited (TC841), Refund Intercept (TC 841 IMF & BMF), or Recertification Credit, or Refund Check has been repaid (TC 720).
-P	B	Beneficiary offset Freeze-set on MFT 05 tax module when F1041 return posts, no TC 820 is posted and Beneficiary indicator is significant. Freezes from offset/refund/credit elect.
-Q	I	Unallowable Tax Hold or Partial Refund Hold (TC 576). Freezes the tax module from refund and offset out.
-Q	B	WPT/BUWH freeze. F720 module is frozen from offsetting if FRC=6 and no IRS No. 50/56 present. F941 module is frozen from offsetting/refunding if overpaid, and BUWH (Back-up withholding) not properly claimed on return.
Q-	B	Rollover Freeze—Excess Credits are present which can't be 'rolled over'. Freezes an account from refund or offset for MFT 01, 02, 03, 10, 11, 12, and 33 if a TC 150 and one excess FTD is on the module. Releases after 5 cycles. Generates an FTD transcripts.
R-	I/B	RPS Multiple 610 Freeze—multiple TC 610's were present in the module when the TC 150 posted.
-R	I/B/A	Additional liability pending (TC 570).
-S	I/B	Return of Strike Force Control—TC 949 (prevents audit when in force).
S-	I/B/A	Undelivered refund check (TC 740).
-T	I/B/A	Unreversed TC 910 posting.
T-	I/B/A	TDA status.
U-	I/B	IDRS instalment agreement
-U	I/B/A	Erroneous Refund Issued
V-	I/B	Non-Master File Account Liability (TC 130) or Debtor Master File Liability
-V	I/B	Bankruptcy Indicator (TC 520 CC 81, 85-89)
W-	I/B/A	Claim pending (TC 470—Non Closing Code 94, 96 or 99).
-W	I/B	IRS litigation has been issued (TC 520, closing code 70-89, except CC 71-74, 81, 82 or 85-89)
-X	A	Manual assessment, or manual refund freeze.
-X	I/B/A	Manual refund issued prior to final settlement (TC 840)
X-	I	Million Dollar Refund freeze. Prevents offsets. A tax module freeze only. Released when module balance becomes zero or debit or by posting of TC 840.
-Y	I/B/A	Offer-in-Compromise Freeze (TC 480/780)
Y-	I/A	Refund Schemes
-Z	I/B/A	Unreversed TC 914 posting.
Z-	I/A	Refund Schemes
B-	B	TC 678 Treasury Bond Freeze
J	B	TC 470-cc94
-N	B	Abatement Refusal. TC 290, blocking series 96X, posts.

(b) TAX TRANSACTION INFORMATION CODES (formerly Accounts Register Codes)

Code (IMF)	Explanation
G	Amended (G Code) return.
X	Indicates DLN (location) of Administrative file.
D	Selected for Discriminant Function—Regular
M	Selected for Discriminant Function—Special
F	Final Return
Code (BMF)	Explanation
A	FTD (Federal Tax Deposit) Credit computer transferred from a prior module.
C	Consolidated FTD (TC 650). TUS will consist of the number of payments consolidated.
F	Final Return

Code (BMF)	Explanation
G	Amended Return
L	Rejected Forms 7004/2758
P	FTD (TC 650 credit computer transferred to a subsequent module.)
X	Return refiled under DLN indicated.
T	Treasury U.S. DLN (Doc. Code 97)
W	Form 7004, changed Entity Fiscal Month.
2	Form 7004, 990C files.
4	Form 7004, 990T Resident Corporation.
5	Form 7004, 990T Non-Resident Corporations.
6	Form 7004, 1120F, Non-Resident Corporations.
7	F7004, 1120F (Res. Corp.)
Blank	No special code.
Code (IRAF)	Explanation
X	Indicates DLN of Administrative File—TC 15X,29X,30X,42X,999

(c) ERROR CODES

Code (IMF BMF)	Explanation
E	Math error notice has been issued for the return to indicate a math error in excess of tolerance
*	Multiple (more than one) math errors are present.
S or \$	The amount of ES credits claimed on the return differs with the amount of ES credits posted on the IMF. This condition may be identified by the presence of a Notice Code "S" shown on the account register and "\$" shown on the transcripts

(d) SETTLEMENT INDICATOR

Code (IMF Only)	Explanation
S	Indicates one of the following conditions: 1. TC 150 and return was settled in the cycle it posted. 2. TC 666 and settlement had been delayed until ES credits claimed under a spouse's SSN could be validated and the TC 666 posted.
Code (IRAF)	Explanation
S	TC 150 and Return Settled

3(27)(68)5.5 (1-1-90)

Accounts Maintenance Codes

Periodically, the IMF, BMF, and IRAF are analyzed for selection of those over-aged accounts which are unsettled or in a frozen condition. Transcripts are issued for maintenance research. Cards are also issued and contain numeric Accounts Maintenance Codes which identify the category of reason for selection, and Alpha Codes which identify the freeze conditions present in the module. (See IRM 36(64)0)

Numeric Code	Alpha Code	Master File	Explanation
01	X	I/B/A	The tax module balance is debit and no return (TC 150) has posted.
02	K	I/B	The tax module is frozen from refund or offset out because the module credit balance is not composed entirely of refundable credits.
03	E	I/B	Amended return posted (Code G) but original return (TC 150) not yet posted.



Numeric Code	Alpha Code	Master File	Explanation
04	A	I/B/A	Duplicate returns posted, one may be amended return. Module balance may be zero, debit, or credit. IRAF amended return posted, no original.
05	K	I/B/A	Audit/DP tax adjustment posted with code to hold refund.
06	W	I/B/A	Debit balance module, claim pending.
07	V	I/B	Overpayment frozen from refunding pending application to non-Master File account (TC 130).
08	X	I/B/A	The tax module is frozen because of a manual refund (TC 840 or O code return) has been made to the taxpayer.
09	R	I/B/A	Additional liability pending (TC 570) has frozen a credit balance module.
10	P	I/B/A	Refund repayment (TC 720), cancellation (TC 841), or deletion (TC 842, BMF only).
11	F	I/B	Advance payment of deficiency (TC 640) posted to a module which contains a return (TC 150).
12	Y	I/B	The tax module is in credit balance and no return (TC 150) has posted.
13	G	B	Form 1041 with installment payment privilege only. Form 4638 & 2290
14	O	I/B	The tax module has been frozen from refund or offset because the statute of limitations for refund has expired.
15	U	I/B/A	When an erroneous refund is issued, TC 844 is input to freeze the module from further refunding. Freeze is released by input of TC 845.
16	J	I	Return claims less ES credits than are available.
17	Q	I	Invalid SSN for module in credit balance with return posted (TC 150).
18	H	I/B	Credit balance module with Status Code 06 (TC 59X).
19	Y	I/B	Offer in Compromise
20	J	B	Subsequent Payments (TC 670)
21	O	I/B	Account Reactivation Freeze
22	R	I	RPS processed return (multiple 610's)
23	W	I/B	CSED TC 470
24	J	I	Math Error Protest

3(27)(68)5.6 (1-1-90)

Collection Closing Codes

(1) These identify the various categories of TDA disposition by Collection Division. Closing Codes 01-39 relate to TC 530; 70-89 to TC 520; and 90-99 to TC 470.

01	TDA reported uncollectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.
02	Uncollectible Narcotics Trafficker Assessment.
03	Unable to locate. If address change posts (except IRAF) reissue TDA.
04	Statutory Collection period expired on portion of assessment.
05	Statutory Collection period expired or suit initiated to reduce tax claim to judgement—no follow-up. (If input prior to 1/1/70 the definition was: Hardship, no follow-up. This code includes elderly taxpayers with low fixed incomes, those with incurable illnesses, those incarcerated, etc.)
06	Reserved for FOD. Taxpayer residing outside of U.S.
07	Bankrupt Corporation—not valid on IMF.
08	Decedent Case.
09	Tolerance
10	Defunct Corporation—not valid on IMF.
11	Reserved
12	Unable to contact

13	BMF
14-23	Reserved for use with TC 530.
24	Hardship, follow-up if AGI of subsequent return is \$6,000 or more.
25	Hardship, follow-up if AGI of subsequent return is \$9,000 or more.
26	Hardship, follow-up if AGI of subsequent return is \$12,000 or more.
27	Hardship, follow-up if AGI of subsequent return is \$15,000 or more.
28	Hardship, follow-up if AGI of subsequent return is \$18,000 or more.
29	Hardship, follow-up if AGI of subsequent return is \$21,000 or more.
30	Hardship, follow-up if AGI of subsequent return is \$24,000 or more.
31	Hardship, follow-up if AGI of subsequent return is \$27,000 or more.
32	Hardship, follow-up if AGI of subsequent return is \$30,000 or more.
33-34	Not valid 7901 and subsequent.
35-39	Reserved for use with TC 530.
40-69	Reserved.
70	CSED not suspended, generates "LITIGATION" transcript— Account in suit, freeze entire account from refunding and offsetting.
71,73	CSED not suspended, generates "RFND LIT" transcript—Refund Litigation, freeze tax module from refunding and offsetting.
72,74	CSED not suspended, generates "TAXCT CASE" transcript—Tax Court Case, freeze tax module from refunding and offsetting.
75	CSED not suspended, generates "LITIGATION" transcript— Account in suit, freeze entire account from refunding and offsetting.
76-79	Reserved for use with TC 520. CSED is suspended. Freeze entire account from refunding and offsetting. Generates "LITIGATION" transcript.
80	CSED is suspended, generates "LITIGATION" transcript—Suit to Reduce Claim to Judgement, freeze entire account from refunding and offsetting.
81,84	CSED is suspended, generates "LITIGATION" transcript— Insolvency, freeze entire account from refunding and offsetting.
82	Civil penalties with appeal rights. Generates Refund Litigation transcript.
83	Reserved for use with TC 520, CSED is suspended.
85	Bankruptcy—Freezes account from assessment, refunding (if other balance due or bankruptcy-unpost) and offsetting. Suppresses balance due notices, unless liability is reestablished.
86	Bankruptcy—Allows assessment, refunding and offsetting in the account. Suppresses balance due notices.
87	Bankruptcy—Freezes account from refunding but allows assessment and offsetting. Suppresses balance due notices.
88	Bankruptcy—Freezes account from assessment, refunding (all cases) and offsetting. Suppresses balance due notices, unless liability is reestablished.
89	Bankruptcy—Allows refunds and credit elect but prevents offsets.
90	Pending adjustment expected to satisfy unpaid assessed balance.
91	Taxpayer Claim Pending—WPT Lookback (BMF only) freezes offsets/refunds in the account for eight cycles.
92	Reserved for use with TC 47X.
93	Pending payment tracer expected to satisfy unpaid assessed balance.
94	Taxpayer requesting abatement of Math Error-prevents issuance of subsequent notices and TDA's.
95	Civil penalties with appeal rights.
96	Creates FOD module freeze causing UPC 130.
97-98	Reserved for use with TC 47X.
99	Prohibit offset into a module regardless of status, stops settlement and adjustment notices.

(2) TC 59X Closing Codes (range 00-99) are used with all TC 59X (except TC 592, Reversal Transaction) effective operating year 1981. The codes post with the transaction and modify the base meaning of the transaction code by providing additional information as to the source of, the conditions leading to or the reason for the transaction. This listing shows the TC 59X with which each closing code is used; C/GEN indicates the closing code is present on system generated TC 59X. These identify various categories of return delinquency disposition applicable solely to 59X transactions.

Code	Explanation	Valid TC 59X	Source
00	Due to 59X for earlier period this period is satisfied	590,591	C/Gen
01	Not liable for annual return—short period return posted	590,591	C/Gen-BMF or manual
02	Suppressed FOD delinquency	590	C/Gen-IDRS
03	Suppressed period before first return due	590	C/Gen-ERAS or manual
04	Alternate return filing requirement—not liable this MFT and Period	590	C/Gen-BMF or manual
05	Reserved		
07-09	Reserved		
10	Filing requirement deleted—suppressed modules	591	C/Gen-BMF
11	Form 11 filing requirement deleted after notice issuance	591	C/Gen-IDRS or manual
12	TC 598 has been posted for 65 cycles	597	C/Gen-IMF or BMF
13	Tax return is unpostable "305"	599	C/Gen-BMF or manual
14	Not liable this period—subsidiary organization	590	C/Gen-BMF or manual
15-16	Reserved		
17	Unprocessable return	599	manual
18	Return in process on or after Program Completion Date	599	manual
19	Suppressed in notice status	590	manual
20	Not liable	590,591	manual
21	Income below filing requirement	590	manual
22	Return previously filed	594	manual
23	Filed as spouse on joint return	594	manual
24	Return secured	599	manual
25,50,75	Not liable for return	590,591	manual or C/Gen
26,51,76	No return secured as TP's income below filing requirement	590	manual
27,52,77	No return secured—little or no tax due	590	manual
28,53,78	No return secured as TP due refund	590	manual
29,54,79-	Reserved		
31,56,81			
32,57,82	Standard definition	593,595,596, 597,598	manual
33,58,83	Return previously filed	594	manual
34,59,84	Filed as spouse on joint return	594	manual
35,60,85-	Reserved		
37,62,87			
38,63,88	Disposition after case classified as 6020(b) or substitute for return case	all 59X except 592	manual
38,63,88	Without Agreement for Assessment	all 59X	manual
39,64,89	6020(b) or substitute for return program resulted in agreement or acceptable filing by the taxpayer	599	manual
40,65,90-	Reserved		
41,66,91			
42,67,92	Return secured from taxpayer in	599	manual

Code	Explanation	Valid TC 59X	Source
43,68,93	Reserved		
44,69,94	Taxable return secured	599	manual
45,70,95	Reserved		
46,71,96	Non-taxable return secured	599	manual
47,72,97	Reserved		
48,73,98	Return secured for Returns Compliance Program	599	manual
54	Return in block out of balance prior to delinquency check	590	C/Gen
68	Balance due return secured by CFf	599	manual
74	Return secured by Exempt Organization examination	599	manual
90	Employment Tax Adj. Program (ETAP) substitute for return	599	manual
99	Return in a block out of balance at Service Center after delinquency check	599	C/Gen

**3(27)(68)5.7** (1-1-90)

**Responsibility Unit Code**

(1) Input by Collection and indicates the following:

- 1 Final action on TDA (payment or write-off) accomplished by Office Branch
- 2 Final action on TDA (payment or write-off) accomplished by Revenue Officer (RO).
- 3 SC Collection function

**3(27)(68)6** (1-1-90)

**Reserved**

**3(27)(68)7** (1-1-90)

**Condition Codes**

**3(27)(68)7.1** (1-1-90)

**Computer Condition Codes (excluding IMF)**

These are assigned by return examiners or are machine generated. Computer programs for the processing and posting of tax return data are based upon the recognition of these codes within a designated field in the appropriate tape record formats. Abbreviations sometimes used are BMF "B", EPMF "E", and IRAF "A". The IRAF condition codes require numeric input, but are posted with the alphabetic codes listed below. Presence of condition codes initiates actions as explained below:

**Code File and Explanation**

- A BMF Returns Analysis—indicates that a non-penalty Form 2220 was submitted with a Form 1120/990C. ACTION—If precomputed penalty amount differs from computer calculated penalty by more than tolerance amount CP234 notice will be generated.
- A IRAF Input: 38—indicates return with excess retirement distribution. ACTION—No action—used for informational purposes.
- A EPMF—Used when a 1988 short year return is filed and processed on a 1987 form.
- B EPMF Returns Analysis—Indicates Schedule B (Form 5500) is missing. ACTION—Bypass check for Schedule B.

Code	File and Explanation
B	IRAF Input 39—indicates return with excess retirement distribution and premature distribution. ACTION—No action—used for information purposes.
C	BMF Returns Analysis—Form 940: Indicates an unexplained "exempt remuneration" was listed on the taxpayer's return. Forms CT-1, 720, 941, 942 and 943: Indicates missing or inadequate explanation of an adjustment. ACTION—Generates Taxpayer Notice requesting credit substantiation.
C	EPMF—Used to indicate a secured or substitute return.
D	B/A Returns Analysis—Reasonable cause for waiver of Failure to Pay Penalty IRAF input 30. ACTION—Freeze computer generation of Failure to Pay Penalty on the unpaid return liability.
D	EPMF Identifies unfunded welfare benefit Plans under code section 120, 125 or 127. Not valid with "B" or "G".
E	BMF Returns Analysis—Identifies a taxpayer who has indicated on his/her return that excess deposits are to be applied to next return (Form 940, 941, 943, 720, 1042), or has failed to indicate whether excess payments are to be refunded or applied to next return. ACTION—In the cycle that the return posts apply excess deposits to the same class of tax for the subsequent period.
F	B/A Returns Analysis; EPMF Computer Generated—Indicates final return filed (applies to all BMF returns except 706). IRAF input: 31. ACTION—Deletes filing requirements for the particular return.
G	B/E/A Returns Analysis—Indicates an amended, corrected, supplemental, tentative or revised return. Applies to all BMF returns except setting of freeze on Form 1065. IRAF input: 32. ACTION—Posts remittance, if any, to module and freezes refund. Modifies information supplied on original return filed for the same period. Generates a DO notice if original return does not post within four weeks (BMF). TC 976 generated to replace "G"-coded TC 150 on the BMF. EPMF: TC 977 and sponsor's entity information are posted to indicate that an amended return has been filed.
H	BMF Returns Analysis-Non-Service Center document with remittance deposited for the Service Center.
I	BMF Returns Analysis—Regulated futures contracts and tax straddles (Form 1120, 1120S, 990C, 990T, 1065 and 1041). No action—information item.
I	EPMF Returns Analysis—Incomplete return penalty assessed on a Form 5500 series return Schedule B (Form 5500) or Schedule SSA (Form 5500). No action—information item.
J	BMF Returns Analysis—Reasonable cause for waiver of FTD penalty. ACTION—Timeliness and sufficiency tests are bypassed.
K	BMF Returns Analysis—Identifies taxpayers filing Form 1120 with significant Real Estate Investment Trust (REIT) tax. No action—information item.
K	EPMF—Identifies one participant Keogh and corporate filers on 5500C and 5500R.
L	BMF Returns Analysis—Rejected application for extension of time for filing 1120, 990C, 990T, or 1041 return. ACTION—Post 7004/2758 application and any remittance.
L	EPMF—(1988 only) Used when late correspondence replies are received and reinput.
N	BMF Returns Analysis—Joint Committee Case sent to Examination (Form 1120 only). ACTION—Freezes module from offsetting or refunding. Freeze is released upon posting of Audit or DP Tax Adjustment.
N	EPMF Returns Analysis—Indicates that reason for late filing has not been established. ACTION—Upon posting of TC 150/155, a "DEL-ASSESS" transcript is generated for the assessment of the Daily Delinquency Penalty.
O	BMF Returns Analysis—Identifies a return for which a pre-settlement manual refund was paid. ACTION—Freezes affected tax module unless or until a TC 840 is posted.
P	BMF Error Correction—Accept input figures for Alternative Minimum Tax on Form 1041. ACTION—Bypass check on Alternative Minimum Tax and continue computation.
P	EPMF—(1988 only) Generated on unperfected returns with required Department of Labor items.

**Code File and Explanation**

- Q** BMF Error Correction—Forces math error condition. Indicates manual computation return with a math error (Forms 1120 (except 1120S), 1041, 706, and 709).
- Q** EPMF—(1988 only) Used to indicate that the return was provided to IRS by Department of Labor.
- R** B/A/E Returns Analysis—Delinquent return with reasonable cause established or applicability of delinquency penalty not determined. IRAF input: 33. ACTION—Delinquency penalty is not computed.
- S** BMF Returns Analysis—Overpaid returns that do not specify application of the overpayment to the subsequent period (non-Credit Elect returns) (Forms 940/941/943). ACTION—Bypasses Credit Elect processing.
- S** EPMF Returns Analysis—Indicates short period return. ACTION—Bypasses unpostable check on plan year ending.
- T** BMF Return Analysis—Indicates the presence of Form 8271. (valid on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, 990T)
- U** B/A/E Returns Analysis—Unprocessable transaction. ACTION—If possible document is perfected and reinput; if necessary, document is eliminated. Transaction is written on the SC Controls Data Tape and printed on the Reject Register.
- V** B/A Returns Analysis—Delinquent return with reasonable cause established or applicability of penalty not determined. IRAF input: 34. ACTION—Do not generate \$10 Daily Delinquency Penalty.
- W** BMF Returns Analysis—Change of accounting period on Form 7004/2758. ACTION—Entity fiscal month changed to that shown on Form 7004/2758.
- W** BMF Returns Analysis—Return cleared by Statute. ACTION—Bypasses statute checks on original input.
- W** IRA Returns Analysis—Deceased Taxpayer, IRAF input: 37. ACTION—Generates TC 540, turns on death indicator in the IRA Entity.
- X** EPMF open correspondence for required information (data).
- X** IRA Returns Analysis—Indicates manual assessment may be needed. IRAF input: 35.
- Y** B/A Returns Analysis or Error Correction—Accept tax return as submitted. (Forms 1041, 1065, 1120 series, 990, 990C, 990PF, 5329, 990EZ, 1041A, 5227, 4720). Grants filing extension if Form 7004/2758. IRAF input: 36. ACTION—Computer accepts, posts, and settles on return as submitted to MF: Changes accounting period if appropriate. Extends time for filing 1041 or 1120.
- Z** BMF Returns Analysis—Form 720 with amounts not identified with abstract or category numbers (assigns temporary abstract number 00). ACTION—Generates taxpayer notice to submit missing abstract or category numbers.
- 1** BMF Returns Analysis—Form 11C or Form 730 tax will be computed on a lower rate.
- 2** BMF Returns Analysis—Indicates that the remittance which was received with the return was processed through the Remittance Processing System (RPS).
- 3** BMF Returns Analysis—Identifies Taxpayer Claiming Targeted Jobs Credit (Forms 1120/F/L M/S, 990C, 1041) for tax periods 7901 through 7911. No action—information item.
- 4** BMF Returns Analysis—Indicates IRS prepared returns under IRC 6020(b) for Forms 720, 940, 941, 942, 943, 1041, 1042, 1065, CT-1, 2290, 11C, and 730.
- 5** BMF Returns Analysis—Established for Form 1120 to indicate the election of installment payments under the Bank Holding Company Tax Act of 1976; also indicates Tax Straddles (Forms 1120, 1041, 990C, and 990T).
- 6** BMF Returns Analysis—Used for Forms 1120/F/L/M/H/POL only: Service Center programs generate a "Possession Tax Credit Indicator" of 1 on transaction tapes and then drop CCC 6.
- 7** BMF—Reasonable cause denied during return analysis.
- 8** BMF—Suppress computation of ES penalty and generation of CP 234.

**3(27)(68)7.2** (1-1-90)

**Computer Condition Codes (IMF)**

(1) Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer which posts to the Master File.

(2) Computer Condition Codes are entered in the upper portion of the filing status area of Form 1040/1040A and to the right of the PECF boxes on Form 1040EZ.

(3) When CCC "3" is entered, it must be first.

Code	Explanation
2	Tax Shelter Detection Team non-selected return.
3	For C/GEN (at MCC) of Transaction Code 570 which freezes release of overpayment of account at the Master File.
5	Form 1040X showing one "yes" box checked for Presidential Election Campaign Fund.
6	Form 1040X showing two "yes" boxes checked for Presidential Election Campaign Fund.
7	Denial of Reasonable cause for IDRS Processing.
8	Refund and only a single W2 that is altered, typed, substituted or handwritten attached.
9	Secondary taxpayer deceased - Generate module for primary taxpayer.
A	To delete primary and secondary filing requirements (at MCC).
B	Taxpayer has computed tax liability of "ZERO".
E	Delete filing requirements for taxpayers who are not deceased.
F	To delete primary taxpayer's filing requirements (at MCC). On a joint return, generates module for secondary taxpayer.
G	Return is tentative, amended, superseding.
J	NRA spouse indicated with FSC 2, 3 or 6 and S-SSN missing.
L	(For an overpaid decedent return) Refund is to be issued with NAME-FIRST and NAME-SECOND lines interchanged on the refund check.
M	Reasonable cause established by taxpayer for not paying the tax balance due.
N	Generates TC 460 for two month extension on filing.
O	Identifies a return for which a pre-settlement manual refund was paid; also C/GEN another code (at MCC) which freezes account from refunding.
P	Generated estimated tax penalty suppressed. Taxpayer has met an exception on Form 2210/2210F or meets reasonable cause criteria.
R	Delinquency cause is reasonable and acceptable; this code suppresses the C/GEN of delinquency penalty.
U	Indicates no reply to correspondence and prevents generation of credit interest.
V	Indicates SE Income has been reduced by at least \$100 or net earnings reduced below \$400 minimum.
W	(For an overpaid return) Refund is to be issued to the NAME-SECOND LINE beneficiary or person, or to a STATE-SIDE SPOUSE (on joint return) of Armed Forces Personnel or others serving overseas. This code suppresses the NAME-FIRST LINE data on the refund check only.
Y	For any circumstance or condition which may cause the computer determined TOTAL TAX to be different from the taxpayer determined tax despite no taxpayer error; or when used in conjunction with Code F, it can change the accounting period (at MCC). NO ATTEMPT IS MADE HERE TO LIST ALL OF THE CONDITIONS which may require the use of this "Y" code, but some of them are as follows: SHORT YEAR PERIOD (less than 12 months) Return is for a DECEDENT and is being filed early and tax period is changed to the year and month of date of death or is permissible short year return. If the NUMBER OF DEPENDENTS for either line 3 or any of positions 4, 5, 7 exceeds nine (9). FRACTIONAL EXEMPTIONS CLAIMED to intentionally force a return record to the Error Register. Returns which indicate a Nonresident Alien spouse if the FSC is 4 and spouse is claimed as an exemption.

**Code Explanation**

- Return with Schedule G tax computation indicated with entries on either of Lines 19 or 11 of the Schedule G.  
W-2 G amount netted to zero.  
Non-compute joint return with separate incomes noted for husband and wife and exemptions allocated. Misblocked numbered Business & Farm return.
- Z** For generating (at MCC) Transaction Code 340, which restricts the computation of interest for both balance due or a refund return, and to identify certain combat zone taxpayers entitled to an automatic statutory extension of time for filing a return.

**3(27)(68)7.3 (1-1-90)****Returns Processing Codes (EPMF)****Code Explanation**

- C** Generated when Computer Condition Code C is present. Valid for Forms 5500, 5500-C and 5500-R.
- D** Generated:  
(a) for 5500 and 5500-C when Type Welfare Benefit Plan contains M, N or O only and Plan Number is 501-599  
(b) for 5500-R when Type Plan Indicator contains D, E or F and Plan Number is 501-599.
- E** Generated when Type Plan Entity Indicator contains F. Valid for 5500-C and 5500-R.
- F** Generated when Other Plan Features Indicator contains 4. Valid for Forms 5500, 5500-C
- M** Generated when Other Plan Features Indicator contains 5. Valid for Forms 5500, 5500-C
- P** Generated when Type Pension Benefit Indicator contains 4,5 or 6. Valid on Forms 5500, 5500-C.
- T** Generated for:  
(a) 5500 and 5500-C and All Plan Assets Distributed Indicator is 1 (yes) or 4 AND EITHER of the following exists:  
1 Plan Terminated Indicator contains 1 or 4  
2 Plan Merged or Consolidated Indicator contains 1 or 4  
(b) 5500-R and Plan Terminated Indicator is 1 (yes) or 4 (yes generated) and All Plan Assets Distributed Indicator is 1 (yes).
- U** Generated when Computer Condition Code contains U. Valid on 5500, 5500-C, 5500-R.
- W** Generated when Plan Number equals 501-599.

**3(27)(68)7.4 (1-1-90)****Returns Processing Codes (IMF)**

(1) Returns Processing Codes (RPC) are used to identify a special condition or computation for the computer which does not post to the Master File.

(2) Returns Processing Codes are entered on page 1, Form 1040, 1040A and 1040EZ in the center of the bottom margin and far right box on Form 1040EZ OCR.

(3) Enter all codes in sequence found.

**Code Explanation**

- A** Forces computer to accept zero amount for Earned Income Credit.  
**B** Schedule D on Form 4797 indicates "election out of the installment method".



Code	Explanation
C	Married filing separately taxpayer who does not enter any of the income items but claims benefits of community property and reports pro-rata share of community income as adjusted gross income. The community income states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas and Washington.
D	Forces the service center computer to bypass the requirement for Form 8609 to be present when Low-income Housing Credit is claimed.
F	Question D answered "Yes" on Form 6252.
G	Forces service center computer to bypass generation of the error code when Withholding is significant and either RPC "C" or Filing Status Code 1, 3 or 4 is not present with Withholding equal to or greater than one-third of the sum of Wages, Taxable Pension Annuity Amount, Gross Social Security and, for Tax Periods 8812 or subsequent, Taxable IRA Distributions or RPC "C" and Filing Status Code 1, 3 or 4 are present with Withholding equal to or greater than one-third of the computer amount of AGI.
J	Total tax exceeds 50% of AGI.
K	Potential statute return cleared by Statutory Clearance Group.
L	Tax return is blank (other than entity information), or contains all zeros or insignificant entries.
N	Identifies self-employment income on Line 22, Form 1040:
R	Indicates presence of Form 8271.
S	Taxpayer not subject to Self-Employment Tax.
T	Wages of \$5000 or more reported and no withholding present.
W	1040NR with Schedule SE attached.

**3(27)(68)7.5** (1-1-90)  
**Unallowable Explanations**

Code	Explanation
11	Office-in-home expense
12	Deduction for married couple when both work
13	Deduction for a married couple when both work
14	Gambling (W-2G) income not included in AGI.
15	Farmland clearing expenses
16	Lump Sum Distribution—Since a portion of your Lump Sum distribution was rolled over, you do not qualify for special tax treatment on the lump sum distribution received.
17	Lump Sum Distribution—You do not qualify for special tax treatment on the lump sum distribution you received because (1) you were not age 50 or older on January 1, 1986, or (2) the distribution was not from a qualifying pension, profit-sharing or stock bonus plan.
18	Lump Sum Distribution—You do not qualify for special tax treatment on the lump sum distribution received because the lump sum distribution was not paid to (1) a beneficiary of an employee who had died, and (2) you were not a participant in the plan for at least 5 years before the year of distribution.
19	Lump Sum Distribution—In order to qualify for special tax treatment on lump sum distributions, one of the following must apply: (1) the distribution was paid to a beneficiary of an employee who had died; (2) you quit, retired, got laid off or were fired from your job before receiving the distribution; (3) you were self-employed or an owner-employee and became disabled; or (4) you were older than 59½ at the time of the distribution.
32	General Sales Tax
33	Medical deduction reduced by amount of Personal, Living, or Family expenses
34	Deduction for U.S. Taxes Paid disallowed
35	Deduction for Utility Taxes disallowed
36	Deduction for various Local Taxes disallowed
37	Deduction for Registration/Tag Fees disallowed
38	Personal/Family expenses disallowed
39	Nonqualifying personal legal expenses
40	Educational expenses disallowed
41	Charitable Contribution adjusted by mileage rate

Code	Explanation
42	Non-Qualifying Charitable deduction disallowed
43	Automobile Expenses adjusted by mileage rate.
44	Casualty Deduction disallowed
45	Home Sale/Purchase expenses disallowed
46	Personal Insurance expenses disallowed
47	Adoption expenses disallowed
50	Child Care—Duplicate deduction on Schedule A
66	Fractional Exemptions
67	Personal Exemptions
68	Non-Resident medical deduction disallowed
70	Use of Widow/Widower tax rate disallowed
75	Tax adjusted by use of applicable treaty rate
79	Tax Shelter Release Credit (reinput document only)
80	Loss on sale of personal property disallowed
81	Tax adjusted by amount withheld as protest
82	Tax adjusted by amount of duplicate deductions
85	Contribution to retirement/disability fund disallowed
86	Non-Resident alien optional tables use disallowed
98	Multiple unallowables
99	Unallowable condition not listed above

**3(27)(68)8** (1-1-90)**Returns Processing Codes****3(27)(68)8.1** (1-1-90)**Math Error Notices Codes**

These are numbered codes entered on the tax return by Error Correction Tax Examiners and are input to the MF to identify specific error conditions. These codes generate error explanations which are computer printed on IMF Math Error Notices CP 10, 11, 12, 13, 23, 24, 25, and 83; and BMF Math Error Notices CP 101, 102, 103, 104, 105, 106, 107, 111, 112, 113, 114, 115, 116, 117, 121, 122, 123, 124, 125, 126, 127, 131, 132, 133. These codes do not appear on the top of the notices. On IMF notices they appear at the bottom of the tear-off stub.

**3(27)(68)8.2** (1-1-90)**Forms 1040, 1040A, 1040EZ**

Code	Explanation
009	The amount claimed as Estimated Tax payments and credits is incorrect.
101	Based on information on your return, we figured your tax by using the filing status for a single person.
102	Based on information on your return, we figured your tax by using the filing status for married filing joint return.
103	Based on information on your return, we figured your tax by using the filing status for married filing separate return.
104	Based on information on your return, we figured your tax by using the filing status for head of household.
105	Based on information on your return, we figured your tax by using the filing status for qualifying widow(er).
106	Reserved;
107	We figured your tax by using the filing status for a single person because you must have a dependent child to use the filing status for a qualifying widow(er).

---

Code	Explanation
108	We figured your tax by using the filing status for a single person because your return does not show the name of the person who qualifies you for head of household filing status.
109	The exemption for your spouse cannot be allowed because of the filing status checked on your return.
110	When a dependent was born or died during the tax year shown on a return, the entire amount of the exemption can be taken.
111	An error was made in adding the number of exemptions claimed.
112	Based on information on your return, we figured your tax as if you were claimed as a dependent on another persons return. You cannot claim an exemption for yourself and must enter "0" as your personal exemption allowance.
113	Welfare payments, workmen's compensation, etc. are not taxed so we took that amount off the income section of your return.
114	All of the income shown on your Form(s) W-2, W-2P, W-2G or 1099 was not included in the income section of your tax return.
115	The exemption for your child cannot be allowed because Form 8332 or Form 2120 was either not complete or not attached or the pre-1985 agreement box was not checked.
116	An error was made when the amount of your total interest income was entered on page 1 of your tax return.
117	Reserved.
118	Reserved.
119	Reserved.
120	An error was made on page 1 of your return when the amount of capital loss carryover was transferred from Form 4798.
121	An error was made in the income section of your return, when the amount of your business income (or loss) was transferred from Schedule C.
122	An error was made on Schedule C when your profit (or loss) from your business or profession was figured.
123	An error was made on Schedule D when your short-term gains or losses were figured.
124	An error was made on Schedule D when your long term gains or losses were figured.
125	An error was made on Schedule D when your capital gains and losses were figured.
126	The amount of Capital Gain Distributions, Schedule B, was not included on either your Schedule D, or on page 1 of your return.
127	The amount of Capital Gain Distributions on Form 2439 was not included on either Schedule D or on page 1 or your return.
128	An error was made in the income section of your return when the amount of your capital gain (or loss) was transferred from Schedule D.
129	An error was made in the income section of your return when the amount of your capital gain (or loss) was transferred from Form 4797.
130	An error was made in figuring the amount of loss used on Form 4797. Losses from Form 4797 should be shown in the income section of your return, not Schedule D.

<b>Code</b>	<b>Explanation</b>
131	An error was made in the income section of your return when the amount of your income (or loss) was transferred from Schedule E.
132	An error was made on Schedule E when your supplemental income was figured.
133	An error was made on Schedule F when your farm income and expenses were figured.
134	An error was made in the income section of your return when the amount of your farm income (or loss) was transferred from Schedule F.
135	Reserved.
136	Reserved.
137	An error was made on page 1 of your tax return when your income amounts were added.
138	An error was made on page 1 of your tax return when the taxable amount of your Social Security benefits was figured.
139	The deduction for employee business expense cannot be allowed because Form 2106 was either not complete or not attached.
140	An error was made in deducting moving expenses on page one of Form 1040. Moving expenses must be claimed as an itemized deduction on Schedule A.
141	An error was made in figuring your and/or your spouse's allowable individual retirement arrangement (IRA) deduction. The maximum deduction allowed is \$2,000 per person.
142	Reserved.
143	Based on information on your return, the deduction for an individual retirement arrangement (IRA) cannot be allowed due to the presence of a pension plan.
144	Reserved.
145	Reserved.
146	The adjustment to income for alimony paid cannot be allowed because you did not provide us with the recipient's Social Security Number.
147	Reserved.
148	An error was made on page 1 of your return when your adjustments to income were added.
149	An error was made on page 1 of your tax return when the amount of your adjusted gross income was figured.
150	An error was made on page 2 of your return when the amount of your adjusted gross income was transferred from page 1.
151	Reserved.
152	An error was made on Schedule A when your medical and dental expenses were figured.
153	An error was made on Schedule A when the taxes you paid were added.
154	An error was made on Schedule A when your interest expenses were figured.
155	An error was made on Schedule A when your contributions were added.
156	An error was made on Schedule A when your miscellaneous expenses were figured.

---

<b>Code</b>	<b>Explanation</b>
157	Your itemized deductions (Schedule A) have been adjusted due to an error in figuring your casualties and thefts (Form 4684).
158	An error was made in the limitation applied to your charitable contributions.
159	An error was made in your itemized deductions when the amount of your casualty or theft loss was transferred from Form 4684.
160	The gambling losses on your itemized deductions that are more than the gambling winnings on your return, cannot be allowed.
161	Reserved.
162	Reserved.
163	Reserved.
164	An error was made when your itemized deductions were added.
165	An error was made when the amount of your itemized deduction was transferred to page 2 of your return.
166	We refigured your tax without itemized deductions because your Schedule A for itemized deductions was either incomplete or not attached to your return.
167	An error was made in figuring the special computation for itemized deductions (zero bracket amount) when you are being claimed as dependent on another person's return.
168	An error was made in figuring the allowable amount for charitable contributions deduction.
169	When you itemize your deductions on Schedule A, you may not claim the separate deduction for charitable contributions on page 2 of your tax return.
170	Based on information on your return, we figured your tax as if you were claimed as a dependent on another persons return. Your standard deduction is the larger of \$500 or the amount of your earned income, not to exceed the standard deduction if you were not claimed as a dependent on another persons return.
171	An error was made when figuring the standard deduction you are allowed for being 65 or older and/or blind.
172	Because of corrections we made to your itemized deductions, we have used the standard deduction since it results in a lower tax.
173	Because of the Tax Reform Act of 1986, you may no longer claim an additional exemption allowance for age and/or blindness. We have given you the standard deduction amount allowed to those who are age 65 or older and/or blind.
174	An error was made in failing to enter, or in entering the wrong amount for your standard deduction when figuring your taxable income.
175	We refigured your tax using the standard deduction and/or qualifying additional standard deduction for age or blindness instead of your itemized deductions because it gives you a lower rate.
176	An error was made in subtracting your deductions from your adjusted gross income.
177	An error was made on your return when the amount for your exemptions was entered.
178	An error was made on your tax return when your taxable income was figured.
179	When you take an exemption for your nonresident alien spouse and use the filing status of head of household, you must also use that status to figure your tax. However, you must use the filing status for married filing separately for all other computations.

---

Code	Explanation
180	An error was made on your tax return when the amount of tax from the tax table was entered.
181	We refigured your tax by using the tax table. You can use the Tax Rate Schedule X, Y, or Z only when your income is more than the limits of the tax table.
182	We refigured your tax using Form 1040 and the tax rate Schedule. You may not use Form 1040A and the tax tables when your income is more than the limits shown on the tax table.
183	We refigured your tax by using the tax table or Tax Rates Schedules because it gives you a lower tax.
184	An error was made when your tax was figured by using tax rate Schedule X, Y, or Z.
185	An error was made on Schedule D, Part IV, when your tax was figured using the 28% capital gains rate.
186	We refigured your tax using the 28 percent capital gains rate on your long-term capital gains because it gives you a lower rate.
187	We refigured your tax on Form 8615 because of other changes we have made on your return.
188	An error was made when the amount of your tax was transferred from Schedule D to page 2 of Form 1040.
189	An error was made when the amount of tax on Form 8615 was transferred to page 2 of Form 1040/1040A.
190	An error was made when figuring step 1 of Form 8615.
191	An error was made on Form 8615 when figuring step 2 of Form 8615.
192	An error was made on Form 8615 when figuring step 3 of Form 8615.
193	You are not required to file Form 8615 since your unearned income is less than \$1,000.00.
194	Reserved.
195	Your casualty/theft loss cannot be allowed because Form 4684 was either not complete or not attached.
196	Reserved.
197	Reserved.
198	Reserved.
199	Reserved.
200	Because of the Tax Reform Act of 1986, you may no longer use income averaging in figuring your tax.
201	The amount of loss claimed on Schedule C or Schedule F cannot be allowed because the "At Risk" question which describes your investment in this activity was answered "Some is not at Risk" and the required Form 6198 was not attached.
202	An error was made on Schedule C or Schedule E or Schedule F when the amount of loss you used exceeded the at risk amount shown on Form 6198.
203	The amount of your credit for the elderly and permanently and totally disabled was incorrectly transferred from Schedule R to your Form 1040.
204	We figured your credit for the elderly and permanently and totally disabled for you by completing Schedule R.

---

Code	Explanation
205	The credit for the elderly and permanently and totally disabled cannot be allowed because the information shown on your return shows that you are not eligible for it.
206	An error was made on Schedule R when your credit for the elderly and permanently and totally disabled was figured.
207	Reserved.
208	Based on information received, we have adjusted the tax shown on your tax return.
209	We figured your tax for you.
210	An error was made in the tax computation section of your return when you added your tax and additional taxes.
211	The credit for the elderly and permanently and totally disabled cannot be allowed because Schedule R or the physician's statement of permanent and total disability was incomplete or not attached.
212	Reserved.
213	Reserved.
214	An error was made when your personal credits from page 2 of your tax return were subtracted from your tax.
215	An error was made when your general business credit was figured on Form 3800.
216	An error was made when you transferred the amount of your general business credit from Form 3800.
217	The foreign tax credit claimed on your tax return cannot be allowed because Form 1116 was either not complete or not attached.
218	Reserved.
219	Reserved.
220	An error was made on your return when the amount of your investment credit was transferred from Form 3468.
221	The investment credit on your return cannot be allowed because Form 3468 was either not complete or not attached.
222	Reserved.
223	An error was made on your return when the amount of your credit for child and dependent care expenses was transferred from Form 2441, or from Schedule 1.
224	The credit for child and dependent care expenses on Form 2441 or Schedule 1, (Form 1040A) cannot be allowed because earned income was not shown on your return for you, and if filing jointly, both you and your spouse.
225	The credit for child and dependent care expenses shown on your return cannot be allowed because Form 2441, or Schedule 1, was either not complete or not attached.
226	An error was made when your credit for child and dependent care expenses was figured.
227	The jobs credit on your return cannot be allowed because Form 5884 was either not complete or not attached.
228	An error was made in your jobs credit on Form 5884 because the tax liability limitation was not included when the credit was figured.
229	Reserved.
230	Reserved.

---

Code	Explanation
231	The residential energy credit on your return cannot be allowed because Form 5695 was either not complete or not attached.
232	The alcohol fuels credit on our return cannot be allowed because Form 6478 was either not complete or not attached.
233	The low income housing credit claimed on your return cannot be allowed because Form 8586 or required attachment, Form 8609 was either not complete or not attached.
234	The general business credit cannot be allowed because the necessary supporting information was not attached.
235	An error was made when you figured your mortgage interest credit.
236	An error was made on your return when the amount of your Social Security self-employment tax was transferred from Schedule SE.
237	An error was made on Schedule SE when the amount of your net farm profit (or loss) was transferred from Schedule F.
238	An error was made on Schedule SE when the amount of your net profit (or loss) was transferred from Schedule C.
239	The optional method on Schedule SE cannot be allowed because you do not qualify for it.
240	An error was made on Schedule SE when your Social Security self-employment tax was figured.
241	You are not subject to self-employment tax when your self-employment income is less than \$400.
242	You are not subject to self-employment tax on your church income when it is less than \$100.
243	An error was made on page 2 of your tax return when you added your credits.
244	An error was made on page 2 of your tax return when your credits were subtracted from your tax.
245	An error was made on your return when the amount of your alternative minimum tax was transferred from Form 6251.
246	Reserved.
247	Reserved.
248	Reserved.
249	An error was made on Form 6251 when your alternative minimum tax was figured.
250	An error was made on your return when the amount of your Social Security (FICA) tax on tip income not reported to employer was transferred from Form 4137.
251	An error was made on your return when the amount of your tax on an individual retirement arrangement or Qualified Retirement Plan was transferred from Form 5329.
252	The amount of your advance earned income credit payments received, as shown on your return, does not agree with Form(s) W-2 or other supporting documents.
253	An error was made in adding your entries for the total tax line.
254	The total federal income tax withheld, as shown on your tax return, does not agree with your Form(s) W-2 or other supporting documents.



---

<b>Code</b>	<b>Explanation</b>
255	The amount of federal income tax withheld, as shown on your tax return, cannot be allowed because your Forms W-2 were not attached and we cannot verify the amount.
256	Your Social Security tax, instead of your federal income tax withheld, was entered on your tax return.
257	We figured your earned income credit for you.
258	The earned income credit shown on your return cannot be allowed because you do not qualify for it.
259	An error was made on your return because your earned income credit was figured or entered incorrectly.
260	The excess sst or rta tax withheld, as shown on your return, cannot be allowed because your Form(s) W-2 were not attached.
261	An error was made on your tax return when the amount of your excess SST or rta tax withheld was entered.
262	An error was made on Form 4136 when your credit for federal tax on fuels was figured.
263	The credit for federal tax on fuels on your return cannot be allowed because your Form 4136 was either not complete or not attached.
264	An error was made on your tax return when the amount of your credit for federal tax on fuels was transferred from Form 4136.
265	The regulated investment company credit on your return cannot be allowed because Form 2439 was either not completed or not attached.
266	An error was made on your return in adding figures in the payments section.
267	The amount shown on your return was more than the amount allowed as a credit for overpaid windfall profit tax, or an error was made in transferring the credit from Form 6248 or Form 6249.
268	The credit of overpaid windfall profit as shown on your return cannot be allowed because your Form 6248 or Form 6249 was either not complete or not attached.
269	An error was made on your return when your refund or the amount you owe was figured.
270	An error was made on page 2 of your return. A zero must be shown when deductions are not itemized.
271	An error was made in figuring your gambling income. Gambling losses cannot be claimed unless you used itemized deductions.
272	Reserved.
273	Your adjustments to income have been adjusted due to an error in figuring your self-employed health insurance deduction.
274	Your adjustments to income have been adjusted due to an error in figuring your KEOGH retirement plan or self-employed SEP deduction.
275	An error was made on your return when you figured your credit for prior year minimum tax (Form 8801).
276	An error was made on your return when the amount of your credit for prior year minimum tax was transferred from Form 8801.
277	The credit for prior year minimum tax on your return cannot be allowed because Form 8801 was either not complete or not attached.
278	An error was made on Form 4972 when you figured your tax on lump-sum distributions.

---

Code	Explanation
279	An error was made on your return when the amount of your tax on lump-sum distributions was transferred from Form 4972.
280	Reserved.
281	Your deductions on Schedule F have been adjusted because the required Form 8645 for soil and water conservation deduction, was either not complete or not attached.
282	The mortgage interest credit on your return cannot be allowed because Form 8396 was either not complete or not attached.
283	The amount of loss claimed on Schedule C or Schedule F cannot be allowed because you answered "no" or you did not answer the "Materially Participate" question regarding Passive Losses and Form 8582 was not attached.
284	An error was made on Schedule C or Schedule E or Schedule F when the amount of loss you used exceeded the amount claimed for Passive Losses on Form 8582.
285	The amount of loss claimed on Schedule E has been adjusted because you answered "no" or you did not answer the "Actively Participate" question for Rents and Royalties regarding Passive Losses, and Form 8582 was not attached.
286	The amount of loss claimed on Schedule E has been adjusted because Partnership and S Corporation or Estate and Trust Passive Losses were present, and Form 8582 (Passive Loss) was not attached.
287	The amount of loss claimed on Schedule E for Partnerships and S Corporations cannot be allowed because the "At Risk" question which describes your investment in this activity was answered "Some is not at Risk" and the required Form 6198 was not attached.
288	An error was made on page 2 of your return when figuring your credits. Tax credits are limited to the difference between income tax before credits (from Form 1040) and tentative minimum tax (from Form 6251). We have adjusted your credits on page 2 accordingly.
289- 299	Reserved.

**3(27)(68)8.3** (1-1-90)**Form 2555 (Taxpayer Notice Codes)**

Unless otherwise shown, the codes below apply to Tax Years 1979 thru 1986.

Code	Explanation
300	The Hardship Area deduction on Line 29, Part IV, Form 2555 cannot be allowed because you do not qualify for it.
301	An error was made on Line 8, Form 1040, when the amount was transferred from Line 52, Form 2555. (1978 only)
302	An error was made on Line 29, Part IV, Form 2555, when your Hardship Area deduction was figured.
303	An error was made on Page 1, Form 1040 when the amount was transferred from Line 43, Part IV, Form 2555.
304	The exclusion shown in Part V, Form 2555, cannot be allowed because the deduction shown in Part IV was claimed. Both the deduction and the exclusion cannot be allowed.
305	An error was made when the amount was entered on Line 43, Form 2555.
306	An error was made when the deductions were figured for Line 51, Form 2555.

Code	Explanation
307	The deduction shown in Part IV, Form 2555, cannot be allowed because the exclusion shown in Part V was claimed. Both the exclusion and the deduction cannot be allowed.
308	We refigured your tax by using the appropriate tax table or tax rate schedule. Schedule G cannot be used when Form 2555 is taken. (All years).
309	We refigured your tax by using the appropriate tax table or tax rate schedule. Schedule G cannot be used when the exclusion of income from sources in United States possessions on Form 4563 is taken.
310	An error was made when the expenses in Part VI, Form 2555, were figured (1978 only)
311	An error was made on Line 4, Part I, Schedule TC, when the amount was transferred from Line 67, Form 2555. (1978 only)
312	The deduction from, or exclusion of, income earned abroad cannot be allowed because Form 2555 was either not complete or not attached.
313	An error was made on Line 20 Form 1040, when the amount was transferred from Line 52, Form 2555. (1979 and 1980 only)
314	The deduction for a married couple who both work cannot be allowed when Form 2555 is used. (1982 and 1983)
315	An error was made on Page 1 of your return when the amount(s) of exclusion(s) or deduction was transferred from Form 2555. (1982 and 1983)
316	The Foreign Earned Income exclusion, housing exclusion, or housing deduction cannot be allowed because Form 2555 was either incomplete or not attached. (1982 and 1983)
317	An error was made in figuring the Foreign Earned Income on Form 2555. (1982 and 1984)
318	An error was made in figuring the Foreign Earned Income exclusion, the housing exclusion, or the housing deduction on Form 2555. (1982 and 1984)
319	An error was made in transferring the amount of your exclusion and/or deduction from Form 2555 to Page 1 of Form 1040.
320	Dual status taxpayers must itemize deductions to figure their tax.

**3(27)(68)8.4** (1-1-90)  
**Form 1040NR**

(1) Unless otherwise shown, the codes below apply to Tax Years 1981 thru 1984.

Code	Explanation
401	An error was made on Page 2 of Form 1040NR in selecting the correct Zero Bracket Amount for your filing status.
402	An error was made on Page 2 of Form 1040NR when your Zero Bracket Amount was subtracted from your Itemized Deductions to determine your Excess Itemized Deductions.
403	An error was made on Page 2 of Form 1040NR when your Itemized Deductions were subtracted from your Zero Bracket Amount to determine your (Unused) Zero Bracket Amount difference.
404	An error was made on Page 2 of Form 1040NR when your Excess Itemized Deductions were subtracted from your Adjusted Gross Income or when your (Unused) Zero Bracket Amount difference was added to your Adjusted Gross Income.

**Code Explanation**

- 405 An error was made on your return when the amount of tax from Tax Rate Schedule W, X, Y or Z was entered.
- 406 We figured your tax using the Tax Tables or Tax Rate Schedule W, X, Y or Z because it gives you a lower tax.
- 407 An error was made on Page 2, Form 1040NR, when the amount of tax on income not connected with a U.S. trade or business was transferred from Page 4.
- 408 The amount of U.S. tax withheld at source, shown on your return, does not agree with your Form(s) 1042S.
- 409 An error was made on Page 4, Form 1040NR, when the total tax on income not connected with U.S. trade or business was figured or entered.
- 410 We figured your tax on Form 1040NR because a nonresident alien is not required to pay social security tax on self-employment income.
- 411 The general tax credit shown on Form 1040NR cannot be allowed because as a nonresident alien you do not qualify for it. (1977 and 1978 only)
- 412 An error was made in figuring your tax on Page 2 using the Tax Tables. Your tax should have been figured on Page 4 of Form 1040NR using the 30% (or lower treaty) rate.

**3(27)(68)8.5** (1-1-90)  
**Form 1040PR/SS****Code Explanation**

- 495 The optional method on Schedule SE cannot be allowed because you do not qualify for it.
- 496 An error was made when your self-employment tax was figured.
- 497 You are not subject to Self-Employment Tax when your Self-Employment Income is less than \$400, unless Form W-2 wages from an electing church or church controlled organization are \$1.00 or more.
- 498 An error was made when the amount of your refund or amount you owe was figured. (Se ha descubierto un error en el calculo de su devolucion o el importe que usted debe.)
- 499 An error was made when your self-employment tax was figured. (Se ha descubierto un error en el calculo de su contribucion por trabajo por cuenta propia.)

**3(27)(68)8.6** (1-1-90)  
**1040 Prior Year Notice Codes****Code Explanation**

- 501 An error was made on page 1 of your tax return when the taxable amount of your unemployment compensation was figured.
- 502 The amount reported on Schedule W (Form 1040) line 4, or Schedule 1 (Form 1040A) Part 1, line 2, has been adjusted because it does not agree with the adjustment(s) you reported on your Form 1040 or Form 1040A.
- 503 An error was made on page 1 of your return in figuring the deduction for a married couple when both work.
- 504 The deduction for a married couple who both work cannot be allowed because Schedule W or Schedule 1, Part 1, was either not complete or not attached.
- 505 Your itemized deductions cannot be allowed because they are less than the allowable deduction for your filing status.

Code	Explanation
506	An error was made on Schedule A in selecting the amount allowed for your filing status.
507	An error was made on Schedule A in subtracting the amount of deduction allowed for your filing status from the amount of your total itemized deductions.
508	An error was made in figuring the special computation for itemized deductions (zero bracket amount) when you are being claimed as a dependent on another person's return.
509	An error was made in figuring the allowable amount for charitable contributions deduction.
510	When you itemize your deductions on Schedule A, you may not claim the separate deduction for charitable contributions on page 2 of your tax return.
511	An error was made on line 5 when you totalled your Schedule G income.
512	An error was made in the section for tax computation on your return when the amount of tax was transferred from Schedule G.
513	An error was made on Schedule G when your tax was figured by using income averaging.
514	The benefit of income averaging cannot be allowed because you do not qualify to use Schedule G.
515	An error was made on your return because either you exceeded the limitation for the partial credit for political contribution, or the credit was more than your tax.
516	An error was made on your tax return in figuring the amount allowed as interest exclusion for all-savers certificates.
517	An error was made in your adjustments to income when the amount of deduction for two earners was transferred from Schedule W, or from Schedule 1 Part 1.
518	We refigured your tax by using the appropriate tax table or tax rate schedule because the Schedule G that was used to figure your tax was not attached to your return.
519	An error was made on your return when the amount of your residential energy credit was transferred from Form 5695.
669	An error was made on your return when your refund or the amount you owe was figured.

**3(27)(68)8.7** (1-1-90)

**BMF Input Codes—Forms 990C, 990T, 1041 and 1120**

Code	Explanation
01	An error was made when your total income was figured.
02	An error was made when your total deductions were figured.
03	The contributions deducted were more than can be allowed.
04	An error was made when your taxable income was figured.
05	An error was made when your total income tax was figured.
06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
07	Your special deductions were more than can be allowed.
08	The credit claimed was more than can be allowed.
09	An error was made when your deductions were figured.
10	The amount of tax due, or the amount you overpaid, was not correct.
11	Your Foreign Tax Credit was more than can be allowed.
12	An error was made in the amount of your Investment Credit applied against your tax.

Code	Explanation
13	An error was made on the amount of your Work Incentive (WIN) Credit applied against your tax.
14	An error was made when your alternative tax was figured.
15	An error was made when your gains and losses were figured on Schedule D.
16	An error was made when your gains and losses were figured on Form 4797.
17	An error was made when your minimum tax was figured.
18	An incorrect amount of surtax exemption was shown on your Schedule J or on Form 1120-FY.
19	Reserved
20	An error was made in the amount shown as your exemption.
21	An error was made in the amount of your Jobs Credit applied against your tax.
22	Your deduction for additional first year depreciation was more than can be allowed.
23	An error was made when the Alternative Minimum Tax was figured.
24	An error was made when the Overpayment of Windfall Profit Tax was figured on Form 6249.
26	An error was made when the Research Credit was figured.
27	The estimated tax payments (Federal Tax Deposits and applied overpayment from last year's tax) shown on your account does not agree with the amount claimed on your return.
28	An error was made in determining the amount of your overpayment.
29	Reserved
30	An error was made in figuring Total Income Tax for a fiscal year with two tax rates.
31	An error was made when the General Business Credit was figured on Form 3800.
32	An error was made when the Low Income Housing Credit was figured on Form 8586.
33	An error was made when the Recapture of Low Income Housing Credit was figured on Form 8611.
34	An error was made when the Credit for prior year minimum Tax was figured on Form 8801.
90	Blank notice (10 blank lines in explanation area)

**3(27)(68)8.8** (1-1-80)**BMF Input Codes—Form 720**

Code	Explanation
01	The amount of undeposited taxes due, or the amount you overpaid, was not correct.
02	The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03	An error was made when your total tax was figured.
04	Part of the credit shown on line 2 as an adjustment cannot be allowed because credit adjustments on Form 720 cannot exceed the tax reported on the return. You may use Form 843, claim, or, if applicable, Form 4136, Computation of Credit for Federal Tax on Fuels, to obtain any remaining credit.
05	The amount shown for adjustments was not correct.
06	An error was made when the tax as adjusted was figured.
07	Part of the credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
08-23	Reserved
24	The amount shown as the Total Tax Deposited for the quarter and/or overpayment from previous quarter was not correct.

**3(27)(68)8.9** (1-1-90)

**BMF Input Codes—Forms 941, 941E, 941SS, 942, 943 & 943SS**

Code	Explanation
01	The amount of undeposited tax due, or the amount you overpaid, was not correct.
02	The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed or within 2 years from the time the tax was paid.
03	An error was made when your total taxes were figured.
04	The corrections you furnished on Form 941C were not shown as adjustments on your return.
05	An error was made when the corrections shown on your Form 941C were figured.
06	The excess withheld income tax shown as an adjustment cannot be allowed because it was not claimed for a tax period ending within the same calendar year for which it was originally reported. Please contact an IRS office for the correct claim form and instructions.
07	An error was made when your total Social Security Tax was figured.
08	The amount of total taxes due was not correct.
09	No Social Security tax is due when the wages paid a household employee in a calendar quarter are less than \$50.
10	An error was made when the amount of your Advance Earned Income Credit payments was subtracted from your total taxes.
11	Reserved
12	The total of your Federal Tax Deposits was incorrectly shown on the line for Advance Earned Income Credit Payments.
13	The final payment with your return was incorrectly shown on the line for Advance Earned Income Credit payments.
14	The Advance Earned Income Credit payment cannot be more than 10 percent of the total wages and other compensation you paid.
15	Reserved
16	Part of the credit as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
17	The Advance Earned Income Credit payment cannot be the same as or more than the amount paid with the return.
18	The Advance Earned Income Credit payment cannot be the same as or more than Social Security Taxes.
19	The Advanced Earned Income Credit payment cannot be the same as or more than Total Tax.
20	The Advanced Earned Income Credit payment cannot be the same as or more than the Total Federal Tax Deposit amount.
21-23	Reserved
24	The amount reported as the total Federal Tax Deposits for the quarter was not correct. (MCC generated)
25	Reserved
26	The amount reported as the total Federal Tax Deposit for the year was not correct. (MCC generated)
27	Reserved

**3(27)(68)8.(10)** (1-1-90)

**BMF Input Codes—Form 940**

Code	Explanation
01	The balance due, or the amount you overpaid, was not correct.
02	An error was made in Part II of your return when your FUTA tax was figured.
03	The amount shown as a State Credit was not correct because the payment to that state was late.
04	An error was made in Part III of your return when your net FUTA tax was figured.
05	Your taxable wages were incorrectly reported as exempt wages.
06	An error was made when your allowable State Credit was figured.

Code	Explanation
07	An error was made in computing your gross FUTA tax in Part III of Form 940.
08	The credit reduction amount was not figured or was incorrect.
09	An error was made in determining the amount of exempt payments in Part 1 or in subtracting the exempt payments from the total payments.
10	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
11-25	Reserved.
26	The amount reported as total Federal Tax Deposits for the year was not correct. (MCC Generated)

**3(27)(68)8.(11)** (1-1-90)**BMF Input Codes—Form CT-1**

Code	Explanation
01	The balance due, or the amount you overpaid, was not correct.
02	The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03	An error was made in figuring your total railroad retirement and unemployment repayment taxes.
04	The supplemental tax was omitted or was not figured correctly.
05	An error was made when your tier 1 employer tax was figured.
06	An error was made when your tier 1 employee tax was figured.
07	An error was made when the compensation you paid during the year for services performed during the previous year was figured.
08	Adjustments to supplemental tax cannot be more than the supplemental tax, so the amount over the supplemental tax must be applied on the next year's return.
09	An error was made when your tier II employer tax was figured.
10	Part of the credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
11	An error was made in figuring your total railroad retirement taxes due for the year.
12	Reserved
13	The railroad unemployment repayment tax was not figured on your taxable wages.
14-25	Reserved
26	The amount reported as Total Federal Tax Deposits for the year was not correct. (MCC Generated)

**3(27)(68)8.(12)** (1-1-90)**BMF Input Codes—Form 990PF, 5227 (1041PF) and 4720**

Code	Explanation
01	The amount you owe, or the amount you overpaid, was not correct.
02	An error was made when your total income was figured.
03	Reserved
04	An error was made when your total investment income was figured.
05	An error was made when your total tax was figured.
24	The wrong line was used when your lobbying expenditures tax was figured.

**3(27)(68)8.(13)** (1-1-90)**BMF Input Codes—Forms 11C, 730, 2290, 706, 706NA, 709**

Code	Explanation
01	The amount of tax was not figured correctly.
02	The tax rate was not used correctly.



Code	Explanation
03	The vehicles reported on a return for a later tax period were also taxable for the above tax period.
04	The installment paid with this return was insufficient or the return was not filed by the date it was due.
05	The tax amounts shown by category did not equal the total tax due.
06	Only the vehicles acquired after the beginning of the fiscal year are to be reported on supplemental returns.
07	The amounts of wagers and lay-off wagers were not added correctly.
08	The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.
09	An error was made when the amount of your credit was subtracted from your tax.
10	An error was made when the amount of your taxable gifts was figured for the current period.
11	An error was made when the amount of your total taxable gifts was figured.
12	An error was made when the tax was figured on the total amount of your taxable gifts.
13	An error was made when the tax was figured on the total amount of your taxable gifts for the prior period.
14	An error was made when the tax was figured on your taxable gifts for the current period.
20	An error was made on Schedule A—Real estate.
21	An error was made on Schedule B—Stocks and Bonds.
22	An error was made on Schedule C—Mortgages, notes and cash.
23	An error was made on Schedule D—Insurance on decedents life.
24	An error was made on Schedule E—Jointly owned property.
25	An error was made on Schedule F—Other Miscellaneous Property not Reportable Under Any Other Schedule.
26	An error was made on Schedule G—Transfers during decedent's life.
27	An error was made on Schedule H—Powers of appointment.
28	An error was made on Schedule I—Annuities.
29	An error was made on Schedule J—Funeral expenses and expenses incurred in administering property subject to claims.
30	An error was made on Schedule K—Debts of decedent and mortgages and liens.
31	An error was made on Schedule L—Net losses during administration and expenses incurred in administering property not subject to claims.
32	An error was made on Schedule M—Bequests, etc., to surviving spouse.
33	An error was made on Schedule O—Charitable, public and similar gifts and bequests.
34	An error was made on Schedule P—Credits for foreign death taxes.
35	An error was made on Schedule Q—Credit for tax on prior transfers.
36	An error was made under computation of tax, when the amount of net estate tax was figured.
37	An error was made when the credit for state death taxes was figured.
38	An error was made under computation of tax when the tentative tax was figured.
39	An error was made under computation of tax when the amounts of the credits were added.
40	An error was made under computation of tax when the balance due was figured.
41	An error was made under computation of tax when the amount of unified credit was figured.
42	An error was made on Schedule A when the amount of marital deduction was figured.
43	An error was made under computation of tax when the tax due was figured.
44	Reserved
45	An incorrect IRS class of tax was requested.
46	An error was made on Schedule N—Deduction.
47	Error was made on Schedule R in computing your Generation—Shipping Transfer Tax.
49	Error was made on Schedule S in computing your section 4981A Tax.
50	Error was made on Schedule R—1 Generation—Skipping (Direct Skips from a Trust—Department Voucher and Notice of Inclusion Ratio).
90	Marks notice list as "SPEC" for Special Handling.

**3(27)(68)8.(14)** (1-1-90)**Non-Math Error Notice Codes**

(1) Notice Codes utilized on printed Forms 3446, 4084, 4085, 4086, 4602, 4603, 4604, and 4656PR (IMF): Forms 4428, 3442, 4428PR, and 3442PR (BMF): and Form 5329 (IRAF)

## (a) IMF Input Codes

- 01—DELINQUENT FILING PENALTY
- 02—ESTIMATED TAX PENALTY
- 04—DISHONORED CHECK PENALTY
- 05—FRAUD PENALTY
- 06—NEGLIGENCE PENALTY
- 07—FAILURE TO PAY PENALTY
- 08—TAXPAYER IDENTIFICATION NUMBER PENALTY
- 09—INTEREST

## (b) BMF Input Codes

- 01—DELINQUENT FILING PENALTY
- 02—ESTIMATED TAX PENALTY
- 03—FTD PENALTY
- 04—DISHONORED CHECK PENALTY
- 05—FRAUD PENALTY
- 06—NEGLIGENCE PENALTY
- 07—FAILURE TO PAY PENALTY
- 09—INTEREST
- 10—DAILY DELINQUENCY PENALTY
- 11—FTD Penalty (based on averaging of return liability)

## (c) IRAF Input Codes

- 01—DELINQUENT FILING PENALTY
- 04—DISHONORED CHECK PENALTY
- 05—FRAUD PENALTY
- 06—NEGLIGENCE PENALTY
- 07—FAILURE TO PAY PENALTY
- 08—MISSING SOCIAL SECURITY NUMBER
- 09—INTEREST
- 10—DAILY DELINQUENCY PENALTY

**3(27)(68)8.(15)** (1-1-90)**Adjustment Notice Codes**

(1) The following numerical codes and explanations appear on the enclosure sent with the Adjustment Notices (BMF—CP 210, 220, 230, 240, 260, 910 and 920; IMF—CP 21 and 22; and IRAF—CP 321 and 322)

## (a) Input Codes

- 1—DELINQUENT LATE FILING PENALTY.
- 2—UNDERPAYMENT OF ESTIMATED TAX PENALTY.
- 3—FAILURE TO COMPLY WITH THE TAX DEPOSIT REQUIREMENTS PENALTY.
- 4—DISHONORED CHECK PENALTY.
- 5—FRAUD PENALTY.
- 6—NEGLIGENCE PENALTY.
- 7—FAILURE TO PAY PENALTY.
- 8—MISSING SSN PENALTY.
- 9—INTEREST.
- 10—LATE FILING PENALTY (\$10 PER DAY).
- 12—DEDUCTED PENALTY AMOUNT FROM ACCOUNT.
- 13—ADJUSTMENT TO WITHHOLDING TAX CREDITS.
- 14—ADJUSTMENT TO ES CREDITS.

- 15—SUBSTANTIATED CREDIT ADJUSTMENT (INCLUDING GAS TAX).
- 16—PLEASE MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO "INTERNAL REVENUE SERVICE" AND SEND IT WITH THIS NOTICE TO THE LOCAL IRS OFFICE HANDLING YOUR ACCOUNT. THE DUPLICATE COPY IS FOR YOUR RECORDS.
- 17—RESERVED.
- 18—THE AMOUNT SHOWN AS BALANCE DUE INCLUDES INTEREST ASSESSED ON THE PRIOR BALANCE.
- 19—THE AMOUNT SHOWN AS BALANCE DUE MUST BE PAID WITHIN 10 DAYS FROM THE DATE OF THIS NOTICE.
- 20—THE AMOUNT SHOWN AS NET ADJUSTMENT CHARGE SHOULD BE PAID WITHIN 10 DAYS FROM THE DATE OF NOTICE.
- 21—PAYMENT ON THIS ACCOUNT IS PAST DUE.
- 22—BALANCE DUE IS LESS THAN \$1.00. NO PAYMENT IS REQUIRED.
- 23—OVERPAYMENT AMOUNT IS LESS THAN \$1.00, AND WILL NOT BE REFUNDED UNLESS YOU REQUEST IT.
- 24—THE OVERPAYMENT AMOUNT WILL BE REFUNDED, WITH ANY ALLOWABLE INTEREST, IF YOU OWE NO OTHER AMOUNT.
- 25—THIS NOTICE IS NOT THE RESULT OF AN AUDIT OF YOUR RETURN. WHEN ANY RETURN IS SELECTED FOR AUDIT, A SEPARATE NOTICE IS SENT.
- 26—PENALTY ASSESSED FOR NOT FURNISHING REQUESTED TAXPAYER IDENTIFYING NUMBER.
- 27—PENALTY FOR FAILURE TO REPORT INCOME FROM TIPS TO EMPLOYER.
- 28—MISCELLANEOUS TAX ADJUSTMENTS (NOTE: SEE TC 240).
- 29—MIS-APPLIED CREDIT.
- 30—ELIMINATION OF LATE PAYMENT PENALTY CHARGE.
- 31—W-4 PENALTY

**3(27)(68)8.(16)** (1-1-80)

**Incomplete Return Codes**

These codes are assigned by Document Examination during perfection of the returns for processing.

Code	Tax Forms	Missing Forms
29	1120, 990C, 990T	1118
30	990T, 1041	1116
31	1041, 1120, 990C, 990T	3468
32	1120, 1041, 990C, 990T	Schedule D
33	1120, 1041	4255
34	1120, 990T	4626
35	1120, 1041	4797
37	1120, 990C, 990T	5735
38	1120, 990C, 990T, 1041	5884
39	1120, 990C, 990T, 1041	6478
40	1120, 990C, 990T, 1041	6765
41	1120, 990C	8007
42	1041, 990T	6251
43	990C, 990T, 1120, 1041	3800
44	990C, 990T, 1120, 1120S, 1041	8586

**3(27)(68)8.(17)** (1-1-90)**Audit Codes, Form 1040 (IMF)****Code Description**

B	No Reply for missing Schedule C, D, E, F and F4797.
C	Non-cash contributions of \$20,000 or more, Form 8283 attached.
D	Foreign Bank
E	Unallowable items—Specified items other than Schedule A.
F	Unallowable items—Specified items on Schedule A.
G	Unallowable items—Other items on Return.
H	Form 1116 attached, claiming credit in excess of \$25,000; Foreign Partnership; Foreign Trust Account; Foreign Bank Account; Forms 926, 2952, 3520, 3520A, 3646, 5471, 5473, and/or 5713 attached to the return.
K	Refund Mill/Refund Scheme Return; Preparer identified by Compliance Division Criminal Investigation Staff.
L	Joint Committee Case—Section 6501(d) prompt Audit Request.
N	1040NR overpayment of \$2,500.00 or greater.
P	Tax Preference Item.
Q	Form 8082 attached to return.
T	1040NR Sale of Property
V	Possible underpayment of Self Employment Tax
W	Alternative Minimum Tax, depreciation other than straight line of \$250,000 or more.

**3(27)(68)8.(18)** (1-1-90)**Audit and Asset Class Codes****(1) Audit Class Codes (BMF)****Code Description**

00	G Coded Returns only
01	No Balance Sheet, blank, zero or under \$1.00
02	Under \$50,000
03	\$50,000 under \$100,000
04	\$100,000 under \$250,000
05	\$250,000 under \$500,000
06	\$500,000 under \$1,000,000
07	\$1,000,000 under \$5,000,000
08	\$5,000,000 under \$10,000,000
09	\$10,000,000 under \$50,000,000
10	\$50,000,000 under \$100,000,000
11	\$100,000,000 under \$250,000,000
12	\$250,000,000 and over

**(2) EO Returns Audit Indicators****Code Description**

01	a) Missing Schedule A and Tax Protest. Audit Indicator 1 is used to indicate the presence of <i>both</i> Audit Indicators 2 and 3. b) Form 990-C. The Type of Organization Code on the return does not match the Subsection Code on the BMF. (Computer generated when a corrected UPC 329 posts.)
02	Missing Schedule A. Used if the filer does not respond to a request for missing Schedule A.
03	Tax Protest. This generates an Audit package.
04	Form 4720 with no taxable amount. Substitute for Return Indicator.
05	Form 4720 not to be returned to the field. Return picked up during Audit.
06	Chapter 42 violations. (related to Self-dealing)
07	Failed Schedule A criteria (Form 990 processing)
08	Self-dealing indicator (If taxpayer answered yes to any of several questions, then he/she is considered a self-dealer.)

(3) EO Returns Income/Asset Codes

Total Gross Receipts/Assets	Asset Code
BLANK,ZERO,NEGATIVE	0
\$1-\$4,999	1
\$5,000-\$9,999	2
\$10,000-\$24,999	3
\$25,000-\$99,999	4
\$100,000-\$499,999	5
\$500,000-\$999,999	6
\$1,000,000-\$9,999,999	7
\$10,000,000-\$49,999,999	8
\$50,000,000 or Greater	9

3(27)(68)8.(19) (1-1-90)

Math Status Codes

These codes are computer generated at the Service Centers and are entered on IMF and BMF return records transmitted via magnetic tape to NCC.

Code	Description—BMF	Code	Description—IMF
0	Record has not been math verified Form 990, 1041A, 1120S and 709A	0	No Math error
1	No math error	1	Math Error
2	Math error within tolerance		Overpayment/Balance Due in Excess of Tolerance
3	Math error in excess of tolerance		

3(27)(68)8.(20) (1-1-90)

Penalty/Interest Codes

(1) The following codes entered manually on input returns govern the amount of delinquency penalty to be assessed against the delinquent taxpayer and insures an interest computation consideration.

IMF BMF Code	Description
0	Normal interest and delinquent penalty are computer generated if applicable.
1	Normal interest is computer generated; delinquency penalty is computer generated at five percent (.05), when accompanying TC 160 identifies pre-determined delinquency penalty during grace period.
2	Normal interest is computer generated. Delinquency penalty is computer generated at 25%.

(2) Penalty Codes (PC) used with TC 240, Miscellaneous Penalties

Ref Code	Penalty	Penalty Rate	IRC
500-506	IRP Civil Penalty	\$50 per document not to exceed \$100,000	6721, 6724(a)
510-516	IRP Civil Penalty	\$50 per document no maximum	6721 and 6724(c)
520-526	IRP Civil Penalty	\$50 per document no maximum	6693
530-536	IRP Civil Penalty	\$50 per document \$100,000 maximum	6721, 6424(a)
547-548	Failure to File Correct Information	\$5 per document not to exceed \$20,000	IRC = 6723
600	FTF Information Return	\$50 per failure 10% of aggregate 5% of gross proceeds \$100 per failure \$1 per failure	6652(a)(1) 6652(a)(3)  6652(b)
601	FTF Information Return	\$50 per failure	6652(a)(2)
602	Failure to Supply I.D. Number	\$50 per document no maximum	6676(b)

Ref Code	Penalty	Penalty Rate	IRC
603	Failure to Supply I.D. Number	\$50 per document no maximum	6676(b)
604	Failure to Supply I.D. Number	\$50 per document no maximum	6676(a)
605	Failure to Supply I.D. Number	\$5 per assessment	6676(a)
606	Failure to Supply I.D. Number	\$50 per assessment \$50,000 maximum	6676(b)
607	Failure to file Information Returns	\$50 per failure	6721
610	Failure to Furnish Certain Statements	\$50 per failure	6678(a)
611	Failure to Furnish Certain Statements	\$50 per failure	6678(b)
613	FTF Foreign Information Returns	\$1000 per failure	6679
615	False Information with Respect to withholding (W-4 Penalty)	\$500 per failure	6682
616	False Information with Respect to withholding	\$500 per failure	6682
618	Failure to Collect and Pay over Tax or Attempt to Evade or Defeat Tax (100% Penalty Non-Master File assessments for the 100% penalty have been transferred to Master File.)	No specified Amount	6672
620	Failure to file information with Respect to Individual Retirement Account	\$50 per assessment	6693
622	Understatement of TP's Liability by Return Preparer	\$100 per failure \$500 per failure	6694(a) 6694(b)
624	Other Assessable Penalties with Respect to Preparation of Income Tax	\$25 per failure \$50 per failure \$100 per failure \$5 per failure	6695(a)(b) or (c) 6695(d) 6695(e)(1) 6695(e)(2)
626	Other Assessable Penalties with Respect to Preparation of Income Tax	\$500 per failure	6695(f)
628	Promoting Abusive Tax Shelter	\$100/20% Gross Income	6700
630	Aiding and Abetting Understatement of Tax Liability	\$1000 per tax year \$10,000 per tax year	6701(b)(1) 6701(b)(2)
632	Failure by Broker to Notify Payor	\$500 per failure	6705
634	Failure to Furnish Information Regarding Tax Shelters	\$500/1% of Investment \$100 per failure \$50 per failure	6707(a) 6707(b)(1) 6707(b)(2)
636	Failure to Maintain list of Investors	\$50 per failure	6708
637	Failure to Supply Taxpayer Identification Number, MFT 13 only (BMF)	\$50 per document not to exceed \$100,000	6676
638	Failure to File Information Returns	\$50 per document not to exceed \$100,000	6652
639	Failure to File Information Returns	\$50 per document not to exceed \$100,000	6652
640	Failure to File Penalty for Failure to File on Magnetic Media	\$50 per document not to exceed \$100,000	6652
641	Failure to File Information Returns	\$50 per document not to exceed \$100,000	6652
665-673	Filing Frivolous Income Tax Return	\$500 per return	6702
680	A penalty is charged for valuation overstatement. Penalty is 10%, 20%, or 30% of overstatement as applicable. IR Code Section 6659.		
681	A penalty is charged for substantial understatement of liability. Penalty is 25% of the underpayment.		

Ref Code	Penalty	Penalty Rate	IRC
682	A penalty is charged for Valuation Understatement. Penalty is 10%, 20%, or 30% of the understatement as applicable. IR Code Section 6680.		
683	Overstated Deposits. 25% of the overstated claimed penalty amount. IR Code Section 6656(b).		

**3(27)(68)8.(21)** (1-1-90)  
**Interest Terminology**

- (1) Assessed Interest—is the interest recorded on the Tax Module.
- (2) Accrued Interest—is the term for expressing the difference between interest assessed and total interest due at any given date.
- (3) Interest Due—is the total interest due and includes both interest assessed and interest accrued.
- (4) Interest Recomputation—is the method of arriving at interest due by recomputing interest in balances from transaction to transaction.
- (5) Abate Interest—this constitutes a reduction of interest assessed by a partial or full reversal.
- (6) Interest Paid—is the term given to credits which are applied against assessed interest.
- (7) Credit Interest—defines interest due the taxpayer which has not been refunded.
- (8) Interest Tolerance—describes certain allowances made for under payment or over payment governed by administrative policy.

**3(27)(68)8.(22)** (1-1-90)  
**Appeals**

These codes identify the Appeals Office to which Appeals Adjustments advices are to be forwarded upon completion of processing of Appeals Audit Adjustments at the National Computer Center.

	District Office	Revised Non-Docketed	Revised Docketed
<b>North-Atlantic:</b>			
Boston	01-05	121	221
Long Island	11	124	224
Buffalo	16	120	220
Hartford	06, 14	122	222
New York City	13	123	223
<b>Mid-Atlantic:</b>			
Baltimore	23, 52, 51	171	271
Newark	22, 23	172	272
Philadelphia	22, 23	173	273
Pittsburgh	25	174	274
Richmond	54	175	275
Washington	52	176	276
<b>Southeast:</b>			
Atlanta	57, 58	110	210
Birmingham	63, 64	111	211
Greensboro	56, 57	112	212
Jacksonville	59	113	213
Miami	65	114	214

	District Office	Revised Non-Docketed	Revised Docketed
Nashville	62, 71	115	215
New Orleans	72	153	253
Tampa	59, 65	116	216
Central:			
Cincinnati	31	141	241
Cleveland	34	142	242
Detroit	38	143	243
Indianapolis	35	144	244
Louisville	61, 55	145	245
Midwest:			
Chicago	36, 37	131	231
Kansas City	43, 48	132	232
Milwaukee	39	133	233
Omaha	42, 47	134	234
St. Louis	37, 43	135	235
St. Paul	39, 41, 45, 46, 81	136	236
Southwest:			
Dallas	75, 85	150	250
Denver	83, 84	151	251
Houston	76	152	252
Oklahoma City	48, 73	154	254
Phoenix	86	161	261
Austin	74	155	255
Western:			
Laguna Niguel	33	163	263
Las Vegas	88	162	262
Los Angeles	95	160	260
Portland	82, 93	166	266
Sacramento	68	169	269
Salt Lake City	87	157	257
San Diego	33	167	267
San Francisco	88, 94, 99	164	264
San Jose	77	168	268
Seattle	91, 92	165	265

Districts 66 & 98 All Codes Are Valid.

**3(27)(68)8.(23)** (1-1-90)

**Hold Codes**

Indicate disposition of credit balance only as part of audit or data processing adjustment transaction:

Code	Action
1 and 6	If net module balance after posting is credit, holds refund until: Doc. Code 24 or 34 posts, or TC 820, TC 830, TC 29X, or 30X posts, or Doc. Code 51 with secondary TC 300 posts, or net module balance becomes zero or debit.
2 and 7	Same as "1" but holds notice and credit.
3 and 8	Do not issue notice at any time.
4 and 9	Same as "1", but also do not issue a notice at any time.
Hold Code 4	Will also suppress CP143 for MFT-T's 61/63 for DP adjustment only.
5	MFT 61, 63 only. Suppresses CP 243.



**3(27)(68)8.(24)** (1-1-90)

**Information Returns Processing Codes**

(1) **PERFECTION HISTORY**—A two-digit numeric code, appears on Audit transcripts documenting how the information return was processed by IRP TIN perfection. On Collection supplement this code is preceded by an alpha code.

(a) Alpha Perfection History:

1 B-Information return was perfected through in-house research (no payee contact)

(b) Numeric perfection histories for Tax Years 1975 thru 1988 information returns:

00—Not significant

01—Computer Perfection. Exact match on EIN or valid IMF primary SSN.

02—Computer Perfection. Exact match on invalid IMF primary SSN.

03—Computer Perfection. Exact match on valid IMF secondary SSN or valid BMF SSN.

04—Computer Perfection. Exact match on invalid IMF secondary SSN or invalid BMF SSN.

11—Computer Perfection. Matched within one digit or transposition on EIN or valid IMF primary SSN.

12—Computer Perfection. Matched within one digit or transposition on invalid IMF primary SSN.

13—Computer Perfection. Matched within one digit or transposition on valid IMF secondary SSN, or valid BMF SSN.

14—Computer Perfection. Matched within one digit or transposition on invalid IMF secondary SSN, or invalid BMF SSN.

21—Computer Perfection. Matched within two digits on EIN or valid IMF primary SSN.

22—Computer Perfection. Matched within two digits on invalid IMF primary SSN.

23—Computer Perfection. Matched within two digits on valid IMF secondary SSN, or valid BMF SSN.

24—Computer Perfection. Matched within two digits on invalid IMF secondary SSN, or invalid BMF SSN.

31—Computer Perfection. Matched closely on name line with a valid IMF primary entity, or BMF EIN entity.

32—Computer Perfection. Matched closely on name line with an invalid IMF primary entity.

33—Computer Perfection. Matched closely on name line with a valid BMF SSN entity.

34—Computer Perfection. Matched closely on name line with an invalid BMF SSN entity.

45—Computer Perfection. Matched closely on name line with an IMF secondary entity—all matching words fell after the ampersand.

55—Unperfected. No potential MF matches developed.

66—Unperfected. One-to-six potential matches developed.

51—Unperfected. Through modified computer perfection. Applicable only to W-2/W-2Ps.

53—Unperfected. By service center KIF research and/or payee correspondence.

62—Perfected through service center KIF research.

63—Perfected through payee correspondence.

67—Perfected through modified computer perfection. Applicable only to W-2/W-2Ps.

(2) SOURCE ID—An alpha character identifying how an information document was filed with IRS:

(a) C—Filed on tape or disk; contained no payee TIN or a non-numeric payee TIN.

(b) G—Filed on paper; contained no payee TIN or a non-numeric payee TIN.

(c) P—Filed on paper; contained a payee TIN.

(d) T—Filed on tape or disk; contained a payee TIN.

(3) NON-PROCESSING REASON CODES

(a) Beginning with Tax Year 1977 (Processing Year 1978) a Non-Processable Reason Code has been included within PRP 405—Section 12—Information Document processing. These codes will be appended to all unprocessable information documents that are foreign and domestic IMF and BMF inputs. The following table lists the meaning associated with each unprocessable code for TY 1977:

Code	Definition
01	Return is for a prior tax year
02	Incomplete name and/or address
03	Year of payment is unknown
04	Return not timely received for input to IRP
05	Return duplicates a reported amount
06	Non-select entity sub-group
07	Return amount below tolerance
08	Return not appropriate to IRP
09	Return duplicates one filed on tape

(b) PROCESSABILITY FOR FOREIGN VS. DOMESTIC TAXPAYERS VS. PARENTS TRANSMITTAL

1 Beginning with Tax Year 1977, the following additional codes have been included with Project 405—Section 12—Information Document Processing in order to distinguish between foreign and domestic IMF and BMF returns.

Code	Definition
B	Parent Transmittals—Payer Provided
C	Parent—IRS Prepared Transmittals
P	Domestic Payer—IMF processable
Q	Domestic Payer—IMF unprocessable
R	Domestic Payer—BMF processable
S	Domestic Payer—BMF unprocessable
T	Foreign Payer—IMF processable
U	Foreign Payer—IMF unprocessable
V	Foreign Payer—BMF processable
W	Foreign Payer—BMF unprocessable

3(27)(68)8.(25) (1-1-90)

#### Spouse Indicator Codes

These codes identify the affected taxpayer on a joint return when a credit is transferred between the IRA file and the IMF file (0-nonjoint primary, 1-joint primary, 2-joint secondary).

3(27)(68)8.(26)<sup>1</sup> (1-1-90)

#### Preparer Codes

- (1) P—Prepared by IRS employee
- (2) R—Reviewed by IRS employee
- (3) K—Prepared by D.O. Self Help Program

- (4) A—Preparer Outside IRS
- (5) T—Vita Self-Help
- (6) V—Prepared for VITA
- (7) 1—Prepared by Tax Counseling for the Elderly (TCE)
- (8) X—TCE Self-Help
- (9) W—Outreach Program
- (10) blank—No Preparer

**3(27)(68)8.(27)** (1-1-90)

**Priority Codes**

(1) DOC Code 54 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.

**Code Action**

- 1 Use Priority Code 1 when adjusting tax with TC 290, 291, 298 or 299 and an unreversed TC 420, Examination Indicator, or TC 424 Examination Request is present.
- 2 Use Priority Code 2 when both Priority Code 1 and 3 are required to adjust an account.
- 3 When a Secured Return Code (SRC) is present in a module that is in TDA status currently or was in TDA status at any time during the past 12 months.
- 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.
- 8 Used with TC 29X/30X transactions to bypass UPC 58 and 80 (IMF) and UPC 328 (BMF) analysis on original input.
- 9 Used with TC 291 blocked 200-299 to bypass UPC 50 (IMF) and UPC 350 (BMF).

(2) Doc Code 47 Priority Codes

Valid priority code for AIMS command codes are 1, 2, 3 and 8 and are described below. Priority code 4 will become effective 1-22-88. The definition for Examination (AIMS) priority codes are not necessarily the same as the priority codes for DP adjustments. This information on priority codes pertains to AIMS only (cc AMLOC/ADJ47). For information on priority codes to be used for DP adjustments, refer to Document 6209, ADP and IDRS Information.

(a) Priority Code 1—is used to permit a TC30X to post when an amended or duplicate return freeze condition exists on the master file. Be sure the adjustment will not create a duplicate refund or assessment. Terminals will not accept closings when an amended or duplicate return freeze exists. Unless Priority Code 1 is present. The amended return should be in the case file.

(b) Priority Code 2—is used only when it is desired to override the unpostable condition that normally occurs when the settlement amount entered in Item 10 of Form 5344 or Item 9 of Form 5403, Appeals Closing Record, does not match the total corrected tax on the master file. See 522.(12) in this handbook concerning the entry for settlement amount. Priority Code 2 is valid only with returns blocked in the 900-999 or 790-799 series.

(c) Priority Code 3—is used to permit a TC30X to post, by passing an unpostable condition caused by an amended return freeze and settlement amount. This priority code would be used when both priority code "1" and priority code "2" are required to post the Examination adjustment.

(d) Priority Code 4—is used to allow an Examination partial assessment to post to the master file without releasing the master file freeze condition on a module with an amended return freeze. Since priority code "4" may only be used for partial assessments, an AIMS consistency check will ensure that this priority code is used, the blocking series is INN, 10X or 18X.

(e) Priority Code 8—is used with an Examination adjustment to bypass the unpostable conditions that occurs when the adjustment is within \$10.00 of a previously posted adjustment (UPC 158 or 328), the adjustment contains credit reference number 764 (Earned Income Credit) and there's a 764 in the module (UPC 180), or the adjustment contains credit reference number 806 or 807 and no TC17X when the module contains a significant net TC17X (UPC 158).

**3(27)(68)8.(28)** (1-1-80)**IRAF Filing History Codes**

These codes are found on the Master File beginning in 1975. Some codes apply to the earlier years and others have been added for subsequent years. The various codes that may be found range from 0-7 follows:

- 0 = NO IRA
- 1 = Primary spouse has IRA
- 2 = Secondary spouse has IRA
- 3 = Both have IRA
- 4 = IRA Notice issued
- 5 = IRA Notice issued to primary
- 6 = IRA Notice issued to secondary
- 7 = IRA Notice issued to both

**3(27)(68)8.(29)** (1-1-80)**Underreporter Program Process Codes (Tax Year 1986)****Underreporter Cases Selected**

- 01 Criminal Investigation (Subfile 1)
- 02 Returns Processing
- 05 Reserved
- 06 Reserved

**Pre Notice Transfer/Referral to Examination**

- 1X Referral
- 11 Field Audit (1000)
- 12 Office Audit (2000)
- 13 Service Center Examination (5000)
- 14 Service Center Examination (do not establish AIMS)
- 15 Reserved
- 16 Reserved

**Pre Notice Closures**

- 20 Reserved
- 21 Discrepancy accounted for
- 22 Balance due/Refund below tolerance
- 23 Computer identified below tolerance

- 24 Bad Payer Data
- 25 Closed to Criminal Investigation
- 26 Open TC 420 or TC 30X
- 27 Examination directed closure
- 28 Other closure
- 29 Return cannot be secured

Notices/Letters

- 30 CP-2501 (Broker)—Establish IDRS control base
- 31 CP-2501 (Allocated Tips)—Establish IDRS control base
- 32 CP-2501 (HUR)—Establish IDRS control base
- 33 CP-2501 (Comb.)—Establish IDRS control base
- 34 CP-2000 Establish IDRS control base
- 35 CP-2000 after CP-2501—Update IDRS control base
- 36 Recomputation—Update IDRS control base
- 37 Statutory Notice—Update IDRS control base
- 38 Response received—unable to associate
- 39 Unassociated Response associated

Post CP-2501 transfer/referral to Examination/Criminal Investigation

- 4X Referral
- 41 Case closed to field audit (1000)
- 42 Case closed to office audit (2000)
- 43 Case closed to service center Examination (5000)
- 44 Service Center Examination (do not establish AIMS)
- 45 Case closed to CI (do not establish on AIMS)
- 46 Over 10,000 (source code 14) (org code 5000)
- 47 Disagreed—SC EXAM
- 48 Over 10,000 (Source Code 14) Org Code 5000—No Acknowledgement letter

Post CP-2501 closures

- 50 No change (Broker)
- 51 No change (Allocated Tips)
- 52 No change (HUR)
- 53 No change (Comb.)
- 54 Examination directed closure
- 55 No change
- 56 Amended return closes case
- 57 Reserved

Post CP-2000 transfer/referral to Examination/Criminal Investigation

- 6X Referral
- 61 Case closed to field audit (1000)
- 62 Case closed to office audit (2000)
- 63 Case closed to service center examination (5000)
- 64 Case closed to Criminal Investigation (do not establish on AIMS)
- 65 Service Center Examination (do not establish AIMS)
- 66 Disagreed—SC Exam—No Ack letter
- 67 Reserved

Post CP-2000 closures

- 70 CP-2000 not mailed (allow PC 1X or 2X to follow)
- 71 Fully agreed
- 72 Partially agreed
- 73 Partially agreed—turn off backup withholding indicator
- 75 No change to original tax liability
- 76 Examination directed closure
- 77 Other closure
- 78 No change—no closure letter turns off backup withholding
- 79 Reserved

**Post Statutory Notice Transfer/referral to Examination**

- 8X Referral
- 81 Case closed to field audit (1000)
- 82 Case closed to office audit (2000)
- 83 Case closed to service center examination (5000)
- 84 Service center examination (do not establish AIMS)
- 85 Disagreed—SC Exam—no ACK letter
- 86 Stat notice—Trans to Appeal

**Post Statutory Notice closure**

- 91 Fully agreed
- 92 Partially agreed
- 93 Partially agreed—turn off backup withholding indicator
- 94 Assessed by default
- 95 No change to original tax liability
- 96 Examination directed closure
- 97 Statutory Notice rescinded (allow a PC 6X or 7X to follow)
- 98 Statutory Notice not mailed (allow a PC 6X or 7X to follow)
- 99 No change—no closure letter

Note: Process Codes 1X, 4X, 6X and 8X will post to the IMF as 10, 40, and 60, 80, respectively.

**TAX YEAR 1985 AND PRIOR**

0X U/R CASE NON AUTO SELECTED

02 CRIMINAL INVESTIGATION(SF 1)

1X U/R CASE AUTO SELECTED AND RETURN CHARGEOUT PRODUCED

13 RETURNS PROCESSING (SF 2, 3, 4, 5, 6, 7, 9, C, D, E)

3X PRE-CP-2000 CLOSURES

- 3A BALANCE DUE/REFUND BELOW TOLERANCE (COMPUTER GENERATED)
- 30 DISCREPANCY ACCOUNTED FOR IN LARGER TOTAL
- 31 DISCREPANCY ACCOUNTED FOR—EXACT MATCH
- 32 BALANCE DUE/REFUND BELOW TOLERANCE
- 33 BAD PAYER DATA
- 34 EXAM ASSESSMENT ON ACCOUNT (TC 30X)
- 35 OPEN TC 420 OR OPEN SF 2, 4 CASE
- 36 EXAMINATION DIRECTED CLOSURE
- 37 DIVIDEND EXCLUSION ON RETURN
- 38 OTHER SCREENED CLOSURE
- 39 RETURN CANNOT BE SECURED

4X NOTICE/LETTER ISSUED (PRE-CP-2000)

- 4A AMENDED CP-2501 ISSUED
- 41 CP-2501 ISSUED

5X PRE-CP-2000 TRANSFER TO EXAMINATION

- 54 INCOME OVER \$10,000 (SOURCE CODE 14)
- 55 CASE CLOSED TO FIELD AUDIT (ORGANIZATION CODE 1000)
- 56 CASE CLOSED TO OFFICE AUDIT (ORGANIZATION CODE 2000)
- 57 CASE CLOSED TO SERVICE CENTER EXAM

6X TRANSFERS OTHER THAN EXAMINATION

- 61 CASE CLOSED TO CRIMINAL INVESTIGATION

7X NOTICE/LETTER ISSUED

- 7A AMENDED CP-2000 ISSUED
- 71 CP-2000 ISSUED
- 72 LETTER 1151 ISSUED
- 73 STAT NOTICE ISSUED (NO RESPONSE)
- 74 STAT NOTICE ISSUED (UNDELIVERABLE)

8X POST CP-2000/STAT NOTICE CLOSURES

- 80 STAT NOTICE CLOSED PER CP-2000 PROCEDURE
- 81 CP-2000—FULLY AGREED
- 82 CP-2000—NO CHANGE—TURNS OFF BACKUP W/H/
- 83 EXAMINATION DIRECTED CLOSURE
- 84 CP-2000—PARTIALLY AGREED
- 85 CP-2000—OTHER CLOSURE
- 86 STAT NOTICE—TRANSFERRED TO APPEALS
- 87 STAT NOTICE—NO CHANGE—TURNS OFF BACKUP W/H
- 88 STAT NOTICE—FULLY AGREED
- 89 STAT NOTICE—ASSESSED BY DEFAULT
- 90 PARTIALLY AGREED—TURNS OFF BACKUP W/H

9X POST NOTICE TRANSFERS TO EXAMINATION

- 91 CP-2000—DISAGREED
- 92 STATUTORY NOTICE—DISAGREED
- 93 STATUTORY NOTICE—PARTIALLY AGREED
- 95 CASE CLOSED TO FIELD AUDIT (ORGANIZATION CODE 1000)
- 96 CASE CLOSED TO OFFICE AUDIT (ORGANIZATION CODE 2000)

3(27)(68)8.(30) (1-1-90)

Extension Notice Codes (ENC)

Code	Form	Explanation
05	2688 4868	Manual notice sent to taxpayer because no other ENC's fully apply to situation. TC 46X provides indication of extension status.
10	2688	Extension Approved. TC 460 indicates new extended due date.
11	2688	T/P granted 10-day extension to submit required signature on CP 28 stub, or file tax return.
12	2688	T/P granted 10-day extension to submit length of time requested for extension on CP 28 stub, or file tax return.
13	2688	T/P granted 10-day extension to file tax return. T/P gave no indication of previously filing Form 4868, required except in cases of undue hardship.
14	2688	T/P granted 10-day extension to submit reason for requesting an extension on CP 28 stub, or file tax return.
18	2688	T/P granted 10-day extension to file tax return. Reason given by taxpayer for the extension request does not meet extension criteria.
19	2688	Extension Denied—not submitted timely.
20	4868	Extension Approved. New extended due date is 4 months after (original) return due date. (Calendar year filers—new extended due date is August 15, 19XX.)
21	4868	T/P granted 10-day extension to submit required signature on CP 28 stub, or file tax return.
22	4868	T/P granted 10-day extension to submit information on tax estimate (Form 4868, Lines 1-6) on CP 28 stub, or file tax return.
28	4868	Extension Denied—estimated tax due not fully paid with application.
29	4868	Extension Denied—not submitted timely.

3(27)(68)9 (1-1-90)

Reserved

**3(27)(68)(10)** (1-1-90)  
**Error Resolution Codes****3(27)(68)(10).1** (1-1-90)  
**Error Codes**

For Error Resolution Codes reference IRM 3(12)(30).

**3(27)(68)(10).2** (1-1-90)  
**Error Register Action Codes**

These are entered in the Error Register. They indicate what action the computer must take to correct the error shown on the Error Register.

Code	Description
0	Computer accepts the taxpayer's computation and does not recompute the tax. This is usually applied to short year returns.
1	Computer computation is correct and is accepted. Used when the taxpayer has made an error on his/her return.
2	Delete a Reject Record or IRP Error Record.
3	Document is unprocessable and must be sent to the reject register.
4	Delete a section from the transaction on the Error Tape.
5	Add a section to the transaction on the Error Tape.
6	Correct a field(s) of the transaction on the Error Tape except any field used in Block Balancing.
7	Used to indicate that the data on the Error Register is correct and no action is necessary.
9	Re-reject a Reject Loop Record.

**3(27)(68)(10).3** (1-1-90)  
**ERS Command Codes**

(1) SINON—Used to sign on to the computer. SINON is displayed but must be keyed onto the screen when signing on. The password should be entered and does not appear on the screen. The response will be your Entry Code.

(2) SINOF—Used to sign off of the computer. SINOF will be used by all terminal users, including ERS, GUF and IDRS. SINOF is never displayed, but must be keyed onto the screen when signing off. The response will be "Request Completed". SINOF must be used when leaving the terminal or at the end of a shift. SINOF is valid at any time.

(3) GTREC—Used to access the first error record in an ERS error block or to access a specific record in the Workable Suspense Inventory.

(4) CRECT—Used to enter a correction or a clear code.

(5) GTSEC—Used to access an undisplayed section of an ERS record.

(6) GTRECW—Used to recover an ERS data record that has already been worked. This Command Code can be used at any time on the same processing day. If an error is discovered on a subsequent day, the record must be corrected using Notice Review and Adjustment procedures.

(7) DLSEC—Used to delete a section from an ERS record.

(8) SSPND—Used with an ERS Action Code to place a record into Suspense status.

(9) NWDLN—Used to assign a renumber DLN on an ERS record.

(10) RJECT—Used to delete a record from ERS.



(11) MFTRA—Used to request a transcript for a specific TIN. If input before a specified cutoff time, the data can be accessed the following day. A hardcopy transcript is received unless Output Type "D" is entered to request a display on the terminal.

(12) EINAD—Used to research a missing Employer Identification Number. Name and address data is input to search the Key Index File.

(13) SSNAD—Used to research a missing Social Security Number. Name and address data is input to search the Key Index File.

(14) FRM49—Used to input a "fact of filing" when a return is withdrawn from normal processing, i.e., correspondence or management suspense. Error Correction will input FRM49 with Transaction Code 590 and Closing Code 17, to suppress delinquency checks on an account. Document will be noted "TC 590".

(15) ERVOL—Used with a Status Code to display the number of ERS records in the current Workable inventory.

(16) ERINV—Used to research a DLN or TIN on the ERS system.

(17) ACTVT—Used to transfer an Unworkable Suspense record to the Workable inventory.

(18) EREMP—Used to change records on the ERS Employee Name and Organization File.

### 3(27)(68)(10).4 (1-1-90)

#### Martinsburg Computing Center Error File Code Register

(1) The 2-digit codes generated at the MCC identify reject and error conditions discovered during input and output computer processing of the BMF and IMF. Codes written on Error Tape files provide the necessary explanations to facilitate analysis of discrepancies and to permit the initiation of necessary adjustment by the MCC or Service Centers. Requirements for maintenance of this Register appear in IRM 3(17)00 SC & MCC Accounting and Data Control, Chapter 709 SC Data Control (IRM 3(17)(30)0).

(a) In addition to the explanation for each code, grouping of the codes as shown in sections below provide a method of categorizing the errors by type. The assignment of new Error File Codes must be made within these groupings.

1 Codes 01-69—Identify errors that are not rejects.

2 Codes 70-97—Identify MCC only; they appear on records which the Control Unit has rejected from MCC processing. Reject codes are input on the DLN card used to reject the record.

3 Code 98—Identifies a "memo" type Error Record which remains in the System but is written out for information purposes.

4 Code 99—A newly discovered error condition not yet classified into one of the above groupings.

(b) These codes are applicable to all runs using an Error File. When a new error condition occurs in a run, determine whether one of the codes already assigned describe the new condition, if not:

1 Choose an open number to assign to the new error condition, using a number between 70-97 for MCC Rejects; between 01-69 for errors that are not rejects. Code 98 is used for "Memo" Error Records, 99 is used in each program for errors not yet classified.

2 Insure that the number chosen has not been assigned since the last up-dating of this Register.

3 Coordinate assignment of the Error Code finally chosen within the Returns Processing and Accounting Division to insure the IMF and BMF use this code for the same Error Condition and to update Register.

4 Post the definition of the Error Code to the Register, noting whether the condition requires "debugging" action on the part of MCC, whether print-outs require special distribution, etc., and noting any other peculiar facts in the Remarks column.

(c) Error File Codes follow:

Code	Explanation
01	SSN or E.I. Number Field is zero but should contain a valid number.
02	Output Record Amount should be greater than zero
03	Erroneous Output Code
04	Invalid Transaction or MFT Code
05	Invalid District Office Code
06	Invalid Region Code
07	Invalid Location Code
08	Invalid Tax Period
09	Invalid Period Indicator (Reports System)
10	Invalid Count or Amount Indication (Reports System)
11	Invalid Line Code (Reports System)
13	Invalid Character Representation in Alpha Field
15	Invalid 23-C Date
16	Invalid Condition Code
17	Invalid Transaction Date
18	No matching record found. Indicates that an input record could not find a matching record based on the control (matching) fields used in the system, for example, no match on entity, or match on entity, no match MFT Code, etc.
20	Attempt to change or delete a previously deleted record.
21	Records are out of required sequence.
26	No transactions posted—an advice record, indicating that an advice was generated although no transaction bearing amounts, or, bearing amounts and Doc. Code 58, were posted in the Current Cycle.
27	Overflow notice record.
28	Reserved.
29	Reserved.
30	1st Name byte Count of Zero
31	City byte Count of Zero
32	Byte Count Discrepancies
33	Invalid SSN Code
34	Invalid Business Death Code
35	Invalid Employment Code
40	Invalid Filing Requirement Code
41	Spouse's SSN all Zeros
42	Fiscal month invalid
69	ZIP Code Mismatch

(d) The following series of codes and explanations relate to Reject items only i.e., they appear on records which the control unit has determined should be rejected from MCC processing. The code will be input on the DLN Card used to reject the record.

Code	Explanation
70	Account transfer in, sum of detail transactions does not equal 370 amount.
71	Attempt to delete an entity for which an EI change was made within 2 previous cycles.
72	Input transaction does not meet minimum word length for SC input.
73	Transaction, if posted, would cause an out-of-balance condition.
74	Excessive number of input transactions for one tax account; causes tax module overflow.
78	Invalid Tax Period
80	Unpostable Correction Rejected
88	Rejected Record
98	Memo Error Record
99	Unclassified Error Code

3(27)(68)(10).5 (1-1-90)

ERS Action Codes (EAC)

NWDLN = New Document Locator Number  
 QRDT = Questionable Refund Detection Team  
 SSPND = Suspend  
 SUSP = Suspense  
 IND = Indicator  
 CID = Criminal Investigation Division

EAC	Meaning	SUSP Period	Return Analysis IND	Error SSPND IND	SUSP SSPND IND	Reject IND	NWDLN IND
001	Input document	00	N	Y	N	N	N
211	First Taxpayer Correspondence	40	Y	Y	Y	N	N
212	Second Taxpayer Correspondence	25	Y	Y	Y	N	N
213	Correspondence to Other Than Taxpayer	40	Y	Y	Y	N	N
215	FOD Correspondence	45	Y	Y	Y	N	N
310	Statute Control	10	Y	Y	Y	N	N
320	Entity Control	10	Y	Y	Y	N	N
331	CID—Protest Review	03	Y	Y	N	N	N
332	CID—Qrdt Review	03	Y	Y	N	N	N
333	CID—Prompt Audit	10	Y	Y	Y	N	N
334	CID—Joint Committee	10	Y	Y	Y	N	N
335	CID—Protest Case	10	Y	Y	Y	N	N
336	CID—Qrdt Case	10	Y	Y	Y	N	N
337	CID—Other	10	Y	Y	Y	N	N
341	Manual Refund— Accounting	10	Y	Y	Y	N	N
342	Accounting— Credit Verification	10	Y	Y	Y	N	N
343	Accounting— Other	10	N	Y	N	N	N
344	Manual Refund— ERS	00	N	Y	N	N	N
351	KIF-TIN	00	N	Y	Y	N	N
352	MFTRA—Name	03	Y	Y	Y	N	N
353	MFTRA—Address	03	Y	Y	Y	N	N
354	MFTRA—Filing Requirements	03	Y	Y	Y	N	N
355	MFTRA—Other	05	Y	Y	Y	N	N
360	Other Routing	10	Y	Y	Y	N	N
370	Examination	10	Y	Y	Y	N	N
383	1040EZ Audit Code	00	Y	N	N	N	N

EAC	Meaning	SUSP Period	Return Analysis IND	Error SSPND IND	SUSP SSPND IND	Reject IND	NWDLN IND
410	Assistance Needed	00	N	Y	N	N	N
420	Management Suspense A	05	Y	Y	N	N	N
430	Management Suspense B	10	Y	Y	N	N	N
440	Management Suspense C	15	Y	Y	N	N	N
450	Management Suspense D	20	Y	Y	N	N	N
460	Management Suspense E	25	Y	Y	N	N	N
470	Complex Error Codes	00	N	Y	N	N	N
480	940 Early Filed Suspense	150	Y	Y	Y	N	N
490	System Problem	05	N	Y	Y	N	N
510	Missing Document	00	Y	N	N	N	N
511	Missing Document—1st Suspense	25	N	Y	Y	N	N
512	Missing Document—2nd Suspense	20	N	N	Y	N	N
513	Missing Document—3rd Suspense	20	N	N	Y	N	N
515	Missing Document—Short Term	05	N	Y	Y	N	N
550	Magnetic Tape Return— Check for Attachments	03	Y	N	N	N	N
551	Magnetic Tape Return— Inconsistent Data	03	Y	N	N	N	N
610	Renumber	00	Y	Y	N	N	Y
611	Remittance Renumber	00	N	N	N	N	Y
620	NMF/Non-ADP	00	Y	Y	N	Y	Y
630	Reinput	00	N	Y	N	Y	N
640	Void	00	Y	Y	N	Y	Y
650	FOD—(OIO)	00	Y	Y	N	Y	Y
660	Data Control Delete	00	N	N	N	Y	N
670	Rejected Missing Document	00	N	N	N	Y	Y
700	Duplicate Block DLN	00	N	N	N	N	N
711	Duplicate Document DLN from Returns Analysis	00	N	N	N	N	N
712	Duplicate Document DLN from Error Correction	00	N	N	N	N	N
713	Duplicate Document DLN Unpostable Resolution	00	N	N	N	N	N
714	Duplicate Document DLN Unworkable Suspense	00	N	N	N	N	N
715	Duplicate Document DLN Workable Suspense	00	N	N	N	N	N
900	Unpostable Record	00	N	N	N	N	N

**3(27)(68)(11)** (1-1-90)  
**Master File Operation Codes**

**3(27)(68)(11).1** (1-1-90)  
**Status Codes**

(1) These codes are MCC computer generated as a result of the computer analysis after a transaction has posted to a tax module. The Status Code designates the current collection status of the module. The ten-digit abbreviations appear on MCC computer generated transcripts.

Code	File	Abbr.	Explanation
00	I/B/A	RT NOT FIL	Module is established but return is not filed.
02*	I/B/E	DEL STATUS	Return not posted; letter of inquiry mailed.
03*	I/B/E	TDI STATUS	IDRS in delinquency status. *NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators explained in (2) below.
04	I/B/A	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 990C, 990T, 1041 and 1120.
05	B	7004 UNDER	7004 filed, underpaid installment notice sent. (990C*, 990T*, 1120* modules only).
06	I/B/E	NO DEL RET	Acceptable reason for non-filing of return.
10	I/B/E/A	RT NT EVEN	Return is filed or assessed or, if MFT 13, TC 240 posted—no tax liability or even balance on filing.
11	B	MOD BAL	CAWR module in balance.
12	I/B/A	R OP OR PD	Return is filed or assessed or, if MFT 13, TC 240 posted—overpaid, or subsequently collected.
13	B	R INSF REM	Return filed and assessed; inquiry letter sent regarding insufficient installment remittance. Credits cannot be offset into the module. Forms 990C, 990T, 1120, 2290, and 4638** only.
14	B	INSTAL MBL	Form 1041, 706, 990C, 990T, 4638,** 2290, and 1120, return is filed and assessed balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C, and 990T must have cc5.
16	B	1 N B DUE	CAWR 1st Notice Balance Due.
18	B	BAL DU DEF	Form 706 Return filed and assessed balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress Notices.

Code	File	Abbr.	Explanation
19	I/B/A	R BAL NDUE	Return filed and assessed balance due date (current 23C plus 10 days) is less than RDD as extended. First notice issued.
20	B	RET INSTAL	Return filed and assessed—installment basis and current—Forms 990C, 990T, 2290, 4638** and 1120 only. Credits cannot be offset into the module.
20	I	2ND NOTICE	IDRS CP 501 Notice issued.
21	I/B/A	1ST NOTICE	Return is filed and assessed or, if MFT 13, TC 240 posted-First Notice issued. Also update to Status 21 in the cycle the duplicate freeze is present and TC 606 criteria are met.
22	I/B/A	TDA REG	Return filed and assessed; TDA issued, ACS.
23	I/B/A	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted-Module Balance below TDA tolerance.
24	I,A	TDA REG	Return filed and assessed; TDA issued, WPSS.
26	I/A	TDA REG	Return filed and assessed; TDA issued, paper TDA.
26	B	1 N N B DU	CAWR 1st Notice No Balance Due.
28	B	MAN NOT	CAWR Manual Notice Issued.
29	I/B/A	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable UPC 311 (BMF) or UPC 86 (IMF).
30(1)	B	CLOS EXAM	CAWR Closed to Examination.
30(2)	B	CLOS COLL	CAWR Closed to Collection.
30(3)	B	CLOS INTEL	CAWR Closed to Intelligence.
30(7)	B	CAWR	Closed—No reply
30(9)	B	CAWR	Closed—SSA error
34	B	CLOSED	CAWR Closed.
54	I	2ND NOTICE	IDRS CP 502 Notice issued.
56	I/B/A	3RD NOTICE	IDRS CP 503 Notice issued.
58	I/B/A	4TH NOTICE	IDRS CP 504 Notice issued
60	I/B		IDRS part-payment agreement
67	B	NO REPLY	CAWR No reply to 2nd Notice.
88	B	MOD OUT BL	CAWR Module out of balance.
98	B	CLOS UNREC	CAWR Closed unreconciled.

\*\* Historical Only. Form 4638 obsolete.

(2) Status Indicators (Edited Values Only)

Indicator	File	Associated Status	Explanation
1	I,B,E	02	IDRS has sent first delinquency notice (Form CP 515 I/B, CP 403 EP, CP 411 EO)
2	I,B,E	02	Second notice sent (CP 516 I/B, CP 404 EP, CP 412 EO)
3	I,B,E	02	Third notice sent (CP 517 I/B, CP 405 EP, CP 413 EO)

Indicator	File	Associated Status	Explanation
4	I,B,E	02	Fourth notice sent (CP 518 I/B, CP 406 EP, CP 414 EO)
5	I,B,E	03	IDRS in TDI status. TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL
7	I,B,E	03	IDRS in TDI status. ACS TDI issued for this module.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue status to be ordered out individually or by RWMS score.
b	I,B,E	02	This module included on compliance record from Master File to IDRS for issuance of 3 or 4 notices and TDI with no primary code.
B	I,B	02	Module on compliance coded for issuance of 1st and 2nd notice only. (Account met BMF suppression criteria or IMF Notice only).
C	I,B,E	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595, 596 or 599 w/cc 50 or 51 or 593 in earlier module). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in "00" status, or when it will establish a module.
E	B	02	Module on Compliance with Primary Code E (TC 148 in account).
F	B	02	Module on Compliance with Primary Code F (Special extract of otherwise suppressed TDI's based on MFT or District Office.)
L	B	02	Module on Compliance with Primary Code L (TC 148 in account).
N	B	02	Module on Compliance with Primary Code N (TC 148 in account).
P	B	02	Module on Compliance with Primary Code P (TC 148 in account).
Q	B	02	Module on Compliance with Primary Code Q (TC 148 in account).
S	B	02	Module on Compliance with Primary Code S (TC 148 in account).
T	B	02	Module on Compliance with Primary Code T (TC 148 in account).
U	B	02	Module on Compliance with Primary Code U (TC 148 in account).
V	B	02	Module on Compliance with Primary Code V (TC 474 reversed or TC 474 with Doc. Code 49 has expired).
W	B	02	Module on Compliance with Primary Code W (TC 148 in account).
X	B	02	Module on Compliance with Primary Code X (liability of last period satisfied for any MFT (01, 03, 09 or 11) over \$5,000).
Y	B,E	02	Module on Compliance with Primary Code Y (TC 592 posting generated status 02C).

(3) NOTE:

- (a) Status indicator  $\emptyset$  (blank) is recorded on the Master File as 00.
- (b) BMF Status Indicator values of Q, P, W, E, T, U, N, S, and L are derived, respectively, from the TC 148 Indicator values of 1 thru 9.
- (c) Status 02 with Status Indicator 1, 2, 3, or 4 and status 03 with status indicator 5, 6, 7 or 8 are posted from IDRS generated TC 141 (status 02) and TC 142 (status 03). All other status 02's are posted from MCC Delinquency Check program generated transactions (TC 141 for BMF and EPMF; TC 140 for IMF).
- (d) Status indicators for the MCC IMF are all posted as numeric values, but except for IDRS source Status Indicators 1 thru 6 the indicators are converted to appropriate alpha values for user edits and displays. The conversion values are: 00 and 08 to  $\emptyset$  (blank); 07 to B; and 10 to C. Values 09 and 11-99 are reserved.

3(27)(68)(11).2 (1-1-90)  
Disposal Codes

(1) These codes, a part of an audit transaction, are used to indicate the disposition of an audit after the related tax return has been subjected to Audit review or examination. The codes are assigned by the Examination Division.

(a) Examined returns

Input Disposal Code	Definition	Converted to MF Disposal Code
1,2	No Change	05
3,4,9	Agreed	05
7,11	Protested—Closed to Appeals	06
8	Other—30/60 Day Closure	07
10	Default	08
12	Other	09
13	Default-90 day—Undeliverable	00

*Change in Organization Status*

13	Revocation of exempt status
14	Termination of exempt status
15	Delinquent Non-EO Return Secured
16	Change in subsection
17	Change in foundation status
18	Written advisory
19	Adjustment to income and/or deductions

1 Conversion terminated 1/1/71 and thereafter Input Disposal Codes post to MF.

(b) Non-examined returns

Input Disposal Code	Definition
20	All returns other than DIF-Accepted on Manual Classification.
21	DIF-returns accepted-adequately substantiated or other specific reason.
22	DIF-returns accepted—Prior year rtn—no change.
23	Reserved.
24	Reserved
25	DIF-returns accepted—referral to state under Federal-State Exchange Program.
26	Reserved
27	Reserved



<b>Input Disposal Code</b>	<b>Definition</b>
28	Closes on account on NMF for temporary control purposes.
29	Missing return
30	Transfer Out of District
31	Survey Before Assignment
32	Survey After Assignment
33	Error accounts with no returns
34	Surveyed Claims Missing
35	Survey—Excess Inventory
36	Reserved
45	Reference Return
91	Computer Generated—reconciliation between master file and AIMS data base.
99	Information Report and Miscellaneous

(c) Employee Plan Disposal Codes

<b>Input Disposal Code</b>	<b>Definition</b>
01	No change—no adjustment
02	No change with adjustment
03	Delinquent return
04	Change agreed
05	Change—agreed issue only
06	Change amendment
07	Change related returns
08	Survey-returns
09	Unagreed
10	Closed
11	Revocation
20	Returns accepted on classification
29	Missing return
30	Transfer
45	Reference and information returns

(d) Closing Codes for Appeals

<b>Closing Codes</b>	<b>Definition</b>
03	Agreed/OIC accepted
10	Dismissed/defaulted
13	Nonagreed/OIC rejected
14	District settled/docketed
16	Session settlement
17	Tax Court decision final
18	Partial closing
30	Transfer to another Appeals Office
45	Reference return
99	Other

3(27)(68)(12) (1-1-90)  
Transaction Codes

**3(27)(68)(12).1** (1-1-80)  
**General**

Transaction Codes (TC) consist of three digits, are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at the MCC to post the transaction on the Master File, to permit compilation of reports, and identify the transaction when a transcript is extracted from the Master File. IRAF: Many BMF and IMF Transaction Codes will not be used for the IRAF. Also, the definitions of several Transaction Codes are necessarily changed since there will be no offsetting or computer generated credit interest. In addition all refunds will be scheduled manually with the refunds posted to the IRAF using TC 840.

**3(27)(68)(12).2** (1-1-80)  
**Prejournalized Versus Post-Journalized**

All transactions containing accounting data are either Prejournalized or Post-Journalized. These are specified where applicable as "PJ" (Prejournalized) or "NPJ" (Post-Journalized). Prejournalized transactions are recorded in the proper journal prior to MCC processing whereas Post-journalized transactions are recorded after MCC processing from the Service Center Recap of Assessments, Abatements and other Post-Journalized Transactions.

**3(27)(68)(12).3** (1-1-80)  
**Structure**

- (1) The first two digits of the Transaction Code identify the basic transaction. The third digit (units position) is called the reversal code.
- (2) ABBR & TITLE is the standard abbreviation shown on printed outputs such as "Document Index and Files", MCC computer generated "Transcripts", and "TDA's"
- (3) Transaction Codes identified as "Generated Transaction" under the column headed "DOCUMENT CODE" are used in National Office programs to facilitate the execution of various analysis and output computer transactions. They cannot be used as input transactions. They are incorporated here so as to provide a single reference for all Transaction Codes.
- (4) Programmer Reversal Codes are used as follows:
- (5) REVERSAL CODE 3 (IMF only)
  - (a) Payment or penalty transaction codes with reversal code "3" which are NOT LISTED in this section are actually reversal code "0" transactions. For programming purposes, the "0" has been converted to "3" to indicate the original payment or penalty transaction (or portion of it) which has been reversed. However, for account analysis purposes, consider the "3" reversal code as "0". (IMF) Example:

Explanation	Date	TC	Debit	Credit
Tax module prior to bad check:	6/15/68	TC 670		\$500
Same tax module after bad check (TC 671) posts:	6/15/68	TC 673		\$500
	6/15/68	TC 671	\$500	
	4/15/68	TC 280	\$12	
Same tax module after reversal of bad check penalty (TC 281) posts:	6/15/68	TC 673		\$500
	6/15/68	TC 671	\$500	
	4/15/68	TC 283	\$12	
	4/15/68	TC 281		\$12

(b) This technique is also used for some non-money transactions to indicate the original transaction has been reversed.

Example:

Explanation	TC	Date
Tax module prior to new Assessment Statute Expiration transaction:	TC 560	6/15/69
Same tax module after posting new Assessment Statute Expiration transaction:	TC 563	6/15/69
	TC 560	6/15/69

**3(27)(68)(12).4** (1-1-90)

**Current Transaction Codes**

(1) All transaction codes currently in use are listed below.

(a) Abbreviations used under the heading FILE are as follows: IMF "I", BMF "B", EPMF "E", IRAF "A" and PMF "P".

(b) When a transaction definition or Doc. Code is not preceded by a file designation then it applies to all those listed under the FILE heading. For example:

TC	DR/CR	File	Abbr. & Title	Doc. Code
662	Debit (PJ)	I,B	E ES OR FD Correction of 660 Processed in Error	24,58,87 I/B: 34 B: 97

- a Doc. Codes 24, 58, and 87 apply to the IMF and BMF.
- b Doc. Code 34 applies to IMF and BMF.
- c Doc. Code 97 applies to BMF.

**3(27)(68)(12).5** (1-1-90)

**Transaction Codes 000-119**

(1) TC 000

(a) Adds a new taxpayer entity to the applicable Master File. IMF—Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC "F" to create an account for the spouse.

(b) EPMF—Establishes an entity for Doc. Code 63; establishes a new plan for an EPMF entity for Doc. Code 64.

TC	DR/CR	File	Abbr. & Title	Doc. Code
000		I,B,E	EST ENTITY Establish an Account	63: B: 04:80, 81 E:04
		E	EST PLAN Establish a Plan	64

(2) TC 001

(a) Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when a TC 011, 040, or 041 posts. Carries the old TIN as reference.

(b) EPMF—When generated by Doc. Code 63, same as above. When generated by Doc. Code 64 transaction, assigned to the From Plan Data Module and to each of its return modules being resequenced because of a plan number change. Carries old plan number as reference.

TC	DR/CR	File	Abbr. & Title	Doc. Code
001		B,E	RESEQ TO Resequence an Account due to a TIN Change	Generated Transaction
		E	PLN RES TO Resequence due to Plan Number Change	64

(3) TC 001—Resequences an account because of an SSN change or a change in SSN validity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
001		IA	RESEQ TO Resequence an Account	Generated Transaction

(4) TC 002—

(a) Account did not meet merge criteria. Generated to restore to the Master File the entity and tax modules that were processed as TC 001.

(b) EPMF—When generated by Doc. Code 63, same as above. When generated by Doc. Code 64 transaction, resequences the complete contents of a TC 001 or TC 005 transaction when there is a merge-fail between two plans of an EPMF entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
002		B,A E	RESEQ FROM TIN Change Failed to Resequence	Generated Transaction
		E	PLN M FAIL Resequences EPMF Merge-Fail	64

(5) TC 003—Generated when a partial merge is completed to restore to the MF the entity and tax modules of the "FROM" account. TC 003 will post to the entity and change all FRCs to '8'.

TC	DR/CR	File	Abbr. & Title	Doc. Code
003		B	RESEQ DUMP Duplicate Tax Modules are not Resequenced	Generated Transaction

(6) TC 005—

(a) An account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as a TC 006 if unsuccessful.

(b) EPMF—Generated by Doc. Code 64 transaction. Assigned to the To Plan Data Module and to each of its return modules being resequenced during the merging of two plans for one EPMF entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
005		I,B A	MERG ACCT Resequenced Account for Merge	Generated Transaction
		E	MERG PLAN Resequence Plan for Merge	64

(7) TC 006—

(a) A merge (B,A,E) or merge-fail (I) account being resequenced to its Master File location. Indicates consolidation of accounts has been made (See TC 002 for A, B, & E; TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN. Entity Control is responsible for resolving no merge situations.

(b) EPMF—When generated by Doc. Code 63, same as above. When generated by a Doc. Code 64 transaction, indicates the successful merge of two plans of an EPMF entity. Carries the old plan number as a reference.

TC	DR/CR	File	Abbr. & Title	Doc. Code
006		I,B A,E	MRG RESEQ Account Resequenced to Master File Location	Generated Transaction
		E	PLN MRG/RE Merge Plan Resequenced	64

(8) TC 007—A carrier transaction for transactions from a dissolving account as a result of a successful merge. The TC 007 does not post to Master File. However, causes generation of TC 446.

TC	DR/CR	File	Abbr. & Title	Doc. Code
007		I,B,A	Carrier Transaction	Generated Transaction

(9) TC 011—

(a) Submitted specifically to change TIN of an account on the Master File or to consolidate two EIN's. BMF: Prevents posting of TC other than 002, 003, and 026.

(b) EPMF—When input with Doc. Code 63, same as above. When input with a Doc. Code 64 transaction, submitted to change the plan number of a plan on an EPMF entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
011		I,B E,A	B/E: EIN CHANGE IMF/IRAF: SSN CHANGE Change EIN or SSN. Close Acct on EPMF	63
		E	PLN CHG Change Plan Number	64

(10) TC 012—

(a) Submitted specifically to reopen an account on the Master File: may include other entity changes shown in TC 013, 014, 015, and 016 (TC 016 not EPMF). Updates FR Codes. BMF/IMF/IRAF: If city, state present and no street address, drops MF street address. Zeros zip code for foreign addresses.

(b) EPMF—When input with Doc. Code 63, same as above. When input with Doc. Code 64 transaction, submitted to reopen a plan for an EPMF entity. Changes FRC from "8" to blank. Plan FRCs are updated each cycle.

TC	DR/CR	File	Abbr. & Title	Doc. Code
012		I,B E,A E	REOPEN ACC Reopen Account REOPEN PLN Reopen Plan	63; B:80  64

(11) TC 013—Submitted specifically to change a name of an account on the MF. May include other entity changes shown in TC 012, 014, 015, and 016, (TC 016 not EPMF). IMF/IRAF: Replaces or establishes name line for tax year indicated by new name line. Deletes second name line if none is input. BMF: Replaces all name lines, the name control is updated only when most recent name line is changed. BMF/IMF/IRAF: Address change, see TC 014.

(a) EPMF—When input with Doc. Code 63, same as above. When input as Doc. Code 64 transaction, replaces the Plan Name (four name lines—six fields) for a plan of an EPMF entity.

(b) IMF—TC 013 with DLN block/serial overlay of 99999 is computer-generated from TC 150 with CCC "9", which causes establishment of new name line for primary taxpayer only.

(c) TC 013 with a Reference MFT Code of 55 present will only update the Civil Penalty name line. Normal name line processing will be bypassed.

TC	DR/CR	File	Abbr. & Title	Doc. Code
013		I,B	NAME CHNGE	63; B:80
		E,A	Name Change	
		E	PL NAM CHG	64
			Plan Name Change	

(12) TC 014—Submitted specifically to change the address of an account on the MF. May include other entity changes shown in TC 012, 013, 015 and 016 (TC 016 not EPMF). Replaces street address, city, and state. If city, state present and no street address, drops MF street address. Zeros ZIP CODE for foreign addresses. BMF: Generated when BMF address is changed, based on data input from IMF on TC 996.

TC	DR/CR	File	Abbr. & Title	Doc. Code
014		I,B	ADDR CHNGE	63;B:80
		E,A	Address Change	

(13) TC 015—Submitted specifically to change the District or Area Office Location Code when a change in Service Center Code is NOT involved, and/or Zip Code of an account on the MF. Also may drop MF street address and update MFR on Location Code of 6601 (Puerto Rico). If TDA is being transferred from one District or Area Office to another, use Doc. Code 50; otherwise, use Doc. Code 63. Other entity changes described in TC 012, 013, 014, and 016 (TC 016 not EPMF) may be included with Doc. Code 63. An address change (TC 014) may be included with Doc. Code 50. EPMF: Out of Service Center changes are valid.

TC	DR/CR	File	Abbr. & Title	Doc. Code
015		I,B	LOC CHANGE	50, 63
		E,A	Location and/or Zip Code	

(14) TC 016—Submitted specifically to change MFR Codes or Employment Codes, RR Board Number, Fiscal Year Month Ending, Mag. Tape/FTD Code, Scrambled SSN Ind, IRA and/or Keogh Ind and Yr Digits, or KITA IND. on an account on the MF. Lifetime Exclusion Indicator/Years digits on the IMF may include other entity changes shown in TC 012, 013, 014 and 015. Changes spouse's SSN/X-ref TIN and date of death. May also change exempt organization data. TC 016, blocked 700-799, with inflated julian date, causes the Potentially Dangerous Taxpayer Indicator to be set.

TC	DR/CR	File	Abbr. & Title	Doc. Code
016		I,B A	CODE CHNGE Change Entity Codes	63; B: 80, 81

(15) TC 017—Adds or changes the spouse's SSN in the First Name Line of the taxpayer's account. Exception: Invalid input to IRAF. Will come to IRAF from IMF only. EPMF: (Doc. Code 64) Replaces the File Folder Number for a plan of an EPMF entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
017		I,A E	SPOUSE CHG Spouse SSN FILEFO CG File Folder Number Change	63 64

(16) TC 018—Updates address (and may update other entity data); releases all 740 freezes in the account. Unpostable 74 if no 740 freeze is present—IMF only.

TC	DR/CR	File	Abbr. & Title	Doc. Code
018		I,B,A	RL UNDL CK Release Undelivered Refund Check Freeze	64

(17) TC 019—Generated whenever Zip Codes are assigned to an address of an account on the MF. Will post as a TC 015 when Location Codes or zip code change; otherwise, will be dropped. Generated to IRAF from IMF.

TC	DR/CR	File	Abbr. & Title	Doc. Code
019		I,B,E,A	ADD ZIP C Zip Code Assignment	50,63

(18) TC 020—

(a) Deletes a record from the Master File if no modules are present in the account. Changes all MFR's to "8" if tax modules are present in the account.

(b) EPMF—When input with Doc. Code 63, same as above. When input as Doc. Code 64 transaction, delete a plan when it does not have a return module or an unreversed TC 121, 123, or 125 in the Plan Data Module; otherwise, the plan MFR is changed to an "8".

TC	DR/CR	File	Abbr. & Title	Doc. Code
020		I,B E,A A E	DELETE ENT Closes Account Deactivates Account DELETE PLAN Delete a Plan	63 64

(19) TC 022—Removes EO submodule from BMF account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
022		B	Del EO SUB Deletes EO Submodule from BMF Acct.	63

(20) TC 023—Reverses the TC 024.

TC	DR/CR	File	Abbr. & Title	Doc. Code
023		B	RV ELECT LOBBY Reverses the Election to Lobby	77

(21) TC 024—Indicates the election by an organization to lobby for legislature.

TC	DR/CR	File	Abbr. & Title	Doc. Code
024		B	ELECT LOBBY Election to Lobby	77

(22) TC 025—Generated by programming as a result of the failure to merge two Master File accounts. Does not post to the Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
025		A	NO RSQ-SSN	Generated Transaction

(23) TC 026—After the resequencing of a taxpayer account, this generated TC deletes the entity data that remained on the MF under the old EIN or SSN.

(a) EPMF—When generated by a Doc. Code 64 transaction, deletes the plan data that remained for the plan under the old Plan Number after resequencing of a Plan.

(b) IMF—Creates a "memo" level locator record with the "TO" SSN. This is a research tool for programming.

TC	DR/CR	File	Abbr. & Title	Doc. Code
026		I,B A,E	RESEQ DEL Delete Changed EIN or Old Plan Data	Generated Transaction

(24) TC 030—Updates Location Code when a change in Service Center Code is involved. If TDA is being transferred, use Doc. Code 50; otherwise, use Doc. Code 63. Entity changes described in TC 013, 014, 015 or 016 may be included with Doc. Code 63. Change of address (TC 014) may be included with Doc. Code 50. For address change, see TC 014.

TC	DR/CR	File	Abbr. & Title	Doc. Code
030		I,B A	REG LOC CH Update Location Codes Out-of-Service Center Account	50, 63

(25) TC 040—Submitted specifically to change SSN or name of an account which is on the valid segment of the IMF or the valid portion of the BMF. May include changes to FSC, and spouse SSN for IMF only. IRAF: Generated from the IMF transaction.

TC	DR/CR	File	Abbr. & Title	Doc. Code
040		I B,A	TO VAL SEG Directs SSN Change to Valid Segment	63

(26) TC 041—Submitted specifically to change SSN or name of an account on the invalid segment of the IMF/IRAF or the invalid portion of the BMF. May include changes to FSC or spouse SSN for IMF only. IRAF: Generated from the IMF transaction.

TC	DR/CR	File	Abbr. & Title	Doc. Code
041		I,A,B	TO INV SEG Directs SSN Change to Invalid Segment	63



(27) TC 052—Erroneous posting TC 05X.

TC	DR/CR	File	Abbr. & Title	Doc Code
052		B	Erroneous TC05X	63

(28) TC 053—

(a) IMF Changes the plan year ending month in the Plan Data module.

(b) BMF—Form 1128 Change of Accounting Period

TC	DR/CR	File	Abbr. & Title	Doc. Code
053		E	PL YR END Plan Year Ending Change	77

(29) TC 054—Retained FYM Rev Proc 87-32

TC	DR/CR	File	Abbr. & Title	Doc Code
054		B		63

(30) TC 056—Form 8716—Election to retain FYM (Doc Code 63)

TC	DR/CR	File	Abbr. & Title	Doc Code
056		B		63

(31) TC 057—Computer generated—terminates section 444 when a calendar year return is filed

TC	DR/CR	File	Abbr. & Title	Doc Code
057		B		63

(32) TC 060—Has the capacity to mark the IMF in two different ways:

- (a) Taxpayer has chosen to defer taxable gain
- (b) Indicates year for which taxable gain has been deferred.

TC	DR/CR	File	Abbr. & Title	Doc. Code
060		I	DEF GAIN Deter Taxable Gain	63

(33) TC 060—Acceptance of a FSC of Small FSC Election

TC	DR/CR	File	Abbr. & Title	Doc Code
060		B		63

(34) TC 061—Revocation of a FSC or a Small FSC Election

TC	DR/CR	File	Abbr. & Title	Doc Code
061		B		63

(35) TC 062—Reversal of TC 060/063/064/065

TC	DR/CR	File	Abbr. & Title	Doc Code
062		B		63

(36) TC 063—Election of a FSC or Small FSC has been received

TC	DR/CR	File	Abbr. & Title	Doc Code
062		B		63

(37) TC 064—Denial of Election to be a FSC or Small FSC

TC	DR/CR	File	Abbr. & Title	Doc Code
062		B		63

## (38) TC 065—Notification of revocation received

TC	DR/CR	File	Abbr. & Title	Doc Code
065		B		63

## (39) TC 066—Election to be a FSC or Small FSC has been terminated

TC	DR/CR	File	Abbr. & Title	Doc Code
066		B		63

(40) TC 070—Records the filing of Form 8274, Certification by Churches and Qualified Church-controlled Organizations Electing Exemption From Employer Social Security Taxes. Establishes an effective date, Employment Code "C", and a sequence code, and updates the Form 941 Filing Requirement to "04" and the Form 940 Filing Requirement Code to "0". (Effective 1-1-84)

TC	DR/CR	File	Abbr. & Title	Doc. Code
070		B	CEXSS Church Exemption From Social Security Taxes	63

(41) TC 071—Terminates or revokes the filing of Form 8274 (TC 070). Establishes an effective date and updates the Form 941 Filing Requirement to "01". The Employment Code may also be changed to "W" or be deleted if necessary. If Employment Code deleted, Form 940 Filing Requirement is updated to "0". (Effective 1-1-84)

TC	DR/CR	File	Abbr. & Title	Doc. Code
071		B	REV CEXSS Revocation of Church Exemption From Social Security Taxes	63

(42) TC 072—Records the correction of an erroneously posted TC 070. The Employment Code is zeroed and the Form 941 Filing Requirement is updated to "01".

TC	DR/CR	File	Abbr. & Title	Doc. Code
072		B	DEL CEXSS Deletion of TC 070 Input in Error	63

(43) TC 080—Computer generated transaction that validates spouse's SSN. Does not post to the Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
080		I	VAL SSSN Validates Spouse's SSN	63

(44) TC 090—Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. If a reversed TC 090 is present in the module, the reversing of the TC 091 with a termination effective date after 12/31/82 must be at least 5 years prior to the posting TC 090 Effective Date.

TC	DR/CR	File	Abbr. & Title	Doc. Code
090		B	SM BUS Small Business	53

(45) TC 091—Indicates the revocation of being taxed as a small-business and updates the Form 1120 FR to "01".

TC	DR/CR	File	Abbr. & Title	Doc. Code
091		B	Term SM BUS Terminate Small Business	53

(46) TC 092—Records the correction of an erroneously posted TC 090. Reverts Filing Requirements to 01 or reverses erroneously posted TC 093/095/097.

TC	DR/CR	File	Abbr. & Title	Doc. Code
092		B	ERR SM BUS Correction of TC 090 Processed in Error	53

(47) TC 093—Records an application for Sub-Chapter S election—Form 2553.

TC	DR/CR	File	Abbr. & Title	Doc. Code
093		B	APPL SM BUS Application for Small Business Election	53

(48) TC 094—Application for Sub-Chapter S election denied.

TC	DR/CR	File	Abbr. & Title	Doc. Code
094		B	DENIAL SM BUS Application for Small Business Denied	53

(49) TC 095—Pending revocation/termination—Form 2553. Indicates that a revocation/termination has been received and is in inventory, but a final determination has not been made. Effective July 1988.

TC	DR/CR	File	Abbr. & Title	Doc. Code
095		B	PEND SM BUS Application for Small Business Pending	53

(50) TC 096—Terminated Sub-Chapter S election—Form 2553. Indicates that a Sub-Chapter S election has been terminated. Updates F1120 filing requirement to 01. Effective July 1988.

TC	DR/CR	File	Abbr. & Title	Doc. Code
096		B	TERM SM BUS Small Business Election Terminated	53

(51) TC 097—Form 2553 awaiting National Office Approval. Indicates that Form 2553 has been sent to National Office for determination. Effective July 1988.

TC	DR/CR	File	Abbr. & Title	Doc. Code
097		B	SM BUS PEND NO Appication for Small Business Pending National Office Approval	53

(52) TC 110—Designates Windfall Profits Tax return to the GMF un-postable system.

TC	DR/CR	File	Abbr. & Title	Doc. Code
110		B		Generated Transaction

**3(27)(68)(12).6** (1-1-90)  
**Transaction Codes 120-233**

(1) TC 120—Indicates information extracted for external use. Is input with Doc. Code 77 or is generated for mass extracts from a MF. Posts to a separate disclosure file. IMF Only: Generated when TC 990, 991, 992, or 993 is processed with Doc. Code 56 or an agency code.

TC	DR/CR	File	Abbr. & Title	Doc. Code
120		I,B	ACTS DIS CD Account Disclosure Code	77 or Generated

(2) TC 121—Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4578, 5300, 5301, 5303, 5306, 5306SEP, 5307, and 5309.

TC	DR/CR	File	Abbr. & Title	Doc. Code
121		E	EM PLAN CH Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78

(3) TC 122—Reverses TC 121.

TC	DR/CR	File	Abbr. & Title	Doc. Code
122		E	RV PLAN CH Reversal of Employee Plan Characteristics	77

(4) TC 123—Updates Employee Plan Characteristics

TC	DR/CR	File	Abbr. & Title	Doc. Code
123		E	UP PLAN CH Update of Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78

(5) TC 125—Posts an Application for Determination Upon Termination from data on Form 5310

TC	DR/CR	File	Abbr. & Title	Doc. Code
125		E	TERMI Termination	10

(6) TC 126—Reverses TC 125.

TC	DR/CR	File	Abbr. & Title	Doc. Code
126		E	RV TERMI Reversal of Termination	77

(7) TC 127—Replaces the fields containing the name, address, and EIN of the Plan Administrator.

TC	DR/CR	File	Abbr. & Title	Doc. Code
127		E	AD DAT CHG Administrator Data Change	64

(8) TC 129—Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).

TC	DR/CR	File	Abbr. & Title	Doc. Code
129		I	HRS REC HRS Request	57

(9) TC 130—Entire account is frozen from refunding pending application of overpayment to non-Master File account, Trustee in Bankruptcy, or Receiver. IMF-Freeze only if more than \$ [REDACTED]. Also TC 130 with DLN block/serial of 99999 indicates an agency's claim is pending (establishes a DMF liability) which also freezes account from refund. TC 131 reverses the matching TC 130. IMF (CP 44 or 744) BMF (CP 188).

TC	DR/CR	File	Abbr. & Title	Doc. Code
130		I,B	ACCT RF FR Entire Account Frozen from Refunding	77

(10) TC 131—Releases the TC 130 account refund freeze if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
131		I,B	REL RF FR Reversal of TC 130 Refund Freeze	77

(11) TC 132—A TC 130, after reversal by TC 131, is changed to TC 132.

TC	DR/CR	File	Abbr. & Title	Doc. Code
132		I	RE R RF FR Reversed TC 130	Generated Transaction

(12) TC 136—Suppress issuance of Federal Tax Deposit (FTD) Alert. This transaction code will not post.

TC	DR/CR	File	Abbr. & Title	Doc. Code
136		B	SUPPRES FTD Suppress FTD Alert	77

(13) TC 137—Reverses TC 136. Does not post.

TC	DR/CR	File	Abbr. & Title	Doc. Code
137		B	RV SUPRES Reverse Suppress	77

(14) TC 140—Generated as a result of IRP analysis. Establishes an entity and/or a tax module and Status Code 02 (Delinquency Inquiry) within the affected tax module. Status date is taken from TC 140.

TC	DR/CR	File	Abbr. & Title	Doc. Code
140		I	IRP DELINO IRP Delinquency Inquiry	Generated Transaction

(15) TC 141—Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module, posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 23c date for Compliance or Notice issuance cycle and is posted as the 02 status date. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is taken from IDRS issuance cycle in the transaction.

TC	DR/CR	File	Abbr. & Title	Doc. Code
141		I,B,E	DEL INQ Delinquency Inquiry	Generated Transaction

(16) TC 142—Generated by IDRS to record issuing a Taxpayer Delinquency Investigation (TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.

TC	DR/CR	File	Abbr. & Title	Doc. Code
142		I,B,E	DEL INV Delinquency Investigation	Generated Transaction

(17) TC 148—Causes the accelerated issuance of a TDI (BMF only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules within the account. TC 148 with indicator of 02 will cause notices, TDI/TDA and transcripts to be marked to identify taxpayer as an "Illegal Tax Protester".

TC	DR/CR	File	Abbr. & Title	Doc. Code
148		I,B	FAST TDA-I Issuance of TDA or TDI Assembly	77

(18) TC 149—Reverses TC 148 and permits the normal issuance of TDI and TDA.

TC	DR/CR	File	Abbr. & Title	Doc. Code
149		I,B	RV F TDA-I Reversal of TC 148	77

(19) TC 150—A tax liability assessed from the original return establishes a tax module. SC computer generated while processing the return. Any remittance received with the return (TC 610) is prejournalized. IMF/BMF/IRAF: All credits posted to a tax module are frozen from offsetting or refunding until a 150 is posted. Will cause a TC 650 (which is prejournalized) to be printed on the Settlement Register if the 150 contains a Federal Depository amount. \*BMF: Assessment may be credit for Form CT-1, 720, and 941. (See TC 976, 977 for Amended Return)

TC	DR/CR	File	Abbr. & Title	Doc. Code
150	Debit* (NPJ)	I,B, E,A,P	RET FILED Return Filed & Tax Liability Assessed Abbreviation to be Recorded on TDA's (Form TY-D69) is: TAX ON RET	IMF: 07, 08, 09, 10, 11, 12, 21, 22, 26, 27, 33, 72, 73. BMF: 05, 08, 10, 11, 12, 13, 16, 25, 20, 33, 35, 40-44, 46, 65-67, 71, 81, 83, 90-93, 03,05,06,09,38, 95 EPMF: 30, 31, 33, 37, 38, 39 IRAF: 11,12,21,22,73 PMF: 69

(20) TC 150—This TC 150 when posted to the Entity Transaction Section indicates the Master File entity was created from the posting of the return.

TC	DR/CR	File	Abbr. & Title	Doc. Code
150		I A	ENT BY 150 Entity Created by TC 150	Generated Transaction

(21) TC 151—EPMF: Reverses return data. IRAF: Report Suppression, the TC 150 return data will not be extracted for report purposes. TC 150 must be posted and balance of module must be zero. Used when F5329 filed in error.

TC	DR/CR	File	Abbr. & Title	Doc. Code
151		E,A	RV RFT Reversal of TC 150	77

(22) TC 152—Designates a return which updated entity data and is posted to the Entity Transaction Section.

TC	DR/CR	File	Abbr. & Title	Doc. Code
152		I A	UPD BT 150 Entity Updated by TC 150	Generated Transaction

(23) TC 154—Posting of Form 5330 tax data. Posts to the EPMF ERF return module. More than one of these transaction codes may post to the same module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
154		E	5330 FILED Posting F5330 Data	35

(24) TC 155—Post a Form 5500 Schedule B as an input section to Form 5500 (Doc. Code 37), 5500-C (Doc. Code 38), 5500-K (Doc. Code 39), 5500-R (Doc. Code 30), or 5500-EZ (Doc. Code 31) when Schedule B data is not present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
155		E	SCHB FILED Schedule B Filed	36

(25) TC 157—Posted to indicate input of Form 5578

TC	DR/CR	File	Abbr. & Title	Doc. Code
157		B	5578 NDCERT Non-discrimination Certification	84

(26) TC 159—Designated data as a Settlement Section of return. Such data is dropped as soon as the return is settled. Does not appear on outputs.

TC	DR/CR	File	Abbr. & Title	Doc. Code
159		I	—	Generated Transaction

(27) TC 160—A Delinquency Penalty assessment manually computed by Examination or Collection. Penalty is not recomputed by computer.

TC	DR/CR	File	Abbr. & Title	Doc. Code
160	Debit (NPJ)	I,B A	DEL In RET Manually Computed Delinquency Penalty	47, 54

(28) TC 161—Abates previously posted 160 or 166 Delinquency Penalty liability assessment in whole or in part. Penalty is not recomputed by computer.

TC	DR/CR	File	Abbr. & Title	Doc. Code
161	Credit (NPJ)	I,B A	AB DEL P R Abatement of Delinquency Penalty	47, 54

(29) TC 166—Computer generated assessment of Delinquency Penalty on returns posted after the due date without reasonable cause and for returns containing penalty/interest codes 1 (if Condition Code R not present) or 2; penalty is computed on the assessment tax less pre-payments. IMF only: Penalty may also be generated from amounts recorded on returns.

TC	DR/CR	File	Abbr. & Title	Doc. Code
166	Debit	I,B,A	DEL PN BET Delinquency Penalty	Generated Transaction

(30) TC 167—Abates a previously assessed TC 166 when change occurs in return due date or tax due at due date.

TC	DR/CR	File	Abbr. & Title	Doc. Code
167	Credit (NPJ)	I,B A	AB DEL P Abate Delinquency Penalty	Generated Transaction

(31) TC 170—Assess an ES Penalty for failure to make adequate ES payments. Applicable to Form 990C, 1040, 1041, 990T, 990PF, and 1120, except on Adjustment or Revenue Receipt input.

TC	DR/CR	File	Abbr. & Title	Doc. Code
170	Debit (NPJ)	I,B	ES PENALTY Estimated Tax Penalty	IMF: 11, 12, 21, 22. BMF: 10-14 Both: 17, 18, 24, 47, 54

(32) TC 171—Abates previously posted 170 or 176 Estimated Tax Penalty in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
171	Credit (NPJ)	I, B	AB ES PEN Abatement of Estimated Tax Penalty	47, 54

(33) TC 176—Computer-generated assessment of 990C, 1040, 1041, 990T, 990PF, and 1120 Estimated Tax Penalty for failure to make adequate ES payments.

TC	DR/CR	File	Abbr. & Title	Doc. Code
176	Debit (NPJ)	I, B	GEN ES PEN Generated Estimated Tax Penalty	Generated Transaction

(34) TC 177—Abates a previously assessed TC 176. Issues Adjustment Notice.

TC	DR/CR	File	Abbr. & Title	Doc. Code
177	Credit (NPJ)	I, B	AB ES PEN Abatement of Generated Estimated Tax Penalty	Generated Transaction



(35) TC 180—A manual penalty assessment for direct payments or insufficient and/or untimely deposit of taxes (FTD) (720, 940, 941, 1042, 943 and CT-1). This transaction restricts automatic computation/recomputation of the FTD penalty.

TC	DR/CR	File	Abbr. & Title	Doc. Code
180	Debit (NPJ)	B	DEPOS PEN Deposit Penalty	11, 17, 18, 20, 24, 40, 41, 43, 47, 48, 54, 58

(36) TC 181—Abates a previously assessed 180, 186 Deposit Penalty in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
181	Credit (NPJ)	B	AB DEP PEN Deposit Penalty Abatement	47, 54

(37) TC 186—Computer generated FTD Penalty if taxpayer fails to make timely and sufficient deposits as required by regulations on Forms 940, 941, 943, 1042, 720 and CT-1.

TC	DR/CR	File	Abbr. & Title	Doc. Code
186	Debit (NPJ)	B	FTD (Deposit) Penalty Assessment	Generated Transaction

(38) TC 187—Abates a previously assessed TC 186. Issues Adjustment Notice.

TC	DR/CR	File	Abbr. & Title	Doc. Code
187	Credit (NPJ)	B	AB FTD PN Abatement of FTD Penalty Assessment	Generated Transaction

(39) TC 190—Manually computed interest assessed prior to transfer in. Is input only as part of an account transferred in. See TC 370.

TC	DR/CR	File	Abbr. & Title	Doc. Code
190	Debit (PJ)	I,B A	INT TR IN Manually Assessed Interest Transferred In.	—

(40) TC 191—Abates TC 190 interest; input only as a part of an account transferred in. See TC 370.

TC	DR/CR	File	Abbr. & Title	Doc. Code
191	Credit (NPJ)	I,B A	AB INT RET Interest Abatement	—

(41) TC 196—Assesses computer generated interest that is due: at First Notice time; upon issuance of an Account Adjustment Notice resulting from posting of TC 290/300; posting of TC 680 (Designated Payment of Interest), or if a credit condition exists in the module; at TDA time; and upon issuance of Credit Reversal Notice (CP 60).

TC	DR/CR	File	Abbr. & Title	Doc. Code
196	Debit (NPJ)	I,B A	NOTICE INT Interest Assessed	Generated Transaction

(42) TC 197—Abates previously posted 196 or 336 interest assessments. TC 197 is generated when posting causes the interest assessed to exceed interest due (example: Abatement of tax liability). In addition, TC 197 is generated (as necessary) when a TC 682 is posted.

TC	DR/CR	File	Abbr. & Title	Doc. Code
197	Credit (NPJ)	I,B A	AB INT RET Abatement of Interest Assessed	Generated Transaction

(43) TC 200—Assess penalty against taxpayer for failure to furnish requested identifying numbers.

TC	DR/CR	File	Abbr. & Title	Doc. Code
200	Debits (NPJ)	IA	TIN PEN Taxpayer Identification Number Penalty Assessment	17, 18, 24, 47, 54, 58  IMF: 11, 12, 21, 22

(44) TC 201—Abates a previously assessed TC 200 penalty in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
201	Credits (NPJ)	IA	AB TIN PEN Taxpayer Identification Number Penalty Abatement	47, 54

**3(27)(68)(12).7** (1-1-90)  
**Transaction Codes 234-369**

(1) TC 234—Manual assessment of \$10.00 Daily Delinquency Penalty to maximum of \$5000.00.

TC	DR/CR	File	Abbr. & Title	Doc. Code
234	Debit (NPJ)	B	DY DEL PEN Manual Assessment Daily Delinquency Penalty	47, 54 B: 81, 90, 91

(2) TC 235—Abates previously assessed TC 234/238 penalty in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
235	Credit (NPJ)	B	AB DEL PEN Abates Daily Delinquency Penalty	47, 54

(3) TC 238—Computer generated assessment of \$10 Daily Delinquency Penalty to a maximum of \$5000 from return.

TC	DR/CR	File	Abbr. & Title	Doc. Code
238	Debit	B	DY DEL RET Daily Delinquency Penalty	Generated Transaction

(4) TC 239—Abates a previously assessed TC 238. Also if module contains a TC 234 amount for less than a previously posted TC 238, TC 239 is generated in amount of difference and TC 234 is dropped; if greater, TC 239 is generated for TC 238 amount and TC 239 and TC 234 are posted.

TC	DR/CR	File	Abbr. & Title	Doc. Code
239	Credits (NPJ)	B	AB DY DEL Abatement of Daily Delinquency Penalty	Generated Transactions

(5) TC 240—Assess miscellaneous type penalty (i.e., other than those penalties which are identified with their own TC). Assess miscellaneous type penalty when a reference no. of zero is present (i.e. other than those penalties which are identified with their own TC or reference no.). In addition, a TC 240 with a significant reference no. (500-699) indicates an assessment of a specific civil penalty.

TC	DR/CR	File	Abbr. & Title	Doc. Code
240	Debit (NPJ)	IA A	MISC PEN Miscellaneous Penalty	47, 51, 54

(6) TC 241—Abates a previously assessed TC 240 penalty in whole or in part. Civil penalty transactions are identified by Credit Reference No. 500-599, 600-699. BMF only, also abates TC 246 for MFT 06 (Form 1065) in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
241	Credit (NPJ)	I,B A	AB MISC PEN Abate Miscellaneous Penalty	47, 54

(7) TC 246—Computer generated miscellaneous type penalty.

TC	DR/CR	File	Abbr. & Title	Doc. Code
246	Debit	B	MISC PEN Miscellaneous Penalty	Generated Transaction

(8) TC 247—Abates a previously assessed TC 246 when a timely credit posts to a BMF module.

(9) TC 270—Manual computed Failure to Pay Tax Penalty assessed if return liability and/or Examination/DP tax adjustment is not paid on or before date prescribed for payments. BMF/IMF/IRAF: Restricts penalty computation for this module. Condition Code "Z" input with TC 150 generates a TC 270 for zero amount (IMF only).

TC	DR/CR	File	Abbr. & Title	Doc. Code
270	Debit (NPJ)	I,B A	FTP TX PEN Manual Assessment Failure to Pay Tax Penalty	17, 18, 24, 47, 48 54

(10) TC 271—Manual abatement of previously "net assessed" FTP Penalty in whole or in part. IMF/IRAF: Restricts penalty computation for this module. BMF: Restricts penalty computation unless input with reason code 62.

TC	DR/CR	File	Abbr. & Title	Doc. Code
271	Credit (NPJ)	I,B A	AB FTP PEN Manual Abatement of Failure to Pay Tax Penalty	47, 54

(11) TC 272—Removes restriction on computation Failure to Pay Penalty on previously posted TC 270 or 271. Causes recomputation and allows normal computation of Failure to Pay Penalty.

TC	DR/CR	File	Abbr. & Title	Doc. Code
272		I,B A	ERR FTP PN Failure to Pay Penalty Restriction Deletion	47, 54

(12) TC 276—Computer-generated Failure to Pay Tax Penalty assessed if return liability (period end 12/31/69 and subsequent and/or Examination/DP Adjustment) (1/1/70 and subsequent) is not paid on or before date prescribed for payment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
276	Debit (NPJ)	I,B A	FTP TX PEN Failure to Pay Tax Penalty	Generated Transaction

(13) TC 277—Computer-generated abatement of "net assessed" Failure to Pay Tax Penalty in whole or part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
277	Credit (NPJ)	I,B A	AB FTP PEN Abatement of Failure to Pay Tax Penalty	Generated Transaction

(14) TC 280—Assesses manually-computed bad check penalty. (May be with zero amount.)

TC	DR/CR	File	Abbr. & Title	Doc. Code
280	Debit (NPJ)	I,B A	BAD CK PEN Bad Check Penalty	18, 24, 45, 54, 58, 87

(15) TC 281—Abates previously posted 280 or 256 transaction in whole or in part. BMF/IMF/IRAF. Will post prior to return if it is the only transaction with TC 290 and there is a TC 280 or TC 286 of equal or greater amount in module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
281	Credits (NPJ)	A,B I	AB BD CK P Abatement of Bad Check Penalty	47, 54

(16) TC 286—Computer-generated assessment of bad check penalty initiated by the posting of any of the following TC's: 611, 621, 641, 651, 661, 671, 681, 691, or 721. Penalty rate is: Checks for \$5.00 or more, 1% of the check or \$5.00, whichever is greater. Check for \$2.00 through \$4.99, the amount of the check.

TC	DR/CR	File	Abbr. & Title	Doc. Code
286	Debit (NPJ)	I,B A	BAD CK PEN Bad Check Penalty	Generated Transaction

(17) TC 290—Assess additional tax as a result of an adjustment to a module which contains a TC 150 transaction. TC 290 with zero amount or TC 291, 294, 295, 298, or 299 with a Priority Code 1 present will post even if a "42" hold is on. IMF/BMF/IRAF. Generates assessment of interest if applicable (TC 196). Releases refund hold and holds established by TC 470 and 570. Releases freezes for duplicate returns, 720, 840 or 841. TC 290 w/zero amount blocked 96X indicates an account on which an Appeals Officer has considered and rejected a taxpayer's penalty abatement request. The reversal is a TC 290, zero amount, blocked 97X. Can be used for Civil Penalty Assessment on MFT 30 and 55 (IMF) and MFT 13 (BMF). IMF: Additionally releases 680 hold and freezes for Invalid SSN or Account Reactivation. BMF: Releases freezes for 842. TC 290's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. TC290—A reference code of 998 or 999 is generated by BMF files respectively from alpha code "T" or "W" along with a valid state code on FUTA adjustments.

TC	DR/CR	File	Abbr. & Title	Doc. Code
290	Debit (NPJ)	I,B A	TAX ADJ Additional Tax Assessment	54

(18) TC 291—Abates a previously posted 150 and/or 290 or 300 in whole or in part. BMF/IMF/IRAF. Generates abatements (TC 197) or computer-generated interest where applicable. Releases same freezes and holds as TC 290. TC 291's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. TC 291—A reference code of 998 or 999 is generated by BMF files respectively from alpha code "T" or "W" along with a valid state code on FUTA adjustments.

TC	DR/CR	File	Abbr. & Title	Doc. Code
291	Credit (NPJ)	I,B A	AB TAX ADJ Abatement Prior Tax Assessment	54

(19) TC 294—Used to adjust a previously posted tentative allowance (e.g. TC 295 or 305), contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. To post, a TC 295 or 305 must be present in the module and the TC 294 amount cannot exceed the TC 295 or 305 amount. Otherwise, same as TC 290.

TC	DR/CR	File	Abbr. & Title	Doc. Code
294	Debit (NPJ)	I,B	TAX ADD- IR Additional Tax Assessment with Interest Computation Date	54

(20) TC 295—Used to input a tentative allowance, contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. Otherwise same as TC 291. Will post to module even if AIMS Indicator (TC 420) is on. IMF will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 315) when interest computation date is earlier than current 23C date. Valid with Tax Class 2 or 3 only.

TC	DR/CR	File	Abbr. & Title	Doc. Code
295	Credit (NPJ)	I,B	AB TAX-IR Abatement of Prior Tax Assessment with Interest Computation Date	54

(21) TC 298—Used to input an additional assessment of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) i.e., TC 290 or 291, but is not acceptable with TC 294 or 295. Can also be used with penalty codes and interest codes. Otherwise same as TC 290. IMF—Cannot be used with other tax or interest transaction codes, but may be used with penalty codes. Otherwise, same as TC 290

TC	DR/CR	File	Abbr. & Title	Doc. Code
298	Debit (NPJ)	I,B	TAX ADD-IR Additional Tax Assessment with Interest Computation Date	54

(22) TC 299—Used to input an abatement of tax to a module which contains a TC 150. Generates abatement of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) i.e., TC 290 or 291, but is not acceptable with TC 294 or 295. Can be used with penalty codes and interest transaction codes. Otherwise, same as TC 291. IMF: Same as TC 291. Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 315) when interest computation date is earlier than current 23C date.

TC	DR/CR	File	Abbr. & Title	Doc. Code
299	Credit (NPJ)	I,B	AB TAX-IR Abatement of Prior Tax Assessment Interest Computation Date	54

(23) TC 300—Assesses additional tax as a result of an Examination adjustment to a tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 12, 13, 34 and TC 420 or 424 present. Releases TC 470 Hold. If Amended/Duplicate Return Freeze is on, adjustment will post only if Priority Code 1 is present and then releases the Amended/Duplicate Return freeze. IMF/BMF/IRAF: Generates assessment of interest (TC 336) if applicable. May contain a new extended Assessment Statute Expiration Date. Releases TC 570 and refund hold. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. BMF: Releases freezes for Joint Committee or TC 842.

TC	DR/CR	File	Abbr. & Title	Doc. Code
300	Debit (NPJ)	I,B A	TAX DEF AD Additional Tax or Deficiency Assessment by Examination Div.	47

(24) TC 301—Abates a previously posted TC 150, 290 and/or 300 in whole or in part. IMF/BMF/IRAF: Generates abatements (TC 337) of computer generated interest where applicable. Releases same freezes and holds as TC 300.

TC	DR/CR	File	Abbr. & Title	Doc. Code
301	Credit (NPJ)	I,B A	AB TAX DEF Abatement Prior Tax Assessment by Examination Div.	47

(25) TC 304—Used to adjust a previously posted tentative allowance (e.g., TC 305 or 295), contains a beginning interest computation date. To post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.

TC	DR/CR	File	Abbr. & Title	Doc. Code
304	Debit	I,B	TAX DEF-IR Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date	47

(26) TC 305—Used to input a tentative allowance, contains a beginning interest computation date. Otherwise, same as TC 301. Valid with Tax Class 2 and 3 only.

TC	DR/CR	File	Abbr. & Title	Doc. Code
305	Credit (NPJ)	I,B	AB TAX-IR Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47

(27) TC 308—Used to input an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF—Can be used with another tax adjustment code on the same document (record) i.e., TC 300 or 301, but is not acceptable with TC 304 or 305. Can also be used with penalty transaction codes and interest transaction codes. Otherwise, same as TC 300. IMF—Cannot be used with other tax or interest transaction codes but may be used with penalty codes.

TC	DR/CR	File	Abbr. & Title	Doc. Code
308	Debit (NPJ)	I,B	TAX DEF-IR Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date	47

(28) TC 309—Used to input an Examination Over assessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. BMF—Can be used with another tax adjustment code on the same document (record) i.e., TC 300 or 301, but is not acceptable with TC 304 or 305. Can be used with penalty transaction codes and interest transaction codes. Otherwise, same as TC 301. IMF—Cannot be used with other tax or interest transaction codes but may be used with penalty codes.

TC	DR/CR	File	Abbr. & Title	Doc. Code
309	Credit (NPJ)	I,B	AB TAX DIR Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47

(29) TC 310—Assesses penalty for taxpayer's failure to report Tips Income.

TC	DR/CR	File	Abbr. & Title	Doc. Code
310	Debit (NPJ)	I	TIP PEN Penalty for Failure to Report Income from Tips	47, 54

(30) TC 311—Abates previously posted unreversed TC 310, in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
311	Credit (NPJ)	I	AB TIP PEN Tip Penalty Abatement	47, 54

(31) TC 320—Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty.

TC	DR/CR	File	Abbr. & Title	Doc. Code
320	Debit (NPJ)	I,B A	FRAUD PENL Fraud Penalty	47, 54

(32) TC 321—Abates a previously posted 320 transaction in whole or in part. BMF/IMF: Releases restriction on FTP Penalty.

TC	DR/CR	File	Abbr. & Title	Doc. Code
321	Credit	I,B A	AB FRAUD P Abatement of Fraud Penalty	47, 54

(33) TC 336—Assess computer-generated interest on additional tax or deficiency assessed upon posting of an Examination adjustment (TC 300 with Doc. Code 47) and issuance of the adjustment notice.

TC	DR/CR	File	Abbr. & Title	Doc. Code
336	Debit (NPJ)	I,B A	INT ON DEF Interest Assessment on Additional Tax or Deficiency	Generated Transaction

(34) TC 337—Abates previously posted 336 interest assessment in whole or in part. Computer-generated when an Examination adjustment TC 301 posts.

TC	DR/CR	File	Abbr. & Title	Doc. Code
337	Credit (NPJ)	I,B A	AB INT DEF Abatement of Interest Assessed on Additional Tax or Deficiency	Generated Transaction

(35) TC 340—Assesses restricted interest which must be manually computed. IMF/BMF/IRAF: After posting, interest is not computed or abated by computer for the applicable tax module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. The posting of TC 680, however, generates TC 196 interest in the same amount as TC 680. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turns on debit restricted interest indicator and restricted FTP Penalty indicator. TC 500 generates TC 340.

TC	DR/CR	File	Abbr. & Title	Doc. Code
340	Debit (NPJ)	I,B A	RES INT A Restricted Interest Assessment	IMF: 47, 54, 11, 12, 21, 22 IRAF/ BMF: 47,54

(36) TC 341—BMF/IMF/IRAF: Abates a previously posted 190, 196, 340 or 336 transaction in whole or in part. After posting, interest cannot be assessed or abated by computer for the applicable tax module and assessed interest thereafter must be computed manually and input with a TC 340 or 341.

TC	DR/CR	File	Abbr. & Title	Doc. Code
341	Credit (NPJ)	I,B A	AB RES INT Restricted Interest Abatement	47, 54

(37) TC 342—Removes restriction on computation of debit interest and allows normal recomputation of interest.

TC	DR/CR	File	Abbr. & Title	Doc. Code
342		I,B A	ERR RES IN Interest Restriction Deletion	47, 54

(38) TC 350—Assesses all types of negligence penalties.

TC	DR/CR	File	Abbr. & Title	Doc. Code
350	Debit (NPJ)	I,B A	NEGLIG PEN Negligence Penalty	47, 54 I/B: 11, 12, 21, 22

(39) TC 351—Abates a previously posted TC 350 in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
351	Credit (NPJ)	I,B A	AB NEGL PN Negligence Penalty Abatement	47, 54



(40) TC 360—Assesses legal fees, security and sale cost, lien fees and other expenses incurred while enforcing collection of delinquent balance due for the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
360	Debit (NPJ)	I,B A	FEES COSTS Fees and Collection Costs	17,18,24,48,54,58

(41) TC 361—Abates a previously posted 360 transaction in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
361	Credit (NPJ)	I,B A	AB FEES CS Abatement of Fees and Collection Costs	54

**3(27)(68)(12).8** (1-1-90)  
**Transaction Codes 370-509**

(1) TC 370—Establishes a tax module and posts all accompanying transactions input as a part of the transaction. This transaction inputs assessments, abatements, credits and debits which are being transferred to an account on the MF and which are present on Forms 514-B, 3552, or 3413. Such prior transactions are identified by their appropriate transaction codes. The list of valid transactions are listed in IRM 3(17)(21)0. TC 402 is a valid transaction on a TC 370 (Doc. Code 51). IMF/BMF/IRAF: Provides capability to reverse TC 400 and concurrently update the tax module with any other necessary transactions. DOC. CODE 51: The TC 370 amount is the net of all debits and credits and must be debit or zero balance. TDA issued if debit bal. and jeopardy or prompt assessment credits are released for offset and/or refund. DOC. CODE 52: The TC 370 amount is the net of all debits and credits and must be zero. An Account Reactivated freeze is set which freezes refund, offset-out, and TDA issuance. Released by TC's 150, 29X, 30X, 421, 550, or any Doc. Code 51. If unreversed TC 608 present, generates TC 609. If unreversed TC 388 is present, generates TC 389.

TC	DR/CR	File	Abbr. & Title	Doc. Code
370	Debit (PJ)	I,B A	ACCT TO MF Account Transfer-in	51 I/B: 52

(2) TC 380—Manual clearance of overpayment for less than \$1.00. Input only as a part of an account transferred in (Form 514-B); see TC 370.

TC	DR/CR	File	Abbr. & Title	Doc. Code
380	Debit (PJ)	I,B A	S CR BL CL Overpayment Cleared Manually (Under \$1)	51

(3) TC 386—Computer generated debit which equals a credit net balance of less than \$1.00. Clears module balance so refunds, offsets, or freezes cannot be made in amounts less than \$1.00.

TC	DR/CR	File	Abbr. & Title	Doc. Code
386	Debit (NPJ)	I,B A	S CR BL CL Clearance of Overpayment	Generated Transaction

(4) TC 388—Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific module retention holds. Contains the credit balance of the module. Write-off interest amounts present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
388	Debit (NPJ)	I,B	CR EXP CLC Statute Expiration Clearance to Zero Balance and Removal	Generated Transaction

(5) TC 389—Reverses TC 388. Generated when TC 370 Doc. Code 52 is processed. IMF only: Generated from automatic re-establishment of tax modules.

TC	DR/CR	File	Abbr. & Title	Doc. Code
389	Credit (NPJ)	I,B	RV CR EXP Reversal of Statute Expiration	Generated Transaction

(6) TC 400—Transfer accounting control out of the Master File. Can be reversed by input of TC 370 with secondary TC 402. After posting, all subsequent transactions (except TC 370 with secondary TC 402) are unpostable. Input transaction amount must be zero and the credit is post-journalized (NPJ). Also generated when an attempt is made to post to a tax module with maximum trans. IMF: Can be computer generated if tax module Transaction Section has exceeded maximum posting size.

TC	DR/CR	File	Abbr. & Title	Doc. Code
400	Credit (NPJ)	I,B A	ACCT FR MF Account Transfer-Out	51 or Generated Transaction

(7) TC 402—Valid only as the first secondary transaction to TC 370. Re-establishes an account transferred-out by debiting the tax module. Transaction date and amount are determined from the last posted TC 400 and must completely reverse the last posted TC 400.

TC	DR/CR	File	Abbr. & Title	Doc. Code
402	Debit (PJ)	I,B A	RETRFR IN Account Re- Transferred-In	51

(8) TC 420—Computer generated at SC when opening record is posted. Can be input on Form 3177. Indicates that return has been referred to the Examination or Appeals Division. If TC 420 is unreversed, TC 290, 291, 298, and 299 will unpost unless PRIORITY CODES 1, 2, 5, 6, or 7 present. Module will not be removed from MF. TC 290 with zero amount, 294 or 295 will post (TC 294, 295, 298, 299—BMF/IMF only). Beginning with cycle 7640, this code will indicate that the return has been assigned in the Examination or Appeals Division. TC 420 with document code 29 will not be postable to the BMF/IMF after cycle 7639.

TC	DR/CR	File	Abbr. & Title	Doc. Code
420		I,B,E	EXAM IND Examination Indicator	29, 77

(9) TC 421—Generated at MCC when TC 300 posts with a Disposal Code of 1-5, 8-10, 12, or 34 to module and an unreversed TC 420 or 424 is present. Can be input directly with Doc. Code 47 or on Form 3177. Reverses TC 420 or 424. IRAF: Can be received only from the IMF and is treated by IRA as a control DLN update (TC 999).

TC	DR/CR	File	Abbr. & Title	Doc. Code
421		I,B E,A	RV EXAM I Reverse Examination Indicator	47, 77, or Generated Transaction

(10) TC 424—Indicates return referred to Examination or Appeals Division. Generates Examination opening inventory information. Deletes record, if present, from DIF file. This transaction can also be generated for IMF when an IRP Underreporter case is referred to Exam.

TC	DR/CR	File	Abbr. & Title	Doc. Code
424		I,B E	EXAM REQ Examination Request Indicator	77

(11) TC 425—A TC 424 which was reversed.

TC	DR/CR	File	Abbr. & Title	Doc. Code
425		I	RV EXAM R Reversed TC 424	Generated Transaction

(12) TC 427—Requests blocks of returns from the SERFE (Selection of Exempt Returns for Examination) Inventory file or the SEPPE (Selection of EP Returns for Examination) Inventory File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
427		B,E	Request Returns from SERFE file or SEPPE File	77

(13) TC 428—Updates the AIMS Control Number D.O. or SC Code on unreversed TC 420 or 424. Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the D.O. or S.C. code to which the case is being transferred.

TC	DR/CR	File	Abbr. & Title	Doc. Code
428		I,B,E	EXAM TRANSF Examination or Appeals Case Transfer	Generated Transaction

(14) TC 429—Request that an update record reflecting current Master File information be sent to the AIMS data base. This transaction code will not post to the Master File. Also used to release tax shelter freeze (-E).

TC	DR/CR	File	Abbr. & Title	Doc. Code
429		I,B	RQ AIMS UP Request AIMS Update from MF	77

(15) TC 430—Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC's 661 or 662.

TC	DR/CR	File	Abbr. & Title	Doc. Code
430	Credit (PJ)	I	ES TX DECL Estimated Tax Declaration	20, 61

(16) TC 430—Indicates that the Master File entity was created from the posting of the ES payment. Posts to the entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
430		I	ENT BY 430 Entity Created by TC 430	Generated Transaction

(17) TC 431—Represents a superseded TC 430 as follows. When a TC 430 is posting to a module which already contains a TC 430, the existing TC 430 is changed to TC 431. TC 431 is not journalized.

TC	DR/CR	File	Abbr. & Title	Doc. Code
431		I	AMEN ES TX Nullification of Estimated Tax	Generated Transaction

(18) TC 432—Designates an Estimated Tax Declaration which updated entity data and is posted to the Entity Transaction Section. Not directly input to IRAF. Generated to IRAF as result of name change on IMF.

TC	DR/CR	File	Abbr. & Title	Doc. Code
432		IA	UPD BY 430 Entity Updated by TC 430	Generated Transaction

(19) TC 446—Posts to the MF module which receives the merged transaction from the module which is dissolved. Contains current cycle and a list of the transactions merged in the cycle the TC 446 posts. The transactions contain a cycle prior to that of the TC 446.

TC	DR/CR	File	Abbr. & Title	Doc. Code
446		I, B A, E	MRG TR IND Merged Transaction Indicator	Generated Transaction

(20) TC 450—May be posted as part of 370 transaction only.

TC	DR/CR	File	Abbr. & Title	Doc. Code
450	Debit (PJ)	I, B A	TRNSFREE A Transferee Liability Assessment	—

(21) TC 451—Abates previously posted 450 in whole or in part. Posted as part of 370 transaction only.

TC	DR/CR	File	Abbr. & Title	Doc. Code
451	Credit (PJ)	I, B A	AB TRFRE A Reversal of 450	—

(22) TC 459—Records the liability of the immediately prior quarter for use in assessing FTD Penalty. MCC generates the transaction for Form 941 and 720 modules when the return first attempts to post and for certain unpostable corrections.

TC	DR/CR	File	Abbr. & Title	Doc. Code
459		B	PR QTR LIA Prior Quarter Liability	Generated Transaction

(23) TC 460

(a) IMF—Doc Code 77—Forms 2688 and 4868. Extends the due date for filing a return. (Input through DIS) BLOCKING SERIES: 100-199 Form 2688; 500-899 Form 4868.

(b) IMF—Doc Code 17—Form 4868. Extends the due date for filing a return. (Input through RPS) BLOCKING SERIES: 000-199.

(c) BMF—Extends the due date for filing returns.

(d) BMF: Generated when TC 670 with secondary TC 460 is input to MFT 51 (F709) module. The extended due date on generated TC 460 is August 15 of the year following the input tax period year (i.e., RDD plus four months). Also generated when qualifying TC 620 posts to MFT 02/33/34 module with tax period 8212 or subsequent.

TC	DR/CR	File	Abbr. & Title	Doc. Code
460		I,B A,E, P	EXT FILING Extension of Time for Filing	77 I/B 17 B Generated Transaction P 64

(24) TC 462—Corrects erroneous posting of TC 460 by re-establishing the due date and restoring prior status.

TC	DR/CR	File	Abbr. & Title	Doc. Code
462		I,B A,E	ER EXT FIL Correction of a TC 460 Transaction Processed in Error	77

(25) TC 463—Waiver to file on magnetic tape.

TC	DR/CR	File	Abbr. & Title	Doc. Code
463		I/B	Waiver to file on mag. tape	77

(26) TC 464—Reversal of TC 463

TC	DR/CR	File	Abbr. & Title	Doc. Code
464		IB	Reversal of TC 463	77

(27) TC 470—IMF and BMF

(a) With no Closing Codes or with CC 90 or 93: Records that an adjustment is in progress. Sets W- freeze. Delays TDA. TC 470 with no Closing Codes (if return posted) or with CC 90 prohibits offset into the module in which it posts when the module is in status 19, 20, 21, 22, 24, 26, 54, 56, or 58 (IMF only). Reversed by TC 472, TC 29X (except Priority Codes 5, 6, or 7), TC 30X, or when total module balance is zero or credit.

(b) With CC 91: Establishes WAT Lookback (-O) freeze which freezes affected refunds for eight cycles or until TC 472 (CC 91) posts.

(c) With CC 94: Prevents issuance of second and subsequent notices and TDA's. Sets -J freeze. Does not prohibit offsets. Reversed by TC 472 (CC 94), TC 291 with Priority Code 7, or when total module balance is zero or credit.

(d) With CC 95: Suspends CSED. Sets W- freeze. Does not prohibit offsets. Used for Civil Penalty assessments with appeal rights. Reversed by TC 472 (CC 95).

(e) With CC 96: Sets International module freeze. Sets F- Freeze. Does not set the 47 Hold or cause any other actions associated with TC 470. Reversed by TC 472 (CC 96).

(f) With CC 99: Prohibits offset into the module in which it posts. Stops settlement and adjustment notices to the taxpayer (IMF only) (sets L- freeze). Reversed by TC 472 (CC 99) or when module balance is zero or credit.

1 IDRS

a With no Closing Codes: Input to module not in TDA status; causes IDRS suspense status 47. Terminated when TC 472 (without CC 94 or 99), TC 29X, or TC 30X posts, by special accelerated TDA records, or when total module balance is zero or credit.

b With CC 90 or 93: Updates any IDRS module to suspense status 53. Released by pending or posted TC 472 with no CC, by posted TC 29X or 30X, or when total module balance is zero or credit.

c With CC 94: Does not update IDRS status. Released by TC 472 with CC 94, or when total module balance is zero or credit.

d With CC 99: Updates IDRS to suspense status 73. Released by posting of TC 472 with CC 99, or when total module balance is zero or credit.

2 Other

a All TC 470's prevent the issuance of TDA's except TC 470, CC 96.

b The MF 47 hold is subject to an age criterion. If, after 26 weeks, the taxpayer is not full paid and there has been no reversal, the hold is released. There will then be an attempt to issue a TDA. IDRS applies the same age criterion to its 47 status. The age criterion is not used for CC 94, 95, 99 or modules in status 22 when hold was established.

(g) If the taxpayer reaches full-paid condition, all holds and freezes are lifted. If not, only special reversal transactions release them.

(h) When the freeze is lifted, the module returns to analysis control for notice or TDA issuance.

TC	DR/CR	File	Abbr. & Title	Doc. Code
470		I,B A	CLAIM PEND Taxpayer Claim Pending	77

(28) TC 471—When posted, no reversing action is taken. It is treated as a TC 472 when analysis of the account is made.

TC	DR/CR	File	Abbr. & Title	Doc. Code
471		I,B A	CLAIM REVR Reversal of Taxpayer Claim Pending	51,52

(29) TC 472—Records that a TC 470 was processed in error. Reverses TC 470. Input of Collection Closing Code 99 is required to reverse a TC 470 with Closing Code 99. IMF: Permits normal issuance of TDA whenever no adjustment is to be input. Closing Code 94, 95 or 96 required to reverse TC 470 CC 94, 95 or 96, respectively.

TC	DR/CR	File	Abbr. & Title	Doc. Code
472		I,B, A	ERR CORR Error Correction of Action on Taxpayer Claim	24, 48, 77

(30) TC 474—Input to create unscheduled delinquent return period on MCC Master File or to prevent IDRS Delinquency Notice or TDI issuance for specific Delinquent Return notice status period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator "C" to module when established or if module has status less than 02. BMF or EPMF Delinquency Check will issue Compliance for 02 "C" status period on first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles) or reversal of TC 474 will issue immediate TDI if IDRS Taxpayer Information File (TIF) account is still in Delinquent Return Notice status.

TC	DR/CR	File	Abbr. & Title	Doc. Code
474		B,E,I	DELAY TDI Interrupts Normal Delinquency Processings	49, 77

(31) TC 475—Reverse effect of TC 474. Permits TDI issuance.

TC	DR/CR	File	Abbr. & Title	Doc. Code
475		B,E	REVR DELAY Permits TDI Issuance	49, 77

(32) TC 480—Generates Module Notice Transcript "OIC". A change in module balance during a posting cycle will cause a Module Notice Transcript "OIC". Posting of TC 481, 482, 483, 781, or 788 generates an "OIC" Notice Transcript and then discontinues further issuance of an "OIC" Notice Transcript. Tax modules are frozen from offsetting out (IMF/IRAF only) and refunding. Suspends Assessment and Collection Statute Expiration Dates. Posting of TC 481, 482, or 483 releases TC 480 freeze—TC 780 releases TC 480 freeze only; TC 781 and TC 788 release TC 780 freeze and TC 480 freeze and after this issuance, stops issuance of OIC transcript. TC 481, 482 or 483 will go unpostable (IMF/IRAF—UPC 71, BMF—UPC 313) if unreversed 780 is posted.

TC	DR/CR	File	Abbr. & Title	Doc. Code
480		I,B A	OFFER PEND Offer-In Compromise Pending	77

(33) TC 481—Records date of rejection of offer. Generates OIC transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
481		I,B A	OC REJECTD Offer-In Compromise Rejected	77

(34) TC 482—Records date of withdrawal of offer. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
482		I,B A	OC WITHDRN Offer-In Compromise Withdrawn	77

(35) TC 483—Records information that TC 480 OIC was posted in error. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC Transcripts.

TC	DR/CR	File	Abbr. & Title	Doc. Code
483		I,B A	OC ERROR Correction of Erroneous Posting of TC 480	77

(36) TC 488—Updates module status to "14", delete any TDA deferred actions pertaining to the module, and (on non-cc 'S' Form 1041) establish the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF—Form 1041 and 706)

TC	DR/CR	File	Abbr. & Title	Doc. Code
488		B	INSTAL MBL Installment and/or Manual Billing	77

(37) TC 489—Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.

TC	DR/CR	File	Abbr. & Title	Doc. Code
489		B	INSTAL DEF Installation Defaulted	77

(38) TC 490—Shows that a waiver of magnetic media filing requirements was issued.

TC	DR/CR	File	Abbr. & Title	Doc. Code
490		P	Mag Media Waiver	64

(39) TC 494—Issuing Organization Code two position numeric only, (70, 71, 84). Indicates that a 90 day notice (Statutory Notice of Deficiency) was issued.

TC	DR/CR	File	Abbr. & Title	Doc. Code
494		I	STATNOT IND Notice of Deficiency	77

(40) TC 495—Issuing Organization Code two position numeric only (70, 71, 84). Indicates a Closure of the TC 494. Can also be used to reverse a TC 494 that was processed in error.

TC	DR/CR	File	Abbr. & Title	Doc. Code
495		I	STAT NOT RV Closure of TC 494 or correction of TC 494 processed in error.	77

(41) TC 500—Suspends Collection Statute Expiration Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340.

TC	DR/CR	File	Abbr. & Title	Doc. Code
500		I	MIL DEFERM Military Deferment	77

(42) TC 502—Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases hold established by TC 500.

TC	DR/CR	File	Abbr. & Title	Doc. Code
502		I	ER MIL DEF Correction of TC 500 Processed in Error	77

**3(27)(68)(12).9** (11-1-80)  
**Transaction Codes 510-605**

(1) TC 510—Releases invalid SSN freeze indefinitely, as long as SSN/ Name Control remain unchanged.

TC	DR/CR	File	Abbr. & Title	Doc. Code
510		I	REFUND REL Releases Invalid SSN Freeze on Refunds	77



(2) TC 520—BMF/IMF/IRAF: Account is frozen from refunding and off-setting; issues Specific Litigation transcript; freeze is released by TC 521 or 522. Suspends date Collection Statute expires if Closing Code is 76-89. TC 550 updates Statute Expiration date but will not release freeze. TC 520 with Closing Codes 71-74 and 82 will freeze only the specific module to which it is posted and issues a "RFND LIT" or "TAXCT CASE" transcript, respectively.

TC	DR/CR	File	Abbr. & Title	Doc. Code
520		I,B,A	AC IN SUIT IRS Litigation Instituted	77 or Transaction Generated

(3) TC 521—Records reversal of previously posted 520. Exception: TC 521 with CC 81 or 85-88 reverses previously posted TC 520 with CC 81 or 85-88 respectively. TC 521 with statistical indicators will reverse all posted TC 520's 81 and 85-89.

TC	DR/CR	File	Abbr. & Title	Doc. Code
521		I,B,A	SUIT REVR Reversal of 520	77

(4) TC 522—Indicates and reverses previously posted 520's as in error, and causes Closing Codes, if 70-89, to be updated to zeros.

TC	DR/CR	File	Abbr. & Title	Doc. Code
522		I,B,A	ER AC I ST Correction of 520 Processed in Error	77

(5) TC 530—Records information that a balance due account is considered uncollectible. BMF/IMF: If the tax module becomes zero or credit the 53 Hold is released. Closing Code is 01-39.

TC	DR/CR	File	Abbr. & Title	Doc. Code
530		I,B A	ACCT 53 ST Uncollectible Account	77

(6) TC 531—Records information that account is now considered collectible.

TC	DR/CR	File	Abbr. & Title	Doc. Code
531		I,B A	REACT 53 S Reversal of Uncollectible Account	77

(7) TC 532—Indicates the previously posted 530 is in error.

TC	DR/CR	File	Abbr. & Title	Doc. Code
532		I,B A	ER AC 53 S Correction of 530 Processed in Error	77

(8) TC 534—May be input for zero or with an amount. If input with an amount, it credits the tax module for the portion of assessed module balance on which the CSED has expired and restricts the computer from interest and Failure to Pay Penalty computations.

TC	DR/CR	File	Abbr. & Title	Doc. Code
534	Credit (PJ)	I,B,A	EX-BAL W/O Expired Balance Writeoff	54

(9) TC 535—Reverses a TC 534 in whole or in part by debiting the tax module for the amount of the module balance which was written off incorrectly. If it completely reverses the TC 534 amount, the restrictions on computer computation of interest and FTP Penalty are removed.

TC	DR/CR	File	Abbr. & Title	Doc. Code
535	Debit (P/J)	I,B,A	R EX BL WO Reversal of Expired Balance Writeoff	54

(10) TC 537—Generated reversal of TC 530. Is generated when a TDA is reissued as a result of the AGI reported on a subsequent return (IMF only), or the posting of a change of address or TC 150 to account in 53 status with Closing Code 03.

TC	DR/CR	File	Abbr. & Title	Doc. Code
537		I,B	RV 53 STAT Reversal of Uncollectible Account Status	Generated Transaction

(11) TC 540—Records death of taxpayer. Changes FR Code to "1" so blank returns are not mailed. Also may be generated as the result of a return (TC 150) posted with Condition Code "A" or "F". IMF/IRAF: Released by TC 542.

TC	DR/CR	File	Abbr. & Title	Doc. Code
540		I,A	TP DECEASE Deceased Taxpayer	11,12,21,22,77; IMF: 61,09,10, 26,27,72,73

(12) TC 542—Indicates the previously posted 540 was in error. FR is changed to "4" (IMF).

TC	DR/CR	File	Abbr. & Title	Doc. Code
542		I,A	ER TP DECD Correction of 540 Processed in Error	77

(13) TC 550—Extends the Collection Statute Expiration Date to the date input with this transaction. IMF: Updates Statute Expiration Date established by TC 500 or 520, and releases 50 Hold.

TC	DR/CR	File	Abbr. & Title	Doc. Code
550		I,B,A	EXT COLLEC Waiver Extension of Date Collection Statute Expires	77

(14) TC 560—Extends the Assessment Statute Expiration Date to the date input with this transaction. BMF: Generated when TC 300/301 posts with a Statute Extended Date that is equal to ASED on latest dated unreversed TC 560/564 already posted to the module. Generated TC 560 will contain as "new" ASED the 23C date of TC 300/301 posting cycle.

TC	DR/CR	File	Abbr. & Title	Doc. Code
560		I,B,A	EXT ASSESS Waiver Extension of Date Assessment Statute Expires	77 B: Generated Transaction

(15) TC 570—Records information that there is an additional liability pending. May be generated if a Doc. Code 54, and TC 291 with Priority Code 7 and blocking series 740-769 present.

(a) BMF-IMF: Freezes the module from refunding and offsetting credit out.

Frozen status is released by the following:

1 Zero or debit balance except when the module contains any transaction with Doc Code 33 in the DLN; or

2 TC 571 or 572; or

3 Audit or DP tax adjustment (exceptions: TC 29X with Priority Code 6 or 7, TC 29X carrying a TC 180 with zero amount (if there is no unreversed TC 180 or 186 posted), or TC 300 with Disposal Code 7 or 11.

(b) Also may be generated by a return (TC 150) posted with CCC "3" (IMF only).

(c) Also may be generated from a Document Code 34 credit transaction input with a Credit Freeze Code if posting the transaction creates a credit balance.

(d) BMF: Generated when return posts with Condition Code "X"; or, when Form 706 module in Installment Status 14 goes to credit balance; or when TC 670 posts creating a credit balance and an unreversed TC 420 or 424 is posted to the module.

(e) IRAF: Freeze suppresses issuance of CP 331.

TC	DR/CR	File	Abbr. & Title	Doc. Code
570		I,B A	A DEF PEND Additional Liability Pending	17,18,24,48,58, 77 I/B: 09,10,11, 12,21,22,26,27 1: 61

(16) TC 571—Releases the 570 freeze status.

TC	DR/CR	File	Abbr. & Title	Doc. Code
571		I,B A	A DEF RISE Reversal of TC 570	77

(17) TC 572—Indicates the 570 was posted in error and releases the 570 freeze status.

TC	DR/CR	File	Abbr. & Title	Doc. Code
572		I,B A	ER A DF PD Correction of 570 Processed in Error	77

(18) TC 576—Generated by TC 150 with a credit balance and Unallowable Tax. Holds the Unallowable Tax to the extent of the credit balance, in suspense. Freezes the amount of the TC 576 from refund and offset out. Resequence all debit transactions including generated Doc. Code 34 debits and transfer in (TC 370) except TC 667 & 896.

TC	DR/CR	File	Abbr. & Title	Doc. Code
576	Debit (PJ)	I	UN TAX HD Unallowable Tax Hold	Generated Transaction

(19) TC 577—Generated by TC 300, 571, 572 or TC 421 with Doc. Code 47 and disposal code 20-25, 27, 29, 31-33, 35 or 36. Restores TC 576 Unallowable Tax into the tax module and releases 576 hold.

TC	DR/CR	File	Abbr. & Title	Doc. Code
577	Credit (PJ)	I	REV UN TAX Reversal of TC 576	Generated Transaction

(20) TC 582—Federal tax lien has been filed against the taxpayer for this tax period. Beginning under IDRS SCRS implementation, this transaction can represent two different types of liens; "Self-releasing" and "Re-filed". ("Self-releasing" liens began 1/1/83.) Each will have a unique indicator setting. On IMF this TC is also used as a "2032A Indicator" and a Carryover Basis Indicator. On BMF, used to post "2032A Election" (F706), or "2032A Heir" data (F1120, 1041, or 1065) or to post "Cross-reference SSN" data (F720, Abs. # 52).

TC	DR/CR File	Abbr. & Title	Doc. Code
582	I,B	LIEN IND Lien Indicator	77

(21) TC 583—Reverses TC 582. This transaction code can post 1/1/81 and later. Deletes cross-reference SSN (BMF only). Beginning in 1983, TC 583's will be generated in the conversion run for those modules where the last CSED has expired and the first "lien only" TC 582 posted after cycle 8301 (BMF), or 8313 (IMF) (i.e. "Self-releasing" liens).

TC	DR/CR	File	Abbr. & Title	Doc. Code
583	I,B		RV LIEN Reverse Lien Indicator	77 or Generated Transaction

(22) TC 586—Generated when Doc. Code 24/48 transactions post carrying cross reference data.

TC	DR/CR	File	Abbr. & Title	Doc. Code
586		B	CR REF 24/48 Transfer/Revenue Receipt Cross-Ref TIN	24, 48

(23) TC 59X—Collection Transaction Codes. For list of transaction codes and applicable closing codes see Section 3(27)(68)(12).(14).

(24) TC 600—Manual clearance of underpayment for less than [REDACTED] input only as part of an account transferred in (Form 514-B); see TC 370.

TC	DR/CR	File	Abbr. & Title	Doc. Code
600	Credit (PJ)	B,I	S DR BL CL Underpayment Cleared Manually (Under \$5.00)	—

### 3(27)(68)(12).(10) (1-1-90)

#### Transaction Codes 606-699

(1) TC 606—An MCC computer-generated credit transaction which clears any debit (plus) net balance less than [REDACTED] For MFT 61 debit balance must be under a \$1.00.

TC	DR/CR	File	Abbr. & Title	Doc. Code
606	Credits (NPJ)	I,B A	S DR BL CL Underpayment Cleared (Under \$5)	Generated Transaction

(2) TC 607—MCC generated transaction to reverse a previous write-off under certain conditions if a dishonored check is posted to a module or a remittance is received which equals or is less than the amount of a previous small balance write-off.

TC	DR/CR	File	Abbr. & Title	Doc. Code
607	Dr. (NPJ)	I/B/ A	R DR BL CL Reversal of Underpayment Cleared	Generated Transaction

(3) TC 608—Computer-generated transaction to zero balance and remove a tax module which is past the Collection Statute Expiration Date and not subject to specific module retention holds.

TC	DR/CR	File	Abbr. & Title	Doc. Code
608	Credit (NJP)	I,B	ST X DR CL Statute Expiration Clearance to Zero Balance and Remove	Generated Transaction

(4) TC 609—Computer-generated reversal of TC 608 input with transfer in TC 370 (D. C. 52). IMF only: Generated from re-establishment of tax modules to level 1 from level 4. BMF only: Generated from re-establishment of tax modules to circulating BMF from level 3.

TC	DR/CR	File	Abbr. & Title	Doc. Code
609	Debit (NPJ)	I,B	REV STX DR Reversal of Statute Expiration	Generated Transaction

(5) TC 610—This transaction is computer-generated when a 150 (return) transaction contains a remittance amount.

TC	DR/CR	File	Abbr. & Title	Doc. Code
610	Credit (PJ)	I,B	PAYTW RET Remittance with Return	IMF: 11, 12, 17, 18, 19 21, 22, 24, 26, 33, 58, BMF: 03, 05, 06, 08, 09, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 24, 25, 34, 38, 40, 41, 42, 43, 44, 46, 58, 65, 71, 81, 83, 90, 91, 95

(6) TC 611—Records a dishonored check issued with return. Reduces 610 credit in whole or in part. BMF/IMF: If not accompanied by secondary TC 280, TC 286 is generated.

TC	DR/CR	File	Abbr. & Title	Doc. Code
611	Debit (PJ)	I,B	BD CX RET Remittance with Return Dishonored	24, 58, 87

(7) TC 612—Reverses a 610 transaction in whole or in part that is posted in error by debiting the tax module for the amount of the remittance with return.

TC	DR/CR	File	Abbr. & Title	Doc. Code
612	Debit (PJ)	I,B	ER PAY RET Correction of 610 Processed in Error	24 I/B: 34

(8) TC 620—Credits the module with the remittance received with the Form 7004 or 2758, and posts a tentative liability, which is the tax amount that is allowed installment payment privilege. TC 620 received on Doc. Code 04 extends the due date (if Condition Code "L" not present) for filing return and generates Status Code 04 for 1120, 990C and 990T or Status Code 14 for 1041 if timely, adequate payment is made.

TC	DR/CR	File	Abbr. & Title	Doc. Code
620	Credit (PJ)	B	PAYMT 7004 Initial Installment Payment (Form 7004 MFT 02, 33 and Form 2758 MFT 05)	04, 17

(9) TC 621—Records a dishonored check issued with tentative Form 1120 return or Form 7004/2758 reduces TC 620 credit in whole or in part.

TC	DR/CR	File	Abbr. & Title	Doc. Code
621	Debit (PJ)	B	BD CK 7004 Installment Payment Check Dishonored	24, 58, 87

(10) TC 622—Reverses TC 620 by debiting the tax module for the amount of the 622 transaction. Releases credits only to the amount of the input TC 622.

TC	DR/CR	File	Abbr. & Title	Doc. Code
622	Debit (PJ)	B	ER PA 7004 Correction of 620 Processed in Error	24, 34

(11) TC 630—Manually computed credit for amount falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
630	Credit (PJ)	I,B	MAN AP MON Manual Application of Appropriation Money	51, 52

(12) TC 632—Reversal of TC 630. Identification number 03 indicates reversal of credit for solar or wind energy investment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
632	Debit (PJ)	I,B	REV MAN AP Reversal of Manual Application of Appropriation Money	51, 52

(13) TC 636—Master File generated credit for amounts falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
636	Credit (NPJ)	I,B	B ENG CRED Separate Appropriations Refundable Credit	Generated Transaction

(14) TC 637—Reversal of TC 636. Identification number 03 indicates reversal of credit for solar or wind energy investment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
637	Debit (NPJ)	I,B	R ENG CRED Reversal of Separate Appropriations Refundable Credit	Generated Transaction

(15) TC 640—Credits the tax module with an advance payment of a determined examination deficiency. BMF/IMF: Interest is computer generated on any overpayment resulting from this transaction except payments processed as "Cash Bonds" (blocking series 999) or examination deficiency is subsequently abated in whole or in part. Tax module is frozen from refunding or offsetting out until net of 64X transactions reach zero, or until an examination adjustment is posted whose 23C date is later than the date of the TC 640, or when module balance becomes zero or debit or the posting of a TC 290 blocked 500-519 or 550-589, 600-619, and 650-679.

TC	DR/CR	File	Abbr. & Title	Doc. Code
640	Credit (PJ)	I,B A	ADV PA DEF Advance Payment of Determined Deficiency	17, 18, 24, 58 I/B: 34

(16) TC 641—Records a dishonored check issued as advance payment (640 transaction) and reduces credit in whole or in part. BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero. If not accompanied by secondary TC 280, TC 286 is generated.

TC	DR/CR	File	Abbr. & Title	Doc. Code
641	Debit (PJ)	I,B A	BD CK ADVP Dishonored Check on Advanced Payment	24, 58, 87

(17) TC 642—Reverses a 640 transaction in whole or in part by debiting the tax module for the amount of the remittance. BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero.

TC	DR/CR	File	Abbr. & Title	Doc. Code
642	Debit (PJ)	I,B A	ERR ADV PA Correction of 640 Processed In Error	24 I/B: 34

(18) TC 650—The Transaction Code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this Transaction Code are 01, 03, 09, 10, 11 and 12.

TC	DR/CR	File	Abbr. & Title	Doc. Code
650	Credit (PJ)	B	FTD CREDIT Federal Tax Deposit	24, 34, 97

(19) TC 651—Debits tax module for the amount of a previously submitted Federal Tax Deposit. This is a Dishonored Check transaction. If not accompanied by a secondary TC 280, TC 286 is generated. Application MFTs that can be used with this transaction code are 01, 03, 09, 10, 11 and 12.

TC	DR/CR	File	Abbr. & Title	Doc. Code
651	Debit (PJ)	B	INVALID DR Invalid Depository INVALID FTD Invalid Federal Tax Deposit	24, 87 24, 97

(20) TC 652—(Prior to FTD) Reverses TC 650 in whole or in part by debiting the tax module. (FTD) Debits tax module for Federal Tax Deposit posted in error when MFT is 01, 02, 03, 09, 10, 11, 12, 33, 34, or 44.

TC	DR/CR	File	Abbr. & Title	Doc. Code
652	Debit (PJ)	B	ERR DR CR Correction of 650 Processed in Error	24, 34
			ERR FTD CR Correction of FTD Posted in Error	97

(21) TC 660—Credits tax module for amount of Estimated Tax paid. BMF: Applies to Estate Tax only-MFT 52. (B/I): Credit is frozen from refunding or offsetting until a TC 590/591 (BMF only) or a TC 150 posts. See TC 430. Applicable to Forms 990C, 1040, 990T, 990PF, 1041, and 1120 only. IMF: When posted after settlement and a TC 416 is present (indicating that ES credits were paid to a Non-ADP DO), generates a TC 417 debit transaction for the net of TC 41X amounts. (Prior to 1-1-67 TC 660 was treated only as an ES payment.)

TC	DR/CR	File	Abbr. & Title	Doc. Code
660	Credit (PJ)	I,B	ES TAX PAY Estimated Tax	17, 24, 58 I/B: 34

(22) TC 660—The transaction Code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this Transaction Code are 02, 05, 33, 34 and 44.

TC	DR/CR	File	Abbr. & Title	Doc. Code
660	Credit (PJ)	B	FED TX DEP Federal Tax Deposit	97

(23) TC 661—Debits tax module for the amount of a previously submitted Federal Tax Deposit. This is a Dishonored Check Transaction. If not accompanied by a secondary TC 280, TC 286 is generated. Applicable MFTs that can be used with this transaction code are 02, 05, 33, 34 and 44.

TC	DR/CR	File	Abbr. & Title	Doc. Code
661	Debit (PJ)	I,B	B ES OR FTD ES Payment or FTD Check Dishonored	24, 58, 87 BMF only: 97

(24) TC 662—Reverses a TC 660 or TC 666 in whole or in part by debiting the module. IMF/BMF may reverse TC 430 remittance amount. BMF only: Debits tax module for Federal Tax Deposit posted in error when MFT 02, 05, 33, 34 or 44. IMF only: Records the transfer of unclaimed ES credits which are frozen; Document Code 24 or 34 indicates the credits have been transferred to another account; the amount of the transaction is debited to the tax module and any balance is unfrozen; reverses the TC 430 remittance amount; TC 662 in zero amount releases frozen excess ES credits.

TC	DR/CR	File	Abbr. & Title	Doc. Code
662	Debit (PJ)	I,B	E ES OR FTD Correction of 660 Processed in Error	24, 34, 58, 87 B: 97



(25) TC 666—When taxpayer claims more ES credits than are posted in the tax module, settlement is frozen and a TC 667 is generated and resequenced to search the spouse's tax module. TC 666 represents the amount of ES credits transferred in from the spouse's module (may be zero if none available or spouse's account is not found) and freeze is released. Also credit posted to a deceased taxpayers spouse's account (Julian date 999) initialized when a CCC 'F' return posts requesting credit elect.

TC	DR/CR	File	Abbr. & Title	Doc. Code
666	Credit (NPJ)	I	ES CR TFR Estimated Tax Credit Transfer In	Generated Transaction

(26) TC 667—Debit transaction representing amount of ES credits transferred to a spouse's account. Release Excess ES Credit Freeze. Amount of credit elect transferred to deceased taxpayers spouse's account (Julian date of 999).

TC	DR/CR	File	Abbr. & Title	Doc. Code
667	Debit (NPJ)	I	ES CR TRFD Estimated Tax Debit Transfer Out	Generated Transaction

(27) TC 670—If return has posted, credits the tax module with payment on account. If return has not posted, credits the tax module with prepayment on account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
670	Credit (PJ)	I,B A	SUBS PAYMT Subsequent Payment	17, 18, 19, 24, 58 I/B: 34

(28) TC 671—Records a dishonored check issued as a subsequent payment. IMF/BMF/IRAF: If not accompanied by secondary TC 280, TC 286 is generated, except for blocking series 800-899 (E.F.T. Payments).

TC	DR/CR	File	Abbr. & Title	Doc. Code
671	Debit (PJ)	I,B A	BD CK PAYT Subsequent Payment Check Dishonored	24, 58, 87

(29) TC 672—Reverses a 670 in whole or in part by debiting the module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
672	Debit (PJ)	I,B A	ERR S PAYT Correction of 670 Processed In Error	24 I,B: 34

(30) TC 678—Credits tax module for amount of estimated tax paid by Treasury Bonds. Applies only to Estate Tax.

TC	DR/CR	File	Abbr. & Title	Doc. Code
678	Credit (PJ)	B	CR TRF-BDS Credits for Treasury Bonds	17, 24, 58

(31) TC 679—Reverses TC 678 in whole or in part by debiting the module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
679	Debit (PJ)	B	RV CR-BNDS Reversal of Credits for Treasury Bonds	24, 58

(32) TC 680—IMF/BMF/IRAF: Input to pay assessed and/or unassessed interest due without tolerance application. Updates interest paid field by the TC 680 amount. If the interest paid field exceeds the interest assessed field, generates TC 196 to the extent of paid unassessed interest due. Any portion that exceeds TOTAL interest due is applied to tax and penalty. The TC 680 amount which pays assessed interest is excluded when recomputing interest.

TC	DR/CR	File	Abbr. & Title	Doc. Code
680	Credit (PJ)	I,B A	DSG INT PD Designated Payment of Interest	17,18,24

(33) TC 681—Records a dishonored check issued as a designated payment of interest and reverses the 680 transaction in whole or in part. IMF/BMF/IRAF: If not accompanied by secondary TC 280, TC 286 is generated.

TC	DR/CR	File	Abbr. & Title	Doc. Code
681	Debit (PJ)	I,B A	BD CK I PD Designated Payment Check Dishonored	24, 58, 87

(34) TC 682—Reverses a 680 credit in whole or in part by debiting the tax module. IMF/IRAF: When posted, computer automatically generates a TC 197 interest reversal (of TC 196) generated from the posting of TC 680 if interest has not been abated previously. TC 197 will not generate if interest is restricted with TC 340/341.

TC	DR/CR	File	Abbr. & Title	Doc. Code
682	Debit (PJ)	I,B A	ERR INT PD Correction of 680 Processed in Error	24, 58, 87 I,B: 34

(35) TC 690—Credits the tax module for a designated payment of a penalty assessment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
690	Credit (PJ)	I,B	DSG PEN PD Designated Payment of Penalty	17, 18, 24, 34, 58

(36) TC 691—Records a dishonored check issued as a designated payment of penalty and reverses the 690 transaction in whole or in part. If not accompanied by secondary TC 280, TC 286 is generated.

TC	DR/CR	File	Abbr. & Title	Doc. Code
691	Debit (PJ)	I,B	BD CK P PD Designated Payment Check Dishonored	24, 58, 87

(37) TC 692—Reverses a 690 credit in whole or in part by debiting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
692	Debit (PJ)	I,B	ERR PEN PD Correction of 690 Processed in Error	24, 34

(38) TC 694—Designated Payment of Fees and Collection Costs. The money amount must be equal to or less than the net amount of unreversed TC 360's excluding amount of previously applied TC 694's. Will also go unpostable if there is no TC 360 present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
694	Credit (PJ)	I,B, A	DSG FC PD Designated Payment of Fees and Collection Costs	17, 18, 24, 58 IMF/BMF: 34

(39) TC 695—Reverses TC 694.

TC	DR/CR	File	Abbr. & Title	Doc. Code
695	Debit (PJ)	I, B, A	REV DSG FC PD Reverse Designated Payment of Fees and Collection Costs	24 IMF/BMF: 34

3(27)(68)(12).(11) (1-1-90)

Transaction Codes 700-799

(1) TC 700—Credits tax module for a manually transferred amount. Amount may be transferred from a MF account, non-MF account, or an unidentified account. Will have corresponding debit TC 820 if amount is from a MF account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
700	Credit (PJ)	I, B, A	CR APPL Credit Applied	24, 58

(2) TC 701—Reverses the generated TC 706 credit applied in whole or in part by debiting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
701	Debit (PJ)	I, B	RV GOP CRA Reverse Generated Overpayment Credit Applied	24

(3) TC 702—Reverses TC 700 credit applied in whole or in part by debiting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
702	Debit (PJ)	I, B, A	ERR OP CRA Correction of Erroneously Applied Credit	24, 58

(4) TC 706—An MCC computer generated transaction in the amount of a credit offset into a tax module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all tax modules in the account and offsets the credit to any tax module with a balance past due.

TC	DR/CR	File	Abbr. & Title	Doc. Code
706	Credit (NPJ)	I, B	OP CR APPL Generated Overpayment Applied from Another Tax Module	Generated Transaction

(5) TC 710—Credits tax module for amount of overpayment from prior year's return which taxpayer elects to apply to the succeeding year's estimated tax. If Document Code 48, it is transferred from one tax period to another within the ADP System and therefore must be accompanied by TC 830. Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper tax module on the Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
710	Credit (PJ)	I, B	OP CR ELEC Overpayment Credit Applied from Prior Tax Period	48, 58

(6) TC 712—Reverses a TC 710 or 716 credit in whole or in part by debiting the tax module. Generally requires a counter entry of TC 710 to credit the correct module. Releases excess ES Credit Freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
712	Debit (PJ)	I,B	ERR OP C E Correction of 710 or 716 Processed in Error	48

(7) TC 716—An MCC computer generated credit which applies the amount of credit elected and available from the preceding year's tax module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms 720, 941, 943, 990C, 1040, 1041, 990T, 990PF, CT-1, 940, 1042 and 1120.

TC	DR/CR	File	Abbr. & Title	Doc. Code
716	Credit (NPJ)	I,B	OP CR ELEC Generated Overpayment Credit Applied from Prior Tax Period	Generated Transaction

(8) TC 720—BMF/IMF Tax module is frozen from offsetting and refunding unless TC 290/291 is posted with Priority Code 8 and IRAF is frozen from issuing CP 331 until posting of an Examination/DP tax adjustment, or any Doc. Code 24 transaction, or TC's 721 (BMF), 722, 820, 830, 843; or tax balance becomes zero or debit. Companion TC is 772 for interest amount.

TC	DR/CR	File	Abbr. & Title	Doc. Code
720	Credit (PJ)	I, B A	RFND REPAY Refund Repayment	45, 48

(9) TC 721—Dishonored taxpayer's check; may be equal to or less than the 720. Companion TC is 770 for interest amount. IMF/BMF/IRAF: If not accompanied by secondary TC 280, TC 286 is generated.

TC	DR/CR	File	Abbr. & Title	Doc. Code
721	Debit (PJ)	I, B A	BD CK RF R Refund Repayment Check Dishonored	45

(10) TC 722—Taxpayer's correction or adjustment made to refund repayment. Companion TC is 770 for interest amount.

TC	DR/CR	File	Abbr. & Title	Doc. Code
722	Debit (PJ)	I, B A	ERR RFND R Correction of 720 Processed in Error	48

(11) TC 730—Credits tax module for a manual transfer of an overpayment of interest. Document Code 24 records a transfer within the ADP System and generally requires a corresponding TC 850 debit. Doc. Code 58 transfers such overpayment to the MF from a non-ADP return.

TC	DR/CR	File	Abbr. & Title	Doc. Code
730	Credit (PJ)	I/B/ A	OP INT APL Reverse Generated Overpayment Interest Applied	24, 58

(12) TC 731—Reverses the generated TC 736 interest credit applied in whole or in part by debiting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
731	Debit (PJ)	I,B	RV GOP INA Reverse Generated Overpayment Interest Applied	24

(13) TC 732—Reverses TC 730 interest credit applied in whole or in part by debiting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
732	Debit (PJ)	I, B A	ERR OP INA Correction of 730 Processed in Error	24, 58

(14) TC 736—Records the computer generated transfer of an interest refund to a tax module in debit (underpaid) status. Credits the module for the amount of interest, whichever is less. The corresponding debit is an 856.

TC	DR/CR	File	Abbr. & Title	Doc. Code
736	Credit (NPJ)	I, B	OP INT APL Generated Interest Overpayment Applied	Generated Transaction

(15) TC 740—BMF/IMF: Freezes module from refunding and causes issuance of CP 31 for IMF or CP 231 for BMF (undelivered refund check notice). If any module in the account is in 740 Freeze condition and a transaction posts updating the name or address, the frozen credit is released for subsequent reissuance of the refund. IRAF: To post, TC 740 must agree with unreversed TC 840 or 846 on amount. No issuance of Form 1664—IRS. "UNDL REF" Transcript will be issued when unreversed TC 740 is present and name and/or address change is posted. "RFNDBLE CR" (IRAF) Transcript will be issued when module balance changes and results in a credit balance except when module balance change is the result of a TC 740.

TC	DR/CR	File	Abbr. & Title	Doc. Code
740	Credit (PJ)	I, B A	UNDEL RFCK Undelivered Refund Check Redeposited	45

(16) TC 742—Must match an unreversed TC 740 on date and amount to post. IMF/BMF/IRAF: After posting, if the amount of the TC 740 transaction is zero, the 740 module freeze is released.

TC	DR/CR	File	Abbr. & Title	Doc. Code
742	Debit (PJ)	I, B A	ERR UNDL R Correction of 740 Processed in Error	45, 48

(17) TC 756—Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.

TC	DR/CR	File	Abbr. & Title	Doc. Code
756	Credit (NPJ)	B	IMF OP INT Interest on Overpayment Transferred from IMF	Generated Transaction

(18) TC 760—Credits the tax module for a payment which was substantiated as having been paid, but not posted to the MF.

TC	DR/CR	File	Abbr. & Title	Doc. Code
760	Credit (PJ)	I, B A	SUB CR ALL Substantiated Credit Payment Allowance	48

(19) TC 762—Reverses a TC 760 in whole or in part by debiting the module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
762	Debit (PJ)	I, B A	ERR SCR AL Correction of TC 760 Processed in Error	48

(20) TC 764—Posts Earned Income Credit generated from line items from adjustments. The credit is for full years except decedents for tax periods ending 12/31/75 through 11/30/77. The credit is available for offset, refund, or credit elect.

TC	DR/CR	File	Abbr. & Title	Doc. Code
764	Credit (NPJ)	I	EARN INC CR Earned Income Credit	47, 54

(21) TC 765—Reverse TC 764 or 768.

TC	DR/CR	File	Abbr. & Title	Doc. Code
765	Debit (NPJ)	I	RV EARN CR Earned Income Credit Reversal	47, 54

(22) TC 766—MCC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, 941, 942, 943 (Advanced Earned Income Credit) 990C, 990PF, 990T, 1040, 1040C, 1041, 1120 (series) and 5227 return but not previously posted to the tax module, or from the appropriate line item adjustment of an Examination or DP tax adjustment. Includes credit allowed for gasoline tax paid, credit from Regulated Investment Co., or Covenant Bonds.

TC	DR/CR	File	Abbr. & Title	Doc. Code
766	Credit (NPJ)	I, B	REF CR ALL Generated Refundable Credit Allowance	Generated Transaction

(23) TC 767—A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or DP tax adjustment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
767	Debit (NPJ)	I, B	ERR SCR AL Generated Reversal of Refundable Credit Allowance	47, 54

(24) TC 768—Posts Earned Income Credit which is generated from information received from Code and Edit.

TC	DR/CR	File	Abbr. & Title	Doc. Code
768	Credit (NPJ)	I	ERN INC CR Earned Income Credit	Generated Transaction

(25) TC 770—Credits the tax module to allow credit on overpayment. IMF/BMF/IRAF: Includes restricted interest on overpayment or offsetting interest adjustment to TC 721, 722 or 840. Overpayment interest is not computer generated until this credit balance is zeroed.

TC	DR/CR	File	Abbr. & Title	Doc. Code
770	Credit (NPJ)	I, B A	INT DUE TP Interest Due Taxpayer	45, 47, 48, 54

(26) TC 771—Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842. Item is post-journalized from Service Center Recaps.

TC	DR/CR	File	Abbr. & Title	Doc. Code
771	Debit (NPJ)	B	REV INT Interest Reversal Prior to Refund Issuance	48

(27) TC 772—Reverses a 770 or 776 transaction in whole or in part by debiting the tax module. When secondary to TC 720, it represents an offset to the original TC 776 allowance.

TC	DR/CR	File	Abbr. & Title	Doc. Code
772	Debit (NPJ)	I, B A	ERR IN DUE Correction of 770 Processed in Error	45, 47, 48, 54

(28) TC 776—BMF/IMF: Credits the tax module for the amount of computer generated interest due when a tax module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the tax module, interest must be manually computed. IRAF: Generated from posting of TC 742 or 843 for amount of credit (TC 777) interest that was generated upon posting of a TC 740 or 841.

TC	DR/CR	File	Abbr. & Title	Doc. Code
776	Credit (NPJ)	I, B, A	INT DUE TP Generated Interest Due On Overpayment	Generated Transaction

(29) TC 777—Generated from the posting of TC 740 or 841 to reverse the generated interest amount allowed on latest dated refund (TC 840 or 846) when a TC 740 (undeliverable refund check) or a TC 841 (cancelled refund deposit) posts.

TC	DR/CR	File	Abbr. & Title	Doc. Code
777	Debit (NPJ)	I, B, A	RV INT DUE Reverse Generated Interest Due Taxpayer	Generated Transaction

(30) TC 780—To post, a return (TC 150) and an unreversed TC 480 must be posted. Issuance of OIC transcripts is continued. (1) Unreversed TC 780 generates OIC Transcript whenever module net balance changes. BMF: Releases TC 480 freeze, but does not stop issuance of transcripts. Freezes module from offset in. Prevents computer calculation of interest and FTPP. IMF: Prevents computer generation of credit or debit interest. Credits are frozen from refunding in all tax modules of the account for 8 weeks; also, credits in the affected tax module are frozen from offsetting in or out. 78 Hold released by TC 781, 782 or 788.

TC	DR/CR	File	Abbr. & Title	Doc. Code
780		I, B A	MF AC COMP Master File Account Compromised	77

(31) TC 781—Reverses all previously posted TC 780 transactions in the module. OIC transcript is issued in cycle of posting and discontinues further OIC transcripts. IMF/IRAF: Releases Credit/Debit Interest Restriction and 780/480 Indicators. BMF: Releases interest and FTPP computation restrictions.

TC	DR/CR	File	Abbr. & Title	Doc. Code
781		I, B A	COMP DEFLT Defaulted Account Compromise	77

(32) TC 782—Records the correction of 780 posted in error. Reverses all previously posted TC 780 transactions in the module. BMF/IMF: Does not stop transcripts. Tax module reverts to status under TC 480. IMF: Refreezes the tax module against offsetting out and refunding. IMF/IRAF: Releases debit/credit interest restriction. IRAF: Suppresses issuance of CP 331. BMF: Releases interest and FTPP computation restrictions.

TC	DR/CR	File	Abbr. & Title	Doc. Code
782		I, B A	ERR MF CMP Correction of 780 Processed in Error	77

(33) TC 788—To post, an unreversed TC 780 must be posted. Records the closing of an accepted Offer-in-Compromise. Issuance of future OIC transcripts is discontinued. BMF/IMF: Account and tax module is released for offsetting and refunding insofar as pertains to OIC freeze. Credit/Debit interest restriction (AND FTPP on BMF) established from the posting of TC 780 are retained. IRAF: CP 331 issued if module is in credit balance.

TC	DR/CR	File	Abbr. & Title	Doc. Code
788		I, B A	OIC CLOSED All Collateral Conditions of the Offer Completed	77

(34) TC 790—Manually applied overpayment credits transferred from the IMF to the BMF or IRAF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement. Corresponding debit is TC 890. Will unpost unless TC 130 present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
790	Credit (PJ)	B, A	MCP FR IMF Manual Overpayment Applied from IMF	24 B 34

(35) TC 792—Reverse TC 790 or 796 in whole or in part by debiting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
792	Debit (PJ)	B, A	ER MCP Correction of 790 Processed in Error	24 B 34

(36) TC 796—Credits the tax module for an amount of IMF overpayment transferred to the BMF or IRAF. The credits for the lesser of the amount of the IMF overpayment or the IRAF/BMF underpayment. IRAF credits will be generated before BMF credits are generated. A corresponding TC 896 debit is posted to the IMF for each credit. IRAF: Generated when IRAF Excise Tax is present at 1040 settlement. If the taxpayer and spouse each have an IRAF account and they file jointly, credit may be to either of the IRAF accounts. BMF: Generated when a taxpayer overpays his/her IMF account by            or more and underpays his/her BMF account. Not applicable if the account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement.

TC	DR/CR	File	Abbr. & Title	Doc. Code
796	Credits (NPJ)	B, A	OP FR IMF Overpayment Credit from IMF	Generated Transaction A: 29



3(27)(68)(12).(12) (1-1-90)

Transaction Codes 800-909

(1) TC 800—Identifies a manually prepared transaction for the input of Claimed Withholding and Excess FICA Taxes collected at source.

TC	DR/CR	File	Abbr. & Title	Doc. Code
800	Credit (PJ)	I, B	CR WT&FICA Credit for Withheld Taxes	48, 51

(2) TC 802—Reverses an 800 or 806 in whole or in part; debits the tax module for amount of transaction.

TC	DR/CR	File	Abbr. & Title	Doc. Code
802	Debit (PJ)	I, B	ER WT&FICA Correction of an 800 Processed in Error	48, 51

(3) TC 806—Credits the tax module for the amount of withholding taxes and excess FICA claimed on a Form 1040 return BMF Form 1041. May also be generated by appropriate line adjustment on an Examination or DP tax adjustment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
806	Credit (NPJ)	I, B	CR WT&FICA Credit for Withheld Taxes and Excess FICA	Generated Transaction

(4) TC 807—Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. NCC computer generated from the appropriate line adjustment of an Examination or DP tax adjustment.

TC	DR/CR	File	Abbr. & Title	Doc. Code
807	Debit (NPJ)	I, B	ER WT&FICA Reversed Credit for Withheld Taxes	Generated Transaction

(5) TC 810—Input by Examination to freeze the module plus subsequent modules from refunds and offsets. TC 810 with Code 1 indicates pre-filing notification. Code 2 indicates ATSDT (Abusive Tax Shelter Detection Teams). Valid for IMF Doc. Code 77 input thru IDRS.

TC	DR/CR	File	Abbr. & Title	Doc. Code
810		I	RFND FREEZ	77

(6) TC 811—Input thru IDRS to reverse in whole or part TC 810 or TC 816. Valid for IMF Doc. Code 77.

TC	DR/CR	File	Abbr. & Title	Doc. Code
811		I	RV RFND FR	77

(7) Reserved

(8) TC 820—Avails previously posted credit amount to manual reapplication. Credit may then be applied to another tax module, transferred to another account, or other disposition made as required. BMF/IMF: Releases Assessment Statute Expiration Freeze for Doc. Code 24 only.

TC	DR/CR	File	Abbr. & Title	Doc. Code
820	Debit (PJ)	I, B A	CR TRFR Credit Transferred	24, 58

(9) TC 821—Reverses the generated TC 826 overpayment credit transferred in whole or in part by crediting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
821	Credit (PJ)	I, B	RV GEN CRT Reverse Generated Overpayment Credit Transferred	24

(10) TC 822—Reverses TC 820 in whole or in part by crediting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
822	Credit	I, B A	ERR OP TRF Correction of an Overpayment Transferred in Error	24, 58

(11) TC 824—Transfers overpayment credits frozen by TC 130 Account Refund Freeze. Releases TC 130 Account Refund Freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
824	Debit (PJ)	I, B	MF/NON-MF Overpayment Credits Transferred to Another or to Non-MF Accounts	24, 58

(12) TC 826—An MCC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.

TC	DR/CR	File	Abbr. & Title	Doc. Code
826	Debit (NPJ)	I, B	OP CR TRFR Overpayment Transferred	Generated Transaction

(13) TC 830—Debits the tax module for the amount of credit elected to be transferred to the following period within same type of tax. A manual transfer. The corresponding credit is 710. Release Hold Refund freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
830	Debit (PJ)	I, B	CR ELEC TR Overpayment Credit Elect Transferred to Next Periods Tax	48

(14) TC 832—Corrects an 830 or 836 transaction posted in error.

TC	DR/CR	File	Abbr. & Title	Doc. Code
832	Credit (PJ)	I, B	ERR CRE TR Correction of Credit Elect Transfer	48

(15) TC 836—A debit for the amount of overpayment elected to be applied to the following tax period. MCC computer generated upon posting a Form 720, 941, 943, 990C, 1041, 990T, 990PF, CT-1, 940, 1042, 1040 or 1120 if a credit amount exists.

TC	DR/CR	File	Abbr. & Title	Doc. Code
836	Debit (NPJ)	I, B	CR ELEC TR Overpayment Credit Elect Transferred to Next Periods Tax	Generated Transaction

(16) TC 840—Debits tax module for amount of previous manual refund. BMF/IMF: Settlement actions are suspended and tax module is frozen from offsetting or refunding until posting of a TC 150 with Condition Code O or matching TC 841 with Doc. Code 48. If return has settled before 840 posts, freeze is released by an Examination/DP tax adjustments. Freeze is also released by posting of a TC 590 to a zero balance module. IRAF: "RFNDBLE CR" (IRAF) transcript will be issued when a TC 150 posts to a module and the module balance is then a credit, or when a module contains a TC 150 and a transaction posts changing the module balance and resulting in a credit balance except when the module balance change is the result of a TC 740.

TC	DR/CR	File	Abbr. & Title	Doc. Code
840	Debit (PJ)	I, B A	RFND & INT Refund Issue Prior to Final Settlement	45

(17) TC 841—Credits the tax module for the amount of the transaction from a refund check (TC 840 or (BMF/IMF) 846) which was cancelled. BMF/IMF: Module is frozen (DC 45) from offsetting or refunding. (Exception: Refunds that have been recertified are not frozen. (Block and serial no. 88888) Is released by: BMF—An Examination or DP tax adjustment; Doc. Code 24 or 34; TC 820, 830 or 843; when tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. IMF—An Examination or DP tax adjustment; Doc. Code 24 or 34 (except TC 720 or 841); TC 722, 820, 830, 843; or when tax module balance becomes zero or debit; TC 777 is generated for the amount of credit interest which is computer generated on the original TC 840 or 846. Releases TC 840 freeze. IRAF: A transcript will be issued if after the posting of TC 841 the module is in credit balance.

TC	DR/CR	File	Abbr. & Title	Doc. Code
841	Credit (PJ)	I, B A	RF CK CANC Cancelled Refund Check Deposited	45, 48

(18) TC 842—If input on the Refund Deletion Tape, the transaction will delete the scheduled refund prior to its release to the Treasury Disbursing Center. The transaction is posted to the BMF tax module as a credit. Companion TC is 771 for interest amount. Tax module is frozen from offsetting or refunding (unless TC 290/291 is posted with Priority Code 8). Is released by: Examination or DP tax adjustment; Doc. Code 24 or 34; TC 820 or 830; or tax module balance becomes zero or debit; or by 571 or 572 if a TC 570 has posted. Item is not journalized but is fully controlled.

TC	DR/CR	File	Abbr. & Title	Doc. Code
842	Credit (PJ)	B	REF DELETE Refund Deletion	48

(19) TC 843—Reversal of erroneous TC 841. Date and amount must match those of the TC 841 being reversed.

TC	DR/CR	File	Abbr. & Title	Doc. Code
843	Debit (PJ)	I, B A	CK CANC RV Check Cancellation Reversal	45

(20) TC 844—Zero amount transaction which identifies tax module containing an erroneous refund. Must find an unreversed TC 840 or 846 to post. Freezes entire account from generated refunding from any module as well as offsetting in or out of any module with any TC 844 present. IMF/BMF/IRAF: Generates "TRANS-844" Transcript for any module if module net balance changes and is a credit.

TC	DR/CR	File	Abbr. & Title	Doc. Code
844		I, B A	ERRON REFND Erroneous Refund	77

(21) TC 845—Zero amount transaction. Reverses TC 844. Must find an unreversed TC 844 to post.

TC	DR/CR	File	Abbr. & Title	Doc. Code
845		I, B A	RV ERON RF Reverse Erroneous Refund	77

(22) TC 846—Debits the tax module for the amount of overpaid tax (plus applicable interest) to be refunded to the taxpayer. Generated when the overpayment cannot be applied against any other tax module with a balance due.

TC	DR/CR	File	Abbr. & Title	Doc. Code
846	Debit (NPJ)	I, B	RFND & INT Refund of Overpayment	Generated Transaction

(23) TC 850—Manually transfers interest on overpayment to another tax module and generally requires a corresponding 730 credit.

TC	DR/CR	File	Abbr. & Title	Doc. Code
850	Debit (PJ)	I, B A	OP INT TRF Overpayment Interest Transfer	24, 58

(24) TC 851—Reverses the generated TC 856 (generated overpayment transferred) in whole or in part by crediting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
851	Credit (PJ)	I, B	RV GEN INT Reverse Generated Overpayment Interest Transferred	24

(25) TC 852—Corrects 850 transaction by posting a credit to the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
852	Credit (PJ)	I, B A	ERR OPI TR Correction of 850 Processed In Error	24, 58

(26) TC 856—Debits the tax module for the amount of interest which can be transferred and applied to a tax module in debit (balance due) status. The corresponding credit is TC 736.

TC	DR/CR	File	Abbr. & Title	Doc. Code
856	Debit (NPJ)	I, B	OP INT TRF Overpayment Interest Transfer by Computer	Generated Transaction

(27) TC 876—Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Debits tax module with amount of interest applied to BMF. Corresponding credit is TC 756.

TC	DR/CR	File	Abbr. & Title	Doc. Code
876	Debit (NPJ)	I	INT TO BMF Interest on Overpayment Transferred to BMF	Generated Transaction

(28) TC 885—Treated as additional tax liability; will be used in penalty and interest computations.

TC	DR/CR	File	Abbr. & Title	Doc. Code
885	Debit (NPJ)	I	ADV EIC Advanced Earned Income Credit	Generated Transaction

(29) TC 890—Manual transfer of overpayment credits from the IMF for application to the BMF or IRAF. (BMF credits cannot be applied to taxpayers filing Form 990, 990C, 990PF, 990T, 1040, 1041A, 1065, 1120, 4720 or 5227). The corresponding credit is TC 790. Will unpost unless TC 130 is present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
890	Debit (PJ)	I	MOP TO BMF Manual Transfer of Overpayment Credits to BMF	24

(30) TC 892—Reverses TC 890 or 896 in whole or in part by crediting the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
892	Credit (PJ)	I	ER MOP IMF Correction of TC 890 Processed in Error	24

(31) TC 896—Debits the tax module for the amount of IMF overpayment which was transferred to DMF or a balance due module on the BMF or IRAF. See TC 796 for the corresponding credit to the BMF or IRAF. Releases remaining credit for refund. BMF: Credit cannot be transferred if the account contains a Form 990, 990C, 990PF, 990T, 1041, 1041A, 1041PF, 1065, 1120 or 4720 filing requirement. DMF: TC 896 with agency code and subagency code will represent a DMF offset to the corresponding agency. The credit will be transferred to the DMF account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
896	Debit (NPJ)	I	IMF OP OFF Overpayment Credit Offset	Generated Transaction or 29

(32) TC 897—Credits the tax module with the amount of DMF offset reversal requested. Reverse in whole or in part an associated TC 896 with a matching agency and subagency.

TC	DR/CR	File	Abbr. & Title	Doc. Code
897	Credit (NPJ)	I	DMF REV DMF Offset Reversal	47, 54

(33) TC 901—Service Center request to delete a specific entity or tax module from IDRS control. Does not post to Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
901		I, B, A, E	DEL IDRS I Delete IDRS Indicator	79

(34) TC 902—Service Center request to put a specific entity or tax module under IDRS control. Does not post to Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
902		I, B, E, A	SC IDRS I Service Center IDRS Indicator	79

(35) TC 903—NCC computer generated to indicate that an entity was deleted by TC 020. Does not post to Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
903		I, B A	IDRS E D Master File IDRS Entity Delete	Generated Transaction

(36) TC 904—Generated by NCC to notify IDRS that the entity or tax module requested by TC 902 is not present on the IMF/BMF. TC 904 will identify the Retention Register D.O. if the module has been removed.

TC	DR/CR	File	Abbr. & Title	Doc. Code
904		I, B A, E	IDRS NOTFY Notify IDRS Entity or Module not Present	Generated Transaction

**3(27)(68)(12).(13)** (1-1-90)  
**Transaction Codes 910-999**

(1) TC 910—Identifies an account assigned to Criminal Investigation function. Prevents entity or tax modules from being removed from the MF as an Expired Account. IRAF: Causes subsequent IRAF transactions to be unpostable.

TC	DR/CR	File	Abbr. & Title	Doc. Code
910		I, B A	INTEL HOLD Intelligence Hold	77

(2) TC 911—Reverses TC 910 (Intelligence Hold) freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
911		I, B A	RV INTELL Completed Intelligence Investigation	77

(3) TC 912—Reverses TC 914 (Intelligence Active Investigation) freeze.

TC	DR/CR	File	Abbr. & Title	Doc. Code
912		I/B A	R INTEL AC Investigation	77

(4) TC 914—Identifies a tax module assigned to the Criminal Investigation function. Establishes modular freeze which causes all transactions except the following to go unpostable: IMF only—Corr. UPC 83: BMF/IMF—TC 910, 912 428, 920, and 99X: BMF only—Corr. UPC 333, TC 424 (SPC 049), TC 019: IRAF—Corrected Unpostable Code 733. BMF/IMF: prevents entity or tax modules from being removed from the MF as an expired account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
914		I, B A	INTELL ACT Active Intelligence Investigation	77

(5) TC 915—Addresses a specific tax module and releases a credit for refund or offset in the cycle of posting if there is an unreversed TC 916 or 918 present.

TC	DR/CR	File	Abbr. & Title	Doc. Code
915		I	PAR REV RS Partial Reversal Refund Schemes	77

(6) TC 916—Posts to a specific tax module and establishes a Refund Schemes Freeze in the tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
916		I	ACT INT RS Active Intelligence Refund Schemes Freeze	77

(7) TC 917—Reverses a TC 916.

TC	DR/CR	File	Abbr. & Title	Doc. Code
917		I	REV INT RS Reverse Intelligence Refund Schemes	77

(8) TC 918—Posts to entity and establishes a Refund Schemes Freeze in all tax modules in the account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
918		I	INT RS 918 Intelligence Refund Schemes 918	77

(9) TC 919—Reverses a TC 918.

TC	DR/CR	File	Abbr. & Title	Doc. Code
919		I	REV RS 918 Reverse Refund Schemes 918	77

(10) TC 920—Records notice history as a result of IDRS processing. Does not post to Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
920		I, B A	IDRS NT ST IDRS Notice Status	79

(11) TC 922—IRP Underreporter status transaction. Posts to tax module Transaction Section and is updated by subsequent TC 922. Will not affect Status History Section.

TC	DR/CR	File	Abbr. & Title	Doc. Code
922		I	IRP UNREP IRP Underreporter	Gen Trans 77

(12) TC 924—IRP communication transaction. May post to the IMF and subsequently be updated. Carries reference numbers for the IMF to act upon accordingly.

TC	DR/CR	File	Abbr. & Title	Doc. Code
924		I	IRP COMM IRP Communication	77 or Generated Transaction

(13) TC 930—Generates SC notice CP 98/198/498 when TC 150 posts to a module containing TC 930.

TC	DR/CR	File	Abbr. & Title	Doc. Code
930		I, B	RT REQ SUS Return Required Suspense	78

(14) TC 930—Posts to a Plan Return Module when an unreversed return is not present in the module. A transcript is produced when an unreversed TC 150 later posts.

TC	DR/CR	File	Abbr. & Title	Doc. Code
930		E	RT REQ SUS Return Required Suspense	77

(15) TC 932—Reverses a TC 930.

TC	DR/CR	File	Abbr. & Title	Doc. Code
932		I/B	RV RET SUS Reverses Return Required Suspense	78

(16) TC 940—Designates a module under Strike Force control—will cause subsequent TC 42X, 30X, 564, 930 or 940 transaction to unpost until reversed. Freezes refunds and subsequent offsets out. (Posted TC 940 will generate a TC 932 if an unreversed TC 930 posted.) BMF module will not suppress delinquent return notices and/or investigations, and will not suppress delinquent account notices and/or TDA.

TC	DR/CR	File	Abbr. & Title	Doc. Code
940		I/B	STR/FORCE Strike Force Control	77

(17) TC 942—Reverses Strike Force control over a module (TC 940).

TC	DR/CR	File	Abbr. & Title	Doc. Code
942		I, B	RV STKE FC Reversal of STRIKE FORCE	77

(18) TC 950—Sets Restricted Account Indicator in the entity. Transaction shows which Service Centers requested the restriction. Can be input only through IDRS.

TC	DR/CR	File	Abbr. & Title	Doc. Code
950		I	RESTR ACCT Restricted Account Indicator	77

(19) TC 951—Reverses the Restricted Account Indicator and the TC 950 if input by the same Service Center that set the restriction. Does not post.

TC	DR/CR	File	Abbr. & Title	Doc. Code
951		I	DEL RESTR Reversal of Restricted Account Indicator	77

(20) TC 952—A TC 950, after reversal by a TC 951, is changed to TC 952.

TC	DR/CR	File	Abbr. & Title	Doc. Code
952		I	RV/REST AC Reversed Restricted Account Indicator	Generated Transaction

(21) TC 960—Adds CAF Indicator to the module. Causes notices and/or refunds to be sent to authorized representatives. Also can be generated when a TC 150 or 620 (BMF) with a significant CAF code posts and an unreversed TC 960 is not already posted. BMF: Process Reporting Agent Authorization filed on Magnetic Tape by Reporting Agents Filing Form 941 and FTD's on Magnetic Tape. Posts to the entity and sets the Magnetic Tape Indicator.

TC	DR/CR	File	Abbr. & Title	Doc. Code
960		I/B E	CAF IND, Mag Tape IND Add Centralized Authorization File Indicator	77



(22) TC 961—Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity and reverses TC 960 and zeros the Magnetic Tape Indicator.

TC	DR/CR	File	Abbr. & Title	Doc. Code
961		I/B	RV CAF IND, Mag Tape Ind	77
		E	Reverses Centralized Authorization File Indicator	

(23) TC 962—Updates CAF Indicator in the module does not reverse TC 960. BMF: For Reporting Agents File. Posts to the entity and updates the Magnetic Tape Indicator.

TC	DR/CR	File	Abbr. & Title	Doc. Code
962		I/B	UP CAF IND, Mag Tape IND	77
		E	Update CAF Indicator	

(24) TC 970—Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.

TC	DR/CR	File	Abbr. & Title	Doc Code
970		B	Additional Schedules	

(25) TC 971—Input transaction used to post identifying XREF TIN/Tax period data whenever a TC 150 or Amended/Duplicate return has posted to an incorrect TIN/Tax Period.

TC	DR/CR	File	Abbr. & Title	Doc. Code
971		I, B	DUP XREF Duplicate/Amended Return Cross Reference TIN/Tax Period Data	77

(26) TC 976—Identifies an input return (TC 150) which caused a duplicate posting condition. Also identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 is posted; in that case, CP 293 will be issued (except for Forms 1065 with PIA codes of 6212 or 6218). Tax module is frozen from offset/refund until an Examination/DP adjustment is posted subsequent to TC 976 posting.

TC	DR/CR	File	Abbr. & Title	Doc. Code
976	Credit	B	AMEND/DUPL Postec Duplicate Return Transaction	Generated

(27) TC 976—Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP tax (TC 29X) adjustment. IRAF: CP 336 (IRAF) Notice of transcript of duplicate return is issued.

TC	DR/CR	File	Abbr. & Title	Doc. Code
976	Credit	I A	DUPL RET Postec Duplicate Return Transaction	Generated Transaction

(28) TC 977—Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block Number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and does not reflect adjustment in liability. Any subsequent adjustment will be input via TC 29X or 30X. IMF/IRAF: If an original return is not posted, CP 29 or 729 notice of amended return is issued 19 cycles after the due date of the return. Tax module is frozen from offset out and refund until released by the original return (except 1040X). IRAF: CP 336 is issued if a TC 150 is not posted within 26 cycles of a TC 977 posting.

TC	DR/CR	File	Abbr. & Title	Doc. Code
977	Credit	I A, E	AMEND RET Posted Amended Return	Generated Transaction

(29) TC 980—Information from Forms W-3 and 1096 post to the CAWR module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
980		B	CAWR W3 W-3/1096 Transaction	Any

(30) TC 982—Transaction posted to the CAWR module to carry the Control DLN of a 941/942/943 tax module.

TC	DR/CR	File	Abbr. & Title	Doc. Code
982		B	CAWR CONTR CAWR Control DLN Transaction	41,47,51,54,42,43

(31) TC 984—Service Center transactions which will post to the CAWR module and make adjustments to the module accumulators.

TC	DR/CR	File	Abbr. & Title	Doc. Code
984		B	CAWR ADJ CAWR Adjustment Transaction	30

(32) TC 986—Service Center transactions which will post to establish various status codes on the CAWR module. They will be entered to generate notices, reanalyze modules, close cases, etc.

TC	DR/CR	File	Abbr. & Title	Doc. Code
986		B	CAWR STAT CAWR Status Transaction	30

(33) TC 990—Generates a SPECIFIC transcript for the particular tax module designated by the MFT Code and Tax Period.

TC	DR/CR	File	Abbr. & Title	Doc. Code
990		I, B A, E	SPECIFIC Transcript	56 (IMF), 92 (IRP) or Generated Transaction

(34) TC 991—Generated OPEN MODULE transcript of all open tax modules (modules with a balance due or overpaid). Transcript will also indicate the current FR Codes of the account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
991		I, B A	OPN MODULE OPEN MODULE Transcript	Generated Transaction

(35) TC 992—BMF: MFT 00 generates a COMPLETE transcript of all tax modules of the account specified. MFT other than 00 generates a TAX CLASS transcript limited to all tax modules of particular MFT of the account specified. IMF/IRAF: Generates a complete transcript of all tax modules of the account specified.

TC	DR/CR	File	Abbr. & Title	Doc. Code
992		I, B A, E	COMPLETE or TAX CLASS Transcript	56 (IMF) or Generated Transaction

(36) TC 993—Generates an ENTITY transcript listing name line(s) and all transactions posted to the entity of an account.

TC	DR/CR	File	Abbr. & Title	Doc. Code
993		I, B A	ENTITY Transcript	Generated Transaction

(37) TC 994—Indicates that two accounts failed to merge; causes a complete account transcript to be generated. Does not post to Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
994		I	—	Generated Transaction

(38) TC 995—Indicates difference in validity status; causes a complete account transcript to be generated. Does not post to Master File.

TC	DR/CR	File	Abbr. & Title	Doc. Code
995		I	—	Generated Transaction

(39) TC 996—generated from IMF to BMF to show cross-reference information for IMF accounts related to BMF accounts which have been 53'd. (cross-reference information will consist of IMF SSN and address. Will not post to BMF.

TC	DR/CR	File	Abbr. & Title	Doc. Code
996		I, B	—	Generated Transaction

(40) TC 998—Dummy transaction to post name and/or spouse's SSN to MFT 51 module, Gift Tax Return. Also posts to the entity to carry MFT 52 Date of Death as applicable.

TC	DR/CR	File	Abbr. & Title	Doc. Code
998		B	—	Generated Transaction

(41) TC 999—Indicates an IMF transaction which updates the IRAF control DLN.

TC	DR/CR	File	Abbr. & Title	Doc. Code
999		A	Update DLN	Generated Transaction

**3(27)(68)(12).(14) (1-1-90)**

**Collection TC 59X Transaction Codes**

Transaction Codes 59X are linked with the respective Closing Codes and the meanings for each Closing Code. TC 592 reverses all other TC 59X and is valid for IMF, BMF and EPMF.

Trans Code	File	Title	Valid Doc Code	Closing Code*	Input Function	Remarks
590	I/B/E	SATISFY TRANS	14.49	00	ALL	DUE TO TC-591 FOR EARLIER PERIOD. THIS PERIOD SATISFIED.
				01	ALL	SHORT PERIOD/TAX RETURN FILED.
				02	ALL	SUPPRESSED FOR FOREIGN OPERATIONS DISTRICT.
				03	ALL	SUPPRESSED. NOTICE PERIOD PRIOR TO RETURN PERIOD.
				04	ALL	ALTERNATIVE FILING REQUIREMENTS. THIS MFT NOT LIABLE THIS PERIOD.
				14	ALL	FILED AS A SUBSIDIARY
				19	ALL	ERRONEOUSLY ISSUED TDI (SUPPRESSED IN NOTICE STATUS).
				20	TPS	NOT LIABLE THIS PERIOD. (BMF & NMF)
				21	TPS	INCOME BELOW FILING REQUIREMENT. (IMF)
				25	ACS	NOT LIABLE FOR RETURN. (BMF & NMF)
				26	ACS	NO RETURN SECURED, T/P INCOME BELOW FILING REQUIREMENT. (IMF)
				27	ACS	NO RETURN SECURED, LITTLE OR NO TAX DUE. REQUIRES MANAGEMENT APPROVAL
				28	ACS	NO RETURN SECURED, T/P DUE REFUND.

Trans Code	File	Title	Valid Doc Code	Closing Code*	Input Function	Remarks
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				50	SPI/CFI	NOT LIABLE FOR RETURN. (BMF & NMF)
				51	SPI/CFI	NO RETURN SECURED, T/P INCOME BELOW FILING REQUIREMENT. (IMF)
				52	SPI/CFI	NO RETURN SECURED, LITTLE OR NO TAX DUE, REQUIRES MANAGEMENT APPROVAL
				53	SPI/CFI	NO RETURN SECURED, T/P DUE REFUND.
				63	SPI/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				75	SCCB	NOT LIABLE FOR RETURN. (BMF & IMF)
				76	SCCB	NO RETURN SECURED, T/P INCOME BELOW FILING REQUIREMENT. (IMF)
				77	SCCB	NO RETURN SECURED, LITTLE OR NO TAX DUE, REQUIRES MANAGEMENT APPROVAL
				78	SCCB	NO RETURN SECURED, T/P DUE REFUND.
				86	SCCB	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
591	I/B/E	SATISFY TRANS	14.49	00	ALL	DUE TO TC-591 FOR EARLIER PERIOD, THIS PERIOD SATISFIED.
				01	ALL	SHORT PERIOD TAX RETURN FILED.
				10	ALL	SUPPRESSED. NOT LIABLE
				11	ALL	FORM 11 FILING REQUIREMENT DELETED AFTER NOTICE MAILED.
				20	TPS	NOT LIABLE.
				25	ACS	NOT LIABLE FOR RETURN.
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				50	SPI/CFI	NOT LIABLE FOR RETURN.
				63	SPI/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				75	SCCB	NOT LIABLE FOR RETURN.
				86	SCCB	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.

Trans Code	File	Title	Valid Doc Code	Closing Code*	Input Function	Remarks
593	I/B/E	SATISFY TRANS	14,49	32	ACS	STANDARD DEFINITION (UNABLE TO LOCATE).
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				57	SP1/CFI	STANDARD DEFINITION (UNABLE TO LOCATE).
				63	SP1/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				82	SCCB	STANDARD DEFINITION (UNABLE TO LOCATE).
594	I/B/E	SATISFY TRANS	14,49	22	TPS	RETURN PREVIOUSLY FILED.
				23	TPS	FILED AS SPOUSE ON JOINT RETURN (JMF)
				24	TPS	RETURN SECURED.
				33	ACS	RETURN PREVIOUSLY FILED.
				34	ACS	FILED AS SPOUSE ON JOINT RETURN (JMF)
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				58	SP1/CFI	RETURN PREVIOUSLY FILED.
				59	SP1/CFI	FILED AS SPOUSE ON JOINT RETURN (JMF)
				63	SP1/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				83	SCCB	RETURN PREVIOUSLY FILED.
				84	SCCB	FILED AS SPOUSE ON JOINT RETURN.
				88	SCCB	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
595	I/B/E	SATISFY TRANS	14,49	32	ACS	STANDARD DEFINITION (REFERRED TO EXAM DIV).
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				57	SP1/CFI	STANDARD DEFINITION (REFERRED TO EXAM DIV).
				63	SP1/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				82	SCCB	STANDARD DEFINITION (REFERRED TO EXAM DIV).
				88	SCCB	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.

Trans Code	File	Title	Valid Doc Code	Closing Code*	Input Function	Remarks
596	I/B/E	SATISFY TRANS	14,49	32	ACS	STANDARD DEFINITION (REFERRED TO CRIMINAL INVESTIGATION).
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				57	SPI/CFI	STANDARD DEFINITION (REFERRED TO CRIMINAL INVESTIGATION).
				63	SPI/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				82	SCCB	STANDARD DEFINITION (REFERRED TO CRIMINAL INVESTIGATION).
				88	SCCB	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
597	I/B/E	SATISFY TRANS	14,49	12	ALL	TC-593 HAS POSTED FOR 65 CYCLES.
				32	ACS	STANDARD DEFINITION (SURVEYED INVESTIGATION).
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				57	SPI/CFI	STANDARD DEFINITION (SURVEYED INVESTIGATION).
				63	SPI/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				82	SCCB	STANDARD DEFINITION (SURVEYED INVESTIGATION).
598	I/B/E	SATISFY TRANS	14,49.99	32	ACS	STANDARD DEFINITION (SHELVED INVESTIGATION).
				38	ACS	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				57	SPI/CFI	STANDARD DEFINITION (SHELVED INVESTIGATION).
				63	SPI/CFI	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
				82	SCCB	STANDARD DEFINITION (SHELVED INVESTIGATION).
				88	SCCB	DISPOSITION AFTER CASE CLASSIF. AS IRC 6020(b) OR SUB. FOR RETURN.
599	I/B/E	SATISFY TRANS	14,49.99	06	ALL	RETURN BEING PROCESSED.
				13	ALL	UNPOSTABLE RETURN CODED 305.
				13	ALL	UNPOSTABLE RETURN CODED 305.
				17	ADJ	UNACCESSABLE DOCUMENT.

Trans Code	File	Title	Valid Doc Code	Closing Code*	Input Function	Remarks
				18	ALL	RETURN IN PROCESS ON OR AFTER PROGRAM COMPLETION DATE.
				24	TPS	RETURN SECURED.
				38	ACS	TAXABLE 6020(b) OR SUB. FOR RETURN DUE TO T/P REPLY/NO REPLY.
				39	ACS	6020(b) OR SUB. FOR RETURN RESULTED IN AGREEMENT OR FILING BY T/P.
				42	ACS	RETURN SECURED T/P IN BANKRUPTCY.
				44	ACS	TAXABLE RETURN SECURED.
				46	ACS	NON-TAXABLE RETURN SECURED.
				48	ACS	RETURN SECURED FOR RETURNS COMPLIANCE PROG.
				63	SPI/CFI	TAXABLE 6020(b) OR SUB. FOR RETURN DUE TO T/P REPLY/NO REPLY.
				64	SPI/CFI	6020(b) OR SUB. FOR RETURN RESULTED IN AGREEMENT OR FILING BY T/P.
				65	ETE	RETURN SECURED COLLECTION FIELD FUNCTION
				67	SPI/CFI	RETURN SECURED T/P IN BANKRUPTCY.
				69	SPI/CFI	TAXABLE RETURN SECURED.
				71	SPI/CFI	NON TAXABLE RETURN SECURED.
				73	SPI/CFI	RETURN SECURED FOR RETURNS COMPLIANCE PROG.
				88	SCCB	TAXABLE 6020(b) OR SUB. FOR RETURN DUE TO T/P REPLY OR NO REPLY.
				89	SCCB	6020(b) SUB. FOR RETURN RESULTED IN AGREEMENT OR FILING BY T/P.
				90	SCCB/DO	ETAP (Employment Tax Adjustment Program Substitute For Return)
				92	SCCB	RETURN SECURED T/P IN BANKRUPTCY.
				94	SCCB	TAXABLE RETURN SECURED.
				96	SCCB	NON-TAXABLE RETURN SECURED.
				98	SCCB	RETURN SECURED FOR RETURNS COMPLIANCE PROG.

\*THE CLOSING CODES DESCRIBED ABOVE BECAME EFFECTIVE ON 10-01-85. IF THE TRANSACTION POSTING DATE OF THE TC-59x IS PRIOR TO 10-01-85, REFER TO THE DESCRIPTION OF THE PRIOR CLOSING CODES LISTED BELOW.



PRIOR CLOSING CODES ARE AS FOLLOWS:

DEFINITION	TRANSACTION CODE*	CLOSING CODE
>Returns Secured		
Taxable (before prepaid credits)		
Final	599	50
Not Final	599	21
Refund Return	599	31
Non-Taxable Return	590/591	24
Unassessable Return (Bankruptcy)	590/591	25
Returns Previously Filed		
Filed as spouse on joint return	590/591	20
Non-Taxable (before prepaid credits)		
No tax due (Form 1065)	594	26
Other	590/591	26
Taxable	594	21
No Return Secured—Not Liable		
Refund Due	590	22
Taxpayers income below filing req.	590/591	23
Little or no tax due	590/591	27
All Others	590/591	21
IRC 6020b		
Taxable		
Final	599	51
Not Final	599	28
Non-Taxable	590/591	28
All Other Closing Transactions	590, 591, 593-598	21
Additional Codes for Input by Service Center & District Office		
Unprocessable tax return	590	17
Return in process on or after Program	590	18
Completion Date		
Suppressed in notice status	590	19
System Generated Codes		
All TC 59X posted prior to the implementation of closing codes or an IDRS TC 59X generated because of a satisfying transaction in an earlier tax module for the same MFT	590, 591, 593, 594, 595, 596, 597, 598, 599	00
Not liable for annual return—short period return posted	590	01
Suppressed FOD delinquency	590	02
Suppressed period prior to return due date	590	03
Alternate return filing requirement—not liable this MFT and period	590	04
Tax return is being processed	590	06
Filing requirement deleted—suppressed modules	591	10
Form 11 Filing requirement deleted after notice issuance	591	11
TC 598 has been posted for 65 cycles	597	12
Tax return is unpostable "305"	599	13
Not liable this period—subsidiary organization	590, 591	14

\*When 590/591 shown, 591 indicates for use with final return or when closing out filing requirement.\*\*\*\*\*

**3(27)(68)(13)** (1-1-90)  
**Unpostable Codes**

**3(27)(68)(13).1** (1-1-90)  
**Unpostable General**

All IMF Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. Comprehensive unpostable code descriptions are found in the sections referenced for each unpostable with the exception of various UPC 29X.

**3(27)(68)(13).2** (1-1-90)  
**Unpostable Codes IMF**

Composite list of all unpostables including RC's

UPC	RC	DESCRIPTION
127	0	(a) TC 150/430 (entity code 1, 3) which have a zero or invalid location code. (b) TC 150/430 (entity code 2, 4, 5) or form 5449/2363/2650 which have a non-zero invalid location code.
128	0	TC 920 input to a module not containing at least one of the following status: 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.
129	0	Political Check-off. TC 150 with DLNXX211XXX99XXXX containing computer condition code G without an original return already posted.
130	0	When a TC 470, CC 96 is in effect, unpost any TC 150 or TC 29X (blocking series 200-299). Bypass for corrected UPC 130.
131	0	TC 915 input to a tax module not in credit balance.
132	0	TC 011, TC 040 or TC 041 with an SSN equal to the account SSN.
133	0	Reserved
134	0	Reserved.
	1	Unpost a DMF TC 130 with a DLN DO other than 28 if the 520 CC 81, CC 85 and/or CC 86-89 indicator in the entity is significant.
	2	TC 131 type 01 with a negative state repayment amount that would cause the net state repayment amount of all type 01 TC 131's with matching agency, subagency, and year of original offset to be less than zero.
135	0	Unpost a TC 29X blocked 290-299 for a debit or zero amount, input to a module that does not contain a TC 150.
136	0	TC 150 containing Computer Condition Code F or 9, FSC2, and the DECD literal is not present in the name line. (Effective cycle 8218).
137		Reserved
138	0	(a) TC 740 or, 841 or 740 if the net amount of the posted 84X 72X and 74X transactions is less than the input transaction or zero amount. (b) TC 841 not equal to a prior posted TC 840 or TC 846.
139	0	Unpost TC 481, 482 or 483 if the module contains an un-reversed TC 780.
	1	TC 780 input and module does not have a TC 480 posted.
140	0	Unpost an RPS TC 150 input to a module not containing a TC 610 unless a TC 610 with matching DLN is input the same cycle.

UPC	RC	DESCRIPTION
	1	Unpost an RPS TC 150 input to a module not containing a TC 610 with matching DLN.
	2	Unpost a non-RPS TC 150 input to a module containing an RPS TC 610.
	3	Unpost an RPS TC 150 if the posted RPS TC 610 has been reversed by a TC 612 or there are multiple TC 610's in the module. Bypass the above UPC 140 conditions for following: Corrected UPC 140, the balance due amount from section 6 of the input return matches the money amount from the posted TC 610 (unless the TC 610 was reversed or there are multiple TC 610's in the module), the amended return freeze is set, or the module contains a TC 150.
141		Reserved
142	0	TC 29X with credit reference number 897 when the state repayment indicator is significant in the module being addressed. Bypass on reinput TC 29X.
143	0	When the input transaction contains a primary TC 30X and the DLN blocking series is 790-799 or 700-999, compare the "History transaction amount" in the input transaction with the TC 150 liability amount plus any subsequent adjustment transactions (TC 29X and 30X) that have posted to the module after the TC 150 posted. If not equal (or within [REDACTED] unpost unless Priority Code 2 is present in the transaction.
144		Reserved
145	0	SFR (Substitute for Return) TC 150 attempts to post to a module containing a previously posted TC 150. (Effective cycle 8216).
146	0	A revenue receipt transaction if, after return settlement, an unreversed TC 760 is posted and the revenue receipt credit amount equal the TC 760 amount. (Bypass on corrected unpostable UPC 146 and 198).
147	0	Post of Duty of FOD returns. A TC 150 with district office 66 or 98 when: (1) The transaction contains a POD of 99 or (2) The POD field in the entity is not significant and the input return contains a POD of 00.
148	0	TC 150 with Schedule SE for spouse and transaction does not contain secondary SSN and no secondary SSN is present in controlling name line for that period.
	1	TC 150 with SE SSN in section 24 not matching the S-SSN for the controlling name line of the input return contained in the entity.
149		Reserved
150	0	The first return attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date.
	1	An amended or duplicate (TC 977 or 976) return with an ASED less than 45 days after the current 23C date and has not expired. (Bypass for corrected UPC 150).
	2	Transaction (Form 1040X) is doc code 54, blocking series 200-299, and ASED is less than 45 days after the current 23C date or has expired. (Bypass for corrected UPC 150 or TC 291 with priority code 9). If TC 291, priority code 9, attempts to resequence, unpost 150 instead. <b>EXCEPTION:</b> TC 150 is a dummy IRA (type indicator 1, 2, 3) with a zero IMF tax liability and zero IRA tax.

UPC	RC	DESCRIPTION
		<b>NOTE:</b> The following transactions, if the 23C date of the current cycle is later than ASED as extended, including input transaction. Effective July 1, 1985 allow TC 290 to post when the 23C date of the TC 290 is within 60 days of a new document code 54 TC 977 posted prior to the ASED date.
	3	TC 290 or 300 with debit amount unless a secondary TC 320 or 321 is present. A TC 97X posting prior to ASED expiration will allow a 60 day grace period on ASED added to the 97X transaction date for posting TC 29X or 30X.
	4	TC 298 with blocking series other than 950-959.
	5	TC 160 or 350 (doc code 54 or 47) with debit amount.
	6	TC 170, 200 or 310 with debit amount unless TC 320 is posting or has purged.
	7	TC 290 input to MFT 55 containing a Credit Interest Date earlier than the 23C Date plus 60 days.
151	0	Transactions which do not create entities and no entity is present, except; drop TC 019, 901, 902 and 920. Bypass for TC 666 with Julian Date 999. Also unpost for DMF TC 130 attempting to post to the invalid segment, DMF TC 130 with Cref Indicator and entity Cref Indicator or the 11th TC 129 attempting to post in the same cycle.
	1	Current year RPS TC 610's input to the valid segment prior to cycle 30 and are not purged will resequence until cycle 32, then unpost. If input in cycle 30 or later, will resequence for 3 cycles and then unpost.
152		Name Control mismatch
	0	Short entity TC 150, 430 or 140 addressing the invalid segment.
	1	Transactions that are not covered by UPC 153 or 156. These transactions need to match on only the first 3 characters of the input transaction with the first 3 characters of the posted name control.
	2	MFT 55 TC 013 must match on 1st four characters of first and last names.
153	0	Name control mismatch—long entity TC 150, 140 or 430 addressing the invalid segment.
154		The following checks apply to math error processing:
	0	TC 290 with Priority Code 6 if no TC 150 with math error increasing tax has posted or there is an unreversed TC 470, CC94, present.
	1	TC 291 with Priority Code 7 if no TC 470, CC94, present.
	2	TC 470, CC94, if no TC 150 with math error increasing tax is present or no TC 29X blocking series 770-789 is present.
	3	TC 472, CC94, if there is no TC 470, CC94, posted.
	4	TC 29X attempting to post to a module containing an unreversed TC 570 generated as a result of math error processing, except TC 294/295 blocking series 900-929.
	5	TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC94, present.
	6	TC 470, CC94, if there is an unreversed TC 470, CC94 already posted.
155		TC 29X or 30X attempting to post to a module that is restricted from generating interest (TC 780, 534, 770 or 34X). Bypass for TC 290 for a zero amount providing no secondary transactions are present or if the adjustment record contains TC 34X or 77X. Also bypass for TC 291, 295, 299, 301, 305, or 309 if the sum of TC 34X is zero.

UPC	RC	DESCRIPTION
156	0	Name control mismatch—TC 150 or 430 (Entity Code 2 or 3) or TC 140 (Entity Code 1) mismatches name control on the valid segment.
157	0	TC 150 with FSCS attempting to post and the controlling name line for the 2 most current preceding tax periods prior to the year of the input transaction contains FSC5 (bypass for corrected UPC 157) or generated name control does not match primary name control.
158	0	TC 30X or 29X blocked other than 200-299 or 930-949 carrying credit reference no. 806 or 807, not containing a secondary TC 17X if the module contains a prior posted TC 170 or TC 171 with doc. code 17, 18, 24, 47, 51, 52 or 54. Bypass this check if the TC 290 contains priority code 1 or 8 or the TC 300 contains priority code 8.
	1	TC 29X/30X with a significant amount greater than [redacted] attempting to post is within [redacted] of a posted TC 29X/30X with a significant amount greater than [redacted]. Bypass for corrected UPC 158 or if the TC 290 contains priority code 1 or 8 or the TC 300 contains priority code 8.
159	0	An input transaction other than those listed below attempting to create a tax module (MFT 30)
		140 610
		141
		142 640
		150 660
		290 blocking series 666 with Julian Date ZIC-299 999
		370 670
		370 690
		424 700
		424 710
		430 760
		430 76X Doc Code 54 5/5 4XX
		460 800
		470 810
		474 840
		474 914
		520 915
		520 35-88, 89, 91
		540 930
		582 940
		59X except TC 592 960
		NOTE: If the only transactions present in a module are TC 91X's, unpost any transaction (except 91X) that cannot create a tax module.
		An input transaction other than those listed below attempting to create an MFT 55 module.
		TC 290 150-198, 520-529, 590-599, 960-969 or 980-999 providing a reference number for a significant amount is present.
		TC 520 31, 85-88
		TC 640
		TC 670
		TC 914
		TC 960
		TC 370 containing civil penalty reference numbers.
160	0	TC 29X when an unreversed TC 420 or 424 is posted, except:
		(a) TC 294 and 295
		(b) Priority Code 1, 2, 6, 7 or 8 is present.
		(c) TC 290 with zero amount that does not contain credit reference no. 806 or 766.

UPC	RC	DESCRIPTION
	1	TC 29X, except blocking series 200-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6, or 7 in the adjustment transaction.
	2	TC 290, blocking series 200-299, when the module has an unreversed TC 30X present.
	3	TC 420 when the module contains an unreversed TC 420.
	4	TC 300, unless Priority Code 1, 3 or 4 is present, or TC 421 (Doc Code 47) attempting to post when the module has the amended/duplicate return freeze set.
	5	TC 424 attempting to post (except TC 424 with SPC 010) and an unreversed TC 420 or TC 424 is already posted.
	6	TC 421 attempting to post when the 640 Freeze is in effect (effective July 1, 1985 and for doc code 47 only).
	7	TC 560 input to a module that does not contain a TC 150.
	8	TC 424 input to a module containing a TC 494.
161	0	Check digit mismatch
162	0	Module creating transactions addressing an existing entity will unpost 162 if the month the taxpayer year ends in the entity is different from the month of the tax period of the input return. Bypass for a TC 150 with CCC Y, TC 140, TC 430 and MFT 55 transactions. Note: TC 430 will resequence 1 cycle if the input month mismatches the entity month. If the FYM still mismatches after resequencing 1 cycle, send UPC 162.
163	0	TC 000 attempting to establish an account already on the IMF (except DLN block and serial no. 99999).
164	0	Input non-corrected unpostable TC 150 containing a significant withholding amount equal to the sum of ES Credits posted
	1	TC 150 with doc code 07, 08, 09 or 10 input to a module containing prepayment credits. Bypass for TC 150 doc code 10 blocking series 000-299.
165	0	TC 290 containing reference number 50X or 53X that would cause the net amount of all reference number 50X and 53X posted in the module to exceed
166	0	Filing Status mismatch (TC 150, Entity Code 2 or 3).
167	0	TC 290, 291, 300 or 301 containing a TC 320 and the module contains a significant net of TC 160, 166, 270, 276, or 350. If the tax period of the adjustment is 8612 and subsequent, TC 350 will be eliminated from this check. Include Doc Code 51 in this routine.
	1	TC 290, 291, 300 or 301 containing a TC 150, 270 or 350 and a significant TC 320 is posted to the module.
	2	TC 270 is input as a secondary transaction to a Revenue Receipt and the module contains an unreversed TC 320.
	3	For MFT 30, unpost a TC 290 or 30X with a secondary TC 161, 201, 241, 271, 281, or 311 and the Abatement Refusal Indicator is significant. For MFT 55, unpost a TC 290 containing a reference number for an abatement if the reference number matches a prior posted TC 24X with matching reference number blocked 96X.
	4	TC 290 for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant.
168	0	Reversal TC fails to find original related TC.
		NOTES:
		1. If matching to TC 896 must have blocking series 700-719 and Sccuse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.
		2. If the 57 Hold is no longer in effect, the input transaction will be unpostable.

UPC	RC	DESCRIPTION
		3. TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (i.e., 02 and 03).
		4. TC 932 without a Form 3520 indicator must match a TC 930 without a Form 3520. TC 932 with a Form 3520 indicator must match a TC 930 with the same Form 3520 indicator.
		5. TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with process code 7X for 8611 and prior or 3X for 8612 and subsequent or TC 420 or TC 424 are present. TC 495 must match an organization source code TC 494.
		6. TC 131 non DMF must match non DMF TC 130.
		7. TC 897 must match DMF TC 896 and match on agency and subagency codes.
		8. TC 521/2 CC81 if there is not an unreversed TC 520 CC81. TC 521/2 CC85 if there is not an unreversed TC 520 CC85. TC 521/2 CC86 if there is not an unreversed TC 520 CC86. TC 521/2 CC87 if there is not an unreversed TC 520 CC87. TC 521/2 CC88 if there is not an unreversed TC 520 CC88. TC 521/2 CC89 if there is not an unreversed TC 520 CC89. TC 521/2 not carrying closing code if there is not an unreversed TC 520 with closing code other than 81 or 85-89. TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC 81 or 85-89.
		9. TC 922 update (process code other than 00) and no TC 922 previously posted. (Bypass for corrected UPC 168).
		10. TC 583 must match 582 indicator (except TC 582 with Doc Code 51/52).
		11. Unpost an income TC 148 with an indicator other than '02' if an unreversed TC 148 with an indicator of '02' is posted. Unpost TC 149 with an indicator of 02 if the 148 indicator in the entity is other than 02 or unpost TC 149 with no indicator if the 148 indicator in the entity is 02.
		12. Unpost TC 910 if unreversed TC 910 is present unless the DO Code is identical to the DO Code of the prior posted TC 910 providing the Agent ID Number does not match. Unpost TC 810 if unreversed TC 810 is present.
		13. Unpost a non-civil penalty TC 241 if there is non-civil penalty TC 240 in the module.
		14. Doc code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is present.
		15. DMF TC 131 type 00, 02, 10 or 12 input to an account without a current calendar year DMF TC 130.
		16. DMF TC 131 type 01 with the year of original offset not equal to the year of the TC 130 or 132.
		17. Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.

UPC	RC	DESCRIPTION
		18. If a doc. code 52 or doc. code 51 blocked other than 100-159 transaction is posted, unpost a TC 271 or TC 272 even if an unreversed TC 270 or TC 276 is posted.
		19. TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or TC 276 is posted.
	4	TC 060 with New Residence Credit Recapture reversal codes attempting to post and no year digit Residence Credit Recapture due posted.
	5	TC 290/300 with line reference no. 314 for zero amount and no Energy Tracking Section to delete.
	6	TC 290/300 with reference number 500-699 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number.
	7	(a) TC 016 with KITA value of 1 and significant value is already present or TC 016 with KITA value of 9 and significant value is not present.
		(b) TC 016 with a minister value of 9 when a significant value is not already present in the entity.
169	8	TC 470 CC92 input to a module not containing at least 1 of the following transaction codes: 16X, 17X, 20X, 24X, 27X, 28X, 31X, 32X, or 35X.
	1	No name line exists for the entity in the years prior to and including that of the tax period of the input transaction (Entity Change transaction containing an FSC or S-SSN only).
	2	Filing Status mismatch (Entity Change transaction).
	3	A joint account must have a civil penalty nameline if a civil penalty assessment (TC 290 or 300) addresses that account.
	4	An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line.
170	0	Unpost TC 290 with blocking series 290-299 when an amended return is already posted; duplicate return freeze is on; the original return contained any math error codes; or if an unreversed TC 576 is present in the module.
171	0	When a TC 520 CC85 or 88 is in effect, all TC 29X (except TC 290 for zero not containing a civil penalty assessment or TC 30X (including Doc Code 51) and returns that are even per computer or balance due input to a tax period ending prior to the Postpetition Date in the entity. Bypass for corrected UPC 171. NOTE: TC 150, 29X, 30X and 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171.
172		Reserved.
173	0	Current year TC 29X with blocking series 200-289, after resequencing for 10 cycles, and still no TC 150 posted.
	1	TC 29X blocking series 290-299 with line reference no. 403 and no TC 150 posted.
	2	TC 290 blocking series checks: (a) TC 290 blocking series 400-499 with a secondary TC 766 attempting to post to a module containing 3 TC 766 Doc Code 54 blocking series 400-449.



UPC	RC	DESCRIPTION
		(b) TC 290 blocking series 450-479 with a secondary TC 466 attempting to post to a module containing 3 TC 766 Doc Code 54 blocking series 450-479.
		(c) TC 290 blocking series 480-489 with a secondary TC 766 attempting to post to a module containing 3 TC 766 Doc Code 54 blocking series 480-489.
		(d) TC 290 blocking series 490-499 with a secondary TC 766 attempting to post to a module containing 52 TC 766 Doc code 54 blocking series 490-499.
	3	TC 290 blocking series 400-499 with a secondary TC 766 attempting to post to a module with a TC 150 posted.
	4	Reserved
	5	If no TC 150 is settled in the module, unpost the following transactions: 160, 170, 270, 290, 291, 300, 301, 320, 340, 350, 360, 420, 424 (with Special Project Code other than 010, or 19 thru 041) (Note: A second TC 424 SPC 010 will UPC 173 RC 5 if no TC 150 is posted), 429, 680, 770, 811 (with Significant credit release amount), 915, 922. Do not perform this unpostable check for MFT 55 transactions.
	6	TC 421 attempting to post and TC 150 is not present, unless the module contains an unreversed TC 424.
	7	Unpost a TC 29X/30X containing reference number 878 or 879 input to a module that does not contain a TC 150 posted cycle 8601 or subsequent.
174	0	TC 018 attempting to post and none of the modules have the 740 freeze on.
175	0	TC 820, 824, 830 or 890 after resequencing 1 cycle if the amount exceeds credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830).
176	0	TC 150 or 430 which would create an entity on the invalid segment. Bypass on corrected unpostable TC 150 or 430 with high order of 9 (temporary SSN) form 1040C TC 430 (DOC Code 61) and TC 150 or 430 with the Accretion Indicator.
	1	An EFT return input to an account that contains the invalid SSN freeze. Bypass for corrected UPC 176.
177	0	Module creating transactions attempting to post to an account on the valid segment with the Scrambled SSN Indicator on and an MFR of 8.
178	0	TC 460 with a date prior to RDD or extended RDD.
	1	CSED (a) If the transaction date of the TC 500 is later than the latest CSED. (b) Input TC 550 when an OIC (unreversed TC 480) is still pending. (c) The CSED from the TC 550 is not greater than 6 years from 23C date of the latest assessment in module. (d) The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520. (e) The transaction date of the TC 550 is later than the latest CSED as extended by previous postings. (f) The TC 550 has an earlier transaction date than a previously posted unreversed TC 550. (g) Transaction date of TC 550 matches a previously posted TC 550 but the CSED on the input TC 550 is earlier. (h) Transaction date of the TC 550 is prior to the 23C date of the earliest assessment in the module.
	2	ASED TC 560 (TC 560 blocking series 700 and 775 bypass checks a, c and d below. (a) The ASED of the input transaction is not equal to or greater than regular ASED. (b) An OIC (unreversed TC 480) is still pending.

UPC	RC	DESCRIPTION
		(c) The transaction date of the TC 560 is later than the previous ASED as extended.
		(d) The transaction date of the TC 560 is earlier than the transaction date of a previously posted TC 560.
		(e) The transaction date of the TC 560 is prior to the later of RDD or transaction date of the TC 150.
179	0	TC 290/291 for significant amount without secondary TC 160/161/162 and the module contains a TC 160/161/162.
	1	TC 300/301 for significant amount without TC 160/161 and the delinquent return switch is set.
		NOTE: Do not make these checks if the input adjustment or the module contains a TC 320, if the posted return contains computer condition code "R", or if the input transaction is an abatement in tax and the net of the TC 16X is zero. Do not perform RC1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.
180	0	TC 290 for zero amount with no secondary transactions (except TC 17X) and carrying only credit reference no. 764 (ETC) attempting to post to a module containing any of the following freezes: Invalid SSN Freeze, Refund Repayment Freeze, Additional Liability Pending Freeze, Account Reactivation Freeze, Taxpayer Claim Pending Freeze, Refund Cancellation Freeze, RPS Freeze, Manual Refund Freeze or Duplicate Return Freeze.
	1	Reserved.
	2	The adjustment contains credit reference no. 764 and there is a TC 29X in the module, except TC 290 for zero amount with Priority Code 6. Bypass the above unpostable checks for corrected UPC 180 or if the record contains priority code 8.
181	0	TC 530 with closing code 09 (except if DLN julian date is 401-766 with block and serial no. 99999) attempting to post and the total module balance is [redacted] or more [redacted] or more cycle 8519 and subsequent.
182	0	Module creating transaction (except TC 140) attempting to post to an account with MFR8. (This check is made after UPC 177).
183	0	When there is an unreversed TC 914 or 916 in the module or a TC 918 in the account, unpost any transactions except 129, 141, 142, 424 (SPC 049), 428, 429, 567, 910, 911, 912, 915, 917, 919, 920, 99X, corrected UPC 183's and computer generated transactions. Allow a subsequent TC 914 or 916, or 918 to post if the DO code is identical to the posted DO code and the Agent ID Number does not match a prior TC 914, 916, or 918. If the DO code is not identical or the Agent ID number matches a second TC 914, 916, or 918 will not post even if it is a corrected UPC 183.
	1	When there is an unreversed TC 914 in any module in the account unpost any transaction input to any MFT 55 module except TC 912, 920 and 99x. Bypass for C-UPC 183. A second TC 914 will not post even if C-UPC 183 if input to the module containing the TC 914.
		TC 915 is input and STEX freeze is set.
184		Reserved
185	0	TC 930/932 without Form 3520 Indicator.
		(a) Module contains an unreversed TC 940; or
		(b) Module contains a TC 424 with Special Project Codes 010, or 019-041; or

UPC	RC	DESCRIPTION
		(c) A TC 930 without a Form 3520 Indicator attempting to post to a module containing an unreversed TC 930 without a Form 3520 Indicator.
	1	(a) TC 940 attempting to post to a module containing a TC 30X or an unreversed TC 420, 424 or 940. (b) TC 30X, 420 or 424 attempting to post to a module containing an unreversed TC 940. (c) TC 424 containing SPC 010, 019-041, input to a module containing an unreversed TC 930 without a Form 3520 indicator and not containing a TC 150.
186	0	Transaction other than TC 370 with a secondary TC 402, attempting to post to a module with a 40 Hold in effect (Status 29—account transferred out of Master File).
	1	If the module balance is credit, unpost any transaction (except TC 400), attempting to post to a tax module with a transaction section exceeding maximum programming size. Also allow a TC 820 if after posting the TC 820 the module balance becomes zero or debit.
187	0	The module where the adjustment is attempting to post contains an unreversed TC 780 and the adjustment transaction is not in the 800-899 blocking series.
188	0	Module creating transactions not containing name information addressing a period earlier than the earliest name line on the Master File (except TC 140, Entity Code 2). (This check is bypassed for RPS 610's that are for the period 1 year prior to the latest tax module on the Master File).
189	0	An input transaction attempted to post to a module but was greater than the net amount (including prior reversals) of the transactions. This netting is done prior to the specific transaction matching. TC 764, 765 and 768 cannot exceed \$400 (\$500 for tax periods 7912-8511, \$550 for 8512-8711, \$851.20 for 8712-8811, \$874 for 8812-8911 \$910 for 8912-9011). If matching to TC 896 with MFT 29, input TC 892 must have blocking series 700-719 and Spouse Indicator must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.  The TC 632 and 637 Refundable Credit Identification field must match the TC 63X transactions in the same Refundable Credit Identification number series (i.e., 02 and 03) and must be compared to the sum of the memo amounts and money amounts.  When matching any of the transactions allow a tolerance of 99 cents.  (a) A duplicate return that matches the DLN of a prior TC 150. (b) A duplicate return, when the module is in status 10 or 12 and the duplicate return contains IMF Total Tax Computer (section 06) equal to Acceptable Total Tax of the posted return, and the combination of Withholding and Excess FICA from section 06 of the input duplicate return is equal to the Withholding and Excess FICA field in the posted return, and Earned Income Credit Computer from section 06 of the duplicate return is equal to a prior posted TC 768. Allow a 99 cent tolerance on the above. Bypass the unpostable if Acceptable Total Tax from the posted return is zero, or the transaction date of the duplicate return is prior to the transaction date of the posted return, or an unreversed TC 16X, 17X, or 27X is posted, or the duplicate return freeze, amended return freeze, 840 freeze, Erroneous Refund freeze, 34 hold, 77 hold, or RPS freeze is significant.

UPC	RC	DESCRIPTION																																										
	1	Unpost an adjustment transaction if a line reference number from Column A attempts to reduce the related field in the tax transaction section from Column B below zero																																										
		<table border="0"> <tr> <td>Column A</td> <td>Sign</td> <td>Column B</td> </tr> <tr> <td>314</td> <td>—</td> <td>Energy Conservation Credit</td> </tr> <tr> <td>315</td> <td>—</td> <td>Renewable Energy Source Credit</td> </tr> <tr> <td>316</td> <td>—</td> <td>Energy Credit Carryover</td> </tr> <tr> <td>317</td> <td>—</td> <td>Energy Credit (Computer)</td> </tr> <tr> <td>808</td> <td>—</td> <td>Supplemental Medicare Premium Tax</td> </tr> <tr> <td>878</td> <td>—</td> <td>Primary SE Income</td> </tr> <tr> <td>879</td> <td>—</td> <td>Secondary SE Income</td> </tr> <tr> <td>881</td> <td>—</td> <td>TPI</td> </tr> <tr> <td>885</td> <td>—</td> <td>Advance EIC</td> </tr> <tr> <td>886</td> <td>—</td> <td>Not Income (Taxable Income Comp)</td> </tr> <tr> <td>887</td> <td>—</td> <td>Number of Exemption</td> </tr> <tr> <td>889</td> <td>—</td> <td>SE Tax</td> </tr> <tr> <td>882</td> <td>—</td> <td>All Saver Exclusion</td> </tr> </table>	Column A	Sign	Column B	314	—	Energy Conservation Credit	315	—	Renewable Energy Source Credit	316	—	Energy Credit Carryover	317	—	Energy Credit (Computer)	808	—	Supplemental Medicare Premium Tax	878	—	Primary SE Income	879	—	Secondary SE Income	881	—	TPI	885	—	Advance EIC	886	—	Not Income (Taxable Income Comp)	887	—	Number of Exemption	889	—	SE Tax	882	—	All Saver Exclusion
Column A	Sign	Column B																																										
314	—	Energy Conservation Credit																																										
315	—	Renewable Energy Source Credit																																										
316	—	Energy Credit Carryover																																										
317	—	Energy Credit (Computer)																																										
808	—	Supplemental Medicare Premium Tax																																										
878	—	Primary SE Income																																										
879	—	Secondary SE Income																																										
881	—	TPI																																										
885	—	Advance EIC																																										
886	—	Not Income (Taxable Income Comp)																																										
887	—	Number of Exemption																																										
889	—	SE Tax																																										
882	—	All Saver Exclusion																																										
	2	Unpost an adjustment with line reference number 882 which would increase all Saver Exclusion to greater than \$2000.																																										
	3	TC 29X with RC 62 containing a secondary TC 271 that is greater than the total amount of the accrued FTP (Late Payment Total) in the module.																																										
	4	TC 29X/30X containing reference number 808 attempting to increase the Supplemental Medicare Premium Tax in the posted return above the maximum amount. The amounts are as follows: 8912-9011 = \$800, 9012-9111 = \$850, 9112-9211 = \$900, 9212-9311 = \$950, 9312-9411 = \$1050. If the posted Medicare FSC indicator is set to 2, the maximum amount can be doubled.																																										
190		Reserved																																										
191	0	When the 148 switch in the entity is 02, unpost transactions 976, 977, 29X (blocked other than 59X) and 150's (except 150's with unallowable code 81 or 83 or TC 150's doc code 10 blocked 000-299). Effective cycle 8440-8526 unpost 191 additionally for 148 code 03. Bypass for corrected UPC 191.																																										
192	0	TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible.																																										
	1	TC 530 attempting to post and the module is not in 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58 or 60 status; or is in 12 status and accruals are less than																																										
	2	TC 47X (except TC 472 CC94, 95, 96 or 99) input to a module containing an unreversed TC 470 CC95.																																										
193	0	TC 290, 294, 298, 300, 304 or 308 with a significant amount attempt to post to a module that has a debit net module balance and the earliest CSED as extended is within 6 month of expiring or has expired and no unreversed TC 534 is posted. EXCEPTION: Allow TC 29X/30X containing a fraud penalty TC 320/321 to post.																																										
	1	If TC 534 attempting to post and the earliest CSED as extended (TC 550) has not expired or not within 6 months of expiring, or the input amount is greater than the net module balance, or the module is not in debit balance. (Bypass on corrected UPC 193 if the original CSED has expired and a subsequent significant assessment (TC 29X/30X) has posted.)																																										

UPC	RC	DESCRIPTION																																																								
194/196	0	An input transaction from Column A attempting to post to a module and does not match on date, UPC 194. If it is greater in amount when matched to the specific transaction from Column B, UPC 196.																																																								
		<table border="1"> <thead> <tr> <th>Column A Input</th> <th>Column B Original</th> <th>Column A Input</th> <th>Column B Original</th> </tr> </thead> <tbody> <tr> <td>294,304 (use Int. Comp. date) 535</td> <td>295,305 (Use Int Comp. date) 534 (UPC 194 only)</td> <td>731 732 740 (amt must match if greater UPC 138.)</td> <td>736 730 840, 846 (UPC 196 only) 740</td> </tr> <tr> <td>611 (if TC 150 Present)</td> <td>610 or remit with TC 150 or 97X</td> <td>742 (Amt. must match or significant)</td> <td>760</td> </tr> <tr> <td>612</td> <td>610</td> <td>762</td> <td>826</td> </tr> <tr> <td>641 or 642</td> <td>640</td> <td>821</td> <td>820 or 824</td> </tr> <tr> <td>661</td> <td>660 or 43X (Remit)</td> <td>822</td> <td>830 or 836</td> </tr> <tr> <td>662</td> <td>660, 666 or 430 (Remit)</td> <td>832</td> <td>841</td> </tr> <tr> <td>671 or 672</td> <td>670</td> <td>843 844</td> <td>840 or 846 see 1.</td> </tr> <tr> <td>681 or 682</td> <td>680</td> <td>851</td> <td>856</td> </tr> <tr> <td>691 or 692</td> <td>690</td> <td>852</td> <td>850</td> </tr> <tr> <td>701</td> <td>706 (UPC 194 only)</td> <td>892*</td> <td>890 or 896</td> </tr> <tr> <td>702</td> <td>700</td> <td>932** with 3520 ind.</td> <td>930 with 3520 ind.</td> </tr> <tr> <td>712</td> <td>710 or 716</td> <td></td> <td></td> </tr> <tr> <td>721 or 722</td> <td>720</td> <td>971 (UPC 194 only)</td> <td>150, 976, 977</td> </tr> </tbody> </table>	Column A Input	Column B Original	Column A Input	Column B Original	294,304 (use Int. Comp. date) 535	295,305 (Use Int Comp. date) 534 (UPC 194 only)	731 732 740 (amt must match if greater UPC 138.)	736 730 840, 846 (UPC 196 only) 740	611 (if TC 150 Present)	610 or remit with TC 150 or 97X	742 (Amt. must match or significant)	760	612	610	762	826	641 or 642	640	821	820 or 824	661	660 or 43X (Remit)	822	830 or 836	662	660, 666 or 430 (Remit)	832	841	671 or 672	670	843 844	840 or 846 see 1.	681 or 682	680	851	856	691 or 692	690	852	850	701	706 (UPC 194 only)	892*	890 or 896	702	700	932** with 3520 ind.	930 with 3520 ind.	712	710 or 716			721 or 722	720	971 (UPC 194 only)	150, 976, 977
Column A Input	Column B Original	Column A Input	Column B Original																																																							
294,304 (use Int. Comp. date) 535	295,305 (Use Int Comp. date) 534 (UPC 194 only)	731 732 740 (amt must match if greater UPC 138.)	736 730 840, 846 (UPC 196 only) 740																																																							
611 (if TC 150 Present)	610 or remit with TC 150 or 97X	742 (Amt. must match or significant)	760																																																							
612	610	762	826																																																							
641 or 642	640	821	820 or 824																																																							
661	660 or 43X (Remit)	822	830 or 836																																																							
662	660, 666 or 430 (Remit)	832	841																																																							
671 or 672	670	843 844	840 or 846 see 1.																																																							
681 or 682	680	851	856																																																							
691 or 692	690	852	850																																																							
701	706 (UPC 194 only)	892*	890 or 896																																																							
702	700	932** with 3520 ind.	930 with 3520 ind.																																																							
712	710 or 716																																																									
721 or 722	720	971 (UPC 194 only)	150, 976, 977																																																							
		* Exclude IRA 892's																																																								
		** Subject to																																																								
	1	If the "memo" amount is significant UPC 194 unless a TC 840 or TC 846 with matching date is found. If found UPC 196 if the "memo" amount is greater than the amount of the TC 840 or TC 846.																																																								
195	0	TC 960 attempting to post to a module containing a significant CAF Indicator and the CAF Indicator in the input TC 960 does not match the Balance Section CAF Indicator or the FLC on the input TC 960 does not match the Service Center Code of the posted unreversed TC 960.																																																								
	1	TC 961 or TC 962 if the DO does not match the DO of the posted TC 960 and the secondary file location code does not match the DO Code from the posted TC 960.																																																								
	2	TC 150 or TC 29X with significant CAF Notice/Refund indicator attempting to post to a module containing a significant non-matching CAF indicator or the FLC of the DLN does not match the FLC of a previously posted TC 960.																																																								
196	0	See UPC 194																																																								
197	0	The input transaction is for a module which was placed on microfilm retention register.																																																								

UPC	RC	DESCRIPTION
	1	TC 370 Doc Code 52 blocking series 300-899 attempting to create a module and no vestigial record for the module was present.
	2	If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series.
	3	TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period.
	4	Reserved.
	5	TC 400 input to a credit balance module or a module not containing a TC 150.
	6	TC 370 with a secondary TC 402 input to a module not containing an unreversed TC 400 with the same date and amount as the TC 402.
	7	Account transfer, TC 370 (Doc Code 51), does not carry TC 150 and there is no settled TC 150, except when input TC 370 (Doc Code 51) contains a secondary TC 402 or the TC 370 is input to MFT 55.
198	0	TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty (TC 160/161).
	1	Reserved
	2	TC 430, 660, 670 or 760 attempting to post to a settled module, except: <ul style="list-style-type: none"> <li>(a) 57 Hold is on (Additional Liability Pending) or TC 570 is secondary to the TC 660 or TC 670.</li> <li>(b) Transaction is a corrected UPC 145 or 198.</li> <li>(c) Input is a TC 670 with Doc Code 18.</li> <li>(d) Any transaction with Doc Code 34.</li> <li>(e) Module net balance is zero and input transaction is less than [REDACTED]</li> <li>(f) Total module balance is debit.</li> <li>(g) Input is less than \$5 and is equal or less than a prior posted unreversed TC 606 (applies to 660/670 only).</li> <li>(h) TC 670 is input within 8 cycles of a previously posted TC 706.</li> <li>(i) TC 670 is a corrected UPC 183.</li> <li>(j) DLN or transaction date is not identical for a TC 670 matching the amount of a TC 670 posted within 8 cycles.</li> <li>(k) TC 670 is not greater than the credit elect per taxpayer field in the posted TC 150.</li> <li>(l) The unpostable bypass indicator is significant unless the same transaction code with matching date and amount is already posted.</li> <li>(m) The TC 670 contains check digits in lieu of a name control.</li> </ul> <p><b>NOTE:</b> The following analysis will precede UPC 198 checks: TC 670 addressing a module with an unreversed TC 420 or 424 and after posting would create a credit balance.</p>
	3	Unpost a revenue receipt transaction which causes the module balance to be credit of [REDACTED] or greater.
290	0	Reserved
	1	Bad Transaction Date <ul style="list-style-type: none"> <li>(a) TC greater than 140 (except TC 148/149/150/290/300 with transaction date year prior to 62.</li> <li>(b) TC greater than 139 (except 148/149/150/290/300 or doc code 87) with:                             <ul style="list-style-type: none"> <li>(1) Transaction date month not 1-12; or</li> <li>(2) Transaction date day not 1-31; or</li> </ul> </li> </ul>

UPC	RC	DESCRIPTION																																												
		(3) Transaction date later than current NCC assigned 23C date (except 430, 610, 700, 710, 820, 830 or TC other than 694/695 with non zero reversal code).																																												
	2	<p>Bad Transaction Code</p> <p>Any TC which is not valid for IMF processing including the following:</p> <p>(a) 95X, 07X, ** 080 ** (Service Center generated), 081, ** 473, 41X 422, 423, 564.</p> <p>(b) Revenue Receipt transaction with reversal digit not 0/1/2/4.</p>																																												
	3	<p>Invalid MFT or Incompatible Transaction Code/MFT Combination.</p> <p>(a) MFT must be 00 or 30 except TC 026 must have 99. See 3(b) for valid MFT 55 transactions.</p> <p>(1) TC greater than 139 with MFT 00 except TC 148/149/901-904/910/911/918/919.</p> <p>(2) TC 910/911/918/919 with an MFT other than 00.</p> <p>(3) TC 915/916/917 with an MFT other than 30.</p> <p>(4) TC 912/914 with an MFT other than 30 or 55.</p> <p>(5) TC 000 with an MFT other than 00.</p> <p>(b) Unpost the following transactions if input to MFT 55— including transactions that are secondary to TC 290 or TC 370</p> <table border="0" style="margin-left: 40px;"> <tr> <td>140</td> <td>32X</td> <td>59X</td> <td></td> </tr> <tr> <td>141</td> <td>35X</td> <td>61X</td> <td>80X</td> </tr> <tr> <td></td> <td></td> <td></td> <td>81X</td> </tr> <tr> <td>142</td> <td></td> <td>63X</td> <td>83X</td> </tr> <tr> <td>150</td> <td>42X</td> <td></td> <td>93X</td> </tr> <tr> <td>16X</td> <td>43X</td> <td>66X</td> <td>94X</td> </tr> <tr> <td>17X</td> <td>45X</td> <td>71X</td> <td>97X</td> </tr> <tr> <td>20X</td> <td>46X</td> <td></td> <td>494</td> </tr> <tr> <td>27X</td> <td>474</td> <td></td> <td>495</td> </tr> <tr> <td>30X</td> <td>475</td> <td></td> <td>810</td> </tr> <tr> <td>31X</td> <td>560</td> <td></td> <td>811</td> </tr> </table>	140	32X	59X		141	35X	61X	80X				81X	142		63X	83X	150	42X		93X	16X	43X	66X	94X	17X	45X	71X	97X	20X	46X		494	27X	474		495	30X	475		810	31X	560		811
140	32X	59X																																												
141	35X	61X	80X																																											
			81X																																											
142		63X	83X																																											
150	42X		93X																																											
16X	43X	66X	94X																																											
17X	45X	71X	97X																																											
20X	46X		494																																											
27X	474		495																																											
30X	475		810																																											
31X	560		811																																											
290	4	<p>Invalid Tax Period</p> <p>(a) Tax period month not 1-12, (Non-entity update transaction).</p> <p>(b) TC greater than 139 (except 148/149) with a tax period prior to 6212.</p> <p>(c) TC 430/660 with a tax period prior to 6312.</p> <p>(d) TC greater than 139 (except 148/149/150/290/300) with a tax period more than one year later than the 23C date year month (YYMM).</p> <p>(e) Tax period must be compatible for line reference numbers on TC 29X/30X as follows:</p> <ol style="list-style-type: none"> <li>1. 403—Tax Period not 7810-8011.</li> <li>2. 885—Tax Period must be 7912 or later.</li> <li>3. 886—Tax Period must be 7712 or later.</li> <li>4. 887—Tax Period must be 7712 or later.</li> <li>5. 888/889—Tax Period must be 7412-7511 or 7712 and subsequent.</li> <li>6. 764/765—Tax Period must be 7512 or later.</li> <li>7. 882—Tax Period must be 8112-8412.</li> </ol> <p>(f) Unpost MFT 55 or MFT 56 transactions if input with tax period prior to 7512.</p> <p>(g) Unpost MFT 55 transactions containing reference numbers 510-518, 601-603, 606 or 611 with tax period other than 12.</p> <p>(h) TC 150 with lifetime Exclusion Indicator for tax periods 7806 or prior.</p> <p>(i) TC 740/841 containing an invalid tax period.</p>																																												

UPC	RC	DESCRIPTION
	5	Undelivered Refund Reasons (a) TC 740 with a zero Undelivered Refund amount. (b) TC 740 coming from RDO without cancellation code of 1, 2, 3 or 9.
	6	RPS Unpostable Reasons (a) Form 1040 with Computer Condition Code "S" and a remittance with returns. (b) Non math error TC 150 (except G or Y coded) with zero liability and either a remittance greater than \$1 or computer condition code "S" present. (c) TC 610 with return doc code in DLN and control date is other than 401-766.
	7	Tax Class (a) Tax Class must be 2 except TC 896/99X.
	8	Invalid D.O. Code (a) Invalid D.O. in DLN. (b) TC 420/428 with invalid D.O. in AIMS Control Number. (c) TC 424 with special project code 010 and an invalid 918-A-D.O.
291	0	Entity Code an Transaction Code Incompatible. (a) TC 140 with an entity code other than 1 or 2. (b) TC 150/430 with an entity code other than 1-5.
	1	Transaction Amount not Compatible with Transaction Code (a) Transaction amount is not zero and the transaction code is 140/141/142/582/583/59X/474/475. (b) TC 370 doc code 51 for a credit amount. (c) TC 61X-69X with a reversal code other than zero and a doc code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694). (d) C 150 with negative liability. (e) TC 610 with return doc code must be credit. (f) TC 430 with a zero amount field (Doc Code 61).
	2	Invalid Secondary Transaction (a) TC 370 with any of the following conditions: 1. If secondary TC 63X is present: (a) ID number must be 02 for 630, 636. (b) ID number must be 03 for 632, 637. (c) Doc Code 52 cannot have a status indicator of 1. (d) Tax period not 7810-8011. (e) TC 636/637 with doc code other than 52. 2. Contains an 870 Date with no secondary TC 300 present. (b) TC 29X with any of the following conditions: 1. Blocking series 200-299 and a secondary transaction is present. 2. Blocking series 400-499 and a secondary transaction is present 3. Duplicate penalty transaction present. (c) TC 30X containing: 1. A secondary TC 280 or 36X, (MFT 30). 2. Duplicate penalty transactions. 3. Duplicate penalty transactions present.



UPC	RC	DESCRIPTION
		(d) Revenue Receipt Transactions containing a secondary transaction that does not meet the following checks: <ol style="list-style-type: none"> <li>1. Secondary other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770, or 772.</li> <li>2. Secondary 280 only valid for TC 611, 641, 661, 671, 681, 691, or 721.</li> <li>3. Secondary 460 only valid for 670.</li> <li>4. Secondary 570 must have zero amount.</li> <li>5. Secondary 200 or 360; must have significant amount.</li> <li>6. Secondary 770 only valid on TC 721, 722, 832, 84X.</li> <li>7. Secondary 772 only valid on TC 720.</li> </ol>
	3	TC 29X or TC 30X Reference Numbers: <ol style="list-style-type: none"> <li>1. Reference number criteria for MFT 30.               <ol style="list-style-type: none"> <li>a. Valid reference numbers are: 221, 222, 314-317, 403, 680-699, 764-767, 806-807, 881, 882, 878, 879, 885-889, 890 (TC 30X only), 897, 999, 090 (TC 30X only). All reference numbers must be for a significant amount except reference numbers 314, 889, 890, and 999.</li> <li>b. Line reference number 403 must have an amount less than \$1 million and be signed correctly.</li> <li>c. TC 29X blocked 400-499 can only contain reference number 766 or 767.</li> <li>d. TC 887 with an amount field greater than 99.</li> </ol> </li> <li>2. MFT 55 Adjustment Transactions:               <ol style="list-style-type: none"> <li>a. TC 290 doc. code 54 input to MFT 55 must be blocked 520-539, 150-198, or 960-999 and cannot contain secondary tax transactions (TC 294, 295, 298, 299).</li> <li>b. The following checks apply to TC 290 for doc code 54 and TC 370 carrying TC 290 doc code 51/52 input to MFT 55.                   <ol style="list-style-type: none"> <li>1) The primary transaction must be TC 290 with no significant money amount.</li> <li>2) If the transaction contains a reference number, it must be within the range of 500-679. Reference Numbers must be present for TC 370 unless the primary transaction code is TC 402.</li> </ol> </li> <li>c. Effective July 1986, TC 290 doc code 54 blocked 590-599 may also be input to MFT 55. All checks outlined above must be met. Only allow reference numbers 500-599 (not 600-679) to be valid for TC 290 doc code 54 blocked 590-599. The reference number must be for a significant amount.</li> </ol> </li> </ol>
	4	Invalid Closing Codes: <ol style="list-style-type: none"> <li>(a) TC 530 with a closing code of zero or greater than 39 or equal to 33 or 34.</li> <li>(b) TC 520 with closing code other than 70-89.</li> <li>(c) TC 521/2 with closing code other than 00, 81 or 84-89.</li> <li>(d) TC 59X (except 592) with a closing code of 00.</li> </ol>
	5	Reserved

UPC	RC	DESCRIPTION
	6	Blank or Invalid Name Control (a) First character of Name Control not A-Z except: 1. TC 141, 142, 901, 920. 2. Transaction with 2 character A-Z check digit and 2 leading blanks. 3. TC 902 with temporary SSN or 4 identical characters. 4. Transaction with reversal code of 6 or greater except TC 016, 017, 148, 149, 428, 429, 596-599, 788, 916-918. (b) Transactions with a temporary SSN and containing check digits in the name control (except TC 902).
	7	Adjustment Transaction and Interest Date Not Compatible (a) If interest computation date is zero, these transaction codes can not be: present on the input transaction 294, 295, 298, 299, 304, 305, 308, 309, 535. (b) If interest computation date significant, one of the following transaction codes must be: present 294, 295, 299, 304, 305, 308, 309, 535.
	8	Invalid Extension Date (a) TC 550/560 with new expiration date equal to zero. (b) TC 460 with extension date equal to zero.
	9	Transaction with Invalid Information (a) TC 060 with: 1. Year F 2119 due other than 00, 66, 78-99. 2. Tax period year other than 00, 66, 78-99. (b) TC 141/142 with notice codes other than 01-04 for TC 141 and 05-08 for TC 142. (c) TC 150 with Lifetime Exclusion from Gains Ind. not 0-5. (d) TC 424 with any of the following: 1. 15 words long and sort code other than 06, 21, 22, 77. 2. If special project code is other than 010, 918-A D.O. must be zero. 3. Word count of 8. (e) TC 93X with 3520/3520A Ind. other than 0/1/2. (f) TC 920 with status code other than 20, 22, 23, 24, 26, 54, 56, 58 or 60. (g) TC 29X containing: (1) Priority code 6 with a secondary transaction or line reference number present. (2) Priority code 7 and a significant second tax amount. (h) TC 011 without a new SSN. (i) TC 140 with source code other than 01, 05, 10 or 20 (entity code 1 only). (j) TC 018 with DLN Julian date not 401-766. (k) TC 000 with significance in the New SSN field. (l) TC 960 and 962 with a CAF Indicator other than 1-8. (m) TC 290 containing: (1) Reference Number 897 with Amount of 0. (2) Agency or Sub-Agency Code equal to 0. (n) TC 924 with backup withholding reference number other than 140, 150, 160, 180, 190, 200. (o) TC 016 blocked 7XX with Julian Date not 401-766.

UPC	RC	DESCRIPTION
292	0	<p>(p) TC 400 for a significant amount.</p> <p>EIC Exceeding Allowable Maximum:</p> <p>(a) TC 150 containing EIC greater than \$400 prior to 7912, \$500 for tax period 7912-8511 or \$550 for tax period 8512-8711, \$851.20 for 8712-8811, or \$874 for 8812-8911 or \$910 for 8912-9011.</p> <p>(b) TC 29X/30X containing reference number 764 greater than \$400 prior to 7912, \$500 for tax period 7912-8511 or \$550 for tax period 8512-8711 or \$851.20 for 8712-8811, \$874 for 8812-8911 or \$910 for 8912-9011.</p>
	1	<p>TC 150 Section Word Count</p> <p>(a) If section count is present corresponding section must be on input return.</p> <p>(b) Total of section word counts must equal transaction word count.</p>
	2	<p>Invalid Doc. Code—Transaction Code Combination</p> <p>(a) TC 30X and doc. code is other than 47.</p> <p>(b) TC 29X and doc. code is other than 54.</p> <p>(c) TC 370 and doc. code is other than 51 or 52.</p> <p>(d) Doc. code 34 and transaction code is other than 610-690, 692, 694, 695 or 896.</p> <p>(e) TC 150 with doc. code other than 07-12, 21-22, 26-27, 72-73.</p>
	3	<p>TC 150 Match Error/Non Math Error.</p> <p>(a) Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer.</p> <p>(b) Math error return with both IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Overpayment Computer.</p>
	4	<p>Invalid Entity Code/Address Information</p> <p>(a) TC 000, 01X, 030, 040, 041, 150, 430 with a City Character Count + 3, greater than City/State word count × 5, and non-zero city character count.</p> <p>(b) TC 140</p> <p>(1) Entity code 2 and word count not equal to 45.</p> <p>(2) Entity code 1 and word count not equal to 71.</p> <p>(3) Entity code 1 and zero City/State word count.</p> <p>(c) If the city character count or Major City Code is less than 2 characters or the Major City Code is invalid for the input Service Center (Special processing for New York, San Francisco, Seattle and Miami).</p> <p>(d) TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count.</p> <p>(e) Transaction with address data and;</p> <p>(1) An invalid state code or major possession.</p> <p>(2) Blank City/State field.</p> <p>(3) Zero City character count.</p> <p>(f) TC 000 (non DM-1) with zero first name line word count.</p>
	5	<p>Invalid TC 150 Schedule Information</p> <p>(a) SE Schedule (Section 24)—if entity code 1/4/5 then section 24 SSN must match the secondary SSN.</p> <p>(b) IRA Sections (Section 26/27)</p> <p>(1) Significant type indicator and entity code is other than 2 or a non-zero remittance.</p>

UPC	RC	DESCRIPTION
		(2) FSC of 2 and IRA Spouse Indicator is zero.
	6	TC 844 with Date of Demand greater than the current 23C Date.
	7	Invalid Document Code 34 Conditions The primary and secondary transaction codes are not within the same transaction range. Example: TC 672 with secondary TC 640; or the primary and secondary money amounts are not identical.
	8 & 9	Reserved
293	0 & 1	Reserved
	2	SFR TC 150, Doc. Code 10 blocking series 000-299, tax period 8112 and subsequent, and containing sections other than 1 thru 6 or significant tax information in Section 4 thru 6 (except Exemption Amount-Computer). (Effective cycle IPW 8214).
	3	TC 370 with the transaction amount (7th word money) not equal to the net money amount of all secondary transactions plus the civil penalty Reference Number amount.
	4	Major City Code "LL" TC 150 with Major City Code "LL" (Lloyd's of London) and not Entity Code 1, DLN FLC 98, and Blocking Series 500-599.
	5	Duplicate Assessments and Penalties. TC 29X or 30X with multiple secondary TC 17X.
	6	Invalid SSN. SSN of zeros.
	7	TC 29X/30X with an Interest Computation Date later than the 23C Date plus 1 year.
	8	Invalid Character Count Information. (a) TC's 140, 150 or 430 with Entity Code 1, 4 or 5 and: <ol style="list-style-type: none"> <li>1. To Last Name character count is zero.</li> <li>2. Last Name character count is zero.</li> <li>3. First Name Line character count greater than 35 (sum of To Last Name character count, Last Name character count, and Suffix character count).</li> <li>4. 1st Name Line Word Count of zero.</li> </ol> (b) Entity change transaction (except TC 016), with word count greater than 13, and significant in the first name line field. <ol style="list-style-type: none"> <li>1. To Last Name character count is zero.</li> <li>2. Last Name character count is zero.</li> <li>3. Tax Year (year of first name), is zero, except TC 013 Civil Penalty Transactions.</li> <li>4. First Name Line character count greater than 35 (sum of To Last Name character count, Last Name character count and Suffix character count).</li> </ol>
	9	(a) If primary transaction code is 290 and Credit Interest date is significant, blocking series must be 500-519, 540-589, 600-619, or 640-679. (b) If primary transaction code is 291, or secondary transaction code is 294 or 298. Credit Interest date must be zero.
294	0	Reserved
	1	TC 150 with DLN XX211XXX99XXXX containing computer condition code G and with an entity code other than 2, tax period prior to 7301, or not containing computer condition code 5 or 6.

UPC	RC	DESCRIPTION
295	0	Reserved
	1	Reserved
	2	Name control must equal the first four significant characters of the last name (except doc code 63 transactions). TC 000 with a fiscal month of 00 or greater than 12.
	3	
296	0	Beginning of Year Processing—Prior year purged unpostable (4-bit setting of Corrected Unpostable Indicator).
297	0	Reserved for End of Year processing.
299	0	Date received must be present on Form 1040, 1040A, 1040ES, 1040NR, 1040EZ, 1040PR and 1040SS. If this test or any of the following tests are not met, unpost. <ul style="list-style-type: none"> <li>(a) Date received must not be earlier than ending month and year of the tax period. (Bypass the check or Form 1040ES).</li> <li>(b) If the input return is other than a current calendar year (8612) timely filed, than date received must not be subsequent to current (23C date) processing data.</li> <li>(c) Match digits must be 01 through 12.</li> <li>(d) Day digit must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29.</li> <li>(e) Day digit must be 01 through 30 when month is 04, 06, 09, 11.</li> <li>(f) Day digit must be 01 through 31 when month is 01, 03, 05, 07, 08, 10 or 12.</li> </ul>
	1	Form 1040A and 1040EZ—Unpost if any of following conditions are present <ul style="list-style-type: none"> <li>(a) Data Sections other than 01, 02, 03, 04, 05, 06, and 39 for 1040EZ. Data Sections other than 01, 02, 03, 04, 05, 06, 20, 30, 35, and 39 for 1040A.</li> <li>(b) Section 1—NIL Indicator, Farmer/Fisherman Code, Schedule C/F Code. Additionally for 1040EZ—Spouse SSN Indicator, P over 65, P Blind, SEC over 65, SEC Blind, Dependent SSN Codes, Dep Name Cntl #1, Dep SSN #1, Dep Name Cntl #2, Dep SSN #2.</li> <li>(c) Section 4—State Income Tax Refund, Alimony Received, Combined SCH C Profit/Loss, Combined SCH C Profit/Loss Computer, SCH D Profit/Loss, SCH D Profit/Loss Computer, Capital Gain Distribution, Supplemental Gains/Losses, Rents Royalties Income/Loss Computer, Gross Pensions/Annuities, SCH E Profit/Loss, SCH E Profit/Loss Computer, Combined SCH F Profit/Loss, Combined SCH F Profit/Loss Computer, Partnership S—Corp Income/Loss Computer, Estate Trust Income/Loss Computer, Net Short Term Gain/Loss Computer, Net Long Term Gain/Loss Computer, Gross IRA Distribution, Taxable IRA Distribution, Form 4563 Indicator. Additionally for 1040EZ—Taxable Dividends—Amount, Taxable Pensions/Annuities, Gross Unemployment Compensation, Taxable Unemployment Compensation, Taxable Unemployment Compensation Computer, Taxable Unemployment Compensation Verified, Gross Social Security, Taxable Social Security, Taxable Social Security Computer, Tax on Income Less SSI Computer, Taxable Social Security Verified, Other Income, NRA Sp Ind.</li> <li>(d) Section 5—Moving Expenses, Employee Business Expenses, Keogh Payments, Interest Forfeiture Amount, Alimony—SSN, Alimony Paid, Other</li> </ul>

UPC	RC	DESCRIPTION
		Adjustments, Excess Itemized/Unused Zero Bracket Amount Computer, Excess Itemized/Unused Zero Bracket Amount Verified, Additional Taxes, Credit for the Elderly, Credit for the Elderly Computer, Residential Energy Credit, Residential Energy Credit Computer, Mortgage Certificate Credit, Mortgage Certificate Credit Computer, Foreign Tax Credit, Foreign Tax Credit Computer, Other Statutory Credits, Other Statutory Credits Computer, General Business Credits, General Business Credit Computer, Total Non Personal Statutory Credits Computer, Casualty Theft Loss % Computer, Total Casualty Theft Loss Computer, Credit for PY Min Tax Computer, Credit for PY Min Tax, Form 4972 Tax Computer, Gross Credit for Elderly Computer, Gross General Bus. Credit Computer, Form 6251 % Computer, Form 6251 ADJ A-H Computer, Form 6251 ADJ J-T Computer, Form 6251 PRF Items A-C Computer, Form 6251 PRF Items E-J Computer. Additionally for 1040EZ—Deduction for 2 Earners, Deduction for Two-Earners Computer, SE Health Insurance Deduction, Child Care Credit, Child Care Credit Computer, Political Credit, Political Credit Computer, Total Personal Statutory Credits Computer, Total Statutory Credits, Total Statutory Credits Computer, Total Statutory Credits Verified, Primary IRA Payments, Secondary IRA Payments, Primary IRA Payments Computer, Secondary IRA Payments Computer.
		(e) Section 6—Combined SE Tax, Combined SE Tax Computer, Recapture Tax, URT/FICA, UPT/FICA, Combined Tax on Retirement Plans Computer, IRAF Tax Computer, Gross Transportation Tax, Form 4868, Gas Credit, Gas Credit Computer, Regulated Investment Company Credit, Overpayment Windfall Profit Tax, Credit Elect Amount, Estimated Tax Penalty IMF, Alternative Minimum Tax IMF, Alternative Minimum Tax IMF Computer, Form 4970 Tax, Tax Withheld at Source, Form 8288-A Withholding, Form 1042S Withholding, Taxable Income Less Schedule D Gain Computer, Non Sch D Gain Tax Computer, Schedule D Gain Tax Computer, Net Windfall Profits Tax Computer. Additionally for 1040EZ—Advance EIC, Earned Income Credit Amount, Earned Income Credit Amount Computer, Estimated Tax Credit, Itemized Deductions Computer, Tax on Form 8615 Tot Income Computer, Parents Tax Computer.

**3(27)(68)(13).3** (1-1-90)  
**Unpostable Codes BMF**

All Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. The following Unpostable Codes (UPC) are written onto the Unpostable Tape to identify transactions that fail to meet validity checks as described below. The Reason Code (RC) is defined for each UPC.

UPC	RC	DESCRIPTION
301	1	An input (non-generated) transaction coded other than 000, 019, 141, 142, 650 (document code 97) for MFT 01/03, 990, 991, 992, 993, 996, or other than a TC 150 (with entity information addressing a F706/709 module) failed to match on TIN with an account on the BMF.
	2	TC 150 for Forms 706 (MFT 52) or 709/709A (MFT 51) attempts to establish an account and the input TC 150 does not contain significant Name Line data.
	3	TC 650 (document code 97) for MFT 01/03 not matching on TIN which has resequenced 4 cycles or the 23C Date is equal to or later than the end of the tax period.
	4	TC 150 for MFT 52 with entity information attempts to post and a. The Date of Death is zero or, b. The Date of Death is greater than the current 23C Date.
302	1	A TC 000 matched a TIN on the BMF.
303	1	A transaction with document code $\neq$ 80/81(except TC 150 for MFT 36)/50/53/63 other than TC 001, 019, 14X, 650 (document code 97) for MFT 01/03, 796, 90X, 99X but coded greater than 000 failed to match on three out of four positions of the alpha name control, Cross Reference Name Control (i.e., Old Name Control), or three out of the four left-most non-blank positions proximal of the entity second sort reference field or the four left-most significant characters of the first 3 words of the entity first name line and then the second name line.
	2	TC 650 (document code 97) for MFT 01/03 not matching on three out of four positions of the alpha name control, Cross Reference Name Control, or the entity second sort reference field which has resequenced 4 cycles or the 23C Date is equal to or later than the end of the tax period.
	3	A transaction (except TC 150 for MFT 36) with document code $\neq$ 80/81/50/53/63 other than TC 001/019/14X/796/90X/99X but coded greater than 000 failed to match on all four positions of the alpha name control, Cross Reference Name Control (i.e., Old Name Control), or the four left-most non-blank positions of the entity second sort reference field.
304		An input transaction attempts to establish a tax module with a tax period prior to those shown below:
	1	for MFTs 61/62/63/64—6107.
	2	for MFT 51—6112.
	3	for MFTs 01/03/04/09—6203.
	4	for MFTs 02/05/06/10/11/33/34—6112.
	5	for MFTs 37/44/50—7001.
	6	for MFTs 36/67—7012.
	7	for MFT 58—7007.
	8	for MFT 60—5607.
9	for MFT 12—8512.	
305	1	An input TC 150 or 620 which meet certain specified conditions.
	2	TC 650/660/670/760 if they are directed to a tax module in 06, 10, or 12 status and posting would create a credit balance module of \$1 or more. Exceptions: a. TC 670 with check digits in the name control field. b. Transaction is a corrected UPC 305/333/360. c. A secondary transaction is present. d. TC 650 if directed to MFT 01 module in 06 status. e. Assessed module balance is debit even though module status is 10 or 12. f. Module status is 06 and TC 594/599 is posted subject to criteria listed. g. Total module balance including the input transaction amount is less than or equal to a posted unreversed TC 71X.

UPC	RC	DESCRIPTION
		<ul style="list-style-type: none"> <li>h. TC 670 with document code 18.</li> <li>i. TC 670 with an amount equal to or less than an unreversed TC 606 previously posted to the module.</li> <li>j. TC 670 with an unreversed TC 420/424 posted to the module.</li> <li>k. TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.</li> <li>l. TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.</li> <li>m. TC 650/660 (document code 97) with Taxpayer Information Code zero which meets the transfer criteria to the FTD module.</li> <li>n. The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.</li> <li>o. The input TC has significant TC 570 Indicator.</li> <li>p. The tax module being addressed has in effect any of the following freezes: -A, -F, R-, -R, -U, V-, -V.</li> <li>q. The input transaction is different in amount with a posted TC 706/736/756/796 by less than [redacted] + or -).</li> </ul>
	3	<p>TC 650/670/760 directed to modules in 21/22/23/56/58/60 Status if dated later than period ending and posting would create credit balance of [redacted] or more.</p> <p>Exceptions:</p> <ul style="list-style-type: none"> <li>a. TC 670 with check digits in the name control field.</li> <li>b. A secondary transaction is present.</li> <li>c. Transaction is a corrected UPC 305/333/360.</li> <li>d. TC 670 if unreversed TC 420/424 is posted to the module.</li> <li>e. TC 670 if document code 18.</li> <li>f. Total module balance including the input transaction amount is less than or equal to a posted unreversed TC 71X.</li> <li>g. TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.</li> <li>h. TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.</li> <li>i. TC 650 (document code 97) with Taxpayer Information Code zero which meets the transfer criteria to the FTD module.</li> <li>j. The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.</li> <li>k. The input TC has significant TC 570 Indicator.</li> <li>l. The tax module being addressed has in effect any of the following freezes: -A, -F, R-, -R, -U, V-, -V.</li> <li>m. The input transaction is different in amount with a posted TC 706/736/756/796 by less than [redacted] + or -).</li> </ul>
306	1	<p>TC 30X with DLN blocking series of 790-799 or 900-999, priority code other than 2 or 3, the settlement amount field on the TC 30X does not equal (within [redacted] the tax liability in the posted return (TC 150) plus all posted adjustment transaction (TC 29X/30X) amounts.</p>
	2	<p>TC 290/291 attempting to post to a credit balance module frozen by TC 570 with document code 54. Exception: do not unpost TC 29X (B.S. 9XX) with secondary TC 294 or 295 if no other TC 29X transactions for significant amount are posted. The transaction record will post, but not release the related TC 570 freeze.</p>
	3	<p>TC 290 with Priority Code 6 attempts to post to a module where the posted return (TC 150) has a Math Status Code of other than '3' and TC 29X blocking series 770-789 is not posted.</p>
	4	<p>TC 290 with Priority Code 6 attempts to post to a module with an unreversed TC 470 Closing Code 94 posted.</p>
	5	<p>TC 291 with Priority Code 7 attempts to post to a module without an unreversed TC 470 Closing Code 94 posted.</p>
	6	<p>TC 470 with Closing Code 94 attempts to post to a module where the posted return (TC 150) Math Status Code is other than '3', and Total Tax Settlement is greater than Total Tax (Taxpayer) or TC 29X blocking series 770-789 is not posted.</p>
	7	<p>Input TC 29X record contains blocking series 770-789 and there is a posted unreversed TC 470 CC 94 in the module.</p>



UPC	RC	DESCRIPTION	
307	1	The fiscal month of F1120/1041/1065/990C/990T/990/990PF/1041A/ 5227 input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a transaction coded 150/(RPS) 610/620/650/660 (MFT $\neq$ 02/33)/290 (B.S. 400-499) trying to establish the first 1120/1041/1065/990/990C/990T/990PF/5227/1041A tax module, was not a TC 150 containing Condition Code F or Y, or was not a TC 620 with Condition Code W.	
	2	Any transaction attempting to open a module whose period ending is greater than machine 23C date plus 12 months.	
	3	TC 660 for MFT 05 not establishing the first MFT 05 tax module attempts to establish a tax module, has a tax period month of other than 12, and does not match the Entity Fiscal Month.	
	4	TC 150 (document code 16) for MFT 02 attempting to establish the first MFT 02 tax module and the tax period month does not match the entity Fiscal Year Month.	
	5	TC 150 for MFT 06 or TC 150 (document 16) for MFT 02 with tax period month other than 12 matching on entity Fiscal Year Month and a TC 054/055 is not posted. Bypass on corrected UPC 3075.	
	6	a. TC 150 for MFT 02 with tax period month other than 12 not matching on entity Fiscal Year Month, F1120 FRC 19, and a TC 054/055 is posted. Bypass on corrected UPC 3076. b. TC 150 for MFT 02 with document 09/11 and ABLM Code 400 with a tax period month other than 12 and the F1120 FRC not equal to 19. Bypass on corrected UPC 3076.	
	7	TC 150 with Condition Code Y or TC 620 with Condition Code W not matching on entity Fiscal Year Month attempting to post with TC 054/055 posted. Bypass on corrected UPC 3077.	
	308	1	Form 941/941E return (TC 150—document code 35/36) attempting to post to an account where the Magnetic Tape Code is other than 1/3.
		2	Form 940 return (TC 150—document code 39) attempting to post to an account where the Magnetic Tape Code is other than 1/2.
		3	TC 150 (document code 46) for Form 941 with significant tax liability attempts to post to an account with a F941 filing requirement other than 04. <i>Exceptions:</i> a. Bypass this check if Tax Period of TC 150 is 8312 or prior and the Entity Employment Code equals 'W' (3). b. Bypass this check if Tax Period of TC 150 is 8612 or prior and the Entity Employment Code equals 'T' (1).
		4	Any return (TC 150) input to Form 940 tax module (MFT 10) and the entity Employment Code equals '7' (G).
		5	Any transaction input to establish a MFT 10 tax module and the Entity Employment Code is '7' (G), '3' (W), or '8' (C).
		6	Reserved.
7		F941E return for tax period 8703 or subsequent attempting to post to an account with Employment Code '1' (T).	
8		Any MFT 01 TC 150, document code 35/36/41, with Condition Code T if the entity Employment Code is "F" and the F941 FRC is 00/01/02/03/04/51/06/07/11/12/13/14.	
9		Any transaction input to establish an MFT 10 tax module (see 5.02(6)(f)), the Entity Employment Code is zero, the entity EO Status is 01 through 19, and the entity EO Subsection is 03/50/60/70.	
309		1	An input transaction coded other than those listed attempts to establish a tax module; also,
	2	A non-module creating transaction (except TC 912) attempts to post to a module where TC 914 is the only transaction posted.	
310	1	TC 090 input and F1120 FR code is 03 or 04.	
	2	TC 150 (document code 16) input and F1120 FRC is 00/01/02 and the latest TC 091 is posted with an effective date (year/month) earlier than the TC 150 period ending—unless a TC 090 is posted subsequent to the latest TC 091.	

UPC	RC	DESCRIPTION
	3	TC 150 (document code ≠ 16) input, F1120 FRC is 00/01/02 and an unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending.
	4	TC 150 (document code 16) input, F1120 FRC is 00/01 and no unreversed TC 090 is posted—unless a TC 091 is posted with an effective date later than the TC 150 period ending.
	5	TC 150 (document code 16) input, F1120 FRC is 00/01/02 and an unreversed TC 090 is posted with an effective date (year/month) later than the input return period ending.
	6	MFT 02 TC 150 (document code 16) input, F1120 FRC greater than 02 and no TC 091/096 is posted.
	7	TC 150 for MFT 02 with document code 09/11 with ABLM Code 400 (Personal Service Corporation) with a F1120 FRC 02.
311	1	An input transaction coded other than TC 370 (document code 51) with secondary TC 402 attempts to post to a tax module whose status is 29 (Account Transferred Out of MF).
	2	An input TC 370 (document code 51) with secondary TC 400 attempts to post to a tax module whose status is 29.
312		Reserved
313	1	An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period per Exhibit below. An input transaction from Column A below attempts to post to a module with a Column B transaction not already posted.

Column A Input TC	Column B Posted TC
023	024
052	053/054/055
061	060
062	060/063/064/065
065	060
066	060
091	090
092	090/093/095/097
095	090
096	090
131, 824	130
149	148
161	160 or 166
162	160 or 161
171	170 or 176
181	180, 186
191	190, 196, 336
241	240, 246
271	270, 276
272	270, 271
281	280 or 286
294	295 or 305
321	320
235	234, 238
304	305 or 295
342	340, 341
351	350
361	360
428	420, 424
451	450
462	460
472 CC 91	470 CC 91
472 CC 92	470 CC 92
472 CC 94	470 CC 94
472 CC 95	470 CC 95
472 CC 99	470 CC 99
472 CC NOT = 91/94/ 95/99	470 CC NOT = 91/94/ 95/99 or 473
475	474, 478

Column A Input TC	Column B Posted TC
481 or 482, 483	480
488	150
521/522 CC not = 81/85-89	550 CC not = 81/85-89
521/522 CC 81	520 CC 81
521/522 CC 85	520 CC 85
521/522 CC 86	520 CC 85
521/522 CC 87	520 CC 87
521/522 CC 88	520 CC 88
521/522 CC 89	520 CC 89
531 or 531	530
535	534
571 or 572	570
592	590, 591, 593-599
611 or 612	610, 976, 150
621 or 622	620
632/637	636 or 630
641 or 642	640
651 or 652	650
661 or 662	660 or 430
671 or 672	670
679	678
691 or 692	690
681 or 682	680
694	360
695	694
701	706
702	700
712	710 or 716
720	346, 840 or 842
721 or 722	720
731	736
732	730
740	346, 840 or 843
742	740
762	760
767	766
771	760 or 776
772	770 or 776
780	150 (except MFT 13), 480
781, 782, 788	780
792	790 or 796
802	800, 806
807	800, 806
821	826
822	820
832	830 or 836
841	840, 846, 843
842	846
843	841
844 with zero memo amount	840/846
844 with memo amount	840/846 matching TC 844 on date
845	844
851	856
852	850
911	910
912	914
932	930
942	940
961 (RAF)	960 (RAF)
962 (RAF)	960 (RAF)
971 (971 Code not = 08)	150/976

UPC	RC	DESCRIPTION
	2	A non-'G'-coded TC 150 with no remittance and there is a posted TC 611 without a posted TC 150 and 610.
	3	A return with or without RPS Indicator of "2" attempts to post to a module and a matching RPS 610 (unreversed, or reversed by TC 611) is not posted and the module contains one or more unreversed RPS 610(s) that do not match the DLN of the input return; or, the input return matches on DLN with an RPS 610 that has been reversed by a TC 612.
	4	TC 481/482/483 input and the TC 780 freeze is in effect.
	5	Reserved.
	6	TC 480 input and an unreversed TC 480 is already posted.
	7	TC 290 (B.S. 14X), document code 54, with secondary TC 180 for \$0 attempts to post to a module with a TC 186 posted.
	8	TC 071/072 input and an unreversed TC 070 is not posted.
	9	TC 290 (B.S. 4XX) with Item Reference Number 766 for MFT 02/05/33/34 attempts to post and: <ol style="list-style-type: none"> <li>TC 150 is posted (except for B.S. 48X with Item Reference Number 311 present); or,</li> <li>For B.S. 400-449, three TCs 766 (B.S. 400-449) are posted and there is a FRC established for the input MFT, or four TCs 766 (B.S. 400-449) are posted; or,</li> <li>For B.S. 450-499, three TCs 766 (B.S. 450-499) are posted and there is a FRC established for the input MFT, or four TCs 766 (B.S. 450-499) are posted.</li> <li>For B.S. 49X, fifty-one TCs 766 (B.S. 49X) are posted and there is a FRC established for the input MFT, or fifty-two TCs 766 (B.S. 49X) are posted.</li> </ol>
314	1	TC 42X (except TC 424), 30X, 930, 940 is directed to a module with an unreversed TC 340 posted.
	2	TC 340 is directed to a module with an unreversed TC 424 posted, or an unreversed TC 420 posted.
	3	TC 424 (SPC = 010, 015, 019-041, 020-041, 101-125, 121) is input to a module with no return posted (TC 150) and an unreversed TC 930 is posted to the tax module.
315	1	(reserved)
	2	Any MFT 13 TC 290 with Civil Penalty Reference Number for positive amount attempting to post to an account with an Employment Code "F" (6).
	3	Any MFT 13 TC 290 with Civil Penalty Reference Number 50X/53X attempting to post which, if posted, would bring the net 50X/53X amount in the module to greater than [REDACTED]
316	1	An input transaction attempting to reverse its posted related transaction failed to match on date and/or the money amount from the transaction was greater than the related transaction or sum of the transactions for the same date if date check is applicable. Exception: Allow a TC 611 to post in the absence of TC 150/976 and 610. However, unpost (UPC 316) a TC 150/976 with remittance if there is a posted TC 611 without a reversed TC 610 and the TC 611 would have met the criteria had the TC 150/976 been posted; or a TC 610 if a TC 611, without reversed TC 610, is posted for an amount greater than the input TC 610.  Exceptions for UPC 3161: <ol style="list-style-type: none"> <li>Remittances with return (TC 610) can be posted to the BMF as part of TC 150. When reversals of these transactions post, TC 150 should be searched for the respective amounts.</li> <li>TC 611, 612 can reverse payment posted in amount field in TC 150/976 provided date on TC 150/976 is not earlier than reversal transaction if TC 150/976 is timely filed. If late, reversal date must equal TC 150/976 date. In addition, TC 611 (Disnonored Check) can post in absence of TC 150/976 and 610.</li> </ol>

UPC	RC	DESCRIPTION
		<p>3. TC 651/652/661/662 can reverse a merged TC 650/660 with document code 24, 34, or 97 respectively (containing 3 high-order zeroes in TUS Number field) if the date falls within the respective date parameters for the merged transaction as shown in Parameter Chart per PRP 160-4.02(36). Merged transactions carry TO' date of respective date limits per parameters.</p> <p>4. TC 632/637 must also designate the same credit (ID No.) as the TC 630 and/or 636, in addition to matching on money amount.</p> <p>5. TC 740 need match only on amount.</p> <p>6. TC 767 document code <math>\neq</math> 51 need match only on amount.</p> <p>7. TC 841 transaction amount must match TC 840, 843, 846 amount.</p> <p>8. When making UPC 316 check for TC 291/301, TC 295/305, TC 299/309 inputs: exclude TC 150 amount from UPC 316 check if Total Tax Settlement is for negative amount; instead, check input TC 291/301, 295/305, 299/309 amount against net TC 29X + TC 30X amounts only.</p> <p>9. TC 971 needs to match only on date with TC 150/976.</p> <p>10. All TCs with [ ] tolerance condition should have the primary transaction amount field changed (when within tolerance) prior to posting to agree with the amount being reversed.</p>
	2	Reserved.
	4	
	5	
	6	
	7	TC 271 with Reason Code 62 has an amount that is greater absolutely than the Total FTP Penalty amount and has resequenced for one cycle.
317	1	TC 460 attempts to post to a tax module and the extension date of the TC 460 is not equal to or greater than the due date of the return as extended.
	2	TC 460 without significant Subsidiary Indicator attempts to post to an MFT 02/33/34 module and an unreversed TC 620 is not posted. Bypass on corrected UPC 317.
	3	TC 460 attempts to post to module in 02 or 03 status. Bypass on corrected UPC 317.
	4	TC 460 attempts to post to a Form 2290/4638 module where TC 150 has already posted.
	5	TC 29X attempts to post with Return Processible Date prior to RDD or original Correspondence Received Date (except all 9's).
	6	TC 29X/30X attempts to post to an MFT 52 module in Status 18.
318	1	TC 790 input to an account liable for forms 1120, 1041, 990C, 990T, 990, 990PF, 1041A, 1041PF/5227, 4720, 709, 706, and 1065 returns.
319	1	Check Digit or Major City Code mismatch.
320	1	TC 530 attempts to post to a module in other than Status 12, 19, 21, 33, 23, 56, 58, or 60.
	2	TC 530 with Closing Code 09 (other than IDRS-generated transactions) attempts to post to a module whose balance plus accruals was [ ] or more [ ] or more for Entity Primary Location Code D.O. 66).
	3	TC 530 attempts to post to a module in Status 12 where accruals totaled less than [ ]
	4	TC 520 with DAR Closing Code 71/73/82 and module contains a previously unreversed TC 520 with Closing Code other than 71/73/81/82/85-89, respectively.
	5	TC 520 with DAR Closing Code 72/74 and module contains a previously unreversed TC 520 with Closing Code other than 72/74/81/85-89, respectively.
	6	TC 520 with Closing Code other than 71-74/81/85-89 and module contains a previously posted unreversed TC 520 with Closing Code 72/74.

UPC	RC	DESCRIPTION
	7	TC 520 with Closing Code 85-89 and module contains a previously posted unreversed TC 520 with Closing Code in the range 85-89 other than the one input.
	8	TC 520 with Closing Code other than 71/73/81/82/85-89 and module contains an unreversed TC 520 with Closing Code 71/73/82.
	9	TC 520 with Closing Code other than 71-74/81/85-89 and module contains an unreversed TC 520 with Closing Code 81.
321	1	Reserved
	2	For both document code 47 and 54 transactions: unpost an audit/DP adjustment (TC 29X/30X) input with any TC's 161, 181, 235, 241, 271, or 281 that attempts to post to the module and the Abatement Refusal Indicator is significant for the tax module.
322		One of the following transactions (other than corrected UPC 322) attempts to post to a tax module when the TC 520 (Closing Code 85/88) indicator was significant in the entity:
	1	TC 29X/30X with the tax period beginning (ending for MFT 02/05/33/34) before the 'Petition Date' in the entity.
	2	TC 150 (document code $\neq$ 52) with the tax period beginning (ending for MFT 02/05/33/34) before the 'Petition Date' in the entity. <ul style="list-style-type: none"> <li>a. with Total Tax Settlement greater than the sum of credits posted as of RDD (plus grace period) plus remittance with return plus TC 766 credits reflected on the return.</li> <li>b. with ES/FTD credits claimed exceeding the total of TCs 65X/66X/71X plus TCs 67X/700/702/760/762/820/822 dated by RDD or prior.</li> </ul>
323	1	An input TC 170/180/234 (document code 51 only) attempts to post to a module containing an unreversed TC 170/176/180/186/234/238 respectively, unless the unreversed transaction is for zero amount;
	2	TC 090/093/094/095/097 or 024/054/055 or TC 060/063/064/065 attempts to post to an entity that contains an unreversed TC 090/093/094/095/097 or 024/054/055 or TC 060/063/064/065 respectively.
	3	TC 070 attempts to post to an entity and an unreversed TC 070 is already posted or a TC 071 is posted cycle 8440 or subsequent.
324	1	An input transaction which attempts to update the Magnetic Tape Code to a 1/3 and the Form 941 FRC is other than 01/02/04.
	2	An input transaction which attempts to update the Magnetic Tape Code to a 1/2 and the Form 940 FRC is other than 1.
325	1	An input transaction coded 820 (MFT 05)/824/850/830 attempts to post to a tax module whose credit balance was less than the amount from the input transaction and the input transaction has already resequenced for 1 cycle.
	2	A TC 820 attempts to post to an MFT 05 module for tax period 8712 or subsequent without a TC 150 posted whose sum of posted TC 66X credits is less than the TC 820 amount.
326	1	TC 29X/30X record (document code 47 or 54) for MFT 61 that contains an IRS No. with a minus amount that fails to match with an IRS No. in the tax module. Bypass if module was transferred in.
	2	TC 29X/30X record (document code 47 or 54) for MFT 61 that contains an IRS No. with a minus amount larger than the plus amount (algebraic total) for the IRS No. in the tax module and any previous TC 29X/30X adjustment. Bypass if module was transferred in.
	3	(Reserved.)
	4	Any input transaction attempting to establish a tax module within an account whose Entity Location Codes contained neither TDA Location Codes nor current ADP Location Codes.

UPC	RC	DESCRIPTION
327	1	An input transaction coded 160, 170, 180, 234, 240, 270, 290, 300, 320, 340, 350, 360, 420, 421, 424 (unless SPC is 010, 015, 020-041, 101-125), 429, 470 (Closing Code = 95/99) 480, 534, or 560 that attempts to post to a tax module which did not contain a posted return (TC 150). Exceptions: a. Allow TC 290 containing only a TC 281. b. TC 680 can post to Form 941 (MFT 01) with a FR code of 9 or 10, and Form 720 (MFT 03) modules with a FR code of 9. c. TC 290 in Blocking Series 400-499 with secondary TC 766/767 can post before the return (TC 150). d. TC 421 can post if module already contains an unreversed TC 424. e. Allow TC 290/340/360/470/480/680 addressing MFT 13 (Civil Penalty module).
328	1	TC 290/294/298 without Priority Code 1 or 8 for an amount greater than [REDACTED] attempts to post and is within [REDACTED] of a previously posted TC 290/294/298, respectively, for an amount greater than [REDACTED] TC 300/304/308 without Priority Code 8 for an amount greater than [REDACTED] attempts to post and is within [REDACTED] of a previously posted TC 300/304/308, respectively, for an amount greater than [REDACTED]. Bypass this check on corrected UPC 328 transactions.
	2	TC 291/295/299 without Priority Code 1 or 8 for an amount greater than [REDACTED] attempts to post and is within [REDACTED] of a previously posted TC 291/295/299, respectively, for an amount greater than [REDACTED] TC 301/305/309 without Priority Code 8 for an amount greater than [REDACTED] attempts to post and is within [REDACTED] of a previously posted TC 301/305/309, respectively, for an amount greater than [REDACTED]. Bypass this check on corrected UPC 328 transactions.
329	1	An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements per 5.02(6).
330	1	TC 290/291/298/299 without Priority Code 1/2/6/7/8 attempts to post to a module with an unreversed TC 420 or 424. Allow TC 290 to post if for zero amount with no other TC 290/291/298/299 transactions and record does not contain a Cred. Reference Number 766.
	2	TC 30X without Priority Code 1/3/4 and tax module contains the Dup/Amended Return freeze.
	3	An input TC 421 (document code 47) if the Dup/Amended freeze is on.
	4	TC 420 and an unreversed TC 420 is already in the module.
	5	A TC 424 is input to a module with no TC 150 posted and an unreversed TC 424 is already posted.
	6	TC 424 (except SPC 010) is input to a module with TC 150 posted and an unreversed TC 420 or TC 424 is already posted.
	7	TC 421 (document code 47) is input to a module with an unreversed TC 640 posted and no related TC 30X is posted.
	8	Reserved
	9	TC 421 (document code 47) is input to a module with an unreversed TC 420 or 424 posted and the TC 421 DLN FLC does not match either the TC 420 D.O. code in the AIMS Control Number or the DLN FLC of the TC 424.
331		Returns (TC 150 without Condition Code G) that meet one or more of the following invalid conditions:
	1	Math error return and no math error notice code.
	2	Non-math error zero liability return containing a remittance (not applicable to Form 990, 990PF, 1041A, or 1065 for Tax Period 7912 and later).
	3	Non-math error Forms 940, 941, 942, 943 in which the total tax settlement amount field differs by [REDACTED] (or F941) or more from the below computed amounts: a. Forms 941, 942, 943—The sum of Adjusted Total of FICA Tax and Adjusted Total Tax Withheld.

UPC	RC	DESCRIPTION
		<p>b. Form 940—the difference between (Total Wages times XX%) and (Allowable Service Center Credit)</p> <p><i>For periods ending use for XX% the following rates:</i></p> <p>7012 thru 7212</p> <p>7312</p> <p>7412 thru 7612</p> <p>7712 thru 8212</p> <p>8312 thru 8412</p> <p>8512 and later</p>
	4	Forms 940, 941, 943, and 720—with alpha Condition Code 'E' and 'F' present.
	5	Form 1120's (excluding 1120S) or 990C with an alpha Condition Code of 'F' and a significant Credit Elect field).
332	1	Any Form 1120 (TC 150) with a document code (except document code 51) that is not compatible with the Return Code of the latest dated unreversed TC 620 posted in the tax module (see 5.02(8)(b)17.). <i>Exception:</i> Do not unpost UPC 332 if an entity transaction has changed the FRC after the posting of the latest dated unreversed TC 620.
	2	Any non-1120F return (TC 150) if current Filing Requirement Code is 6.
	3	Form 7004 (TC 620, document code 04) with (a) Return Code of zero and Filing Requirement Code of 6; or (b) posted return (TC 150) that has a document code (other than 51 or 52) which is not compatible with input Return Code.
333	1	TC 914 attempts to post to a module which already contains an unreversed TC 914 which matches on Agent ID.
	2	Any input transaction attempting to post to a module in which the TC 914 freeze is in effect.
		<p>Exceptions: allow posting of—</p> <p>a. TC 428, 912, 920, or 99X.</p> <p>b. corrected UPC 333 transactions (Note: if corrected UPC 333 is a TC 914, the UPC 333 check still applies).</p> <p>c. TC 424 with Special Project Code = 049.</p>
334	1	Reserved.
	2	TC 488 input to MFT 02/05 (CC ≠ '5'), 52, 58, 60, 61 module or modules with return Condition Code '5' (F1120, 1041, 990C, 990T), and current Status is not 19, 21, 22, 23, 56, 58, or 60; or, (MFT 05, CC ≠ '5') the 23C date is greater than 11 months from period ending; or, (MFT 58/60) the 23C date is greater than Tax Period ending.
	3	TC 488 input to MFT 33/34 module that does not contain return Condition Code '5'; or, a TC 488 input to MFT 05 module when return is not coded as an Estate (Fiduciary Code of 1) and does not contain Condition Code '5'; or, TC 489 input to a module not in Status 14.
	4	A TC 920 attempts to post to a module that does not contain a current Status 10, 12, 19, 21, 22, 23, 56, 58, or 60; or, the Status History Section would overflow.
	5	TC 300/301/308/309 for a significant additional assessment without TC 16X attempts to post to a delinquent filed return, and the total tax liability (including the TC 30X) for the tax module exceeds the sum of timely credits posted in the tax module; or, TC 300/301/308/309 for a significant abatement without TC 16X attempts to post to a delinquent filed return, and the net of all posted TC 16X transactions in the tax module is not zero. Exclude TC 300/301/308/309 with a secondary TC 320 or if a TC 320 is already posted, or return has Condition Code 'R', or return contains document code 51 or 52.



UPC	RC	DESCRIPTION
	6	TC 290/291 for a significant amount, without TC 16X attempts to post to a delinquent filed return with a previously posted TC 160/161; or, TC 290/291 for a significant abatement without TC 16X attempts to post to a delinquent filed return with TC 160/161 posted in the module, and the net of all posted TC 16X transactions in the tax module is not zero. Exclude TC 290/291 with a secondary TC 320 or if a TC 320 is posted, or return contains Condition Code 'R'.
335	1	Any TC 29X (DLN blocked other than 800 series) or 30X attempting to post to a module with an unreversed TC 780 present.
	2	Duplicate TC 29X/30X attempted to post. (Duplicate refers to the same TC, DLN, and Amount)
336	1	TC 29X/30X with other than zero amount, or TC 290 with Credit Reference Number 766/767, and without secondary TC 34X or 77X attempts to post to a module and: a. the module has an unreversed TC 534 for significant amount posted; or, b. a Status 14 is present in the Status History Section; or, c. the interest TC 34X or 77X restriction is 'on' in the module. <i>Exception to c. above: allow TC 291, 295, 299, 301, 305, 309 for significant amount to post if: no unreversed TC 770 is posted to the module and the net TC 34X posted to the module is for zero amount.</i>
337	1	TC 290, 294, 298, 300, 304, or 308 for significant amount attempts to post to a debit balance module where the TC 150 CSED is about to expire or has expired and no unreversed TC 534 is posted. TC 300 with a secondary TC 320 is an exception to this check.
	2	TC 534 is directed to a module where the return CSED is not imminent or expired, or the transaction amount exceeds assessed module balance.
338	1	TC 060/063/064/065 attempting to post with F1120 FRC not = 06/15.
	2	MFT 02 TC 150 (document code 07—F1120FSC) attempting to post with F1120 FRC 00/06/15 and TC 060 is posted in the entity with Effective Date later than the tax period ending.
	3	MFT 02 TC 150 (document code 07—F1120FSC) attempting to post with F1120 FRC 00/06 and TC 060 is not already posted in the entity unless TC 061/066 is posted with Effective Date later than the tax period ending.
	4	MFT 02 TC 150 (document code 07—F1120FSC) attempting to post with F1120 FRC 00/06/15 and tax period ending is later than posted TC 061/066 Effective Date unless subsequent TC 060 is posted.
	5	MFT 02 TC 150 (document code not = 07) attempting to post with F1120 FRC 00/01/06/15 and an unreversed TC 060 is posted with Effective Date earlier than tax period ending.
339	1	A TC 061/066/090/091/096 (other than a corrected UPC 339) attempts to post to an entity module and did not meet the effective date check.
	2	A TC 093/094 attempts to post to an entity module which has an unreversed TC 090 posted or, a TC 063/064 attempts to post to an entity module which has an unreversed TC 060 posted.
340	1	Any transaction (except TC 150 and RPS 610) that attempts to post to or create an MFT 52 tax module whose entity module does not contain a Date of Death.
	2	Input Date of Death is all nines, and there is an MFT 52 module without an unreversed TC 400
341	1	An input transaction attempted to establish a tax module in an account in which all FR codes are '8'.
	2	TC 474 or TC 960 attempts to post with no related Filing Requirement Code. a. Bypass the TC 474 check for MFT 01/10 (F941/940) if TC 474 document code is 77 and Blocking Series 5XX.

UPC	RC	DESCRIPTION																												
		b. Bypass this check for TC 474 with MFT 14.																												
342	1	An input transaction coded 320 attempts to post to a tax module in which an unreversed TC 160/270 with significant amount, 166, 234, 238, 276, or 350 (if RDD is prior to 1/1/87) was present;																												
	2	A transaction coded 160, 234, 270, or 350 (if RDD is prior to 1/1/87) attempts to post to a tax module in which an unreversed TC 320 was present. (Note: in this situation, do not generate a TC 166, 238, or 276).																												
343	1	Any transaction attempting to post to other than a Form 940 (MFT 10), Form 941 (MFT 01), or 943 (MFT 11) tax module in an account whose Employment Code is 'S' (Foreign Subsidiary).																												
	2	TC 01X or 030 attempts to post with a change other than zero to a F940, 941, or 943 FRC (SCTT FRC is not 5) and Employment Code '0', and the following consistency check is not met:																												
		<table border="1"> <thead> <tr> <th>If BMF Employment Code is:</th> <th colspan="3">Input FRC Must be:</th> </tr> <tr> <th></th> <th>940</th> <th>941</th> <th>943</th> </tr> </thead> <tbody> <tr> <td>1(T)*</td> <td></td> <td colspan="2">01/07</td> </tr> <tr> <td>2(S)</td> <td>1</td> <td colspan="2">1 or 01 1</td> </tr> <tr> <td>3(W)</td> <td colspan="3">01,07 1,7</td> </tr> <tr> <td>4(M)</td> <td></td> <td colspan="2">01</td> </tr> <tr> <td>7(G)*</td> <td></td> <td colspan="2">04</td> </tr> </tbody> </table>	If BMF Employment Code is:	Input FRC Must be:				940	941	943	1(T)*		01/07		2(S)	1	1 or 01 1		3(W)	01,07 1,7			4(M)		01		7(G)*		04	
If BMF Employment Code is:	Input FRC Must be:																													
	940	941	943																											
1(T)*		01/07																												
2(S)	1	1 or 01 1																												
3(W)	01,07 1,7																													
4(M)		01																												
7(G)*		04																												
		* = original input value																												
	3	TC 01X or 030 attempts to post with no change to the 941 FRC (SCTT FRC is 5) and Employment Code of '9' and BMF 941 FRC is '02'.																												
	4	TC 01X/030 attempts to update the Employment Code when the Employment Code is 'C'.																												
	5	TC 071 attempts to post with a change to the Employment Code of other than 'W' or 'delete'.																												
344	1	The transaction date of TC 550/560 is later than the Statute of Limitations Expiration Date as extended.																												
	2	The Statute of Limitations Expiration Date as extended by the TC 560 is not equal to or greater than the present ASED for the module.																												
	3	Transaction date of TC 550/560 is earlier than the transaction date of the latest unreversed TC 550/560/564.																												
	4	TC 550 extension date is not equal to or greater than 6 years from the 23C date of the latest assessment in the module.																												
	5	TC 550/560 attempts to post to a module which contains an unreversed TC 480.																												
	6	TC 550 with a transaction date earlier than the transaction date from a posted TC 520 or 530 with Closing Code 06 or TC 470/CC 95.																												
	7	TC 550/560 if TC 150 is not posted to module (except MFT 13 for TC 550).																												
	8	TC 550 if the module contains one or more TC 520's and no TC 520 has a Closing Code of 76-89. NOTE: checks 3441, 3442, and 3443 above are bypassed for TC 560 input with Blocking Series 700/775.																												
345	1	TC 960 input to a module with an unreversed TC 960 already posted and the input TC 960 does not match the CAF Indicator and Service Center Code of the posted unreversed TC 960.																												
	2	TC 150 or TC 620 (document code 04 only) input with a non-zero CAF Indicator and module already contains an unreversed TC 960 with CAF Indicator or Service Center Codes that do not match the corresponding codes on the input TC 150/620.																												
	3	TC 961 or 962 input to a module and no unreversed TC 960 is present.																												
	4	TC 961 or 962 input to a module with TC 960 posted from a Service Center different from input TC 961/962.																												
346	1	Reserved.																												

UPC	RC	DESCRIPTION
	2	A TC 930 without 3520/3520A Indicator attempts to post to a module already containing an unreversed TC 930 without 3520/3520A Indicator.
	3	An input TC 370 with secondary TC 402 (transfer-out correction) attempts to post to a module which did not contain an unreversed TC 400 or did not match on an amount and date.
	4	TC 370 (document code 51) with secondary TC 402 attempts to post to a module which is not in Status 29.
	5	An input TC 400 with document code 51 for MFT not equal to 13, attempts to post with TC amount other than zero, the tax module does not contain a TC 150 or the module reflects a credit balance. Note: A TC 400 generated for overflow conditions will contain blocking series 999.
	6	Reserved
	7	Any TC 370, document code 51 input transaction not containing a TC 150 which does not find a TC 150 on the BMF. This check does not apply to TC 370, document code 51 with a secondary TC 402.
347	1	Check to determine whether a prior year transaction is directed to a module which may have been removed to the Retention Register.
348	1	Transaction Coded 020 cannot post in the same cycle that an account entity was created.
349	1	An entity input transaction did not update all Filing Requirement Codes in an account entity which contained 8's in all Filing Requirement Codes. Exception: TC 019 (Zip Code Assignment) is disregarded.
350	1	A return (TC 150) with a tax liability and a transaction date more than 3 years before the current 23C date attempted to post. The input is an amended or duplicate return, the assessment statute expiration date (as extended) of the affected tax module, is less than 45 days after the current 23C date and the tax module contains a posted return (TC 150) or the tax module contains no posted return (TC 150) but the input is a non-remittance amended return (G-coded). NOTE: Form 1065 for tax periods 7911 and prior, and any return with document code 51 or 52 are excluded from the UPC 350 checks.
	2	TC 160, 170, 180, 234, 300, 308 or 350 with debit amount attempts to post when machine 23C date is greater than ASED or new ASED if input on TC 300 and '6020B' Indicator is not significant.
	3	Form 1120X (TC 290/291—DLN Blocking Series 200—299) attempts to post when the ASED (as extended) is less than 45 days after the current 23C date. Bypass this check for TC 291 (B.S. 200—299) with Priority Code 9 (see Note below) or if TC 29X is a corrected UPC 350. <i>Note:</i> If TC 291 (B.S. 200—299) with Priority Code 9 is in a resequence situation, do not resequence, but unpost UPC 350.
	4	An adjustment record attempts to post that contains a TC 298 with a blocking series other than 950—959, and the current 23C Date is greater than the ASED (as extended); bypass this check for TC 298 corrected UPC 350.
	5	TC 290 (B.S. ≠ 200—299) attempts to post and: a. 23C date is greater than or equal to ASED, and b. TC 976 ('G'-coded) is not posted or, if TC 976 ('G'-coded) is posted, the 23C date is greater than the TC 976 Received Date plus 60 days.
	6	TC 290 for MFT 13 with valid Civil Penalty Reference Number containing an input ASED which is prior to current 23C date plus 60 days.
351	1	A TC 024 attempts to post to an entity with Subsection Code other than 03.
	2	Subsection Code = 03 and the Foundation Code = 02/03/04/10.

UPC	RC	DESCRIPTION
352	1	A return for Form 990/990C/990PF/5227 attempts to post to an inactive EO account, the Status Code is 21 with Prior Status Code other than 01/02/03/12, or Status Code is 20/22/23/24/26/27/28/29 and the Tax Period is more than 12 months after the current (inactive) Status Date.
353	1	A non-remit non-RPS return (TC 150) attempts to post to a module in which a return (TC 150) was already posted and: <ul style="list-style-type: none"> <li>a. the input TC 150 is for MFT 01/02/03/04/10/11/12/67; and,</li> <li>b. the Total Tax Settlement and Taxable Income on the input TC 150 is the same as the posted TC 150; and,</li> <li>c. the module does not have a TC 16X/17X/18X/27X transaction posted; and,</li> <li>d. a balance due condition does not exist in the module; and,</li> <li>e. the input TC 150 transaction date is later than the posted TC 150 transaction date; and,</li> <li>f. the input TC 150 DLN is different from the posted TC 150 DLN; and,</li> <li>g. if MFT 03, all of the Abstract Numbers and Amounts match up (equal) one for one; and,</li> <li>h. none of the following freezes are in effect:                             <ul style="list-style-type: none"> <li>-A E- -F G- -I P-</li> <li>R- S- -T -U -X -Z</li> </ul> </li> </ul>
354	1	A Form 990 return for Tax Period 7612 and later attempts to post when the Audit Indicator on the input return is zero, the entity Foundation Code is 11, and the Certification Code field on the input record is zero in the first position and a TC 157 for the input return Tax Period has not already posted to the tax module.  Exception: MFT 67 TC 150 with Income and Asset Codes of 0.
355	1	TC 150 for MFT 44 (990PF) attempts to post with a Private Foundation Test Score Code of zero and the Current Foundation Code in the entity EO section is 03.
	2	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8501-8611, and the EO entity status is not 01-03, the subsection code is not 3, or the Type of Foundation Code is not 03/04. Do not bypass on corrected UPC 355.
	3	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8612 or subsequent, and the Type of Foundation Code in the EO entity section is not 02. Do not bypass on corrected UPC 355.
	4	TC 150 for MFT 44 (990PF) attempts to post with an operating score of zero and the Type of Foundation Code in the EO entity section is 02. Do not bypass on corrected UPC 355.
356	1	A Form 5578 (TC 157, document code 84) attempts to post and a TC 157 for the same Tax Period has already posted to the tax module.
357	1	Reserved
	2	TC 424 without Source Code 80 is input to an EO account and the entity TCMP Sample Code indicates this tax period is covered by TCMP.

UPC	RC	DESCRIPTION
358	1	Any transaction which attempts to update the Entity EO Status other than 40 or 41:
		FROM (EO Entity Status) TO (Input Status/Subsection)
		06 07, 10-12, 22, 24-26, 28, 29, 40 or 41
		01-03 07, 10, 11, 12, or 40
		20, 22-26 07, 10, 11, 18, 19, 40, 70-72
		07, 10, 11 01-03, unless input Status is on TC 016 with non-zero Subsection Code; or, 12, 18, 19, 70-72
		07, 10, 11 07, 10, 11, 40; or, 01-03, 70-72 and Subsection 40
		12 07, 10-12, 18-20, 22-26; or, 40 01-03, when input Status is on TC 016 with zero Subsection Code.
		40
		40
		FROM (EO Entity Status) TO (Input Status/Subsection)
		18, 19 07, 10, 11, 12, 40, 70-72
		70-72 07, 10, 11, 12, 18, 19, or 40
		Other than 40 41
		28, 29 Other than 01-03
359	1	TC 020 attempts to post to the BMF and the entity has an Active EO Status (i.e., EO Status Code is 01-03, 07, 10-12, 18, 19, 25).
	2	TC 022 attempts to post and the entity is the 'Parent' of a Group (i.e., Affiliation Code = 6 or 8).
	3	TC 022 attempts to post and a tax module for MFT 33/34/37/44/50/67 has an unreversed TC 420/424/427 present.
	4	a. TC 022 attempts to post and there is a -T freeze on the account.
		b. TC 022 attempts to post and any MFT 33/34/37/44/50/67 tax module in the account contains one or more of the following freezes:
		-A E- -F J- -J N- O- P- -R -S T- -U -V W- -W X- -X -Y -Z
	5	TC 420/424 addressing MFT 33/34/37/44/50/67 attempts to post and there is a TC 022 Previously Posted (i.e., no Entity EO section).
360	1	A credit transaction coded 610 thru 620, 640 thru 740, 790, 82X thru 85X is input to a module with return posted (TC 150/976) and input TC matches on amount with an unreversed TC 760 already posted to the tax module. Bypass on corrected UPC 305, 333, or 360.
361	1	TC 470 (CC 95) or TC 520 (CC 82) input to a tax module without unreversed TC 240 with Reference Numbers 622, 624, 626, 628, 630, or 665-673 posted or input to a tax module with TC 470 (CC 95) or TC 520 (CC 82) already posted.
	2	TC 470 (CC 91) input to a tax module which is not MFT 03 or the F720 FRC ≠ 6.
362	1	A return for Form 990PF or 5227 attempts to post to an EO account in Status Code 25, and the return Tax Period is more than 5 years from the Status Code (25) Date.
363	1	A return for Form 990 attempts to post when the EO Foundation Code is 09-18, or entity Sub-Section Code is 91 and: the Audit Indicator Code of the input return is 0, and the Non-PF Reason Code field on the input return is 0, and the Asset Code on the input return is 1 thru 9.
364	1	A return for Form 990 attempts to post with significant Grass Roots/Lobbying tax data and a TC 024 is not posted to the entity section, or a TC 024 is posted with 'Lobby Election Year' field greater than the Tax Year of the input return.
365	1	TC 591 (MFT ≠ 34) or 593 attempts to post to an EO account and the Affiliation Code in the EO Section is a 6 or 8.

UPC	RC	DESCRIPTION
366	1	An input transaction attempts to establish a tax module for MFTs 33, 34, 37, 44, 50, or 67 and there is no Exempt Organization sub-section present in the entity. Exception: TC 150 for MFT 34 if input return has a Type of Organization Code of '3' and/or any module establishing TC input for MFT 34 and 990T FR Code is 2.
367	1	TC 844 with significant memo amount attempting to post and the date of demand is greater than the current cycle 23C Date.
368	1	TC 29X input with IRS Number 221 for significant amount and no TC 976 is posted in the tax module.
369		TC 01X with Employment Code 3 (W) addressing an account with EO Section where:
	1	the sub-section code is not 00/03/50/60/70; or,
	2	the sub-section code is 00/03/50/60/70, and the current EO Status is other than 01/02/03/07/10/11.
370	1	TC 000 or TC 016, document code 80, with an Affiliation Code = 6 or 8 attempts to create a Parent record on the GEN File, and the input (new) GEN is already on the GEN File.
	2	TC 000, document code 81, with an Affiliation Code = 7 or 9 attempts to create a Subordinate record on the GEN File and the input (Parent) GEN is not on the GEN File; or, the input GEN matches a GEN already on the GEN File, and the input (Subordinate) TIN is already present on the GEN File; or, the new GEN is 0000.
	3	TC 000, document code 80, with an Affiliation Code = 7 or 9 is input to establish a subordinate account on the GEN File and the input (Parent) GEN is not already on the GEN File.
	4	TC 000 (document code 80) input with 'new' GEN and no Affiliation Code; or, TC 016 (document code 80) input with an Affiliation Code other than 6, 7, 8, or 9 and a 'new' GEN other than 9999; or, TC 016 (document code 80) input with 'new' GEN equal to 9999 and the Affiliation Code is not equal to 1/2/3.
	5	TC 016, document code 81 (Group Change), is input to change the GEN File, and: <ul style="list-style-type: none"> <li>a. Parent TIN and Name Control of TC 016 do not match TIN and Name Control on the GEN File; or,</li> <li>b. TC 016 GEN is not on the GEN File; or,</li> <li>c. TC 016 GEN is on the GEN File and the TIN and Name Control match those of the Parent; but, <ul style="list-style-type: none"> <li>1) TC 016 input without Definer Code 'D' and the 'new' GEN on TC 016 matches a GEN already on the GEN File; or,</li> <li>2) TC 016 input with Definer Code 'D' and there are no subordinates on the GEN file with the New Subordinate Indicator on; or,</li> <li>3) TC 016 input with Definer Code 'E' and the 'new' GEN input on TC 016 is not on the GEN File; or,</li> <li>4) TC 016 input with Definer Code 'E' and there are no subordinates on the GEN file.</li> </ul> </li> <li>d. 'From' GEN is 0000.</li> </ul>
	6	TC 016, document code 80, with an Affiliation Code 7 or 9 is input with a 'New' GEN present and the new GEN (other than 9999) is not on the GEN File.
	7	TC 016, document code 80, with Definer Code F is input to change the GEN file and: <ul style="list-style-type: none"> <li>a. TC 016 GEN is on the GEN file with the TIN and Name Control matching the parent but: <ul style="list-style-type: none"> <li>1) the change is for an Affiliation Code of other than 6 or 8; or,</li> <li>2) the change is for an Affiliation Code of 7 or 9 and another TC 016 for that GEN with a different TIN with an Affiliation Code of 6 or 8 did not post the same cycle or the next 3 cycles.</li> </ul> </li> </ul>

UPC	RC	DESCRIPTION
		b. TC 016 GEN is on the GEN file with the TIN and Name Control matching a subordinate but the change is for an Affiliation Code of 6 or 8 and another TC 016 for that GEN with a TIN matching the parent did not post the same cycle or the next 3 cycles.
		c. there is an indication on the GEN file that a TC 016 with Definer Code F is awaiting update from the BMF.
	8	TC 016 document code 80 with a Definer Code C and Affiliation Code 6 or 8 with TIN not matching the parent TIN for that GEN.
371	1	A TC 016 Doc Code 81 'from GEN' does not match BMF Account GEN.
	2	(a) A TC 016 Doc Code 80 with a significant NEW GEN and the 'from GEN' does not match the Entity GEN. (b) A TC 016 Doc Code 80 when 'from GEN' does not match the BMF GEN and either of the following: 1 Definer Code is 'F' 1 Definer Code is 'C' and Affiliation Code is significant.
	3	A TC 016 Doc Code 80 or 81 has affiliation code 1, 2, or 3 and a. New GEN is other than 0000 or 9999 OR b. New GEN is 0000 and the Entity GEN is not 0000.
	4	A TC 016 Doc Code 80 without Definer Code F attempts to update Affiliation Code from parent (AF 6 or 8) to subordinate (AF 7 or 9) or vice versa.
	5	TC 016 Doc Code 80/81 attempts to post if all of the following: 1 Input Affiliation Code is not 0, 6 or 8 2 BMF AF is 6 or 8 3 Definer is not C or F
	6	TC 020 attempts to post and the BMF Affiliation Code is 6 or 8.
	7	TC 016 Doc Code 80 attempts to post and input Subsection Code or Status Code is significant and different from BMF Subsection Code or Status Code respectively and BMF Affiliation Code is 6 or 8 and the From GEN is zero, or the From GEN does not equal the BMF GEN.
	8	TC 016 Doc Code 80 attempts to post and the New GEN is significant and BMF Affiliation Code is 6 or 8 and the From GEN is zero, or the From GEN does not equal the BMF GEN and the Definer Code is not E.
372	1	TC 590 fails to match a GEN on the GEN File or the TC 590 EIN fails to match that of a parent record (with subordinate records) or a subordinate record on the GEN File.
373	1	TC 016 (document code 80) with Status Code 28 unless input GEN matches BMF GEN and BMF Affiliation Code is 7/9 and EO Status is 01-03, 20, or 21.
	2	TC 016 (document code 81) with Status Code 29 unless input GEN matches BMF GEN and BMF Affiliation Code is 6/7/8/9 and EO Status is 01-03, 20, or 21.
374		(Reserved for EO GEN Processing.)
375		(Reserved for EO GEN Processing.)
376		(Reserved for EO GEN Processing.)
377		(Reserved for EO GEN Processing.)
378		(Reserved for EO GEN Processing.)
379	1	TC 012/013/014 with document code 80 attempts to post to an account without an EO Section. Bypass this check for the TC 013 if it is a corrected UPC 302.
	2	TC 016 with document code 80 attempts to post to an account: a. without an EO Section and the TC 016 does not have an organization name and a status code. b. with an EO Section that does not have an organization name and the TC 016 does not have an organization name. c. with an EO Section that does not have a status code and the TC 016 does not have a status code.

UPC	RC	DESCRIPTION
	3	TC 016 with document code 81 attempts to post to an account: a. without an EO Section b. with an EO Section that does not have a status code and the TC 016 does not have a status code.
	4	TC 016 with document code 80/81 with Foundation Code 99 attempts to post to an account where: a. Subsection Code on input is 03, or, b. Subsection Code on input is 00 and BMF Subsection Coded is 03.
	5	TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account where: a. Current EO Status on input = 00/07/10/11/40/41, or, b. Current EO Status on input is 00 and BMF EO Status = 07/10/11/40/41.
	6	TC 016 (document code 80) with significant EO FRC and the BMF EO Entity Status is 20 or greater unless the TC 016 EO Entity Status is less than 20.
	7	TC 016 (document code 80) with significant EO FRC and Sub-Section Code and the BMF EO Entity Status is 07/10/11 unless the TC 016 EO Entity Status is 01-03.
	8	TC 016 (document code 80) with a FRC for F990PF, 990C, or 5227 and the BMF EO Section has a non-zero GEN unless the TC 016 contains new GEN 9999.
	9	TC 016 (document code 80) with EO Entity Status less than 20 and the BMF has no active EO FRC unless the TC 016 has an EO FRC.
380	1	TC 150/290 attempts to post and the tax module Tax Shelter Indicator is '1'. Bypass check if corrected UPC 380.
381	1	TC 150 for MFT 04 with Total Tax Settlement field of zero. TC 150 is <i>not</i> already posted. Condition Code E is not present on the return, and corresponding tax module has credit balance of [redacted] or more. Bypass on corrected UPC 381.
	2	TC 150 for MFT 01/10/11 with Total Tax Settlement field of zero. TC 150 is <i>not</i> already posted. Condition Code E is not present on the return, corresponding tax module has credit balance of [redacted] or more, and FTD Credits Claimed is not equal to the credit balance on the module. Bypass on corrected UPC 381.
382	1	Any document code 80 transaction input with Subsection Code 03 and Foundation Code 02 unless BMF Subsection Code is 03. Foundation Code is 03/04, and current EO Status is 01-03.
383	1	Any transaction for MFT = 67 attempting to post with BMF F990 FRC = 3.
	2	A MFT 67 TC 150 with Group Code = 718 and the F990 FRC = 3.
	3	A MFT 67 TC 150 with Group Code = 718 and the F990 FRC = 3.
384	1	TC 150 for MFT 03 with Abstract Number 11 without TC 055 posted. TC 150 for MFT 03 without Abstract Number 11 and TC 055 is posted. Bypass on corrected UPC 384.
	2	TC XX2 (credit reversal) attempting to post to MFT 03 tax module (with Abstract Number 11 posted) which, if posted, would reduce net posted credits to below the Abstract Number 11 amount.
385		(Reserved.)
386		(Reserved.)
387		(Reserved.)
388		(Reserved.)
389		(Reserved.)
390	1	TC 148 with an indicator other than '02' attempts to post to an account with an unreversed TC 148 with an indicator of '02'.
	2	TC 290 (B.S. 960-969) attempts to post to a module with Abatement Refusal Indicator already on, or TC 290 (B.S. 970-979) attempts to post to a module with Abatement Refusal Indicator already 'off'.



MISSING  
PAGE

306

19708

UPC	RC	DESCRIPTION
398	1	End of Year Purged Unpostable. <i>Note:</i> All purged unpostables to be sent UPC 398—no checks on any unpostable condition by Master File, not even Bankruptcy (UPC 322).
399	1	A return with RPS Indicator of '2' attempts to post to a module and an RPS 610 (reversed or unreversed) is not posted. This will be the last unpostable check done on a TC 150. (Reserved.)
400 thru 428		
429	1	An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements.
430 thru 488		
489	1	TC 016 attempting to turn on the entity PMF Indicator and the PMF Indicator is already on.
	1	TC 150 for MFT 05 input and the Net Credits Claimed field is greater than the sum of posted credits. Valid for tax periods 8712 thru 8811 only.
490	1	Generally, any input transaction attempting to post with an invalid field. For example: Undefined value such as an invalid MFT. Value out of range such as a month of 13. Wrong type such as a character in a numeric field. Wrong sign for a money amount. Incompatible value such as an SSN for MFTs ≠ 51/52/58. Et cetera.
	2	TC 150 for MFT 34 identified as bad data due to bad 160-02 reformat. (Effective cycle 8910 through 8952 only)
	3	Any MFT 61 transaction attempting to create a tax module for tax period 8707 or subsequent.
	4	Reserved
	5	TC 000/012/013/014/015/016/018/030 with DLN Year Digit of 9 attempting to post 9003 and subsequent.
491	1	Revenue Receipt transaction (see 5.02(12)) with: a. Secondary TC ≠ 170/171/180/181/234 /270/280/340/360/460/472/570/590/770 /771/772 or, b. Secondary TC 770 not carried by TC 721/722/832/840; or, c. Secondary TC 771 not carried by TC 842; or, d. Secondary TC 772 not carried by TC 720.
	2	TC 150 MFT 03 with Abstract Number less than 009.
	3	Any transaction input for MFT 88 and: a. TC ≠ 001-007/98X; or b. Tax year is not 2 years prior to current year; or, c. Tax period month ≠ 12.
	4	Reserved
	5	TC 150 MFT 60 with Total Tax Settlement = \$100,000,000 or more.
	6	MFT 02 TC 150, document code 06 (F1120DF), if Tax Period is prior to 8408.
	7	MFT 05 TC 17x/80X addressing tax period prior to 8712.
	8	MFT 05 TC 488/489 addressing tax period 8712 or later.
	9	TC 290 (B.S. 48X) or TC 150 for MFT 02/05/33/34 with significant Overpayment of Windfall Profits Tax addressing tax period 8908 and subsequent.
492	1	MFT 05 TC 150, document code 46 (F1041S), if Tax Period is prior to 8612.
	2	MFT 02 TC 150, document code 07 (F1120FSC), if Tax Period is prior to 8501.
	3	Any TC 30X for MFT 13.

UPC	RC	DESCRIPTION
	4	Any TC 610 with document code $\neq$ 17/18/24/34/58 and not equal to the return document code for the MFT being addressed.
	5	TC 29X/30X for MFT 10 with Item Reference Number $\neq$ 998/999.
	6	Item Reference Numbers 320/321 <ol style="list-style-type: none"> <li>on TC <math>\neq</math> 300; or,</li> <li>for MFT <math>\neq</math> 02/33.</li> </ol>
	7	Any TC $\neq$ 652/662 directly addressing MFT/Tax Period 01/0000.
	8	TC 488 MFT 61 with tax period $\neq$ 8510.
	9	Revenue receipt transaction (document code $\neq$ 04/34/97) with a significant secondary money amount.
493	1	TC 910/914 attempts to post cycle 8441 or later (effective SCRS Phase III) with zero-filled Jurisdictional Code or Group Code.
	2	Transaction input for MFT 52 and TC is less than 150 (except 001-007/01X/14X) or input for MFT 14 and TC $\neq$ 001-007/14X/47X/59X/920/99X.
	3	MFT 07 transaction input with tax period prior to 8712.
	4	TC 29X/30X with Reference Number 680-699 addressing other than MFT 02/05/51/52.
	5	For MFT 06 only, unpost any TC input for significant amount and the Tax Period is prior to 7912. For MFT 06 only, if tax period is 7912 or later, unpost the following transactions (includes document code 51):
	6	TC 150/27X/29X/30X for significant liability amount.
	7	Any secondary TC 160/161/240/241 amount that is not a multiple of \$50.
	8	Any secondary TC 160/161 input and an unreversed TC 240/246 is already posted to the module.
	9	Any secondary TC 240/241 input and an unreversed TC 160/166 is already posted to the module.
494	0	Any TC 29X/30X/370 (document code 51) with Credit Reference Number 402 and TC 370 (Doc code 52) with TC 636 with Appropriation ID 01 attempting to post.
	1	For MFT 06 only, TC 290/300 attempting to post: <ol style="list-style-type: none"> <li>Credit Reference Number 311 present with no Credit Reference Number 766/767 present; or,</li> <li>Credit Reference Number 766/767 present with no Credit Reference Number 311 present; or,</li> <li>for TC 290, Blocking Series other than 48X.</li> </ol>
	2	Any TC 30X or non-MFT 13 TC 290 with Reference Number 500-664.
	3	Any TC 290/300 with more than one of the same secondary transaction codes.
	4	Any TC 290/300 with 1st secondary TC present and other than 290/291/300/301/534/535 or 2nd secondary TC present and other than 294/295/298/299/304/305/308/309 or 3rd, 4th, 5th or 6th secondary TC present and other than 160/161/170/171/180/181/234/235/240/241/270/271/320/321/350/351/360/361 or 6th secondary TC present and other than 340/341/770/772.
	5	TC 290 for MFT 13 with B.S. 150-198 with significant amount.
	6	Any MFT 13 transaction with tax period prior to 8012 or if TC 29X with Civil Penalty Reference Number other than 613, with month other than 12.
	7	Any MFT 13 TC 290 with significant secondary transaction codes or amounts.
	8	Any MFT 13 TC 290 with Reference Number other than 500-679 or with Reference Number 618.
	9	Any MFT 13 TC 290 with no Reference Number, or any TC 29X/30X/370 with more than one 5XX/6XX Reference Number.
495	1	A transaction attempts to update the primary name and the sum of the character counts does not equal the actual length of the new primary name.
	2	Any transaction that would establish a tax module for MFT 58 for Tax Period 8010 and later. (Effective cycle 8135)

UPC	RC	DESCRIPTION
	3	Any transaction input to MFT 51 (F709) module with MM in Period Ending of other than 12 and the Tax Year (TY) Period Ending is 82 or later.
	4	TC 290 (B.S. 400-499) with Secondary TC 766/767 input for Tax Period 7903 and prior.
	5	TC 290 (B.S. 450-479) input with secondary TC 766/767 for tax period 8510 and subsequent.
	6	TC 290 (B.S. 400-499) input for other than zero liability amount and/or with Credit Reference Numbers other than 311/766/767 present.
	7	TC 290 (B.S. 48X) with Credit Reference Number 311 present and: a. the MFT is other than 02/05/06/33/34; or, b. the MFT is 02/05/33/34 and no Credit Reference Number 766/767 is present.
	8	TC 290 (B.S. 4XX) input with Credit Reference Numbers 766/767 and MFT is other than 01/02/03/04/05/06/11/33/34/37/44.
	9	TC 011/04X attempts to post with a transaction date more than two years prior to the current (23C) date.
496	1	TC 000 which attempts to establish an account comes in with insignificant (missing) Name Line and/or Address data.
	2	TC 150/29X/30X carrying 63X credits attempts to post with period ending other than 7810 thru 8011.
	3	Transaction input for Form 11B (MFT 62) and the input Tax Period is 8007 and later.
	4	Transaction (other than TC 99X) input with an invalid File Location Code (FLC) in the DLN.
	5	TC 011 input a. with an invalid TIN. b. with TIN and Cross-Reference TIN inconsistent.
	6	Transaction input for MFT 51 and TC is less than 150 (except 001-007/01X/03X/14X).
	7	TC 582 with an 'SVC' of '1' and no estate TIN present on input transaction attempts to post to MFT 02, 05, or 06; or, TC 582 (SVC = 1) attempts to post to MFT 03 and no Cross Reference SSN data is present; or, TC 582 ('SVC' of 1) attempts to post to MFT 01/11 and no Parent EIN data is present.
	8	TC 290 (Blocking Series 960-979) input with significant liability amount and/or other transactions (secondary/tertiary TC's) and/or item/credit reference numbers.
	9	TC 473 input for posting in cycle 8127 and subsequent.
497	1	A returned refund check record (TC 740/841) which does not contain a 1, 2, 3, or 9 in the Reason for Cancellation field.
	2	TC 295/299 with future date.
	3	TC 65X or 66X attempts to post to a module where the transaction date of the input TC is greater than the current 23C Date.
	4	A Form 709A return (document code 08) a. attempts to post for a tax year prior to 1980. Bypass check on corrected UPC 3150/4974. b. attempts to post to an account where a Form 709 tax module has already been established for the first, second, or third quarter of the calendar year for which the F709A has been filed.
	5	A non-'G'-coded TC 150 with RPS indicator of '2' and amount present in the remittance field.
	6	TC 560 attempts to post to MFT 52 module.
	7	TC 984 attempts to post and any accumulator (except Earned Income Credit) would equal a negative amount, or accumulator for Earned Income Credit would equal a positive amount.
	8	TC 670 a. with a secondary TC 460 attempts to post to a module with an MFT other than 51, or the MFT 51 tax period is other than the 4th quarter; or, b. with a secondary TC 340 attempts to post to a module with an MFT other than 05/52/58/60.

UPC	RC	DESCRIPTION
	9	Non-EO TC 000/01X/C30/04X with significant Date of Death (valid date or all nines (9s)) and a. MFT is not 00 or 52; or, b. Date of Death is not all 9s and is higher than current 23C date.
498	1	A TC 04X with an invalid TIN, specifically: a. TC 040 without a valid SSN (TIN prefix 0); or b. TC 041 without an invalid SSN (TIN prefix 1).
	2	A TC 016 attempting to update the Magnetic Tape Code to an invalid code (other than 0/1/2/3).
	3	TC 620 (document code 04) with a transaction amount greater than zero.
	4	MFT 36 TC 234 (document code not = 52) or TC 150 Daily Delinquency Penalty field is more than \$5,000 or not a multiple of \$10; or MFT 44/67 TC 234 (document code not = 52) or TC 150 Daily Delinquency Penalty field is more than the lesser of: a. \$5,000; or, b. 5% of Gross Receipts field on the posted TC 150 (document code not = 51/52).
	5	A document code 34 transaction where the credit amount is zero.
	6	A return (TC 150) containing a penalty amount or penalty code or an input transaction coded 160, 170, 180, 190, 240, 270, 320, 340, or 350 attempts to post to a module in an account where the Form 941 FR code is '02', the Entity Location (Primary) D.O. Code is 66 or 98, and the period ending on the return is prior to 7612.
	7	A TC 740 (Undelivered Refund Check) input for zero amount.
	8	TC 148 with indicator '03'.
	9	Any transaction with MM in Period Ending of other than 12 if TY Period Ending is 76 or later and it is addressed to an MFT 09 (CT-1) module.
499	1	A return with MFT 09/36/50 containing address change data.
	2	A F1065/709A/990/1041A/1041S containing a tax liability.
	3	A Form 1120 return where the sum of deductions (Total Deductions plus Operating Loss Deductions plus Special Deductions) result in an amount in excess of 13 positions.
	4	A transaction in which the BYTE count (IBM System 360 terminology for determining record length) is in error.
	5	A transaction containing money in a field that should be zero.
	6	A TC 422, 423, 564 input for posting 8403 and subsequent.
	7	A TC 424 with: a. SPC 010 without 918-A D.O. present; or, b. 918-A D.O. without SPC 010; or, c. invalid 918-A D.O.
	8	TC 370 with a. document code other than 51 or 52; or, b. amount not equal to the sum of the secondary transaction amounts (if document code 52, TC 370 amount must be zero); or, c. significant 870 Date and no TC 300, or d. credit amount, or e. doc. code 51 for MFT 13 with Secondary TC less than 380 with significant assessment amount; or, f. doc. code 51 for MFT 13 with Secondary TC 564/97X.
	9	A TC 530 without a Closing Code.

3(27)(68)(13).4 (1-1-90)

Unpostable Codes—IRAF

(1) For Individual Retirement Account File

(a) CODES AND CONDITIONS

1 Code 701—An input (non-generated) transaction coded other than 001, 150, 99X, failed to match an IRAF Primary SSN.

2 Code 702—A return (TC 150) or TC 796 attempts to post with SSN all zeros.

3 Code 703—A transaction other than 001, 90X or 99X failed to match on IRAF Name Control (Primary or Secondary).

4 Code 705—A transaction containing an invalid period ending or period ending prior to 7512.

5 Code 707—An input transaction attempts to establish a module and does not match entity F.M. or a transaction attempting to open a module whose period ending is greater than machine 23C date plus 12 months.

6 Code 708—Attempt to post an amended return and an amended return is already on file (a corrected UPC 708 will post).

7 Code 709—An input transaction that would not create a module fails to match a tax module on MFT and period. (Included Doc. Code 63 P.A. Code) Also, if a TC 914 establishes a tax module unpost all transactions which would not establish a tax module, except for TC 912.

8 Code 711—An input transaction coded other than TC 370 (Doc. Code 51) with secondary TC 402 attempted to post to a tax module whose status is 29 (account transferred out of MF)

9 Code 712—A TC 400 (transfer out) amount which is not equal to zero, which attempts to post to a module without a TC 150 or which attempts to post to a module in credit balance. A TC 370 with a secondary TC 402 which does not find an unreversed TC 400 for the same date and amount. A TC 370 with a secondary TC 402 attempts to post to a module which is not in 29 status.

10 Code 713—An input transaction failed to find its related transaction posted to the tax module of the same MFT code and tax period ending date. TC 481, 482 or 483 if TC 780 is present. TC 472 with closing code 94 and no unreversed TC 470 with closing code 94 posted. TC 480 if no 150 posted. TC 780 if no 480 present. A TC 910 attempts to post to an entity and there is an unreversed TC 910 present. "Correction Code" TC 914 and no TC 914 in module. TC 694 and no TC 360 in module. TC 290 blocked 96X attempted to post and unreversed 290 blocked 96X is present or a TC 290 blocked 97X attempted to post and no TC 290 blocked 96X is present. TC 911 attempts to post to a module and no TC 910 is present. TC 695 attempts to post to a module and no TC 694 is present.

11 Code 714—A transaction having an invalid MFT Code.

12 Code 716—An input transaction attempts to reverse its posted related transaction and failed to match on date and/or the money amount from the transaction was greater than the related transaction or sum of the transactions (for the same date, if date check is applicable).

13 Code 717—An input transaction coded 460 attempted to post to a tax module and the extension date of the TC 460 was not greater than the due date of the return, as extended. An input TC 550 attempted to post to a module and the extension date of the TC 550 was less than the current date. TC 560 tries to post with an extension date less than the ASER date and the blocking series is other than 700. Posted related TC 29X 30X transactions match the reference number of the input reversal TC.

14 Code 719—Check Digits mismatch.

15 Code 720—A TC 530 attempted to post to a module in other than 12, 19, 21, 22, 23, 24, 26, 56 or 58 status.

16 Code 721—A TC 530 with Closing Code 09 (other than IRS generated transaction) attempted to post to a module whose balance plus accruals was more than [REDACTED] or a TC 530 attempted to post to a module in 12 status where accruals total [REDACTED] or less.

17 Code 722—A TC 520 with DAR closing code 73 or 74 and module contains a previously unreversed TC 520 with closing code other than 73 or 74 respectively. Also TC 520 with closing codes other than 73 or 74 and module contains a previously posted unreversed TC 520 with closing codes 73 or 74 respectively. When an account contains an unreversed TC 520, Closing Code 85, unpost TC's 29X, 30X and 150 (even or debit) including Doc. Code 51 (except corrected unpostable 722).

18 Code 723—An input TC 234 attempted to post to a module containing an unreversed TC 234 of unequal amount. TC 234 Doc Code 51 attempts to post to a module containing an unreversed 234/238. A penalty abatement transaction (TC 161, 201, 235, 241, 271, or 281) attempted to post and unreversed TC 290 blocked 96X is present.

19 Code 724—A TC 530 with an invalid Closing Code.

20 Code 725—An input transaction coded 820 or 850 attempted to post to a tax module whose credit balance was less than the amount from the input transaction.

21 Code 726—An input transaction attempted to establish a tax module in an account which does not contain a current or TDA Location Code in the entity.

22 Code 727—An input transaction coded 160, 234, 240, 270, 290, 300, 320, 340, 350, 360, 470, 473 or 680 attempted to post to a tax module which did not contain a settled return (TC 150). An exception is a TC 290 containing only a TC 281.

23 Code 730—A TC 30X without Priority Code 1 attempts to post and the tax module contains the duplicate/amended return freeze.

24 Code 733—Any input transaction attempts to post to a module with an unreversed TC 914. Unpost any transaction except 912, 99X, 920 and corrected unpostable 733's unless corrected unpostable is a TC 914.

25 Code 734—TC 151 attempts to post to a module in Dr/Cr balance or a TC 151 has been previously posted to the module, or no TC 150 in the module.

26 Code 735—Duplicate 29X or 30X attempted to post or any TC 29X (DLN blocked other than 800 series) or 30X attempted to post to a module with an unreversed TC 780 present. A corrected UPC 735 will post.

27 Code 736—TC 29X (DLN blocked other than 800 series) or 30X with other than zero amount and without TC 34X or 77X attempts to post to a module where the interest TC 34X or 77X restriction is on (except for TC 291/301 when net TC 340/341 is zero amount in the tax module and there is no TC 77X in the module). TC 29X or 30X for significant amount and without a secondary TC 160/161 attempts to post to a module containing a delinquent return and a TC 16X (except when TC 320 is present in the tax module or input transaction).

28 Code 738—A TC 370 (Doc Code 51) not containing a TC 150 which does not find a TC 150 on the IRAF.

29 Code 740—An input transaction whose amount field "sign" did not agree with the accounting significance of its reversal code (low order posting of the TC).

30 Code 741—A transaction attempts to create a module in an account with FR 8 or a TC 012 attempts to post to a module with a FR other than 8.

31 Code 742—An input transaction coded 320 attempted to post to a tax module in which an unreversed TC 160, 166, 234, 238, 270 (with significant amount), 276, or 350 was present. A transaction coded 160, 234, 270 or 350 attempted to post to a tax module in which an unreversed TC 320 was present. (NOTE: In the latter situation, do not generate a TC 166, 238 or 276).

32 Code 743—TC 234/235 is more than \$5,000; or if amount is not a multiple of \$10.00.

33 Code 746—Duplicate Return Condition—A TC 370 contained a TC 150, but a TC 150 was posted to the IRAF previously.

34 Code 750—TC 160, 234, 290, 300 or 350 with debit amount attempts to post when matching 23C date is greater than ASED. May be input as corrected unpostable but ASED must be extended to post.

35 Code 754—A TC 470 with closing code 94 attempts to post and there is no math error in the module; a TC 291 with Priority Code 5 or 7 attempts to post and there is no unreversed TC 470 CC 94 in the module; a TC 290 with Priority Code 6 attempts to post and there is no math error in the module or there is an unreversed TC 470 CC 94 in the module; a TC 29X attempts to post and there is an unreversed TC 570 with a Doc. Code 54 DLN in the module.

36 Code 767—If the input record is a Doc. Code 54 with TC 161, 234, 235, 271, or 281 and the tax module contains a non-zero delinquent return code, or is currently in TDA Status (status 22, 24 or 26), or has been in TDA status within the immediate prior 52 cycles, unpost unless the record contains Priority Code 3, 5 or 7.

37 Code 768—If a TC 540 attempts to post and a death indicator is already on; or if a TC 570 attempts to post and a 57 hold is already on, unpost. This check does not apply if TC 570 attempting to post is a Doc. Code 54.

38 Code 790—Invalid transaction attempts to post. Revenue Receipt transaction having a secondary amount with no secondary transaction code present. Secondary TC 570 or 472 with non-zero amount. Revenue Receipt transaction with reversal code greater than 2 (except TC 796). TC 150 with non-zero amount in standard transaction amount field. TC 290 or 300 with improper block number. Invalid block number (DLN) on input transaction for refile documents (TC 290/300). TC 530 with a Closing Code of zero. TC 78X with non-zero amount field. Secondary TC 770 not carried by TC 290, 300, 721, 722 or 840. Secondary TC 722 not carried by TC 290, 300 or 720. TC 290 or 300 with non-zero amount in standard transaction amount field. Abstract numbers other than 1600 or 1620 on TC 290 or 300. TC other than TC 77X or 34X in interest TC position on TC 290 or 300. Revenue Receipt transaction with secondary transaction other than 200, 270, 280, 360, 460, 472, 570 or 77X. TC 460 valid as secondary to TC 670 only. TC 370 with transaction amount not equal to the sum of its secondary TC amounts. TC 370 with transaction amount that is a credit.



39 Code 793—A secondary TC 290 or 300 with a significant amount attempts to post to a module that has a debit net module balance and the earliest CSED as extended is within six months of expiring or has expired and no unreversed TC 534 is posted (except TC 30X containing a fraud penalty TC 320/321). TC 534 attempts to post and the earliest CSED as extended has not expired or is not within six months of expiring, or the input amount is greater than the net module balance.

**3(27)(68)(13).5** (1-1-90)  
**Unpostable Codes—EPMF**

**(1) For Employee Plans Master File**

**(a) CODES AND CONDITIONS**

1 Code 801—An input Transaction Code other than TC 000 (Doc. Code 04 or 63 99x or 90x which fails to match an Employer Identification Number of an account on the EPMF.

2 Code 802—Transaction Code 000 with Document Code 04 or 63 matches on EI Number with an account on the EPMF.

3 Code 803—A transaction other than 000 failed to match on alpha name control or cross-reference name control.

4 Code 804—A transaction that matches an EI Number on EPMF but the Check Digits of the transaction do not match the Check Digits of the EPMF account or transaction with invalid major city code.

5 Code 806—An attempt to post a TC 151, TC 420 or TC 421, and neither an unreversed TC 150 nor an unreversed TC 977 (posted prior to cycle 8226) is present in the return module.

6 Code 807—An attempt to post a TC 150 to a plan with a TC 150/977 indicator of 4 and the TC 150 has a Plan Year Ending later than the Plan Year Ending of the latest Plan Year Return Module that contains a TC 150 or 977. This check is not performed on a corrected UPC 807.

7 Code 808—An attempt to post a TC 150 which does not contain a "G" Condition Code and the EPMF already has an unreversed TC 150 posted for the same Plan Number and for the same Tax Period Ending.

8 Code 809—An attempt to post a "G" Condition Coded TC 150 when an unreversed TC 977 that was posted after Cycle 8228 is present in the return module. This check is not performed on a corrected UPC 809. The UPC 809 check is not performed on a "G" Condition Code TC 150 if the transaction's return period is 8812 or later.

9 Code 810—A transaction other than Doc. Code 64, TC 012 attempts to post and the Plan Filing Requirements are 8.

10 Code 811—A transaction other than Doc. Code 63, TC 012 that attempted to post to an entity coded as deleted (all Filing Requirement Codes are 8).

11 Code 812—An attempt to post one of the following:

a TC 150 other than the first TC 150 posted for the Plan Number or a TC 150 with Condition Code F (Final) or S (Short Period) or a TC 150 with "Plan Year Change Since Last Report" Code 4 when the TC 150 Plan Year Ending Month does not agree with the EPMF Plan Year Ending Month, except for a corrected UPC 812 record.

b TC 154, 424, 460, except for a 460 creating the first return module, 59x, 930, or 960 when there is no return module on the EPMF for the Plan Year Ending and the Plan Year Ending Month of the posting record does not agree with the EPMF Plan Year Ending Month, except for a corrected UPC 812 record.

12 Code 813—A TC 150 that attempts to post and the Plan Data Module's EMPLEE-PLAN-1ST-NAME is less than 11 characters, except for a corrected UPC 813 record.

13 Code 814—A TC 420 that attempts to post and the TC 420 does not contain a valid audit control number or the return module already contains an unreversed TC 420.

14 Code 815—A TC 020 Document Code 63 that attempts to turn off the Entity Module but the Plan Module contains at least one active plan.

15 Code 816—An attempt to post TC 462 and there is not an unreversed TC 460 in the Return Module with transaction date equal to or prior to the TC 462 transaction date.

16 Code 817—TC 460 attempted to post to a tax module and the extension date of the TC 460 was not equal to or greater than the due date of the return as extended or TC 460 attempted to post to a module in 02 or 03 Return Module Status. The UPC 817 check of the Return Module Status Code (preceding UPC 817 check) is not performed on a corrected UPC 317 record.

17 Code 823—An attempt to post a transaction which cannot create a Plan Data Module when the Plan Data Module is not present. Only TC 121, 123 and 125 and DOC 64 transaction code 000,001 and DO5 can establish a plan module.

18 Code 824—An attempt to post a transaction which cannot create a Return Data Module when the Return Data Module is not present.

19 Code 832—Document Code is invalid for the Transaction Code.

20 Code 836—An attempt to post a TC 592 when an unreversed TC 591, 593, 594, 595, 590, 596, 597, 598 or 599 is not present in the module.

21 Code 838—An attempt to post a TC 475 when an unreversed TC 474 is not present in the module.

22 Code 839—Return document with Plan Period Ending year or month of zeros or blanks, or a month that is less than 01 or greater than 12.

23 Code 840—Doc. Code 64, TC 000 attempts to establish a Plan Data Module and the Plan Data Module is already present.

24 Code 842—An attempt to post a Document Code 77 MFT 74 TC 053 (Change of Plan Year Ending Month) when the Plan Data Module is not present.

25 Code 843—An attempt to post a TC 96X when the CAF indicator is not a 0, 1, 2, 5, 6 or 8.

26 Code 844—An attempt to post a Doc. Code 63, TC 012 when the account is already open (the Filing Requirement Codes are other than all 8's).

27 Code 845—A Doc. Code 64, TC 012 attempts to post and the Plan Filing Requirements are not 8.

28 Code 847—An attempt to post a TC 961 or 962 and neither an unreversed TC 960 nor an unreversed TC 962 is present in the module.

29 Code 848—An attempt to post a TC 960 when the module contains an unreversed TC 960 input by a different Service Center.

30 Code 849—An attempt to post a TC 961 or TC 962 input by a Service Center that is not the same Service Center that input the unreversed TC 960 or 962 in the Return Module and the posting TC 961 or 962 does not contain a "TC 960 CAF Location Code" equal to the Service Center that input the unreversed posted TC 960.

31 Code 851—An attempt to post a TC 151 when the REV-DLN in the transaction fails to match the CONTROL-DLN in the return module.

32 Code 852—An attempt to post a TC 122 when an unreversed TC 121 or 123 for the same MFT and Plan Number is not present.

33 Code 853—

34 Code 854—An attempt to post a TC 126 when an unreversed TC 125 for the same MFT and Plan Number is not present.

35 Code 869—An input record with a format unacceptable to the EPMF posting program.

36 Code 870—An attempt to post a TC 424 to a module that contains an unreversed TC 420.

37 Code 871—An attempt to post a TC 424 to a module that contains an unreversed TC 424.

38 Code 872—An attempt to post a TC 428 to a module that does not contain an unreversed TC 420 or an attempt to post a TC 428 that does not contain a numeric Audit Control Number with a valid DO or SC code in positions 9 & 10 of the Audit Control Number.

39 Code 874—An attempt to post a G-coded TC 150 (TC 977) to a module that contains an unreversed TC 420 or an unreversed TC 424 for which an AIMS Opening Record has been issued.

40 Code 877—A TC 150 with a "G" Condition Code and a return period of 8812 or later attempted to post and there was no prior unreversed TX 150 on the EPMF. A TC 150 with a "G" Condition Code, not a 5500EZ, and a return period of 8812 or later attempted to post and the EPMF-ORIGINAL-DLN of the transaction did not match the CONTROL-DLN of the return module.

41 Code 880—A TC 013, Doc Code 64, attempts to update the Plan Name only and it is the same as that already on the EPMF.

42 Code 881—Any entity change/create transactions in the pre-Jan 1990 format.

43 Code 890—Assigned to transactions with unpostable classification code of 4 (end-of-year purged unpostables.)

44 Code 899—A transaction is about to be resequenced but the format of that type of transaction will be changed in the next cycle.

**3(27)(68)(13).6** (1-1-90)

**Unpostable Codes—PMF**

(1) For Payer Master File

(a) CODES AND CONDITIONS

1 Code 501—RC1—Mismatch on Taxpayer Identification Number (TIN).

2 Code 503—RC1—TIN matches an EIN and name control mismatches.

3 Code 503—RC2—TIN matches an SSN and the name control mismatches.

4 Code 503—RC3—TIN matches both an EIN and SSN and the name control mismatches.

**3(27)(68)(13).7** (1-1-90)**Unpostable Resolution Codes**

(1) Unpostable Resolution Codes are input using the GUF command codes UPBAT and UPRES to close unpostable transaction cases.

**Values Meanings**

- 0 No change made to transaction. Attempt to re-post at Master File. Valid on all master files.
- 1 Transaction to be reinput with same DLN. Valid on all master files except CAWR.
- 2 Transaction to be deleted. Valid on all Master Files. This UP-RESOLUTION-CD may create a control base on IDRS.
- 5 IMF: changes any combination of error delay code, name control, and name line. Not valid on any other master file.
- 6 Can add a condition code to any TC-150  
BMF: changes any combination of name control, TIN, transaction code, transaction date, TIN prefix, error delay code, MFT and tax period.  
CAWR: changes TIN and/or name control.  
EPMF: changes any combination of tax period, name control, TIN and plan number.  
IMF: changes any combination of name line, TIN, POD codes, transaction code, transaction date, error delay code, MFT, tax period, name control and spouse SSN.  
IRAF: changes any combination of tax period, name control, TIN, transaction code, and transaction date.  
PMF: Changes any combination of TIN, TIN prefix, and name control.
- 8 Transaction sent to Reject Register or Error Resolution System. Valid on all Master Files except CAWR and PMF.
- A Automatic correction of name control. Valid on all master files for a limited number of UPC's.
- D Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD will not create a control base on IDRS.

**(2) UNPOSTABLE COMMAND CODES**

<b>Values</b>	<b>Meanings</b>
UPASG	Program to reassign an unpostable case.
UPBAT	Program to batch close unpostable cases.
UPCAS	Places/updates a case in suspense status.
	Program to request tax module information.
	Program to request charge-out (Form 4251).
	Program to create or modify UP-HISTORY-SECTION.
UPDIS	Program to display an unpostable case.
UPRES	Program to correct an unpostable case.
UPREV	Program to assign a Quality Review status to an unpostable case.
UPTIN	Program to display data for all unpostables that are currently on the GUF data base for a requested TIN.

**3(27)(68)(14)** (1-1-90)**Non-Current Codes—Part I****3(27)(68)(14).1** (1-1-90)**General**

The codes listed in this section are obsolete in that they are no longer input into the ADP System. They are listed here because they may appear on transcripts and other documents which record a history of transactions posted to a taxpayer's account. Note that this is not a complete list of every code that has ever been used. When meanings of obsolete codes are rarely needed, they are not listed; when the usefulness of listed codes is negligible, they are removed.

**3(27)(68)(14).2** (1-1-90)  
**Obsolete Filing Requirement Codes**

Code	File	Explanation
9	IMF	Account established with spouse's SSN from joint return for cross-reference only. Return not required to be mailed or filed. MCC generated only. (Jan. 1970)
2	BMF	Form 720—Return required to be mailed and filed quarterly. Permanent 30 day extension for filing granted for periods thru 1966 only.
3	BMF	Form 720—Same as above except 60 days extension
1	BMF	Form 11B, Form 11—Special Tax Return—Beer, Wine, etc.
0,1,9	BMF	Schedule A Indicator—Quarterly Report of Wages Taxable Under the Federal Insurance Contributions Act (For Social Security)
0,5,8	BMF	Form 4638—Federal Use Tax on Civil Aircraft
9	BMF	Form 990—Organization Exempt from Income Tax—Not required to file—should file 1120, 1065 or 1041. Exemption denied, failed to establish, refused to rule.
5,8	BMF	Form 11B—Special Tax—Gaming Devices

**3(27)(68)(14).3** (1-1-90)  
**Obsolete Tax Form or Document**

Tax Form	Doc. Code	Tax Class
Form 11—BMF for tax period 8707 and subsequent received after June 30, 1987	11	4
1099—ASC—All Savers Certificate Interest	84	5
1099—ASC (Nominee)—All Savers Certificate Interest (Nominee)	73	5
1099—B (Nominee)—Proceeds from Brokers and Barter Exchange Transactions (Nominee)	76	5
1099—DIV (Nominee)—Dividends and Distributions (Nominee)	71	5
1099—G (Nominee)—Certain Government Payments (Nominee)	70	5
1099—INT (Nominee)—Interest Income (Nominee)	72	5
1099—MISC (Nominee)—Miscellaneous Income (Nominee)	77	5
1099—OID (Nominee)—Original Issue Discount (Nominee)	78	5
1099—PATR (Nominee)—Taxable Distributions from Cooperatives (Nominee)	68	5
5500—G—Annual Return/Report of Employee Benefit Plan (For Government and Certain Church Plans)	33	0
5500—K—Annual Return/Report for Employee Pension Benefit Plan (With Fewer than 100 Participants and at Least One Owner-Employee)	39	0
5501—Annual Return for Funded Plans of Deferred Compensation	36	0
5304—Application for Determination of Individual Retirement Account	40	0
4192, Notice of Balance Due	17	1, 2, 3, 4, 5, 6, 7, 8
4192PR, Notice of Balance Due (CP 861)	17	1
501—FTD, Withheld Income and FICA Taxes	97	1
503—FTD, Corporation Income Taxes	97	3
504—FTD, Excise Taxes	97	4

Tax Form	Doc. Code	Tax Class
507—FTD, Railroad Retirement Taxes	97	7
508—FTD, Federal Unemployment Taxes	97	8
511—FTD, FICA Taxes for Agricultural Workers	97	1
512—FTD, Tax Withheld at Source on Non-resident Aliens, Foreign Corp., Tax Free Covenant Bonds	97	9
4256—Dual Debit/Credit Transfer	34	1, 2, 3, 4, 5, 6, 7, 8
TY-16—Tax Transfer Schedule	51	1, 2, 3, 4, 5, 6, 7, 8
1042—Effective for tax periods of 8512 and subsequent.	25	1

**3(27)(68)(14).4** (1-1-90)

**Obsolete Transaction Codes**

(1) The dates listed under the column entitled "Period in Use" indicate the time the Transaction Code was used.

(a) Processing Period

Code	Period in Use	DR/CR	File	Abbreviation & Title
070	—12/31/83		BMF	SS COVG—Social Security Coverage
071	—12/31/83		BMF	TERM SS COVG—Terminate Social Security Coverage
072	—12/31/83		BMF	ERR SS COV—Correction of TC 070 Processed in Error
072	—12/31/83		IMF	RV SSN IND—Reversal of TC 070
082	—12/31/83		IMF	RV SSN 1—Reversal of TC 080
100	1/1/71—6/1/75		IMF	Deceased Notification
101	1/1/71—6/1/75		IMF	Reversal of TC 100
110	—12/31/76		IMF	Rev. sharing res. indicator
147			IMF	Reversal of TC 148
406	—12/31/81		IMF/ BMF	AUTO TRFR—Automated Account Transfer-In
410	12/31/80	Credit (PS)	IMF	ES CLAIMED—1040ES
411	12/31/80	Debit (PS)	IMF	ES CL CANC—Cancelled 1040ES Credit
412	12/31/80	Debit	IMF	ERR ES CL—1040ES Credit Claimed Reversal
416	12/31/80	Credit	IMF	ES CLAIMED—Generated 1040ES Credit
417	12/31/80	Debit	IMF	ES CL CANC—Generated Cancellation 1040ES
422	—12/31/83		I/B/A	AUD AS VER—Audit Assessment Verification
423	—12/31/83		I/B/A	RV AUD ASS—Reverse Audit Assessment Verification
478	1/1/62—12/31/72		BMF	RET IN HSE—Return in house.
516	—12/31/83		IMF	SSN VALID—Verified SSN and Name Control
517	—12/31/83		IMF	SSN ACCEPTED—Accepted SSN and Name Control
564	—12/31/83		IMF/ BMF	AUD AS EXT—Audit Assessment Verification with Ext. Date
580	1/1/63—12/31/70		BMF	W3 NOTICE—W-3 Amount
766	—12/31/81	Credit (NPJ)	IMF	TAX REBATE—Income Tax Rebate Credit
767	—12/31/81	Debit (NPJ)	IMF	REB REV—Tax Rebate Credit Reversal
783	1/1/62—12/31/70		IMF	OIC INSTAL—Installment Offer Accepted

Code	Period in Use	DR/CR	File	Abbreviation & Title
784	1/1/62-12/31/70		MF	OIC DOUBT—Doubt as to Liability Offer Accepted
812	—12/31/67	Credit	V/B	Rev Bad CK Pen Reversal Bad Check Penalty
946	12/31/75		BMF	DUMMY RET—Posted Dummy

(b) OBSOLETE AREA OFFICE CODES

Abilene, Tex.	05	Hackensack, N.J.	15
Akron, Ohio	05	Harrington, Tex.	20
Alexandria, Va.	05	Hattiesburg, Miss.	10
Altoona, Pa.	03	Highland Park, Mich.	25
Amarillo, Tex.	10	Houston, Tx.	15
Annapolis, Md.	05	Huntingdon, W. Va.	10
Asbury Park, N.J.	02	Jackson, Tenn.	10
Asheville, N.C.	01	Jamaica, N.Y.	20
Atlantic City, N.J.	03	Jersey City, N.J.	20
Bangor, Maine	05	Johnstown, Pa.	15
Baton Rouge, La.	05	Kansas City, Kans.	05
Bayshore, N.Y.	05	Kansas City, Mo.	05
Beaumont, Tex.	05	Knoxville, Tenn.	15
Beaver Falls, Pa.	05	Lafayette, La.	10
Billings, Mont.	05	Las Vegas, Nev.	05
Binghamton, N.Y.	03	Lawrence, Mass.	20
Bridgeport, Conn.	05	Lexington, Ky.	10
Brockton, Mass.	05	Lubbock, Tex.	20
Bronx, N.Y.	05	Lynn, Mass.	25
Camden, N.J.	04	Marquette, Mich.	30
Cambridge, Mass.	10	McKeesport, Pa.	20
Canton, Ohio	10	Memphis, Tenn.	20
Charleston, W. Va.	05	Miami, Fl.	05
Charleston, S.C.	05	Mineola, NY.	15
Charlotte, N.C.	05	Minneapolis, Minn.	10
Chattanooga, Tenn.	05	Mobile, Ala.	05
Chicago North, Ill.	05	Montgomery, Ala.	10
Chicago South, Ill.	10	Morristown, N.J.	25
Chicago West, Ill.	15	Muncie, Ind.	20
Columbus, Ohio	05	New Brunswick, N.J.	30
Columbus, Ga.	05	New Haven, Conn.	10
Corpus Christi, Tex.	10	New Kensington, Pa.	25
Covington, Ky.	05	Newport News, Va.	10
Cumberland, Md.	10	Norfolk, Va.	15
Dayton, Ohio	10	Oakland, Calif.	10
Dearborn, Mich.	05	Odessa, Tex.	25
Duluth, Minn.	05	Orlando, Fla.	10
Dundalk, Md.	04	Pasadena, Calif.	15
Durham, N.C.	03	Paterson, N.J.	35
East Orange, N.J.	05	Pensacola, Fla.	15
Elizabeth, N.J.	10	Perth Amboy, N.J.	40
El Paso, Tex.	15	Portland, Maine	10
Erie, Pa.	10	Portsmouth, N.H.	01
Eugene, Oreg.	05	Poughkeepsie, N.Y.	05
Evansville, Ind.	05	Puducah, Ky.	15
Fall River, Mass.	15	Redding, Calif.	15
Florence, S.C.	10	Richmond, Calif.	20
Flushing, N.Y.	10	Roanoke, Va.	20
Fort Wayne, Ind.	10	Rochester, N.Y.	05
Fort Worth, Tx.	25	Roswell, N.M.	05
Framingham, Mass.	17	Sacramento, Calif.	25
Fresno, Calif.	05	Salem, Oreg.	10
Garden City, N.Y.	15	Salinas, Calif.	30
Gary, Ind.	15	Salisbury, Md.	15
Grand Rapids, Mich.	20	San Antonio, Tex.	30
Greenville, S.C.	15	San Diego, Calif.	20
Greenwood, Miss.	05	San Francisco, Cal (11)	05

San Jose, Calif.	35	Tucson, Ariz.	05
San Mateo, Calif.	40	Tyler, Tex.	30
Santa Rosa, Calif.	45	Van Nuys, Calif.	05
Savannah, Ga.	15	Visalia, Calif.	55
Scranton, Pa.	40	Waco, Tex.	35
Shreveport, La.	15	Washington, DC	20
South Bend, Ind.	25	Washington, Pa.	30
Spokane, Wash.	05	Waterbury, Conn.	20
Springfield, Mass.	30	Watertown, N.Y.	10
St. Petersburg, Fla.	05	West Palm Beach, Fla.	25
Stamford, Conn.	15	West Palm Beach, Fla.	08
Stockton, Calif.	50	Wheaton, Md.	25
Syracuse, N.Y.	07	Wheeling, W. Va.	15
Syracuse, N.Y.	05	White Plains, N.Y.	15
Tacoma, Wash.	10	Wichita Falls, Tex.	35
Tampa, Fla.	20	Wilmington, N.C.	15
Terre Haute, Ind.	30	Winston-Salem, N.C.	07
Toledo, Ohio	15	Woodmoor, Md.	07
Trenton, N.J.	45	Yonkers, N.Y.	20
Tulsa, Okla.	05	Youngstown, Ohio	20

**3(27)(68)(14).5** (1-1-90)

**Obsolete Unpostable Codes**

(1) File

(a) BMF—CODES AND CONDITIONS

1 Code 08—A Form 1120 ES (TC 430) attempted to post to a 1120 tax module in higher than 03 status. If the TC is found to be correct, re-enter transaction as TC 660 or 670 as applicable.

2 Code 21—An input transaction in the 59 series (except TC 592) cannot post to any tax module, having a credit balance. (1/1/72)

3 Code 29—A transaction which, if posted, would result in a section of a tax module (transaction, entity, etc.) exceeding a given length.

4 Code 31—An input TC 570 attempted to post to a tax module whose status was greater than 23.

5 Code 31—The transaction attempting to post contains a Form 1120s filing requirement of 2, but a Form 1120 filing requirement 1, 3, 4, or 7 is present on the Master File. (1/1/72)

6 Code 32—The transaction attempting to post contains an Employment Code "S" and the Master File has a current open filing requirement for Forms 1120, 720, CT-1, or 940. (1/1/72)

7 Code 37—Secondary transaction in TC 370 (Doc. Code 51) did not pass normal validity checks. (1/1/72)

8 Code 54—Attempt to create tax module when entity is Non-ADP.

9 Code 55—TC 294, 295, 304, or 305 attempted to post to a tax module in which the 34 or 77 restricted interest indicator is ON. NOTE: UPC 55 redesignated as UPC 36.

(b) IMF—CODES AND CONDITIONS

1 Code 44—Tax Straddle TC 150 (Computer Condition Code D present). (1/1/84)

2 Code 45—W-4 Penalty—SFR TC 150 attempts to post to a module with a TC 150 already posted. (1/1/85)

3 Code 76—Any transaction creating a tax module with a Fiscal Month of 00 or greater than 12.

4 Code 81—Any transaction which contains an invalid District Code within the DLN.

5 Code 87—Any transaction which contains an invalid Document Code for the IMF.



6 Code 93—TC 490 and tax module does not have a Pre-Refund Audit Freeze.

7 Code 95—TC 300 has an "846" reference number and the IMF is not in Pre-Refund Audit status.

**(c) PROGRAMMING—CODES AND CONDITIONS**

1 Code 91—Any transaction record which is input to the IMF Unpostable File updating run and is not either a SC Correction (Record Code 0), a New Unpostable (Record Code 1), or a Reinserted Delete transaction (Record Code 2).

2 Code 92—Any unpostable correction record which matches on DLN and on DLN Duplicate Code with a record on the IMF Unpostable File, but does NOT have a Nullify Code of 0, 6 or 7.

3 Code 95—An Unpostable Correction, Nullify Code 6 or 7, which compares with the DLN and the DLN Code, but not with the EAN, the Name Control, the MFTC, the Tax Period Ending, and the TC of a record on the Unpostable Tape Filing segment of either Master File.

4 Code 96—IMF—An Unpostable Correction Record which matches on DLN but does not match on Duplicate DLN Code with a record on the Unpostable File.

5 Code 97—BMF—An Unpostable Correction Record which does not match on DLN and/or DLN Code with any transaction contained on the related unpostable tape file.

6 Code 98—IMF—A record on the Unpostable Tape File segment of either Master File which has been nullify coded 6 or 7, and does not contain a prejournalized amount.

7 Code 99—A record on the Unpostable Tape File segment of either Master File which has been nullify coded as 6 or 7, and does contain a prejournalized amount.

**(d) IRAF—CODES AND CONDITIONS**

1 Code 715—Unpost TC 29X carrying secondary TC 234 unless it is input as a corrected unpostable. (1/1/85)

2 Code 745—Any entity transaction (non-corrected unpost) Form 2363 attempting to change Power of Attorney Code from one Service Center to another; or if deleting the Power of Attorney Code, Service Center is other than its own Service Center. (1/1/84)

3 Code 751—TC 422 attempting to post with zero amount field, or to a module with an unreversed TC 422. (1/1/84)

4 Code 791—A TC 150 attempting to post but fails to contain significant tax amount fields.

**(e) EMPF—CODES AND CONDITIONS**

1 Code 805—An entity creating transaction which does not contain required minimum entity data. (1/1/85)

2 Code 818—Forms 5500 Schedule B (Doc. Code 36, TC 155 attempts to post to a return module that does not contain an unreversed TC 150.

3 Code 819—Form 5500 Schedule B (Doc. Code 36, TC 155 attempts to post to a return module that contains a TC 150 with Schedule B present.

4 Code 820—TC 930 (Push Code) attempts to post when the return module contains an unreversed TC 150 or TC 977.

5 Code 821—The first name line character count in the transaction attempting to post does not equal the number of characters in the first name line. (1/1/84)

6 Code 833—An attempt to post a G-coded TC 150 with a Doc. Code that differs from the Doc. Code of a prior TC 150 or TC 977 in the module. (1/1/84)

7 Code 846—An attempt to post a TC 960 when the module contains an unreversed TC 960 input by the same Service Center.

8 Code 868—An attempt to post a G-Coded TC 150 with an Entity Change Code 3 or 4 and/or with a Sponsor/Administrator Indicator of 1 or 2.

(f) OBSOLETE STATUS CODE

Code	File	Abbr.	Explanation
07	IMF	ZERO RET	Return filed—non-taxable, with no remittance or credit. (Obsolete 1-1-69)
08	IMF	R RET EVEN	Return filed and assessed; received with remittance—even net balance. (Obsolete 1-1-69)
09	IMF	R RET CRED	Return filed and assessed; received with remittance—credit net balance. (Obsolete 1-1-69)
11	IMF	NO R RT CR	Return filed and assessed; no remittance received—credit net balance. (Obsolete 1-1-69)
25	IMF	OTHER NOT	Return filed and assessed; First Notice issued on additional assessment other than Audit Deficiency. (Obsolete 1-1-69)
27	IMF	DEF NOTICE	Return filed and assessed; First Notice issued after assessment of Audit Deficiency. Or, return settled as result of Pre-Refund Audit. (Obsolete 1-1-69)
28	IMF	DEF TDA	Return filed and assessed; TDA issued on settlement of Audit Deficiency (Obsolete 1-1-69)
30	IMF	FP OTHER	Return filed and assessed; balance was full-paid by other than Collection.
31	IMF	TRANS OUT	Account transferred out of IMF; transactions other than 402 attempting to post to the account are unpostable, UPC 86. (Obsolete 1-1-69)

3(27)(68)(15) (1-1-90)  
Reserved

3(27)(68)(16) (1-1-90)  
General Relative to IDRS

3(27)(68)(16).1 (1-1-90)  
Applicability

This section identifies those codes which may be displayed on the Integrated Data Retrieval System (IDRS), or on outputs from that system.

3(27)(68)(16).2 (1-1-90)  
Structure

Many of the codes which are used in IDRS are listed. However, this is not a complete summary of all items of data that appear in IDRS. Where a code is described previously in this manual, and meaning of the code is not changed when used in IDRS, it is generally not included here-in. Also, many codes, e.g., IDRS Command Codes, and Command Code Definers which are explained in LEM 3(25)(77)0 and LEM 3(25)(78)0 are not included herein.

**3(27)(68)(16).3** (1-1-80)

**Employee Number (IDRS)**

(1) A 10 digit number assigned to every employee in the Service Center or Field Office who may make use of IDRS. The number is derived as follows:

(a) FOR EMPLOYEES

- 1 Service Center code (2 digits)
- 2 Organizational functions (3 digits)
- 3 Employee Number (5 digits)

**3(27)(68)(17)** (1-1-80)

**IDRS Displayed Terminal Messages and Command Codes**

**3(27)(68)(17).1** (1-1-80)

**Terminal Messages**

These messages indicate acceptance, rejection or description of various conditions for the IDRS Command Codes. These messages are defined in LEM 3(25)(77)0, LEM 3(25)(161)0, and LEM 3(25)(78)0, as they relate to each Command Code.

**3(27)(68)(17).2** (1-1-80)

**Command Codes**

(1) Adjustment—ADC24, ADC34, ADC48, ADD24, ADD34, ADD48, ADJ54, ADJ47, CHK64, DOALL, DRT24, DRT48, FRM34, FRM77/FRM7A, REQ54, REQ77, REFAP, REQ 47, STN90, RFUND, CRMNL

(2) Quality Review—QRACN, QRADD, QRNCH, QRIND, RVIEW, TERUP

(3) Correspondence—LETER, LPAGE, LREVIEW, RELES

(4) Delinquent Accounts AND Returns—EFTAD, EFTNT, EFTOP, FRM14, FRM49, LIENS, LEVYD, LEVYE, LEVYR, LEVYS, IAGRE, IADFL, IADIS, IAORG, IAREV, NMFTM, STAUP, SUPRQ, TELEA, TELEC, TEL-ED, Teler, TDIAD, TDINQ, TSign, DAILY, TDIRQ, RWMSL, RWMSQ, RWMSR

(5) Document and Microfilm Requests—ESTAB

(6) Entity Processing—EINAD, ENMOD, ENREQ, ESign, SSNAD, BNCHG, INCHG, EOREQ, EOCHG, PDTUP, BSign, BRCHG, EPLAN, UPDIS.

(7) Area Office and S.C. Payments—CCPYT, CRBLK, DELET, PAYMT, PYBAL, SEQNC, STBLK, TXCTL, VARIA, ETXCL

(8) Security—ADDEM, SFINQ, ADTRM, UPPRO, ASNPW, PDTUP, RESTR, SECOP, SINON, UPEMP, UPTR M, WXYZn, RMODE, SINOF

(9) Interest and FTP—INTST, ICOMP, COMPA

(10) FTD Penalty Computations—FTDPN, PIFTD

(11) Tax Account Research—SUMRY, PATRA, TFTRA, TXMOD, REINF, LSTYR, MFTRA, ACTRA, FFINQ

(12) Unidentified Remittance—ESAPL, FMADD, FMAPL, URADD, URA PL, URINQ, UROUT, FMREF, URENT, URREF

(13) Training System—RESTR

(14) Collection Reports—REPRQ, NOTRQ

(15) Module Request and Control—ACTON, MFREQ, PATRA

(16) FTD Request—FTDRQ

(17) AIMS—AMLOC, AMSOC, AMDIS, AMSTU, AMBLK, AM424, AMAXU, AMTIN, AMRED, AMLAB, AMNON, AMPEL, AMPAR, AMLEP, AMREQ, AM427, AMFRZ

(18) EP/EO Application Control System—PLINF, PLINQ, PLFRM, PLCHG, PLNTR, PLENT, PLSTS

(19) Taxpayer Post-Refund Inquiries and Photocopy Requests—CHKCL

(20) Taxpayer Service Reports—TQREP, TRMIS, PODUP, RMREP

(21) Error Resolution System—ACTVT, CRECT, DLSEC, EREMP, ERINV, ERVOL, GTREC, GTSEC, NWDLN, RJECT, SSPND

(22) Dishonored Checks—BDADD, BDAPL, BDOUT, BDENT, BDINQ

(23) Centralized Authority File—CFINQ, RPINQ, CAFRM, RPFRRM, CAFAD, CAFUP, RPADD.

(24) Intelligence Case Management and Time Reporting—ICASE, ITIME, ICINQ, ITPD, ITINQ.

(25) SC Employee Evaluations—PCFHU, PCFSU

(26) IRP Transcript Requests—IRPTR

(27) Partnership Control System—TSLOD, TSNOT, TSCHG, MSCHG, TSINQ, TSEDL, TSCLS, TSUMY, TSPCD

(28) Tax Computation—AVERG, TXCMP

(29) Excess Collection—XSADD, XSAPL, XSINQ, XSOUT, XSREF, XSENT

(30) PINEX (Penalty and Interest Explanation)—FTPIN, PICRD, PIEST, PIETF, PIFTD, PIVAR, PINEX

(31) Reporting Agents File (RAF)—RFINQ, RAFAD, RAFRM, RAFUP

(32) On-Line-Entity (OLE) Processing—SCOLE, INOLE

(33) Service Center Control File—SCFTR, SCFAJ, SCFRQ, SCFRV, SCFDL

### 3(27)(68)(18) (1-1-90)

#### Case Control Codes (IDRS)

Case control codes are used when control history items are entered through a terminal, when control items are established and updated by adjustment control cards, and when service center case control reports are requested or generated.

### 3(27)(68)(18).1 (1-1-90)

#### Terminal Input Codes

(1) Category and status codes are used when a case is put under case control. Activity codes are used when a case is put under control or when a history item is to be appended to a module. These codes are normally used with input of CC ACTON. They are sometimes generated from other input.

(a) CATEGORY CODES—The following category codes are used when controlling a case.

AMRH—Accounts Maintenance Research

AM-X—Expired or Potentially Expired Assessment Statute

AM01—Debit Balance—No Return

AM02—Erroneous Credit Freeze

AM03—Amended Return—No Original

AM04—Duplicate Return

AM05—Audit Hold Codes

AM06—Claim Pending

AM07—ADP Credit to NMF Liability  
AM08—Manual Refund  
AM09—Additional Liability  
AM10—Refund—Repayments, Canceled or Delayed  
AM11—Advanced Payment  
AM12—Credit Balance—No Return  
AM13—Expired Installment  
AM14—Barred Refund (STEX)  
AM15—Erroneous Refund  
AM16—Excess ES Credits  
AM17—Reserved  
AM18—TC59X w/ Credit Balance—No Return  
AM19—Offer in Compromise  
AM20—Subsequent Payment  
AM21—Account Reactivation  
AM22—Original—No Amended Return  
AM23—CSED TC 470 (Claim Pending)  
AM24—Math Error Protest  
AM25—Additional Liability Pending  
AM26—TC59X w/ Credit Balance—No Return  
AM27—URP—Zero/Debit Balance  
AM28—Reserved  
ASTA—Alternative Strategies for Tax Administration  
ATAO—911A Hardship (Effective July 1990)  
ATLA—Additional Tax Liability Assessment  
AUDT—Special Audit  
BWH—Backup Withholding  
CAWR—Combined Annual Wage Reporting  
CERT—Certified Transcript  
CFTE—Credit for the Elderly  
COLL—Collection Related Questions  
COPY—Taxpayer Request for Copy of Return  
CP 29—Amended Return Posted, No Original  
CP 40—Potential ES Penalty Transcript Notice—IMF  
CP44—Notice of Available Credit  
C190—Amended Return Posted No Original on Record Within  
Four Cycles  
C194—CP 194 (Potential FTD Penalty)  
C234—CP 234 Potential ES Penalty Transcript Notice—BMF  
DAUD—Duplicate Filing Audit  
DATC—Deferred Adverse Tax Consequence  
DMFC—Debtor Master File  
DSTR—Disaster Case  
DUPF—Duplicate Filing (CP 36, 143, 436)  
EICN—Earned Income Credit Notice (CP 32)  
ENCC—Energy Credit Carryover Transcript  
ENTC—Entity Change Case  
ERRF—Erroneous Refund  
ESTA—Potential Expired Statute Case—Service Center  
ESTB—Potential Expired Statute Case—District Office  
ETAP—Employment Tax Adjustment Program  
EXOR—Exempt Organization  
OP:I—Foreign Operations District (formerly Office of International Operations)

FUTA—Federal Unemployment Tax Act  
GAIN—Gain on Sale of Residence  
INEQ—Internal Examination Question (3870)  
INTC—Claim for Abatement of Interest  
IRA—Individual Retirement Annuity Cases  
IRP—Information Reports Processing  
IRRQ—Internal Request, e.g. 3465  
IRTL—IRS Telephone Inquiry, or other (Taxpayer Assistance)  
JCCC—Joint Committee Case  
LTXn (n=1-9)—Lifetime Exclusion  
MISC—Miscellaneous Correspondence  
NLUN—Nullified Unpostable  
NMRG—No Merge Transcripts  
OTHE—Other Adjustments (no category)  
OURV—Output Review  
PAYT—Payment Tracer  
PRNQ—Privacy Act Inquiry  
PRPD—Problem Resolution Program—DO Initiated  
PRPS—Problem Resolution Program—SC Initiated  
PSUB—Parent/Subsidiary  
RFDL—Refund Delete Case  
RFCK—Photocopy Request of Refund Check  
RFIQ—Refund Inquiry  
RTCK—Returned Check  
RCTF—Recertification  
RINT—Restricted Interest  
SFR—Substitute for Returns  
SSA—OAO10, SS-13, OALETR, OAR7000, other SSA  
SPC1—Reserved for special assignment  
SPC2—Reserved for special assignment  
SPC3—Reserved for special assignment  
SPC4—Reserved for special assignment  
STAT—Statute Cases  
STEX—Statute Cases  
TDI—Service Center TDI Cases  
TDIa—Service Center TDI Cases (a=a-z)  
TECC—Technical Case, Congressional  
TECL—Technical Case, Letter  
TECT—Technical Case, Telephone or other  
TENT—Tentative Carryback  
TINP—No TIN Penalty  
TPCI—Taxpayer Correspondence Inquiry  
TPPI—Taxpayer Personal or Phone Inquiry  
TPRQ—Taxpayer Request, e.g. 3870  
URPI—CP2501 Inquiry Notice  
URP—CP2000 Notice of Proposed Changes  
URPS—Statutory Notice of Deficiency  
WPT—Windfall Profit Tax  
XRET—1040X, 1120X  
840—IDRS Generated Refund—CC RFUND  
1664—Undelivered Refund Check Cases  
2287—Dishonored Check Case  
3911—Lost/Stolen Refunds  
3913—Returned Refund Check

(b) Case Status Codes—the following status codes are used when controlling a case.

1 S—Suspense, a workable case under control to a functional area or, occasionally, to an individual employee. The case is experiencing a temporary delay in processing (e.g. awaiting microfilm research, in-house documents etc.) All cases assigned under Category IRP—must be controlled initially under this status. They may, however, be updated via ACTON to any other valid status.

2 A—Assigned, an active case under control to a functional area or, more commonly, to an individual employee. The case is in the process of being worked.

3 B—Background, a non-workable case under control to a functional area or to an individual employee. The case is in a monitoring mode and, for aging purposes, is treated the same as status M. Control bases in status B do not prohibit on-line transaction input to that module by the assignee of a control base in status S, A, or M. All cases assigned to Examination Division employees will be in this status. This restriction will not prevent normal closing of cases.

4 M—Other, a non-workable case controlled to a functional area or to an individual employee. The case is experiencing long-term delay in processing which is beyond the assignee's control, frequently due to third-party contact (e.g. the taxpayer, another service center, SSA, etc.)

5 C—Closed, a case on which all possible resolution action has been taken.

6 Z—Used to close (change to C status) IRP cases. Valid only on adjustment control header card record and only for IRP cases.

(c) Activity Codes—Activity codes are used to keep an up-to-date history with each case. They are used when controlling a case, or when describing action taken without establishing or affecting a control. (Any service center or district office approved 1 to 10 character codes may be used in the activity code field. Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes specified in ADP Handbooks, are listed below.)

1 ADJUSTMENT—Accounts Maintenance case sent to Adjustments for resolution action.

2 AMFOLLUPn—Accounts Maintenance follow-up number n.

3 CARD INPUT—Status or Employee Assignment Number update; generated by card input.

4 CASETOCn—Related case closed for association with Cn case.

5 CREDTRANS—Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established.

6 CRTOSPnnnn—Credit transferred to spouse's tax period.

7 CnERRCLSD—Control base number n was closed prematurely. Current control base is a continuation of Cn.

8 DOnn2990—Miscellaneous Investigation (Form 2990) initiated to district office nn, Field Branch.

9 ENMODCNTRL—Case controlled on ENMOD—overflow on TXMOD

10.1 ENTC—Input with an entity history item in order to hold entity posted transactions on IDRS for research purposes for seven weeks.

10 ERRORCASE—Case established in error, closed.

11 FOLLOWUP—Follow-up or second inquiry correspondence associated with established case.

12 FRERELINP—Freeze release input.

- 13 FRFRELVER—Freeze release verified.
- 14 IDRSREFUND—IDRS Generated Refund requested by CC RFUND
- 15 INCRADDLW2—To increase tax due to additional W-2 filed.
- 16 LETERvvvv—Specified RSC, C, or other letter sent.
- 17 LEVYa—LEVYE, LEVYR, or LEVYD input establishes a history item on the entity module.
- 18 MULTIPLE—Case was identified as a "multiple" or a "duplicate" before the service center adjustment control file was converted to IDRS' generated during conversion.
- 19 FODAUDIT—Return being audited at FOD (formerly OIO).
- 20 OVERSIZE—Account is too large to be brought into IDRS.
- 21 POTDUPLIC—Potential duplicate case.
- 22 STAUPnnvv—Module status changed by STAUP to status requested.
- 23 TELREPLY—Telephone reply to taxpayer
- 24 INSFRCASE—Transferring an open control base from one employee to another.
- 25 TPnnn-nnnn—Taxpayer's phone number.
- 26 nnnnnnnnn—Adjustment control number; generated when case control is established by card input.
- 27 ZEROSPACCT—Spouse's account backed out in full.
- 28 34-CR TRAN—Credit transferred by FRM34 input; generated when case control was not previously established.
- 29 54-TAX-ADJ—DP tax adjustment input by ADJ54; generated when no other action code was specified.
- 30 CANTPAY—Taxpayer referred to nearest IRS Office in response to claim of inability to pay tax or request for time to pay.
- 31 3911 TORDCC—Generated when check claim data input—etc.
- 32 IAaaa—An IAORG, IAREV, IADFL, or IADFR input established or updated the Installment Agreement data in the accounts entity module.
- 33 UnnnCnnnn—Generated for nullified unpostable condition (where nnnn equals the cycle).

**3(27)(68)(18).2** (1-1-90)

**CCA Input Codes**

(1) Adjustment control data generated from the master file can be input with special header information to IDRS, in order to establish or update case controls.

(a) ACTION CODES—Action codes are used on IDRS case control header data to denote whether adjustment control data will establish new control base or will update existing controls.

- 1 1—Establishes a new base.
- 2 5—Updates an existing base.

(b) CONVERTED CATEGORIES—The MF-generated case categories which are not already the same as IDRS categories on adjustment control data are automatically converted into IDRS categories. IDRS categories are also valid on adjustment control data from underreporter, and various service center local projects.

ACC Category	EMF	IDRS Category
IMF	CP1931120	DUPF
CP36 1040	CP193940	
	CP193941	



ACC Category		IDRS Category
IMF	EMF	
	CP193941CT-1	
	720	
	942	
	943	
	10411085	
	CP436	
SXbnn-nn-nn	SXbnn-nn-nn	
NOME RT RANS I	NOMERTRANSB	NMRC
PTRA CERIMF	PTRACERBMF	PAYT
AMRE SEARCH	AMRESEARCH	AMRH
UNRM ANIMF	UNRMANBMF	OTHE
ALLO THIMF	ALLOTHBMF	

(c) DATA INPUT ERROR RECORDS—Errors can occur at two points during card input and are identified by alpha or numeric error codes.

1 ERROR REASON CODES define the type of error in a header or ACC. Prints on case assignment listings.

- a 0—Invalid header action code.
- b 1—Invalid header status.
- c 2—Invalid header employee number, or other SC/DO number if present.
- d 3—Invalid header sequence.
- e 4—Invalid ACC systems code or validity digit.
- f 5—Invalid ACC TIN.
- g 6—Invalid Employee Plan Number.
- h 7—Invalid ACC tax period.
- i 8—Invalid ACC MFT.
- j 9—Invalid ACC category.
- k C—Invalid adjustment control number.
- l N—Invalid ACC name control.
- m R—Invalid ACC received date.
- n \*—Inconsistent category, status or action code.

2 MATCH ERROR CODES define the condition of the ANF which prohibits a correct control base posting. Generates on match error report.

- a A—Account or module specified on ACC is not present on the ANF; occurs with action code 5.
- b B—Base (identified by Adjustment Control Number) is not present on any control base in the module; occurs with action code 5.
- c C—Closed status is present on the matching control base; occurs with action code 5.
- d E—Established case control with matching Adjustment Control Number is already present on the module; occurs with action code 1.
- e M—Multiple case control would be established if the ACC were pending (Action Code 1)

3(27)(68)(18).3 (1-1-80)

Recap Category Codes

The IDRS Total Case Control Inventory Recap combines IDRS case control categories into the generalized recap categories defined below. The report 00 recap is primarily for National Office purposes. Requested inventory reports are also recapped.

**Case Category**

CP44-PSUB  
 ASTA, AUDT, DAUD, DUPF, EIGN, EXOR, INEQ, IRRQ,  
 JCCC, NLUN, NMRG, OIO , OTHE, OURV, PSUB, RINT,  
 TENT, TPRQ, XRET, 2287, ATLA, DATC, PRP-, LTXn  
 (n=1-9), WPT  
 AMRH  
 DIFF, HDHS, MULT, UNAL, WAGI  
 CERT, COPY, C194, ERRF, IRTL, MISC, RFIQ, SSA-, TDI-,  
 TECC, TECL, TECT, TPCI, TPPI, 1664, 840-, 3911, 3913,  
 RTCK, RFCK  
 DST R  
 ENTC  
 ESTA, ESTB  
 IRA-  
 IRP-, TINP, SFR  
 PAYT  
 PRNQ  
 RFDL  
 AM-X, STAT, STEX  
 Any garbled or other categories not listed above

**Recap  
Category**

Accounts  
 ADJUSTMTS

AMRESRCH  
 CORRAUD  
 CORRESP

DISASTER  
 ENTITY  
 EXPDSTAT  
 ANNUITY  
 INRETURN  
 PAYTRACER  
 PRIUACT  
 REFDELET  
 STATUTE  
 DEFAULTS

**3(27)(68)(19) (1-1-90)**  
**Transaction Codes (IDRS)**
**3(27)(68)(19).1 (1-1-90)**  
**Transaction Codes**

(1) The transactions listed here are either unique to IDRS (they do not post to a Master File), or when used in IDRS, they have a slightly different meaning than when used outside of the IDRS.

(a) RESEQUENCING TRANSACTION CODES—These differ slightly from those for the corresponding Master File transactions. The TC 003 and 026 are generated during IDRS processing, therefore they are not the actual MF transactions, but do reflect MF status.

1 003—BMF Partial Merge—Appears at the old EIN and contains a cross-reference number. It indicates that a merge was attempted but was not able to become a complete merge because of modules in both involved accounts which are for the same MFT and tax period. The TC 003 will appear, in "DI" pending status, in the entity module.

2 004—BMF Partial Merge—Appears at the new EIN and contains a cross reference TIN. The TC 004 will appear in "DI" pending status in the entity.

3 008—IMF/BMF Complete Merge—Appears at the new TIN to reflect a successful merge and contains a cross reference TIN. The TC 008 will appear in "DI" pending status in the entity.

4 026—IMF/BMF Complete Merge—Appears at the old TIN to reflect a successful merge and contains a cross-reference to the new TIN. It will appear on the entity module only in "DI" pending status.

**(b) OTHER TRANSACTION CODES**

1 150—Records the original assessment of a NMF Unit Ledger Card on IDRS. Otherwise, same as specified in section .12 of this manual.

2 524—Indicates that a Collateral Agreement is pending. Suspends collection action.

3 525—Reversal of TC 524.

4 528—Takes module out of status 41/42. Module will revert to status prior to 41/42.

5 860—Reverses an erroneous abatement after the period of limitation for assessment has expired. Doc. Code 51.

6 901—Delete IDRS Indicator—Generated by IDRS when module is dropped off of IDRS because it no longer meets IDRS retention criteria.

7 902—Service Center IDRS Indicator—A request to IRA, IMF, EPMF, BMF, to call a specific entity or tax module into IDRS.

8 903—Master File IDRS Entity Delete—Generated by IMF and BMF to notify IDRS that the account has been deleted from the MF as a result of Transaction Code 020 posting. The IDRS account data will become a memo account with a pending TC 903 in "RS" pending status.

9 904—Entity and/or Tax Module Requested for IDRS is Not Present on MF. Generated by Files I/B /A/E to notify IDRS that the entity or tax module requested by TC 902 is not present. If the TC 902 requests an entity or tax module but there is no account on the Master File, the TC 904 will append to the entity module on IDRS; if the TC 902 requests a tax module and the account is present on the Master File but the requested tax module is not, the TC 904 will append to the dummy tax module on IDRS. For tax module requests for which there is no account the document code is 79. If the account is present but not the specific tax module, the document code is 99. If the TC 902 requests a tax module that has been removed from the IMF/BMF to the Retention Register, the TC 904 will identify the District Office Retention Register to which the module was removed.

(c) DI transactions which may result from IDRS terminal input

BMF	IRAF	IMF	NMF	
	524		474	502
	525		475	530
	528	590	590	550
			591	780
524			592	781
525			593	782
528			594	
			595	
			596	
			597	
			598	
			599	
		524	470	
		525	472	
		528	480	
			481	
			520	
			521	
			482	
			483	
			500	

**3(27)(68)(20)** (1-1-90)  
**IDRS Status Codes**

**3(27)(68)(20).1** (1-1-90)  
**Status Codes**

(1) The status codes listed here are those which are unique to IDRS, or vary in meaning from a similar Master File status. Note that where notices are suppressed this refers only to IDRS issued notices. IMF and BMF first notices are never suppressed by IDRS.

**(a) IMF and BMF Module Status Codes**

14, Master File Installment (BMF only)—Generated for modules in Master File status 14 or 20 when a return has been filed on an installment basis. This status will be generated only if the module has an IDRS status other than 14 at the time Master File updates to 14 or 20 status.

**22, ACS TDA**

23, Below Tolerance—Generated when a module is used in computing aggregate IDRS Module Balance, and the module does not qualify for an IDRS Notice at time of analysis. This status could also be generated from IDRS status 51 analysis.

24, TDA issued, in Queue.

26, Paper TDA issued.

29, Transferred out.

30(1), CAWR closed to Exam.

30(2), CAWR closed to Collection.

30(3), CAWR closed to Criminal Investigation.

30(7), CAWR closed, no reply.

30(9), CAWR closed, SSA error.

34, CAWR closed.

41, Stay of Collection (Negotiable Collateral)—Generated when TC 524 with Closing Code (CC) 41 pends to a module. This status suspends all notices except those called for in Collateral Agreements.

42, Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to a module. This status suspends all notices except those called for in Collateral Agreements.

43, Stay of Collection (Combat)—Generated when TC 500 with CC 50 pends to a module. This status suspends all notices except those called for in Combat Deferments.

44, Stay of Collection (Military)—Generated when TC 500 with CC 51 pends to a module. This status suspends all notices except those called for in Military Deferments.

46, Expired Stay of Collection (Military/Combat)—Generated when TC 550 pends to a module in IDRS status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.

47, Temporary Freeze—Generated when a TC 470 pends to a module not in IDRS status 22, 24, or 26. This status suppresses all balance due notices except first notices for a maximum of 26 cycles, unless reversed by TC 472, or released by 29X, 30X.

48, Temporary Freeze—Generated by Command Code (CC) STAUP. This status suppresses all balance due notices except first notices.

49, Deleted Transaction—Generated when certain transactions which altered the IDRS status are deleted. Initiates analysis to recover prior IDRS status.

50, Revise IDRS Status—Generated by CC STAUP when status 20, 22, 24, 26, 54, 56, or 58 is requested and number of cycles requested is 00. Initiates analysis to generate the requested status and notice.

51, Undelivered Notices—Generated by input of CC STAUP requesting this status when an undelivered first notice is returned.

53, Uncollectible Amount—Generated when TC 530 with CC 01–08 or 10–39 pends or posts to a module or when TC 470 with CC 90 or 93 pends or posts to a module. This status suppresses all balance due notices except first notices.

54, IDRS Second Notice.

56, IDRS Third Notice.

57, Telephone Call Notice.

58, IDRS Fourth Notice.

60, Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those called for in Installment Agreements.

61, Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.

63, Deferred Installment Agreement—Generated when CC IADFR is input to an account. Defers Installment Agreements. This status suppresses all notices except those called for in Installment Agreements.

64, Defaulted Installment Agreement—Generated when CC IADFL is input to an account, or whenever an Installment Agreement is defaulted. This status initiates a Notice of Default during weekly update, and a TDA six cycles later.

71, OIC Pending/Suspend TDA—Generated when an unreversed TC 480 is present in a module, and CC STAUP is input with IDRS status code 71. This status suppresses all IDRS balance due notices except first notices.

72, Litigation/Suspend TDA—Generated when a TC 520, with CC 70–89, except CC's 71, 72, 75 and 84, is input and posts to a module. This status suppresses all IDRS balance due notices except first notices.

73, Collection/Offset Freeze/Suspend TDA—Generated when a TC 470 with Closing Code 99 appends to a module. Suppresses all IDRS Notices. When reversed by TC 472 with Closing Code 99, analysis is made for IDRS Notice 503.

76, Immediate TDA Pending—Generated when the first notice and immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle. See exceptions which fall into 77 status below.

77, Accelerated Notice Account—Generated for Certain Primary TDA Selection Codes. This status causes analysis for 4th notice (504) three to eight cycles after extraction.

88, CAWR Module Out of Balance.

89, Collection Suspended—Generated in response to Command Code STAUP.

91, Intelligence Investigation—Generated when the IDRS 914/916 hold is set for a module in IDRS status 22 or a TC 918 is present in the entity and CC STAUP is input with IDRS status code 91.

99, Transferred Out/SC Location—Generated when the location codes of a module are transferred out of the SC.

**(b) NMF Module Status Codes**

1 12, Full Paid—Generated in response to Command Code STAUP or when a TC 291 appends to a module in IDRS status 89 and the IDRS module balance is less than

2 23, Tolerance—Generated when a module is used to compute the aggregate IDRS module balance, & the module does not qualify for a notice at time of analysis—Relay Tolerance.

3 26, TDA—Generated when one or more module(s) with balance due meets the established TDA tolerance, or in response to Command Code STAUP.

4 29, Transferred Out—Indicates module balance has been transferred to another file.

5 53, Uncollectible—Generated when TC 530 pends to a module with CC 01-08 or 10-39 or TC 470 with CC 90 or 93.

6 89, Collection Suspended—Generated when TC 524, 520, 500, or 470 with cc 90 or 93 is input.

7 99, Transferred Out/SC Location—Generated when a module in TDA or Suspended Status is transferred out of the service center, but the account is still within the service center.

3(27)(68)(21) (1-1-90)

### Non-Master File Account Codes (IDRS)

3(27)(68)(21).1 (1-1-90)

#### MFT Codes—NMF

(1) The MFT Code is an integral part of addressing and identifying modules on IDRS; consequently, all NMF Forms, plus all Master File Forms since they may be processed as NMF, are assigned an MFT code.

(a) MFT AND FORM OR TYPE OF TAX

- 1 00—Entity Section
- 2 07—1066, U.S. Real Estate mortgage Investment conduit Income Tax.
- 3 08—8804—Annual Return for Partnership Withholding.
- 08—8805—Foreign Partners Information Statement of Section 1446 Withholding Tax.
- 4 12—1042, U.S. Annual Return of Income Tax Paid at Source.
- 5 14—8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies.
- 6 17—941, Withholding and FICA
- 7 18—942, Household FICA
- 8 19—943, Agricultural FICA
- 9 20—1040, Individual Income Tax
- 10 21—1041, Fiduciary Income
- 11 22—1040PR, FICA (Puerto Rico)
- 12 23—1120 DISC—Domestic International Sales Corp. Return
- 13 24—957, U.S. Information Return by an Officer, Director, or U.S. Shareholder with Respect to a Foreign Personal Holding Co.
- 14 25—958, U.S. Annual Information Return by an Officer or Director with Respect to a Foreign Personal Holding Co.
- 15 26—959, Return by an Officer, Director, or Shareholder with Respect to the Organization or Reorganization of a Foreign Corp. and Acquisition of its Stock.
- 16 27—8725
- 17 28—Penalty against employers for failure to provide SSN of employees.
- 18 29—Excess Contributions Tax
- 19 31—1120S, Corporate Income Tax

- 20 32—1120, 1120 PF, L, M, Corporate Income Tax
- 21 33—990C, Exempt Cooperative Association
- 22 34—990T, Exempt Organization—Business
- 23 35—1065, Partnership Income
- 24 36—1041A, U.S. Info. Return on Trusts
- 25 37—5227/1041PF, Return Non-Exempt Charitable or Split Interest Trust Treated as a Private Foundation/Determination of Chapter 42 Tax
- 26 38—2438, Undistributed Capital Gains
- 27 40—5130.7, Beer Tax Return; 5120.7, Wine Tax Return or 5120.37, Wine Tax
- 28 41—5110.32 and 5110.35, Distilled Spirits; 5110.60 and 5110.39, Rectifier's Return
- 29 42—4735
- 30 43—Documentary Stamps
- 31 44—990PF, Return of Private Foundation
- 32 45—720, Excise Taxes
- 33 46—5734, Viet Nam Protest (Excise)
- 34 48—4638, Aircraft Use Tax
- 35 49—3780/3780A, Interest Equalization
- 36 50—4720, Initial Excise Taxes
- 37 53—706, U.S. Estate Tax Return
- 38 54—709, U.S. Gift Tax Return
- 39 55—Form 949, 949A—U.S. Annual Report on Navy Contract
- 40 56—990BL, Information and Initial Excise Tax Return
- 41 57—6069, Black Lung
- 42 59—NMF, Deserting Parents
- 43 65—5600.1, Alcohol and Tobacco
- 44 66—4720A, Initial Excise Taxes
- 45 67—990, Exempt Organization, 990EZ
- 46 68—990AR, Private Foundation Report
- 47 69—8697
- 48 70—Return Preparer's Penalty
- 49 71—CT-1, Railway Retirement Tax
- 50 72—CT-2, Railway Retirement Tax
- 51 74—5500C, 5500K, 5500, 5500R Employee Benefit Plans
- 52 76—Form 5330, Return of Initial Excise Tax on Prohibited Transactions
- 53 80—940, FUTA
- 54 81—926, Transferor Return of Property to a Foreign Corporation, Trust or Partnership.
- 55 89—8612, Return of Excise Tax on undistributed Income of REI Trusts
- 56 90—2137, Impt. of Cigarette Papers; 5210.11, 5210.7, Manufacture Tobacco Products
- 57 93—2290, Highway Use Tax
- 58 94—11, Special Tax Return—Beer, etc.
- 59 95 11B
- 60 96—11C, Special Tax Return—Wagering
- 61 97—730, Tax on Wagering
- 62 99—Collection of Doc Code 27 Remittances from information documents

**3(27)(68)(22)** (1-1-90)  
**IDRS Notice Codes****3(27)(68)(22).1** (1-1-90)  
**Notice Codes**

(1) These codes are used to identify Forms or Notices issued out of IDRS

(a) IDRS Notices or Forms (6XX Series equals Spanish Notices)—Name or Description and Numbers.

1 1st Notice—Balance Due (501, 601)  
2 2nd Notice—Balance Due (502, 602)  
3 3rd Notice—Balance Due (503, 603)  
4 Telephone Call Notice (507)—(no longer issued but can be present on file)

5 4th Notice—Balance Due (504, 604)  
6 TDA (See TDA Type below) (505)  
7 Levy (508)  
8 Levy Source Listing (512)  
9 Installment Agreement Reminder Notice (521, 621)  
10 Review of Financial Condition (522, 622)  
11 Installment Agreement Default Notice (523, 623)  
12 Reserved  
13 100% Penalty Assessment Statute Notice (527)  
14 Satisfied Module with Lien File Notice (528)  
15 Combat Status Verification (533)  
16 Combat Suspension Termination (534)  
17 Military Suspension Termination (535)  
18 Collateral Suspension Termination (536)  
19 Reissuance of Undeliverable Refund Check (564)  
20 Notice of Check Not Accepted by Bank (587)

(b) EIN Research and Assignment System (ERAS) Notices.

1 New EIN Assigned—Form SS-4 (575)  
2 New EIN Assigned—Sub EIN (576)  
3 New EIN Assigned—Business Organization Change (577)  
4 New EIN Assigned—Form 1041 or Form 942 (578)  
5 New EIN Assigned—Form 2553 (579)

(c) TDA Type (Primary Selection Code)

1 DAA—TR, IMF & BMF  
2 DAB—Re-issue-1, IMF & BMF  
3 DAC—Q, IMF & BMF  
4 DAD—RIV RET  
5 DAE—X, BMF Only  
6 DAF—D, IMF & BMF  
7 DAG—IR, IMF Only  
8 DAI—COA, IMF & BMF  
9 DAJ—TPI, IMF Only  
10 DAK—OTHER, IMF & BMF  
11 DAL—REACTIVE, IMF & BMF (Generated on IDRS)  
12 DAM—INSTALMT, BMF Only  
13 Reserved  
14 DAP—R, IMF & BMF  
15 DAQ—UNDEL, IMF & BMF (Generated on IDRS)  
16 DAR—TRSF, IMF & BMF (Generated on IDRS)  
17 DAS—4 (Routine), IMF & BMF



- 18 DAT—5 (Aggregate), IMF & BMF
- 19 DAU—POTDUPL—1, IMF & BMF (Generated on IDRS)
- 20 DAX—Z Penalty and/or Interest only IMF & BMF (Generated on IDRS)
- 21 DAY—914, IMF, BMF, and IRAF (Generated on IDRS)
- 22 DA2—P (Tax Protestor), IMF & BMF
- 23 DA3—W (Potentially Dangerous Taxpayer), IMF & BMF
- 24 DA4—E (W-4 Civil Penalty), IMF
- 25 DA5—T (Narcotics Trafficker), IMF & BMF
- 26 DA6—U (Special Enforcement Program Case), BMF
- 27 DA7—N (False Return Claim), IMF & BMF
- 28 DA8—S (Erroneous Refund), IMF & BMF
- 29 DA9—L (Letter 903 (DO) Case), IMF & BMF
- 30 DAV—534 (Potential Collection Statute Expired Liability), IMF & BMF

31 DAW—UTCON, IMF ONLY

(d) TDI Notices (6XX Series are Spanish notices)

- 1 IMF/BMF/NMF 1st Notice (515,615)
  - 2 IMF/BMF/NMF 2nd Notice (516,616)
  - 3 IMF/BMF/NMF 3rd Notice (517,617)
  - 4 IMF/BMF/NMF 4th Notice (518,618)
  - 5 CAF (Combined Authorization File) 1st Notice (CAF 515, CAF 615)
  - 6 CAF 2nd Notice (CAF 516, CAF 616)
  - 7 CAF 3rd Notice (CAF 517, CAF 617)
  - 8 CAF 4th Notice (CAF 518, CAF 618)
  - 9 EPMF 1st Notice (403)
  - 10 EPMF 2nd Notice (404)
  - 11 EPMF 3rd Notice (405)
  - 12 EPMF 4th Notice (406)
  - 13 EOMF 1st Notice (411)
  - 14 EOMF 2nd Notice (412)
  - 15 EOMF 3rd Notice (413)
  - 16 EOMF 4th Notice (414)
- (2) Extract Special Notice Codes
- 1. NML—MCC issued NMFL Liability Transcript (IMF/BMF)
  - 2. ODI—MCC issued TDI Research Transcript (IMF/BMF)

3(27)(68)(22).2 (1-1-90)

**TDI Notice Codes**

(1) Notice Codes A, I, U, T and D can be input to the TIF with CC TDIAD to be analyzed during weekend TDI analysis. Notice Codes F, V, Z and W (and sometimes A) are generated by TDI analysis. Notice Code C is input with CC TDIAD to generate CASE CODES to the TIF.

(2) TDI Notice Codes Input or Generated

Code	Title	Source	Explanation
A	ACCELERATED	Input or Generated	Input to accelerate account to TDI. Also generated by TDI analysis for certain cases accelerated to TDI by analysis.
I	INSUFFICIENT INFORMATION	Input	Input to delay routine notice or TDI issuance for 4 weeks, then accelerate account to TDI.

Code	Title	Source	Explanation
U	UNDELIVERED		Input to accelerate account to TDI when a notice was returned undeliverable.
T	DUPLICATE TDI	Input	Input to force a duplicate TDI to be issued—only effective for accounts already in TDI status. Removes an account and all modules off ACS.
Dnn	DELAY	Input	Input to delay issuance of any notices or TDI for nn 0-15 cycle input with the notice code. D0 input will cause immediate issuance of next notice or TDI due.
Ca	CASE CODE	Input	Input with an alpha code which will be converted to a 4 character Case Code on the TIF.
Gn	DETERMINED GRADE LEVEL	Input	Input with numeric code to assign a grade level.
F	EXPIRED 474 DELAY	Generated	TDI issued because the number of cycles input with a TC 474 has expired.
R	REGENERATE	Input	Input to regenerate a TDI notice
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI issuance by reopening a module closed on the TIF
Z	REVERSAL	Generated	TDI issued because TC 912 reversed a TC 914 or 916 which had closed a delinquent module on the TIF
W	"W" CODED TDI	Generated	New TDI issued because TDI modules on previous TDI were closed but account contains at least one delinquent module that no longer meets closure criteria—deleted closing transaction.

(3) CASE CODES: Following Codes input with C.C. TDIAD will be printed on TDI's.

- 1 CA—3949
- 2 CB—4298
- 3 CC—NOTN
- 4 CD—3278
- 5 CE—GAME
- 6 CF—PTNR
- 7 CG—DISC
- 8 CH—3921
- 9 CI—CRBL
- 10 CJ—REJC
- 11 CK—UNPO
- 12 CL—Test
- 13 CM—TXPR
- 14 CN—5346
- 15 CO—RSCH
- 16 CP—CAWR

- 17 CQ—W—2
- 18 CZ—Blanks (used to remove an existing Case Code on the TIF).
- 19 CR thru CY—Reserved (Input Case Code \*\*\*\* will be generated on the TIF).

**3(27)(68)(23) (1-1-90)**  
**Unidentified Remittance File (URF) Codes (IDRS) and Dishonored Check File (DCF) Codes and Excess Collection File (XSF) Codes**

**3(27)(68)(23).1 (1-1-90)**  
**Application Codes**

(1) These codes identify where the unidentified remittance or excess collection was applied, or indicate a change to the original information. These are found in the History Section of the URF or XSF record.

- (a) M—To Master File Account
- (b) N—To Non-Master File Account
- (c) R—Refund
- (d) T—To Deposit/General fund/Out of Region
- (e) V—Account Voided
- (f) Z—Correction to UR or XS, D.C. money amount
- (g) D—Dishonored Check
- (h) C—Name change (shows old name line)
- (i) F—Follow-up information
- (j) E—Employee Number change
- (k) J—Received date change
- (l) S—Street address change
- (m) U—City/State/Zip change

(2) These codes apply to excess collection only.

- (a) G—Master File debits
- (b) H—Freeze Account
- (c) I—Journal Status Change
- (d) P—Payment Information
- (e) Employee Number delete

**3(27)(68)(23).2 (1-1-90)**  
**Remittance Type Codes**

(1) These codes identify the type of remittance received.

- (a) BC—Business Check
- (b) CA—Cash (including cash conversion)
- (c) CC—Cashier's Check
- (d) FD—Federal Tax Deposit (includes Certificate of deposit)
- (e) GC—Government Check
- (f) MO—Money Order
- (g) PC—Personal Check
- (h) UK—Unknown
- (i) WH—Withholding

**3(27)(68)(23).3** (1-1-90)**Source Codes**

(1) These codes indicate the area from which the URF or XSF record originates.

- (a) UR—Clearing and Deposit Section
- (b) RJ—Reject Section
- (c) NU—Nullified Unpostables
- (d) NM—Non-Master File
- (e) Reserved
- (f) AD—Adjustments
- (g) FD—FTD
- (h) EF—Electronic funding
- (i) P1—Project 1
- (j) P2—Project 2
- (k) MF—MF Credit writeoff
- (l) OT—Other
- (m) AM—Accounts maintenance
- (n) CO—Collection
- (o) DO—District Office
- (p) ST—Statute

**3(27)(68)(23).4** (1-1-90)**Status Codes**

(1) These codes identify the current status of the URF or XSF record.

- (a) ESAP—Doubtfully applied estimated tax payment (memo record)

URF only

- (b) CLOS—Closed
- (c) IDEN—Identified but not applied
- (d) OPEN—Open
- (e) VOID—Correction, removal of erroneous entry
- (f) XCES—Transferred to Excess Collections Account (URF only)
- (g) BDCK—Dishonored Check
- (h) UNPR—Written off To 8200 Acct.
- (i) FROZ—Freeze
- (j) DBIT—MF Debit

**3(27)(68)(23).5** (1-1-90)**Dishonored Check File (DCF) Codes**

(1) Reason Codes—These codes indicate the reason why the check was dishonored by the bank. They appear in the history section.

**Code Definition**

01	Insufficient Funds
02	Stop Payment
03	Refer to Maker
04	Account Closed
05	No Account ever in existence
06	Lien on Account
07	Missing Signature
08	Two signatures needed—one present
09	Signature not same as bank record
10	Uncollected Funds
11	Written/Numeric amount mismatch
12	DATE missing

Code	Definition
13	Date altered
14	Post dated
15	Stale dated
16	Foreign check
17	Endorsement not as drawn
18	Guarantee of amount
19	Cannot handle as cash
20	Not MICRO coded
21	Maker deceased
22	Invalid power of attorney signature
23	No reason given
24	Mutilated Check

(2) Type of Payment Codes—These codes indicate whether the dishonored check or checks were in payment of one or more tax liabilities.

1 1—Regular Remittance (a check that was in payment of a single tax liability).

2 2—Multiple Remittance (a check that was in payment of two or more tax liabilities).

3 3—Split Remittance (two or more checks that were in payment of one tax liability).

4 4—Multiple/Split (two or more checks in payment of two or more tax liabilities).

(3) Status Codes—These specify the current status of the dishonored check record on the DCF.

1 CLOS—Closed

2 UNPR—Unprocessable

3 VOID—Removal or erroneous entry.

4 URF—Unidentified Remittance

5 MISS—Missing Check

6 AT+F—AT+F Check

7 REDP—Redeposited Check

8 N/IR—Non-IRS Check

**3(27)(68)(24) (1-1-90)**

**District Office, Area Office and Group Code (IDRS)**

**3(27)(68)(24).1 (1-1-90)**

**District Office Group Designation**

(1) Designation Assignment

(a) The Organizational Segment Designation within an Area Office appears in digits 5 and 6 of the IDRS TDA/TDI Assignment Code. The Organizational Segment Designations for TDA's and TDI's are as follows:

00-09 Automated Collection System

10-68 Collection Field Function

69 Special Procedures Function

70-79 Case in Queue

80-89 Service Center Collection Branch

(b) Employee Number appears in digits 7 and 8 of the IDRS TDA/TDI Assignment Code. Employee Number has a valid range of 00-99.

(c) For detailed explanation of TDA/TDI Assignment Codes see Handbook 3(25)(78) of LEM ADP 3 and IRM 5183.2.

**3(27)(68)(25) (1-1-90)**  
**Miscellaneous Codes (IDRS)**

**3(27)(68)(25).1 (1-1-90)**  
**Pending Transaction Identification Codes**

(1) AP—A pending tax module transaction prior to assignment of a complete DLN. Indicates that transactions subject to Quality Review have not yet cleared review if selected. For transactions not subject to Quality Review or that have cleared review, the transaction has not yet been assigned a DLN. See transaction I > D > codes "PN" and "DQ" below.

(2) EP—Same as (a) above except a pending entity transaction.

(3) Reserved.

(4) PN—A pending transaction that has passed all IDRS checks, and has a complete DLN. If addressed to File I/B/A or E, this transaction will be included on the Master File transaction tape.

(5) Unnn—A new unpostable transaction, nnn—the numeric unpostable code.

(6) DU—Most commonly, a deleted unpostable transaction. Specifically, DU applies to the following kinds of transactions:

(a) Unpostable transactions nullified with Action Code 2 (voided).

(b) A Unnn or NU transaction on the TIF that did not match an incoming Daily Update transaction on money amount. The transaction on the TIF changes to DU and the incoming transaction is separately appended to the file.

(c) A Unnn or NU transaction appended to the entity did not match an incoming transaction in the Daily Update on size (transaction length). The transaction on the TIF changes to DU and the incoming transaction is separately appended to the file.

(d) A Unnn or NU transaction was changed to DU by the optional appending routine in the weekend update run. The age factor used varies with each individual running of the age-pending routine.

(7) DC—A transaction deleted by Service Center Reject processing.

(8) DN—A transaction deleted by IDRS batch processing. This pending transaction status occurs under the following conditions:

(a) A transaction on the TIF other than a Unnn, NU or TP did not match an incoming IDRS daily update transaction on money amount. The transaction on the TIF changes to DN and the input transaction is separately appended.

(b) An entity transaction on the TIF other than a Unnn or NU failed to match an incoming IDRS daily update transaction on size (transaction length). The transaction on the TIF changes to DN and the incoming transaction is appended separately.

(c) A PN, RS or CU transaction was on the TIF, the Name Control Mismatch Indicator in the transaction was turned on, and the cycle for which the transaction should have posted has gone by. The transaction is changed to a DN performed for IMF, BMF, IRAF only.

(d) A PN, RS, or CU TC 420, 424, 170, 180, 234, or 460 was on the TIF and the cycle it should have posted has gone by. The transaction is changed to a DN.

(9) NU—A nullified unpostable transaction nullified with Action Code 1.

(10) CU—A corrected unpostable transaction.

(11) RJ—A reject transaction. RJ transactions are always appended to the entity on IDRS. They are displayed by CC ENMOD and CC TXMOD if the MFT, Plan Number and Tax Period are for the displayed tax module.

(12) RS—

- (a) A resequence transaction. The transaction was extracted from the IMF resequence file at MCC.
- (b) All TC 904's when first appended.
- (c) If a TC 904 showing the tax module has been removed to the latest retention register appends to the module, any PN transactions already on the module will be changed to RS and have their transaction cycles increased by 5.

(13) DP—A transaction deleted by one of the following conditions:

- (a) CC DELET was used to delete the transaction.
- (b) A TP transaction on the TIF failed to match an incoming IDRS daily update transaction on transaction money amount. The transaction on the TIF changes to DP and the incoming transaction is appended separately.
- (c) A TP transaction has been on the TIF for 4 cycles. The weekend update run changes it to DP.
- (d) An AP, EP, or DI transaction was changed to DP by the optional age-pending routine in the weekend update. The age factor used varies with each individual running of the age-pending routine.

(14) DQ—Transaction deleted by Quality Review.

(15) TP—A payment input to IDRS from RPS (Remittance Processing System), not yet included on the Master File transaction tape.

(16) EDI—A DI transaction appended to the entity is identified as "EDI" when it is displayed with a tax module (CC's TXMOD). Limited to TC's 003, 004, 008 and 026.

(17) EPS—An RS transaction appended to the entity is identified as EPS when it is displayed with a tax module (CC TXMOD). Limited to TC's 903 and 904.

(18) DW—A PN, RS or CU transaction was changed to DW by the optional age-pending routine in the weekend update. The age factor used varies with each individual running of the age-pending routine.

**3(27)(68)(25).2** (1-1-90)

**Freeze Codes**

These codes appear on tax modules displayed from CC TXMOD, CC SUMRY and on IDRS transcripts. Some freeze codes have two definitions. Thus the position in which the letters appear, left or right, determines the freeze condition. Up to four freeze codes from the "left-hand" group and up to four freeze codes from the "right-hand" group can be displayed. Freeze Codes and conditions are defined in this LEM and in IRM 36(66)0.

**3(27)(68)(25).3** (1-1-90)

**Return Indicator**

- (1) (Filing Condition Code)
  - (a) E—Even
  - (b) B—Balance Due
  - (c) R—Refund
  - (d) C—Credit Elect or Credit Elect and Refund
- (2) For more details, see IRM S3(25)(77)4.1(78).

**3(27)(68)(25).4** (1-1-90)**Grade Level Indicators**

(1) Printed on TIFs, TDAs and TDIs.

TIF:

Grade		Indicator
12	determined	1
11	determined	2
9	determined	3

TDI:

Grade		Indicator
12	predicted	1
11	predicted	2
9	predicted	3

TDA:

Grade		Indicator
12	predicted	1
11	predicted	2
9	predicted	3

NOTE: 12, 11, and 9 are printed on the TDI and TDA.

\*Precedes determined GL

**3(27)(68)(25).5** (1-1-90)**General**

(1) TDI INDICATOR—

- (a) 0 or blank—No TDI
- (b) 1—Open TDI
- (c) 2—Closed TDI
- (d) 3—Reserved
- (e) 4—TDI Notice # 1
- (f) 5—TDI Notice # 2
- (g) 6—TDI Notice # 3
- (h) 7—TDI Notice # 4
- (i) 8—Closed Notice
- (j) 9—Account Consolidation in Process
- (k) T—Transferred
- (l) Y—Resequencing Completed
- (m) X—TDI issuance action pending

(2) Offer in Compromise Jurisdiction Code

- (a) 1—Collection
- (b) 2—Examination
- (c) 3—Appeals
- (d) 8—Other
- (e) 9—Service Center

(3) EIN Research and Assignment System (ERAS)

- (a) BO—Business Operational Date
- (b) WP—Wages Paid Date
- (c) IC—Input Cycle
- (d) D—Delete Indicator—Marked by ESIGND for Deletion
- (e) NI—Notice Information
- (f) N or MFI—Master File Indicator
- 1 B equal BMF



2 O equal EO—BMF, NMF  
3 P equal EPMF

**3(27)(68)(26)** (1-1-90)  
**Debtor Master File**

**3(27)(68)(26).1** (1-1-90)  
**General**

The Debtor Master File (DMF) was created by the Debt Reduction Act of 1984. This Act allows government agencies to identify to IRS individuals that have liability to that agency. Through contractual agreement, IRS offsets the taxpayer's refund amount to the extent possible by the amount of liability certified by an outside agency. Taxpayers are notified of the refund adjustment and the appropriate agency is credited with the collection. DMF Agency Codes will be printed with TC 896 which debits the IMF and transfers the overpayment to the DMF for crediting to the corresponding agency. All Agency Codes will be shown with a Subagency Code. Beginning in 1989 a number of new agencies will participate using subagency codes under Agency Code 07 (HUD). See Agency Code 07 listing.

**3(27)(68)(26).2** (1-1-90)  
**Debtor Master File Agency Codes**

**Agency Code Agency**

- 01 AFDC (Aid to families with dependent children)  
Office of Child Support Enforcement (OCSE)  
Subagency Code is state abbreviation, plus DC, GU, PR and VI
- 02 NAFDC (Non-aid to families with dependent children)  
Office of Child Support Enforcement (OCSE)  
Subagency Code is state abbreviation, plus DC, GU, PR and VI

**OCSE (AFDC (01) and NON-AFDC(02))**

Subagency	State
AK	ALASKA
AL	ALABAMA
AR	ARKANSAS
AZ	ARIZONA
CA	CALIFORNIA
CO	COLORADO
CT	CONNECTICUT
DC	DIST. OF COLUMBIA
DE	DELAWARE
FL	FLORIDA
GA	GEORGIA
GU	GUAM
HI	HAWAII
IA	IOWA
ID	IDAHO
IL	ILLINOIS
IN	INDIANA
KS	KANSAS
KY	KENTUCKY

<b>Subagency</b>	<b>State</b>
LA	LOUISIANA
MA	MASSACHUSETTS
MD	MARYLAND
ME	MAINE
MI	MICHIGAN
MN	MINNESOTA
MO	MISSOURI
MS	MISSISSIPPI
MT	MONTANA
NC	NO. CAROLINA
ND	NO. DAKOTA
NE	NEBRASKA
NH	NEW HAMPSHIRE
NJ	NEW JERSEY
NM	NEW MEXICO
NV	NEVADA
NY	NEW YORK
OH	OHIO
OK	OKLAHOMA
OR	OREGON
PA	PENNSYLVANIA
PR	PUERTO RICO
RI	RHODE ISLAND
SC	SO. CAROLINA
SD	SO. DAKOTA
TN	TENNESSEE
TX	TEXAS
UT	UTAH
VA	VIRGINIA
*VI	VIRGIN ISLANDS
VT	VERMONT
WA	WASHINGTON
WI	WISCONSIN
WV	WEST VIRGINIA
WY	WYOMING

03 MEDL (HHS/Medical Loans) Health and Human Services

<b>Subagency</b>	<b>Account</b>
03	Health Resources and Service
08	NIH (National Institute of Health)
13	Alcohol, Drug Abuse and Mental Health Administration

04 VA (Veteran's Administration)

<b>Subagency</b>	<b>Account</b>
21	Loan Guaranteed Accounts
22	Loan Guaranteed Accounts
25	Loan Guaranteed Accounts
26	Loan Guaranteed Accounts
29	Loan Guaranteed Accounts
30	VA Compensation and Pension Accounts

---

Subagency	Account
32	VA Compensation and Pension Accounts
41	Education Accounts
42	Education Accounts
44	Education Accounts
45	Education Accounts
46	Education Accounts
47	Education Accounts
60	Education Accounts

05 DE (Department of Education)  
Guarantee Agency Accounts  
Subagency is state abbreviation or one of the following:

Subagency	Account
AK	ALASKA
AL	ALABAMA
AR	ARKANSAS
AZ	ARIZONA
CA	CALIFORNIA
CO	COLORADO
CT	CONNECTICUT
DC	DIST. OF COLUMBIA (610)
DE	DELAWARE
DS	DIST. OF COLUMBIA (711)
FL	FLORIDA
GA	GEORGIA
HI	HAWAII
IA	IOWA
ID	IDAHO
IL	ILLINOIS
IN	INDIANA
KS	KANSAS
KY	KENTUCKY
LA	LOUISIANA
MA	MASSACHUSETTS
MD	MARYLAND
ME	MAINE
MI	MICHIGAN
MN	MINNESOTA
MO	MISSOURI
MS	MISSISSIPPI
MT	MONTANA
NC	NO. CAROLINA
ND	NO. DAKOTA
NE	NEBRASKA
NH	NEW HAMPSHIRE
NJ	NEW JERSEY
NM	NEW MEXICO

Subagency	Account
NV	NEVADA
NY	NEW YORK
OH	OHIO
OK	OKLAHOMA
OR	OREGON
PA	PENNSYLVANIA
RI	RHODE ISLAND
SC	SO. CAROLINA
SD	SO. DAKOTA
TN	TENNESSEE
TX	TEXAS (PNP 748)
TC	TEXAS (CB 948)
UT	UTAH
VA	VIRGINIA
VT	VERMONT
WA	WASHINGTON
WI	WISCONSIN
WV	WEST VIRGINIA
WY	WYOMING
PR	PUERTO RICO
AS	AMERICAN SAMOA
GU	GUAM
CM	N. MARIANAS ISLANDS
TT	TRUST TERRITORIES
VI	VIRGIN ISLANDS
UF	UNITED STUDENT AID
HE	HIGHER EDUC ASSISTANCE
SM	STUDENT LOAN MARKETING
PI	PACIFIC ISL EDUC LOAN

Subagency	Region	Type	Account
40	ATLANTA	FISL	In-house
41	ATLANTA	FISL	Collection agency accts.
42-44	ATLANTA	FISL	Reserved
45	ATLANTA	NDSL	In-house
46	ATLANTA	NDSL	Collection agency accts.
47-49	ATLANTA	NDSL	Reserved
50	CHICAGO	FISL	In-house
51	CHICAGO	FISL	Collection agency accts.
52-54	CHICAGO	FISL	Reserved
55	CHICAGO	NDSL	In-house
56	CHICAGO	NDSL	Collection agency accts.
57-59	CHICAGO	NDSL	Reserved
90	SAN FRANCISCO	FISL	In-house
91	SAN FRANCISCO	FISL	Collection agency accts.
92-94	SAN FRANCISCO	FISL	Reserved
95	SAN FRANCISCO	NDSL	In-house
96	SAN FRANCISCO	NDSL	Collection agency accts.
97-99	SAN FRANCISCO	NDSL	Reserved

## Education Accounts

FISL—Federal Insured Student Loan

NDSL—National Direct Student Loan

Subagency	Region	Type	Account
40	Atlanta	FSL	In-house
41	Atlanta	FSL	Collection agency accts.
42-44	Atlanta	FSL	Reserved
45	Atlanta	NDSL	In-house
46	Atlanta	NDSL	Collection agency accts.
50	Chicago	FSL	In-house
51	Chicago	FSL	Collection agency accts.
52-54	Chicago	FSL	Reserved
55	Chicago	FSL	In-house
56	Chicago	FSL	Collection agency accts.
57-59	Chicago	FSL	Reserved
55	San Francisco	FSL	In-house
56	San Francisco	FSL	Collection agency accts.
57-59	San Francisco	FSL	Reserved
90	San Francisco	FSL	In-house
91	San Francisco	FSL	Collection agency accts.
97-99	San Francisco	FSL	Reserved

06 SBA (Small Business Administration)

Subagency	Field Office
01	Boston, Mass.
02	New York, New York
03	Bala-Cynwyd, Pa.
04	Atlanta, Georgia
05	Chicago, Illinois
06	Dallas, Texas
07	Kansas City, Missouri
08	Denver, Colorado
09	San Francisco, Cal.
10	Seattle, Washington
11	RESERVED
12	

Subagency	Field Office
13	Reserved
14	
15	
16	
17	
18	
19	
20	

**Agenices HUD will be servicing:**

Subagency Code	Title
AA	Federal Savings and Loan Insurance Corporation
BB	Department of Energy
CC	Railroad Retirement Board
DD	Department of the Interior

**07 HUD (Department of Housing and Urban Development)**

Subagency	Title
T1	Title 1 Accounts
T2	Title 1 Accounts
T3	Title 1 Accounts
R1	Rehab Loan Program
C1	Claims Collection
S1	Single Family Housing
AA	Federal Savings and Loan Insurance Corporation
CC	Railroad Retirement Board
BB	Department of Energy
DD	Department of the Interior

**08 DOA (Department of Agriculture)**

Subagency	Account
FM	FMHA Loans
FC	National Finance Center
CC	Commodity Credit Corp.
IC	Insurance Corp.

- 
- 09 DOJ (Department of Justice)  
**Subagency Account**  
00 All Accounts
- 10 Dept. of Treasury  
**Subagency Account**  
DC Washington D.C. (Mint)  
SF San Francisco (Mint)  
IA Division of Investor Accounts (Public Debt)  
SB Savings Bonds (Public Debt)
- 12 USAF (Air Force—Dept. of Defense)  
**Subagency Account**  
00 All Accounts
- 13 ARMY (Dept. of Defense)  
**Subagency Account**  
AX Dept. of the Army  
AY Defense Agencies  
AZ Corps of Engineers  
AV Reserved  
AW Non-Appropriate Funds
- 14 Navy (Dept. of Defense)  
**Subagency Account**  
00 All Accounts
- 15 AAFE (Army and Air Force Exchanges—Dept. of Defense)  
**Subagency Account**  
E1 Deferred Payment Plan  
E2 Uniform Deferred Payment Plan  
E3 Dishonored Checks  
E4 Credit Cards/Employee Indebtedness  
E5 Other  
E6  
E7  
E8  
E9  
E0

16	USMC (Marines—Dept. of Defense)	
	<b>Subagency</b>	<b>Account</b>
	00	All Accounts
17	NMES (Navy/Marines Exchange Svcs.—Dept. of Defense)	
	<b>Subagency</b>	<b>Account</b>
	MX	Marine Exchange
	NX	Navy Exchange
18	FDIC (Federal Deposit Insurance Corporation)	
	<b>Subagency</b>	<b>Account</b>
	NY	New York
	AT	Atlanta
	KC	Kansas City
	DA	Dallas
	SF	San Francisco
	CH	Chicago
	10	Reserved
	20	Reserved
	30	Reserved

### 3(27)(68)(27) (1-1-90) Disclosure Codes

#### 3(27)(68)(27).1 (1-1-90) General

These codes are provided for by the Privacy Act of 1974 and the Tax Reform Act of 1976. Greater detail may be found in IRM 1272, Disclosure of Official Information Handbook.

#### 3(27)(68)(27).2 (1-1-90) Disclosure Codes

(1) NATURE OF DISCLOSURE CODES. They may appear in the respective column on Form 5466B. These codes describe the type of disclosure involved.

##### Code Definition

0	(Obsolete 1-1-77)
1	Transcript of account to third party.
2	Master File tape extract. Never input with Form 5466/5466A. Generated upon mass tape extracts, special or one-time extracts.
3	Inspection of document or file—no copies furnished.
4	Photocopy furnished with or without prior inspection.
5	(Obsolete 1-1-77)
6	Oral disclosure—noninvestigatory—no inspection of documents and/or copies furnished.
7	Correspondence disclosure of information from record without copy of record provided.



(2) AGENCY CODES. They may also appear in the respective column on Form 5466B. These codes describe the agency, person, or activity to whom the disclosure was made.

(a) STATE CODES.

**Alabama**

Department of Revenue	163
Alcoholic Beverage Control Board	563
Department of Insurance	663
Unemployment Compensation Agency,	963
Department of Industrial Relations	

**Alaska**

Department of Revenue	192
Department of Public Safety	592
Department of Commerce and Economic Development	692
Employment Security Division	992

**Arizona**

Department of Revenue	186
Motor Vehicle Division, Department of Transportation	586
Department of Insurance	686
Corporation Commission	786
Department of Employment Security	986

**Arkansas**

Department of Finance and Administration	171
Oil and Gas Commission	571
Public Service Commission	671
Insurance Department	771
Employment Security Division, Department of Labor	971

**California**

Franchise Tax Board	194
State Board of Equalization	494
Department of Motor Vehicles	594
Office of State Controller	694
Commissioner of Insurance	794
Division of Oil and Gas, Department of Conservation	894
Employment Development Department	994

**Colorado**

Department of Revenue	184
Department of Coal Mines Inspection	584
Division of Insurance	684
Department of Employment and Training	984

**Connecticut**

Department of Revenue Service	106
Insurance Commissioner	506
Employment Security Division	906

**Delaware**

Division of Revenue	151
Department of State	551
Department of Public Safety	651
Insurance Commissioner	751
Bank Commissioner	851
Division of Unemployment Insurance, Department of Labor and Industrial Relations	951

**District of Columbia**

Department of Finance and Revenue	153
Public Service Commission	553
Department of Insurance	653
Recorder of Deeds	753
District Unemployment Compensation Board	953

**Florida**

Department of Revenue	159
Division of Beverage, Department of Business Regulation	559
Division of Motor Vehicles, Department of Highway Safety and Motor Vehicles	659
Bureau of Unemployment Compensation, Division of Labor, Department of Commerce	959

**Georgia**

Department of Revenue	158
Department of Insurance	558
Employment Security Agency, Georgia	958
Department of Labor	

**Hawaii**

Department of Taxation	199
Insurance Commissioner	599
Bureau of Employment Security Department of Labor and Industrial Relations	999

**Idaho**

State Tax Commission	182
Secretary of State	582
Commissioner of Law Enforcement	682
Department of Commerce and Development	782
Department of Employment	882
Department of Insurance	982

**Illinois**

Department of Revenue	136
Secretary of State	536
Office of the Attorney General	636
Department of Insurance	736
Bureau of Employment Security, Department of Labor	936

**Indiana**

Department of State Revenue	135
Alcoholic Beverage Commission	535
Bureau of Motor Vehicles	635
Aeronautics Commission	735
Department of Insurance	835
Employment Security Commission	935

**Iowa**

Department of Revenue	142
Office of Secretary of State	542
Department of Transportation	642
Secretary of Agriculture	742
Iowa Employment Security Commission	942

**Kansas**

Department of Revenue	148
Secretary of State	548
Motor Vehicle Division	648
Commissioner of Insurance	748
State Corporation Commission	848
Department of Human Resources	948

<b>Kentucky</b>	
Department of Revenue	161
Division of Motor Vehicle Tax, Department of Transportation	561
Department of Human Resources, Division for Unemployment Insurance	961
<b>Louisiana</b>	
Department of Revenue and Taxation	172
Director of Public Safety	572
State Tax Commission	672
Commissioner of Insurance	772
Department of Employment Security, Department of Labor	972
<b>Maine</b>	
Bureau of Taxation	101
Secretary of State	501
State Liquor Commission	601
State Treasurer	701
Employment Security Commission, State of Maine	901
<b>Maryland</b>	
Comptroller of the Treasury	152
Department of Assessments and Taxation	552
Commissioner of Motor Vehicles	652
Commissioner of Insurance	752
Employment Security Administration Department of Human Resources	952
<b>Massachusetts</b>	
Department of Revenue	104
Registry of Motor Vehicles, Department of Public Works	504
Division of Employment Security	904
<b>Michigan</b>	
Bureau of Collections, Department of Treasury	138
Department of State	538
Liquor Control Commission, Department of Commerce	638
Bureau of Insurance, Department of Commerce	738
State Treasurer, Department of Treasury	838
Employment Security Commission, Department of Labor	938
<b>Minnesota</b>	
Department of Revenue	141
Public Service Commission	541
Department of Aeronautics	641
Commissioner of Insurance, Department of Commerce	741
Department of Employment Security	941
<b>Mississippi</b>	
State Tax Commission	164
Motor Vehicle Comptroller	564
Commissioner of Insurance	664
Employment Security Commission	964
<b>Missouri</b>	
Department of Revenue	143
Division of Health	543
Employment Security Commission, Missouri Department of Labor and Industrial Relations	943

<b>Montana</b>	
Department of Revenue	181
Registrar of Motor Vehicles	581
State Auditor	681
Division of Employment Security	981
<b>Nebraska</b>	
Department of Revenue	147
Secretary of State	547
Liquor Control Commission	647
Department of Motor Vehicles	747
Department of Insurance	847
Division of Employment, Department of Labor	947
<b>Nevada</b>	
Department of Taxation	188
Department of Motor Vehicles	588
Gaming Control Board	688
Commissioner of Insurance	788
Nevada Oil and Gas Conservation Commission	888
Employment Security Department	988
<b>New Hampshire</b>	
Department of Revenue Administration	102
Secretary of State	502
State Liquor Commission	602
Division of Motor Vehicles, Department of Safety	702
Insurance Commissioner	802
Unemployment Compensation Bureau,	902
Department of Employment Security	
<b>New Jersey</b>	
Division of Taxation, Department of the Treasury	122
Division of Motor Vehicles, Department of Law and Public Safety	522
Division of Employment Security Department of Labor and Industry	922
<b>New Mexico</b>	
Taxation and Revenue Department	185
State Corporation Commission	285
Property Tax Department	385
Department of Motor Vehicles	485
Motor Transportation Department	585
State Treasurer	685
Oil and Gas Accounting Commission	785
Superintendent of Insurance	885
Employment Security Commission of New Mexico	985
<b>New York</b>	
New York City	113
Department of Taxation and Finance	111
Department of Taxation and Finance—RAR's only (effective 4-1-81)	811
State Comptroller's Office, Department of Audit and Control	511
State Board of Equalization and Assessment	611
Department of Motor Vehicles	711
Unemployment Insurance Division, Department of Labor	911
<b>North Carolina</b>	
Department of Revenue	156
Division of Motor Vehicles	556
Commissioner of Insurance	656
North Carolina Employment Security Commission	956

<b>North Dakota</b>	
State Tax Commissioner	145
State Treasurer	445
Department of Motor Vehicle Registration	545
State Highway Department	645
State Aeronautics Commission	745
Commissioner of Insurance	845
Employment Security Bureau	945
<b>Ohio</b>	
Ohio Department of Taxation	131
State Treasurer	531
Bureau of Motor Vehicles, State Department of Highways	631
Department of Insurance	731
Industrial Commission	831
Ohio Bureau of Unemployment Compensation	931
<b>Oklahoma</b>	
Oklahoma Tax Commission	173
Insurance Department	573
Oklahoma Employment Security Commission	973
<b>Oregon</b>	
Oregon Department of Revenue	193
Corporation Department	293
Liquor Control Commission	393
Motor Vehicles Division, Department of Transportation	493
Wheat Commission	593
Public Utilities Commissioner	693
Insurance Commissioner	793
Oregon Department of Geology and Mineral Industries	893
Employment Division	993
<b>Pennsylvania</b>	
Department of Revenue	123
Bureau of Employment Security Pennsylvania	923
Department of Labor and Industry	
<b>Rhode Island</b>	
Division of Taxation, Rhode Island	105
Registry of Motor Vehicles	505
Rhode Island Department of Employment Security	905
<b>South Carolina</b>	
South Carolina Tax Commission	157
Motor Vehicle Division, South Carolina Highway Commission	557
Department of Insurance	657
Employment Security Commission	957
<b>South Dakota</b>	
Department of Revenue	146
Department of Motor Vehicles	546
South Dakota Aeronautics Commission	646
Commissioner of Insurance, Department of Commerce and Consumer Affairs	746
South Dakota Department of Labor	946
<b>Tennessee</b>	
Tennessee Department of Revenue	162
Secretary of State	562
Public Service Commission	662
Commissioner of Agriculture	762
Tennessee Department of Insurance and Banking	862
Tennessee Department of Employment Security	962

**Texas**

Comptroller of Public Accounts	174
Alcoholic Beverage Commission	574
State Department of Highways	674
Board of Insurance Commissioners	774
Texas Employment Commission	974

**Utah**

Utah State Tax Commission	187
Utah Industrial Commission, Department of Employment Security	987

**Vermont**

Commissioner of Taxes	103
Department of Motor Vehicles	503
Department of Employment Security	903

**Virginia**

Department of Taxation	154
State Corporation Commission	554
Division of Motor Vehicles	654
Alcoholic Beverage Control Board	754
Industrial Commission	854
Virginia Employment Commission	954

**Washington**

Department of Revenue	191
Department of Labor and Industries	291
Washington Department of Fisheries	491
Secretary of State	591
State Liquor Control Board	691
Department of Motor Vehicles	791
Insurance Commissioner	891
Employment Security Department	991

**West Virginia**

State Tax Department	155
Alcoholic Beverages Control Commissioner	555
Nonintoxicating Beer Commissioner	655
Department of Motor Vehicles	755
Insurance Commissioner, State of West Virginia	855
West Virginia, Department of Employment Security	955

**Wisconsin**

Wisconsin Department of Revenue	139
Division of Motor Vehicles, Wisconsin Department of Transportation	539
Conservation Commission	639
Commissioner of Insurance	739
Department of Industry, Labor and Human Relations	939

**Wyoming**

Department of Revenue and Taxation	183
Office of State Treasurer	383
State Board of Equalization	483
Secretary of State	583
State Liquor Commission	683
Department of Insurance	783
Oil and Gas Conservation Commission	883
Employment Security, Commission	983

**Puerto Rico**

Department of the Treasury	166
Department of Transportation and Public Works	566
Commissioner of Insurance	766
Bureau of Employment Security, Department of Labor	966

**Virgin Islands**

Department of Finance	167
Commissioner of Insurance	567
Employment Security Agency, Department of Labor	967

**Guam**

Department of Revenue and Taxation	200
------------------------------------	-----

**American Samoa**

Department of Treasury	201
------------------------	-----

(b) Committees of Congress:

- 345—Committee on Ways and Means
- 346—Joint Committee on Taxation
- 347—Senate Committee on Finance
- 399—Other—Specify on Form 5466/5466A

(c) Department of Health, and Human Services—Other

- 075—Social Security Administration
- 076—Parent Locator Service
- 077—Federally Insured Loans
- 078—Student Loan Program
- 390—Department of Health, and Human Services

(d) Department of Commerce:

- 013—Bureau of Census
- 014—Bureau of Economic Analysis
- 391—Department of Commerce—all others

(e) Department of Justice

015—General and Other (Includes Attorney General and Deputy Attorney General)

- 327—Immigration and Naturalization Service
- 328—Law Enforcement Assistance Administration
- 329—U.S. Attorney
- 351—Civil Division
- 352—Criminal Division
- 353—Antitrust Division
- 354—Tax Division
- 355—Land and Natural Resources Division
- 356—Civil Rights Division
- 358—Drug Enforcement Administration
- 359—Federal Bureau of Investigation

(f) Other Federal Agencies and the President

- 350—President
- 005—General Accounting Office
- 029—Federal Trade Commission
- 016—Department of Labor
- 330—Pension Benefit Guaranty Corporation
- 017—Department of the Navy
- 021—Department of the Army
- 012—Department of Agriculture
- 047—General Services Administration

050—Security and Exchange Commission  
 057—Department of the Air Force  
 210—Federal Reserve Bank  
 312—Department of Defense  
 317—Department of Energy  
 324—Department of Interior  
 326—Interstate Commerce Commission  
 333—National Labor Relations Board  
 334—Office of Management and Budget  
 337—Small Business Administration  
 339—Department of Transportation—Federal Aviation

## Administration

341—U.S. Postal Service  
 349—Equal Employment Opportunity Commission

## (g) Department of the Treasury

400—Main Treasury  
 401—Treasurer of the United States  
 403—Bureau of Alcohol, Tobacco and Firearms  
 404—United States Customs Service  
 405—Bureau of Engraving and Printing  
 406—Bureau of the Mint  
 407—Secret Service  
 408—Director of Practice  
 409—Controller of Currency  
 410—Savings Bond Division  
 411 to 439—Reserved for Treasury  
 220—Office of Revenue Sharing

## (h) Miscellaneous

500—Individuals (used with Purpose Codes 15, 30 or 34).  
 202—Tax Treaty Countries (Specify on Form 5466B)  
 260—Entities not otherwise specified

(3) PURPOSE CODES. They may also appear in the respective column on Form 5466B. These codes describe the purpose of, and the authority for, the disclosure.

## Code Definition

- 99 Reversal of Prior Recordation—In the event it is determined that a disclosure was recorded on the IMF in error, e.g., posted to another individual's account, input an identical Form 5466B except enter Purpose Code 99. Interpretation of this transaction will signify that the disclosure accounted for by the original transaction was not made as indicated.
- 11 Pursuant to IRC 6103(d) to State tax officers for State tax administration.
- 12 Pursuant to IRC 6103(f) and IRC 6405(a) to the Committee of Congress.
- 13 Pursuant to IRC 6103(g) to the President and certain other persons for tax checks. (Not for Presidential Tax Checks or other Presidential requests on current employees of the Executive Branch.)
- 14 Pursuant to IRC 6103(h)(2) to Department of Justice for tax administration purposes—not referred by IRS or disclosed on the motion of IRS.
- 15 Pursuant to IRC 6103(h)(5)—fact of investigation regarding prospective juror.
- 16 Pursuant to IRC 6103(i)(1) to Federal Officers for nontax criminal cases pursuant to a court order.
- 17 Pursuant to IRC 6103(i)(2) to Federal Officers—return information, other than taxpayer return information, in nontax criminal cases requested by head of agency.



**Code Definition**

- 18 Pursuant to IRC 6103(i)(3) to Federal Officers—return information, other than taxpayer return information, concerning possible criminal activities referred by IRS.
- 19 Reserved
- 20 Pursuant to IRC 6103(i)(6)(A)(i) to GAO for audit of IRS.
- 21 Pursuant to IRC 6103(j) for statistical use.
- 25 Pursuant to IRC 6103(k)(3) to correct misstatement of fact (after approval of Joint Committee on Taxation). Use Code 260 in box 17.
- 26 Pursuant to IRC 6103(k)(4) to competent authority of a foreign government under income tax convention.
- 27 Pursuant to IRC 6103(k)(5) to State agencies for the purpose of regulating tax return preparers.
- 28 Pursuant to IRC 6103(1)(2) to Department of Labor and Pension Benefit Corporation in administration of Title I and IV of Employee Retirement Security Act of 1974.
- 29 Reserved
- 30 Pursuant to IRC 6103(1)(4)(A) to employee or former employee of Treasury or representative or other person involving personnel rights or practice by agents before the Treasury Department.
- 31 Pursuant to IRC 6103(1)(6) to Child Support Enforcement Agencies in enforcement of Title IV of Social Security Act.
- 32 Pursuant to IRC 6103(o)(1) to Federal Agencies—Subtitle E, Internal Revenue Code, Disclosures.
- 33 Pursuant to IRC 6103(o)(2) return information (other than taxpayer return information) to persons or agencies outside the Treasury Dept.
- 34 Pursuant to disclosure authorities other than IRC 6103.

(4) SYSTEM OF RECORDS CODES. They may also appear in the ADP Source Codes column on Form 5466B. These codes describe the functional area, or ADP System, from which the disclosure was made.

(a) System of Record

(b) DOCUMENT AND AUTOMATIC FILES:

1 Functional area Identification Codes

Annual Listing of Undelivered Refund Checks .....	102
Audit Underreporter Case File .....	104
Card Index File of Erroneous Refunds .....	105
Combined Account Number File .....	107
Discriminant Function File (DIF) .....	108
Form 1042S Index by Name of Recipient .....	112
Forms Filed by U.S. Citizens or Residents Relating to Foreign Companies ..	113
Foreign Stock Ownership File .....	114
Individual Account Number File .....	115
Individual Master File (IMF) .....	116
Individual Microfilm Retention Register .....	118
Individual Returns File, Adjustments and Miscellaneous Documents .....	120
Potential Refund Litigation Case File .....	126
P.O.W.—M.I.A. Reference File—Austin S. C. ....	127
Residual Master File (RMF)—Form 709—Gift Tax Return .....	128
Subsidiary Accounting Files .....	137
Unidentified Remittance File .....	142
Unit Ledger Cards .....	143
Wage and Information Returns Processing (IRP) File .....	144

(c) COMPLIANCE

1 Collection:

Acquired Property Records .....	200
Form 2209, Courtesy Investigations .....	205
IRS and Treasury Employee Delinquency .....	207

Lien Files (Open and Closed) .....	208
Lists of Prospective Bidders at Internal Revenue Sales of Seized Property ..	209
Litigation Case Files .....	210
Offer in Compromise (OIC) File .....	211
(One Hundred) 100-Percent Penalty Cases .....	212
Record 21, Record of Seizure and Sale of Real Property .....	213
Returns Compliance Programs (RCP) .....	215
TDA (Taxpayer Delinquent Accounts) .....	218
TDI (Taxpayer Delinquency Investigations) Files .....	219
Transferee Files .....	220
Delinquency Prevention Programs .....	221

**2 Examination**

Administrative File .....	400
Appraisal and Valuation Files .....	401
Audit Information Management System (AIMS) .....	402
Classification and Audit Selection Files .....	403
Compliance Programs and Projects Files .....	404
Data on Foreign Corporations .....	408
Internal Revenue Service Employees' Returns Control Files .....	417
International Enforcement Program Files .....	418
Married Taxpayers Filing Separately Files .....	419
Project Files for the Uniform Application of Laws as a Result of Technical Determinations and Court Decisions .....	421
Request and Submittal File for Technical Advice, Assistance, Determination or Coordination .....	422
Tax Shelter Program Files .....	426

**3 Appeals:**

Case Data Source Document, Form 3564 .....	450
Case Files .....	451

**4 Criminal Investigation**

Case Management and Time Reporting System .....	501
Confidential Informants .....	502
Controlled Accounts Open and Closed (TC 910/914) .....	503
Electronic Surveillance File .....	504
Information Items .....	508
Land Trust Files .....	510
Relocated Witnesses .....	514
Secret Service Details .....	515
Treasury Enforcement Communications System (TECS) .....	521

**5 Disclosure**

Disclosure to Department of Justice .....	551
Defunct Special Service Staff Files Being Retained Because of Congressi- onal Directive .....	222

**6 Foreign Operations District**

Collateral and Information Requests System .....	575
Collateral Files and Competent Authority Requests .....	576
Financial Statements File .....	577
Overseas Compliance Projects System .....	581
Taxpayer Service Correspondence System .....	582

**(d) EMPLOYEE PLANS AND EXEMPT ORGANIZATIONS:**

Employee Plan Determination Letter Records .....	620
Employee Plans/Exempt Organizations Record (Form M-6209) .....	621
Reports of Significant Matters in Employee Plans/Exempt Organizations (M-5945) .....	622

(e) INSPECTION:

Assault and Threat Investigation Files .....	640
Bribery Investigation Files .....	641
Conduct Investigation Files .....	642
Disclosure Investigation Files .....	643
Enrollee Applicant Investigation Files .....	644
Enrollee Charge Investigation Files .....	645
Miscellaneous Information File .....	646
Security, Background and Character Investigations Files .....	647
Special Inquiry (Complaint) Investigation Files .....	648
Tort Investigation Files .....	649

(f) PLANNING AND RESEARCH

Statistics of Income—Individual Income Tax Returns .....	660
--	-----

(g) TECHNICAL

Artist File .....	680
Correspondence Control and Records .....	681
Expert Witness and Fee Appraiser Files .....	682
Reference Index Digest Cards .....	683
Reports of Significant Matters (Form M-5945) .....	684

(h) OFFICE OF CHIEF COUNSEL:

Chief Counsel Criminal Tax Case Files .....	700
Chief Counsel Disclosure Division Case Files .....	701
Chief Counsel General Administrative Systems .....	702
Chief Counsel General Legal Services Case Files .....	703
Chief Counsel General Litigation Case Files .....	704
Chief Counsel Interpretative Division Case Files .....	705
Chief Counsel Legislation and Regulations Division Correspondence and Private Bill Files .....	706
Chief Counsel Tax Court Case Files .....	708
Digest Room Files Containing Briefs and Digests of Documents Generated Internally or by the Department of Justice Relating to the Administration of the Revenue Laws .....	709
Employee Recruiting Files Maintained by the Administrative Services Division .....	710
Internal Control Records for Chief Counsel Legal Files .....	711
Legal case files of the Chief Counsel, Deputy Chief Counsel/Staff .....	712
Management Files Maintained other than OPM, OPF .....	713
Reference Records of the Library in the Office of Chief Counsel .....	714
Reports and Information Retrieval Activity Computer and Microfilm Records .....	715

(i) GENERAL ITEMS NOT OTHERWISE NUMBERED:

Correspondence Files—Inquiries About Enforcement Action .....	752
---	-----

(5) ADP SOURCE CODES. They may appear in the respective column in Form 5466B. These codes describe the type of return, and the functional area, from which the disclosure was made. These codes are used in lieu of the preceding System of Records Codes when the disclosure does not involve returns for an individual.

(a) ADP Source Code

Types of Returns	Document & Automated Files	Coll.	Administrative Files		
			Exam	Crim. Inv.	Chief Counsel
Forms 11B, Special Tax Returns	170	270	470	570	770
Form 706, 706NA, U.S. Estate Tax Returns	171	271	471	571	771
(Reserve)	172	272	472	572	772

Types of Returns	Document & Automated Files	Coll.	Administrative Files		
			Exam	Crim. Inv.	Chief Counsel
Form 720, Quarterly Federal Excise Tax Returns	173	273	473	573	773
Form 730 & Form 11C, Tax on Wagering	174	274	474	574	774
Form 940, 940 PR, Employer Annual Federal Unemployment Tax Returns	183	283	483	583	783
Forms 941, 941 PR, 941 SS and 941E, Employers Quarterly Federal Tax Returns	184	284	484	584	784
Form 942, Employers Quarterly Federal Tax Return for Household Employees	185	285	485	585	785
Form 943, 943 PR, Employers Annual Tax Return for Agricultural Employees	186	286	486	586	786
Form CT-1, Employers Quarterly Railroad Retirement Tax Return	187	287	487	587	787
Form 1065, U.S. Partnership Return of Income	188	288	488	588	788
Forms 1120 Series, U.S. Corporation Income Tax Returns	189	289	489	589	789
Form 1120S, U.S. Small Business Corporation Income Tax Return	190	290	490	590	790
Form 1120 DISC, Domestic International Sales Corp. Return	191	291	491	591	791
Form 2290, Heavy Vehicle Use Tax Return	192	292	492	592	792
Form 4638, Federal Use Tax Civil Aircraft (Business-EIN)	193	293	493	593	793
Form 5227, Return on Non-Exempt Charitable or Split Interest Trust	194	294	494	594	794
Form 5330, Return of Initial Excise Taxes Related to Pension and Profit Sharing Plans	195	295	495	595	795
Form 990-C, Exempt Cooperative Association Income Tax Return	196	296	496	596	796
Form 990-T, Exempt Organization Business Income Tax Return	197	297	497	597	797
Form 1041, U.S. Fiduciary Tax Return	198	298	498	598	798
Form 1041B, Charitable Remainder Trust	199	299	499	599	799
BMF Entities	175	—	—	—	—
Form 4848, 4848A, 4849, 5501, 5504, 5505	161	261	461	561	761
Form 4720, Return of Initial Excise Taxes on Private Foundations, Foundation Managers, and Disqualified Persons	162	262	462	562	762

Types of Returns	Document & Automated Files	Coll.	Administrative Files		
			Exam	Crim. Inv.	Chief Counsel
Form 5329, Return for Individual Retirement Savings Arrangement	163	263	463	563	763
Form 990 Return of Organization Exempt From Income Tax	165	265	465	565	765
Forms 5300 Series, Application for Determination (Less than 26 Participants)	164	264	464	564	764
Form 990PF	166	266	466	566	766
Form 990P	167	267	467	567	767
Form 1041A	—	268	468	568	768
Form 5500	—	269	469	569	769

(6) CHILD SUPPORT ENFORCEMENT AGENCY CODES

	State Code	Agency Code
<b>Alaska</b>		
Department of Revenue	92	00
<b>Arkansas</b>		
Pulaski County Child Support Enforcement Unit	71	00
Child Support Enforcement, Washington County	71	01
<b>California</b>		
Office of District Attorney County of San Benito	95	01
Office of District Attorney County of Kern	95	03
District Attorney County of Mono	95	06
District Attorney County of Alameda	95	07
Office of District Attorney County of Sacramento	95	08
Office of District Attorney County of Santa Clara	95	09
<b>Colorado</b>		
Garfield County Dept. of Social Services	84	00
Delta County Dept. of Social Services	84	01
<b>Connecticut</b>		
Department of Human Resources	06	00
<b>Delaware</b>		
Bureau of Child Support	51	00
<b>District of Columbia</b>		
Bureau of Paternity and Child Support Enforcement	25	00
<b>Florida</b>		
Department of Health and Rehabilitation Services	59	00
<b>Idaho</b>		
Bureau of Child Support Enforcement	82	00
<b>Illinois</b>		
Bureau of Child Support	36	00
<b>Indiana</b>		
Indiana Department of Public Welfare	35	00
<b>Iowa</b>		
Iowa Department of Social Services	42	00

	State Code	Agency Code
<b>Kansas</b>		
Department of Social and Rehabilitative Services	48	00
<b>Maine</b>		
Department of Human Services	01	00
<b>Maryland</b>		
Maryland Department of Human Resources	52	00
<b>Massachusetts</b>		
Parent Locator Service	04	00
<b>Minnesota</b>		
Department of Public Welfare	41	00
<b>Missouri</b>		
Department of Social Services	43	00
<b>Nevada</b>		
Parent Locator Service	88	00
<b>New Hampshire</b>		
Department of Health & Welfare	02	00
<b>New Jersey</b>		
New Jersey Department of Human Services	22	00
<b>New Mexico</b>		
Child Support Enforcement Bureau	85	00
<b>New York</b>		
Department of Social Services	13	00
<b>North Carolina</b>		
Durham County Dept. of Social Services	56	00
Cumberland County Dept. of Social Services	56	01
Wake County Dept. of Social Services	56	02
Sampson County Dept. of Human Resources	56	03
<b>Ohio</b>		
Dept. of Public Welfare	31	00
<b>Oregon</b>		
Dept. of Human Resources	93	00
<b>Pennsylvania</b>		
Dept. of Public Welfare	23	00
Domestic Relations Branch	23	01
<b>Rhode Island</b>		
Dept. of Social and Rehabilitative Services	05	00
<b>South Carolina</b>		
Division of Child Support	57	00
<b>Texas</b>		
Texas Dept. of Human Resources	74	00

	State Code	Agency Code
Utah		
Office of Recovery Services	87	00
Vermont		
Dept. of Social Welfare	03	00
Washington		
Washington Dept. of Social and Health Services	91	00
West Virginia		
West Virginia Dept. of Welfare	55	00
Wisconsin		
Dept. of Health & Social Service	39	00
Wyoming		
Wyoming Dept. of Health and Social Services	83	00

**3(27)(68)(28) (1-1-00)**  
**Obsolete RMF Codes**

**3(27)(68)(28).1 (1-1-00)**  
**General**

The codes listed in this section are obsolete for RMF processing because of the RMF to BMF merger, effective cycle 7901.

**3(27)(68)(28).2 (1-1-00)**  
**Obsolete Filing Requirement Codes**

(1) Residual Master File

FR	File	Form Number
0	RMF	No returns required to be mailed if filed
1	RMF	Form 11, 11B, 11C, 730, 2290, 4638 required to be mailed if filed
8	RMF	INACTIVE

(2) OBSOLETE TAX CLASS CODES

RMF Tax Class	MFT	Type of Tax
6	48	Airway Use Tax (Form 4638)
	58	
6	51	U.S. Gift Tax Return (Form 709)
6	52	U.S. Estate Tax Return (Form 706)
6	60	Federal Use Tax Return on Highway Motor Vehicle (Form 2290)
6	61	Special Tax Return (Beer, etc.) (Form 11)
6	62	Special Tax Return (COAD, etc.) (Form 11-B)
6	63	Special Tax Return and Application for Registry—Wagering (Form 11-C)
6	64	Tax on Wagering (Form 730)

(3) OBSOLETE ACCOUNT REGISTER AND TRANSCRIPT CODES

Code	(RMF Only)	Explanation
A		Duplicate/Amended Return Freeze—More than one return has posted for a tax period. IRAF: Also an amended return posted, no original return.
F		Advance Payment Freeze (TC 640). Freezes module from generated refund or offset to other tax modules.

Code	(RMF Only)	Explanation
G		Failure to Pay Tax Penalty, Math Error—Deferred Action (12 Cycles)
J		Excess ES Credits—Initiated by a return claiming less estimated tax credits than are available on the IMF. Also set up by TC 470, CC 94.
K		If printed in the format .K, Audit/DP Tax Adjustment hold code one, two or four.
L		SCRIP or AIMS Indicator—Account selected for Audit.
M		Account transferred to Non-ADP
N		Notice Status
O		Reestablishment Freeze.
P		Cancelled Refund Check has been redeposited (TC 841), Refund Deletion (TC 824-BMF only) or Refund Check has been repaid (TC 720).
R		Additional liability pending (TC 570).
S		If printed in format ".S"—return of Strike Force Control—TC 940 (prevents audit when in force).
S		Undelivered refund check (TC 740). Printed in format "S."
T		Unreversed TC 910 posting, and/or TDA Status.
U		Erroneous Refund Issued
W		Claim pending (TC 470—Non Closing Code 99) Duplicate Return (TC 976), Amended Return (TC 977), Manual Refund (TC 840), or IRS Litigation has been instituted (TC 520) (Closing Code 70-89).
Y		Offer-in-Compromise Freeze (TC 480/780)
Z		Unreversed TC 914 posting.

(4) OBSOLETE TAX TRANSACTION AR CODES

Code	(RMF Only)	Explanation
F		Final Return
G		Amended Return
X		Return refiled under DLN indicated.

(5) OBSOLETE CONDITION CODES

Code	Where	Definition
D	Exam.	Reasonable cause for waiver of Failure to Pay Penalty.
F	Exam.	Indicates final return filed. (Applies to all RMF returns except 706)

**ACTION INITIATED**—Deletes filing requirements for the particular return.

G Exam. Amended Return Routine

**ACTION INITIATED**—When return input contains G Code:

1 Generate CP 436 if TC 150 already posted for same period which is not G Coded.

2 Generate Deferred Action 18 if no other TC 150 posted. Four cycles later, if original return not posted issue CP 429. If input is not an amended return and there is a G Coded amended return already posted, or if TC 150 and TC 977 posted same cycle Eliminate Deferred Action 18 for this period and issue CP 436.

H Exam. Non-SC document with remittance deposited for Service Center.

**ACTION INITIATED**—Document is withdrawn from processing and may be transferred to DO or eliminated. Transaction is written on the SC Reject Data tape and printed on the Reject Register.

O Exam. Remove Power of Attorney from masterfile No action initiated



**ACTION INITIATED**—Freezes affected Tax Module unless or until an 840 transaction is posted.

- P Exam. Establish Power of Attorney. No action initiated
- Q Error Corr. Forces Math Error Condition.
- R Exam. Delinquent return with reasonable cause established or applicability of penalty not determined.

**ACTION INITIATED**—Invalid to input Delinquency Penalty.

- S Exam. Missing Schedule—Forms 11, 11B and 11C, or missing signature.

**ACTION INITIATED**—Suppresses computer issuance of CP 444/445

- U Exam. Transaction unprocessable.

**ACTION INITIATED**—If possible, document is perfected and reinput; if necessary, document is eliminated. Transaction is written on the SC Controls Data Tape and printed on the Reject Register. (RMF forces a document record to error register.)

- Y Exam. Br. & Error Corr. Accept tax return as submitted Error Corr.

**ACTION INITIATED**—Computer accepts, posts, and settles on return as submitted to the MF; changes accounting period if appropriate. Extends time for filing 1041 or 1120.

- Z Error Corr. Corrected UPC. Bypass Intelligence Freeze

**ACTION INITIATED**—Allows return to post with Intelligence Freeze on.

**(6) OBSOLETE RMF INPUT CODES**

- (a) Code 01—Delinquent filing penalty.
- (b) Code 04—Dishonored check penalty.
- (c) Code 06—Negligence penalty.
- (d) Code 07—Failure to pay penalty.
- (e) Code 09—Interest.

**(7) OBSOLETE PENALTY/INTEREST CODES**

**RMF Description  
Code**

- 1 Interest and at least one penalty asserted.
- 2 Penalty due but reasonable cause established (Condition Code R or D present). Delinquent interest due.
- 0 Timely filed and fully paid return, or penalty and interest due but under tolerance for assertion.

**(8) OBSOLETE ERROR CODES**

**Code Explanation**

- 1 Invalid DLN/Impossible to generate RMF True Tax Class.
- 1 Invalid ID Code.
- 2 Batch and Program number not present or invalid.
- 3 Document Count error is not compatible with Option Codes.
- 4 Invalid MFT.
- 5 Debit and/or Credit Amount is not compatible with option Codes.
- 6 Invalid Adjustment Code.
- 6 More than one EBPR.
- 8 Invalid abstract Number/Requires Manual Abstracting (Ref. 342-738).
- 9 Invalid Card Code.
- Invalid Data in Field Indicated.

(9) OBSOLETE STATUS CODES

Code	Abbr.	Explanation
00	RT NOT FIL	Module is established but return is not filed.
03	DEL STATUS	Return not posted; RMF: letter of inquiry mailed.
04	EXIT Filing	Extension of time for filing granted. RMF: Extension applies to particular module only as distinguished from a permanent extension.
06	NO DEL RET	Acceptable reason for non-filing of return.
10	RT NT EVEN	Return filed and assessed—no tax liability with module net balance or total balance a credit), or even balance when filed. (RMF—if MFT is 61 or 62 CP444 issued; if MFT is 63, CP445 issued)
12	R OP OR PD	Return filed and assessed; overpaid or subsequently collected. (RMF—if MFT is 61 or 62, CP444 issued if MFT is 63 CP445 issued)
14	INSTAL MBL	Form 706, 4638 and 2290 RMF, return is filed and assessed balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 47X RMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the status History Section.
18	BAL DU DEF	Form 706 Return filed and assessed; balance due with no installment, however, payment deferred for 26 cycles. Suppress CP 414.
21	1ST NOTICE	Return filed and assessed; First Notice issued for debit balance. RMF—when MFT is 61, 62 or 63 CP 444 and 445 are suppressed. Establish Deferred Action Code 14.
22	TDA REG	Return filed and assessed; TDA issued.
23	BELOW TOL	Outstanding debit balance (tax plus penalty plus unpaid assessed interest) but does not qualify for TDA because the debit balance is below established TDA tolerances.
29	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 attempting to post to the account are unpostable. Account transferred out of RMF UPC 911.

(10) OBSOLETE TRANSACTION CODES

(a) Code Sequence

000	270	351	423	520	600	662	777	845
012	271	360	424	530	606	670	780	850
013	280	361	460	531	607	671	781	852
014	281	370	462	532	608	672	782	902
015	290	380	470	537	609	678	788	976
020	291	386	472	550	610	679	812	977
030	300	388	473	560	611	740	816	990
160	301	389	480	570	612	742	820	991
161	320	400	481	571	640	760	822	992
190	321	402	482	590	641	762	840	993
191	340	420	483	591	642	770	841	998
240	341	421	488	592	660	772	843	999
241	350	422	489	593	661	776	844	

(b) TC 028—Input to freeze a service center RMF account and accelerate removal of the account to the Retention Register prior to the RMF to BMF merge.

TC	DR/CR	File	Abbr. & Title	Doc. Code
028		B	RB FREEZE RMF/BMF Freeze	63

(c) TC 029—Reverses TC 028.

TC	DR/CR	File	Abbr. & Title	Doc. Code
029		B	RE FR REV RMF/BMF Freeze Reversal	63

(11) OBSOLETE UNPOSTABLE CODES

(a) CODES AND CONDITIONS

1 Code 901—An input (non-generated) transaction code other than 000, Long Entity 150, 990, 991, 992 or 993 failed to find a matching Account Number on the RMF.

2 Code 902—An input transaction coded 000 that matched an Account Number on the RMF.

3 Code 903—A transaction other than 990, 991, 992, or 993 that matched with an Account Number but fails to match with Entity Name Control or the Reference Name Control of the Account.

4 Code 904—Any transaction that attempts to post to or create an MFT 52 Tax Module whose entity module does not contain Date of Death, except for TC 150.

5 Code 905—If the TC 420 record does not contain an Audit Control Number, with "775" in positions 6, 7, 8 code and write the record on the unpostable Tape (UPC 905). Handbook should be updated accordingly.

6 Code 906—Transaction Code 530 with Closing Code 09 attempts to post to a tax module with a balance due of more than [REDACTED]

7 Code 907—A Document Code 47 and 54 record that attempts to post to Tax Module after a Transaction Code 150 or a Document Code 47 or 54 has already posted to the Tax Module during the cycle. Code and write an adjustment on the Unpostable Tape (UPC 907) if it contains a TC 29X for an amount greater than \$10., and the amount is within \$10.00 of a previously posted TC 29X or 30X for an amount greater than \$10.00. Bypass this check if the input record DLN is in block series 300-399 or the input contains Priority Code 5 or 7.

8 Code 908—A Document Code 47 or 54 record for MFT 61 that contains an IRS Number with a minus amount that fails to match with an IRS Number in the Tax Module. Bypass UPC 908 check when the module where the adjustment is attempting to post contains a Doc Code 51 or 52.

9 Code 909—An input transaction coded other than 01X for MFT 51 with Tax Period present, 150, 370, 420, 424, 460, 590, 591, 593, 610, 611, 640, 660, 670, 678, 700 or 930 that fails to match an MFT and Tax Period.

10 Code 910—A Document Code 47 or 54 record for MFT 61 that contains an IRS Number with a minus amount larger than the plus amount (algebraic total) for the IRS Number in the Tax Module. Bypass UPC 910 if module transferred-in (Doc code 51 or 52 present).

11 Code 911—An input transaction coded other than TC 370 (Doc. Code 51) with secondary TC 402 attempted to post to a Tax Module whose status is 29 (Account Transferred Out of M.F.). Also TC 400 attempting to post to a module containing an unreversed TC 564 or TC 422.

12 Code 912—A TC 400 (Transfer Out) attempted to post to a Tax Module but the TC amount of the input record is other than zero; or the tax module does not contain a TC 150; or if the module reflects a credit balance. Also, an input transaction coded 370 with secondary TC 402 (Transfer Out Correction) attempted to post to a tax module which did not contain an unreversed TC 400 with same date and amount as TC 402.

13 Code 913—An input transaction failed to find its related transaction posted to the Tax Module of the same MFT Code and Tax Period.

14 Code 914—The money amount from an input transaction attempting to reverse previously posted related transaction (s) was greater than the related transaction or sum of the related transaction.

15 Code 915—An input transaction having an invalid Transaction Code, an invalid Transaction Reversal Code, or a Transaction Code for which there is no posting routing. TC 488 attempts to post to an MFT-52 module with status other than 21, 22 or 23, or TC 488 attempts to post to an MFT 48/58 or 60 module with other than Status 21, 22, or 23 with period beginning 01, 02, 03, 07, 08, 09, 10, 11, 12. TC 488 attempts to post to a module in status other than 14.

16 Code 916—An input transaction attempting to reverse its posted related transaction failed to match on date or was greater in money amount.

17 Code 917—An input transaction coded 460 attempted to post to a Tax Module in which a return (TC 150) has already posted for the same MFT Code and Tax Period, or the Tax Module Status was greater than 06.

18 Code 918—Any transaction (other than TC 400, 423, or 82X for module balance) attempting to post to a module in "overflow Condition". (TC 400, 423, or 82X are the only transactions that will post to a module in "overflow condition".)

19 Code 919—Input transaction check digits fail to match RMF digits for account.

20 Code 920—An input transaction code 530 attempted to post to a Tax Module whose status was other than 22. Also a TC 530 attempting to post to a module that never was in TDA status. A TC 520 with DAR Closing Code 74 or 73 attempted to post to a module containing a previously posted unreversed TC 520 with Closing Code other than 74 or 73, respectively. A TC 520 with Closing Code other than 74 or 73 attempted to post to a module containing previously posted unreversed TC 520 with Closing Code 74 or 73 respectively.

21 Code 921—An input transaction in the 59 series (Except TC 592) attempts to post to any Tax Module having a return posted.

22 Code 922—If input Date of Death is all nines, and there is an MFT 52 Module without an unreversed TC 400, unpost the TC.

23 Code 923—Reserved.

24 Code 924—Reserved.

25 Code 925—An input transaction coded 820, or 850 attempted to post to a tax module whose Credit Balance was less than the amount from the input transaction.

26 Code 926—Reserved.

27 Code 927—An input transaction coded 160, 240, 270, 290, 30X, 190, 320, 422, 424, 470, 473, 480, 550, 560, 564, 340, 350, 360, 680 attempted post to a Tax Module which did not contain a posted return (TC 150). The above codes may be secondary codes that cause the unpostable condition. However, the primary Transaction Code is the one that will appear on the Form 3466 unpostable card. An exception: A TC 290 containing TC 281.

28 Code 928—Reserved.

29 Code 929—Reserved.

30 Code 930—TC 29X (Except 290 with zero amount) without priority code 1 or 2 attempted to post to a tax module with a TC 420 posted. Also a TC 420 if an unreversed TC 420 is posted or any TC 30X without priority code 1 or 2, 5, 7 attempting to post to a module which the Dupl/Amend. return freeze is on. If TC 421 (doc. code 47) attempts to post to a module with the amended/duplicate return freeze set, code the record unpostable.

31 Code 931—Reserved.

32 Code 932—Reserved.

33 Code 933—A TC 150 transaction not Z Coded that attempts to post to a module in which the TC 914 & 424 freeze is in effect. TC 914 attempts to post to a tax module and there is an unreversed TC 914 present. TC 910 attempts to post to an entity module and an unreversed TC 910 is present. (TC 400 attempts to post and an unreversed TC 910 is present in the entity module or a TC 914 is present in the tax module.)

34 Code 934—Reserved.

35 Code 935—Any TC 29X with a DLN in other than the 8XX series or any TC 30X attempts to post to a module with an unreversed TC 780 present.

36 Code 936—Reserved.

37 Code 937—Secondary transactions in a TC 370 (Doc. Code 51 & 52) did not pass normal Validity checks (particularly UPC 913, 914, 915 and 916).

38 Code 938—Any 370 (Doc. Code 51) input transaction not containing a TC 150 which does not find a TC 150 on the RMF.

39 Code 939—Reserved.

40 Code 940—Reserved.

41 Code 941—An input transaction attempted to establish a Tax Module in an Account in which all FR Codes are 8.

42 Code 942—An input transaction coded 320 attempted to post to a Tax Module in which an unreversed TC 160, or 350 was present; or a transaction coded 160 or 350 attempted to post to a Tax Module in which an unreversed TC 320 was present.

43 Code 943—Reserved.

44 Code 944—The transaction date of TC 550 or 56X is later than the Statute of Limitations Expiration Date as extended; or the Statute of Limitations Expiration Date as extended by the TC 550 or 56X is not equal to or greater than the present Statute of Limitations Expiration Date. A TC 550 or 56X attempting to post to a module which contains an unreversed TC 480 or 780. TC 550 with a transaction date earlier than the posted TC 520 date.

45 Code 945—Input P/A (Power of Attorney) Code equals RMF P/A Code. Or input P/A Code is "02" and RMF P/A code is "00" or blank.

46 Code 946—An input transaction coded 370 which contained a return (TC 150) and a return transaction (TC 150) was already posted (Duplicate filing condition), except that this UPC applies to MFT 61 only when the two return (TC 150) transactions are for the same IRS number, or an input transaction coded 930 attempts to post to a module which already contains an unreversed TC 930.

47 Code 947—Check to determine whether a TC is directed to a module which may have been removed to the retention register.

48 Code 948—Transaction coded 020 cannot post in the same cycle that an Account Entity was created.

49 Code 949—An Entity input transaction did not update all Filing Requirement Codes in an Account Entity which contained 8's in all Filing Requirement Codes.

50 Code 950—TC 160, 290 and 300 with significant amount or TC 350 attempts to post and the current 23C date is greater than the ASERD less 6 months, with the exception "TC 290 with TC 320". (UPC 950 does not apply to Transfer IN (TC 370) or Fraud Penalty (TC 300 with TC 370).

51 Codes 951—An input transaction with data that is inconsistent with Master File record element specification.

52 Code 954—

a TC 290 priority code 6 or TC 29X blocking series 770-789 attempts to post and there is an unreversed TC 470 cc 94 in the module.

b TC 291 with Priority Code 5 or 7 attempts to post and no unreversed TC 470 with closing code 94 in the module.

c A TC 290 priority code 6 or TC 470 closing code 94 attempts to post and the math error compute code is not significant or no TC 29X blocking series 770-789 is present.

d TC 29X attempts to post and an unreversed TC 570 with Doc. Code 54 DLN is present in the module.

53 Code 967—Doc. Code 54 with TC 161, 271 or 281 and without priority code 2, 3, 5, or 7 attempts to post and a DRC is present or the module is in TDA status (22), or module has been in TDA status within the past 12 months.

**3(27)(68)(29) (1-1-90)**

**Obsolete EOMF Codes**

**3(27)(68)(29).1 (1-1-90)**

**General**

(1) The codes listed in this section are obsolete for RMF processing because of the EOMF to BMF merge, effective cycle 8101.

(2) Reinput Codes

(a) The Valid Codes Are:

- B = Post only to the BMF
- E = Post only to the EOMF
- T = Post to both the BMF and the EOMF

**3(27)(68)(29).2 (1-1-90)**

**Transaction Codes**

Code	Explanation	Valid Doc Code(s)
000	— Addition of new entry to EOMF	04, 36, 37
001	— Create Return Posting Entity	36, 37
002	— Established Entity Return Posted	36, 37
013	— Name Change (primary and cross-reference name)	35
014	— Address change	35
016	— Name and Address change	35
013	— Name change (CL)	35
116	— Name and Address change (CL)	35
420	— AIMS Control Indicator	77
421	— AIMS non-examined closing	77
424	— AIMS generated transaction used to order Exempt Organization returns for examination	77
428	— AIMS transfer case	77

Code	Explanation	Valid Doc Code(s)
601	— Change in type or date of ruling	35
602	— Change in IR Code exemption subsection	35, 25
603	— Change in classification	35, 25
604	— Change in type or organization	35
605	— Change in type of foundation	35, 25
606	— Change in place of formation	35
607	— Change in EO purposes, activities, operations or types	35, 25
608	— Change in month accounting period ends	35, 25
609	— Change in type of affiliation	35
610	— Change in number of local affiliates	35
611	— Change in filing requirements	35, 25
612	— Change in number of locals in last group return	35
613	— Change in deductibility code	35, 25
614	— Change in district office of location	35
615	— Reserved	
616	— Change in cross-reference EIN	35
618	— F966E indicator	35
619	— Change in group number exemption	35
620	— Change in office of administrative case file	35, 25
621	— Change in ZIP Code	35
622	— Change in pension plan code	35
623	— 1120-Pol indicator	35
624	— Retain EI number	35
625	— Establish EI number	35
626	— National Office Control Case	35
627	— Cumulative list code	35
628	— Change in advanced ruling date	35
629	— Change of name abbreviation	35, 25
630	— Lobbying Election or Revocation	35
699	— Deletion of complete entry form	35
700	— Change status to unconditional exemption	35
701	— Change status to under reconsideration	35
702	— Change status to conditional exemption	35
703	— Change status to subsection change (unconditional exemption)	35, 25
704	— Change status to subsection change (conditional exemption)	35
707	— Change status to unaffiliated Auxiliary	35
710	— Change status to termination	35, 25
711	— Change status to termination (failure to file)	35
712	— Change status to revocation	35
713	— Change status to termination (507(a))	35
714	— Change status to termination (507(b)(1)(A))	35
790	— Change status to exemption denied	35
791	— Change status to failed to establish exemption	35
792	— Change status to terminated because of inclusion in merger	35
795	— Change status to termination (507(b)(1)(B))	35
801	— Results of an examination	47
803	— To record a future year examination	47
820	— Fact of filing—Group Return, etc.	70, 25
821	— Not Liable for Return—Under \$5,000 etc.	70
826	— Extension of Time	70, 25
827	— Reversal of TC 826	70, 25
828	— Nullify Prior Posting of TC 820	70
830	— Deletion of Module Containing Condition* Code G	70
831	— Deletion of Module Without Condition Code G	70
832	— Generate Form 1247	70, 25
833	— Renumbered DLN	70

Code	Explanation	Valid Doc Code(s)
834	— Non-Discriminatory Policy	70
835	— Generate Partial Edited Transcript	70
836	— Generate Complete Edited Transcript	70
955	— Indicates filing of 990-AR	55
971	— Indicates filing of 4720	71
983	— Indicates filing of 5227 (old 1041 PF)	83
990	— Indicates filing of 990	90
991	— Indicates filing of 990PF	91
992	— Indicates filing of 990-C	92
993	— Indicates filing of 990-T	93

**3(27)(68)(29).3** (1-1-90)**Unpostable Codes EOMF**

- (1) EOMF Unpostable Code 01
  - (a) Applies to Doc. Codes 04, 36 and 37 only and indicates that a TC 000 attempts to post and the EIN is already established.
  - (b) Applies to Doc. Code 36 only and indicates that TC 001 attempts to post and the EIN is already established.
- (2) EOMF Unpostable Code 02
  - (a) Applies to all transactions except TC 000 and 001 which are input on Doc. Codes 04, 36 and 37. A search of the EOMF fails to disclose an EIN which matches that of the unpostable transaction.
- (3) EOMF Unpostable Code 03
  - (a) Applies to all Doc. Codes except 36 and 37 and indicates that the EIN of the input record matched an EOMF EIN but the Name Control/Check Digit of the input record did not match the EOMF Name Control or Check Digit. The first 33 characters of the EOMF name are included in the unpostable record.
- (4) EOMF Unpostable Code 04
  - (a) More than 12 TC 608's to the same account attempted to post in the same cycle.
- (5) EOMF Unpostable Code 05
  - (a) Applies to returns (Doc. Codes 55, 71, 83, or 90-93) and indicates that a return attempts to post to an inactive account. Also, the EOMF status date was not within 12 months of process date.
- (6) EOMF Unpostable Code 06
  - (a) Limited to returns (990 series), and Form 5227 (old 1041PF which is actually a schedule to Form 1041 but is treated as a return for the EOMF) (transaction codes involved are 955, 983 and 990-993). The entity to which the unpostable return was addressed contains a return of the type and year identified to those of the unpostable return, neither of which contains Condition Code "G". (To be postable the second return must be coded differently from the first).
- (7) EOMF Unpostable Code 07
  - (a) A return attempts to post to an account containing filing requirements other than that of the input return.
- (8) EOMF UNPOSTABLE CODE 08
  - (a) A return attempts to post and mismatches on Tax Period.
  - (b) A TC 820, 821, 826, 827 or 834 attempts to post and mismatches on Tax Period.
- (9) EOMF UNPOSTABLE CODE 09
  - (a) TC 624 only attempts to post and the EIN of Part IV (that shown in the unpostable record) is not listed on the EOMF.



(10) EOMF UNPOSTABLE CODE 10

(a) TC 624 attempts to post and the first account has been rendered inactive but when the computer attempted to enter the first account's EIN into the Cross-Reference EIN field of the second, the Name Control was found incompatible (the Name Control of the second account is not input as part of the TC 624; rather the computer used the Name Control of the first account). The first 39 characters of the name of the second account are included in the unpostable record.

(11) EOMF UNPOSTABLE CODE 11

(a) A TC 625 attempts to post and the first account has been rendered inactive but when the computer attempted to establish a second account under the EIN shown in Part 4 of Form 3935 (also the EIN contained in the unpostable record), it found an account already present under the EIN. The first 39 characters of the already present EOMF account have been extracted as a part of the unpostable record.

(b) TC 699 attempts to post and AIMS indicator is on.

(12) EOMF UNPOSTABLE CODE 12

(a) Results when the input attempts to post to an account which is in Status 80. The Cross-Reference EIN (generally the second and correct EIN under which the organization is listed on the EOMF) has been extracted as part of the unpostable record.

(13) EOMF UNPOSTABLE CODE 13

(a) A transaction attempts to post with an invalid condition or condition for which NCC has no posting routine.

(14) EOMF UNPOSTABLE CODE 14—TC 113 or 116 attempted to post to an entity with a Deductibility Code other than 1 or 4 and/or a Subsection Code other than 01, 03, 04, 08, 10, 13, or 19.

(15) EOMF UNPOSTABLE CODE 15—A TC 990 attempts to post and the input record has a blank present in the first position of the Certification Code field while the entity Foundation Code is 11.

(16) EOMF UNPOSTABLE CODE 16. (1) A TC 830 attempts to post to an account that does not contain Condition Code "G". (2) A TC 831 attempts to post to an account containing Condition Code "G".

(17) EOMF UNPOSTABLE CODE 17

(a) Applies to Doc. Code 70, TC 828. Indicates that the account for the return year and document code is not in return status 02 or 03, and therefore that there is no fact of filing status to nullify.

(18) EOMF UNPOSTABLE CODE 18

(a) Applies to Doc. Code 70, TC's 828, 830, 831, 833, 835, or 836. Indicates that a return module has been created for the account for that return year and document code i.e., the organization has not yet been found delinquent, a return has not posted, no fact of filing has posted, etc.

(19) EOMF UNPOSTABLE CODE 19

(a) An input transaction attempts to post and indicates return code and return year does not match Doc. Code and tax period respectively.

(b) A TC 7XX (except 724 and 725) attempts to post to an account in status 09.

(20) EOMF UNPOSTABLE CODE 20—At least one of the following is significant on an original return and a TC 630 has not posted in the entity: Grass Roots Expenditures, Influence Legislation Expenditures, Other Expenditures, Excess Grass Roots Expenditures or Excess Influence Expenditures.

(21) EOMF UNPOSTABLE CODE 22—TC 428 record does not contain a numeric Audit Control Number with a valid DO or SC Code in positions 9 & 10, or the TC 428 comes in and the module does not contain an unreversed TC 420.

(22) EOMF UNPOSTABLE CODE 23—TC 420 record does not contain a numeric Audit Control Number with a valid DO or SC Code in positions 9 & 10, or a TC 420 attempts to post and an unreversed TC 420 is in the module.

(23) EOMF UNPOSTABLE CODE 24

(a) A TC 834 with transaction return code other than 90 attempts to post.

(b) A TC 834 with transaction return code "90" attempts to post and Non-Discriminatory code is already "1".

(24) EOMF UNPOSTABLE CODE 25

(a) A TC 830/831 attempts to delete an account that has been selected for audit.

(25) EOMF UNPOSTABLE CODE 26

(a) A TC 707 attempts to post to an account without a subsection code 03, Foundation Code 10 and filing requirement of 75.

(26) EOMF UNPOSTABLE CODE 27—Transactions containing a Filing Requirement of 7, Subsection Code 01 thru 24 and Foundation Code 00 attempted to post to an account with an entity status other than 90 or 91.

(27) EOMF UNPOSTABLE CODE 28

(a) More than 100 Doc. Code 25's Nationwide attempted to post in the same cycle.

(28) EOMF UNPOSTABLE CODE 29

(a) If TC is 990 and Subsection Code is 3, send the record unpostable if the input record has a Schedule A Code of 4.

### 3(27)(68)(29).4 (1-1-90)

#### Unpostable Codes EPMF

UPC	Description
801	An input Transaction Code other than Document Code 04 or 53 TC 000 that fails to match an Employer Identification Number of an Account on the EPMF.
802	Transaction Code 000 with Document Code 04 or 63 matches on EI Number with an Account on the EPMF.
803	A Transaction that matches on EI Number with the EPMF but the first position and/or two of the last three positions of the Name Control of the transaction, do not match the Name Control or Cross-Reference Name Control of the EPMF Account.
804	A transaction that matches an EI Number on EPMF but the Check Digits of the transaction does not match the Check Digits of the EPMF Account or transaction with invalid Major City Code.
806	A TC 151, TC 420, or TC 421 is unpostable when neither an unreversed TC 977 (9770) which was posted prior to Cycle 8226 nor an unreversed 150 (1500) is present in the Return Module.
807	TC 150 attempted to post to a Plan with a TC 150/977 Status Indicator (R245-401E29) of 4 and the TC 150 has a Plan Year Ending later than the Plan Year Ending of the latest Plan Year Ending Return Module that contains a TC 1500 or a TC 9770. The UPC 807 check is not performed on a Corrected UPC 807 TC 150.
808	An attempt to post a TC 150 which does not contain a "G" Condition Code and the EPMF already has an unreversed TC 150 (1500) posted to the Return Module.

UPC	Description
809	An attempt to post a G Condition Coded TC 150 when an unreversed TC 977 (9770) that was posted after Cycle 8226 is present in the Return Module. The UPC 809 check is not performed on a corrected UPC 809. The UPC 809 check is not performed on a "G" Condition Code TC 150 if the transaction's return period is 88:2 or later.
810	A Transaction other than Document Code 64 TC 012 that attempts to post to a Plan with a Plan Filing Requirement of 8.
811	A transaction other than Document Code 63 TC 012 that attempts to post to an Entity with Entity Filing Requirements of 8's.
812	An attempt to post a TC 150 other than the first TC 150 posted for the Plan Number, and F Condition Coded (final return) TC 150, and S Condition Coded (short-period return) TC 150, or a "Plan Year Changed Since Last Report" Code 4 TC 150 and the TC 150 Plan Year Ending Month does not agree with the EPMF Plan Year Ending Month (R245-401E10), except for a Corrected UPC 812 Record. or An attempt to post a TC 154, 424, 460, (except for a 460 creating the First module), 59X, 930, or 960 when there is no Return Module on the EPMF for the Plan Year Ending and the Plan Year Ending Month of the Posting Record does not agree with the EPMF Plan Year Ending Month (R245-401E10), except for a Corrected UPC 812 Record.
813	A TC 150 that attempts to post and the Plan Data Module's EMPLEE-PLAN-1ST-NAME is less than 11 characters, except for a corrected UPC 813 record.
814	A TC 420 that attempts to post and the TC 420 does not contain a valid Audit Control Number or the Return Module already contains an unreversed TC 420.
815	A Document Code 63 TC 020 attempts to change the Entity Filing Requirements to 8's from 0's. When not all of the Entity Filing Requirements are 0's.
816	An attempt to post a TC 462 when there is not an unreversed TC 460 in the Return Module with a Transaction Date equal to or prior to the TC 462 Transaction Date.
817	TC 460 attempted to post to a Tax Module and the Extension Date of the TC 460 was not equal to or greater than the due date of the return as extended or TC 460 attempted to post to Module in 02 or 03 Return Module Status. The UPC 817 check of the Return Module Status Code (preceding UPC 817 check) is not performed on a corrected UPC 817 Record.
823	A Transaction that cannot create a Plan Data Module attempting to post and the Plan Data Module is not present. Only Transaction Codes 121, 123, & 125 and Document Code 64 Transaction Codes 000, 001, and 005 can establish a Plan Module.
824	An attempt to post a Transaction which cannot create a Return Data Module when the Return Data Module is not present.
832	Document Code is invalid for the Transaction Code.
836	An attempt to post a TC 592 when an unreversed TC 590, 591, 593, 594, 595, 596, 597, 598, or 599 is not present in the Module.
838	An attempt to post a TC 475 when an unreversed TC 474 is not present in the Module.
839	A return Module Transaction that contains as the Plan Year Ending Month or Year zeros or blanks or that contains as the Plan Year Ending Month a number less than 01 or greater than 12.
840	When the Document Code is 64, the Transaction Code is 000, and the Transaction Plan Number matches that Plan Number of the Transaction EIN on the EPMF.
842	An attempt to post a Document Code 77 MFT 74 TC 053 (Change of Plan Year Ending Month) when the Plan Data Module is not present.
843	An attempt to post a Transaction Code 96X with a CAF Indicator Code of other than 0, 1, 2, 5, 6, or 8.
844	An attempt to post a Document Code 63 Transaction Code 012 when there are no 8's in the Entity Filing Requirements.

- | UPC | Description   |
|-----|---|
| 845 | When the Document Code is 64, the Transaction Code is 012, and the Plan Filing Requirement is not 8.  |
| 847 | An attempt to post a TC 961 or 962 and neither an unreversed TC 960 nor an unreversed 962 is present in the Module.   |
| 848 | An attempt to post a TC 960 when the Module contains an unreversed TC 960 input by a different Service Center.  |
| 849 | An attempt to post a TC 961 or TC 962 input by a Service Center that is not the same Service Center that input the unreversed TC 960 or 962 in the Return Module and the TC 961 or TC 962 does not contain a "TC 960 CAF Locator Code" equal to the Service Center that input the unreversed TC 960.  |
| 851 | An attempt to post a TC 151 when the REV-DLN in the transaction fails to match the CONTROL-DLN in the return module.  |
| 852 | An attempt to post a TC 122 when for the same MFT and Plan Number neither an unreversed TC 121 nor an unreversed TC 123 is present.   |
| 853 | :   |
| 854 | An attempt to post a TC 126 when an unreversed TC 125 for the same MFT and Plan Number is not present.  |
| 869 | An input record with a format unacceptable to the EPMF posting program.   |
| 870 | An attempt to post a TC 424 to a module that contains an unreversed TC 420.   |
| 871 | An attempt to post a TC 424 to a module that contains an unreversed TC 424.   |
| 872 | An attempt to post a TC 428 to a module that does not contain an unreversed TC 420 or an attempt to post a TC 428 that does not contain a numeric Audit Control Number with a valid DO or SC Code in position 9 & 10 of the Audit Control Number.   |
| 874 | An attempt to post a TC 977 (G Coded TC 150) to a Return Module that contains an unreversed TC 424 (4240) for which an Opening AIMS Record has been issued or contains an unreversed TC 410 (4200).   |
| 877 | A TC 150 with a "G" Condition Code and a return period of 8812 or later attempted to post and there was no prior unreversed TC 150 on the EPMF OR a TC 150 with a "G" Condition Code, not a 5500EZ and a return period of 8812 or later attempting to post and the EPMF-ORIGINAL-DLN of the transaction did not match the CONTROL-DLN of the return module. |
| 880 | A TC 013 Doc Code 64 attempts to update the Plan Name only and it is the same as that already on the EPMF.  |
| 881 | Any entity change/create transactions in the pre-January 1990 format.   |
| 890 | Assigned to transactions with Unpostable Classification Code of 4 (end-of-year purged unpostables).   |
| 899 | A Transaction is about to be resequenced but the format of that type of Transaction will be changed for the next Cycle.   |

3(27)(68)(29).5 (1-1-90)

Mail File Requirement Codes

FR	Requirement
0123679 = 1st position	— Form 990 (Less Than \$10,000)
	— Form 990
	— Form 990PF
	— Form 990C
	— Form 1065
	— None
	— NECT (F5227/1041PF)
5 & 8 = 2nd position	— Form 990T
	— Group Return

---

**3(27)(68)(30)** (1-1-90)  
**Generalized Mainline Framework (GMF) and Service Center  
Control File (SCCF)**

**3(27)(68)(30).1** (1-1-90)  
**Introduction**

(1) The GMF validate, controls, balances, and transforms data transcribed from source documents or received from external systems for service center forwarding to the master file.

(2) The SCCF balances, validates, and control's blocks of SC transactions.

**3(27)(68)(30).2** (1-1-90)  
**Control Record List Error Codes**

Codes appearing on the Control Record List which identify erroneous data on various control records.

Values	Meanings
0	Alpha in money field
1	Invalid DLN
2	Invalid Control Record for source of input
3	Invalid Doc. Code
4	Duplicate DLN
5	Credit or debit fields are inconsistent
7	Invalid New Block-DLN consistency
8	Invalid Abstract Number (NMF only)
9	Invalid Document Count
A	Invalid Account-Type Code (IRP only)
B	Invalid Reinput Source Code
C	Incomplete Adjustment Record
.	Invalid GUF Control Record
T	Invalid Tax Class
U	Unable to Determine NMF Tax Class
V	Invalid BOB Release Record
X	Invalid Record Type ID Code
Y	Invalid From-To Code
Z	Invalid Master File Code

**3(27)(68)(30).3** (1-1-90)  
**Control Record Source Code**

Indicates why a control record was manually input to the SCCF or that it was computer generated from Error, Reject, or BOOB processing. Found on Master Control Records and SCCF Adjustment Records.

Values	Meanings
A	Aged
B	BOB
C	CRL
D	MCC Deletes
E	Error

Values	Meanings
F	Error Resolution System
J	Journal Action Required
M	Misc
N	Nullified
P	Report Period
Q	NMF
R	Reject
T	Posting Transcript
W	IRP OCR
X	Generated if no code is input

### 3(27)(68)(30).4 (1-1-80) From Code

On a Control Record, identifies either the status a block of transactions (or portion of a block) is leaving, or the type of SCCF adjustment being made.

Values	Meanings
0	Raw Data/MCR's
1	Boob
2	Delete
3	Error
4	Reject
5	Good Tape
6	Unpostables
7	SCCF Adj Increase/ADSI on
8	SCCF Adj Decrease/ADSI off
9	Information Only

### 3(27)(68)(30).5 (1-1-80) To Code

On a Control Record, identifies the status a block of transactions (or portion of a block) is entering, or the type of SCCF adjustment being made.

Values	Meanings
0	Raw Data/Master Control Records
1	BOB
2	SCCF and File Deletes
3	Error
4	Reject
5	Good Tape
7	Action Delete Status Indicator (ADSI)
9	SCCF Memo Entry

### 3(27)(68)(30).6 (1-1-80) From-To-Code

Combinations of From Codes and To Codes which identify each specific type of control record. Part of Control Records.

Record	From-To-Code-Table	
	From Codes	To Codes
Master Control Record	0	0
Generated Adjustments	7, 8	0
BOOB ID Record	0	1
Error Block Record	0, 1	3
Reject Block Proof Record	0, 1, 3, 6	4
Good Block Proof Record	0, 1, 3, 4	5
Re-input Block Proof Record	1, 2, 3, 4, 5, 6	0
Re-number Block Proof Record	0, 1, 3, 4	2
Delete Block Proof Record	0, 1, 3, 4, 6	2
BOOB Release Record	Blank	Blank
SCCF Adjustments	00, 01, 02, 03, 04, 05 10, 12, 13, 14, 15, 20 30, 32, 34, 35 40, 42, 45 50 60, 62, 64 70, 77 80, 82, 87, 99	

**3(27)(68)(30).7** (1-1-90)  
**Reinput Source Code**

Indicates whether a block or document is initial input, reprocessable, nullified unpostable, a reinput from rejects or TEP, or an application from the Unidentified Remittance File.

Values	Meanings
blank	Initial Input
4	Reinput
N	Nullified Unpostable
R	Reprocessable
U	Unidentified
H	Duplicate DLN override

**3(27)(68)(30).8** (1-1-90)  
**SCCF Invalid Record Type**

Code on SCCF transcripts and SCCF Summary indicating type of control record which failed to post to the SCCF. Found on SCCF Summary and SCCF Invalid Record.

**Values Meanings**

MCR	Master Control Record
ADJ	SCCF Adjustment Record/Generated-SCCF-ADJ-REC
BCR	BOB Control Record
E/R	Error Block Proof Record/REJ-BLOCK-PRP-REC
GBP	Good Block-Proof Record
BPR	Delete-Block-Proof-Record/Reinput Block/Re-number-Block Proof Record

**3(27)(68)(30).9** (1-1-90)  
**SCCF Transcript Code**

A two-position field which describes what error or special status a particular SCCF module is in.

**Values Meanings**

04	Duplicate DLN
05	Credit and Debit fields are inconsistent
06	Posting action would increase SCCF module count to greater than 100 or greater than original count or amount
07	Good Block Proof Record is trying to post to module which has Action Delete Status Indicator equal to 1
09	Sum of first Good Block Proof Record plus Error Block Proof Record plus Reject Block Proof Record does not equal Original Balances
10	Posting action would reduce a module count or amount to less than 0
11	In Process Count would be equal to 0 but In-Process Amount would be greater than 0.
82	Module deleted
BN	BOB Code N
BP	BOB Code P
BQ	BOB Code Q
BR	BOB Code R
BS	BOB Code S
NR	No record of SCCF-Module
CR	Posting records out of sequence
MX	SCCF Module would exceed posting limit

**3(27)(68)(30).(10)** (1-1-90)

**Transcript Request Codes**

Special transcript request codes input with Command Code SCFRQ specify which categories of SCCF modules will appear on SCCF transcripts and which SCCF report to produce. Part of Special Transcript Requests. Values and Meanings: 8 position field which may contain any combination of TRANSCRIPT-REQUEST-CODES except H which must appear alone.

**Values Meanings**

2	Shelved Returns
3	Range of Posting dates
4	Single Posting date
5	Range of control dates
6	In Process Blocks
7	NPJ Blocks
8	PJ Blocks
9	Blocks with ADSI on
B	Blocks in BOB status
D	Deletes
E	Blocks in ERROR status
F	Blocks with matching dollar amount
G	Blocks with equal or greater dollar amount
H	Historic
K	One line transcript
L	No activity listing
M	Manual Balance
N	Nullified
P	Partial DLN
Q	Age List (Interim)
R	Blocks in Reject status
W	All modules on SCCF
Z	Zero balance blocks



**3(27)(68)(30).(11)** (1-1-80)  
**Delete Source Code**

Identifies the source or origin causing the Balancing Unit to be deleted in the Tape Edit Processor run. Found on Block Delete Request Records, Transaction Deletion Control Records, Unmatched Deletes List, and Delete Coded Balancing Units.

**Values Meanings**

M	Manual
S	Service Center Control File
C	Computer Generated

**3(27)(68)(30).(12)** (1-1-80)  
**Master File System ID Code**

Indicates which system is to process the document.

**Values Meanings**

1	IMF
2	BMF
3	EPMF
4	IRAF
5	IRP
6	NMF (controls only)
7	NMF FTD (controls only)
8	CAWR (corrected unpostables only)
9	CAF (IDRS)
0	Master File not applicable
A	W-4

**3(27)(68)(30).(13)** (1-1-80)  
**Record Type ID Code**

Used to distinguish different types of records output by DDE Edit, or to distinguish different types of records on the Error/BOOB File or the Reject File, or to distinguish different types of control records.

**Values Meanings**

0	SCCF Adjustment Record
1	Master Control Record
2	BOB Control Record
3	Mainline Block Header
4	Generated SCCF Adjustment Record
5	Delete Block Proof Rec/Reinput-Block-Proof-Rec
6	Renumber Block Proof Record
7	Good Error Reject Block Proof Records
8	BOOB Release Record
9	Mainline Document Sets
A	Transaction Records
B	Reject Correction Records
C	Error/BOB Correction Record
D	Block Delete Request Records
E	Error Document
G	Master File Unpostable Record
H	Rejected Unpostable Document
I	Interest Reduction Initiative Record
M	Remittance Recap Record
R	Reject DOC Document
S	Mainline Suspense Table Record
T	Special, Transcript Requests
U	Reject Disposition Record

**Values Meanings**

V	Reject Correction Verification Record
W	Block Error Count Record
X	Unidentifiable Record Type ID Code
Y	BOB Disposition Record
Z	Invalid BOB Correction Record
#	Last ESN TSN RSN Record
.	Run-to-Run Control Record
!	Group Type End Record

**3(27)(68)(30).(14) (1-1-90)****BOB Codes**

Appear in the BOB Register. Indicate the reason a block was routed to BOB status.

**Values Meanings**

1	Sequence Error
5	Invalid Block Header
6	Invalid IRP Payment Amounts
7	IRP Payer Count Imbalance
8	Invalid IRP Account Type Code
9	Block Imbalance
A	Mixed Data
M	DIS Mixed Data
N	Duplicate DLN
P	DLN not SCCF
Q	Incompatible Status on SCCF
R	Header Inconsistent with SCCF
S	Multiple SCCF Records
T	Format Code Inconsistent with DLN
X	Invalid Correction Attempt

**3(27)(68)(30).(15) (1-1-90)****BOB Correction Action Codes**

Input on BOB Correction Records. Specific action to be taken in Block Header or document within the block.

**Values Meanings**

1	Add a document
2	Delete a document
3	Substitute or overlay a section
4	Delete a section
5	Add a section
6	Change a field within a section
7	Dummy correction
D	Delete or void a block
R	Reinput a block
N	Renumber a block

**3(27)(68)(30).(16) (1-1-90)****Error/Reject Action Codes**

Input on Error/Reject Correction Records. Indicate what action is to be taken on the document or document section to which the correction record applies.

**Values Meanings**

0	Yield to taxpayer's computation
1	Notice of Math error
2	Delete the document from rejects or from IRP errors
3	Unprocessable document-send to rejects
4	Delete a section
5	Add a section
6	Correct a field within a section
7	Dummy correction
8	Accept a non-compute return
A	Reject from reject loop

**3(27)(68)(30).(17) (1-1-90)**

**Mixed Problem Indicator**

Appears next to document sections on the BOB Register. Indicate whether the computer detected a mixed data condition for the section.

A—Mixed data condition detected

Blank—No mixed data condition detected for the section

**3(27)(68)(30).(18) (1-1-90)**

**Out of Sequence Indicator**

(1) Appears next to Section 01 of each document on the BOB Register.

(a) \*—Out of sequence serial number or section number detected in the document.

(b) @—Non-consecutive serial number in an original input block. (This condition alone does not cause a block to be put in BOOB status)

Blank—No out of sequence condition

**3(27)(68)(30).(19) (1-1-90)**

**BOB SCCF Adjustment Indicator**

Input on BOB correction records with BOB Action Codes D, N, or 6 attempting to post to block header. Specifies whether a SCCF Adjustment Record is to be computer generated.

0 No SCCF Adjustment Record

1 SCCF Adjustment for a Void or ReNUMBER delete.

2 SCCF Adjustment for a BLOCK-DLN Change

3 SCCF Adjustment for a Document Count Change

**3(27)(68)(30).(20) (1-1-90)**

**Error/Reject Entry Source Code**

This code appears on the title line of every Reject Register page. It also appears on the Error Register title line when the Program/Batch/ABC sort has been requested for error documents. It indicates what status a document was in immediately before its entry into error or reject status.

D Raw input

B BOB

E Error (applicable to Reject Register only)

U Unpostable (applicable to Reject Register only)

**Values Meanings**

0	Yield to taxpayer's computation
1	Notice of Math error
2	Delete the document from rejects or from IRP errors
3	Unprocessable document-send to rejects
4	Delete a section
5	Add a section
6	Correct a field within a section
7	Dummy correction
8	Accept a non-compute return
A	Reject from reject loop

**3(27)(68)(30).(17) (1-1-80)**

**Mixed Problem Indicator**

Appears next to document sections on the BOB Register. Indicate whether the computer detected a mixed data condition for the section.

A—Mixed data condition detected

Blank—No mixed data condition detected for the section

**3(27)(68)(30).(18) (1-1-80)**

**Out of Sequence Indicator**

(1) Appears next to Section 01 of each document on the BOB Register.

(a) \*—Out of sequence serial number or section number detected in the document.

(b) @—Non-consecutive serial number in an original input block. (This condition alone does not cause a block to be put in BOOB status)

Blank—No out of sequence condition

**3(27)(68)(30).(19) (1-1-80)**

**BOB SCCF Adjustment Indicator**

Input on BOB correction records with BOB Action Codes D, N, or 6 attempting to post to block header. Specifies whether a SCCF Adjustment Record is to be computer generated.

0 No SCCF Adjustment Record

1 SCCF Adjustment for a Void or ReNUMBER delete.

2 SCCF Adjustment for a BLOCK-DLN Change

3 SCCF Adjustment for a Document Count Change

**3(27)(68)(30).(20) (1-1-80)**

**Error/Reject Entry Source Code**

This code appears on the title line of every Reject Register page. It also appears on the Error Register title line when the Program/Batch/ABC sort has been requested for error documents. It indicates what status a document was in immediately before its entry into error or reject status.

D Raw input

B BOB

E Error (applicable to Reject Register only)

U Unpostable (applicable to Reject Register only)

