

The Non- Master File (NMF) Report

The Secrets of the NMF revealed

What is an NMF?

How do you obtain an NMF?

What will an NMF tell you?

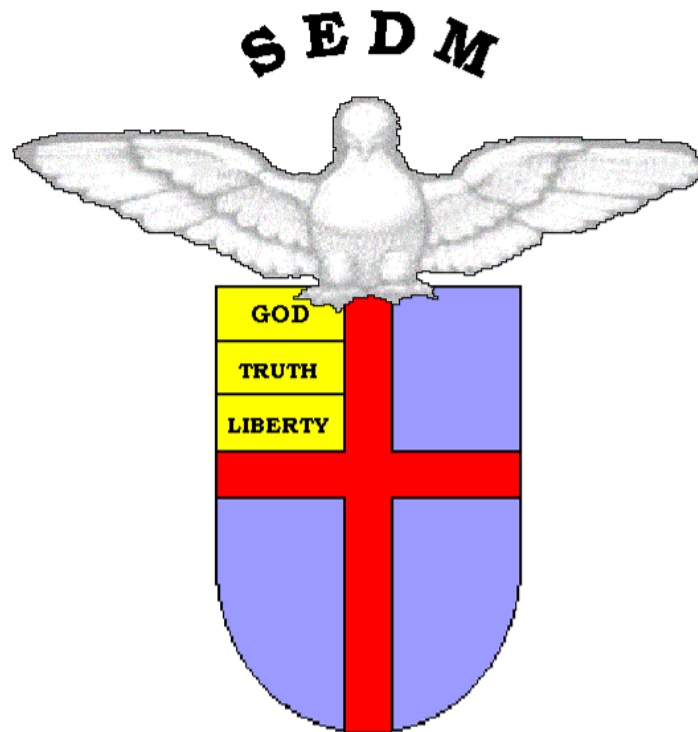
How can you use it to your benefit?

Volume 3, March 2002

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Welcome to the March 2002 issue of the VIP Dispatch!

Non-Master File (NMF)

For 12 years we have been gathering information on the Non Master File. The IRS even denied that there was a Non Master File program. They still put out a lot of misinformation and refuse to give us documents concerning the Non Master File program. We have had IRS Agents in meetings tell us anything they could think up but the truth when it comes to the NMF.

One friend of ours had asked for his NMF, through a FOIA request, four times over about two years and was told no such document existed. Then one day he received four registered letters from the IRS. When he opened them up, there where four different years of Non Master Files. He faxed them to us the same day; two days later we had them decoded and returned back to him. He then sent the decoded paperwork back to the IRS along with some other paperwork, making it a permanent part of his file.

We have helped a number of people get their Non Master File. The Non Master File is one of those items that the IRS just doesn't want to turn loose or even admit that it exists at all, as we said.

A couple of years ago, with the help of some others, we were able to obtain a copy of the MT 3[17] 06-271 Automated Non Master File Accounting manual which contains 213 pages of information dealing with NMF (Number 64 on our literature list). We are using a few pages out of that Manual in this NMF dispatch for teaching purposes. When some IRS agents tell us that no such documents exist, we pull out that 213 page NMF Manual and ask "Why would the IRS write a 213 page Manual about the NMF if it doesn't exist?" Then, as soon as they see that Manual, they will start screaming that we

are not supposed to have that manual. They usually claim that it is against the law for people outside the service to have it and that we could go to jail just for having it. The NMF manual is like many other items in the IRS inventory that they use against us that we are not permitted to have.

We have had agents tell us of other manuals that are under lock and key in the CID office. They are using documents, manuals, and publications against us that we are not allowed to have access to. You would think that it would be a good enough reason for any jury to refuse to convict anyone of a tax crime. Unfortunately, just the opposite is true, and juries bring back a conviction in just an hour or two. In many of these cases people are using “Idiot Legal Arguments” or have an Attorney who has sold them out before the trial even starts.

We decode the IMF, BMF, and the NMF using Manuals and other documents that contain computer codes that most people don't have access to. There are people who go around telling people that it is a waste of time and money to do that decoding stuff and that it is not going to do anything for you. To that we agree and disagree. There are those who say they can decode your IMF, BMF, or NMF records. But actually, they have copycatted the work of others without the research and background knowledge to use it effectively. Therefore, they can't really tell people how to use this information in a constructive manner. They also do not provide any follow-up support. We have had major success using the decoding process and know how to help someone use it in an effective manner. We will be covering the use of these documents in future issues. The main item we want to cover in this issue is the basics of the NMF. We will leave the more complex issues for later issues of the “VIP Dispatch”. They say the proof is in the

pudding, so let's go directly to the Automated Non-Master File Accounting Manual and start reading from page 0-3 to 0-8 of that manual.

There are people having trouble with the IRS who call us wanting to pick our brains for hours for free. We put together IRS levels I, II, and III so that, when people call us, they will be able to identify basic items in the paperwork they have received from the IRS. We are sorry, but when people call us we just don't have time to explain where to find a Z or T code on your IMF or BMF, what a transaction code is, or what a DLN is. These basic items are explained in IRS Levels I, II, and III.

The major purpose of the "VIP Dispatch" is to further educate you, and for you to have a higher level reference library at your fingertips. In other words, we are bringing people to a more advanced level of dealing with the IRS.

We have found people wanting everything for free and who actually expect us to spend hours on the phone with them. Those are the ones who will bad mouth us and want to blame us for all their IRS problems. Some also have been suckered into, "Idiot Legal Arguments," and have spent thousands of dollars with these bogus arguments. They then expect us to solve their problem for free because they spent all this money with someone else, who we don't even know. We bend over backward helping people. But some people you just can't help. Then there are thousands of people who have obtained our courses. When they call in, they know specifically what they need. They have their paperwork in order so that they can find what they, or we, need to see. They also know how to spot something special that they received back from a FOIA request and forward us a copy. We in fact act as a clearinghouse for this information, which may help thousands of other people. You could be one of them. Thanks for your Participation!

3(17)(46)0 Automated Non-Master File Accounting

3(17)(46)1 (1-1-96)
Purpose

(1) This manual provides instructions for the accounting and data control of Non-Master File (NMF) accounts using the Automated Non-Master File application of the Non-Master File System. The Non-Master File System automates six accounting functions: NMF; the FTD Daily Wire (backup); the 23 C Certification (backup); Quick, Prompt and Jeopardy Assessments; Index Card Generation; and The Treas 95 Report. Only procedures for the Automated NMF System (ANMF) and Index Card Generation system are included in this IRM. Procedures for the other functions will be in separate IRMs.

(2) Non-Master File accounts are a collection of revenue accounting transactions whose sole purpose is to provide a means for the assessment of taxes and collection of revenue.

(a) Non-Master File is a whole system of accounting which provides for not only outstanding liabilities but for all types of return and tax adjustment processing.

(b) The account reflects an assessment of tax from a return or other source document and of itself may not represent the entire liability for a tax period. An additional tax assessment is established on the NMF data base as a separate account, per the NMF Theory.

(c) Under the manual system, the only control compilation of all actions relating to a taxpayer were Index Cards maintained in alphabetical order by Returns Files. An Index Card was prepared for each return, abatement or assessment. Under the Automated NMF, compilation of all NMF actions relating to an established account are accessed through the Research screen using the taxpayer's primary key: TIN, MFT and tax period. All NMF activity which is not processed through the Automated NMF system will continue to have Index Cards prepared through the "stand alone" Index Card Generation system, another application of the Non-Master File System.

(3) Non-Master File processing provides an essential outlet for the Master File ADP system.

(a) It permits the rapid implementation of new tax laws that may require extensive modifications to the ADP system for which time or resources may not be available in order to timely make the changes.

(b) It permits the processing for those accounts which have an excessive number of transactions for the Master File to systemically handle.

(c) It permits the processing for those accounts which have an account balance too large for the Master File to systemically handle.

(d) It provides for immediate, legal assessments (within 24-36 hours), for those instances when the Master File would be too slow to post the assessment (4-6 weeks).

3(17)(46)1.1 (1-1-96)
Scope

(1) Non-Master File is a process of accounting for assessments, liabilities, payments, debits and credits. The following is the Non-Master File Theory as it applies to the "Non-Master File" itself, not as the title of the Non-Master File function in the Service Center Accounting Branch.

(2) The Non-Master File processing is comprised of the following Service Center Accounting Branch functions:

- (a) Non-Master File
- (b) RACS, Revenue and Accounting Control System
- (c) Transfer
- (d) Non-Master File Service Center Control File (NMF SCCF)
- (e) NMF Scheduling

3(17)(46)1.2 (1-1-96) Non-Master File Theory

(1) Return Assessments (IRC 6201)

(a) Non-Master File Assessments are made as remainder assessments. The term "Remainder Assessments" means that any credits that were previously assessed such as Withholding (previously assessed on the Form 941 return), Estimated Tax Credits (previously assessed on the Declaration of Estimated Tax, taxes), Gasoline Tax Credits (previously assessed on the Form 720 return) etc., are used to reduce the liability prior to assessment. The remainder amount is then the assessment amount.

(b) For returns on which the credits described above exceed the liability on the return, a tax refund is scheduled from the return and an Index Card is prepared. No account will be established on the data base. This type of return is normally called "Refund Return".

(c) For returns on which the credits described above equal the tax liability or the return has no credit or liability, an Index Card is prepared for each return. No account will be established on the data base. These types of returns are normally called "Even Returns".

(d) For returns on which the credits described above are less than the tax liability but the difference is paid with the return, an NMF account is established. These types of returns are called "Full Paid" returns. "Full Paid" returns are post journalized for the amount of the payment. The account will be established on the Automated NMF system and will be posted with a debit for the payment amount and the payment received will be posted as a credit.

(e) Returns on which the credits described above are less than the tax liability and no payment or a partial payment is included with the return are defined as "Part Paid" or "Unpaid" returns. These returns will be assessed for the tax liability less the credits previously assessed (remainder assessment) as described above. An NMF account is established and notices will be generated for each of these returns. A debit transaction for the amount of the remainder assessment will be posted to the taxpayer's account. Any partial payment received with the return will be posted as a credit. Notices to the taxpayer will be issued on the Friday prior to the Monday assessment date. For Prompt, Quick or Jeopardy Assessments, the taxpayer notice is normally issued immediately upon assessment.

(f) All of the "refund returns" and "even returns" are routed to Accounting for inclusion on the weekly Summary Record of Assessments. The documents may be listed on Form 8166, Input Reconciliation Sheet by block Document Locator Number (DLN).

(2) Supplemental Assessments (IRC 6204)

(a) Assessments of tax liability plus penalties and interest are determined by adjustment tax examiners, the Appeals Function or by the Examination function. Returns on which additional assessments have been determined will bear a Form 2467, Assessment Label, Form 2859, Request for Quick or Prompt Assessment, or Forms 5734, 8278, 5403, 5433, etc. The Label or other source document will indicate the tax liability to be assessed plus any interest or penalties to be assessed and will show the assessment DLN. The assessment label is being phased out and will become obsolete in 1995. The other source documents stated above are the preferred source documents for Supplemental Assessments.

(b) Additional assessments are made and journalized for the full amount shown on the label or assessment document. These assessments will not be posted to an existing NMF account. A new NMF account will be established using a new DLN.

(c) Accrual assessments of penalty, interest or collection costs will be posted to the existing NMF account as subsequent transactions.

(3) Overassessments

(a) Overassessments may be determined by Adjustment tax examiners, the Examination function, or Appeals. Overassessments are declared when it is determined that the total correct liability is something less than the previously determined total liability. This is true even if the previously determined liability has been satisfied by withholding tax payments, excise tax payments, actual payments with the return or subsequent payments made as the result of billing. It is also true if the previously determined liability has not been satisfied in whole or in part.

(b) When an overassessment is determined, an overassessment label or stamp is affixed to the original return or assessment document. If the original assessment document cannot be obtained, a document will be prepared with proof that the original document was ordered but could not be obtained. See IRM 3(17)(46)1.3(6).

(c) Priority for application of the credit created by the overassessment will be as follows:

1 Abatement of the outstanding amounts created from the assessment document.

2 Credit to any other outstanding liabilities for the same taxpayer for any taxable periods. The credit would be applied by the collection statute expiration date. The oldest 23C date will be paid first.

3 Refund of any excess amount that is not needed for one or two above.

(4) Overpayments

(a) Overpayments occur in Non-Master File when the total payments received from the taxpayer exceed the assessed amounts on the account including any accruals to be assessed. Overpayments will result in an account with an outstanding credit balance.

(b) When a credit balance is on the account, research is done to determine if the credit is needed on some other NMF account or MF account for the same taxpayer.

(c) If the credit is needed, a Debit & Credit Adjustment Voucher is prepared to transfer the credit to the account with an outstanding liability.

(d) Priority for application of the credit created by the overpayment will be as follows:

1 Credit to any other outstanding liabilities for the same taxpayer for any taxable periods. The credit would be applied by collection statute expiration date. The oldest 23C date will be paid first. If the credit is needed, a Miscellaneous Adjustment Voucher, Form 3809, should be prepared to transfer the credit to the account needing the credit.

2 Refund of any excess amount, A Form 5792, Request for IDRS Generated Refund, or Form 3753, Manual Refund Posting Voucher, should be used to issue the refund. Appropriate supporting documentation should be attached and forwarded to Accounting.

(5) Refund Check Cancellations

(a) Occasionally NMF checks are returned for cancellation. This is usually because an additional assessment has been made, the taxpayer wishes the proceeds to be applied to some other account or the taxpayer believes the tax computation is not correct. These cancelled checks become credits to be applied. Application could be to an additional assessment, to some other taxes the taxpayer owes or to some additional assessment that is yet to be made. If correct application cannot be determined at the time of cancellation, the credit should be controlled in Account 4970 (Refund Reversals Pending) until the proper application is determined, but no longer than one month.

(b) Only in a rare case is the credit posted to the account from which the refund was generated. Two examples of cases where the credit would be applied back to the account from which the refund was generated would be:

1 Taxpayer overpayment was discovered to be a bad check which has resulted in a debit to the account.

2 The NMF account showed an overpayment on which a refund was prepared but it is later discovered that the overpayment resulted from the misapplication of a payment.

(6) Undelivered Refund Checks

(a) Refund checks are undeliverable by the Post Office at times. These checks are returned to the Disbursing Office which in turn prepares a Consolidated Listing of NMF Checks (Prior to 1986, Forms 1664X, Undelivered Refund, were prepared.) and a Form 1098 (Schedule of Cancelled Checks) for cancellation. These documents are forwarded to the service centers. A file of all Consolidated Listings are maintained by the Correspondence function.

(b) See IRM 3(17)(42)0, Refund Transactions, for further instructions to process undelivered refund checks.

(7) Certified Transcripts

(a) The taxpayer return is considered the account. Original assessments, additional assessment labels, overassessment labels and original refund amounts will be reflected on the return. The NMF account is considered the account receivable record which reflects assessment and subsequent payment transactions.

(b) To make certified transcripts of NMF accounts, the return should be obtained first. If the DLN is known, request the return by DLN. If the DLN is not known, the DLN can be found by researching. Obtain the total assessment and overassessment information from the return. If the return was full paid at the time of processing or if there is an assessment label on the return an NMF account was created for this return. Research the Automated NMF system and/or the closed ULC for information such as subsequent payments, accruals and other transaction postings. The original return together with any NMF account transcript or Index Card creates the entire taxpayer's account.

(c) If the return was an even return this information can be determined from the return or the Index Card.

(d) If the return was a refund return, verify the refund from the refund schedule, Form 1166 OCR.

3(17)(46)1.3 (1-1-96)

NMF Research Concepts

(1) The following are concepts needed to adjust or certify NMF accounts:

(a) The tax return or source document (such as a Form 5734, Non-Master File Assessment Voucher or Form 2859, Request for a Quick or Prompt Assessment) reflects all major activity that affects the original assessment. For example, if a tax return is audited by Examination, a Form 2467, Assessment label, or a Form 2859 will be attached to the return. The return is renumbered to reflect a "47" document code (a Form 2275, Records Request Charge and Recharge, was prepared to change the original DLN to the new DLN). An account will be established using the Automated NMF System or a ULC would have been established under the manual system for the assessment (unless an advance payment had been previously received and assessed but the Examination case file has not been received, refer to 3(17)(46)(10).5. An assessment label would also be affixed if the assessment resulted from a DP (Data Processing) tax adjustment.

(b) Similarly an Overassessment Label, Form 2468, is attached to the return or source document for the assessment, if an examination or adjustment to the original assessment on the return results in an abatement of tax. The overassessment label reflects each abatement action and is supported by a Form 1331, Notice of Adjustment. Every Form 1331, is given a schedule number. The schedule number is a number which identifies and controls an overassessment of tax. The first four digits of the schedule number identifies the year and cycle in which a Form 2188, Voucher and Schedule of Overpayments and Overassessments, was signed by the certifying officer. Forms 1331 are filed in schedule number sequence, usually behind the Form 2188 on which it was certified. An Index Card is prepared for each Form 1331 certified. Now that accounts are established on the NMF data base, the renumbered DLN of the return can be secured by researching the transaction section of the account.

(2) Prior to NMF automation, Unit Ledger Cards (ULC) were prepared only for returns which indicated a balance due. Full paid or non-taxable returns did not have a ULC prepared. Instead, a Form TY-32, Index Card, was prepared. Index Cards contained the taxpayer name, TIN, MFT, tax period, type of tax, and DLN of the assessment or adjustment document and were sent to Return Files. They were the central research point for obtaining the DLN to request the return or source document since all actions (other than subsequent transactions) resulted in an Index Card. Consequently, the "Index File" must still be researched prior to account certification or performing an adjustment, to insure that an adjustment is not duplicated.

(3) Index Cards were not prepared for subsequent transactions. These actions were posted on the ULC and the source documents were filed in Block Slips (Form 2547). Research was done by locating the block slip control number referenced on the ULC.

(4) Since NMF automation, NMF returns, assessments and adjustments are contained on the data base. See IRM 3(17)(46)(15).4 for instructions on researching the data base. Only Refund and Even returns, Audit "no changes", Form 1120 DISC, NMF Extensions of Time to File, Forms 1331 series (for accounts not on the data base, or no ULC exists) and Form 843, Claim for Refund and Request for Abatement, are not input to the Automated NMF system. They will require preparation of Index Cards. The data base will contain all 1300 accounts (including status 89) and 1830 accounts (including reactivated 53'd accounts). However, the related Index Cards for the converted ULC's will not be loaded onto the data base and must continue to be manually researched through Returns Files.

(5) Since the return is the central account, all actions excluding transactions (except for certain advance payments) should be reflected on the return in the form of assessment label or overassessment label. In addition, disallowed claims should be found attached to the return.

(6) If a return cannot be found and all research efforts for it are exhausted, the substitute for return procedures are used. This procedure requires supervisory approval and a copy of Form 4251, Return Charge-Out or Form 2275 attached to the document as a backup. Form 5734 is prepared with the DLN of the original return, with the literal "substitute for return" annotated at the top of the form. Any new abatement or assessment DLN is indicated as a cross reference on the Form 5734. The source document for the adjustment is numbered with the new DLN of the assessment (audit or DP adjustment) or abatement. The assessment or overassessment label is attached to the source document. Any future adjustments to the "return" are made to this source document.

3(17)(46)1.4 (1-1-96)

Related Internal Revenue Manuals

(1) The following IRM and LEM sections/subsections provide instructions for the actual terminal input to IDRS.

(a) IRM 3(25)(78)0, IDRS Terminal Input, subsection 3(25)(78)(14), Establish NMF TDA Accounts.

(b) IRM 3(25)(78)0, IDRS Terminal Input, subsection 3(25)(78)(17), NMF Subsequent Transactions.

(c) IRM 3(25)(78)0, IDRS Terminal Input, subsection 3(25)(78)(12), Entity Changes.

(d) LEM 3(27)(68)0, ADP Systems Codes.

(2) IRM 3(31)(125)0, Procedures/Systems Change Request, provides instructions for submitting system change requests, Form 5391, Procedures/Systems Change Request, to National Office for review.

(3) The following IRM's provide additional instructions for NMF processing.

(a) IRM 31(59)0, Normal and Restricted Interest

(b) IRM 3(17)(21)0, Credit and Account Transfers

(c) IRM 3(17)(30)0, SC Data Controls

(d) IRM 3(17)(42)0, Refund Transactions

(e) IRM 3(17)(63)0, Accounting Control

(f) IRM 3(17)(79)0, Accounting Refund Transactions

(g) IRM 3(15)(58)0, Statute of Limitations

(h) IRM 3(17)(41)0, Accounting and Operating Reports

(i) IRM 3(30)(123)0, Processing Timeliness Cycles, Criteria and Critical Dates

PART ONE: Automated Non-Master File Accounting

Let's go back to pages 0-3 at the top of the page entitled "Purpose".

(1) The first section gives a wealth of information about the NMF. This verifies that there is such a document called Non-Master File. It goes on to tell us that this system automates six accounting functions

1. NMF
2. The FTD daily wire (backup)
3. The 23C certification (backup)
4. Quick prompt and Jeopardy Assessments
5. Index card Generation
6. The Treas 95 report

Just as we found in the IMF and BMF manuals, we again find the 23C so why do they refuse to send us that document? Then they go on to tell us that the ANMF and the index card generation are the only items covered in this 213-page manual and that the other items are in other separate IRMs. Which IRMs? Item (2) Wow, did you read this real close? "Non-Master-file accounts are a collection of revenue accounting transactions whose sole purpose is to provide a means for the assessment of taxes and collection of revenue." Are you starting to see why you want to send a FOIA request for a NMF? (See the FIOA section).

We included several NMF's that people have received back from the IRS so you can see samples of what you should request. Under (a) it goes on to tell us that the NMF is a whole system of accounting that provides for not only outstanding liabilities, but for all types of return and tax adjustment processing. One of the key words here is "liabilities", defined to mean all character of debts and obligations, a duty to pay money or perform some other service, a duty which must eventually be preformed, every kind of legal obligation, responsibility, or duty, penalty for failure to pay tax when due.

The IRS refuses to give you a 23C when you ask for it. They even tell Disclosure Officer to lie to you or send you a 006 RAC report or a Form 4340 form and try to get you to accept the fact that these are as good as the 23C. Then they deny there is a NMF when you ask for one. Every four months you should do another NMF request. Don't give up! Some people will ask for something through FIOA and when they don't get it back right away they will run around telling people this FOIA stuff doesn't work.

Like we have said before, a lot of FIOA requests you do will not produce any information but you need to ask for this information so if push comes to shove in the future, you can do a discovery request for this information. Another important item is that, at sometime in the future you may want to bring a complaint against the IRS due to denial of Due Process. We look at not only at what problems you may be having now, but also in six months, a year or even two to three years down the road. In our experience we have found few people who take this approach.

Important: The 23C and NMF will only pertain to those of you who have received a CP-518 or CP 504 notice from the IRS. If you have been self-assessing yourself, then the IRS will not have any of this information concerning you. By educating yourself about this information you may be able to help others too. Next (b) The account reflects an assessment of tax from a return or other source document and of itself may not represent the entire liability of a tax period. An additional tax assessment is established on the NMF database as a separate account, per the NMF Theory. In other words, if there is no NMF then how can the IRS establish a “liability” against you?

Item (3) NMF processing provides an essential outlet for the Master File Automated Data Processing (ADP) system. (b) It permit’s the processing of their accounts which have too many transactions for the Master file to systemically handle. It looks like they are talking about Transaction codes with Document Locator numbers. For all of the NMF’s we have decoded that were followed up with FOIA requests for the supporting DLN Documents, no one has received any response other than the “we have no documents” letter from the IRS.

The last item (C) provides for immediate, legal assessment. How can they have a legal assessment against you without an NMF? We have found that words such as legal, due process, procedural requirements, do not seem to be in the IRS agent's glossary of terms. We have even seem them choke up when they try to pronounce such words. When it comes to the court system, they follow a double standard. Just go watch a civil rights case and you’ll see the whole court system kiss the boots of the

 *Employee No. 3333323600 *
 * OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT *
 * TRANSCRIPT DATE: 10/26/2000 *

Department of the Treasury - Internal Revenue Service
 Document Locator Number 59647-273-22003-00
 4221 SOUTHEAST 46TH ST
 9412 5901-0000
 1300 21
 Taxpayer ID Number:
 Notice Date.....: 09/29/2000
 Type of Tax.....: INCOME
 Master File Tax...: 20
 Form Number.....: 1040
 Period ending.....: 12/31/1994
 Abstract Number...: 004
 Civil Pen. Ref. No.
 POA on File?..... No

Second Notice.....
 Third Notice.....
 Fourth Notice.....
 TDA.....
 53 Status.....
 Claim/Adj Pending.
 OIC Status.....
 Collection Expir..09/29/2010
 Penalty/Interest..
 INSTALLMENT

23C Date...09/29/2000
 NMF ASSESS AGAINST TPH
 TPW GRANTED
 PARTIAL INN SP RELIEF PER
 6015

Transfer Sch. Number..

TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
09/29/2000	160 DELING. PEN		59647-273-22003-00	09/29/2000	5,731.00
09/29/2000	170 EST PEN		59647-273-22003-00	09/29/2000	1,383.00
09/29/2000	240 MISC PENALTY		59647-273-22003-00	09/29/2000	4,585.00
09/29/2000	300 TAX DEF ASMN		59647-273-22003-00	09/29/2000	22,924.00
09/29/2000	340 RES INT ASMN		59647-273-22003-00	09/29/2000	18,834.30
09/29/2000 Account Balance:					53,457.30
09/30/2000 Accrued Penalty :					0.00
09/30/2000 Accrued Interest:					13.15

102
 104
 106
 108
 110

 * Date of Entry HISTORY *

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BM/23C record. If such record(s) have/have been deleted or substituted, this demand still applies

defendant or Plaintiff whatever the case may be. Then, go watch a tax case and see how the Judge and the whole court system bend over backwards in favor of the U.S. Attorney. We have even witnessed one Judge tell us a U.S. Attorney (who was having a hard time getting his act together as he was totally unprepared) to go over and sit down, and that he, the Judge, would handle the case!

We have observed hundreds of cases over the years, over from local to Federal Appeals cases, so we feel we have some insight and savvy as to what goes on in those settings. Most people's first case is usually their own and they walk into the courtroom with big hopes and dreams. Then they walk out with their tails between their legs. These types of people have bragged about what they were going to do in the courtroom. Then they lose the case.

We work towards just the opposite result. We want to give people plenty of facts and information to make sure that they do not have to go into a courtroom! We term this big approach being "passively assertive". We calmly help people obtain the files from the IRS, put these files together, and then to become assertive, only after documenting a number of due process violations committed by the IRS.

Next let's go to "Scope" (1) Non-Master-file is a process of accounting for assessments, liabilities, payments, debts and credits. Again, we find the NMF tied to assessments and liabilities. If the IRS says it has an assessment, or tells you have a liability, the question to ask is, where is the NMF? If you do get an NMF from the IRS, it is usually so phony, it's a joke. They are counting on the so-called independent court system to protect their underhanded dealings with you. They have been getting

away with this scheme for so long it has become the problem. Don't forget, they have their various agents peppering the so-call Patriot community with lots of "Idiot Legal Arguments" to keep most people off point and focused away from the real issue.

Go to (2) The Non-Master File processing is comprised of the following Service Center Accounting Branch functions:

- a. Non-Master-File
- b. RACS Revenue and Accounting Control System
- c. Transfer
- d. Non-Master- File Service Center Control File (NMF SCCF)
- e. NMF scheduling

In our level II course tape 1, we find a GAO report that tells us that the RACS is totally unreliable, but the IRS holds the OO6 RACS up very proudly as though it actually means something. The federal court will actually act like OO6 RACS report means something. If you do not rebut these OO6 RACS report, you are agreeing, by your silence, that you also accept the phony RACS report as though it actually is valid. Next go to page 0-5 of this IR manual and in paragraph (a) we find Form 5734. This is also in the FOIA section of this Dispatch. We will cover Form 5734 in more detail latter in this issue.

In paragraph (b), we learn that a new assessment must have a new NMF created with a new Document locator number. Paragraph (C) Accrual assessments of penalty, interest or collection cost will be posted to the existing NMF account as subsequent

transactions. So we ask, "Where is the NMF account pertaining to me and where are the DLNs that represent each transaction? If you pester them enough you should get a NMF like the samples contained in this Dispatch. When you send FOIA requests for the DLNs posted to that file you'll receive the response that the IRS has no documents responsive to your request. The IRS put these DLNs in your file and then they can never retrieve them. What is it they don't want us to see? Go to (3) over assessment (C) (2) and we find reference to 23C date again. So here is another way they attempt to use the "23C Certificate of Assessments".

"Important": page 3-(17) (46) 0-6 section, (7) certified Transcripts (a) the taxpayer return is considered the account. In other words, when you filed a return, you self assessed your self. Then it goes on to tell you, original assessments, and additional assessment labels, over assessment labels and refund amounts will be reflected on the return. The NMF account is considered the account receivable record that reflects assessments and subsequent payment transactions. "Where is my certified NMF transcript with the certified 23C Certificate of Assessments?" "How can you send the IRS even one dime for anything until they produce the NMF?" Now read (7) (b) this is called internal procedure.

Paragraph (b):

- 1: To make certified transcripts of NMF accounts, the return should be obtained first.
- 2: Request return by DLN.

- 3: Obtain the total assessments and over assessment information from return.
- 4: Research the Automated NMF system or the closed ULC for additional information.
- 5: The original return, NMF, or Index Card creates the entire taxpayer's account.

The last sentence tells you what your entire account consists of. When you do a FOIA request for these items, you will only get your original returns or a "SFR" that they prepared, and that's all. How can they proceed against you for anything if they cannot produce the NMF and other specified documents? If they cannot produce these specified documents, haven't they violated due process requirements? In other words they were required to create and maintain certain documents and provide them to you when you ask for them through FIOA request.

If the IRS commits a procedural due process violation, the Federal Court system will call it a harmless error. But if you don't do something for the IRS when there is no requirement for you to do so the Federal Court system will call it fatal error against you. If we have heard it once, we have heard it a thousand times, the judge, prosecutor, or IRS agent will say, "EVERYBODY KNOWS." Or at least everybody who is still being controlled and brainwashed by the Government FEC electronic and print media. We OBJECT, because we want to see the documented facts of the case. We have asked for them many times and the IRS has still refused to produce them.

NEXT SECTION: NMF Research Concepts

(1): The following are concepts needed to adjust or certify NMF accounts:

- (a) Where are the Forms 5734,2859,2467,2859, 2275? Do you have a 47 document 002 on your IMF, or BMF? If so, where is the form 2275 necessary to create that change? Go to the FIOA section in this “Dispatch” for samples

NEXT SECTION: Related Internal Revenue Manuals

Not only do we have to search through this manual, but now we must search through all the related Manuals and all the handbooks, to find our elusive prey. Have you ever hunted wild turkeys? Well, they are quite like the elusive prey. Once you get close to them, they will fly in another direction and sometimes spilt up, just like these elusive IRS agents, who will not give you an up front answer. They just repeat the mantra **“EVERY BODY KNOWS.”** So they keep running. We keep chasing them down asking why they are not following the rules and regulations and due process.

When you think you have all this information under your belt and you are ready to take on the elusive beast be forewarned, there is more to come. Now read pages 0-9 to 0-25 of this manual. We could spend hours going through these pages. You probably won't find any IRS agent who has read any of these pages.

- (j) IRM 3(11)(25)0, Miscellaneous Tax Returns
- (k) IRM 3(15)(148)0, BMF and NMF DP Tax Adjustments
- (l) IRM 48(13)2, AIMS—DO and SC Processing
- (m) IRM 3(17)(243)0, Miscellaneous Accounting
- (n) IRM 8114, Appeals Returns Processing and Control

3(17)(46)1.5 (1-1-96)**Tax Owed by Minor Children**

(1) If the correspondence received from a taxpayer indicates the account is for a minor child, update the IDRS history section of the account using Command Code "ENMOD" to include the parents name and phone number and "MINOR" to the account.

(2) If the minor's account is in notice status, the account will be accelerated to ACS status with no further action by IRS personnel.

(3) If the account is in TDA status, refer the case to SCCB.

(4) For all other situations, this information will be used when contacting minor taxpayers until the information is no longer displayed on IDRS.

3(17)(46)1.6 (1-1-96)**Security Over Taxpayer Information, Returns and Documents**

Service officials and managers must communicate security standards contained in IRM 1(16)12 to subordinate employees and establish methods to enforce them. Employees are responsible for taking required precautions in providing security for the documentation, information, and property which they handle in performing official duties.

When using IDRS, only access those tax modules required to accomplish your official duties. All IDRS accesses are recorded for immediate review and to determine the accuracy of an adjustment. Any unauthorized access or browsing of tax modules by employees to satisfy personal curiosity or for fraudulent reasons are prohibited by IRS and are subject to disciplinary actions and/or dismissal from the service.

3(17)(46)1.7 (1-1-96)**Glossary of Accounting Terms**

(1) **ABATEMENTS:** To reduce an assessment of tax, penalty, or interest, when determined the assessment is incorrect. Abatements require the signature of the Certifying Officer and are supported by the legal document: Voucher and Schedule of Overpayment and Overassessment, Form 2188.

(2) **ABSTRACTS:** The detailed breakdown of revenue receipts within the 7 major tax classes, particularly within the Excise Classification. Abstracting identifies the specific type of tax collected and directs it to the proper appropriation account set by Congressional Act.

(3) **ADVANCE PAYMENT:** Payment made for an anticipated pre-determined deficiency prior to the actual additional tax assessment.

(4) **ALCOHOL, TOBACCO AND FIREARMS (AT&F):** A Bureau within the Treasury Department with responsibility for monitoring the manufacture and sale of Alcohol, Tobacco and Firearms.

(5) **ASSESSMENT:** Amount of tax, interest or penalty charged to a taxpayer.

(6) **ASSESSMENT CERTIFICATE:** To impose a tax as authorized by the Internal Revenue Code. Assessments are supported by a summary record of assessment signed by an appointed assessment officer.

(7) AUDIT TRAIL: Control of source documents, cross reference from one type of action to another to provide a means for retrieval.

(8) BALANCE DUE: Amounts of tax, interest, penalty or other receivables that remain unpaid.

(9) CALENDAR YEAR: Twelve consecutive months ending December 31.

(10) COMMAND CODE (CC): A five or six character code used to initiate contact with IDRS.

(11) COMPUTER PARAGRAPH NOTICE (CP): A computer generated message, which generates a notice resulting from an analysis of the taxpayer's account, used to notify the taxpayer of a balance due, refund, or no balance status.

(12) CREDIT BALANCE: A condition in which the amounts of credit on a tax account exceed the balance due.

(13) DAILY ASSESSMENTS: Assessments which are pre-journalized.

(14) DATA CONTROL: Procedures designed to put all documents under control to assure that all documents are processed.

(15) DEBIT BALANCE: A condition in which the balance due exceeds the total amount of credits.

(16) DEPOSIT DATE: The calendar date coinciding with the Julian Date in the DLN.

(17) DEPOSIT FUND COLLECTIONS: Account established to control receipts held in suspense, pending some other action.

(18) DEPOSIT TICKET: The form the Deposit Function is required to prepare to deposit each day's balanced remittances.

(19) DISHONORED CHECKS: Depositories return unprocessable checks to our Accounting Branch by charging these items against the Treasury General Account (TGA) as unpaid checks—these charge backs are due to the Deposit Function's erroneous encoding, lack of encoding, taxpayer insufficient funds etc.

(20) DISTRIBUTED INPUT SYSTEM (DIS): replaced the old Direct Data Entry System (DDE) and is connected (interfaced) directly to our Computer Room for all Master File input.

(21) DISTRICT OFFICE: An Office of Internal Revenue Service located in a principal city for each state.

(22) DOCUMENT: A business form, voucher, or written evidence of a transaction.

(23) DOCUMENT CODE: The fourth and fifth digits of the DLN which identify the type of document used to record tax data information on a taxpayer's account. For example, doc. code 41 identifies Form 941, Employer's Quarterly Federal Tax Return Refer to Document 6209, ADP and IDRS Information, for a complete listing of doc. codes.

(24) DOCUMENT LOCATOR NUMBER (DLN): A fifteen-digit number assigned to every return and document input through the ADP system that affects a taxpayer account. The document locator number is used to identify and locate the document.

(25) DOCUMENT REGISTER: A numerical listing of each item in a block of returns or documents. It is used as a transmittal on each block of remittance documents. Part 3 or a photo copy of the Form 813 is used to create the Master Control Record (MCR) on the Service Center Control File (SCCF). The Form 813, part 2, is used to clear the SCCF.

(26) DUE DATE: Prescribed date on which a calendar or fiscal year return must be filed.

(27) DUMMY TAX PERIOD ENDING: A 2000 series tax period ending used to establish an account on the Automated NMF system when that account already exists on the data base causing a duplicate Primary Key condition. When establishing an account with a "dummy" tax period, be sure to input the actual period ending date of the assessment into the Actual Period Ending Date field of the entity.

(28) EMPLOYER IDENTIFICATION NUMBER: A nine-digit number used to identify a taxpayer's business account.

(29) ENTITY AREA: The face of an input document where the name, address, account number, tax period and other entity data may appear.

(30) FEDERAL TAX DEPOSITS (FTD): A system whereby taxpayers are required to make deposits of trust fund monies through either local, commercial or Federal Reserve Banks. These deposits are forwarded to Treasury which prepares a special Certificate of Deposit and places each item on a magnetic tape. These tapes are then shipped to MCC for posting to the taxpayer's account.

(31) FILE LOCATION CODE (FLC): The first two digits of the DLN assigned to identify the district office related to the processing service center.

(32) FISCAL YEAR (FY): Twelve consecutive months ending on the last day of any month other than December.

(33) FREEZE CODE: A code restricting the Master File from refunding or offsetting from an account.

(34) GOOD BLOCK PROOF (GBP): Part 2 of the Form 813 is used to clear the NMF DLN from the Service Center Control File (SCCF). This is referred to as a Good Block Proof (GBP).

(35) INTEGRATED DATA RETRIEVAL SYSTEM (IDRS): A computer system with the capability to instantaneously retrieve or update stored information which works in harmony with our Master File of taxpayer accounts. This system is aimed at quick resolution of problems and queries concerning current taxpayer accounts. It also furnishes information immediately for IRS personnel in their work assignments.

(36) JOURNALIZATION: The process of debiting and crediting General Ledger accounts. Every tax transaction that involves money must be journalized to maintain accounting control.

(37) JULIAN DATE: A system of numbering the days of the year from 001 through 365 (or 366) and used as the 6th, 7th & 8th digits of the DLN.

(38) MASTER FILE: Subsidiary records of taxpayers' accounts established and maintained on magnetic tape at the MCC.

(39) MASTER FILE TAX CODE (MFT CODE): A two-digit number which identifies the type of tax.

(40) MASTER CONTROL RECORDS (MCR): A tape is created from part 3 or a copy of Form 813. This tape will create the MCR on the Service Center Control File (SCCF).

(41) MICROFILM: A media to provide photographic records to printed data on a reduced scale.

(42) MM/DD/YY: The six-digit format which identifies the month, day, and year, i.e., Jan. 03, 1986 will be 01/03/86.

(43) NAME CONTROL (ALSO REFERRED TO AS ALPHA): The first four letters or hyphens of the principal name of the taxpayer. Blank spaces will be included if the principal name consists of less than four characters.

(44) **NON-MASTER FILE:** Subsidiary records of taxpayers accounts which are not established and maintained on one of the Master Files. They were manually maintained for the liability period on Unit Ledger Cards prior to the Automated Non-Master File System and are now maintained on the data base since the automation.

(45) **NON-REMITTANCE (N/R):** Returns and documents received without a payment or an unacceptable form of payment are processed in the Non-Remittance Numbering Function and the assigned DLN Julian Date is a week-end date.

(46) **OFFER-IN-COMPROMISE:** A proposal for settlement of tax liability for an amount less than that previously assessed (or unassessed) or a liability for specific penalties assessed (or unassessed).

(47) **PERIOD ENDING:** The ending year and month indicating the period covered by a tax return, e.g; 8609 indicates a return for the period ended September 30, 1986. For the Automated NMF system, a six digit field in MMDDYY format.

(48) **POSTING VOUCHERS:** Various procedures require the Deposit Activity to prepare a source document (Posting Voucher) containing all the required information for input.

(49) **PRESEARCH:** The act of searching for required data not present on the source documents via the IDRS or ANMF terminals prior to the actual deposit of the remittance.

(50) **PROBLEM RESOLUTION PROGRAM (PRP):** A program established whereby taxpayers' problems can be referred and controlled until the problems are resolved.

(51) **RECAPITULATION:** Balancing the summaries of remittances to the documents.

(52) **RECONCILIATION:** Resolving discrepancies within the total document count and money amount for each block.

(53) **REFUND:** Money returned to the taxpayer as a result of overpayment of a tax liability.

(54) **REIMBURSABLE PROJECTS:** Projects for which IRS is paid to perform the actual processing of other agencies' data.

(55) **REJECT:** A return or document determined to be unprocessable because of missing data, erroneous blocking, or incomplete information. The document is coded to reject by tax examiners and is placed on reject registers for correction by error perfection groups.

(56) **REMITTANCE AMOUNT:** An amount of money received in payment to taxes—may be a check, money order, cashier's check, or cash.

(57) **REVENUE RECEIPTS:** Monies collected in payment of tax liabilities. The net totals of Accounts 2100 and 2200.

(58) **SEIZED PROPERTY:** Circumstance(s) sometimes requires IRS to take possession of a delinquent taxpayer's property and sell it for payment of back taxes.

(59) **SERVICE CENTER CONTROL FILE (SCCF):** A Magnetic Tape Control System to record the receipt of Returns or documents into the processing pipeline, to record the process of the documents through the processing system and finally to record the fact that all items have been completed. The SCCF systems maintain separate totals for revenue receipt items and other items.

(60) **SOCIAL SECURITY NUMBER:** A nine digit number used to identify an individual taxpayer account.

(61) **STATUTE LIMITATIONS:** The Internal Revenue Code states that the IRS will assess tax, refund credit, and collect taxes within a specific time frame. This limit is known as the "Statute of Limitations." The determination of a statute expiration differs from assessment (ASED), refund (RSED), and collection (CSED). See IRM 3(15)(58)0, Statute Limitations for further information.

(62) **SUBSEQUENT PAYMENT:** A payment received for an account that has been assessed and the taxpayer has been billed.

(63) **TAX CLASS:** Revenue Receipts are categorized into seven major tax classes. These are: withholding, individual income, corporation income, excise, estate and gift, carriers tax and Federal Unemployment Tax.

(64) **TAX PERIOD:** A four digit number which represents the end of the tax liability year for a return; and is designated by the year and month, EXAMPLE: 8612.

(65) **TAXPAYER:** An entity liable for any type of Federal tax.

(66) **TAXPAYER DELINQUENT ACCOUNT (TDA):** A computer generated printout indicating that the taxpayer's account has reached a delinquent status. TDA's are sent to the Service Center Collection Branch for collection action.

(67) **TAXPAYER IDENTIFICATION NUMBER (TIN):** Every taxpayer on the Master File has a permanent number for identification of the tax account. The Employer Identification Number (EIN) is used to identify taxpayers on the Business Master File. The Social Security Number (SSN) is used as the account number of the taxpayer on the Individual Master File. The format of these account numbers is:

VALUE	MEANING
EIN	nn-nnnnnnn
SSN	nnn-nn-nnnn

(68) **TRANSACTION CODE (TC):** A three-digit number which defines the precise nature of the transaction. For example, TC 150 indicates "Return Filed & Tax Liability Assessed." Refer to Document 6209, ADP and IDRS Information, for complete listing of transaction codes.

(69) **UNIDENTIFIED REMITTANCE (UR):** Remittances without the necessary identification to apply to a Master File or a Non-Master File account.

(70) **UNIDENTIFIED REMITTANCE FILE (URF):** A separate file within the Integrated Data Retrieval System containing all remittances received that cannot be immediately identified or applied. Each record within the file contains the URF control number, amount or remittance, type of remittance, received date, taxpayer's name and other identifying information, if known.

(71) **UNIT LEDGER CARD (ULC) Form 6335:** Account cards that were used prior to the Automated Non-Master File System to record all transactions related to a tax liability maintained manually.

(72) **WEEKLY ASSESSMENTS:** Assessments which are post journalized.

(73) **WITH REMITTANCE (W/R):** Any document received with cash, check, money order or other forms of payment.

Part Two: Automated Non-Master File Accounting

Page 0-9 Tax owed by minor children. Look out kids, here comes the IRS they finally have found somebody they can bully around. We know of several kids who have actually had their bank accounts seized by these bandits. Go to the section titled "Glossary of Accounting terms" these terms are an education unto themselves.

#(5) Assessment definition: Amount of tax, interest or penalty charged to a taxpayer.

#(6) Assessment Certificate: must be supported by a summary record of assessment signed by an appointed assessment officer. (We keep asking for these documents usually receiving or no replies from the IRS).

#(11) Computer paragraph notice CP: A computer generated message, which generates a notice resulting from an analysis of the taxpayers account, used to notify the taxpayer of a balance due, refund, or no balance status. Remember CP 01-99 for IMF's CP 100-999 BMF's only.

#(22) Document:

#(23) Document code: We cover these in the IMF and BMF Dispatch.

#(24) DLN: We cannot tell you how important these are.

#(25) Document Register: Here we find the form 813, which is on our FOIA list.

#(34) Good Black Proof: Again we find form 813.

#(35) IDRS: This is the IRS main computer system.

#(36) Journalization: Another item we keep asking for and that the IRS refuses to send.

#(37) Julian Date: IN the back of the 1997 6209 IRM there is a conversion chart for these Julian dates.

#(39) Master File Tax Code (MFT Code): After going through the IMF and BMF Dispatch you should know how to spot these MFT codes, which identifies the “type of tax”.

#(44) Non-Master file: Here is the IRS definition of the NMF, which for years they told us did not exist, and, that they didn’t know what we were talking about. Even here is the IRS’s one definition referring to the liability period. No NMF no LIABILITY!

#(49) Pre-search: This definition separates out the IDRS and the ANMF computer systems. Take notice these are two separate computer systems.

#(61) Statute Limitations: Most items are 10 years but now you know where to go to look up this information.

#(63) Tax Class. Here they list the seven major Tax Classes. You should develop a working knowledge of these items.

#(66) Taxpayer Delinquent Account (TDA): If you find out that you are in a TDA status, you should send a number of new FOIA requests.

#(68) Transaction Code (TC): They even use the TC-150 as an example. If you file, you assess yourself!

3(17)(46)1.8 (1-1-96)
Glossary of Computer Terms

Any term in all capital letters is a data element within the system. Any term in lower case letters is the title of screen, field, or a printed report or output. Asterisk terms are simply definitions.

(1) ~~ABBREVIATED-TXPYR-NMF-ACCT-REC~~—Contains only the entity and transaction information records. No entity change or status change information is included.

(2) ~~ABSTRACT-NUMBER~~—A three digit number used to abstract revenue receipts. For values refer to the most current version of IRM 3(17)(46)0, Exhibit 0-6 "Abstract Number Chart".

(3) ~~ACCOUNT-BALANCE-AMOUNT~~—The current taxpayer account balance.

(4) ~~ACCOUNT-BALANCE-TOTAL~~—The sum of the ~~ACCOUNT-BALANCE-AMOUNT~~, ~~ACCRUED-FTP-PENALTY-AMOUNT~~ and ~~ACCRUED-INTEREST-AMOUNT~~.

(5) ~~ACCOUNT-BALANCE-UPDATE-DATE~~—Date of last taxpayer account balance update.

(6) ~~ACCOUNT-UNCOLLECTIBLE-STAT-DT~~—The date of the posted transaction which changes the taxpayer account status to uncollectible.

(7) ~~ACCOUNTING-VALIDATION-GROUP~~—Accounting information from NMF assessment documents which relates to the taxpayer entity and requires validation.

(8) ~~ACCOUNTING-VERIFICATION-GROUP~~—Accounting information from NMF assessment documents which relates to the taxpayer entity and requires verification.

(9) ~~Accounts Flagged for Notice/TDA~~—Weekly list of NMF accounts identified during the weekly analysis on which a 1st, 2nd, 3rd, 4th, TDA, or Penalty and Interest Notice is being generated.

(10) ~~ACCOUNTS-MAINTENANCE-RECORD~~—Various listings and transcripts of taxpayer NMF accounts requiring maintenance; i.e., analysis and/or adjustments.

(11) ~~Accounts with Reversal Code Problems~~—List of reversal transaction codes for which no matching transaction is identified on the account. System generated penalty and interest is restricted on accounts containing these erroneous transactions. The list is used in conjunction with "REV ERROR" transcripts to manually calculate penalty and interest accruals, issue notices and adjust these accounts to correct these erroneous transactions.

(12) ~~ACCRUED-FTP-PENALTY-AMOUNT~~—Amount of failure to pay penalty accrued.

(13) ~~ACCRUED-FTP-PENALTY-DATE~~—Date through which failure to pay penalty has been accrued.

(14) ~~ACCRUED-INTEREST-AMOUNT~~—Amount of interest accrued.

(15) ~~ACCRUED-INTEREST-DATE~~—Date through which accrued interest has been computed.

(16) ~~ADP-DAILY-TRANSACTION-GROUP-TRANSACTION-
INFORMATION-RECORDS~~ which are input from pre-journalized "Daily" assessments and the matching ~~ENTITY-INFORMATION-RECORD~~.

(17) ~~ADP-TRANSACTION-GROUP-TRANSACTION-
INFORMATION-RECORDS~~ which are input from routine "Weekly" assessments and subsequent transaction documents for post journalization and the matching ~~ENTITY-INFORMATION-RECORD~~ and ~~POST-TRANSACTION-
INFORMATION-RECORDS~~.

(18) **AGED-DAY-NUMBER**—The number of days a record has remained in process (AGED). The number of days a transaction has been unpostable or the number of days since a block of documents was input.

(19) **ASSESSMENT-TYPE-INDICATOR**—Indicates the type of assessment.

VALUES	MEANINGS
P	Prompt Assessment
Q	Quick Assessment
J	Jeopardy or Termination Assessment
R	Regular Assessment

(20) **BLOCKING-SERIES-NUMBER**—The 9th, 10th and 11th digits of the **DOCUMENT-LOCATOR-NUMBER**.

(21) **BOB Summary List**—Listing of blocks of NMF assessment or subsequent transaction documents that DO NOT balance with the related document transmittal.

(22) **Certified Mail List**—Weekly list of notices requiring certified mail handling. Includes all final notices before seizure, e.g, any first notice where assessment requires immediate TDA and all fourth notices.

(23) **CITY-ADDRESS**—The taxpayer's city address.

(24) **CIVIL-PENALTY-REFERENCE-NUMBER**—Three digit number which identifies the type of civil penalty assessed.

VALUES	MEANINGS
628	TEFRA IRC. 6700
630	TEFRA IRC. 6701
666	TEFRA IRC. 6702
632	TEFRA IRC. 6705
634	TEFRA IRC. 6707
636	TEFRA IRC. 6708
600	TEFRA IRC. 6652(a)-(b)
604	TEFRA IRC. 6676(a)
602	TEFRA IRC. 6676(b)
603	TEFRA IRC. 6676(b)
613	TEFRA IRC. 6679
616	TEFRA IRC. 6682
620	TEFRA IRC. 6693
622	TEFRA IRC. 6694(a)-(b)
624	TEFRA IRC. 6695(a)-(e)
626	TEFRA IRC. 6695(f)
686	TEFRA IRC. 6651(f)

(25) **CLAIM-ADJUSTMENT-PENDING-DATE**—The date the taxpayer's claim for adjustment is submitted.

(26) **CLOSED-ACCOUNT-RECALL-REQ-REC**—Record input to request recall of a closed NMF taxpayer account from the **CLOSED-NMF-TAXPAYER-INFO-FILE**.

(27) **COLLECTION-CASE-ASGMT-CODE**—Code which indicates where the TDA case is assigned in Collection. See most current version of IRM 3(25)(78)(33).2 "Composition of **ASSIGNMENT-NUM**".

(28) ***Collection Closing Code**—The closing code with certain transaction codes (TC 470, 530 and 520) to further describe the action. See the most current version of IRM 3(27)(68), Transaction Codes, for values and meanings.

(29) Collection Statute Expiration List—Two monthly listings of accounts on which the statute for collection has expired or will expire. One list (used by Accounting) will include all debit balance accounts in status 53, 14 and 17 when the CSED has expired. The other list will include all debit balance accounts in all other statuses, except status 99, when the CSED has expired or will expire within 270 days.

(30) CSO-REQUEST-STATE-NAME—Two character abbreviation for the State requesting assessment of Child Support Obligation (CSO). See the most current version of LEM 3(27)(68)2.(11), State Codes and Abbreviations, Region Codes and Service Center Codes, for the values and meanings.

(31) CURRENT-ASSESSMENT-DATE—The assessment date currently assigned by the RACS system. The date is set weekly from the system date. All NMF assessments which are not journalized by RACS prior to NMF processing are assigned this date as the NMF-ASSESSMENT-DATE and the TRANSACTION-DATE. This is the date that the assessment is recorded and certified.

(32) *Cursor—A visual indicator on a video screen showing position of the next entry.

(33) *Daily Assessment—Assessments which are pre-journalized when automated (MF or NMF) processing will not meet a previously determined 23C Assessment Date. This may include Prompt, Jeopardy, Termination and some Quick assessments.

(34) DISTRICT-OFFICE-CODE—A two digit code designating the district office. The first and second digit of the Document Locator Number.

(35) DOCUMENT-CODE—The 4th and 5th digits of the Document Locator Number.

(36) *Document Locator Number—A 15 digit number used to locate and/or control returns and documents affecting the taxpayer's account.

(37) DOCUMENT-TRANSMITTAL-CREDIT-AMT—The credit amount from the document transmittal.

(38) DOCUMENT-TRANSMITTAL-DEBIT-AMT—The debit amount from the document transmittal.

(39) DOCUMENT-TRANSMITTAL-ITEM-CNT—Item count of the documents included on the document transmittal.

(40) DOCUMENT-TRANSMITTAL-RECORD—NMF assessment and subsequent transaction block control information from the document transmittal Form 813. Used to balance blocks of documents and to insure timely processing.

(41) ENTITY-INFORMATION-RECORD—Taxpayer entity information from NMF assessment documents.

(42) EXCEPTION-CODE-IND—Indicator used to identify accounts that will have exception processing.

VALUES	MEANINGS
I	Non-compute of Interest accruals
L	IRC 4103 Assessment
P	Non-compute of Penalty accruals
S	Spousal Assessment

(43) FIRST-NAME-LINE—First name line of a TAXPAYER-NMF-ACCOUNT-RECORD. Includes first name, middle name or middle initial if available, and last name of individual taxpayer; if business, the business name. This line consists of 25 characters.

(44) *First Notice Date—The 23C date (used for mailing the first notice).

(45) ~~FIRST-NOTICE-SC-ADDRESS-IND~~—Indicator to determine the appropriate Service Center return address for inclusion on first notices.

VALUES	MEANINGS
07	Atlanta Service Center
49	Memphis Service Center
09	Kansas Service Center
17	Cincinnati Service Center
18	Austin Service Center
08	Andover Service Center
19	Brookhaven Service Center
28	Philadelphia Service Center
29	Ogden Service Center
89	Fresno Service Center

(46) ~~HISTORY-DATE~~—The date that the ~~ACCOUNT-HISTORY-RECORD~~ is input to the system.

(47) ~~IRS-EMPLOYEE-NUMBER~~—Ten digit number identifying an IRS employee. Includes the organization code and the individual identification number. May also be used to identify transcript requests generated during transaction processing.

VALUES	MEANINGS
NNNNNNNNNN	Input by Employee
NNNNNNNNBB or, NNNNNBBBBB	
9999-9999	System Generated for Pre-ADP transactions
OCSP	System Generated for Outer Continental Shelf Processing
UPC 099	System Generated for 099 Unpostable condition
UPC 000	System Generated for 000 Unpostable condition
UPC 010	System Generated for 010 Unpostable condition
UPC 014	System Generated for 040 Unpostable condition
UPC 009	System Generated for 009 Unpostable condition

(48) ~~JOURNAL-NUMBER~~—The twelve digit number assigned by the RACS function to each RACS summary.

VALUES	MEANINGS
position 1-3	RACS screen number
position 4-9	DATE
position 10-12	Serial number

(49) ~~JULIAN-DATE~~—The sixth, seventh and eighth digits of the Document Locator Number. Used as the control date

VALUES	MEANINGS
001-366	Julian Date
401-766	IDRS incremented Julian Date

(50) ~~MFT-CODE~~—Master File tax code used to identify the type of assessment. For values and meanings refer to most current version of IRM 3(27)(68)(21), "MFT Codes-NMF". Also refer to IRM Exhibit 3(17)(46)0-5

(51) ~~NAME-CONTROL~~—Four alpha/numeric characters derived from the taxpayer's surname or business name.

(52) ~~NMF-ACCOUNT-HISTORY-LINE~~—Record containing history information relating to accounts maintenance activity which will affect an NMF taxpayer account.

(53) ~~NMF-ACCOUNT-HISTORY-RECORD~~—History information relating to accounts maintenance activity which will affect the NMF taxpayer account. Includes the input date.

(54) ~~NMF-ACCOUNT-STATUS-CODE~~—Code identifying the status of a taxpayer NMF account.

VALUES	MEANINGS
14	Tax Straddles
17	Outer Continental Shelf
20	Second Notice
21	First Notice
22	Delinquent (TDA)
53	Currently Uncollectible
56	Third Notice
58	Fourth Notice
71	Offer In Compromise
89	Suspense
99	Account Transferred Out

(55) ~~NMF-ACCOUNT-TRANSACTION-RECORD~~—Debit, credit and transaction information which affect the balance or status of NMF taxpayer account.

(56) ~~NMF-ACCOUNT-TRANSCRIPT-RECORD~~—NMF account transcript used to provide taxpayer account information for case processing by service center and district office personnel. May be requested by IRS employees or generated when specific accounts require accounts maintenance action.

(57) ~~NMF-ACCOUNT-TRANSCRIPT-REQ-REC~~—Requests input from district office and service center personnel for an NMF account transcript.

(59) ~~NMF Accounts Flagged for Notices/TDAs~~—A list of accounts on which a notice or TDA is being issued.

(60) ~~NMF Accounts Purged to Closed~~—A listing of abbreviated NMF account records which have been purged to the closed files. This list will contain accounts which have had an account balance of zero for 30 days or longer and no accrued penalty or interest is due.

(61) ~~NMF-ACTUAL-PERIOD-ENDED-DATE~~—The actual date of the last period included in the NMF assessment. Presence is required when duplicate periods necessitate using a "dummy" period as the ~~NMF-ASSESSMENT-PERIOD-ENDED-DT~~.

(62) ~~NMF-ASSESSMENT-DATE~~—Date the NMF assessment is made and certified.

(63) ~~NMF-ASSESSMENT-DOC-FORM-NUMBER~~—Form number of the NMF assessment document. For values, refer to the most current version of IRM 3(25)(34)2.1, "GENERAL". Also refer to IRM Exhibit 3(17)(46)-5.

(64) ~~NMF-ASSESSMENT-PERIOD-ENDED-DT~~—The ending date of the last period included in the NMF assessment. If an assessment is already present for the same taxpayer for the same period and MFT, then a "DUMMY" period must be assigned. In this case the ~~NMF-ACTUAL-PERIOD-ENDED-DATE~~ must also be included in the data input to establish the account on the Automated NMF system.

(65) ~~NMF-ASSESSMENT-PERIOD-LINE~~—List of all periods included in the NMF assessment.

(66) NMF Assessment Recap—Summary of assessment transactions which have posted to an NMF taxpayer account. Original assessments are posted from NMF returns and Child Support Obligation (CSO) assessments. Deficiency assessments from NMF audit adjustment documents numbered with NMF deficiency blocking series per IRM 48(13)5; AT&F additional assessment documents; and NMF Assessment Vouchers, Form 5734. Used to effect assessment by the RACS System.

(67) NMF Block Listing for _____—Listing of the DOCUMENT-INFORMATION-RECORD (Form 813) input to the Automated NMF System on a given day.

(68) NMF Cycle Proof Listing—Monthly listing of blocks of NMF documents which have been processed through the Automated NMF System, e.g., both transactions and block control were entered and the block balanced allowing transactions to attempt to post to an account. Used to transmit blocks of processed documents to Returns Files after balancing is completed.

(69) *NMF-DATA-ENTRY-ERROR-MESSAGE—Error message displayed at the bottom of the screen during screen entry of NMF data.

(70) *NMF-DATA-ENTRY-ERROR-PROMPTS—A message displayed at the bottom of input screens to assist in screen entry of NMF data.

(71) NMF Entity Changes Unpostable—Daily list of entity change transactions which did not find a matching entity.

(72) NMF Entity Unpostable List—Listing of ENTITY-INFORMATION-RECORDs which duplicate the entity file key of an existing record in the NMF-TAXPAYER-INFORMATION-FILE and therefore will not be posted to the file.

(73) NMF-ERROR-CORRECTION-RECORD—Various listings of NMF transactions or blocks of transactions on which processing cannot be completed until some error condition is corrected.

(74) NMF Error Register Listing (UNMATCHED-TRANSACTION-LIST)—Listing of transaction records which did not match a document transmittal record (Form 813) and, therefore, cannot be balanced. A separate listing is generated for both daily and weekly assessments.

(75) NMF-FIRST-NOTICE-PARAGRAPH-IND—Indicates the notice paragraph to be included on NMF first notice. Also identifies accounts on which accrued penalty/interest will not be computed and embezzlement cases.

VALUES	MEANINGS
1	Trust Fund Recovery Penalty Statement
2	TEFRA Penalty—6700—Abusive Tax Shelters
3	Examination Deficiency
4	Standard NMF Statement of Penalty/Interest Accruals
6	TEFRA Penalty—6701—Aiding & Abetting Understatement of Tax Liability
7	TEFRA Penalty—6702—Frivolous Return
8	Embezzlement
X	Non-Compute

(76) NMF-GENERAL-LEDGER-ACCOUNT-NUM—Account number of subsidiary files to the General Ledger.

VALUES	MEANINGS
1300	NMF Accounts Receivable
1830	NMF Accounts Receivable, Inactive

(77) NMF IDRS Match Listing—A semi-annual listing which is used in conjunction with the IDRS Delinquent Accounts Inventory Listing for the semi-annual DAIL review. The listing is sorted by status (both 22 and 89), district office and TIN.

(78) NMF—INTEREST—RATE—The rate of interest charged on underpayment.

(79) NMF Non—SCCF Recap—Summary of transactions posted to an NMF taxpayer account which do not affect the Service Center Control File. Includes abatement or reverse abatement transactions posted from NMF audit adjustment documents numbered with an overassessment blocking series per IRM 48(13)5; penalty, interest, abatement or reverse abatement transactions posted from NMF DP adjustment documents; and transactions which write-off an NMF taxpayer account or reverse a write-off transaction, i.e., account uncollectible, statute expired, and underpayment cleared. Used to effect journalization by the RACS System. The system will generate three separate Non-SCCF Recaps:

- (a) NMF Non-SCCF Recap
- (b) NMF Non-SCCF Recap of 54/47 Doc. code
- (c) NMF Non-SCCF Recap-OIC

(80) NMF Nullified Unpostable Transaction List—Listing generated daily of NMF unpostable transactions which have been nullified from the system.

(81) NMF Postings for Month of _____ (NMF—POSTED—TRANSACTION—LIST)—Listing of NMF transactions which have been posted to a taxpayer account for the month.

(82) NMF—PRINCIPAL—AMOUNT—The principal amount of assessments, abatements and universal credits on which interest and possible penalty is computed for a given period.

(83) NMF SCCF Recap—Summary of posted subsequent transactions which affect the Service Center Control File. Includes: subsequent payment, assessment of penalty or interest with subsequent payment, debit/credit transfer, refund, dishonored check, interest due taxpayer, or miscellaneous revenue receipts. Used to effect journalization by the RACS System.

(84) NMF—STATUS—CHANGE—SUMMARY—A 290 NMF Status Change list and a TC Code 53X recap is generated daily of accounts which have been changed from one status to another as the result of a certain transaction posting or when reactivating accounts from 53'd status.

(85) NMF Subsequent Transactions to Accounts in TDA Status list—Daily listing of transaction information for updating NMF IDRS taxpayer accounts.

(86) NMF—TRANSACTION—POSTING—IND—Indicator located on the Transaction Section of the Research screen which indicates which reports contain information from posting a transaction to an NMF taxpayer account.

VALUES	MEANING	TRANSACTION INFORMATION INCLUDED ON
P	Posted	NMF Postings for the Month List
L	Posted (Pre-ADP)	NMF Postings for the Month List
R	RACS	NMF Assessment Recap, NMF SCCF Recap or NMF NON—SCCF Summary other than TC 400 and the NMF Postings for the Month List

VALUES	MEANING	TRANSACTION INFORMATION INCLUDED ON
S	Status—Change	290 NMF Status Change List, TC CODE 53X Recap, and NMF Postings for the Month List
T	RACS—ACCT—TRANSFER	NMF NON—SCCF Recap (TC 400) and NMF Postings for the Month List
G	Generated	No Listing (TC does not change account balance or status.)

(87) NMF Trial Balance List—Monthly trial balance listing of each NMF taxpayer account by status for reconciling NMF subsidiary accounts to the General Ledger. A separate trial balance list is produced for Child Support Obligation accounts.

(88) NMF Unpostable Transaction List (UNPOSTABLE—SUMMARY—LIST)—Daily listing of transactions which did not find a matching entity for posting or meet an unpostable condition. The following NMF Unpostable Transaction lists are generated from the Automated NMF System:

- (a) NMF Unpostable Transaction list—Loaded Transactions,
- (b) NMF Unpostable Transaction list—Daily,
- (c) NMF Unpostable Transaction list (Contains the weekly unpostable transactions).

(89) NMF Unprocessed Block list—Weekly listing of blocks of NMF documents that have not been processed. This condition occurs when controlling information from the document transmittal (Form 813) is input to the system but the related documents have not been input for processing.

(90) NMF Unverified Entity List (UNVERIFIED—ENTITY—LIST)—List of original assessments which were input but have not been key verified. A separate listing is generated for both the daily and weekly assessments.

(91) NON—PETITIONING—SPOUSE—IND—Input to identify Non—Petitioning Spouse assessments.

VALUES	MEANINGS
P	Non—Petitioning Spouse Case
Blank	No case

(92) NOTICE—DATE—The date for mailing second, third, fourth, and TDA notices. One week following the CURRENT—ASSESSMENT—DATE. The date is set weekly from the system date.

(93) Notice Due—POA on File List—Weekly listing of NMF Accounts on which a notice is being issued and a Power of Attorney is indicated. Used to research the CAF for POA name and address for sending copies of the notice.

(94) NOTICE—LIST—DTRM—IND—Indicator input with original assessments to determine which notice(s) and/or listing(s) to issue. Will be system generated for subsequent notices, TDA's and account maintenance listings.

VALUES	MEANINGS
1	1st Notice
2	2nd Notice, Reformat 2nd notice
3	3rd Notice, Reformat 3rd notice
4	4th Notice, Reformat 4th notice, Certified Mail List
5	Child Support Letter
6	Telephone Excise second notice, Certified Mail List
7	Telephone Excise TDA
8	Reformat 1st Notice
9	Penalty/Interest Notice
A	Associate TDA Notice—(w/previous issue)
B	Reissue 1st Notice

VALUES	MEANINGS
C	Reissue 2nd Notice
D	Reissue 3rd Notice
E	Reissue 4th Notice
O	Outer Continental Shelf, Certified Mail List
Q	Accelerated TDA, Fourth Notice, Certified Mail List
R	Reissue TDA
T	Trust Fund Recovery Penalty TDA, First Notice, Certified Mail List
U	Under Tolerance List
W	Weekly TDA Notice
X	Reformat TDA
Z	Daily TDA Notice, 1st Notice, Certified Mail List or TDA Notice and 1st Notice for Tax Straddle
Blank	Hold Notice

(95) NOTICE-PARAGRAPH—Literal paragraph verbiage for inclusion on first, second, third and fourth notices.

(96) NOTICE-RECORD—First, second, third or fourth notice.

(97) NULLIFY-REASON-CODE—Three digit code input through the Nullified Unpostable screen to identify the reason an unpostable transaction is nullified from the system.

VALUES	MEANINGS
000	No account in the NMF Accounting System
001	Transactions not compatible with account status
012	Closed NMF Account not recalled
040	TC 400 amount not equal to account balance
053	Duplicate TC for Account Uncollectible
086	Error on original entry
099	NMF Account Transferred Out. No activity can post.

(98) NULLIFY-UNPOSTABLE-RECORD—Record input to nullify certain NMF unpostable transactions from the system.

(99) *Official IRS NMF Transcript—A transcript of an NMF account used to provide taxpayer account information for case processing by service center and district office personnel.

(100) OIC-STATUS-DATE—The date of the transaction which indicates that an offer in compromise has been filed.

(101) Petitioning/Non-petitioning Spouse list—A semi-annual listing of Non Petitioning Spouse assessments for accounts maintenance activity.

(102) POA-INDICATOR—A "Y" is input to this field to indicate that a Power of Attorney or other third party authorization is present on the Centralized Authorization File.

(103) *Primary Key—Account TIN, MFT and TAX PERIOD ENDING.

(104) *Prompts—A computer language function that alerts the user to the need for additional input in order to continue processing data.

(105) RACS-INFORMATION-UPDATE-RECORD—Accounting and transaction information for updating the General Ledger account on the Revenue Accounting Control System.

(106) RACS-SUMMARY-SERIAL-NUMBER—Serial number systematically assigned to each RACS Summary generated. Numbering is sequential and begins with each Fiscal Year.

(107) Recap of Journaled RACS Summaries—A listing of all RACS summaries generated, including the journal number which is input through the UPDATE JRN'L screen following journalization by the RACS function.

(108) Registered Mail List—Weekly list of notices with foreign addresses which require registered mail handling.

(109) Report of Blocks Out of Balance—Listing of blocks of NMF assessment or subsequent transaction documents that do not balance with the related document transmittal. A separate listing is generated for both the daily and weekly assessments.

(110) *Row—Most database management systems refer to rows as "records". INFORMIX SQL calls a record a row.

(111) *SCCF Adjustment Record—Adjustments to either correct or clear NMF blocks from the Service Center Control File.

(112) SECOND-NAME-LINE—Second name line of a TAXPAYER-NMF-ACCOUNT-RECORD. Usually a continuation of the first name line. Consists of 25 alpha/numeric characters.

(113) SECOND-NOTICE-DATE—The date of second notice issuance.

(114) SERVICE-CENTER-RETURN-ADDRESS—Return address for each Service Center.

(115) STATUS-CHANGE-RECORD—Record generated by posting transaction codes which change the NMF taxpayer account status or when reactivating accounts from 53'd status to issue a TDA. Includes: claim/adjustment pending, Offer in Compromise, and account uncollectible processed in error. Used to format the 290 NMF Status Change list and the TC CODE 53X Recap for updating RACS.

(116) STREET-ADDRESS—The taxpayer's street address. Consists of 25 alpha/numeric characters.

(117) TAXPAYER-IDENTIFICATION-NUMBER—Identification number assigned to each taxpayer, individual or business, in SSN or EIN format

VALUES	MEANINGS
NNN-NN-NNNN	SSN
NN-NNNNNNN	EIN
9NN-NN-NNNN	Temporary SSN

(118) TAXPAYER-NMF-ACCOUNT-RECORD—Taxpayer NMF account entity, transaction and status change information.

(119) TDA-RECORD—Taxpayer Delinquent Account (TDA) notice.

(120) TELEPHONE-EXCISE-NOTICE-GROUP—All Telephone Excise Tax accounts for the same taxpayer and assessed in the same calendar year for issuance of second notice or TDA.

(121) TOTAL-TRANSACTION-CREDIT-AMT—Total accumulated from the transaction amounts for credit transaction codes for one block of transaction documents.

(122) TOTAL-TRANSACTION DEBIT-AMT—Total accumulated from the transaction amounts for debit transaction codes for one block of transaction documents.

(123) TRANSACTION-AMOUNT—The debit or credit amount of the transaction.

VALUES	MEANINGS
NNN,NNN,NNN.NN	Money

(124) TRANSACTION-CODE—Three digit code identifying the type of transaction. See IRM Exhibit 3(17)(46)0-7 for NMF Transaction Codes.

(125) TRANSACTION-CODE-DESCRIPTION—The literal description for the transaction code.

(126) TRANSACTION-DATE—The date the transaction is effective, i.e., remittance received date; assessment, abatement or refund certification date.

(127) ~~TRANSACTION-POSTING-DATE~~—The date an NMF transaction posts to an NMF taxpayer account or is nullified from the system.

(128) ~~TRANSCRIPT-CODE~~—The code which indicates what type of transcript will be generated.

VALUES	MEANINGS
T	Account Transfer
1	Trust Fund Recovery Penalty NMF Account
C	Credit Balance
M	Accounts Maintenance
O	Offer In Compromise
P	Claim/Adjustment Pending
2	Penalty/Interest Review
D	Small Debits Cleared
S	Desert Storm
3	Spousal Assessment

(129) ~~TRANSFER-SC-SCHEDULE-NUMBER~~—Identifies the Service Center to which an account was transferred and the schedule which effected the transfer.

VALUES	MEANINGS
position 1-2	Service Center Code
position 3-5	Transfer Schedule Number

(130) ~~Transmittal Recap of RACS Summaries~~—List of RACS summaries generated on a given day. Used to transmit that day's Recaps (summaries) to the RACS function.

(131) ~~TYPE-OF-TAX-ASSESSED-DESC~~—A narrative description for the type of tax assessed.

(132) ~~ULC-ACCOUNT-BALANCE-AMOUNT~~—The account balance amount from the Unit Ledger Card.

(133) ~~UNPOSTABLE-TRANSACTION-CODES~~—Code which identifies the reason a transaction is unpostable.

VALUES	MEANINGS
000	No account in the NMF-TAXPAYER-INFORMATION-FILE
002	TC 402—account status not 99.
004	TC 480 general ledger account not "Active Accounts Receivable" or account status is installment (14).
005	TC 481/482/483 account status not "OIC" (71).
006	TC 530—amount not 0 and account status not "Uncollectible" (53).
007	TC 531—account status not "Uncollectible" (53).
008	TC 532—account status not "Uncollectible" or amount is not 0.
009	TC 471/472/521/525—account not in status 89.
010	Date of reversing TC does not match TC being reversed or amount is greater than TC being reversed; or reversal TC does not find related TC to reverse.
011	TC 471 or 472 attempts to post to an account in 89 Status and transaction date is greater than or equal to the CLAIM-ADJUSTMENT-PENDING-DATE.
012	TC 400—attempts to post to an account in status 17 (Outer Continental Shelf, MFT 03).
014	TC 480/530—account in status 14 (Installment).
015	TC 610—transaction date is NOT equal to or less than the TC 150 transaction date.
016	TC 530—attempts to post to a zero balance account.
017	Any subsequent transaction with Doc. Code 24, 27, 28, or 87 attempting to post and blocking series is not compatible with true tax class of Abstract Number.
018	TC470 or 520 attempts to post and there is no TC531 present

Part 3: Automated Non-Master File Accounting

Page 0-14: Glossary of Computer Terms

Here you find the IRS Computer language that they are supposed to know and understand. So when you dealing with them, you can speak their language.

#(7) Accounting- Validation-Group: NMF assessment documents, which relate to the taxpayer entity and require validation. When you ask for this validation from the IRS they just never seem to have it.

#(8) Accounting –Verification-Group: The NMF assessment also requires verification. When you ask for verification from the IRS on the assessment they just don't seem to have it.

#(9) Accounts flagged for notice/TDA: NMF accounts, 1st, 2nd, 3rd, 4th, TDA, or Penalty and Interests Notice is being generated. This would be the CP 501, CP 502, CP 503, CP 504, or the CP 515, CP 516, CP 517, or CP 518 notices. When the CP 504 Notice is sent out by the IRS the NMF is supposed to be generated. We do rebut any and all Notices.

#(31) Current-Assessment-Date: Here you have the meat if you can understand it, if you recognize it, if you can handle it, if you learn how to apply it, if you learn when to apply it. Last line "IT'S IS THE DATE THAT THE ASSESSMENT IS RECORDED AND CERTIFIED." Bingo! You just hit pay dirt. This information right here, when you understand how to apply it, will put you head above all those "Idiot Legal Arguments." Now you to can unlock the power of factual, credible information.

#(33) Daily Assessment: Again we find the 23C-assessment date. So where are the actual assessments.

#(40) Document-Transmittal- Record: NMF assessment.... from the document transmittal form 813. Used to balance blocks of documents and it insures timely processing. If you check the FOIA section here in you will find a FOIA request from the Form 813.

#(41) Entity-Information-Record: Taxpayer Entity information from NMF assessment documents. So where are these NMF assessments?

#(61-66) All cover the NMF assessment.

#(66) NMF assessment recap: Again this goes into assessment but look what we also find the, “NMF Assessment Voucher, Form 5734”, which is in our FOIA section. Then the last sentence says, “used to effect assessment by the RACS system.” So where are these documents and why will they not give them to us when we ask for them.

#(105-107) RACS (Revenue Accounting Control System): There are many different types of RACS besides the RACS 006 that many people get in response to FOIA requests.

#(131) Type-of-Tax-Assessed-Decs: A narrative description for the type of tax assessed. When the IRS sends you a 4549 CG there is an area on this form called “type of tax”, and they will insert 1040 into that area. Sorry, 1040 is not a type of tax it is a form. And according to title 26 USC and 26 CFR you only need to send in a statement. A 1040 is not actually required.

Read the next section 0-25 to 0-28.

VALUES	MEANINGS
040	TC 400—amount not equal to account balance amount.
047	TC 470—attempts to post and account was previous flagged for notice or TDA.
053	TC 530—amount is 0 and account status is "Uncollectible" (53).
099	TC not 402 and account status "Transferred Out" (99).

(134) Unprocessed Nullified Transaction List—Listing of NULLIFY—UNPOSTABLE—RECORDs which did not match an unpostable transaction and hence, were not processed (were not nullified from the system).

(135) Unprocessed Restricted Data Base Changes List—Listing of account change requests input by the DBA that have not been processed.

(136) *UPACS—The User Profile Access Control System governs the unique profile each system user is authorized.

(137) USER—ENTRY—NAME (password)—The login name of the user originally entering a record.

VALUES	MEANINGS
7 characters	alpha/numeric

(138) USER—LOGIN—NAME (login)—The login name assigned to each user having access to the system. Assigned by the local System Administrator.

VALUES	MEANINGS
7 characters	alpha/numeric

(139) XREF—TAXPAYER—INFORMATION—LINE—A four line field used for taxpayer identifying information used to cross reference related NMF taxpayer accounts, such as, Innocent Spouse, Culpable Spouse and related officers involved in Trust Fund Recovery Penalty cases.

VALUES	MEANINGS
100 characters	alpha/numeric

(140) ZIP—CODE—A numeric identifier for the taxpayer's city and state.

VALUES	MEANINGS
NNNNN, or NNNNN—NNNN	numeric

3(17)(46)2 (1-1-96)

Journalization and Certification

3(17)(46)2.1 (1-1-96)

Introduction—Journalization

(1) The Revenue Accounting Control System (RACS) is a fully automated system used to provide accounting control for all revenue accounting transactions. Features of the system include input screens on a cathode ray tube (CRT) for the input of all accounting control data; a posting table program that directs this data to the proper files in the data base; a data base made up of the General Ledger File and a variety of subsidiary files used in balancing and reporting from the system, such as, formatted reports; generation of all regular accounting financial reports and system maintenance reports. In addition, the system software provides query capability and a special report capability.

(2) IRM 3(17)(63)0, Accounting Control, describes the RACS system in detail; explains each General Ledger account; tells how to make error corrections; and gives detailed instructions for preparing documents for data entry.

(3) RACS replaces the various "paper" journal forms previously used to record accounting transactions. Journalization and posting to the General Ledger accounts is accomplished by input to RACS.

(4) Direct references to specific General Ledger accounts will be minimized in this IRM as IRM 3(17)(63)0 provides the necessary accounts.

(5) All references to journalization mean input to RACS. All accounting transactions must be journalized to ensure effective accounting control. Prior to Automated NMF, all transactions were pre-journalized. All NMF transactions will now be either pre-journalized or post journalized as dictated by the 23C date.

3(17)(46)2.2 (1-1-96) Block Control

(1) RACS will receive blocks of documents and prepare the Form 813 if one is not present. Each document must be numbered. All debits and credits must be listed on the Form 813.

(2) When the Form 813 is completed, stamp it with the ANMF processing stamp and initial it when the function is performed. (The Non-Master File System was previously named the Manual Accounting Replacement System (MARS). The MARS stamp may be used in lieu of an ANMF stamp.) If the Form 813 contains pre-journalized items, be sure to annotate the Form 813 with the journal number, 23C date and NMF status at this time. If the Form 813 contains post journalized items, this information will be included on the various RACS Recaps and will be annotated on Form 813 at the time RACS receives the Recap. See IRM 3(17)(46)4.4 and 4.5 for further information.

ANMF STAMP	
OE	_____ (original key entry)
KV	_____ (key verification)
PR	_____ (proof read)
813	_____ (Form 813 preparation & entry to the Form 813 Block Control)

(3) Choose the option NMF Block Control/Correction from the Journal Main menu. Input the following information to the Form 813 Block Control screen: See IRM 3(17)(46)(15).5 for entry information.

- (a) Form 813 date as transaction date
- (b) Form 813 DLN
- (c) Item count
- (d) Total debit, and
- (e) Total credit

(4) Initial the ANMF stamp for "813" after the Form 813 Block Control screen entries are completed.

(5) RACS is the only function that can enter, correct or change (UPDATE) the Block Control information.

(6) Forward the Forms 813 and related documents to NMF for further processing.

3(17)(46)2.3 (1-1-96)
Pre-Journalization

(1) Pre-journalized items include all daily assessments, Remit Extensions of Time to File and accounts transferred-in. See IRM 3(17)(46)4.2 for further information.

(2) Pre-Journalized assessments are input through the Daily Assessment screens. The screen will show the 23C date based on the weekly schedule and must be overlaid.

(3) Each block of pre-journalized assessment source documents should contain the following information:

- (a) 23C date
- (b) Journal clerk's initials
- (c) Journal number
- (d) NMF status

3(17)(46)2.4 (1-1-96)
Post-Journalization

(1) Post-journalized items include all weekly assessments and all other subsequent transactions including payments which are not determined as advanced payments. See IRM 3(17)(46)4.3 for further information.

(2) Post journalized assessments are input through the Weekly Assessments screen. The screen will show a 23C date that cannot be overlaid.

(3) Any post-journalized action taken on ANMF (i.e.; assessment, status change, subsequent transaction, account transfer-out, etc.) will generate a RACS Recap. All RACS Recaps are printed on 3 part paper. Part 1 is attached to the documents and retained in NMF. Parts 2 and 3 are forwarded to RACS for journalization.

(4) RACS will receive the following Recaps from NMF for post-journalization. These Recaps will be forwarded under the cover of the Transmittal Recap of RACS Summaries which lists all RACS Summaries generated on a given day. RACS will verify receipt of all Recaps on the transmittal by signature and date.

- (a) NMF Current Assessment Recap
- (b) NMF Deficiency Assessment Recap
- (c) NMF SCCF Recap
- (d) NMF NON-SCCF Recap
- (e) NMF NON-SCCF Recap of 54/47 Doc code
- (f) NMF NON-SCCF Recap-OIC
- (g) NMF Status Change 290
- (h) NMF Status Change TC 53X Recap

(5) All assessments must be journalized to conform with the 23C date indicated on each Recap.

(6) All Recaps must be journalized the same month as the transaction date indicated on each Recap. This is the month the transaction posted to the taxpayer account.

(7) After journalization, RACS will stamp the journal number on both parts 2 and 3 of the Recap and input the journal number to the UPDATE JRN'L screen. Part 2 of the Recap is retained in RACS in summary number order. Part 3 is sent back to NMF and filed by journal number.

(8) Weekly, RACS receives an Unprocessed Block List and a Recap of Journalized RACS Summaries.

(a) The Unprocessed Block List is used by management to determine which block of documents input by RACS have not been input by NMF. This tool aids in control for the work flow between the RACS and NMF functions.

(b) The Recap of Journalized RACS Summaries is a complete list of all RACS Recaps, including journal numbers, that have been input the previous day. This is a daily list generated by the Automated NMF system and used to control the work between the RACS and NMF functions.

(9) Daily, RACS receives an NMF Block Listing from the NMF DBA. RACS associates the listing with the related Forms 813 and documents and forwards this package to NMF for input of the document transactions. This list notifies NMF what Forms 813 have been entered onto the Form 813 Block Control screen by RACS the previous day. When a one day delay may jeopardize timely processing of any work, transmit the Form 813 and related documents via a Form 2258, Document Transmittal, as soon as the Form 813 is controlled on the system. Maintain a copy of the transmittal for document control on the NMF Block listing. Types of conditions where a one day delay may cause concerns are as follows:

- (a) Month end processing.
- (b) Notice issuance on weekends and holidays.
- (c) Expedite cases.
- (d) Workload inventories.

3(17)(46)2.5 (1-1-96) Certification—General

(1) All assessments must be certified by signature of an authorized official on the Summary Record of Assessment (Form 23C, Assessment Certificate—Summary Record of Assessments). A signed Summary Record of Assessment authorizes issuance of notices and other collection actions (refer to IRC Regulations 301.6203-1).

(2) Most actions prescribed by this Chapter will be summarized on a Summary Record of Assessment by RACS.

(3) Some assessments are prescribed for expeditious action and will be certified on a daily basis. These assessments will require immediate preparation of the Summary Record of Assessment.

(4) Each block of assessment documents will have a Form 813. The Form 813 should be annotated with the following:

- (a) 23C Date
- (b) Journal Number
- (c) Journal clerk's initials

(5) The Automated NMF system has two types of assessments: pre-journalized and post-journalized. Forms 813 for pre-journalized documents must be annotated with the information in (4) (a), (b), and (c) above and must also include the NMF status. Post-journalized documents will generate a Recap, which will have the 23C date and the NMF status set by the system. The journal number and journal clerk's initials must be annotated on the Recap after journalization.

(6) The Automated NMF system will set the 23C date for two weeks in advance. The 23C date will be reset each week after the Thursday night processing is completed. Items input on Friday will carry the next 23C date set by the system.

Part 4 Automated Non-Master file Accounting

Go to the last sections on page 0-25

Intorduction-Journalization

#(1) The revenue Accounting Control System (RACS): The section tells you what a RACS is and how it functions. Remember the GAO report in our IRS Level II about the IRS audit, which tell us that the RACS report is totally unreliable.

#(5) We find the 23C date again, it just seems as though the IRS cannot proceed against you without a true and correct 23C assessment so we ask of course where is it?

Block Control:

(1) RACS will receive blocks of documents and prepare the Form 813, if one is not present. Each document must be numbered. All debits and credits must be listed on the form 813. How do you like these apples? They never produce a Form 813. It doesn't say maybe but MUST.

(2) Read this section, as they must put the journal number, the 23c date and the NMF status on the Form 813.

(5) RACS is the only function that can enter, correct or change (update) the block control information. Where are those changes?

Pre- Journalization

(2) 23C date comes up again.

(3) Each block of pre-journalized assessment source documents should contain the following information:

- (a) 23C date
- (b) Journal clerks initials
- (c) Journal number
- (d) NMF status

Post- Journalization

- (2) Here is the 23c date again.
- (4) (e) Do you see a Doc. Code 54 or 47 on your IMF, BMF, or NMF? If so, do all the necessary FOIA requests.
- (5) Here are the 23C again.
- (9) What is the Form 813 used for? Why do you want to do a FOIA request for it?

Certification-General

- (1) Before you read this, fasten your seat belt. This is a big time chunk of meat!
 - (a) all assessments must be certified by signature
 - (b) That signature must be that of a authorized official
 - (c) That signature must be on a form 23C, assessment certificate
 - (d) This 23C-assessment certificate must be signed in order to authorize issuance of notices and other collection actions.
 - (e) Where can we verify this information why IRC regulation 301.6203-1 Just look it up in title 26 CFR.
 - (f) See how they do a switch form the “23C Assessment Certificate” to the “Summary record of assessments.”
 - (g) Again the Form 813 is connected to the 23C.

Are we having fun yet?

FOIA request concerning the NMF

- A. The FOIA request for a NMF can pertain to a IMF or BMF.
- B. When you do a FOIA request in this section make sure it is customized for either an IMF or a BMF.
- C. Triple check your FOIA request to make sure that it's filled out correctly.
 - 1. If it is for an IMF make sure all fill in items pertain to an IMF type of request. Check that your name and your SSN are in all the correct places, and that it is dated.
 - 2. Treat the BMF request in the same manner but use the entity name with the EIN in all the correct places. Also, make sure you have the date on it.
- D. If you, or the entity have not received a CP-504 or a CP-519 then you probably do not have a NMF (exhibit A from IRM 676).
- E. If the Disclosure Officer returns your FOIA request, he will send a form letter telling you why. Just correct your FOIA request and send it back in again. Do not let anything or anyone sidetrack you from doing your FOIA request.
- F. This FOIA process is your key to unlocking the IRS's "BIG DARK CHEST OF SECRETS," they are hiding from you.

FREEDOM OF INFORMATION ACT REQUEST

TO:

Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)

addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. Please send me a copy of the Non Master file and Comments Field maintained in a System of Records known as Integrated Data Retrieval System / IRS 34.018 which pertain to the above referenced SS# or EIN#.

Dated:

Respectfully,

name, Qualified Requester

AFFIDAVIT / DECLARATION

COUNTY OF _____)
)
STATE OF _____) SS

SUBSCRIBED AND AFFIRMED:

On this _____ day of _____, Name, personally appeared, personally known to me, OR proved to me on the basis of satisfactory evidence to be the one whose name is subscribed to the within instrument.

Witness my hand and official seal.

Signature of Notary

I, Name, hereby swear and affirm that I have the authority to request information pertaining to Entity name.

Name

2. FOIA Request for a Form 23c

A. In January 2002 IMF issue of the "VIP Dispatch" we pointed out in the IMF operations manual a reference to the 23C several times.

B. In this issue of the Dispatch we pointed out the 23C several times.

C. Here is a sample FOIA request for a form 23C that you can use. The 23C is found in the automated Non-Master File Manual.

D. The IRS stopped sending copies of "23C Certificate of Assessment" out in about 1988.

E. When asked for the Form 23C they will try to pawn off on you a "006 RACS report" or a "4340 form."

1. A "RACS report 006" according to Government accounting office, is totally unreliable. Read the GAO report in the beginning of our IRS level II course.

2. The Form 4340, according to a number of court cases, is a hearsay document and when Objected to must be thrown out. We have seen in the last few years a very determined effort by the IRS and the courts to try to add some validity to the Form 4340 and depart from what the actual law says. Whenever the Form 4340 is used it must be accompanied by supporting documents. This never happens.

3. The "RACS Report 006" and the form 4340 form are the best the IRS has been offering. This means it is very important to be ready to destroy these two items when the time comes. It's like shooting the horse out from under the bandit old black Bart. He is not going to walk very far. When he does get another horse he will most likely go look for someone else to plunder. He doesn't want to have to walk again.

F. You would only send in this request if you have received some form of a bill from the IRS that you owed them money for back taxes (CP-504 or CP-518).

1. If you have been filing, then you have been self-assessing yourself and there would not be any reason for the IRS to assess you, unless they determine that you have not been paying your fair share and want more.

G. We will be covering more on the 23C in the Assessment issue of the "VIP Dispatch" which is to be released in May.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 23C Certificate of Assessment.
5. Please send a certified copy of the Record of Assessment Form 23C which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Please note: I am not asking for a 006 RACS report, or Form 4340.
7. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

Assessment Certificate

Summary Record of Assessments

Prepared by

Assessment Officer

Class of Tax	Current Assessments				Deficiency and Additional Assessments (Resulting From Regular Audit Examinations)				Total Assessments
	Tax	Penalty	Interest	No. of Items	Tax	Penalty	Interest	No. of Items	
Withheld individual income and FICA									
Individual income - other									
Corporation income and excess profits									
Excise									
Estate and gift									
Tax on carriers and their employees									
Federal unemployment tax act									
Total Assessments									

6. Prepared From Accounting Input Reconciliation Sheets

5. Jeopardy Assessments Against Principal Taxpayers (Included in the assessments above)	Date and Number	Through	Date and Number
Number of principal taxpayers			
Total assessed against principal taxpayers			

Certification

I certify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified in supporting records, subject to such correction as subsequent inquiries and determinations in respect thereto may indicate to be proper.

7. Date

B. Signature (For service center/district director of Internal Revenue)

Assessment Officer

Exhibit A

3. FOIA Request for a form 5734 Non-Master file assessment voucher

- A. In order to have a valid assessment and to be able to assess you for penalties or interest the form must be filled out and sent to you when you request it.
- B. Exhibit A shows the IRS prepare how to fill out the 5734.
1. Item number 4 on the 5734 says type of tax now go down to the lower half of the page and what does it say “civil penalty”
 2. Item number 6; form number is the form number of the appropriate return according to their instructions. How can a 1040 be a type of tax like the IRS tries to make us believe?
 3. You should be able to go through the rest of this 5734 and learn to recognize these items for yourself.
- C. Here is a clean copy of a 5734 in case you should need one to use as a exhibit.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 2 and 2 of 2, Form 5734.
5. Please send a certified copy of the form 5734 "Non Master File Assessment Voucher" which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

Non-Master File Assessment Voucher

1. Name and address				2. Document locator number (DLN)	
				3. Taxpayer identification number (TIN)	
4. Type of tax	5. Form number	6. Period	7. MFT code	8. Abstract number	
9. Tax				▶ S	
10. Penalty		I.R. Code Section or Type of Penalty	Trans. Code	Amount	
11. Interest				▶	
12. Total (Sum of Lines 9, 10, and 11)				▶ S	
13. Reason for assessment					
14. Signature of preparer				15. Date	

Form **5734** (Rev. 1-91)

Cat. No. 27725M

Department of the Treasury — Internal Revenue Service
U.S. Government Printing Office: 1991 — 517-016/4902

Exhibit A 1 of 2

Form 5734, Non-Master File Assessment Voucher

Reference IRM 7369

Non-Master File Assessment Voucher

1. Name and address (1)			2. Document location number (DLN)	
			3. Taxpayer identification number (TIN) (2)	
4. Type of tax (3)	5. Form number (4)	6. Period (5)	7. MFT code (6)	8. Abstract number (7)
9. Tax			\$	
10. Penalty	I.R. Code Section or Type of Penalty (8)	Trans. Code		Amount (9)
11. Interest			\$	
12. Total (Sum of Lines 9, 10, and 11)			\$	(10)
13. Reason for assessment (11)				
14. Signature of preparer (12)			15. Date (13)	

Form **5734** (Rev. 1-81)

Cat. No. 27725M

Department of the Treasury - Internal Revenue Service
U.S. Government Printing Office: 1981 - 517-018/5252

Review of Form 5734 for Civil Penalty Assessments

- 1 Full name and address of taxpayer.
- 2 TIN of person against whom the penalty is to be assessed.
- 3 "Civil Penalty".
- 4 Form number of the appropriate return.
- 5 Period to be assessed.
- 6 Examination penalties--

MFT 20	IRC 6700, 6701, 6702
MFT 28	IRC 6652(a)(b)
- 7 EP penalties--

MFT 74	IRC 6652, 6690, 6692
MFT 76	IRC 6651
MFT 29	IRC 6693
- 7 Abstract Number - Refer to Exhibit 500-7 of IRM 7530, Chapter 500 for abstract numbers.
- 8 Amounted to be assessed.
- 10 Amounted to be assessed (EP/EO Support and Processing personnel will complete this item, if missing).
- 11 "Examination Request" or other appropriate statement. Forms prepared by EP must include the plan year ending and the three digit plan number; the File Folder Number should be in parentheses.
- 12 Signature and office location, including examination group number, and the initials of the reviewer.
- 13 Date prepared.

Exhibit 1252

4. FOIA request for a Form 813

- A. We covered this Form 813 already in this DISPATCH. By now, you should know just how important it is to ask for this document.
- B. This form 813 is a key item and one of the basic documents that must be completed to allow other documents to be created.
- C. Situations may exist when it is necessary to prepare form 813 for NMF adjustments that are not input on the terminal.
- D. When form 813 is prepared on NMF accounts write the type of action, as described below, near the form title "document register."
 - 1. "NMF Assessment (23C date)"
 - 2. "NMF refund (scheduled or 23C date)-Overassessment"
 - 3. "NMF Abatement and credit (scheduled or 23C date) overassessment"
 - 4. "NMF no change"
 - 5. "NMF assessed advance payments (23C date)"
 - 6. "NMF quick Assessment"
- E. A Form 813 is prepared for each numbered block. A separate Form 813 is required for each MFT code.
- F. Form 813 must also be prepared manually for NMF all non-examined closings except disposal codes 28.
- G. The NMF non-examined closing and Forms 813 are routed to service center accounting function for NMF indexing.
- H. Form 813 is to be prepared for each block of 100 or less documents in each sub-sorted group.
- I. The Form 813 will show the amount owed and will be stamped at the top IMF, BMF, or IRA.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 2 and 2 of 2. Reference: Text 104.3.22.6.3, and Form 813, "Document Register".
5. Please send a certified copy or copies of the Form 813, or Form 813A, "Recapitulation of Document Register", (any and all parts) which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

Exhibit 35(65)0-1 Cont.

Form 813—Document Register

(a) Preparing Form 813—A separate 813 must be prepared for each type return on which account transcripts are requested. All information to be entered, as follows, must be typed or printed.

1—Enter in block marked "Trans. Code"—990, 991, 992 or 993.

2—When requesting "SPECIFIC" or "TAX CLASS" transcripts from the BMF enter the MFT code to the right of the taxable period. MFT Code of 29 is required for all IRAF processing.

3—Enter the EIN or SSN.

4—NAME CONTROL—May be left blank for all BMF and IMF requests from the valid segment only. A name control with unlike characters will be matched against the DM-1 tape (IMF) to determine which segment will receive the request.

IRAF Name Control (N/C) addresses the valid segment only. N/C of AAAA will address the valid and invalid segments. N/C of ZZZZ will address the invalid only.

5—Enter the taxable period (For "SPECIFIC" requests only).

6—Enter requester's full name and address in lower left corner immediately above the printed words Form 813.

7—Enter in the lower right corner the tax return form number relating to the IMF, IRA or BMF transcripts requested.

8—Enter the date the transcript request is being prepared.

(b) Transmittal of Forms 813—Forward original and duplicate copy of Form 813 to the Master File Transcript Clerk at your Service Center.

Exhibit 1 of 2

(Reference: Text 104.3.22.6.6.3)

Alpha-Numeric S.C. Block No.		Document Register		B I D o L c N t	2	P Y
1		<input type="checkbox"/> Perfect <input type="checkbox"/> Regular	<input type="checkbox"/> Imperfect <input type="checkbox"/> Estimated			
Batch Or Number	Count Code	Trans. Code		Date 3		
		00				50
		01				51
		02				52
		03				53
		04				54
		05				55
		06				56
		07				57
		08				58
		09	4			59
		10				60
		11				61
		12				62
		13				63
		14				64
		15				65
		16				66
		17				67
		18				68
		19				69
		20				70
		21				71
		22				72
		23				73
		24				74
		25				75
		26				76
		27				77
		28				78
		29				79
		30				80
		31				81
		32				82
		33				83
		34				84
		35				85
		36				86
		37				87
		38				88
		39				89
		40				90
		41				91
		42				92
		43				93
		44				94
		45				95
		46				96
		47				97
		48				98
		49				99
5		Total		6		
7		Adjustment				
		Adjusted Total				

5. FOIA request for Form 2859
Request for a quick or prompt assessment

- A. We have only had a few people get this Form 2859 (or at least a form similar to this one) back from this FOIA request.
- B. This is just one of many such assessment forms that the IRS uses or is supposed to use.
- C. On the Form 2859 you will find items 3a through 17 and notice how many of these pertain to penalties and interest which is usually more than the original tax itself.
- D. This is one form that is to be filled out to support any demands the IRS will make on you or your entity
 - 1. This is a supporting document
- E. If the IRS comes after you or they already are taking action against you, or an entity, they cannot just have a naked assessment. The assessment, whatever it is for, must be supported with other documents.
- F. If the IRS cannot produce these supporting documents then they do not have a case against you, if you use this information properly.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 1. Reference: IRM 104.3.25.4
5. Please send Requester a certified copy or copies of the Form 2859, "Request for Quick or Prompt Assessment", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

6. FOIA request for a 14 digit Document Locator Number (DLN)

A. On your IMF, BMF, NMF, and other documents that you obtain from the IRS using the FOIA procedure there will be a number of DLN's. We recommend that you do a FOIA request for each of these documents.

B. We recommend that you ask for only one of these items at a time as each one is a separate issue. There are some people that will put 20 or 30 plus requests into one FOIA request. Then when they receive no reply to their request, they go around telling people that they tried that FOIA stuff and it didn't work. We can only tell you that we have helped people send out thousands of FOIA request and they have received back thousands of responses. But each request was a request for only one item.

C. When we decode your IMF, BMF, or NMF we always do the DLN FOIA's as part of our services. We send them to you to, so you can send them to the IRS disclosure officer.

D. Many of these requests will come back with the statement "We have no documents responsive to your request."

1. We suspect that many times they do have documents responsive to your request but it is a better approach for them to be non-responsive than to allow you to have that file.

E. You might get an answer back that they need a certain amount of money to full fill your request.

1. We suggest you send a Money order or other form of payment and get those records ASAP.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. Please send a copy front and back of the document identified by Document Locator Number (DLN) (14 digit number) which pertains to the above referenced SS# or EIN#.

DATED:

Respectfully,

name, Qualified Requester

7. FOIA request for form 3539 BLOCK NUMBER CONTROL

- A. Whenever the block number is manually assigned for NMF closing input to the terminal, a log of assigned numbers must be maintained on this form.

- B. IMF, BMF, and IRAF returns are sorted by the NMFT.

- C. These NMFT are then sorted into groups listed below. Each group requires a separate block. A maximum of 50 closing may be combined in one block.
 - 1. Deficiencies or additional tax cases.
 - 2. No change cases.
 - 3. Overassessments to be refunded
 - 4. Overassessments with credit applied to another account and abatements.
 - 5. Cases protested to appeals office.
 - 6. Cases with advance payments-fall payment
 - 7. Cases with advance payments-partial payments.

- D. Then appropriate blocking series numbers are assigned.

- E. These blocking series are to be logged on Form 3539.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, Reference Text 104.3.22.5.1 and 104.3.22.6.2.
5. Please send a certified copy or copies of form 3539, "Block Number Control", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.

DATED:

Respectfully,

name, Qualified Requester

Block Number Control

Page number

File Location Code	Tax Class	Docu-ment Code	Form number and title	Program Number

Date	Number		Item Count	Remarks
	Beginning	Ending		
156	1563216510000	1563216510019		XXXX
	(A)	(B)	(C)	

A. Julian date.

B. Stamp beginning and ending numbers of each block.

C. Last 4 digits of employee's SSN.

Total this page	▶
Cumulative total for week of _____	▶
Cumulative total since January 1, 19 _____	▶

Form 3539 (Rev. 4-82) Use "Rev. 8-80"

Department of the Treasury
Internal Revenue Service

**8. FOIA request for a Form 9984
Examining Officer's Activity record.**

- A. Some IRS service centers use a different form other than this one but it will include the same information.
 - 1. Therefore you may also want to do a FOIA request to your Disclosure Officer for "all copies of the Examining Officers Activity Record."

- B. We have had a number of people who have received a number of these types of forms from the IRS.
 - 1. There are a number of items we look for on these forms including any other forms listed so we can FOIA those also.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, Form 9984.
5. Please send a certified copy or copies of form 9984, "Examining Officer's Activity Record", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.

DATED:

Respectfully,

name, Qualified Requester

9. FOIA request for Form 3198
Special Handling Notice

- A. Form 3198 must be attached to the front of the case file identifying it as a “Substitute for Return”
- B. The assessment of information return penalties is **done** in conjunction with the key case with any time spent on the issue charged to the key case. A penalty file is to be prepared as follows and closed along with the key case to ESP for assessment:
1. Complete Form 3198 and attach to the outside of the file.
 2. Complete Form 4318A explaining the issues and attach any workpapers used in working the issue. In addition, the case should be written up in IFRAC form.
 3. Complete Form 8278 according to the instructions on the back of the form and place on top of the Form 4318A.
 4. In an agreed case, the taxpayer signs Form 870. Place this on top of the Form 8278 in the file.
 5. If the taxpayer does not agree to the assessment of the penalties, note on the Form 3198 the case is unagreed and the taxpayer wishes to appeal the assessment.

FREEDOM OF INFORMATION ACT REQUEST

TO:

Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)

addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 1, Form 3198. (IRM 48(13)1, IRM 4414, and IRM 4482.21).
5. Please send a certified copy or copies of Form 3198, "Special Handling Notice", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

Special Handling Notice

NAME

I. M. PEAR

Year(s)/Period(s) Ended

9312, 9412

Quality Measurement Staff

Mandatory Review (State nature, per IRM 4414.1)

Sample Review

Systematic

Management Identified

TCMP

Joint Committee Case

Employee Returns

Expedite

Prompt Assessment Request, Expires _____

Other _____
Specify

Special Handling/Processing Instructions

(IRM 48(13)1—Exhibit 300-1, IRM 4414 and IRM 4482.21)

Issue Notice of Claim Disallowance

Address/Name Change

Restricted interest case, IRC section _____

Send all communications as per power of attorney

Assess/Adjust

- Deficiency, claim involved
- Penalty
- Prepayment Credit

Manual refund

- Deceased taxpayer
- Hardship case
- Innocent Spouse

Process

- Partial Agreement
- Partial Payment

Other (Specify) _____

Special Instructions (state nature, date & initials)

_____ Date _____ Initials _____

_____ Date _____ Initials _____

_____ Date _____ Initials _____

_____ Date _____ Initials _____

Note: This form is to be fastened at the upper left corner of the case file and on top of all other forms except Form 895 and 2644.

Exhibit A 1 of 1

10. FOIA request for Form 8278

Computation and Assessments of Miscellaneous Penalties

Penalty Assessment

- A. The assessment of information return penalties is done in conjunction with the key case with any time spent on the issue charged to the key case. A penalty file is to be prepared as follows and closed along with the key case to ESP for assessment:
1. Complete Form 3198 and attach to the outside of the file.
 2. Complete Form 4318A explaining the issues and attach any workpapers used in working the issue. In addition, the case should be written up in IFRAC form.
 3. Complete Form 8278 according to the instructions on the back of the form and place on top of the Form 4318A.
 4. In an agreed case, the taxpayer signs Form 870. Place this on top of the Form 8278 in the file.
 5. If the taxpayer does not agree to the assessment of the penalties, note on the Form 3198 the case is unagreed and the taxpayer wishes to appeal the assessment.
- B. This form 8278 is a supporting document that is required to be filled out if you are assessed Miscellaneous Penalties.
- C. If you have a TC-290 posted to your IMF or BMF you might want to send in this request.
- D. If you receive any paperwork from the IRS that shows Miscellaneous Penalties you might also want to send off for this form.

FREEDOM OF INFORMATION ACT REQUEST

TO:

Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)

addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 1, Form 8278.
5. Please send a certified copy or copies of Form 8278, "Computation and Assessment of Miscellaneous Penalties", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

Computation and Assessment of Miscellaneous Penalties

COMPLETE BOXES 5 (if applicable) and 11 IN RED INK

D.O. 7 1

Taxpayer's Name: Last, First, Middle Initial (single name only)
APPIJ, GEORGE M.

5. Year (mandatory) (year)
9 2 1 2

6. State Date (optional) (month)
0 4 1 5 9 6

Address
**2323 Anyplace Avenue
Little Rock AR 12345**

7. (a) SSN: 3 3 3 - 2 2 - 1 2 3 4 (Complete for (a) or (b), not both. See instructions.)
(b) EIN: []

MFT (check one)
 BMF 55 BMF 13

4. NO STATUTE
 (complete if 5)

8. Function (check one)
 Examination Collection EP:ED Appeals

9. PENALTY DESCRIPTION	(a) Code Section	(b) Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
Information Returns (Due date after 12/31/89)					
Failure to file information return	6721	600	3		150.00
Failure to provide payee statement	6722	612			
Failure to furnish TIN	6723	62			
Failure to provide notice of partnership exchange	6723	674			
Failure to file TIA report	6893	620			
Note: For Information Returns due before 1/1/90, see IRM Exhibit (20)10C-7					
Excise					
Refusal to enter or inspect	4082(c) (3)	655			
Dyed fuel sold or used in taxable use	6715	656			
Failure to properly label retained diesel fuel	4082(c)	657			
Form 990 (Due date after 12/31/89)					
Failure to file return	6721	651			
Failure to file return - intentional disregard	6721	652			
Failure to provide payee statement	6722	653			
Failure to provide payee statement - intentional disregard	6722	654			
International Information Returns					
Failure to file Form 5471 and Sch O	6875-6046	613			
Failure to file Form 5471 and Sch N	6875-6035	614			
Failure to file such form as required	6875-6016A	613			
Failure to file Form 5471 and Sch M	6038 (d)	623			
Failure to file Form 5472 / maintain records	6038A (f)	625			
Failure to file Form 926	6038B (b)	675			
Failure to file Form 3520/3520A	6877	677			

11. Originator Peach, M.	11. Date 3/30/95	12. Group Number XXXXX	13. Phone XXX-XXXX
14. Terminal Operator	15. Date	16. Reviewer	17. Date

Exhibit A 1 of 1

11. FOIA request for a 1331-Notice of Adjustment

A. This is a Supporting Assessment document.

B. Below are the instructions as to how the IRS is to fill out the form 1331.

1. The type of return to which this adjustment will be applied.
2. The year and the month ending of the tax period being adjusted. On Forms 706, the date of death.
3. Name, address and ZIP code of the taxpayer as shown on the document being adjusted. Include EIN and/or SSN when available. On refunds, the check will be issued in the name shown in this item.
4. The amount of tax withheld as reflected on the return from Form W-2 or 2439, whichever is applicable. Insert the word "None" when adjusting returns that do not show a reduction of tax due to prepayment credits.
5. The amount of estimated tax paid as verified by transcript or documents attached. Insert the word none when adjusting returns that do not show a reduction of tax due to prepayment credits.
6. The DLN of the estimated payment if available. When an adjustment is due to an allowance of estimated credits only, the DLN is required.
7. The amount of tax penalties and interest assessed on the return. This amount will consist of any remittance paid with the return, and any additional amount assessed prior to deposit action.
8. DLN of return.
9. Any additional tax assessed and/or duplicate return assessment and any penalties or interest assessed.
10. The math error or duplicate assessment DLN.
11. The total of lines 1, 2, 3 and 4.
12. The correct liability after verification of the document being adjusted.
13. Subtract line 6 from line 5.
14. Less amounts previously refunded or credited to other accounts— examine returns to be sure that all previous adjustments to the account are considered before entering the net overcharge. Also enter the schedule number from the sticker or stamp on the return. If none, write "none".
15. Subtract line 8 from line 7. This amount must agree with the label (Form 2468) and Form 813 amount.
16. Check the appropriate block. If other, give a brief explanation of the reason for the adjustment.

C. In item 15 we find form 813, which is to list the amount, owed.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 1, Form 1331. Reference Text: 104.3.22.3.2, Notice of Adjustment.
5. Please send Requester a certified copy or copies of all Form 1331, "Notice of Adjustment", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

(Reference: Text 104.3.22.3.2)

Form 1331 (Revised July 1981)	Department of the Treasury — Internal Revenue Service Notice of Adjustment	Schedule number Date certified Serial number
---	--	--

Your tax return form number 1.	➔	Your tax liability for the tax period shown has been decreased. All amounts previously charged and all previous decreases are shown in Section I below. The amount of this decrease has been disposed of by (1) elimination of liability, (2) credit, or (3) refund, as explained in Section II.
Tax period 2.		

Name and address of taxpayer

3

\$

Amount of check if check is enclosed

Section I. Computation of Decrease in Liability					
Item	Tax	Penalty	Penalty	Penalty	Interest
1. Tax withheld	\$ 4				
2. Paid on estimated tax 6	5				
3. Tax due per return	7	\$	\$	\$	\$
4. Additional tax charged—Account Number 8	9				
5. Total tax previously charged 10	11				
6. Less: Correct tax	12				
7. Decrease in liability	13				
8. Less: Amounts previously refunded or credited to other accounts	14				
9. Net decrease in liability	\$ 15	\$	\$	\$	\$
10. Reason for adjustment <input type="checkbox"/> Other (specify) _____					Date 17
<input type="checkbox"/> Explained in examiner's report, a copy of which was furnished to you					Prepared by
<input type="checkbox"/> Claim <input type="checkbox"/> Amended return					18

Section II. Disposition of Decrease in Liability and Interest allowed as Overpayment				
Kind of Disposition	Tax Period Account Number	Amount	Allowable Interest computed to	Total Paid
Refund		\$ 19		\$ 21
Allowable interest paid		\$ 20		
Elimination—Liability not paid or owed	22			
Credit (amount overpaid) applied as credit to tax (T), penalty (P), and interest (I) due on other outstanding accounts	23			
Total decrease in liability eliminated and credited				\$
Allowable interest credited	24	\$		\$
Total amount eliminated and credited				\$
District or Service Center	Director	Completed by		Date

12. FOIA request for a Form 1331B
Notice of Adjustment

A. This is a supporting Assessment Document.

B. Below are the instructions for filling out form 1331B.

1. The type of return to which this adjustment will be applied.
2. The year and ending month of the tax period being adjusted, in YYYYMM format.

3. The name and address as shown on the claim and/or Form 2439. Otherwise, use the name and address shown on the document being adjusted.
4. The computation of the oveassessment or the amount to be refunded or the reason for the action if a tax computation is not appropriate. When adjusting returns of the same class of tax for the same taxpayer, more than one period or computation may be included in Section I. Be sure that appropriate references are made in Item 2, above, when more than one period or claim is involved. Document locator numbers will also appear in this area whenever a DLN has been assigned.
5. Date of preparation.
6. Initials of preparer.
7. Section II of Form 1331-B is completed in the same manner as Form 1331

C. In item 4, we find the DLN posted in the center of this form and should then be posted to your IMF, BMF, or IRA.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 1, Form 1331B. Reference Text: 104.3.22.3.2, Notice of Adjustment.
5. Please send Requester a certified copy or copies of all Form 1331B, "Notice of Adjustment", which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

(Reference: Text 104.3.22.3.2)

Form 1331-B (Revised July 1981)	Department of the Treasury — Internal Revenue Service Notice of Adjustment	Schedule number <hr/> Date certified <hr/> Serial number
Your tax return form number 1 <hr/> Tax period 2	Your tax liability for the tax period shown has been decreased. All amounts previously charged and all previous decreases are shown in Section I below. The amount of this decrease has been disposed of by (1) elimination of liability, (2) credit, or (3) refund, as explained in Section II.	
Name and address of taxpayer <div style="border: 1px solid black; width: 100%; height: 50px; display: flex; align-items: center; justify-content: center;"> 3 </div>		
		\$ Amount of check if check is enclosed

Section I. Computation of Decrease in Liability

4

	Date 5	Prepared by 6		
Section II. 7 Disposition of Decrease in Liability and Interest allowed on Overpayment				
Kind of Disposition	Tax Period Account Number	Amount	Allowable Interest computed on	Total Paid
Refund		\$		\$
Allowable interest paid		\$		
Elimination— Liability not paid or owed				
Credit (amount overpaid) applied as credit to tax (T) penalty (P), and interest (I) due on other outstanding accounts				
Total decrease in liability eliminated and credited				\$
Allowable interest credited		\$		\$
Total amount eliminated and credited				\$
District or Service Center	Director	Completed by		Date

Part 1 — Taxpayer's copy

Form 1331-B (Rev. 7-81)

13. FOIA request for a Form 813B Document Register

A. This is another supporting Assessment Document which is used in the creation of the NMF to establish a liability of a taxpayer or Non-Taxpayer.

B. Below are the instructions for filling out a 813B. Notice numbers 4 and 5 and you soon realize why we can't get our hands on theses. They are ordered to "destroy" them.

1. When an NMF block is received at the service center for association with the generated Form 813B, the block is compared to the generated Form 813B for accuracy.
2. The function responsible for association must follow up within a prescribed time frame if the block is not received. The time frame will be determined locally on normal mailing time.
3. Once the returns are associated with the Forms 813B, they are routed to the service NMF Accounting function.
4. Agreement may be secured from the NMF Accounting function in the individual service centers to allow district offices to manually prepare Form 813B and ship directly to the NMF Accounting function. Generated Forms 813B for cases from districts using the manually prepared Form 813B should be destroyed.
5. Form 813B generated for NMF closings to Appeals are not needed and should be destroyed. They can be identified by the NMFT code, the 100 blocking series, and the lack of adjustment data.

C. Case File Shipments

1. When closed blocks of NMF cases are to be associated with systematically generated Forms 813B, districts must ship the closed blocks within two workdays from the date of closure through the terminal.
2. If a shipment date cannot be met or if it becomes necessary to cancel a block, districts must immediately notify the service center function responsible for 813B association by telephone.
3. If it is necessary to return a case to the district, Form 3210 will be used for control purposes.

D. This is another FOIA request that we don't have a lot of hope in receiving this form.

1. When you send in this FOIA you are putting the IRS that you are a poor little American who they are harassing knows about this type of information and how they are destroying substantive documents.

FREEDOM OF INFORMATION ACT REQUEST

TO:
Disclosure Officer
Internal Revenue Service
iraddr1
iraddr2

FROM: (your name or entity name)
addr1
addr2

Account #

Dear Disclosure Officer:

1. This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).
2. If some of this request is exempt from release, please furnish me with those portions reasonable segregable. I am waiving personal inspection of the requested records.
3. This request pertains to the years:
4. BACKGROUND: See Exhibit A, 1 of 1. Reference: Text 104.3.22.6.3, and Form 813B, "Document Register".
5. Please send a certified copy or copies of the Form 813B, "Recapitulation of Document Register", (any and all parts) which is specific to above referenced SS# or EIN# and no other and which indicates the alleged liability.
6. Assessment certificates or supporting documents are being requested per 26 USC 6203 and 26 CFR 301.6203-1.

DATED:

Respectfully,

name, Qualified Requester

(Reference: Text 104.3.22.6.6.3)

Alpha-Numeric S.C. Block No. 1	Document Register		B o l d c o l u m n	2	R Y		
	<input type="checkbox"/> Perfect <input type="checkbox"/> Regular	<input type="checkbox"/> Imprinted <input type="checkbox"/> Estimated				Batch Or Number	Court Code
						00	50
						01	51
						02	52
						03	53
						04	54
						05	55
						06	56
						07	57
						08	58
						09	59
						10	60
						11	61
						12	62
						13	63
						14	64
						15	65
						16	66
						17	67
						18	68
						19	69
						20	70
						21	71
						22	72
						23	73
						24	74
						25	75
						26	76
						27	77
						28	78
						29	79
						30	80
						31	81
						32	82
						33	83
						34	84
						35	85
						36	86
						37	87
						38	88
						39	89
						40	90
						41	91
						42	92
						43	93
						44	94
						45	95
						46	96
						47	97
						48	98
						49	99
						5	6
							Adjustment
							Adjusted Total
						7	

Exhibit A / of 1

Sample of a NMF MCC Transcript specific.

We have included a sample NMF for an example; you can locate some of the more important item for yourself on your own NMF. You will find all NMF's are formatted the same.

The sample included in this example is only one page, but five pages were used for decoding. The five pages shown do not include the FOIA request and other items that would be included.

Decoding the NMF information is mainly one section.

1 Unlike the IMF and BMF, there is no first page with personal items, freeze codes, liens, and assessments shown. The transcript does show the MFT tax, a form number and miscellaneous information which is included in the decoding.

2 The decoded second section deals with the transactions listed on the NMF along with the associated "document locator number", valid document number, effective date, but list no cycle date. Each transaction is assigned a "line number" which is marked on the NMF itself and is duplicated in the chart on page 2 of the of the sample decoding (pg. 92). Beyond the chart in the decoding document, the line number is used to identify the decoded meaning for that line and associated transaction.

3 A section to reveal the "collection status codes" is not necessary, the NMF does not list collection status codes.

You will be able to place this sample next to your NMF transcript and get an idea of what decoding does and means, and what kind of record and information the NMF maintains on you.

Decoding a NMF is very similar to the same process that is used to decode IMF(s). The Transaction codes Blocking numbers and Document numbers are taken from the same list of codes in the ADP 6209 manual.

On the chart for the NMF transaction (see page 92) and the explanation of line 102 (same page below the chart) with information taken directly from IRS manuals with no conjuncture or explanation on the decoders part. This then represents substantive factual information that complies with the Federal Rules of Evidence as opposed to hearsay evidence that will never hold any weight in federal court.

Under the administrative Equity system when one gets certain types of correspondence from the IRS, the court case has just started, whether one knows it or not, and what one does at that point can ultimately determine victory or defeat.

The ultimate goal here is to stay out of the actual courtroom by countering whatever the IRS tries to do with factual substantive paperwork based on the information contained in the administrative record.

In the level 2 seminar we teach how to prepare a basic chart. This chart displays the information taken from the DLN's posted to the IMF (same goes for a NMF) for that specific tax period (period may be one year or one quarter depending on the type of tax) along with the transaction code. For each tax period there will be a separate decoding and separate chart. If the IRS is trying to do mean and nasty things, this decoding will lay out in detail how they have falsified your record. We have developed a system to get this information into your record at the IRS, this will be covered in other issues.

On the sample NMF chart (page 92) you will note all descriptions indicate some type of penalty, none represent an underlying tax assessment! You will also note that all the transactions have the same effective date and the same document locator number.

We are trying to show you some basics concerning your NMF without overloading you with more complex details.

Date of This Notice
 11/13/2000
 Taxpayer Identification Number
 Document Locator Number
 59647-273-22003-00
 Form: 1040 Tax Period: 199412

If you inquire about)
 your account, please)
 refer to these numbers)
 or attach this notice.)

4221

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies

URGENT

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code 6331(d), that we may levy (take) state tax refunds you may be entitled to if we don't receive your payment in full. In addition, we will begin search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. To prevent collection action, please pay the current balance now. If you have already paid, can't pay, or have arranged for an installment agreement, it is important that you call us immediately at the telephone number shown below.

The amount you owe is 54,166.66
 We figured the amount you owe by adding:

Amount unpaid from prior notices	53,457.30
Late payment penalty	114.62
Interest	594.74

The amount unpaid from prior notices may include tax, penalties, and interest you still owe IRS. It also should reflect any credits or payments we received since the last notice we sent you.

The amount you owe includes penalty and interest computed to the date of this notice. If we receive your full payment by Dec. 04, 2000, we will stop penalty and interest charges. Otherwise, we must continue to charge additional penalties and interest until the account is paid in full. The late payment penalty increases to one percent of the unpaid tax for each month the payment is late.

Make your check or money order payable to the United States Treasury and send it with this notice to the address below.

Enclosures:
 Copy of this notice
 Attachment 594

For assistance you may call us
 Toll-free at 1-800-829-7434

to:
 FEDERAL REVENUE SERVICE
 4000 ... Highway
 ... GA 30341

20/199412

Form 4848 (NMF) (Rev. 12-98)

 *Employee No. 3333323600
 * OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT
 * TRANSCRIPT DATE: 10/26/2000
 *

Department of the Treasury - Internal Revenue Service

Document Locator Number
 59647-273-22003-00

4221 SOUTHEAST 46TH ST

9412
 5901-0000

Taxpayer ID Number:
 Notice Date.....: 09/29/2000
 Type of Tax.....: INCOME
 Master File Tax...: 20
 Form Number.....: 1040
 Period ending.....: 12/31/1994

1300 Abstract Number...: 004
 21 Civil Pen. Ref. No.
 POA on File?..... No

Second Notice.....
 Third Notice.....
 Fourth Notice.....
 TDA.....
 53 Status.....
 Claim/Adj Pending.
 OIC Status.....
 Collection Expir..09/28/2010
 Penalty/Interest..
 INSTALLMENT

23C Date...09/29/2000
 NMF ASSESS AGAINST TPH
 TPW GRANTED
 PARTIAL INN SP RELIEF PER
 6015

Transfer Sch. Number..

 TRANS DATE DESCRIPTION CC DOCUMENT LOCATOR POSTING DATE TRANS AMOUNT

✓	09/29/2000	160	DELING. PEN	59647-273-22003-00	09/29/2000	5,731.00
f	09/29/2000	170	EST PEN	59647-273-22003-00	09/29/2000	1,383.00
36	09/29/2000	240	MISC PENALTY	59647-273-22003-00	09/29/2000	4,585.00
08	09/29/2000	300	TAX DEF ASMN	59647-273-22003-00	09/29/2000	22,924.00
16	09/29/2000	340	RES INT ASMN	59647-273-22003-00	09/29/2000	18,834.30

09/29/2000 Account Balance: 53,457.30
 09/30/2000 Accrued Penalty : 0.00
 09/30/2000 Accrued Interest: 13.15

 Date of Entry HISTORY

You are hereby put on NOTICE that
 this letter must be filed as a permanent
 part of my IRS/IDA/AIMS/IMF/BM/
 23C record. If such record(s) have/have
 been deleted or substituted, this
 demand still applies

Transaction codes consist of three digits and are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayers account on the master file. Every transaction processed by ADP must have 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, IMF and NMF 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 transaction code 840.

In this decoding document there will often appear the words debit or credit. This is determinate for that particular code.

There will often appear the initials "I", "B", "A", "E". These initials indicate to what kind of filer does the particular code apply.

Next there will often appear short title wording describing the code action.

Next you will see numbers indicating "valid document numbers" or "Generated Transaction" meaning forms or documents are generated for that transaction code, but the code will act as a possible key for other actions in the computer.

The final item in the line is ADP 8-#. This is the page number of the source of the information in the "ADP and IRS Information" (Internal Revenue Service Document 6209).

On the chart, the column third from last will appear a two digit number, this number is the document code. The document code indicates what IRS forms are triggered by the code and/or are generated. The document code on the decoding report (doc) is shown as the document number, and will also list the forms (by form number) connected to that particular number. This list is taken from "IRS Law Enforcement Manual III 3(27)(68)4.3. and ADP 2-1 (List of forms and returns). Attached to the decode report is an excerpted list of the forms in order (part of the above manual) showing title and area of each form. In the next to last column is a three digit number (blocking number) that is also found in the "IRS Law Enforcement Manual 3(27)(68)4.4" and ADP 4-20 through ADP 4-23 . Service center processing of taxpayer accounts for adjustment purposes must use the following blocking series to indicate the nature of the adjustment. This number further defines the action of the particular transaction.

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies.

The Chart for the IMF transaction codes and Blocking numbers.

Line numbers have been added to your BMF to correlate to this chart.

line	code	debit	credit	eff-date	cycle-dt	julian-dt	doc	block	series
102	160	5731.00		09/29/2000		273	47	220	03
104	170	1383.00		09/29/2000		273	47	220	03
106	240	4585.00		09/29/2000		273	47	220	03
108	300	22924.00		09/29/2000		273	47	220	03
110	340	18834.30		09/29/2000		273	47	220	03

Line 102

Transaction 160 Debit B/A Manually 47, 54 ADP 8-12
 (NPJ) Computed Delin-
 quency Penalty

A Delinquency Penalty Assessment manually computed by Audit or Collection. Penalty is not recomputed by computer.

Document number 47 2710,5351,5344,5403,5599,
 5650,5881,5479

Blocking number 220
 IMF 200-289 Forms 1040X processed by Document Perfection.
 BMF 200-289 Forms 1120X processed in Returns Analysis.

Line 104

Transaction 170 Debit I/B Estimated Tax IMF: 11, 12, 21, ADP 8-12
 (NPJ) Penalty 22,
 BMF: 10-14
 Both: 17, 18,
 24, 47, 51, 54

Computer generated self-assessment from TC 150 or manually assessed. 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.

Document number 47 2710,5351,5344,5403,5599,
 5650,5881,5479

Blocking number 220
 IMF 200-289 Forms 1040X processed by Document Perfection.
 BMF 200-289 Forms 1120X processed in Returns Analysis.

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies.

Line 106

Transaction 240 Debit I/B A Miscellaneous 47, 54, 51 ADP 8-14
(NPJ) Penalty

Assesses 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 penalty. See Section 11.10(6) for appropriate Reference Codes.

Document number 47 2710,5351,5344,5403,5599,
5650,5881,5479

Blocking number 220

IMF 200-289 Forms 1040X processed by Document Perfection.

BMF 200-289 Forms 1120X processed in Returns Analysis.

Line 108

Transaction 300 Debit I/B A Additional Tax or 47 ADP 8-18
(NPJ) Deficiency
Assessment by
Examination Divi-
sion or Collection
Division

Assesses additional tax as a result of an Examination or Collection 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. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (only if Appellate Code is 000 or if TC 300 blocked 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55, BMF: Releases freezes for Joint Committee or TC 842.

Document number 47 2710,5351,5344,5403,5599,
5650,5881,5479

Blocking number 220

IMF 200-289 Forms 1040X processed by Document Perfection.

BMF 200-289 Forms 1120X processed in Returns Analysis.

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies.

Line 110

Transaction	340 Debit I/B/A (NPJ)	Restricted Interest Assessment	IMF: 11,12,21, 22, 47 51, 54 IRAF/BMF: 47, 54	ADP 8-21
-------------	--------------------------	--------------------------------------	--	----------

Restricted interest which must be manually computed. IMF/BMF/IRAF.
CAUTION: 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. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. 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.

Document number 47 2710,5351,5344,5403,5599,
5650,5881,5479

Blocking number 220

IMF 200-289 Forms 1040X processed by Document Perfection.

BMF 200-289 Forms 1120X processed in Returns Analysis.

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies.

MF and IDRS Collection Status Codes

ADP 8-57

The Master File codes are MCC computer generated as a result of the computer analysis after a transaction has posted to the Master File. The Status Code designates the current collection status at the module and will appear on the MCC transcripts and on IDRS. The ten-digit abbreviations appear on the MCC transcripts only. IDRS Status Codes which are unique to IDRS or vary in meaning from similar MF status codes are identified by *. (Reference LEM Internal Revenue Manual 3(27){68}O)

line	code	debit	credit	eff-date	cycle-dt	notice

No Collection Status codes shown

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/IDA/AIMS/IMF/BMF 23C record. If such record(s) have/has been deleted, or substituted, this demand still applies.

MFT Codes and Description

Master file Tax code is a two-digit number, which identifies the type of tax or the type of assessment. The “MFT” codes are two digit codes, which refer to one or more IRS forms, and these forms refer you to the “Type of Tax”. Turn over to the next page for a list of the automated Non-Maser file MFT codes.

On the next page we find MFT 20. Now, if you go across the page the Form that goes with that MFT 20 code is a 1040, and the type of tax is income. When you see an MFT code you now know where to go to find out what Form it applies to and what type of tax is involved.

Exhibit 3(17)(46)0-5

MFT Codes

MFT CODES & DESCRIPTION

MFT	FORM	TYPE OF TAX
03	6008	OUTER CNT SHELF
	6009	OUTER CNT SHELF
07	1086	CORPORATION
08	8804	WITHHOLDING
	8805	WITHHOLDING
	8813	WITHHOLDING
12	1042	INCOME
	1042S	INCOME
14	8613	EXCISE
17	941	WITHHOLDING
	941NM	WITHHOLDING
	8288	WITHHOLDING
18	942	WITHHOLDING
19	943	WITHHOLDING-AGR
20	1040	INCOME
	1040NM	INCOME
	1040NR	INCOME
21	1041	INCOME (ESTATE)
22	1040PR	FICA
23	1120DISC	CORPORATION
	1120IC-DISC	CORPORATION
	8404	CORPORATION
24	957	
25	958	
26	959	
27	8725	EXCISE
28	CVPN	
	CVPN	6652(a) - (b)
29	5329	IRA
31	1120S	CORPORATION
32	1120	CORPORATION
	1120F	CORPORATION
	1120L	CORPORATION
	1120M	CORPORATION
	1120ND	CORPORATION
33	990C	CORPORATION
34	990T	CORPORATION
35	1065	PARTNERSHIP
36	1041A	TRUST
37	8227	TRUST
38	2438	CAP. GAINS
40	5000.24	ATF
41	5000.24	ATF
42	4735	
43	DOC. STAMPS	
44	990PF	PRIV. FOUNDATION
45	720	EXCISE
46		EXCISE

MFT Codes

MFT CODES & DESCRIPTION

MFT	FORM	TYPE OF TAX
48	4638	AIRCRAFT USE
49	3780	EXCISE
	3780A	EXCISE
50	4720	EXCISE
53	706	ESTATE
	706A	ESTATE
	706B	ESTATE
	706NA	ESTATE
	706QDT	ESTATE
54	709	GIFT
56	990BL	EXCISE
57	6069BL	EXCISE
58	1446	WITHHOLDING
59	CSO	CHILD SUPPORT
65	5600.1	ATF
	5600.6	ATF
66	4720A	EXCISE
67	990	EXCISE
68	990AR	EXCISE
69	8697	CORP/ESTATE/IND
70	5811	EXCISE
71	CT-1	RAILWAY RETRMNT
72	CT-2	RAILWAY RETRMNT
74	5500	EXCISE
	5500PL-###	EXCISE
	5310A	EXCISE
76	5330	EXCISE
	5330PL-###	EXCISE
77	706GS(T)	ESTATE
78	706GS(D)	ESTATE
80	940	FUTA
81	928	EXCISE
89	8612	EXCISE
	8631	EXCISE
90	5000.24	ATF
93	2290	EXCISE
94	11	ATF
95	11B	ATF
96	11C	EXCISE
97	730	EXCISE

Three samples of the Official Internal Revenue
Non-Master file transcript

A. Transcript date 11/01/96, Exhibit A 1 of 1

1. First DLN 77 6 47-120-004 01-90

- a. (77) Service Center
- b. (6) True tax class which is not really a tax class
- c. (47) document code
- d. (120) Julian date
- e. (004) Blocking Numbers
- f. (01) Series
- g. (90) Year

2. What do we find in this DLN which is different from the IMF and BMF?

- a. The true tax class has now become a six. On the other DLN's in these NMF's tax classes are also the same.
- b. If we turn to page XXX in this Dispatch we find the "Non-Master File Pocket Guide" which is furnished by the IRS to the individual or entity when they send out the NMF to them. In it you will find the different tax classes explained on pages XXX to XXX. Where is tax class 6? We can find 5 and 7, why did they leave out 6 when in every one of the NMF's the third digit is a 6?
- c. The tax class is "6" is a like a dummy classification in the Automated Non-Master File system.
- d. Tax class "6" identifies NMF controlled documents and is not a true tax class.
- e. Tax class "6" is also used to control (f 943)-deposit activity.

B. If you compare these NMF's with the one we decoded on page XXX you will notice a number of items that are the same and a number of items that were the same and a number of items that are different. They all show a 23C date but no 23C has been forthcoming. Nor have any supporting assessment documents been produced.

C. FOIA's have been sent in to the IRS for every one of DLN's and not a one, to the best of our knowledge, has been answered with the requested documents.

D. For one of the more serious documents the IRS is supposed to create to establish a liability, they sure treat it as though it is a joke. As people become educated about the NMF, they get a better understanding of the "big picture" behind the assessment process.

OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT
TRANSCRIPT DATE: 11/01/96

Department of the Treasury - Internal Revenue Service

Document Locator Number
77647-120-00401-90

Taxpayer ID Number: 573-20-1666N

Notice Date.....: 04/30/90

Type of Tax.....:

Master File Tax....: 28

Form Number.....: CVPN

Period ending.....: 03/31/73

Abstract Number....: 139 *ALL YEARS TB THRU 98 ARE THE SAME*

Civil Pen. Ref. No.

POA on File?..... No



7803
7701-

1300
22

Second Notice.....06/11/90
Third Notice.....07/23/90
Fourth Notice.....10/22/90
TDA.....12/03/90
53 Status.....09/02/94
Claim/Adj Pending.
DIC Status.....
Collection Expir..04/29/00
Penalty/Interest..

Z3C Date...04/30/90

REF CODE 6677 FAILURE TO FILE INFORMATION

RETURNS WITH RESPECT TO CERTAIN FOREIGN TRUST

Transfer Sch. Number:.

TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
04/30/90	240 MISC PENALTY		77647-120-00401-90	09/14/90	1,000.00
01/24/91	6SZ LIEN IND		77677-426700014-91	02/08/91	0.00
04/28/94	530 ACCT 53 STAT	12	89677-522-00010-94	05/17/94	0.00
06/25/94	520 LITIGATION	70	77677-641-00009-94	09/16/94	0.00
09/02/94	530 ACCT 53 STAT	12	89677-550-22100-94	09/24/94	0.00
02/25/94	520 LITIGATION	70	77677-650-00013-94	09/27/94	0.00
02/07/96	670 PAYMENT		77647-160-10002-96	06/28/96	1,669.25
06/26/96	E21 REV TC520		89677-560-00002-96	07/24/96	0.00
08/19/96	340 RES INT ASMN		77634-217-24700-96	08/06/96	669.35
08/06/96	Account Balances:				0.00
	Accrued Penalty:				0.00
08/26/96	Accrued Interest:				669.94

530 UNCOLLECTABLE ACCOUNT

BLOCKING SERIES CODES ARE TAX CLASS 6 EXLISE INCOME TAX FOR PRIVILEGED OCCUPATIONS

***** HISTORY *****

06/26/96 TC 521 per ltr fr Central CA Appeals Office File # 1117, Memo # 041

07/17/96 TC340 669.95 in full.

For more information contact UPL, Box 467, Owensville, Ohio 45760

*****CONTINUED ON NEXT PAGE*****

 * Employee No. [REDACTED] *
 * OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT *
 * TRANSCRIPT DATE: 11/27/97 *
 * *****

(Department of the Treasury - Internal Revenue Service
 Document Locator Number [REDACTED] Taxpayer ID Number: [REDACTED]
 [REDACTED] Notice Date.....: 08/16/93
 [REDACTED] Type of Tax.....: INCOME
 [REDACTED] Master File Tax...: 20
 [REDACTED] Form Number.....: 1040
 [REDACTED] Period ending.....: 12/31/85
 8512 1230 Abstract Number...: 004
 3801- 53 Civil Pen. Ref. No.
 POA on File?..... No

Second Notice.....09/27/93
 Third Notice.....11/01/93
 Fourth Notice.....12/12/93
 TDA.....06/16/97
 53 Status.....07/23/97
 Claim/Adj Pending.
 OIC Status.....
 Collection Expir..08/15/03
 Penalty/Interest..
 You are hereby put on NOTICE that
 letter must be filed as a permanent
 of my IRS/TDA/AIMS/IMF 23C recor
 23C Date...08/16/93 such record(s) have/has been delete
 MASTERFILE OVERFLOW substituted, this demand still applies.
 17221-142-31520-3 Recorders Initial _____

Transfer Sch. Number..

TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
08/16/93	150 TAX		38651-255-20000-96	09/12/96	50,888.00
08/16/93	160 DELING. PEN		38651-255-20000-96	09/12/96	11,449.80
08/16/93	270 FTP PENALTY		38651-255-20000-96	09/12/96	12,722.00
08/16/93	340 RES INT ASMN		38651-255-20000-96	09/12/96	64,325.00
10/13/93	360 FEES & COSTS		38651-255-20000-96	09/12/96	18.00
10/25/93	360 FEES & COSTS		38651-255-20000-96	09/12/96	236.00
07/25/94	670 PAYMENT		38651-255-20000-96	09/12/96	-130.00
07/29/94	670 PAYMENT		38651-255-20000-96	09/12/96	-80.00
07/29/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
08/05/94	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
08/08/94	670 PAYMENT		38651-255-20000-96	09/12/96	-140.00
08/12/94	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
08/15/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
08/16/94	670 PAYMENT		38651-255-20000-96	09/12/96	-180.00
08/29/94	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
08/31/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
09/06/94	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
09/06/94	670 PAYMENT		38651-255-20000-96	09/12/96	-70.00
09/13/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
09/13/94	670 PAYMENT		38651-255-20000-96	09/12/96	-160.00
09/16/94	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
09/20/94	670 PAYMENT		38651-255-20000-96	09/12/96	-2,500.00
09/20/94	670 PAYMENT		38651-255-20000-96	09/12/96	-185.15

(*****CONTINUED ON NEXT PAGE*****)

TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
09/20/94	670 PAYMENT		38651-255-20000-96	09/12/96	-70.00
09/20/94	670 PAYMENT		38651-255-20000-96	09/12/96	-19.41
09/26/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
09/27/94	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
09/30/94	670 PAYMENT		38651-255-20000-96	09/12/96	-160.00
10/03/94	670 PAYMENT		38651-255-20000-96	09/12/96	-70.00
10/11/94	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
10/11/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
10/26/94	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
11/08/94	670 PAYMENT		38651-255-20000-96	09/12/96	-160.00
11/08/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
11/17/94	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/05/94	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/05/94	670 PAYMENT		38651-255-20000-96	09/12/96	-145.28
12/19/94	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/17/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/30/95	160 DELINQ. PEN		38651-255-20000-96	09/12/96	2,101.00
12/30/95	300 TAX DEF ASMN		38651-255-20000-96	09/12/96	3,314.00
12/30/95	340 RES INT ASMN		38651-255-20000-96	09/12/96	23,047.21
12/30/95	350 NEGLIG PEN		38651-255-20000-96	09/12/96	4,837.90
12/30/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/30/95	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/28/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/28/95	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/30/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/12/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/21/95	670 PAYMENT		38651-255-20000-96	09/12/96	-155.00
12/26/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/08/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/15/95	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/23/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/02/95	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/12/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/25/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/02/95	670 PAYMENT		38651-255-20000-96	09/12/96	-72.64
12/31/95	670 PAYMENT		38651-255-20000-96	09/12/96	-20.00
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-136.00
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-112.27
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-250.00
12/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-190.00
12/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-170.00
12/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00

*****CONTINUED ON NEXT PAGE*****

Employee Num. [REDACTED]

OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT

TRANSCRIPT DATE: 11/27/97

[REDACTED] /20/12/31/85

Page: 3

NS DATE DESCRIPTION CC DOCUMENT LOCATOR POSTING DATE TRANS AMOUNT

NS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-538.69
07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-161.00
07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
08/95	670 PAYMENT		38651-255-20000-96	09/12/96	-74.14
11/95	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
11/95	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
11/95	670 PAYMENT		38651-255-20000-96	09/12/96	-260.00
11/95	670 PAYMENT		38651-255-20000-96	09/12/96	-60.00
11/95	670 PAYMENT		38651-255-20000-96	09/12/96	-48.20
12/95	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/95	670 PAYMENT		38651-255-20000-96	09/12/96	-25.00
12/95	670 PAYMENT		38651-255-20000-96	09/12/96	-270.00
14/95	670 PAYMENT		38651-255-20000-96	09/12/96	-600.00
14/95	670 PAYMENT		38651-255-20000-96	09/12/96	-218.77
18/95	670 PAYMENT		38651-255-20000-96	09/12/96	-40.00
18/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-152.00
22/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
25/95	670 PAYMENT		38651-255-20000-96	09/12/96	-152.51
25/95	670 PAYMENT		38651-255-20000-96	09/12/96	-156.06
25/95	670 PAYMENT		38651-255-20000-96	09/12/96	-25.00
26/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
28/95	670 PAYMENT		38651-255-20000-96	09/12/96	-112.21
02/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
02/95	670 PAYMENT		38651-255-20000-96	09/12/96	-180.00
02/95	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
03/95	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-170.00
04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-155.00
06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-121.80
06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-227.73
06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-60.00
06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-115.00
10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
10/95	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00

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ANS DATE DESCRIPTION CC DOCUMENT LOCATOR POSTING DATE TRANS AMOUNT

ANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
/13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-25.00
/16/95	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
/16/95	670 PAYMENT		38651-255-20000-96	09/12/96	-60.00
/16/95	670 PAYMENT		38651-255-20000-96	09/12/96	-185.15
/16/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/18/95	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
/18/95	670 PAYMENT		38651-255-20000-96	09/12/96	-152.00
/18/95	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
/23/95	670 PAYMENT		38651-255-20000-96	09/12/96	-25.00
/23/95	670 PAYMENT		38651-255-20000-96	09/12/96	-156.67
/23/95	670 PAYMENT		38651-255-20000-96	09/12/96	-1,429.50
/25/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
/25/95	670 PAYMENT		38651-255-20000-96	09/12/96	-12,363.05
/26/95	670 PAYMENT		38651-255-20000-96	09/12/96	-1,320.70
/31/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/01/95	670 PAYMENT		38651-255-20000-96	09/12/96	-270.00
/01/95	670 PAYMENT		38651-255-20000-96	09/12/96	-115.00
/03/95	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
/03/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-813.41
/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-25.00
/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-229.62
/07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-170.00
/07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-260.00
/08/95	670 PAYMENT		38651-255-20000-96	09/12/96	-280.00
/08/95	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
/09/95	670 PAYMENT		38651-255-20000-96	09/12/96	-190.00
/09/95	670 PAYMENT		38651-255-20000-96	09/12/96	-1,331.22
/13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-185.15
/13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
/13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-708.12
/14/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
/14/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-20.00
/21/95	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
/22/95	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
/24/95	670 PAYMENT		38651-255-20000-96	09/12/96	-152.00
/24/95	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
/27/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/30/95	670 PAYMENT		38651-255-20000-96	09/12/96	-2,530.84
/01/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
/04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-180.00
/04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-20.00
/04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
/04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-280.00
/04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-235.00

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DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
12/04/95	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-170.00
12/05/95	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
12/06/95	670 PAYMENT		38651-255-20000-96	09/12/96	-190.00
12/07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
12/07/95	670 PAYMENT		38651-255-20000-96	09/12/96	-603.90
12/08/95	670 PAYMENT		38651-255-20000-96	09/12/96	-232.86
12/11/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/12/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/13/95	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
12/15/95	670 PAYMENT		38651-255-20000-96	09/12/96	-115.00
12/20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-20.00
12/20/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/22/95	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
12/22/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
12/26/95	670 PAYMENT		38651-255-20000-96	09/12/96	-134.04
12/26/95	670 PAYMENT		38651-255-20000-96	09/12/96	-152.10
12/27/95	670 PAYMENT		38651-255-20000-96	09/12/96	-156.06
12/27/95	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
12/29/95	670 PAYMENT		38651-255-20000-96	09/12/96	-10.00
12/29/95	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/02/96	670 PAYMENT		38651-255-20000-96	09/12/96	-280.00
1/02/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
1/03/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
1/03/96	670 PAYMENT		38651-255-20000-96	09/12/96	-20.00
1/03/96	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
1/04/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-170.00
1/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-1,000.00
1/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
1/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
1/09/96	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
1/11/96	670 PAYMENT		38651-255-20000-96	09/12/96	-10.00
1/12/96	670 PAYMENT		38651-255-20000-96	09/12/96	-140.00
1/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
1/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-40.00
1/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-2,623.16
1/18/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
1/19/96	670 PAYMENT		38651-255-20000-96	09/12/96	-88.67
1/23/96	670 PAYMENT		38651-255-20000-96	09/12/96	-260.00
1/25/96	670 PAYMENT		38651-255-20000-96	09/12/96	-180.00
1/29/96	670 PAYMENT		38651-255-20000-96	09/12/96	-60.00
1/30/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
1/30/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
1/30/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00

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TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
12/02/96	670 PAYMENT		38651-255-20000-96	09/12/96	-75.45
12/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
12/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
12/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
12/06/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/06/96	670 PAYMENT		38651-255-20000-96	09/12/96	-235.00
12/07/96	670 PAYMENT		38651-255-20000-96	09/12/96	-32.82
12/12/96	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
12/12/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
12/12/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/13/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
12/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-1,300.38
12/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-996.16
12/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
12/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
12/16/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.89
12/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
12/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-109.00
12/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
12/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-115.00
12/22/96	670 PAYMENT		38651-255-20000-96	09/12/96	-10.00
12/22/96	670 PAYMENT		38651-255-20000-96	09/12/96	-161.00
12/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
12/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-156.06
12/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-25.00
12/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-271.54
12/28/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/04/96	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
1/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
1/06/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.56
1/11/96	670 PAYMENT		38651-255-20000-96	09/12/96	-235.00
1/11/96	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
1/13/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
1/13/96	670 PAYMENT		38651-255-20000-96	09/12/96	-75.00
1/13/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
1/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
1/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-500.00
1/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-500.00
1/15/96	670 PAYMENT		38651-255-20000-96	09/12/96	-65.00
1/18/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
1/19/96	670 PAYMENT		38651-255-20000-96	09/12/96	-2,189.03
1/20/96	670 PAYMENT		38651-255-20000-96	09/12/96	-156.06
1/20/96	670 PAYMENT		38651-255-20000-96	09/12/96	-65.00
1/20/96	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53

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ANS DATE DESCRIPTION CC DOCUMENT LOCATOR POSTING DATE TRANS AMOUNT

ANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
/26/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-98.40
/28/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
/01/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
/01/96	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
/01/96	670 PAYMENT		38651-255-20000-96	09/12/96	-1,008.30
/02/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/02/96	670 PAYMENT		38651-255-20000-96	09/12/96	-180.00
/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-20.00
/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.79
/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/09/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
/09/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
/10/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
/10/96	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
/12/96	670 PAYMENT		38651-255-20000-96	09/12/96	-60.00
/12/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
/17/96	670 PAYMENT		38651-255-20000-96	09/12/96	-300.00
/17/96	670 PAYMENT		38651-255-20000-96	09/12/96	-54.00
/18/96	670 PAYMENT		38651-255-20000-96	09/12/96	-75.00
/19/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/22/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
22/96	670 PAYMENT		38651-255-20000-96	09/12/96	-126.53
/23/96	670 PAYMENT		38651-255-20000-96	09/12/96	-156.06
/25/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-1,431.00
/27/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
/30/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.15
/01/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
/01/96	670 PAYMENT		38651-255-20000-96	09/12/96	-75.00
/06/96	670 PAYMENT		38651-255-20000-96	09/12/96	-23.49
/06/96	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-235.00
/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00
/08/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
/14/96	670 PAYMENT		38651-255-20000-96	09/12/96	-96.84
/15/96	670 PAYMENT		38651-255-20000-96	09/12/96	-150.00
/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-60.00
/21/96	670 PAYMENT		38651-255-20000-96	09/12/96	-205.77
/22/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
/24/96	670 PAYMENT		38651-255-20000-96	09/12/96	-200.00

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TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
05/29/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
05/29/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
05/29/96	670 PAYMENT		38651-255-20000-96	09/12/96	-30.00
06/04/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/07/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/07/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/11/96	670 PAYMENT		38651-255-20000-96	09/12/96	-48.84
06/11/96	670 PAYMENT		38651-255-20000-96	09/12/96	-180.00
06/19/96	670 PAYMENT		38651-255-20000-96	09/12/96	-50.00
06/19/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/24/96	670 PAYMENT		38651-255-20000-96	09/12/96	-115.00
06/26/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
06/28/96	670 PAYMENT		38651-255-20000-96	09/12/96	-260.00
06/28/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
07/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-124.30
07/05/96	670 PAYMENT		38651-255-20000-96	09/12/96	-235.00
07/09/96	670 PAYMENT		38651-255-20000-96	09/12/96	-100.00
08/02/96	670 PAYMENT		38627-220-20100-96	09/17/96	-150.00
08/09/96	670 PAYMENT		38627-227-20100-96	09/27/96	-100.00
08/12/96	670 PAYMENT		38627-228-20100-96	09/27/96	-100.00
08/09/96	670 PAYMENT		38627-227-20300-96	10/01/96	-100.00
08/09/96	670 PAYMENT		38627-227-20200-96	10/01/96	-250.00
08/16/96	670 PAYMENT		38627-225-20300-96	11/28/96	-65.00
08/06/96	670 PAYMENT		38627-225-20301-96	12/03/96	-124.30
08/06/96	670 PAYMENT		38627-225-20300-96	12/03/96	-115.00
08/07/96	670 PAYMENT		38627-225-20303-96	12/03/96	-200.00
08/07/96	670 PAYMENT		38627-225-20302-96	12/03/96	-136.00
08/14/96	670 PAYMENT		38627-224-20000-96	03/14/97	-30.00
07/29/97	530 ACCT 53 STAT 30		38677-604-00001-97	07/29/97	0.00

03/14/97 Account Balance: 99,333.28

10/31/97 Accrued Penalty : 328.50

10/31/97 Accrued Interest: 26,276.50

126,138.28
46,530.91

172,669.19

Date of Entry

HISTORY

05/08/97 sent transcript of account to bob gritter cc 33
616-831-1237

06/03/97 Hank Huey, NO, input status change to 1300 02, prep
manual 290 status change recap

CONTINUED ON NEXT PAGE

.....
 *Employee No. 0000000000 *
 * OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT *
 * TRANSCRIPT DATE: 09/01/95 *
 *

Department of the Treasury - Internal Revenue Service

Document Locator Number 32647-059-23200-94 Taxpayer ID Number:
 Notice Date : 03/29/94
 Type of Tax : INCOME
 Master file Tax . : 20
 Form Number : 1040
 Period ending ... : 12/31/86
 401 BOST
 UT 84
 8612 1300 Abstract Number . : 004
 3201-000 89 Civil Number :
 POA on File? No
 Second Notice 05/10/94
 Third Notice 06/21/94
 Fourth Notice
 TDA 23C Date...03/29/94
 53 Status LYNN P BOSTON 000-00-7883
 Claim/Adj Pending . 06/29/94 NORM INT APL 032 LINCOLN
 OIC Status 870 1-8-94
 Collection Expir .. 03/28/04
 Penalty/Interest ..
 Transfer Sch. Number..

.....

TRANS DATE	DESCRIPTION	CC	DOCUMENT LOCATOR	POSTING DATE	TRANS AMOUNT
03/29/94	300 TAX DEF ASMN		32647-059-23200-94	03/16/94	3,239.00
03/29/94	340 RES INT ASMN		32647-059-23200-94	03/16/94	2,582.44
06/29/94	470 CLAIM PEND	90	32677-177-00101-94	07/02/94	0.00
10/30/89	700 CREDIT APPL		32658-222-50001-94	08/18/94	-1,934.35
11/14/89	700 CREDIT APPL		32658-222-50000-94	08/18/94	-2,310.21
			08/18/94	Account Balance:	1,576.88
			06/21/94	Accrued Penalty :	48.58
			06/21/94	Accrued Interest:	94.53

.....
 HISTORY

3177/470 per billie S Taft Tech. OSC
 999 999-9999 06/29/94 cc
 2424's prepared to send to full pay this assessment
 06/29/94 zz

Non-Master File Pocket Guide

- A. We have had several people received a small booklet inclosed with their NMF called “Non-Master file Pocket Guide”. We have a portion of one of them here in.
- B. Not only does the IRS have a document called a “Non-Master file” an “Automated Non-Master File Manual”, but also a Non-Master File Pocket Guide”
 - 1. Not bad when just a few years ago we were told that no such documents existed.
 - 2. Revenue agents, Revenue Officers and CID Special Agents never had a clue about what we were talking about.
 - 3. In one case we proved the IRS had falsified the IMF, had submitted a totally incorrect SFR, and could not produce a NMF among other things. Therefore they had no valid assessment or any established liability.
- C. Page 113, item (4) Immediate Legal Assessments-: notice the words, “Legal Assessment. So what constitutes an unlawful assessments?
- D. Page 114, item 10, NMF web site at www.hq.irs.gov/nmf/index.htm must be for Service Center personal, as we haven’t been able to open this site. See if you can get it to open and if you do let us know.
- E. Page 115, item 12 Master File Tax Code 31. In January 2001, all IMF accounts will remain on the Master File when working accounts that require split processing. These accounts will be processed as an IMF account using MFT (Master File Tax) 31.
 - 1. So now they are attempting to hind the NMF, yet still indicating the existence of a NMF through the use of the “MFT 31” code.
- F. Page 116, bottom of first column at, True Tax Class 2, we do not find this MFT 31 code for a NMF. Did they just forget to add MFT 31 in this section, or is this just another one of their administrative tricks?
 - 1. We do find the 4th item a document code 28, NMF TDA payments so it still shows the NMF.
 - 2. If you have a liability, why will they not produce this document to prove the liability?
- G. On pages 116 through 120 Next if you notice we find a True Tax Class 2, True Tax Class 3, True Tax Class 4, True Tax Class 5, True Tax class 7, and a True Tax Class 8. STOP! Where is True Tax Class 6? They don’t show one in this booklet. They don’t give an explanation as to why there is not a True Tax Class 6.
- H. Back on page 116 we find a MFT 31, under Tax Class 3 corporation.
- I. True Tax class 4 (excise) shows the Abstract codes listed for the different excise taxes, which you may find posted to your AMDISA File. If you have been through our Level I, II, and III then you will recognize these Excise taxes.

Non-Master File Pocket Guide

I = IMF
B = BMF
E = EPMF
A = IRAF
P = PMF
N = NMF
* = Computer Generated
= TC posts to NMF only
N/A = Not added to NMF when transferred
D = Debit
C = Credit



Department of the Treasury
Internal Revenue Service
Document 10978 (Rev. 01-2001)
Catalog Number 27288Q

Automated Non-Master File

1 Background

The processing of Non-Master File (NMF) accounts has existed for several years. At one time the processing of NMF accounts consisted of manually posting account activity onto a Unit Ledger Card (ULC). This process was changed in 1991 with the introduction of the Automated Non-Master File (ANMF) system.

The ANMF system is a stand alone data base which contains all open, closed and archived (NMF) accounts processed at each Submission Processing Center. Unlike the Master File (MF), where all assessments for the same tax period are posted to one account, a NMF account is established for each assessment. Therefore, the NMF taxpayer may have several accounts for the same tax period (IRC 6201).

The tax account data which is stored on the ANMF system, currently resides on a stand alone MIS4-ES Pyramid System located at each of the 10 Submission Processing Centers. Accessing data on a particular ANMF data base for research purposes is accomplished by utilizing a password, which is provided by the Systems Administrator at each center.

Tax accounts which primarily populate the ANMF system, are those accounts which were originally posted to the Master File. Due to an action, which required a different activity for one member of a joint account, the account was transferred to the ANMF. These accounts are partially or fully transferred to the ANMF due to systemic limitations on the Master File.

There are eight basic conditions which require NMF processing:

- (1) Large Dollar Accounts – Accounts which have balances too large for the Master File to process.
- (2) Overflow Accounts – Accounts which have an excessive amount of transactions for the Master File to systemically process.
- (3) New Legislation – Accounts which require immediate tax law implementation, but time does not permit for extensive modifications to the Master File.
- (4) Immediate Legal Assessments – Accounts which require immediate (24 hours) legal assessments when the Master File would be too slow to post the assessments.
- (5) Reversal of Erroneous Abatements – Accounts which require reversal of erroneous abatements when the Assessment Statute Expiration Date (ASED) has expired.
- (6) Split Assessment Accounts – Accounts that were originally on the Master File as a joint entity with an action taken that affects only one spouse. i.e. an accepted Offer in Compromise on one taxpayer, Innocent Spouse, Bankruptcy and Petitioning/Non-Petitioning Spouse.

Note: Effective January 2001, split assessment accounts will be processed on the Individual Master File under MFT 31.

- (7) Processing Employee Plans & Exempt Organization Master File accounts.

Note: Effective January 2001, EPMF (Forms 5330) returns will be processed on the Business Master File under MFT 76.

- (8) Child Support Cases – Child Support cases where collection of payments have been ordered by state courts but have fallen into arrears.

As of January 2001, there are approximately 120,000 open NMF accounts nationwide.

2 Research Capabilities

On IDRS – Command Code REMRQ with definer "A" may be used as a research tool to identify all open MF and NMF accounts established at one or more service center sites (REMRQ with definer "N" for just NMF accounts). The response from the IDRS screen will provide the user the Submission Processing center location of the MF or NMF account. It will not provide tax account information. For additional information regarding this command code refer to IRM 3.25.77 (Terminal Response).

3 All NMF Notices now have Toll Free Numbers

In keeping with our commitment to IRS' Mission statement, all NMF Notices include 1-888-829-7434 as a Toll Free Number for taxpayers to inquire about their notice. Upon dialing the Toll Free Number, the call is directed to the appropriate service center based on the taxpayer's area code.

4 Account specialist

The NMF Account Specialist provides technical assistance on complex Non-Master File issues and individual accounts and performs similar work as that found in the majority of non-supervisory positions assigned to the unit. (For more details see IRM 3.17.46.14.0)

5 NMF Customer Service Representative (CSR)

There are two Customer Service Representatives (CSRs) per Submission Processing center designated to respond to NMF taxpayers calling the Toll Free Number. CSRs access the ANMF system to review the taxpayer's account and reply accordingly. Procedures in handling NMF accounts are incorporated into the Customer Service IRM 21.

6 District Office Liaison

The District Office Liaison serves as a Point of Contact (POC) for the Submission Processing Center's NMF Account Specialist, CSRs, and District Office personnel who require technical expertise in resolving complex NMF cases.

7 Flashing "N" Indicator

When a user is researching Command Codes ENMOD, SUMRY or TXMOD on IMF or BMF, and there is an out of area NMF account, a Flashing "N" will be displayed at the bottom of the IDRS screen identifying the Submission Processing Center in which it resides.

8 User Friendly Transcript

Effective 01/01/1999 a "Taxpayer Friendly" transcript can now be requested. This transcript should be sent to the taxpayer in lieu of a hand written tax account. (For more details see IRM 3.17.46.0)

9 Non-Master File Pocket Guide

NMF Pocket Guide Document 10978 (12/00) is available through your SID Site. It contains a MF to NMF Conversion chart, Pending Transcription Identification Codes, Frequently used Toll Free Numbers, Abstracts, Doc Codes, MFTs, True Tax Class, and several other Miscellaneous Job Aids.

10 NMF Web Site

A New Web Site is available which is strictly devoted to Non-Master File. Some of the topics included in the web site are as follows:

- | | |
|----------------|---|
| (1) About NMF: | NMF Background information |
| (2) News: | Latest NMF news |
| (3) Calendar: | Upcoming NMF events |
| (4) Training: | Training material (DO Liaison, NMF, etc.) |
| (5) Contacts: | NMF contacts (BMF Revenue & NMF Section Office, NMF Managers & Database Administrators, DO Liaison, Account Specialists and Local Customer Service Numbers) |
| (6) Links: | NMF related web links |
| (7) FAQ | NMF Frequently Asked Questions |

Visit the NMF Web Site at: www.irs.gov/nmf/index.htm

11 Business Operating Division (BOD) Codes and Clients Codes

In October 2000, the Automated Non-Master File database was updated with the respective BOD Codes (BODC) from the Master File accounts as indicated below. **Originators are responsible for annotating the BODC on all documentation for processing to NMF.**

<u>MF</u>	<u>BOD</u>	<u>BODC</u>
IMF	Wage & Investment	WI
BMF	Small Business & Self Employed (T/C 150 is < \$5,000,000.00)	SB
BMF	Large & Mid-Sized Business (T/C 150 is > \$5,000,000.00)	LM
EPMF	Tax Exempt & Government Entities	TE

Presently, the BOD Client Codes (BODCC) have yet to be determined. This is a three character field which can be alpha, numeric, or both. Each Business Operating Division is responsible for assigning the BODCC to the taxpayer's account. The purpose of these codes is to further categorize the taxpayer's account within the BOD.

12 Master File Tax Code 31

In January 2001, all IMF accounts will remain on the Master File when working accounts that require split processing. These accounts will be processed as an IMF account using MFT 31. (Accounts already established on the Non-Master File prior to January 2001, will remain on NMF until case resolution.)

13. EPMF (Forms 5330) to the BMF

In January 2001, Form 5330, Return of Initial Excise Taxes Related to Employee Benefit Plans, will be processed to the Business Master File. These BMF accounts will use MFT 76 and plan number. (Accounts already established on the Non-Master File prior to January 2001, will remain on NMF until case resolution.) Penalty assessments on Forms 5500 will continue to be processed as NMF using MFT 74.

14. Child Support

The ANMF system provides a means for assessing, collecting and reporting of Full Collection Child Support payments. State Child Support Enforcement Agencies provide the Secretary of Health and Human Services (HHS) with information of certain individuals (obligors) who are in arrearage of at least \$750.00. HHS will certify and forward the case to IRS for collection activity. (For more details see IRM 3.17.46.0)

15. Transaction Codes

Listed are the transaction codes used within the ANMF system. Almost all of the transaction codes used on the Master File are applicable on the Non-Master File. However, there are some distinct differences. (D = Debit, C = Credit, * = Transaction codes must be converted for NMF processing)

Abstracts

#	Doc Code	MFT	Description
*	24		Credit Adjustments
*	27		Subsequent Payments
*	26		NMF TDA Payments
001	33	12	1042 & 4277
001	41	17	941 Pre-ADP, 941
001	41	17	941 NMI
001	42	18	942 Pre-ADP, 942
001	43	19	943 Pre-ADP, 943
*	47		Audit Deficiency
*	54		Trust Fund recovery Penalty F2749
*	62		Assessed Advance Pymt.
*	74		Misc. Revenue
*	75		FTD WFT/FICA
*	76		Deposit Fund Applied
*	87		Dishonored check
208	41	17	8288 with remit
208	41	17	8288 non-remit
215	29	08	8805
215	29	08	8804 non-remit
215	29	08	8804 with remit
215	29	08	8813 with remit
True Tax Class 2 (Individual Income)			
004	10	20	1040 Pre-ADP, 1040, 1040NMI
*	24		Credit Adjustments
*	27		Subsequent Payments
*	28		NMF TDA Payments
*	62		Assessed Advance Payments

Abstracts

#	Doc Code	MFT	Description
True Tax Class 2 (Individual Income)			
004		30	1040 NR
	72/73		
*	47		Audit Deficiency
005	44	21	1041 50,000 (+) Pre-ADP, 1041
155	81	36	1041A
*	74		Misc. Revenue
*	76		Deposit Fund Applied
*	87		Dishonored Checks
004	65	35	1065
211	23	69	8697
212	23	69	8697
004	54	20	IRC 7803 (c)
Multiple Abstract Numbers apply based on original assessment document			
True Tax Class 3 (Corporation)			
*	24		Credit Adjustments
*	27		Subsequent Payments
*	28		
006	89	23	1120-IC-DISC Penalty
006	20	23	1120-IC-DISC
*	74		Misc. Revenue
*	75		FTD NMF Corp.
*	76		Deposit fund Applied
*	87		Dishonored Checks
006	15	32	1120L, 1120M
006	16	31	1120-S 1,000,000 (+) Pre- ADP, 1120S
006	17	31	1120-S 1,000,000 (1) Pre- ADP

Abstracts

#	Doc Code	MFT	Description
True Tax Class 3 (Corporation) con't			
006	20	32	1120 Pre-ADP, 1120, 1120ND
006		25	958
006	26	26	959
*	62		Assessed Advance Pymt.
006	66	32	1120-F Non-Effectively Connected
006	67	32	1120-F Effectively Connected
006	86	38	2438
*	47		Audit Deficiency
007	92	33	990-C
207	60	07	1066 with remit
207	60	07	1066 non-remit
210	23	69	8697
008	93	34	900-T
009	69	23	8404 with remit
009	69	23	1042 & 4277
	66	12	8404 non-remit
191	80		1042s

True Tax Class 4 (Excise)

	30	45	720:
014	30		Gasoline (Retailers tax) noncommercial
			Aviation
022	30		Telephone service
026	30		Transportation of person by air
027	30		Use of international air travel facilities
028	30		Transportation of property by air
030	30		Policies issued by foreign insurers

Abstracts

#	Doc Code	MFT	Description
True Tax Class 4 (Excise) con't			
032	30		Pistol-revolvers
033	30		Truck
034	30		Other auto chassis, etc.- Repealed 12-11-71 No., 36-39
			Black Lung Benefits Revenue Act 1977
035	30		Kerosene
036	30		Underground coal mined @ 50 cents per ton
037	30		Underground coal mined @ 2% cents per ton price
038	30		Surface coal mined @ 25 cents per ton
039	30		Surface coal mined @ 2% limit per ton price
040	30		Gas Guzzler
041	30		Fishing rods, etc. and Artificial lures, etc.
044	30		Bows
046	30		Firearms
048	30		Parts and accessories for trucks, etc.
049	30		Shells and cartridges
060	30		Sugar-Terminated 06-30-75
061	30		LPG
062	30		Gasoline (manufactures tax)
064	30		Fuel (inland waterways)
068	30		Tread rubber
069	30		Aviation fuel noncommercial, other than gasoline
030	30	81	926 with remit
030	32	81	926 non-remit
070	26		FS Diesel
072	26		FSG for Gasahol

<u>Abstracts</u>				<u>Abstracts</u>			
<u>#</u>	<u>Doc Code</u>	<u>MFT</u>	<u>Description</u>	<u>#</u>	<u>Doc Code</u>	<u>MFT</u>	<u>Description</u>
True Tax Class 4 (Excise)				True Tax Class 4 (Excise)			
con't				con't			
071	26		Diesel Train	134	03	96	11-C
097	30		Vaccines	138	95	93	2290
102	330		Arrows	148	38	48	4638
103	30		Kerosene Floors Stock	149	91	44	990-PF
131	12		11-B		71	66	4720A:
135	13		730	150	71		--Self Dealing
087	25		5120.7;5120.37;5600.5	151	71		--Indis. Income
093	25		5130.7;5600.5	152	71		--Excess Holding
	37		2137;5210.11;5210.7;5600.5	153	71		--Investments which
102	37		Cigars, Large Up to \$20 per Thousand	154	71		Jeopardize
				213	71		--Taxable Expenditures
				214	71	--	--
103	37		Cigars, Large more than \$20. per Thousand	185,	88	56	990-BL
				186			
112	37		Cigars, Small	187	89	57	6069
					35	76	5330 with remit:
113	37		Floor Stock Tax cigarettes		35	76	5330 non-remit:
114	37		Cigarettes, Large	163	35		Part I, Failure to Meet
115	37		Cigarettes, Small				Minimum Funding
117	37		Tobacco Manufacturing	164	35		Part II, Excess Contributi
118	37		Tobacco Material Viol.	159	35		Part III, Prohibited
119	37		Cigarette Papers				Transactions
120	37		Cigar Tubes	161	35		Part VII, Tax on
121	37		Cigar Prepayments				Nondeductible Employer
122	37		Cigarette Prepayments	200	35		Contributions to Qualified
137	82		Stamp Sales				Plans
129	80	449	33780; 3780-A	201	35		Part IV, disqualified Benef.
							Part V, Excess Fringe
							Benefits

Abstracts

#	Doc Code	MFT	Description
True Tax Class 4 (Excise)			
con't			
202	35		Part VI, Certain ESOP Distribution
205	35		Part VIII, Excess Contribution
203	35		Part IX, Prohibited Allocations (ESOP)
204	35		Part X, Reversion of Plan Assets
206	35		IRC 4974, Excess Accumulations
209	35		IRC 4978A, Tax pn Plans or Cooperatives Disposing of Employer Securities to which IRC 2067 applied
224	35	76	Part VII, Section 4975 (b) Tax.
225	35	76	Part X, section 4971 (b) Tax
226	35	76	Part X, section 4971 (b) Tax
227	35	76	Part X, section 4971 (b) Tax
216	21	27	8725 non-remit
216	21	27	8725 with remit
221	21	89	8831 non-remit
221	21	89	8831 with remit
192	21	89	8612 with remit
192	21	89	8612 non-remit
193	21	12	8613 with remit
193	22	12	8613 non-remit
160		29	5329 Tax on Excess Contribution IRA

Abstracts

#	Doc Code	MFT	Description
True Tax Class 5 (Estate & Gift)			
141	05	53	706NA
141	06	53	706
*	62		Assessed advanced Pymt.
141	84	53	706A
141	85	53	706B
True Tax Class 5 (Estate & Gift)			
*	47		Audit Deficiency
*	24		Credit Adjustments
*	27/28		Subsequent Payments
*	74		Misc. Revenue
*	76		Deposit Fund Applied
*	87		Dishonored Checks
142	09	54	709
141	85	53	Schedule R-1
217	59	78	706 (GS)D
218	59	77	706 (GS)T
220	85	53	706QDT with remit
220	85	53	706QDT no remit
True Tax Class 7 (RRT)			
144	01	71	CT-1 Pre-ADP, CT-1
*	62		Assessed Advanced Pymt

Abstracts

#	Doc Code	MFT	Description	Num ber	Doc Code	MFT	Description	Civil Pen Ref
.	47		Audit Deficiency					
.	24		Credit Adjustments	175			6695 (a)-- Furnish of TP's Check	624
.	27/28		Subsequent Payments	176			6695 (b)-- Sign Return	624
.	74		Misc. Revenue	177			6695 (c)-- Provide TIN	
.	76		Deposit Fund Applied	178			6695 (d)-- Retain copy of list	624
.	87		Dishonored Checks	179			6695 (e)1—File info Return	624
145	02	72	CT-2 Pre-ADP, CXT-2	180			6695 (e)2-- Include all items	624
True Tax Class 8 (FUTA)				170	55		Child Support	
146	40	80	940 Pre-ADP, 940	172	65		TIN Penalties	
.	62		Assessed Advanced Pymt	155			Form 990-Add'L Penalty	
.	47		Audit Deficiency	157			Form 990AR--Add'l Pen	
.	24		Credit Adjustments	156	55		6684—Chapter 42 Pen	
.	27/28		Subsequent Payments	157	55		6685—990AR Penalty	
.	74		Misc. Revenue	158	55		507 (c)—Termination of PF Status	
.	76		Deposit Fund Applied				EP Penalties	
.	87		Dishonored Checks				Failure to:	
PENALTY ASSESSMENTS ABSTRACTS								
Num ber	Doc Code	MFT	Description	Civil Pen Ref				
	55/47		RPP Penalties--IRC Sec: 6694 (a)—Negligence	622	165		6652 (d) (1)-File Annual Registration Statement	
173			662					
174			6694 (b)-- Willful Understatement	622	166		6652 (d) (2)--File Notification of Change	
181			6695 (f)-- Negotiation of TP's Check	626	167		6652 (e) File Statement Required by Sec 6947 or 6058	
			Failure to:					

PENALTY ASSESSMENTS ABSTRACTS (con't)

<u>Num ber</u>	<u>Doc Code</u>	<u>MFT</u>	<u>Description</u>	<u>Civil Pen Ref</u>
168			6690—Furnish Individual Statement	
169			6692--File Actuarial Report	
171			6693—Provide Reports IRA 620	

Civil

Penalties

		<u>55/51/47</u>	<u>Description</u>	<u>Civil Pen Ref</u>
139	& 65		6652 (a) (1), (2), (3), & 600(b)	
192			6676 (a)28604	
192	& 65		6676 (b)	602
192			6676 (b) (add'l assessment)	603
194			6679	613
195			6682 (W-4 Pen)	616
200			6705	632
201			6707	634
202			6706	636

**TEFRA Penalties—IRC
Sec:**

		<u>55/51/47</u>	<u>Description</u>	<u>Civil Pen Ref</u>
188			6770--Abusive Tax Shelter	628
189			6771--Aiding and Abetting	630
190			6772--F frivolous Return	666

U.S.G.P.O. : 2001 —476-815

Master File Tax Account Codes

From: The Automated Non-Master File Manual
3 (27) (68) 5.1

Master File Tax Account Codes

- A. Do you find a MFT 31 listed in this section?
- B. How many Tax class sixes can you find?
- C. How many Master File Tax codes 30 do you find and what are they for?
What is the true tax class for a MFT 30?

- 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.)

Tax Returns and Forms

From: 1997 ADP, 6209

- A. If you notice you now have the headings: Form No., Title, File source, Tax Class, MFT, and Doc. Codes.
- B. We wanted to include these 9 pages because they go so well with this NMF topic.
- C. How many tax class sixes do you find?
 - 1. What are they for?
 - 2. What is the Form number and title?
- D. Can you find a Form 813?
- E. Can you find a Form 5734?
- F. Can you find a Form 8278?
 - 1. Under Form 8278 we find File Source's I/B/N and a tax code 2 and 3, so where is the 6?

Section 2. Tax Returns and Forms

1 List of Returns and Forms

Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. *Non-Masterfile. LEM 3(27)(68)0 Please refer to Publication 676 (Catalog No. 72060U) for a complete list of forms.

Form No.	Title	B-BMF E-EPMF I-IMF N-NMF A-IRAF			
		File Source	Tax Class	MFT Code	Doc. Code
CP 2000	Proposed Changes to Income or Withholding Tax	I	2	30	54
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,8	09,*71	11
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	8	*72	02
CTR	Currency Transaction	B	5		15,18,89
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act				
TYD-14	Taxpayer Delinquency Investigation	I/B	2,6,9		14
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4,5,6,7,8		48
TY-18	Statement of Payment Due	2	17		
TY-26	Statement of Tax Due IRS		1,2,3,4,5,6,7,8		17
TYD-69	Taxpayer Delinquent Account	N	6		17,18
W-2	Wage and Tax Statement		5		11,12,21
W2-G	Statement of Gambling Winnings		5		32,88
W-3	Transmittal of Income and Tax Statements	B	1	88	Any
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33,34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
W7	Application for IRS Individual Taxpayer Identification Number				
11C	Special Tax Return and Application for Registry-Wagering	B/N	4,*6	63,*96	03
56	Notice Concerning Fiduciary Relationship				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
514-B	Tax Transfer Schedule		1,2,3,4, 5,6,7,8		51
637	Application for Registration				
706	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	52,*53	*84
706B	Generation-Skipping Transfer Tax Return	B	8	52	85
706CE	Certificate of Payment of Foreign Death Tax				
706GS (D)	Generation-Skipping Transfer Tax Return for Distribution	B	5	78	59
706GS (T)	Generation-Skipping Transfer Tax Return for Terminations	B	5	77	29
706NA	United States Nonresident Alien Estate Tax Return	B/N	5,*6	52,*53	05
706QDT	U.S. Estate Tax Return for Qualified Domestic Trusts	N	6	53	85
709	United States Gift Tax Return	B/N	5,*6	51,*54	09
709A	U.S. Short Form Gift Tax Return	B	5	51	08
712	Life Insurance Statement				
720	Quarterly Federal Excise Tax Return	B/N	4,*6	03,*45	20,*30
730	Tax on Wagering	B/N	4,*6	64,*97	13
809	Receipt for Payment of Taxes		1,2,3,4, 5,6,7,8, 0		17,18
813	Document Register		1,2,3,4, 5, 6,7,8,9		99
843	Claims		1,2,3,4, 5, 7,8,9,0		54,77
851	Affiliations Schedule				
872-C	Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code				
900	Tax Collection Waiver		2,6,9		77
926	Return by a Transferor of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership	N	6	81	32
928	Fuel Bond				
940	Employer's Annual Federal Unemployment Tax Return	B/N	8,*6	10,*80	40
940	Magnetic Tape Employer's Annual Federal Unemployment Tax Return	B	8	10	39

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
940EZ	Short Form Employer's Annual Federal Unemployment Tax Return	B	8	10	38
940PR	Employer's Annual Federal Unemployment Tax Return, Puerto Rico	B	8	10	40
940V	Federal Unemployment Tax Return Process Through RPS	B	8	10	70
940EZ	Short Form Employer's Federal Unemployment Tax Return-Process through RPS	B	8	10	70
941	Employer's Quarterly Federal Tax Return	B/N	1,*6	01,*17	41
941	Magnetic Tape Employer's Quarterly Federal Tax Return	B	1	01	35
941C	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act				
941-M	Employer's Monthly Federal Tax Return	B	1	01	41
941NMI	Employer's Tax Return of Northern Marianne Islands	N	6	17	41
941PR	Employer's Quarterly Federal Tax Return, Puerto Rico	B	1	01	41
941SS	Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa	B	1	01	41
941V	Employer's Quarterly Tax Return	B	1	01	70
942	Employer's Quarterly Federal Tax Return for Household Employees	B/N	1,*6	04,*18	42
942PR	Employer's Quarterly Federal Tax Return, Household Employees, Puerto Rico	B	1	04	42
942V	Employer's Quarterly Tax Return for Household Employees. Process through RPS	B	1	04	70
943	Employer's Annual Tax Return for Agricultural Employees	B/N	1,*6	11,*19	43
943PR	Employer's Annual Tax Return for Agricultural Employees, Puerto Rico (PSC Only)	B	1	11	43
943V	Employer's Annual Return For Agricultural Employees. Process through RPS	B	1	11	70
945	Annual Return Of Withheld Federal Income Tax	B	1	16	97,44, 37
957	U.S. Information Return by and Officer, Director, or U.S. shareholder with Respect to a Foreign Personal Holding Co.	N	6	24	
958	U.S. Annual Information Return by an Officer or Director with Respect to a Foreign Personal Holding Co.	N	6	25	

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
959	Return by an Officer, Director, or Shareholder with Respect to the Organization or Reorganization of a Foreign Corp. and Acquisition of its Stock	N	6	26	
964/966	Corporate Dissolution Indicator	B	9		78
982	Reduction of Tax Attributes Due to Discharge of Indebtedness				
990	Return of Organization Exempt from Income Tax	B/N	4*6	67	90
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	N	6	56	88
990-C	Exempt Cooperative Association Income Tax Return	B/N	3,*6	33	92
990-EZ	Short Form Return of Organization Exempt From Income Tax	B	4	67	09
990-PF	Return of Private Foundation	B/N	4,*6	44	91
990-T	Exempt Organization Business Income Tax Return	B/N	3,*6	34	93
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organization				
1000	Ownership Certificate				
1001	Ownership, Exemption, or Reduced Rate Certificate				
1028	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120				
1040	U.S. Individual Income Tax Return	I/N	2,*6	30,*20	11,12, 21, 22
1040A	U.S. Individual Income Tax Return	I	2	30	09,10
1040C	U.S. Departing Alien Income Tax Return	I	2	30	61
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	I	2	30	20
1040EZ	U.S. Individual Income Tax Return	I	2	30	07
1040EZ-TEL	US Individual Income Tax Return - Telefile	I	2	30	08
1040NR	U.S. Non-resident Alien Income Tax Return (PSC only)	I/N	2,*6	30,*20,*21	72,73
1040NR-EZ	US Non-resident Alien Income Tax Return (PSC only)	I	2	30	72
1040PC	U.S. Individual Income Tax Return (Personal Computer)	I	2	30	05,06
1040PR	U.S. Self-Employment Tax Return-Puerto Rico (PSC only)	I/N	2,*6	30,*22	27
1040SS	U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)	I	2	30	26
1040T	US Individual Income Tax Paper	I	2	30	05,06

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1040X	Amended U.S. Individual Income Tax Return	I	2	30	11,54
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B/N	2,*6	05,*21	44
1041	Magnetic Media U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B	2	05	36
1041-A	U.S. Information Return-Trust Accumulation of Charitable Amounts	B/N	4,*6	36	81
1041ES	Payment Voucher, Estimated Tax	B	2	05	17
1041ES	Payment Voucher, Estimated Tax, Lockbox Processing	B	2	05	19
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.		5		66
1041PF	(See Form 5227)				
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1,*6	12	25
1042S	Foreign Persons US Source Income subject to Withholding	N	6	12	66
1045	Application for Tentative Refund				
1065	U.S. Partnership Return of Income	B/N	2,*6	06,*35	65
1065-K1	Partners Share of Income, Credits, Deductions, Etc.		5		65
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3,*6	07	60
1076	Certificate of Alien Claiming Residence in the United States				
1096	Annual Summary and Transmittal of US Information Returns		5	88	69
1096	Mortgage Interest Statement		5		81
1099-A	Information Return for Acquisition or Abandonment of Secured Property		5		80
1099-B	Statement for Recipients of Proceeds From Real Estate Brokers and Barter Exchange Transactions		5		79
1099-C	Cancellation of Debt		5		85
1099-DIV	Statement for Recipients of Dividends and Distributions		5		91
1099-G	Statement for Recipients of Certain Government Payments		5		86
1099-INT	Statement for Recipients of Interest Income		5		92
1099-LTC	Statement for Recipients - Long term care and accelerated health benefits		5		93
1099-MISC	Statement for Recipients of Miscellaneous Income		5		95

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1099-MSA	Statement of Receipts of Medical Savings Account		5		94
1099-OID	Statement for Recipients of Original Issue Discount		5		96
1099-PATR	Statement for Recipients of Taxable Distributions Received from Cooperatives		5		97
1099-R	Statement for Recipients of Retirement Plans		5		98
1099-S	Statement for Recipients of Proceeds from Real Estate Transactions		5		75
1116	Computation of Foreign Tax Credit—Individual, Fiduciary or Nonresident Alien Individual				
1118	Computation of Foreign Tax Credit—Corporations				
1120	U.S. Corporation Income Tax Return	B/N	3,*8	02,*32	10,11,*20
1120-A	U.S. Short Form Corporation Tax Return	B	3	.02	09
1120SF	U.S. Income Tax Return for Designated Settlement Funds	B	3	02	06
1120-F	U.S. Income Tax Return of Foreign Corporations	B/N	3,*8	02,*32	66,67
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	B/N	3,*8	02,*32	*69,07
1120-H	US Income Tax Return for Homeowner Associations	B	3	02	71
1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return	N	6	*23	69,*20
1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, etc.	5	67		
1120L	U.S. Life Insurance Company Income Tax Return	B/N	3,*8	02,*32	11,*15
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	B/N	3,*8	02,*32	08,*20
1120PC	U.S. Property and Casualty Insurance Company Income Tax Return	B	3	02	13
1120-POL	U.S. Income Tax Return of Political Organization	B	3	02	20
1120	U.S. Income Tax Return for Real Estate Investment Trusts	B	3	02	12
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	B	3	02	05
1120-S	U.S. Small Business Corporation Income Tax Return	B/N	3,*8	02,*31	16,*20
1120X	Amended U.S. Corporation Income Tax Return	B/N	3,*8	02	10,54,*20,*32
1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1127	Application for Extension of Time for Payment of Tax		2		77
1128	Application for Change in Accounting Period				
1139	Corporation Application for Tentative Refund	B	3	02	84
1164PR	Disbursing Center Notification of Undelivered Refund Checks		1,2,3,4,5,6,7,8		45
1296	Assessment Against Transferee of Fiduciary				
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer				
1331	Notice of Adjustment (NMF)				
1363	Export Exemption Certificate				
1962	Advance Payment Record		1,2,3,4,5,6,7,8		17
2032	Contract Coverage Under Title II of the Social Security Act				
2063	U.S. Departing Alien Income Tax Statement				
2106	Employee Business Expenses				
2119	Sale or Exchange of Principal Residence				
2120	Multiple Support Declaration				
2137	Monthly Tax Return—Manufacturers of Cigarette Papers and Tubes	N	6	90	86
2158	Credit Transfer Voucher		1,2,3,4,5,6,7,8		58
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries				
2220	Underpayment of Estimated Income Tax by Corporation				
2287	Dishonored Check Posting Voucher		1,2,3,4,5,6,7,8		87
2287(C)	Advice of Dishonored Check		1,2,3,4,5,6,7,8		17
2290	Heavy Vehicle Use Tax Return	B/N	4,*6	60,*93	95
2350	Application for Extension of Time for Filing U.S. Income Tax Return (IMF-1040, BMF-709 and 709A)(PSC only)	I/B	2.5	30,51	77
2363	Master File Entity Change		2,6,9,0		63
2363A	Exempt Organization BMF Entity Change		9,0		80 81
2424	Account Adjustment Voucher		1,2,3,4,5,6,7,8,0		24
2438	Regulated Investment Co.—Undistributed Capital Gains Tax Return	N	6	38	86

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains				
2441	Child and Dependent Care Expenses				
2553	Election by Small Business Corporation	B	9	93	53
2555	Foreign Earned Income				
2555EZ	Foreign Earned Income Exclusion				
2617	Prepayment Return—Tobacco Products Taxes	N	6	90	37
2650	TDA/TDI Transfer		2,6,9		50
2678	Employer Appointment of Agent				
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return (IMF-1040, BMF-709 and 709A)	I/B	2, 5	30, 51	77
2710	Appeals Division Action and Transmitted Memorandum		1,2,3,4, 5,6,7,8		47
2749	Request for Trust Fund Recovery Penalty Assessment	B/N	3,6,9	17	77
2758	Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns	B	1,2,3,4, 5, 6, 9	05	04,17,7
2848	Power of Attorney and Declaration of Representative				
2859	Request for Quick or Prompt Assessment		1,2,3,4, 5,6,7,8		51
3115	Application for Change in Accounting Method				
3177 A/B/C	Notice of Action for Entry on Master File		1,2,3,4, 5, 6,7,8,9, 0	29,74	14,49,7 7,78
3208	Information Statement by United Kingdom Withholding Agents Paying Dividend from United States Corporations to Residents of the U.S. and Certain Treating Countries				
3244	Payment Posting Voucher		1,2,3,4, 5, 6,7,8,0		17,18
3244A	Payment Posting Voucher—Examination		1,2,3,4, 5, 6, 7, 8		18
3245	Posting Voucher, Refund Check Cancellation or Repayment		1,2,3,4, 5, 6,7,8,0		45
3249	Notice of Non-Receipt of Tax Return		9		49
3258	Summary Transfer Voucher		1,2,3,4, 5, 6, 7, 8		58

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
3354	Assessment Adjustment Document		1,2,3,4, 5, 6, 7, 8		54
3413	Transaction List (Account Transfer In)		1,2,3,4, 5, 6, 7, 8		51,52
3448	Notice of Federal Tax Due		2,5,6		17
3465	Adjustment Request		1,2,3,4, 5, 6,7,8,9, 0		54
3488	Investment Credit				
3491	Consumer Cooperative Exemption Application				
3520	U.S. Information Return - Creation of or Transfers to Certain Foreign Trusts		3	76	76
3520-A	Annual Return of Foreign Trust with U.S. Beneficiaries				
3552	Prompt Assessment Billing Assembly		1,2,3,4, 5, 6, 7, 8		17,51
3646	Income from Controlled Foreign Corporation				
3672	Approval of Master or Prototype Plan for Self-Employed Individuals	E	0	75	72
3672A	Approval of Master or Prototype Defined Benefit Plan for Self-Employed Individuals	E	0	75	73
3731	Unidentified Remittance Voucher		1,2,3,4, 5, 6,7,8,0		17
3753	Manual Refund Posting Voucher		1,2,3,4, 5, 6, 7, 8		45
3800	General Business Credit				
3870	Request for Adjustment		1,2,3,4, 5, 6,7,8,9		54,77
3911	Taxpayer Statement Regarding Refund				
3912	Taxpayer SSN Validation		2		31,63
3913	Acknowledgment of Returned Refund Check and/or Savings Bond				
3967	Payment Overdue		2,6		17
3967(C)	Second Notice of Delinquent Tax Account (CP-502)	N	2,5,6		17
4138	Computation of Credit for Federal Tax on Fuels				
4137	Computation of Social Security Tax on Unreported Tip Income				
4251	Return Chargeout (IDRS)				
4255	Recapture of Investment Credit				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
4338	Transcript Request		1,2,3,4, 5, 6,7,8,9,		99
4358A	Notice of Available Frozen Credit		2,9		77
4358SP	Notice of Available Frozen Credit Puerto Rico		2,9		77
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners				
4419	Application for Filing Information Returns on Magnetic Media				
4428	BMF General Purpose CP Form		1		17,19
4461	Application for Approval of Master or Prototype Defined Contribution Plan	E	0	75	61
4461A	Application for Approval of Master or Prototype Defined Benefit Plan	E	0	75	62
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	B	3		45
4506	Request for Copy of Tax Form				
4506-A	Request for Public Inspection or Copy of Exempt Organization Tax Form				
4562	Depreciation and Amortization Schedule				
4563	Exclusion of Income for Bona Fide Residents of American Samoa				
4578	Bond Purchase Plan Approval	E	0	74	78
4626	Computation of Alternative Minimum Tax—Corporations and Fiduciaries	B	3		10
4666-A	Summary of Employment Tax Examination	B	1,8		40,41,4 2,43
4667	Examination Changes Federal Unemployment Tax	B	8		40
4668	Employment Tax Changes Report	B	1		41,42,4 3
4684	Casualties and Thefts				
4694	Notification Refund Repayment Check not accepted by Bank		1,2,3,4, 5, 6,7,8		45
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC	B/N	4,*6	50,*66	71
4768	Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax	B/N	5,*6	52	77
4782	Employee Moving Expense Information				
4789	Currency Transaction Report		5		89
4797	Supplemental Schedule of Gains and Losses				
4835	Farm Rental Income and Expenses				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (RMF-1040, BMF-709 AND 709A)	I/B	2,5	30,51	17,77
4876	Election to be Treated as a DISC				
4876-A	Election to be Treated as an Interest Charge DISC				
4952	Investment Interest Expense Deduction				
4970	Tax on Accumulation Distribution of Trusts				
4972	Special 10-year Averaging Method				
5074	Allocation of Individual Income Tax to Guam or Commonwealth of the Northern Mariana Islands				
5213	Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies				
5227	Split-Interest Trust Information Return	B/N	4,*6	37	83
5300	Application for Determination for Defined Benefit Plan	E	0	74	53
5301	Application for Determination for Defined Contribution Plan	E	0	74	01
5302	Employee Census				
5303	Application for Determination for Collectively Bargained Plan	E	0	74	03
5305	Individual Retirement Trust Account				
5306	Application for Approval of Prototype Individual Retirement Account	E	0	75	06
5306SEP	Application for Approval of Prototype Simplified Employee Pension (SEP)	E	0	75	60
5307	Short Form Application for Determination for Employee Benefit Plan	E	0	74	07
5308	Request for Change in Plan/Trust Year	E	0		77
5309	Application for Determination of Employee Stock Ownership Plan (ESOP)	E	0	74	09
5310	Application for Determination Upon Termination	E	0	74	10
5310-A	Notice of Merger, Consolidation or Transfer of Plan Liabilities	E	0	74	11
5329	Return for Individual Retirement Arrangement Taxes	A	0	29	11,12,2 1, 22,73
5330	Return of Initial Excise Taxes Related to Employee Benefit Plans	E/N	0,*6	74,*76	35
5344	Examination Examined Closing Record		1,2,3,4, 5, 6,7,8		47

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
5351	Examination Non-Examined Closings		1,2,3,4, 5, 6,7,8		47
5394	Request for Information From Federal Tax Records I		2		58
5403	Appellate Closing Record		1,2,3,4, 5, 6,7,8		47
5452	Corporate Report of Nondividend Distributions				
5468B	Multiple Record of Disclosure		2,9		77
5471	Information Return With Respect to a Foreign Corporation		5		55
5472	Information Return of Foreign Owned Corporation		5		53
5473	Report of Acquisitions and Reportable Disposition in a Foreign Partnership		5		57
5479	Exempt Organization Closing Record	N	6		47
5498	Individual Retirement Arrangement Information		5		28
5498-MSA	Individual Retirement Arrangement Information Medical Savings Accounts		5		27
5500	Annual Return/Report of Employee Benefit Plan (100 or more participants)	E/N	0,*6	74	37
5500-C	Annual Return/Report of Employee Benefit Plan (with fewer than 100 participants, none of whom is an owner-employee)	E/N	0,*6	74	38
5500EZ	Annual Return of One-Participant Pension Benefit Plan	E	0	74	31
5500-R	Registration Statement of Employee Benefit Plans	E/N	0,*6	74	30
5548	Examination Return Charge Out				
5558	Application for Extension of Time to File Certain Employee Plan Returns	E	0		77
5578	Annual Certification of Racial Nondiscrimination for Private Schools Exempt from Federal Tax	B	9	67	84
5596	E. O. Non-Examined Closing Record	E			
5599	E. O. Examined Closing Record	E	2,3,4,6		47
5650	EP Examined Closing Record	E	0		47
5695	Residential Energy Credit Carryforward				
5712	Election to be Treated as a Possessions Corporation Under Section 936				
5713	International Boycott Report	N	6		08
5734	Non-Master File Assessment Voucher	N	6	46	*55,69, 94
5754	Statement by Person(s) Receiving Gambling Winnings				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
5768	Election/Revocation of Election by an Eligible Section 501 (c) (3) Organization to Make Expenditures to Influence Legislation	B	9		77
5792	Request for IDRS Generated Refund		1,2,3,4, 5,6,7,8, 0		45
5811	Examination Return Preparer Case Closing Doc	N	6	70	47
5861	EP Non-Examined Closings		0		47
5884	Jobs Credit				
6006	Fee Deposit for Outer Continental Shelf Oil	N	6	03	68
6009	Quarterly Report of Fees Due On Oil Production	N	6	03	68
6069	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953	N	6	57	89
6072	Notice of Action for Entry on the Master File	E	0		77
6088	Distributable Benefits from Employee Pension Benefit Plans				
6118	Claim for Income Tax Return Preparers				
6177	General Assistance Program Determination				
6197	Gas Guzzler Tax				
6198	At-Risk Limitations				
6199	Certification of Youth Participating in a Qualified Cooperative Education Program				
6209	CAWR Transaction Document	B	1		30
6222	CAWR Status Code Posting Document	B	1		30
6248	Annual Information Return of Windfall Profit Tax		5		36
6251	Alternative Minimum Tax Computation				
6252	Installment Sale Income				
6394	DIF Chargeout Request	B	4		94
6406	Short Form Application for Determination for Amendment of Employee Benefit Plan				
6478	Credit for Alcohol Used as Fuel				
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing				
6627	Environmental Taxes				
6765	Credit for Increasing Research Activities (or for claiming the orphan drug credit)				
6781	Gains and Losses From Section 1256 Contracts and Straddles				
6882	IDRS/Master Info Request				
7004	Application for Automatic Extension of Time to File Corporation Income Tax Return	B	3	02,33,3 4	04

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8023	Corporate Qualified Stock Purchase Elections				
8027	Employers Annual Information Return of Tip Income and Allocated Tips		5		57
8027-T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips				
8038	Information Return for Tax-Exempt Private Activity Bond Issues	B	3	46	61
8038-G	Information Return for Tax-Exempt Governmental Obligations	B	3	46	62
8038-GC	Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales	B	3	46	72
8038-Q	Issuer's Information Return for Qualified Mortgage Bonds (QMBs)				
8038-T	Arbitrage Rebate or Penalty		3	46	74
8082	Notice of Inconsistent Treatment or Amended Return				
8109	Federal Tax Deposit Coupon	B	1,3,4,7,8,9		97
8109-B	Federal Tax Deposit Coupon (Over-the-counter)	B	1,3,4,7,8,9		97
8210	Self-Assessed Penalties Return		2,3,4,5		54
8233	Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual				
8264	Application for Registration of a Tax Shelter				
8271	Investors Reporting of Tax Shelter Registration Number		5		62
8274	Certification by Churches and Qualified Church Controlled Organizations Electing Exemption from Employer Social Security Taxes				
8275	Disclosure Statement				
8278	Computation and Assessment of Miscellaneous Penalties	I/B/N	2,3	55,13,51	54
8279	Election to be Treated as a FSC or as a Small FSC				
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests		2,8	17	88,*41
8288A	Seller-Foreign Person of U.S. Real Property Interest		2		89
8288-B	Application for Withholding Certificate				
8300	Report of Cash Payments over \$10,000 Received in a Trade or Business		5		64

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8328	Carry Forward Election of Unused Private Activity Bond Volume CAP	B	3	46	75
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificate				
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents				
8355	Request for Verification of TIN				
8362	Casino Currency Transaction Report		5		61
8379	Injured Spouse Claim	I	2	30	11
8390	Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809				
8396	Mortgage Interest Credit				
8404	Computation of Interest Charge on DISC-Related Deferred Tax Liability	N	6	23	27,*69
8453	U.S. Individual Income Tax Declaration for Electronic Filing	I	2	30	59
8453-E	Annual Return/Report or Registration Statement of Employee Benefit Plan		2,0,9	9	59
8453-P	U.S. Partnership Declaration and Signature		0	2	59
8453-F	U.S. Partnership Declaration and Signature	B	9	2	59
8453-S	Signature Document for Form 8453				
8485	Assessment Adjustment Case Record		1,2,3,4,5,7,8		54
8487	PMF Entity Change Entry		5		74
8582	Passive Activity Loss Limitations				
8582-CR	Passive Activity Credit Limitations				
8586	Low-Income Housing Credit				
8594	Asset Acquisitions Statement				
8606	Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions				
8609	Low-Income Housing Credit Allocation Certification	B	3	48	02
8610	Annual Low-Income Housing Credit Agencies Report	B	3	48	02
8611	Recapture of Low-Income Housing Credit				
8612	Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts	N	6	89	21
8613	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	N	6	14	22
8615	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8621	Return by Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund				
8645	Alternative Minimum Tax Fiduciaries				
8689	Allocation of Individual Income Tax to the Virgin Islands				
8693	Low Income Housing Credit Disposition Bond	B	3	48	27
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	N	6	69	23
8703	Annual Certification by Operator of a Residential Rental Project				
8709	Exemption From Withholding on Investment Income of Foreign Governments and International Organization				
8716	Election to Have a Tax Year Other than a Required Tax Year	B	9		63
8717	User Fee for Employee Plan Determination Letter				
8718	User Fee for Exempt Organization Determination Letter Request				
8725	Excise Tax of Greenmail	N	6	27	28
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts		2,3	05,06,07	04
8743	Information on Fuel Inventories and Sales (Attachment to 720)				
8752	Required Payment or Refund Under Section 7519	B	2	15	23
8758	Excess Collections File Addition				
8765	Excess Collections File Application				
8800	Application for Additional Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	B	9	05,06	77
8801	Credit for Prior Year Minimum Tax				
8802	Annual Summary of Capital Construction Fund Activity				
8803	Limit on Alternative Minimum Tax for Children Under Age 14				
8804	Annual Return for Partnership Withholding Tax (Section 1446)	B/N	1,6	08	29
8805	Foreign Partners Information Statement of Section 1446 Withholding Tax	B/N	1,6	08	46
8806	Computation of Communications Taxes				
8807	Computation of Certain Manufacturer and Retailers Excise Taxes				
8808	Supplemental Medicare Premium				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8809	Request for Extension of Time to File Information Returns				
8810	Corporate Activity Loss and Credit Limitation				
8811	Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations				
8813	Partnership Withholding Tax Payment	B/N	1,6	08	29
8814	Parents Election to Report Child's Interest and Dividends				
8821	Tax Information Authorization				
8823	Low Income Housing Credit Agencies Report of Noncompliance	B	3	48	28
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips				
8847	Credit Contributions to Selected Community Development Corporations				
8851	Summary of Medical Savings Account		5		90
9280	In-house Service Center TIN Perfection				
9282	Form 1040 Electronic Payment Voucher	I	2	30	17
9308	EPMF Plan Data Change	E	0		64

2 Due Date of Returns

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
30	1040 1040A 1040ES 1040PR 1040TEL 1040EZ- 1040PC	Individual Income	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year (Calendar year April 15)	3 years after due date of return or 3 years after the IRS received date, whichever is later.
30	1040PR	Individual Income- Non-Resident Alien	Calendar or fiscal year	3 1/2 mos. after end of taxable year (Calendar year April 15) for returns with wages subject to withholding, otherwise, 5 1/2 mos. after end of taxable year	3 years after due date of return or 3 years after the IRS received date, whichever is later

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National Treasury Employees Union

- A. In the next two pages we find a very interesting letter to Mr. Charles Rossotti from “NTEU”.
- B. Read the first two paragraphs for yourself.
- C. Item 1: Who are they to be talking about somebody lying to them? When we first read this letter we laughed for a half-hour.
- D. Item 2: No wonder they have to lie so often as they have no supervision.
- E. Item 3: It doesn't sound like they are talking about the “Snack Food Association” but rather the, “Sales Force Automation.” No wonder they're so eager to help us. They have had massive wasteful training in this area.
- F. Item 4: No wonder the end users don't have a clue as to what they are doing.
- G. Item 5: Who is the Boss, IRS or Congress?
- H. Item 6: The Restructuring Act just slightly reeled in some of the more outrageous actions the IRS was using against the American people.
- I. Item 7: We can't wait to use this one where the IRS employees themselves admit their own training is of NO VALUE! How much better can it get?
- J. Item 8: Are you reading what we are reading? If they eliminate the NMF what will they replace it with? Do they realize how many IRS manuals will have to be done away with and how many will have to be changed? That does not include all the retraining that will have to take place, which we were just told is totally useless. Instead of using those, “Idiot Legal Arguments”, the NMF, with the supporting documents, is one issue we have been beating them over the head with. It looks like the pressure is paying off. How are they going to find someone smart enough to make all those changes?

- K. Item 9: Yet they want to call you on the phone and if you answer they consider that phone call to be your Due Process Hearing. Do we see two standards here?
- L. Item 10: HRIF (Human Resources Investment Fund). This is a new training program for IRS employees, where the IRS will pay so much for an employee's additional training outside of the IRS regular training programs.
- M. Item 11: So they only want to have to travel where they want to go and can say "no" anytime they wish. How long would you last in a private business if you told your boss "No I am not going"?
- N. Item 12: This shows what they think of their actual front line workers. In other words they get a few scraps off the executives tables. This sounds like an Enron letter from Houston as certified by Anderson Consulting.
- O. In other words they want to go back to the way things were before the Tax Reform Act took place. It also sounds like they don't like being the least little bit held accountable for their actions.
- P. This is just the tip of the iceberg. We have been to enough meetings with the IRS to be able to see their down right hatred of average Americans who know more about their manuals then they do, and who know how to effectively use these exhibits as credible evidence to rebut their prima facia presumptions.

National Treasury Employees Union**Chapter 53****107 Charles Lindbergh Blvd.****Garden City, New York 11530****2-13-01**

Mr. Charles Rossotti

Commissioner of Internal Revenue

1111 Constitution Ave.

Washington, D.C. 20224

Dear Mr. Commissioner,

Last year, in lieu of actively participating in the Internal Revenue Service's Employee Satisfaction survey, Chapter 53 opted instead to canvass our membership to determine the issues which were uppermost on their minds. Our commitment to our members was that we would bring their concerns to the attention of people who were in a position either to act on their concerns or answer their questions. This letter contains those items which Chapter 53 felt came under your auspices. I have attached a sample of the questionnaire for each of these items so that you may see what our members are thinking in their own words. To be sure, some of these items have been dealt with by the passage of time. It took a long time to correlate the various answers, some of which border on essays, and reduce them to something manageable.

In no particular order the following dozen issues are sufficiently on the minds of IRS employees in the old Brooklyn District that they brought them to our attention. The first seven might be classified as employee "perceptions" of the IRS as it is now constituted:

1. That pay and benefits are significantly below national standards and political attempts to correct the disparity are just more lies.
2. That the organization is in a downward spiral and no one is in control.
3. That the SFA program is a massive fraud and waste of money.
4. That IRS automation projects are designed to meet the needs of everyone but the "end-user."
5. The perception that the IRS lacks the "backbone" needed to stand up to Congress.
6. That the restructuring is a waste of money.
7. That IRS training is of no value and does not reflect the reality of the business world.

The remaining five are more specific complaints about a particular program / person.

8. It is time to eliminate the entire concept of a Non-Master file.

9. Employees are wary of receiving instructions by voice mail. Operating procedures should only be communicated in writing.

10. The HRIF is a "joke."

11. A proposal that any travel outside of the county in which your post-of-duty is located should be optional.

12. Deputy Commissioner Wenzel's "award" of 59 minutes of administrative leave to filing season workers last year was an insult in view of the bonuses paid to IRS executives.

Chapter 53 will circulate to our membership any response which you care to make to these issues.

Sincerely,

[s] R. J. Schillaci

Executive Vice-President

