

Section 7 - Automated Non Master File

1 Nature of Changes

Description	Page No.
Updated NMF Transaction Codes	7-2

2 Background

The processing of Non Master File 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. This process was changed in 1991 with the introduction of the Automated Non Master File (ANMF) system.

The ANMF data base contains all open, closed and archived Non Master File (NMF) accounts processed at the Cincinnati Submission Processing Campus. Unlike the Master File, 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).

Accessing data on the ANMF database for research purposes is accomplished by submitting an OL5081.

There are six basic conditions which require NMF processing:

- (1) **Large Dollar Accounts** - Accounts which have balances too large for the Master File to process.
Note: Effective January 1, 2010, IMF will allow accounts that are less than \$1 Billion to post.
- (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 statute for assessment (ASED) has expired.
- (6) **Child Support Cases** - Child Support cases where collections of payments have been ordered by state courts but have fallen into arrears.

As of January 2016, there are approximately 10,000 open NMF accounts nationwide.

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 caller has an opportunity to select one of three options that will direct their call to the appropriate NMF team for resolution of their issue depending on whether the question is IMF International, BMF International or pre-tax year 2006 FIRPTA issues.

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. Complete details

are available in IRM 3.17.46.

5 NMF Customer Service Representative (CSR)

Customer Service Representatives (CSR) at two campuses has been designated to respond to NMF taxpayers calling the Toll-Free Number and NMF correspondence. Cincinnati Accounts Management has a team designated to respond to BMF and BMF International issues and Philadelphia Accounts Management has CSRs designated to respond to IMF and IMF International issues. CSRs access the ANMF system for review of the taxpayer's account and reply accordingly. Procedures in handling NMF accounts are found in the Customer Service IRM 21.7.12.

6 User Friendly Transcript

A "Taxpayer Friendly" transcript can be requested on NMF. This transcript should be sent to the taxpayer in lieu of a hand written tax account. (For more details see IRM 3.17.46.13.2).

7 Pocket Vest Guide

Pocket Vest Guide Document 10978 is available through your local SID Site. It contains a MF to NMF Conversion chart, Pending Transcription Identification Codes, frequently used Toll Free Numbers, Abstract Codes, Doc Codes, MFTs, True Tax Class and other information.

8 Business Operating Division (BOD) Codes and Client Codes

In October 2000, the ANMF 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.

MF	BOD	BODC		MF	BOD	BODC	
IMF	Wage & Investment	WI		BMF	Large & Mid-Sized Business (T/C 150 is > \$10,000,000.00)	LM	
BMF	Small Business & Self Employed (T/C 150 is < \$10,000,000.00)	SB		EPMF	Tax Exempt & Government Entities	TE	

Each Business Operating Division is responsible for assigning the BODC to the taxpayer's account. The purpose of these codes is to further categorize the taxpayer's account within the BOD.

9 Child Support

The ANMF system provides a means for assessing, collecting and reporting of Full Collection Child Support payments.

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10 Transaction Codes

NMF TC	MF TC	D/C	Remarks	
	011		EIN, SSN Change	
	013		Name Change	
	014		Address Change	
	015		Location and/or Zip Change	
	X-ref field only on ANMF		Spouse SSN Change	
	030	D	Loc Code Change	
	150		Tax Assessment Return	

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NMF TC	MF TC	D/C	Remarks
	150		Entity Created by TC 150
	160	D	A Failure to File (FTF) Penalty manually computed by Audit or Collection. Penalty is not recomputed by computer.
	161	C	Abates previously posted Failure to File (FTF) Penalty (TC 160/TC 166) assessment in whole or in part. Penalty is not recomputed by computer.
	170	D	ES Tax Penalty
	171	C	Abate ES Tax Penalty
	180	D	Deposit Penalty (FTD)
	181	C	Abate Deposit Penalty (FTD)
340	190*	D	Manually Assessed Interest - Transferred in (See TC 370)
341	191*	C	Abate Assessed Interest - Transferred in
	200	D	Identification Number Penalty
	201	C	Abate TC 200
	234	D	Manual Daily Delinquency Penalty
	235	C	Abate TC 234/238
234	238*	D	Generated Daily Delinquency Penalty
235	239*	C	Abate Daily Delinquency Penalty
	240	D	Miscellaneous Penalty
	241	C	Abate Miscellaneous Penalty
	246*	D	Form 1065 – Missing Information
	270	D	Failure to Pay Tax Penalty (Manual)
	271	C	Abate FTP Tax Penalty (Manual)
270	276*	D	FTP Tax Penalty
271	277*	C	Abate FTP Tax Penalty
	280	D	Bad Check Penalty (manually assessed)
	281	C	Bad Check Penalty (Manually abated)
280	286*	D	Bad Check Penalty (Systemically assessed)
281	287*	C	Bad Check Penalty (Systemically abated)
	290	D	Additional Tax Assessment
	291	C	Abate Prior Tax Assessment
290	294*	D	Adjusts TC 295 or 305
291	295*	C	Tax Decrease with int. Date
290	298*	D	Additional Assess with Int. Date
291	299*	C	Abate Prior Tax with Int. Date
	300	D	Examination Tax Assessment
	301	C	Abate Prior Tax Assessment
300	304*	D	Examination Adjust TC 305 or 295
301	305*	C	Exam tax decrease with Int. Date
300	308*	D	Additional Tax Assess with Int. Date
301	309*	C	Abate TC 308
	310	D	Penalty - Failure to Report Income from Tips
	311	C	Abate TC 310
	320	D	Fraud Penalty
	321	C	Abate Fraud Penalty
340	336*	D	Interest Assessment
341	337*	C	Abate Assessment Interest
	340	D	Restrict Interest Assessment
	341	C	Restricted Interest Abatement
	350	D	Negligence Penalty
	351	C	Abate Negligence Penalty
	360	D	Fees and Collection Costs
	361	C	Abate Fees and Collection Costs
N/A	370	D	Account Transfer-in (shows on MF only)
607	380*	D	Overpayment cleared manually under \$1.00
607	386*	D	Clearance of Overpayment less than \$1.00
608	388*	D	Statue Expiration Clearance to Zero Balance and Removal
609	389	C	Reversal of Statue Expiration
	400	C	Account Transfer-out
	402	D	Account Re-Transferred-in

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NMF TC	MF TC	D/C	Remarks
	430	C	Estimated Tax Declaration
	470		TP Claim Pending
	471		Reversal of TP Claim Pending
	472		Reversal of Taxpayer Claim Pending
	480		Offer-in Compromise Pending
	481		Offer-in Compromise Rejected
	482		Offer-in Compromise Withdrawn
482	483*		Correction of TC 480
	500		Military Deferment
	502		TC 500 Error Correction
	520		IRS Litigation
	521		Reverse IRS Litigation
	522		TC 520 Error Correction
	524		Collateral Pending
	525		Reverse TC 524
	531		Reverse TC 530
	532		Correction of TC530 Processed in Error
604	534*	C	Expired Balance Write-off
605	535*	D	Reversal of TC 534
531	537*		Reversal of Uncollectible Status
	550		Collection Statute Extension
	582		Indicates Federal Tax Lien Filed
	583		Reverses TC 582
	604	C	Assessed Debit Cleared
	605	D	Reversall of TC 604
	606	C	Small Debit Cleared
	607	D	Reversal of Small Debit Cleared
	608	C	Collection Statute Expiration cleared
	609	D	Reverse CSED cleared
	610	C	Payment received with return
	611	D	Check Returned Unpaid by Bank
	612	D	Reverse Payment with return
	640	C	Advanced Payment
	641	D	Designated Advanced Payment Returned Unpaid by Bank
	642	D	Advanced Payment Error
	650	C	FTD Credit
	651	D	Federal Tax Deposit (FTD) Returned Unpaid by Bank
	652	D	Error FTD Credit
	661	D	Estimated Tax Payment Returned Unpaid by Bank
	662	D	Error on Estimated Payment
	670	C	Subsequent Payment
	671	D	Subsequent Payment Returned Unpaid by Bank
670	678*	C	Credit for Treasury Bond
672	679*	D	Reversed TC 678
	680	C	Designated Interest Payment
	681	D	Designated Interest Payment Returned Unpaid by Bank
	682	D	Correction of 680 Processed in Error
	690	C	Designated Penalty Payment
	691	D	Designated Penalty Payment Returned Unpaid by Bank
	692	D	TC 690 Error Correction
	694	C	Designated Payment of Fees and Collection Costs
	695	D	Reverses TC 694
	700	C	Credit Applied
702	701*	D	Reverse TC 706
	702	D	TC 700 Error Correction
700	706*	C	Overpayment Applied From Another Tax Module
772	777	D	Reversal Interest Due Taxpayer
	710	C	Credit Elect Overpayment Applied
	712	D	TC 710 or 716 Error Correction

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NMF TC	MF TC	D/C	Remarks
	716	C	Credit Elect Overpayment Applied
841	720*	C	Refund Payment
843	721*	D	Bad Check Refund Repayment
843	722*	D	TC 720 Error Correction
	730	C	Overpayment Credit Interest Applied
730	736*	C	Interest Overpayment Applied
	740	C	Undelivered Refund Check Deposited
	742	D	Correction of TC 740 Processed in Error
700	756*	C	Overpayment Interest from IMF
	760	C	Substantiated Payment
	762	D	Correction of TC 760 Processed in Error
	764	C	Earned Income Credit
	765	D	Earned Income Credit Reversal
	766	C	Refundable Credit Allowance
	767	D	Reverses TC 768
764	768*	C	Earned Income Credit
	770	C	Interest Due Taxpayer
	771	D	TC 770 or 776 Int. Reversal
	772	D	TC 770 or 776 Error Correction
770	776*	C	Interest Due on Overpayment
772	777	D	Reversal Interest Due Taxpayer
	780		Master File Account Compromise
	781		Defaulted Account Compromise
	782		TC 780 Error Correction
700	790*	C	Manual Overpayment from IMF
820	792*	D	TC 790 or 796 Error Correction
700	796*	C	Overpayment Credit from IMF
	800	C	Credit for Withheld Taxes and Excess FICA
802	807	D	Withholding Credits Reversed
	820	D	Credit Transferred
822	821*	C	Reverses TC 826
	822	C	Reverses TC 820
820	824*	D	CR Transfer Releases 130 Frz
820	826*	D	Overpayment Transferred
	830	D	Credit Elect Transferred
	832	C	TC 830 or 836 Correction
830	836*	D	Credit Elect Transferred
	840	D	Refund Prior to Settlement
	841	C	Cancelled Refund Deposited
	842	C	Refund Deletion
840	843	D	Check Cancellation Reversal (TC 841) Returned Unpaid by Bank
	850	D	Overpayment Int. Transferred
	851	C	Reverse TC 856
	852	C	Correction of TC 850
850	856*	D	Overpayment Int. Transferred
	860*	D	Reverses An Erroneous Abatement after ASED has expired
	862	C	Reverses TC 860
850	876*	D	Overpayment Int. Transfer to BMF
820	890*	D	Overpayment Cr. Transfer to BMF
822	892*	C	TC 890 or 896 Error Correction
820	896*	D	Overpayment Credit Offset
822	897*	C	Obsolete as of 1/2015 (WR 104151). Adjustment to a DMF offset.
	912		Reverses TC 914
	914		Active Intell. Investigation (a module)

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)

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User Notes