

Section 13 - Appeals and TE/GE

1 Nature of Changes

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2 Appeals Codes

These codes identify the Appeals office with AIMS control of the case. These codes are input on Form 5344 with CC AMCLS when Compliance closes cases to Appeals. Use of 1XX Appeals Office code denotes a Nondocketed closure to Appeals and a 2XX Appeals Office code denotes a Docketed closure to Appeals.

PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
610	110/210	Atlanta	653	153/253	New Orleans
612	112/212	Greensboro	654	154/254	Oklahoma City
613	113/213	Jacksonville/Tampa	655	155/255	Austin
614	114/214	Ft. Lauderdale/ Miami	660	160/260	Los Angeles
615	115/215	Nashville	661	161/261	Phoenix
620	120/220	Buffalo	663	163/263	Laguna Niguel
621	121/221	Boston	664	164/264	San Francisco
622	122/222	Hartford	665	165/265	Seattle
623	123/223	New York City	668	168/268	San Jose
624	124/224	Long Island	671	171/271	Baltimore
631	131/231	Chicago	672	172/272	Newark
633	133/233	Milwaukee	673	173/273	Philadelphia
635	135/235	St. Louis	675	175/275	Richmond
636	136/236	St. Paul	693	193/293	Fresno Campus
641	141/241	Cincinnati	695	195/295	Brookhaven Campus

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PBC	Nondocketed/ Docketed Appeals Code	AOC		PBC	Nondocketed/ Docketed Appeals Code	AOC
643	143/243	Detroit		696	196/296	Covington Campus
644	144/244	Indianapolis		697	197/297	Memphis Campus
650	150/250	Dallas		698	198/298	Ogden Campus
651	151/251	Denver				
652	152/252	Houston				

3 Closing Codes for Appeals

A two-digit "closing code" must be input to AIMS via CC AMCLSA on each AIMS case closed by Appeals. The closing code is input from Form 5403. (Appeals' AIMS closing code is similar to Exam and TE/GE's AIMS Disposal code).

Closing Code	Definition
03	Agreed Nondocketed
04*	Agreed Notice of Deficiency/Nonfiler
05	Defaulted Notice of Deficiency
08	Agreed Appeals Docketed or Dismissed from Tax Court and AO has time on the case and Appeals did not issue Notice of Deficiency
10	Counsel Settlement or Dismissed from Tax Court and no Appeals Officer time on the case
11	Dismissed from Tax Court for Lack of Jurisdiction (Appeals issued Notices of Deficiency only)
12	Dismissed from Tax Court for Lack of Prosecution (Appeals issued Notices of Deficiency only)
13	Unagreed PN/CDP disregarded request/6330(g)
14**	Campus Claim Fully Disallowed/OIC Rejected/Penalty Appeal fully Sustained
15**	Campus Claim Fully Allowed/OIC Accepted/Penalty Appeal fully Abated
16**	Campus Claim Partially Allowed/OIC Withdrawn/Penalty Appeal Partially Abated
17	Tried Tax Court Case
18	TEFRA key case or case closed to DOJ because TP files suit in the court of Federal Claims
19	TEFRA key case or case closed to DOJ because TP files suit in District court or bankruptcy
20	Premature Referral Returned to Campus Function
21	Premature Referral Returned to Compliance Technical Services
33	Erroneous Aims Account
45	Reference Return
* Includes all nondocketed nonfilers (both 90 day and pre-90 day) where signed agreement constitutes delinquent return.	
** Generally, these cases are not AIMS	

4 Status Codes for Appeals

Code	Definition		Code	Definition
80	Nondocketed Appeals		86	Inactive/Reference Only
81	Not Assigned Appeals		87	Closed to Appeals Processing Function
82	Docketed Appeals		88	Tried Counsel
83	Inactive/Reference Only		89	Inactive/Reference Only
84	Inactive/Reference Only		90	Closed
85	Inactive/Reference Only			

5 Appeals Office Addresses

Appeals office addresses can be found on the Appeals IRS intranet website:

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<http://www.appeals.irs.gov/APS/caserouting.htm>

6 TE/GE Reporting Systems Codes

EP/EO Determination System (EDS)

EDS is an inventory control and letter generation system for Exempt Organizations (EO) and Employee Plans (EP) determination letter applications. Organizations and plan sponsors submit applications to EO or EP to determine if they meet the law requirements of the Internal Revenue Code. Data entered is added to the Inventory Control System (ICS). This information allows EP and EO to manage their workload, generate correspondence (usually a favorable determination letter), and add the applicant to the EO/BMF or EPMF.

Before the applicant is added to the EO/BMF or EPMF, the data entered must be validated by MPS (campus subsystem). Once the data passes the validity checks it is added to the campus database files to wait for the weekly posting cycle to Master File and the monthly extract to DCC.

Database Files of MPS

PCCF — The Plan Case Control File contains the plan characteristics, entity information, filing requirements and the final disposition of each application. The data on the PCCF can be accessed via the unique case number and file source generated by CSS.

POIF — The Plan/Organization Index File is an abbreviated record of the PCCF. The POIF is used to retrieve the case number when only limited data such as the File Folder Number, EIN, Name Control and on EP Cases, Plan Number is available.

The EP and EO data is stored in one database file. EP and EO cases are identified by a file source. File Sources are:

EP — Employee Plan Case

EO — Exempt Organization Case

Two types of records are added to the PCCF: an opening record and a closing record. The opening record will be in status 51 — Area Office Receipt and will stay in that status until the closing record is added. The closing record is sent to ECC-DCC and the master files. Command codes are available for research through IDRS. These command codes are:

PLINF — Displays specific information from the PCCF. The case number must be used with the file source EP or EO to display the data. If the case number is unknown the command code PLINQ may be used to obtain it. PLINF with a definer of "blank" will display the history of status 51 and the final closing. PLINF with definer E will display the complete entity data.

PLINQ — Accesses one or more records from the POIF based on the search data entered. The case number is obtained to be used with PLINF. PLINQ without a definer searches for EP records and a definer of "O" searches for EO records.

For complete details on the subsystems of EDS in the area office, refer to IRM 7.14, EP/EO Determination System (EDS) Employee Plans User Manual or IRM 7.22, EP/EO Determination System (EDS) Exempt Organizations User Manual.

7 TE/GE Area Offices

Area Office	Code	States Of Jurisdiction
Northeast	01, 16	HartfordCT (EP Area Manager)
		Brooklyn (EO Area Manager)
		Maine, New Hampshire, Vermont, Connecticut, Rhode Island, Illinois, Massachusetts, New York, New Jersey.
	16	FSLG Area
		Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York, New Jersey, Pennsylvania, Rhode Island, Vermont
Mid-Atlantic	02, 16	Philadelphia (EP Area Manager)
		Pennsylvania, Maryland, Delaware, Ohio, Virginia, West Virginia, North Carolina, South Carolina, District of Columbia
		Chicago, IL (EP Area Manager)

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Area Office	Code	States Of Jurisdiction
Great Lakes	03	Chicago (EO Area Manager)
		Indiana, Kentucky, Illinois, Michigan, Wisconsin, Iowa, Indiana, Minnesota, Nebraska, North Dakota, South Dakota
		Austin, TX (EP Area Manager) Dallas, TX (EO Area Manager)
Gulf Coast	04	Florida, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Missouri FSLG Area
	16	Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas Laguna Niguel (EP Area Manager)
Pacific Coast	06	Phoenix, AZ (EO Area Manager)
		Washington, Oregon, Idaho, California, Alaska, Hawaii, Nevada, Arizona, Colorado, Utah, Wyoming, Montana, New Mexico, Pacific Territories FSLG Area
	16	Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories

8 Employee Plans Master File

(1) General

Beginning in 2010, check the EFAST website at www.efast.dol.gov for information on filing and appropriate addresses.

(2) EPMF Delinquency Investigations

EPMF delinquency investigations are also processed through IDRS. IDRS will issue notices and TDI/DEL RET's, generate transactions to record fact of notice/TDI/DEL RET issuance for each module, and monitor closures by TC 150, 59X or 977. EPMF delinquency investigations may be initiated with Form 4864 (Request for Delinquency Notice or TDI/DEL RET).

(3) EP/AIMS Input Terms

Employee Group Code	
Function (1st Digit)	7 TE/GE
Division (2nd Digit)	6 EP/7 or 9 EO/2 GE
Group (3rd and 4th Digit)	00 thru 99

File Source	Examination Techniques	Type of Plan
0 IMF Valid SSN	1 Office Interview Examination-Full Scope	1 Defined Benefit
1 IMF Invalid SSN	2 Office Correspondence Examination – Full Scope	2 Defined Contribution
2 BMF with EIN	4 Field Examination – Full Scope	3 Other (not identified on return filed)
4 BMF with SSN or V	5 Office Interview Examination – Limited Scope/Focused Audit	
5 NMF with EIN	6 Office Correspondence Examination – Limited Scope/Focused Audit	
6 NMF with SSN	7 Field Examination – Limited Scope/Focused Audit	
P EPMF		

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TEGE Open Case Grade	Values – Right Justified
	09, 11, 12, 13, 14

(4) Description of EP Activity and MFT Codes

An EP/AIMS activity code is a 3 digit numeric code that identifies the type and condition of the return selected for examination.

Activity Code	Description	MFT Code
307	5500 & 5500C/R	74
310	5330	76
311	990-T	34
312	5500EZ	74
315	5500SF	74
473, 481-483	1065	06/35
462	944	14/39
464	940	10/80
463	945	16
465	941	01/17
266, 270-281	1040	29/30/20/21/22
495,496, 497, 498	1041	05/21
202,203,209,213,215,217,219,221,223,226-231,234,241,260,261,262, 263,265, ,288-290	1120	02/31/32
Non-return units	Any	99 (EPIC)
370,383,412	NRU	74NMF
501-505, 507,508,549	Form 8278	13/55/99
182	NRU	99NMF

EP AIMS ACTIVITY CODES

Form 5500 including 5500-SF and 5500-EZ (MFT 74)

Activity Code	Explanation
307	Form 5500
312	Form 5500-EZ
315	Form 5500-SF

Form 5330 (MFT 76)

Activity Code	Explanation
310	Form 5330

Form 990-T (MFT 34)

Activity Code	Explanation
311	Form 990-T

Activity Codes for Flow-Through Adjustments

Form 1120 – including 1120L, 1120PC, 1120H, 1120F (MFT 02, 32) 1120S, (MFT 02, 31)

Activity Code	Explanation
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Activity Code	Explanation
202	Form 1120S (Taxable)
203	Form 1120 (No balance sheet)
209	Form 1120 (Under \$250,000)
213	Form 1120 (\$250,000 to <\$1 Mil)
215	Form 1120 (\$1 Mil to < \$5 Mil)
217	Form 1120 (\$5 Mil to < \$10 Mil)
219	Form 1120 (\$10 Mil to < \$50 Mil)
221	Form 1120 (\$50 Mil to < \$100 Mil)
223	Form 1120 (\$100 Mil to < \$250 Mil)
226	Form 1120 (≥ \$250 Mil to < \$500 Mil)
227	Form 1120 (≥ \$500 Mil to < \$1 Bil)
228	Form 1120 (≥ \$1 Bil to < \$5 Bil)
229	Form 1120 (≥ \$5 Bil to < \$20 Bil)
230	Form 1120 (≥ \$20 Bil)
231	Form 1120 (\$250 Mil and Over)
234	Form 1120S No Balance Sheet
241	Form 1120F (1120FSC)
260	Form 1120F Assets =0)
261	Form 1120F (Assets>0 and <\$10 Mil)
262	Form 1120F (Assets>\$10 Mil and <\$50 Mil)
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and Over Asset Class 17)
288	Form 1120S (Assets under \$200K Non-Taxable)
289	Form 1120S (Assets \$200K to < \$10 Mil)
290	Form 1120S (Assets \$10 Mil and Over, Non-Taxable)

Employment Tax (MFT 16, 10, 14, 01, 17, 39, 80)

Activity Code	Explanation
462	Form 944 (MFT 14 or 39)
463	Form 945
464	Form 940 (MFT 10 or 80)
465	Form 941 (MFT 01 or 17)

Form 1065 (MFT 06, 35)

Activity Code	Explanation
473	Form 1065 Taxable Return
481	Form 1065 (10 or less Partners, Gross Receipts under \$100,000)
482	Form 1065 (10 or less Partners, Gross Receipts \$100,000 and Over)
483	Form 1065 (11 or more Partners)

Form 1041 (MFT 05, 21)

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Activity Code	Explanation
495	Form 1041 Non-Automatic (Valid for Inventory and Non-Examined Closures only)
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-Taxable Grantor, Pooled Income funds and Bankruptcy Estates
498	Form 1041 Non- Taxable Other

Form 1040 (MFT 29, 30, 20, 22)

Activity Code	Explanation
266	Form 1040SS/1040PR (U.S. Self-Employment Tax – English/Spanish)
270	Form 1040 EITC present & TPI < \$200,000 and Sch. C/F Total Gross Receipts (TGR) < \$25,000
271	Form 1040 EITC present & TPI < \$200,000 and Sch. C/F TGR > \$25,000
272	Form 1040 TPI < \$200,000 and No Sch. C, E, F or 2106
273	Form 1040 TPI < \$200,000 and No Sch. C or F, but Sch. E or 2106 OKAY
274	Form 1040 Non-farm Business with Sch. C/F TGR < \$25,000 and TPI < \$200,000
275	Form 1040 Non-farm Business with Sch. C/F TGR \$25,000 < \$100,000 and TPI < \$200,000
276	Form 1040 Non-farm Business with Sch. C/F TGR \$100,000 < \$200,000 and TPI < \$200,000
277	Form 1040 Non-farm Business with Sch. C/F TGR \$200,000 or More and TPI < \$200,000
278	Form 1040 Farm Business Not Classified Elsewhere and TPI < \$200,000
279	Form 1040 No Sch. C or F present and TPI ≥ \$200,000 and < \$1,000,000
280	Form 1040 Sch. C or F present and TPI ≥ \$200,000 and < \$1,000,000
281	Form 1040 TPI ≥ \$1,000,000

Non Return Unit (MFT 74) (NMF)

Activity Code	Explanation
370	IRC 403(b)/457 and SIMPLE/SIMPLE IRA Plans (Non-Return Units)
383	SEPs/Governmental (NRU)
412	412(i) Non-return Unit

Non Return Unit (MFT 99) (NMF)

Activity Code	Explanation
182	Non-Bank Trustee Investigation

Form 8278 (MFT 13) (MFT 55) (MFT 99)

Activity Code	Explanation
501	Return Preparer-Negligent Preparation Penalty Sec. 6694(a)
502	Return Preparer-Willful Attempt to Understate Tax Penalty-Sec. 6694(b)
503	Return Preparers Endorsing or Negotiating Tax Refund Check-Sec. 6695(f)
504	504 Return Preparer Disclosure Penalties-Sec. 6695(a) to (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer (AT)
508	Non-Filer – Reuired to File (Non-AT)
549	Non-Filer – Not Required to File (Non-AT)

(5) EP Audit Codes Form 5330

Audit Code	Title	Description
1	Numerous Prohibited Transactions	More than twelve prohibited transactions are reported on the Form 5330. Twelve transactions

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Audit Code	Title	Description
		are entered into the tables for Schedule C, Item 2 or Item 5 of the return and an additional statement is attached to the Form 5330 providing information reporting at least one additional transaction. The information disclosed on the separate attachment should be similar to that provided in the tables mentioned above. Or if no statement is attached, the total for schedule C line 3 is in excess of the items listed above.
2	No Excise Tax	The return is not an amended return and \$0 in excise tax is reported on the Form 5330, Item 17.

(6) EP AIMS Status Codes

Status	Definition	Status	Definition
00	Pending Manual Establishment	51	Closing Unit: Unassigned – Indicates that a compliance activity is in the closing unit and has not been assigned to a tax examiner.
07	Transferred In (Not Started) – Indicates that a compliance activity has been transferred from another Area/Function/BOD	52	Reserved
		53	Closing Unit: Reviewed by Lead Tax Examiner - Indicates that a compliance activity is in the closing unit and currently reviewed by a lead tax examiner.
08	Selected, Not Assigned - Indicates that a compliance activity has been selected for examination but has not yet been assigned to a specific group.	54	Closing Unit: Assigned to Tax Examiner - Indicates that a compliance activity is in the closing unit and has been assigned to a tax examiner.
10	Assigned, Not Started (No Time Applied) - Indicates that a compliance activity has been assigned to a group/examiner, but no time has been applied. (Exception: church inquiry cases)	55	Closing Unit: Previously Suspended / Fraud / Returned from Appeals - Indicates that a compliance activity is in the closing unit and has been in status codes 17, 18, 21, 26, 30, 32, 34, 36, 38 and/or 58.
12	Assigned, Started (Time Applied) - Indicates that a compliance activity has been assigned to an examiner and time has been applied.	56	Record Deletion - Indicates Form 10904 has been prepared and is awaiting input by closing unit.
		57	Surveys Held - All returns that have been or are expected to be in the closing unit for two or more weeks and will be closed with Disposal Codes 31, 32, 35, 36, 40
13	30-Day Letter - Indicates a 30-day letter has been issued by an exam group and is awaiting a response from the taxpayer. Status code includes time spent reviewing TP response (if any) and preparing/issuing a rebuttal to a filed protest.	58	Closing Unit: Suspense

Status	Definition		Status	Definition	
17	Fraud Development - Indicates an examination with civil and criminal fraud potential		60	Classification Control	
#		#	80	Appeals - Nondocked	
20	Review - Indicates that a compliance activity has been transferred to Mandatory Review Staff for review.		81	Appeals - Unassigned	
21	Return from Appeals - Indicates an examination returned from Appeals and should be updated to appropriate status, generally status code 12 or 20.		82	Appeals - Docketed	
22	30-Day Letter - Indicates a 30-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.		83	Appeals – Locally Defined	
24	90-Day letter (Statutory Notice Issued) - Indicates a 90-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.		84	Appeals – TE/GE -Support and Processing for Closure	
25	Case Issues Awaiting Counsel Review - Indicates that Mandatory Review is working with Counsel to develop an issue(s) in a compliance activity. The activity will be placed back into status 20 once issue development discussions with Counsel have concluded.		85	Appeals - Suspense	
26	Transferred to Joint Committee - Indicates that an examination has been placed in a suspense status awaiting Joint Committee Review.				
30	Suspense, Form 1254 - Indicates that a compliance activity has been placed in a suspense status and that Form 1254 (Examination Suspense Report) has been placed in the case file.		86	Appeals – Reference Return	
			87	Appeals – Closed to Appeal Processing Function	
32	Suspense, Fraud Administrative - Indicates that a compliance activity has been placed in a fraud suspense status after CI has forwarded its investigation to DOJ for prosecution.		88	Appeal – Tried Area Counsel	
34	Suspense, TEFRA-PCS - Indicates that a compliance activity has been placed in a suspense status awaiting the closing or establishment of a TEFRA-PCS case.		89	Appeals – Local Definition	
36	Suspense, Fraud Jury - Indicates that a compliance activity has been placed in a fraud suspense status during an active grand jury investigation.		90	Final Close (Computer Generated) - Generated for each account closed with a No-Change, Agreed or an Unagreed Examined Disposal Code. It is	

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Status	Definition	Status	Definition
			also generated for each account closed with a Non-Examined Disposal Codes.
38	Suspense, All Other - Indicates that a compliance activity has been placed in a suspense status for a reason not defined by another suspense status code. (e.g. technical advice, rulings from other agencies, etc.) A case should not be placed in suspense until further issue development has been exhausted.		

(7) EP Issue Codes

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
01	Minimum Funding	(A) Minimum Funding - IRC 4971(a) excise tax secured with correction	4971 - 412
		(B) Minimum Funding - IRC 4971(a) excise tax secured (correction made prior to exam)	4971 - 412
		(C) Minimum Funding - correction only involved (F5330 already filed and correct)	4971 - 412
		(D) Minimum Funding - IRC 4971(a)&(b) proposed assessment (unagreed exam)	4971 - 412
		(E) Minimum Funding- Actuarial valuation error (use of incorrect assumptions, benefit amounts, asset values, etc.)	4971 - 412
		(F) Minimum Funding- Funding used abusive life insurance policies with springing cash values	4971 - 412
		(Z) Other	4971 - 412
02	Prohibited Transactions	(A) Prohibited Transaction - IRC 4975(a) excise tax secured with correction	4975
		(B) Prohibited Transaction - IRC 4975(a) excise tax secured (correction made prior to exam)	4975
		(C) Prohibited Transaction - correction only involved (F5330 already filed and correct)	4975
		(D) Prohibited Transaction - IRC 4975(a)&(b) proposed assessment (unagreed exam)	4975
		(Z) Other	4975
		(A) Failure to satisfy minimum age and/or service requirements	401(a)(3) - 410(a)
03	Participation/Coverage	(B) Failure to satisfy IRC 410(b) coverage requirements	410(b)
		(C) Statutory requirements met, but eligibility failure due to failure to follow plan terms	Reg. 1.401-1(a)(2)
		(D) Ineligible participant(s) in plan	401(a)(2)
		(Z) Other	410
		(Z) Failure by DB Plans to meet IRC 401(a)(26) minimum coverage requirements	401(a)(26)
04	Coverage - DB Special Rule	(A) Exclusive benefit violation (misuse/diversion of assets)	401(a)(2)
		(B) Sham employer - no valid employees or beneficiaries	401(a)(2)
		(Z) Other	401(a)(2)
05	Exclusive Benefit	(A) Incorrect distribution due to error in applying vesting schedule	401(a)(7) - 411
		(B) Error in applying cash out distributions/forfeiture rules, including improper timing of forfeitures	411(a)(7)
		(C) Error in applying break-in-service rules	411(a)(4)-(6)
06	Vesting		

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(D) Failure to fully vest at normal retirement age	411(a)
		(E) Failure to fully vest affected participants due to complete discontinuance of contributions	411(d)(3)
		(F) Failure to fully vest all affected participants due to partial plan termination	411(d)(3)
		(G) Failure to properly fully vest at plan termination	411(d)(3)
		(H) Statutory requirements met, but failure to follow plan terms operationally	401(a)(7) - 411
		(I) Vesting schedule is less than 3 years for cash balance plan	401(a)(7) - 411
		(Z) Other	401(a)(7) - 411
07	Discrimination of Contributions/Benefits	(A) Failure to provide for nondiscriminatory contributions in amounts or benefits (in amount)	1.401(a)(4)-2&3
		(B) Failure to provide for nondiscriminatory benefits, rights or features	1.401(a)(4)-4
		(C) Discrimination involving timing of plan amendment/plan terminations and pre-termination restrictions	1.401(a)(4)-5
		(D) Failure to comply with the "gateway test" or Reg. 1.401(a)(4)-8(b) exception	1.401(a)(4)-8(b)
		(Z) Other	401(a)(4)
08	Required Distributions	(Z) Failure to make required distributions under IRC 401(a)(9)	401(a)(9)
09	Top Heavy Plans	(Z) Failure to provide minimum contributions/benefits and/or accelerated vesting in top-heavy plan	401(a)(10) - 416
10	Joint and Survivor Annuity	(A) Failure to properly comply with Qualified Joint and Survivor (QJSA) requirements	401(a)(11) - 417
		(B) Failure to comply with the Qualified Pre-Retirement Survivor Annuity (QPSA) requirements	401(a)(11) - 417
		(C) Failure to comply with the Qualified Optional Survivor Annuity (QOSA) requirements	401(a)(11) - 417
		(Z) Other	401(a)(11) - 417
11	Merger/Consolidations - Transfer of Assets or Liabilities	(Z) Merger/Consolidations - transfer of assets	401(a)(12)
12	Assignment and Alienation	(A) Improper assignment and/or alienation of plan benefits	401(a)(13)
		(B) Failure to comply with QDRO requirements	401(a)(13)(B)
		(Z) Other	401(a)(13)
13	Commencement of Benefits	(Z) Failure to commence benefits timely per IRC 401(a)(14)	401(a)(14)
14	Special Non-Discrimination Requirements of IRC 401(a)(5)	(A) Failure to provide for nondiscriminatory classification (included or excluded class of employees)	401(a)(5)
		(B) Failure to comply with the permitted disparity formula of IRC 401(l)	1.401(a)(4)-
		(Z) Other	401(a)(5)
15	IRC 415 Limitations	(Z) Exceeded IRC 415 Limits	401(a)(16) - 415
16	IRC 401(a)(17) Compensation Limit	(Z) Exceeded IRC 401(a)(17) compensation limits	401(a)(17) - 415
17	PGBC Notification	(Z) Referral to PGBC required per Form 6533	Form 6533
18	Employer Securities - Voting Rights	(Z) Failure to provide certain voting rights to non-PS DC plans for non-publicly traded stock per IRC 401(a)(22)	401(a)(22)
19	Non-Amender/Late Amender	(A) Failure to timely adopt a Required or Interim Amendment	401(a)/401(b)
		(B) Failure to adopt a timely Discretionary Amendment	401(a)
		(C) Adoption of a Disqualifying Provision (not timely corrected)	401(a)/401(b)
		(D) Adoption of a plan amendment that increases funding liability when AFTAP funding percentages less than 80%	401(a)
		(E) Failure to timely adopt an Anti-Whipsaw amendment for a cash balance plan	401(a)
		(F) Plan provision is not definitely determinable	401(a)
		(Z) Other	401(a)/401(b)
20	Contributions/Earnings allocations	(A) Error in allocation of Contributions and/or Forfeitures due to incorrect definition of Compensation used	1.401-1(b)

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(B) Error in allocation of Contributions and/or Forfeitures due to reasons other than incorrect definition of Compensation used	1.401-1(b)
		(C) Error in allocation of trust earnings	1.401-1(b)
		(D) Failure to make all matching contributions per plan terms	1.401-1(b)
		(Z) Other	1.401-1(b)
21	Section 414 Violations	(Z) Section 414 Violations	414
22	Deductions	(A) Deduction error due to late payment of contribution	404(a)(6)
		(B) Deduction error due to contributions paid in excess of IRC 404 limits	404(a)
		(C) Deduction error due to exceeding IRC 415 limitations	404(a)/404(j)
		(D) Deduction error due to compensation taken into account in excess of IRC 401(a)(17)	404(a)/404(l)
		(E) Excess dividend deduction per IRC 404(k)	404(k)
		(F) Deduction error due to exceeding IRC 404(o) limitations	404(o)
		(Z) Other	404(a)
23	Incorrect Testing-Passed, Fut Affect	(Z) Incorrect Testing-Passed, Future Affect (e.g., 416, 401(a)(4), etc.) - Does not include errors in ADP/ACP testing	401(a)(4), 416, etc.
24	Inadequate or No Fidelity Bond	(Z) Inadequate or no fidelity bond	ERISA 412
25	Reversion	(Z) Reversion	4980/401(a)(2)
26	Unrelated Business Income	(Z) Unrelated Business Income	511
27	Taxable Distributions	(A) Failure to include Taxable Distributions into income	72
		(B) Loans treated as distributions (deemed distributions) per IRC 72(p)	72(p)
		(Z) Other	
28	Insufficient Distributions	(Z) IRC 4974 excise tax assessed or proposed	4974
29	IRC 401(k) Specific Issues	(A) IRC 402(g) Excess Deferrals (exceeding dollar limit) not corrected timely	402(g)
		(B) Failure to withhold proper amount of Elective Deferrals per plan terms	Reg. 1.401-1(a)(2)
		(C) Impermissible distribution	401(k)(2)(B)
		(Z) Other specific 401(k) issues (not covered by other issue code elsewhere)	401(k)
30	Excess Non-Deductible Contributions	(Z) IRC 4972 - Excess Non-Deductible Contributions made	4972
31	Delinquent Returns	(Z) Delinquent Returns	6058(a), et al
32	Excess Contributions-IRA	(Z) Excess Contributions-IRA	4973/219
33	Excess Contributions-401(k)	(Z) Excess contributions and excess aggregate contributions (401(k)) not timely distributed	4979
34	Backup Withholding	(Z) Backup Withholding	3405
35	Penalties	(Z) Penalties	Various
36	Other Issues	(Z) Other Issues	
37	No Issues	(Z) No Issues	
38	Late Deposit of Employee Deferrals	(Z) Late Deposit of Employee Deferrals	4975(c)(1)(A)
39	Incorrect ADP/ACP-Passed, Fut Impact only	(Z) Incorrect ADP/ACP-Passed, Future Affect Only	401(k)/401(m)
40	Failed ADP/ACP Test-Corrected	(A) Failed ADP Test Only - Corrected	401(k)/401(m)
		(B) Failed ACP Test Only - Corrected	401(k)/401(m)
		(C) Failed both ADP and ACP Tests - Both Corrected	401(k)/401(m)
		(Z) Other	401(k)/401(m)
41	Safe Harbor IRC 401(k)(12) and/or	(A) Failure to provide timely notice to participants	401(k)(12)
		(B) Failure to provide the required SH contribution to all	401(k)(12)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
	401(m)(11) Plan	eligible participants	
		(C) Failures to comply with other requirements for SH plan, such as vesting and withdrawal restrictions	401(k)(12)
		(D) Failure to comply with additional limitations on matching contributions per IRC 401(m)(11)(B)	401(m)(11)(B)
		(Z) Other	401(k)(12)
42	Distribution Issues (other than J&S)	(A) Failure to distribute per plan terms (either timing or form)	411, 401(a)
		(B) Failure to distribute the correct amount of benefit (error in calculation of benefit) (including IRC 401(a)(25))	411, Reg. 1.401-1
		(C) Failure to distribute the correct amount of benefit (DC plan error)	401(a)
		(D) Failure to comply with eligible rollover distribution requirements	401(a)(31)(B)
		(E) Failure to provide for mandatory distribution rollovers per IRC 401(a)(31)(B)	401(k)
		(F) Failure to comply with plan terms related to hardship distributions	411(a)(11) & 417(e)
		(G) Failure to provide restriction on certain IRC 411(a)(11)/417(e) lump sum distributions (right to defer)	Reg. 1.401-1(a)(2)
		(H) Failure to make timely distributions after dissolution of plan sponsor (i.e., orphan plan)	6652(h)
		(I) Failure to file required Forms 1099-R	401(a)
		(J) Failure to provide detailed relative value disclosures regarding option benefits (DFPs)	417(e)
		(K) Prohibited payments made when AFTAP funding percentage is less than 60%	436(d)(1)
		(L) Prohibited payments made when AFTAP funding percentage is greater than or equal to 60% but less than 80%	436(d)(3)
		(Z) Other	401(a)
43	ESOP Specific Issues	(A) Sub-S ESOP Prohibited Allocation - IRC 409(p)	409(p)
		(B) Failure to comply with Independent appraisal requirement	401(a)(28)(C)
		(C) Failure to provide for required diversification rights	401(a)(28)(B)
		(D) Failure to comply with Put Option requirements	401(h)(4)&(5)
		(E) Failure to provide right to demand stock distribution	401(h)(1)
		(F) Failure to comply with special distribution rules of IRC 409(o)	409(o)
		(Z) Other	409/401
44	Plan Investment Issues	(A) Failure to properly value all assets at FMV (non IRC 412(i))	RR 80-155
		(B) Failure to properly reflect all plan assets in name of trust (i.e., real estate investments, etc.)	401(a)(1)&(2)
		(C) PPA requirement to allow diversification of ER stock in publicly traded company	401(a)(35)
		(Z) Other	
45	Benefit Accruals	(A) Failure to satisfy IRC 411(b) accrual rules	411(b)
		(B) Error in counting accrual service	411(b)
		(C) Error in applying the Suspension of Benefits Rule	DOL 2530.203-3
		(D) Accruals not frozen when AFTAP funding percentage is less than 60%	411(b)
		(Z) Other	411(b)
46	IRC 412(i) Specific Issues	(A) 412(i) - Excessive Purported Normal Costs	412(i)/404(a)(i)(A)(iii)
		(B) 412(i) - Discriminatory Life Ins (BRF violation) under Rev. Rul. 2004-21	412(i)(3)
		(C) 412(i) - Listed transaction under Rev. Rul. 2004-20	412(i)
		(D) 412(i)(3) - Springing Cash Values	412(i)(3)
		(E) 412(i)(3) - Exchange rights for policy with higher values	412(i)(3)
		(F) 412(i)(3) - Values provided by contracts significantly exceed amts need for benefits at NRA (including IRC 415)	412(i)(3)

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(G) 412(i)(3) - Excessive surrender/expense charges	412(i)(3)
		(H) 412(i)(2) - No separate agreement (non-compliant defect)	412(i)(2)
		(I) 412(i)(2) - Non-level premiums (non-compliant defect)	412(i)(2)
		(J) 412(i)(3) - Benefits provided by contracts not equal to benefit provided by plan under one or more forms (non-compliant defect)	412(i)(3)
		(K) 6707A - IRC 6707A Penalty (Non-Return Unit)	6707A
		(Z) Other	412(i)
47	DOL Notifications	(A) Failure to Diversify (more than 20% in any one asset) per ERISA 404(a)	ERISA 404(a)(1)(C)
		(B) Investments appear to violate requirement related to prudent investments	ERISA 404(a)(1)(B)
		(C) Fees to service providers appear unreasonable	Form 6212-B
		(D) Plan identified as ERISA 404(c) plan, but failed certain criteria to qualify as ERISA 404(c) plan in operation	ERISA 404(c)
		(Z) Form 6212-B referral made for Other reason (Note: Inadequate Bonding is covered by Issue Code 24A above).	Form 6212-B
48	IRC 411(d)(6) Violation	(A) Accrued benefit improperly reduced by plan amendment (anti-cutback)	411(d)(6)
		(B) Improper elimination of optional form(s) of benefit or eliminating/reducing early retirement subsidy	411(d)(6)
		(C) Improper conversion of DB plan to DC plan	411(d)(6)
		(Z) Other IRC 411(d)(6) violation	411(d)(6)
49	SEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Participation/Coverage	408(k)(2)
		(C) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(D) Excess Contributions	404(a)(3) & 415(c)
		(E) Top Heavy Requirements	408(k)(1)(B) & 416
		(Z) Other	408(k)
50	SARSEP IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Not More than 25 Participants	408(k)(6)(B)
		(C) 50% of Eligible Elect Deferral	408(k)(6)(A)(ii)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Deferral Percentage Test	408(k)(6)(A)(iii)
		(F) Top Heavy Requirements	408(k)(1)(B) & 416
		(Z) Other	408(k)
51	SIMPLE IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Proper Employer Match	408(p)(2)(A)
		(C) Participation/Coverage	408(p)(2)(C)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Timely Deposit of Salary Deferrals	4975(c)(1)(B)
		(F) Excess Salary Deferrals	402(g)
		(Z) Other	408(p)
52	403(b) Plans	(A) Plan Document Compliance with Current Law	Notice 2009-3
		(B) Universal Availability	403(b)(12)
		(C) Excess Contributions	402(g) & 403(b)
		(D) Loans	72(p)
		(E) Hardship Distributions	403(b)(10)
		(Z) Other	403(b)
53	457 Plans (Non-Return Unit)	(A) Catch-Up Contributions	414(v) & 457(b)(3)
		(B) Unforeseeable Emergency Distributions	457(d)(1)(A)(iii)
		(C) Excess Contributions	402(g) & 457(b)
		(D) Loans	72(p)
		(E) Sick and Vacation Leave	457(e)(11)
		(F) IRC 457(f) Issues	457(f)
		(Z) Other	457
54	ERISA Notifications	(A) Failure to provide participant notice under ERISA 101(j)	ERISA 101(j)
		(B) Failure to provide participant notice under ERISA 204(h)	ERISA 204(h)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(Z) Other	

(8) EP Principle Issue Codes for Form 5599

MFT Code			Activity Code			Sub-Issue Code with Related Description for Form 5599 Purposes Only
02/31/32 (1120)	20/21/22 29/30 (1040)	34 (990-T)	202,203, 209, 213, 215, 217, 219,221, 223, 226-231, 234, 241, 260, 261, 262, 263, 265,288-290	266, 270-281	311	
X	X		X	X		22U- EP - Deduction - 404(a)(6) Late Payment
X	X		X	X		22V - EP - Deduction - 404 Limit Excess
X	X		X	X		22W - EP - Deduction - 415 Excess
X	X		X	X		22X - EP - Deduction - 401(A)(17) Compensation Excess
X	X		X	X		22Y - EP - Deduction - 404(k) Excess Dividend
X	X		X	X		22Z - EP - Deduction - Other
		X			X	26Z - EP - Unrelated Business Income - IRC 511-514
	X			X		27X - EP -Taxable Distribution Adjustment - IRC 72
	X			X		27Y - EP- Deemed Distribution - IRC 72(p)
	X			X		27Z - EP - Other Taxable Distribution
	X			X		32Z - EP - Excess IRA Contributions
X	X	X	X	X	X	36Z - EP - Other Issues
X	X	X	X	X	X	37Z - EP - No Issues

(9) EP AIMS Source Codes

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code
09	8871/8872 Return Notice	65	Reserved
11	Studies, Tests and Research Projects initiated by Headquarters	█	█
20	Regular Classification	67	Referral from Exective Branch (described in IRC 7217)
23	TEFRA - PCS	█	█ #
24	Nonfilter/Refusal to File TDI		
30	Claim for	69	Reserved

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	Refund/Abatement - Not Paid				
31	Claim for Refund - Paid			70	Referral from LB&I/SBSE/W&I
32	Claim - Carryback Year - Paid or Not Paid			71	Referral from Insolvency
35	Admin Adjustment Request (AAR)			72	Referral from Informant, e.g., Forms 13909, 3949-A, or 211 (3rd party is actual source of lead)
40	Multi-Year Examination			73	Referral from Taxpayer
41	Closing Agreement			74	Referral from Media Lead (news media, e.g., newspaper, TV, news magazine is actual source of lead)
42	Future Year Return			75	Referral from Department of Justice (DOJ)
43	Substitute for Return (SFR)			76	Referral from Department of Labor (DOL)
44	Delinquent Return			77	Referral from Pension Benefit Guaranty Corporation (PBGC)
45	Reference and Information Returns			78	Referral from Other Federal Agency
49	Preparer of Returns			79	Referral from State/Local Gov Agency
50	Related Return Pick-Up			80	National Research Project -Lead Return
60	Referral from TE/GE Examinations, e.g., Form 5666			81	Research, Applied Analytics and Statistics (RAAS) Selection
61	Referral from TE/GE Rulings & Agreement			82	Referral from TE/GE Compliance Unit
62	Referral from Other TE/GE Function			83	Reserved
63	Referral from Appeals/Counsel			84	Reserved
64	Reserved			87	Discrepancy Adjustment
In determining which source code is applicable, select from the above codes the one that best describes the original source which identified to the TE/GE Division the taxpayer for examination. For example, if an EP employee reads a newspaper article and prepares an information report, the original source is Media Lead and not Information Reports, thus, source code 74 is applicable.				90	Compliance Strategy – Lead Return
				91	National Research Project – Related Return
				92	Data Driven Approaches (Non-RAAS Generated Query) - Lead Return
				93	Other Casework – Lead Return (Not CS, DDA, referral, or claims listed elsewhere)

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				94	Reserved	
				95	Reserved	
				96	Reserved	
				97	Reserved	
				98	Reserved	
				97	Reserved	

(10) EP AIMS Project Codes

EP Project Codes are three four-digit codes, which identify the program to which a case belongs. The following project codes are valid for FY 2016:

CODE	DEFINITION	
0000	General Casework	
0080	Communications Tax	
0090	Training Cases	
5053	Section 4965	
6038	Compliance Strategies -Reserved (6038)	
6039	Multiemployer Plans – Large Case -MAP	
6040	IRC 403(b) Plans – Large Case -403(b)	
6041	IRC 457(b) Plans – Large Case -457(b)	
6042	Large Case Plans	
6043	Emerging Issues – Large Case	
6044	IRC 457(f) Plans – Large Case	
6045	Support to EO TEP (Non-International)	
6046	SEPIRA (Controlled Group)	
6047	International – Large Case	
6048	Referrals (NRU)	
6049	Compliance Strategies - Reserved (6049)	
6050	Compliance Strategies - Reserved (6050)	
6051	SARSEP IRA	
6052	Support to EO TEP/LB&I (International)	
6053	Global High Wealth - LB&I	
6054	High Income High Wealth - SBSE	
6055	404 Deduction Only – LB&I Support (International)	
6056	Compliance Strategies - Reserved (6056)	
6057	Compliance Strategies - Reserved (6057)	
6058	Compliance Strategies - Reserved (6058)	
6059	Compliance Strategies - Reserved (6059)	
6068	Referrals (RU)	
6069	Reported Funding Deficiencies	
6070	Claims	
6078	Support LB&I (Non-International)	
6087	Issued Waivers	
6182	Non-Bank Trustee Investigation	
6183	Third Party Loans	
6184	Discrimination (FY 18 CC200)	

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CODE	DEFINITION	
6185	Terminated Cash Balance Plans	
6186	Small Plans with Large Assets	
6212	Form 5500/Form5500 -SF Stop Filers	
6213	IRC 403(b) Plans - General	
6214	IRC 457(b) Plans – General	
6215	IRC 403(b) Plans (Stand-Alone)	
6216	Multiemployer Plans– General	
6217	IRC 403(b) Plans (Same Employer)	
6218	Governmental IRC 401(a), – General	
6219	Governmental	
6220	International – General	
6221	Non-File NRU	
6222	Multiple Employer Plan – General	
6223	LESE Follow-Up	
6224	Discrimination (FY 17)	
6225	Participation/Coverage	
████	██	#
████	██	#
████	██	#
████	██	#
████	██	#
6429	Participant Loans	
6430	Exam Closing Agreement – Follow-Up	
6431	LESE	
6432	Compliance Strategies – Reserved (6432)	
6433	SIMPLE Plans (FY17)	
6434	Trust Investments in Small Plans	
6435	Benefit Accruals	
6436	Fully Insured Defined Benefit Plans	
████	██	#
████	██	#
████	██	#
6442	Form 5500EZ Project	
6445	RAAS Project	
6446	Compliance Strategies - Reserved (6446)	
6447	Compliance Strategies - Reserved (6447)	
6448	Compliance Strategies - Reserved (6448)	
████	██	#
████	██	#
████	██	#
6452	Multiple Employer Plans - Large Case	
6453	SARSEP IRA (FY17)	
6454	SEP-IRA (FY17)	
6458	ESOPs (Leveraged)	
6459	ESOPs (Non-Leveraged)	

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CODE	DEFINITION	
6460	ESOPs (Terminated)	
6461	Exam Cash Balance Plans Project (FY17)	
6462	Age Weighted New Comparability	
6463	ESOP Project (FY17)	
6464	Distributions - Oil and Gas Extraction	
6465	Distriutions - Petroleum Production	
6502	EPCU - Reserved (6502)	
6503	EPCU - Local Projects	
6504	EPCU - Real Estate Holdings Project	
6505	EPCU - Reserved (6505)	
6507	EPCU - 1099-R - 72t	
6508	EPCU - Single ER DB Plans Under PPA	
6509	EPCU - 5500-EZ	
6510	EPCU - Excise Tax	
6512	EPCU - Local Projects (6512)	
6513	EPCU - Terminations	
6515	EPCU - Funding Deficiencies	
6516	EPCU - Local Projects (6516)	
6518	EPCU - Reserved (6518)	
6519	EPCU - ESOP	
6526	EPCU - Reserved (6526)	
6527	EPCU - Non-Amender	
6537	EPCU - Improper Deductions	
6540	EPCU - 945/1099R Filings	
6541	EPCU - ROBS	
6542	EPCU - Uncollectible Loans	
6543	EPCU - Excess DB Assets	
6544	EPCU - 401(k) Questionnaire	
6545	EPCU - 401(k)-SSMP	
6546	EPCU - International Project - Foreign Trust	
6547	EPCU - International Project - Foreign Distribution	
6548	EPCU - International Project - Hacienda	
6549	EPCU - Sham Collective Bargaining Agreement	
6550	EPCU - 412(i)	
6800	Determination Conversions	

(11) EP Disposal Codes

Code	Definition
Examined — Agreed Disposal Codes (Including Penalties)	
Change in Tax Liability	
03	Agreed Tax Change or Penalty Change
Change in Organization Status	
09	Revocations/Bonds Taxable - Agreed
56	Agreed Revocation of an IRA Plan
Other Changes	
01	No change with Adjustments

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Code	Definition
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
12	Closing Agreement
13	Referrals to Other Operating Divisions
14	SCP - Self-Correction Program
19	Amendment Secured/Bond Document Change
Examined — Unagreed Disposal Codes	
Change in Either Tax Liability or Organization Status	
07	Unagreed - Protest to Appeals
10	Unagreed - Without Protest
11	Unagreed - Petition to Tax Court
55	Unagreed Revocation Without Protest
Examined — No Change Disposal Codes	
02	No Change
Investigations	
58	Discontinued Investigation
59	Penalties without Injunction
60	Injunction without Penalties
61	Injunction with Penalties
Examined — Impact on Future Plan Operations	
08	Correction of Operations/Written Advisory (Form 5666)
Non-Examined Disposal Codes — Classification	
Accepted on Manual Classification	
20	Regular Classification
Disposal Codes (Non-Examined Screening)	
21	Questionable Items Explained
22	No Examination Potential
25	Excess Workload (Classification Use Only)
Non-Examined — Survey Disposal Codes	
Surveyed Before Assignment	
31	Surveyed Before Assignment
40	Surveyed - No Return-Taxpayer Unable to Located
Surveyed After Assignment	
32	Surveyed After Assignment
34	Claims Allowed in Full (Surveyed)
36	Surveyed After Initial Contact
Non-Examined — Miscellaneous Disposal Codes	
29	Missing Returns
30	Transfer
33	Error Accounts with No Return
44	Substitute Not Liable – Appeals Returned
45	Reference and Information Return
99	Information Report and Miscellaneous

(12) EP Disposal Code Priority

If more than one disposal code is applicable, use the following priority as shown below. The existing disposal code priority listing does not apply to promoter investigations. When promoter investigation disposal codes are applicable, use disposal codes 58, 59, 60 and 61, as appropriate

Priority	Code	Description
1	09 or 56	Revocation
2	07,10 or 11	Unagreed
3	12	Closing Agreement
4	14	SCP - Self-Correction Program
5	03	Agreed Tax Change
6	06	Delinquent Return Secured

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Priority	Code	Description
7	05	Delinquent Related
8	04	Change Related Return
9	19	Amendment Secured
10	01	No change with Adjustments
11	13	Referrals to Other Operating Divisions
12	08	Correction of Operations/Written Advisory (Form 5666)
13	02	No Change

(13) AIMS-RCCMS Disposal Code Crosswalk

AIMS Disposal Code	Description	RCCMS Disposal Code
01	No Change with Adjustments	210
02	No Change	107
03	Agreed Tax or Penalty Change	102
04	Change to Related Return	205
05	Delinquent Related Return Secured	207
06	Delinquent Return Secured	208
07	Unagreed - Protest to Appeals	601
08	Correction of Operations/Written Advisory (Form 5666)	213
09	Revocation/Bonds Taxable - Agreed	211
10	Unagreed - Without Protest	604
11	Unagreed - Petition to Tax	603
12	Closing Agreement	104
13	Referrals to Other Operating Divisions	501
14	SCP - Self-Correction Program	404
19	Amendment Secured/Bond Document Change	201
20	Regular Classification	906
21	Questionable Items Explained	905
22	No Examination Potential	904
25	Excess Workload (Classification Use Only)	902
29	Missing Return	903
30	Transfer	803
31	Surveyed Before Assignment	910
32	Surveyed After Assignment	908
33	Error Accounts With No Return	901
34	Claims Allowed in Full (Surveyed)	103
36	Survey After Initial Contact	909
44	Substitute Not Liable - Appeals Returned	804
45	Reference and Information Return	802
50	Agreed Intermediate Sanction Payment	101
52	Correction of Operations/Written Advisory (No Form 5666)*	214
55	Unagreed Revocation Without Protest	605
56	Agreed Revocation of an IRA Plan	219
58	Discontinued Investigation	305
59	Penalties without Injunction	306
60	Injunction without Penalties	307
61	Injunction with Penalties	308
99	Information Report and Miscellaneous	801

*Not active for EP until FY 2022

(14) EP AIMS Push Codes

- 020 — Delinquent Return BMF/EPMF
- 021 — Substitute 5330 BMF
- 025 — Inadequate Records Notice BMF
- 036 — Substitute for Return BMF/IMF

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- 041 —Current Return Pick-up BMF
- 049 —Joint Investigation
- 081 — Future Year Return BMF/EPMF

When a request is made through AIMS to post a transaction code, TC424, to the Master File (BMF, IMF, EPMF), if the Master file does not reflect the posting of the return (TC150), entering a Push Code from the above list, with the exclusion of Push Code 036, on the Form 5597 will post the TC 424 and 3 digit Push Code on AIMS and MF. The Push Code will allow the skeletal AIMS account (TC424) to remain active and will hold at MF for up to 26 months. If the return (TC 150) does not post on MF within that time frame, then the TC 424 will reverse shutting down the AIMS account and posting the closing on MF (TC421). If the return posts in the interim, an AIMS opening will automatically be generated, be extracted and a good AIMS account (TC420) will appear.

Note: Using a Push Code 036 will automatically generate a TC 150 and TC 420 on Master File, Push Code 036 can be used for all MFT's except for MFT 74 and 76.

(15) Fraud Condition Indicator Codes

Code	Fraud Condition	
		#
		#
		#
		#

(16) Informants Claims Indicator

Description indicates the availability of an Information Report relative to this examination. Input upon establishment or update.

Valid Values and Meanings:

Values	Meanings
0	No Information Report on File
1	Information Report on File
3	Allowed Closing to Appeals

9 North American Industry Classification System (NAICS) Codes

(To be used by SBSE, LB&I & TEGE)

Agricultural Forestry, Fishing and Hunting

BOD Client Code			
	SB/SE	LB&I	
Crop Production			
111100	A	4	Oilseed & Grain Farming
111210	A	4	Vegetable & Melon Farming (Including potatoes and yams)
111300	A	4	Fruit & Tree Nut Farming
111400	A	4	Greenhouse, Nursery & Floriculture Production
111900	A	4	Other Crop Farming (including tobacco, cotton, sugarcane, hay peanut, sugar beet & all other crop farms)
Animal Production			
112111	A	4	Beef Cattle Ranching & Farming
112112	A	4	Cattle Feedlots
112120	A	4	Dairy Cattle & Milk Production
112130			Dual Purpose Cattle Ranching & Farming
112210	A	4	Hog & Pig Farming
112300	A	4	Poultry & Egg Production
112400	A	4	Sheep & Goat Farming
112510	A	4	Animal Aquaculture (including Shellfish & Finfish Farms & Hatcheries)
112900	A	4	Other Animal Production
Forestry and Logging			

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BOD Client Code			
	SB/SE	LB&I	
113000	B	2	Forestry & logging (including forest nurseries & timber tracts)
113110	B	2	Timber Tract Operations
113210	B	2	Forest Nurseries & Gathering of Forest Products
113310	B	2	Logging
Fishing, Hunting and Trapping			
114110	B	4	Fishing
114210	B	4	Hunting & Trapping
Support Activities for Agriculture and Forestry			
115110	B	4	Support Activities for Crop Production (including cotton ginning, soil preparation, planting and Cultivating)
115210	B	4	Support Activities for Animal Production
115310	B	2	Support Activities for Forestry
Mining			
Oil and Natural Gas Extraction			
211110	F	2	Oil & Gas Extraction
Mining			
212110	F	2	Coal Mining
212200	F	2	Metal Ore Mining
212300	F	2	Non-metallic mineral mining & quarrying
212310	F	2	Stone mining & quarrying
212320	F	2	Sand, gravel, clay, and ceramic & refractory minerals mining & quarrying
212390	F	2	Other non-metallic mineral mining & quarrying
Support Activities for Mining			
213110	F	2	Support activities for mining
Utilities			
Utilities			
221000	P	2	Utilities
221100	P	2	Electric power generation, transmission & distribution (Utilities)
221210	P	2	Natural gas distribution (Utilities)
221300	P	2	Water, sewage and other systems (Utilities)
221500			Combination Gas & Electric
Construction			
Construction of Buildings			
236100	D	2	Residential building construction
236110	D	2	Residential building construction
236200	D	2	Non-residential building construction
Heavy & Civil Engineering Construction			
237100	D	2	Utility system construction
237210	D	2	Land subdivision
237310	D	2	Highway, street and bridge construction
237990	D	2	Other heavy & civil engineering construction
Specialty Trade Contractors			
238100	C	2	Foundation, structure, & building exterior contractors (including framing carpentry, masonry, glass, roofing & siding)
238110	C	2	Poured concrete foundation & structure contractors
238120	C	2	Structural steel & pre-cast concrete construction contractors
238130	C	2	Framing carpentry contractors
238140	C	2	Masonry contractors
238150	C	2	Glass & glazing contractors
238160	C	2	Roofing contractors
238170	C	2	Siding contractors
238190	C	2	Other foundation, structure & building exterior contractors
238210	C	2	Electrical contractors
238220	C	2	Plumbing, heating & air-conditioning contractors
238290	C	2	Other building equipment contractors
238300	C	2	Building finishing contractors (including drywall, insulation, painting, wall covering, flooring, tile & finish carpentry)
238310	C	2	Drywall & insulation contractors

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BOD Client Code			
	SB/SE	LB&I	
238320	C	2	Painting & wall covering contractors
238330	C	2	Flooring contractors
238340	C	2	Tile & terrazzo contractors
238350	C	2	Finish carpentry contractors
238390	C	2	Other building finishing contractors
238900	C	2	Specialty trade contractors (including site preparation)
238910	C	2	Site preparation contractors
238990	C	2	All other specialty trade contractors
Manufacturing			
Food Manufacturing			
311110	E	4	Animal Food Mfg.
311200	E	4	Grain & Oilseed Milling
311300	E	4	Sugar & Confectionery Product Mfg.
311400	E	4	Fruit & Vegetable Preserving & Specialty Food Mfg
311500	E	4	Dairy Product Mfg.
311610	E	4	Animal Slaughtering the Processing
311710	E	4	Seafood Product Preparation & Packaging
311800	E	4	Bakeries & Tortilla Mfg.
311900	E	4	Other Food Mfg. (including coffee, tea, flavoring & seasonings)
Beverage and Tobacco Product Manufacturing			
312000	E	4	Beverage & tobacco product manufacturing
312110	E	4	Soft drink & ice mfg.
312120	E	4	Breweries
312130	E	4	Wineries
312140	E	4	Distilleries
312200	E	4	Tobacco manufacturing
Textile and Fabric Mills			
313000	E	4	Textile mills
Textile Product Mills			
314000	E	4	Textile product mills
Apparel and Apparel Accessories Manufacturing			
315000	E	4	Apparel manufacturing
315100	E	4	Apparel knitting mills
315210	E	4	Cut & sew apparel contractors
315220	E	4	Men's & boy's cut & sew apparel manufacturing
315230	E	4	Women's and & girl's cut & sew apparel manufacturing
315290	E	4	Other cut & sew apparel manufacturing
315990	E	4	Apparel accessories & other apparel manufacturing
Leather and Allied Product Manufacturing			
316110	E	4	Leather & Hide Tanning & Finishing
316210	E	4	Footwear mfg. (including rubber & plastics)
316990	E	4	Other leather & allied product mfg.
Wood Product Manufacturing			
321000	E	2	Wood product manufacturing
321110	E	2	Sawmills & wood preservation
321210	E	2	Veneer, plywood & engineering wood product mfg.
321900	E	2	Other wood product mfg.
Paper and Converted Paper Product Manufacturing			
322000	E	2	Paper manufacturing
322100	E	2	Pulp, paper & paperboard mills
322200	E	2	Converted paper product mfg.
Printing and Related Support Activities			
323100	E	3	Printing & related support activities
Petroleum and Coal Products Manufacturing			
324100	E	2	Petroleum and coal products manufacturing
324110	E	2	Petroleum refineries (including integrated)
324120	E	5	Asphalt paving, roofing & saturated materials manufacturing
324190	E	2	Other petroleum and coal products manufacturing

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BOD Client Code			
	SB/SE	LB&I	
Chemical and Chemical Product Manufacturing			
325100	E	2	Basic chemical manufacturing
325200	E	2	Resin, synthetic rubber & artificial & synthetic fibers & filaments mfg
325300	E	2	Pesticide, fertilizer & other agricultural chemical mfg.
325410	E	4	Pharmaceutical & medicine mfg.
325500	E	2	Paint, coating & adhesive mfg.
325600	E	2	Soap, cleaning compound & toilet preparation mfg.
325900	E	2	Other chemical product mfg.
Plastics and Rubber Products Manufacturing			
326000	E	2	Plastics & rubber products manufacturing
326100	E	2	Plastic product manufacturing
326200	E	2	Rubber product manufacturing
Non-Metallic Mineral Product & Refractory Manufacturing			
327100	E	5	Clay product & refractory mfg
327210	E	5	Glass & glass product mfg
327300	E	2	Cement & concrete product mfg
327400	E	2	Lime & gypsum product mfg
327900	E	2	Other non-metallic mineral product mfg
Primary Metal Manufacturing			
331000	E	2	Primary metal manufacturing
331110	E	2	Iron & steel mills & ferroalloy mfg
331200	E	2	Steel product manufacturing from purchased steel
331310	E	2	Alumina & aluminum production & processing
331400	E	2	Non-ferrous metal (except aluminum) production & processing
331500	E	2	Foundries
Fabricated Metal Product Manufacturing			
332000	E	5	Fabricated metal product manufacturing
332110	E	5	Forging & stamping
332210	E	5	Cutlery & hand tool manufacturing
332300	E	5	Architectural & structural metals manufacturing
332400	E	5	Boiler, tank & shipping container manufacturing
332510	E	5	Hardware manufacturing
332610	E	5	Spring & wire products manufacturing
332700	E	5	Machine shops, turned product and screw, nut & bolt manufacturing
332810	E	5	Coating, engraving, heat treating and allied activities
332900	E	5	Other general purpose machinery manufacturing
Machinery Manufacturing			
333000	E	5	Machinery manufacturing
333100	E	5	Agricultural, construction & mining machinery manufacturing
333200	E	5	Industrial machinery manufacturing
333310	E	5	Commercial & service industry machinery manufacturing
333410	E	5	Ventilation, heating, air-conditioning & commercial refrigeration equipment manufacturing
333510	E	5	Metalworking machinery manufacturing
333610	E	5	Engine, turbine & power transmission equipment manufacturing
333900	E	5	Other general purpose machinery manufacturing
Computer and Electronic Product Manufacturing			
334000	E	3	Computer & electronic product manufacturing
334110	E	3	Computer & peripheral equipment mfg
334200	E	3	Communication equipment mfg
334310	E	3	Audio & video equipment mfg
333410	E	3	Semiconductor & other electronic component mfg
333500	E	3	Navigational, measuring, electro medical & control instrument mfg
334610	E	3	Manufacturing & reproducing magnetic & optical media
Electrical Equipment, Appliance and Component Manufacturing			
335000	E	3	Electrical equipment, appliance & component manufacturing
335100	E	3	Electric lighting equipment mfg
335200	E	4	Household appliance mfg
335310	E	3	Electrical equipment mfg

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BOD Client Code			
	SB/SE	LB&I	
335900	E	3	Other electrical equipment & component
Transportation Equipment Manufacturing			
336000	E	5	Transportation equipment manufacturing
336100	E	5	Motor Vehicle Mfg
336210	E	5	Motor Vehicle Body & Trailer Mfg
336300	E	5	Motor Vehicle Parts Mfg
336410	E	5	Aerospace Product & Parts Mfg
336510	E	5	Railroad Rolling Stock Mfg
336610	E	5	Ship & Boat Building
336990	E	5	Other Transportation Equipment Mfg
Furniture and Related Product Manufacturing			
337000	E	4	Furniture & Related Product Mfg
Miscellaneous Manufacturing			
339110	E	3	Medical Equipment & Supplies Mfg
339900	E	3	Other Miscellaneous Manufacturing
Wholesale Trade			
Merchant Wholesalers, Durable Goods			
423100	G	5	Motor vehicle & motor vehicle part & supplies wholesalers
423200	G	4	Furniture & home furnishing wholesalers
423300	G	5	Lumber & other construction materials wholesalers
423400	G	5	Professional & commercial equipment & supplies wholesalers
423500	G	2	Metal & mineral (except petroleum)
423600	G	5	Electrical goods wholesalers
423700	G	5	Hardware, plumbing and heating equipment & supplies
423800	G	5	Machinery, equipment & supplies wholesalers
423910	G	4	Sporting & recreational goods & supplies wholesalers
423920	G	4	Toy & hobby goods & supplies wholesalers
423930	G	4	Recyclable material wholesalers
423940	G	4	Jewelry, watch, precious stone & precious metal wholesalers
423990	G	4	Other miscellaneous durable goods wholesalers
Merchant Wholesalers, Non-durable Goods			
424100	G	2	Paper & Paper Produce Wholesalers
424210	G	4	Drugs & Druggists' Sundries Wholesalers
424300	G	4	Apparel, Piece Goods & Notions Wholesalers
424400	G	4	Grocery & Related Product Wholesalers
424500	G	4	Farm Product Raw Material Wholesalers
424600	G	2	Chemical & Allied Product Wholesalers
424700	G	2	Petroleum & Petroleum Products Wholesalers
424800	G	4	Beer, Wine & Distilled Alcoholic Beverage Wholesalers
424910	G	4	Farm Supplies Wholesalers
424920	G	3	Book, Periodical & Newspaper Wholesalers
424930	G	4	Flower, Nursery Stock & Florists' Supplies Wholesalers
424940	G	4	Tobacco & Tobacco Product Wholesalers
424950	G	2	Paint, Varnish & Supplies Wholesalers
424990	G	4	Other Miscellaneous Nondurable Goods Wholesalers
Wholesale Electronic Markets and Agents & Brokers			
425110	G	3	Business to business electronic markets
425120	G	3	Wholesale trade agents & brokers
Retail Trade			
Motor Vehicle and Parts Dealers			
441110	I	5	New Car Dealers
441120	I	5	Used Car Dealers
441210	I	5	Recreational Vehicle Dealers
441221	I	5	Motorcycle Dealers
441222	I	5	Boat Dealers
441229	I	5	All Other Motor Vehicle Dealers
441300	I	5	Automotive Parts, Accessories & Tire Stores
Furniture and Home Furnishing Stores			

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BOD Client Code			
	SB/SE	LB&I	
442110	K	4	Furniture stores
442200	K	4	Home furnishings stores
442210	K	4	Floor covering stores
442291	K	4	Window treatment stores
442299	K	4	All other home furnishing stores
Electronics and Appliance Stores			
443111	L	4	Household Appliance Store
443112	L	4	Radio, Television & Other Electronic Stores
443120	L	3	Computer Software Stores
443130	L	3	Camera & Photographic Supplies Stores
Building Material and Garden Equipment and Supplies Dealers			
444110	L	4	Home Centers
444120	L	4	Paint & Wallpaper Stores
444130	L	4	Hardware Stores
444190	L	4	Other Building Material Dealers
444200	L	4	Lawn & Garden Equipment & Supplies Stores
Food and Beverage Stores			
445100	J	4	Grocery stores (including supermarkets & convenience stores without gas)
445110	J	4	Supermarkets and Other Grocery (except Convenience) Stores
445120	J	4	Convenience Stores
445210	J	4	Meat Markets
445220	J	4	Fish & Seafood Markets
445230	J	4	Fruit & Vegetable Markets
445290	J	4	Other specialty food stores
445291	J	4	Baked Goods Stores
445292	J	4	Confectionery & nut stores
445299	J	4	All Other Specialty Food Stores
445310	J	4	Beer, Wine & liquor Stores
Health and Personal Care Stores			
446110	L	4	Pharmacies & Drug Stores
446120	L	4	Cosmetics, Beauty Supplies & Perfume Stores
446130	L	4	Optical Goods Stores
446190	L	4	Other Health and Personal Care Stores
Gasoline Stations			
447100	I	2	Gasoline Stations (including Convenience Store with Gas)
Clothing and Clothing Accessories Stores			
448110	K	4	Men's Clothing Stores
448120	K	4	Women's Clothing Stores
448130	K	4	Children's & Infant's Clothing Stores
448140	K	4	Family Clothing Stores
448150	K	4	Clothing Accessories Stores
448190	K	4	Other clothing stores
448210	K	4	Shoe Stores
448310	K	4	Jewelry Stores
448320	K	4	Luggage & Leather Good Stores
Sporting Goods, Hobby, Book and Music Stores			
451110	L	4	Sporting Goods Stores
451120	L	4	Hobby, Toy & Game Stores
451130	L	4	Sewing, Needlework & Piece Goods Stores
451140	L	4	Musical Instrument & Supplies Stores
451211	L	3	Book Stores
451212	L	3	News Dealers & Newsstands
451220	L	4	Prerecorded Tape, Compact Disc & Record Stores
General Merchandise Stores			
452000	K	4	General merchandise stores
452110	K	4	Department Stores
452900	K	4	Other General Merchandise Stores
Miscellaneous Store Retailers			
453110	L	4	Florists

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BOD Client Code			
	SB/SE	LB&I	
453210	L	4	Office Supplies & Stationery Stores
453220	L	4	Gift, Novelty & Souvenir Stores
453310	L	4	Used Merchandise Stores
453910	L	4	Pet & Pet Supplies Stores
453920	L	4	Art Dealers
453930	L	4	Manufactured (Mobile) Home Dealers
453990	L	4	All Other Miscellaneous Store Retailers (including tobacco, candle & Trophy Shops)
Non-store Retailers & Fuel Dealers			
454110	H	4	Electronic Shopping & Mail-Order Houses
454111	H	4	Electronic shopping
454112	H	4	Electronic auctions
454113	H	4	Mail-order houses
454210	H	4	Vending Machine Operators
454310	H	2	Fuel Dealers
454311	H	2	Heating Oil Dealers
454312	H	2	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	H	2	Other Fuel Dealers
454390	H	4	Other Direct Selling Establishments (Including Door-to-Door Retailing, Frozen Food Plan Providers, Party Plan Merchandisers & Coffee-Break Service Providers)
Transportation and Warehousing			
Air Transportation			
481000	O	5	Air Transportation
Rail Transportation			
482110	O	5	Rail Transportation
Water Transportation			
483000	P	5	Water Transportation
Truck Transportation			
484110	P	5	General Freight Trucking, Local
484120	P	5	General Freight Trucking, Long-Distance
484200	P	5	Specialized Freight Trucking
Transit and Ground Passenger Transportation			
485110	O	5	Urban Transit Systems
485210	O	5	Interurban & Rural Bus Transportation
485300	O	5	Taxi & Limousine service
485310	O	5	Taxi Service
485320	O	5	Limousine Service
485410	O	5	School & Employee Bus Transportation
485510	O	5	Charter Bus Industry
485990	O	5	Other Transit & Ground Passenger Transportation
Pipeline Transportation			
486000	P	2	Pipeline Transportation
Scenic & Sight-seeing Transportation			
487000	O	5	Scenic & Sight-seeing
Support Activities for Transportation			
488000	P	5	Support activities for transportation (including motor vehicle towing)
488100	O	5	Support Activities for Air Transportation
488210	O	5	Support Activities for Rail Transportation
488300	P	2	Support Activities for Water Transportation
488410	P	5	Motor Vehicle Towing
488490	P	5	Other Support Activities for Road Transportation
488510	P	5	Freight Transportation Arrangement
488990	P	5	Other Support Activities for Transportation
Couriers and Messengers			
492000	P	3	Couriers & messengers
492110	P	3	Couriers
492210	P	3	Local Messengers & Local Delivery

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BOD Client Code			
	SB/SE	LB&I	
Warehousing and Storage			
493100	P	5	Warehousing & Storage Facilities (Except Lessors of Mini-warehouses & Self Storage Units)
Information			
Publishing Industries			
511000	E	3	Publishing Industries (except internet)
511110	E	3	Newspaper Publishers (except internet)
511120	E	3	Periodical Publishers (except internet)
511130	E	3	Book Publishers (except internet)
511140	E	3	Directory & mailing list publishers (except internet)
511190	E	3	Other Publishers (except internet)
511210	E	3	Software Publishers
Motion Picture and Sound Recording Industries			
512100	Q	3	Motion Picture & Video Industries (Except Video Rental)
512200	Q	3	Sound Recording Industries
Broadcasting			
515000	P	3	Broadcasting (except internet)
515100	P	3	Radio & Television Broadcasting
515210	P	3	Cable & other subscription programming
Internet Publishing and Broadcasting			
516110	S	3	Internet publishing & broadcasting
Telecommunications			
517000	P	3	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers and other telecommunications)
Internet Service providers, Web Search Portals and Data Processing Services			
518111	S	3	Internet Service Providers
518112	S	3	Web Search Portals
518210	S	3	Data processing, hosting and related services
Information Services			
519100	S	3	Other information services (including news syndicates & libraries)
Finance and Insurance			
Credit Intermediation and Related Activities			
522100	N	1	Depository credit intermediation (including commercial banking, savings institutions and credit unions)
522110	N	1	Commercial Banking
522120	N	1	Savings Institutions
522130	N	1	Credit Unions
522190	N	1	Other Depository Credit Intermediation
522200	N	1	Non-depository credit intermediation (including sales financing & consumer lending)
522210	N	1	Credit Card Issuing
522220	N	1	Sales Financing
522291	N	1	Consumer Lending
522292	N	1	Real Estate Credit (including mortgage bankers & originators)
522293	N	1	International Trade Financing
522294	N	1	Secondary Market Financing
522298	N	1	All Other Non-depository Credit Intermediation
522300	N	1	Activities related to credit intermediation (including loan brokers)
Securities, Commodity Contracts and Other Financial Investments and Related Activities			
523110	N	1	Investment Banking & Securities Dealing
523120	N	1	Securities Brokerage
523130	N	1	Commodity Contracts Dealing
523140	N	1	Commodity Contracts Brokerage
523210	N	1	Securities & Commodity Exchanges
523900	N	1	Other Financial Investment Activities (Including Portfolio Management & Investment Advice)
Insurance Carriers and Related Activities			
524140	N	1	Direct Life, Health & Medical Insurance & Reinsurance Carriers

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BOD Client Code			
	SB/SE	LB&I	
524150	N	1	Direct Insurance & Reinsurance (Except Life, Health & Medical) Carriers
524210	N	1	Insurance Agencies & Brokerages
524290	N	1	Other Insurance Related Activities
Funds, Trusts and Other Financial Vehicles			
525100	N	1	Insurance & Employee Benefit Funds
525910	N	1	Open-End Investment Funds (Form 1120-RIC)
525290	N	1	Trusts, Estates & Agency Accounts
525930	N	1	Real Estate Investment Trusts (Form 1120-REIT)
525990	N	1	Other Financial Vehicles
Real Estate and Rental & Leasing			
Real Estate			
531100	M	5	Lessors of real estate (including mini warehouses & self-storage units)
531110	M	5	Lessors of Residential Buildings & Dwellings
531114	M	5	Cooperative housing
531120	M	5	Lessors of Non-Residential Buildings (Except Mini-warehouses)
531130	M	5	Lessors of Mini-warehouses & Self Storage Units
531190	M	5	Lessors of Other Real Estate Property
531210	M	5	Offices of Real Estate Agents & Brokers
531310	M	5	Real Estate Property Managers
531320	M	5	Offices of Real Estate Appraisers
531390	M	5	Other Activities Related to Real Estate
Rental and Leasing Services			
532100	T	5	Automotive Equipment Rental & Leasing
532210	S	4	Consumer Electronics & Appliances Rental
532220	S	4	Formal Wear & Costume Rental
532230	Q	3	Video Tape & Disc Rental
532290	S	4	Other Consumer Goods Rental
532310	S	4	General Rental Centers
532400	S	5	Commercial & Industrial Machinery & Equipment Rental & Leasing
Lessors of Non-financial Intangible Assets			
533110	S	3	Lessors of non-financial intangible assets (except copyrighted works)
Professional, Scientific and Technical Services			
Professional, Scientific and Technical Services			
541100	U	1	Legal Services
541110	U	1	Offices of Lawyers
541190	U	1	Other Legal Services
541211	U	1	Office of Certified Public Accountants
541213	U	1	Tax Preparation Services
541214	U	1	Payroll Services
541219	U	1	Other Accounting Services
541310	U	4	Architectural Services
541320	U	4	Landscape Architectural Services
541330	U	4	Engineering Services
541340	U	4	Drafting Services
541350	U	4	Building Inspection Services
541360	U	4	Geophysical Surveying & Mapping Services
541370	U	4	Surveying & Mapping (Except geophysical) Services
541380	U	4	Testing Laboratories
541400	U	4	Specialized Design Service (Including interior, industrial, graphic & Fashion design)
541510	U	3	Computer systems design & related services
541511	U	3	Custom Computer Programming Services
541512	U	3	Computer Systems Design Services
541513	U	3	Computer facilities management services
541519	U	3	Other Computer Related Services
541600	U	3	Management, scientific & technical consulting services
541700	U	3	Scientific Research & Development Services
541800	U	4	Advertising & Related Services

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BOD Client Code			
	SB/SE	LB&I	
541910	U	4	Marketing Research & Public Opinion Polling
541920	U	4	Photographic Services
541930	U	4	Translation & Interpretation Services
541940	U	4	Veterinary Services
541990	U	3	All Other Professional, Scientific & Technical Services
Management of Companies & Enterprises			
Management of Companies (Holding Companies)			
551111	S	1	Offices of Bank Holding Companies
551112	S	1	Offices of Other Holding Companies
Administrative & Support, Waste Management & Remediation Services			
Administrative and Support Services			
561110	S	4	Office Administrative Services
561210	S	4	Facilities Support Service
561300	S	4	Employment Services
561410	S	4	Document Preparation Services
561420	S	4	Telephone Call Centers (including telephone answering services & telemarketing bureaus)
561430	S	4	Business service centers (including private mail centers & copy shops)
561440	S	4	Collection Agencies
561450	S	4	Credit Bureaus
561490	S	4	Other Business Support Services (Including Repossession Services, Court Reporting & Stenotype Services)
561500	S	4	Travel Arrangement & Reservation Services
561600	S	4	Investigation & Security Services
561710	S	4	Exterminating & Pest Control Services
561720	S	4	Janitorial Services
561730	S	4	Landscaping Services
561740	S	4	Carpet & Upholstery Cleaning Services
561790	S	4	Other Services to Buildings & Dwellings
561900	S	4	Other Support Services (Including Packages & Leveling services & convention Trade Show Organizers)
Waste Management and Remediation Services			
562000	S	2	Waste Management & Remediation Services
Educational Services			
Educational Services			
611000	S	4	Educational Services (Including schools, colleges & universities)
Health Care & Social Assistance			
Ambulatory Health Care Services			
621111	R	4	Offices of Physicians (except mental health specialists)
621112	R	4	Offices of Physicians, mental health specialists
621210	R	4	Offices of Dentists
621310	R	4	Offices of Chiropractors
621320	R	4	Offices of Optometrists
621330	R	4	Offices of Mental Health Practitioners (except Physicians)
621340	R	4	Offices of Physical, Occupational & Speech Therapists & Audiologists
621391	R	4	Office of Podiatrists
621399	R	4	Offices of all other miscellaneous Health Practitioners
621400	R	4	Outpatient Care centers
621410	R	4	Family Planning Centers
621420	R	4	Outpatient Mental Health & Substance Abuse Centers
621491	R	4	HMO Medical Centers
621492	R	4	Kidney Dialysis Centers
621493	R	4	Freestanding Ambulatory Surgical & Emergency Centers
621498	R	4	All Other Outpatient Care Centers
621510	R	4	Medical & Diagnostic Laboratories
621610	R	4	Home Health Services
621900	R	4	Other Ambulatory Health Care Services (Including ambulance services & blood

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BOD Client Code			
	SB/SE	LB&I	
			& organ banks)
Hospitals			
622000	R	4	Hospitals
Nursing and Residential Care Facilities			
623000	R	4	Nursing and Residential Care Facilities
Social Assistance			
624100	S	4	Individual & Family Services
624200	S	4	Community & Housing & Emergency & Other Relief Services
624310	S	4	Vocational Rehabilitation Services
624410	S	4	Child Day Care Services
Arts, Entertainment & Recreation			
Performing Arts, Spectator Sports and Related Industries			
711100	Q	3	Performing Arts Companies
711210	Q	3	Spectator Sports (including sports clubs & race tracks)
711300	Q	3	Promoters of Performing Arts, Sports & Similar events
711410	Q	3	Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures
711510	Q	3	Independent Artists, Writers & Performers
Museums, Historical Sites and Similar Institutions			
712100	Q	3	Museums, Historical Sites & Similar Institutions
Amusement, Gambling and Recreational Industries			
713100	Q	3	Amusement Parks & Arcades
713200	Q	3	Gambling Industries
713900	Q	3	Other Amusement & Recreational Industries (including Golf Courses, skiing facilities, marinas, fitness centers, bowling centers)
Accommodation and Foodservices			
Accommodation			
721100	T	4	Travel accommodation (including hotels, motels and Bed & Breakfast inns)
721110	T	4	Hotels (Except casino hotels) & motels
721120	T	4	Casino Hotels
721191	T	4	Bed & Breakfast Inns
721199	T	4	All other Traveler Accommodations
721210	T	4	RV (Recreational Vehicle) Parks & Recreational camps
721310	T	4	Rooming & Boarding Houses
Foodservices and Drinking Places			
722110	J	4	Full-service Restaurants
722210	J	4	Limited-service eating places
722300	J	4	Special Foodservices (including Foodservice Contractors & Caterers)
722410	J	4	Drinking Places (Alcoholic Beverages)
Other Services			
Repair and Maintenance			
811110	T	5	Automotive Mechanical & Electrical Repair & Maintenance
811120	T	5	Automotive Body, Paint, Interior & Glass Repair
811190	T	5	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210	T	3	Electronic & precision equipment repair & maintenance
811310	T	5	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair and Maintenance
811410	T	4	Home & Garden Equipment & Appliance Repair & Maintenance
811420	T	4	Reupholstering & Furniture Repair
811430	T	4	Footwear & Leather Goods Repair
811490	T	4	Other Personal & Household Goods Repair & Maintenance
Personal and Laundry Services			
812111	S	4	Barber Shops
812112	S	4	Beauty Salons
812113	S	4	Nail Salons
812190	S	4	Other Personal Care Services (Including Diet & Weight Reducing Centers)
812210	S	4	Funeral Homes & Funeral Services
812220	S	4	Cemeteries & Crematories

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BOD Client Code			
	SB/SE	LB&I	
812310	S	4	Coin-operated Laundries & Drycleaners
812320	S	4	Dry-cleaning & Laundry Services (except Coin-operated)
812330	S	4	Linen & Uniform Supply
812910	S	4	Pet Care (Except Veterinary) Services
812920	S	4	Photo Finishing
812930	S	4	Parking Lots & Garages
812990	S	4	All Other Personal Services
Religious, Grantmaking, Civic Professional, and Similar Organizations			
813000	S	4	Religious, Grantmaking, Civic & other Membership Organizations
813930	S	4	Labor Unions and Similar Labor Organizations
921000			Governmental Instrumentality or Agency

10 Exempt Organizations Computer Systems Codes

(1) General

Exempt Organization (EO) returns are processed in the Ogden Campus.

EO AIMS ACTIVITY CODES

Code	Definition
EO ACTIVITY CODES Form 990/990-EZ (MFT 67)	
318	501(f) Cooperative Service Organizations of Operating Educational Organizations
319	ACA 1322 for Qualified Nonprofit Health Insurance Issuers IRC 501(c)(29)
320	Form 990 International Issues
321	501(c)(28) National Railroad Retirement Investment Trust
323	501 (c)(27) State Sponsored Workers Compensation Reinsurance (990)
324	501(n) Charitable Risk Pool (990)
327	501(c)(1) U.S. Instrumentality
328	501(c)(2) Title Holding Corporation
337	Form 1041/1041A
339	Private School
340	Educational Other Than Private School
341	501(c)(3) Other
342	Religious Organization
343	Scientific Organization
344	Hospital/Other Health Services
345	Church Tax Inquiry
347	501(c)(4) Civic League, Social Welfare
348	NECT, Form 990, 990EZ
349	Approved Church Examination
350	501(c)(5) Labor Organization
351	501(c)(5) Agricultural or Horticultural Organization
352	IRC 529, Qualified State Sponsored Tuition Program (Form 990)
354	501(c)(6) Business League, Gross income under \$100,000
355	501(c)(6) Business League Gross income \$100,000 and over
356	501(c)(26) State Sponsored High Risk Health Insurance Organization (Form 990)
358	501(c)(7) Pleasure Recreational Social Club
360	501(c)(8) Fraternal Beneficiary Assoc.
361	501(c)(9) Employee Beneficiary Association
363	501(c)(10) Fraternal Lodge
364	501(c)(11) Teachers Retirement Fund Association
365	501(c)(12) Mutual Assets under \$500,000
366	501 (c)(12) Mutual, Assets \$500,000 and Over
367	Political Organizations with a 990-T Filing Requirement
369	501(c)(13) Cemetery Company
371	501(c)(14) Credit Union Assets under \$500,000

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Code	Definition
372	501(c)(14) Credit Union Assets \$500,000 and over
373	501(c)(15) Mutual Insurance Association
374	501(c)(16) Financing of Crop Operations
375	501(c)(17) Supplemental Unemployment Trust
376	501(c)(18) Employee Funded Pension Trust
377	501(c)(19) Veterans Organization
378	501(c)(20) Legal Service Organization
381	501(e) Cooperative Hospital
382	501(c)(22) Withdrawal Liability Payment Fund
398	501(c)(24) Trust of Terminated Plans
399	501(c)(25) Real Property Title Holding Company
Form 8278 (MFT 99)	
501	Section 6694 (a)
502	Section 6694 (b)
503	Section 6695 (f)
504	Section 6695 (a) – (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer
Form 926 (MFT 81)	
992	Form 926
Form 8804 (MFT 08)	
488	Annual Return of Partnership Withholding Section 1446
Form 8871/8872 (MFT 47,49)	
325	Form 8871 Political Organization Notice of Section 527 Status
326	Form 8872 Political Organization Report of Contributions and Expenditures
Form 990—BL (MFT 56)	
379	501(c)(21) Black Lung Trust
Form 990—T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program
359	501(c)(27) State Sponsored Workers Compensation Reinsurance
362	501(c)(26) State Sponsored High Risk Health Ins. Org.
367	Political Orgs w/a 990-T Filing Requirement
368	IRC 501(n) Charitable Risk Pool (990T)
385	501(c)(28) National Railroad Retirement Investment Trust
386	501(c)(2) Title Holding Corporation
387	501(c)(3) Private Foundation
388	501(c)(3) Other Than Private Foundation
389	501(c)(4) Civil League, Social Welfare
390	501(c)(5) Labor, Agricultural, or Horticultural Organization
391	501(c)(6) Business League
392	501(c)(7) Pleasure, Recreational or Social Club
393	501(c)(8) Fraternal Beneficiary Lodge
394	"501 All Others"
305	TEFRA-PCS Referred from LB&I, SB/SE and W&I Divisions
Employment Tax Returns (MFT 01, 04, 09, 10, 11, 12, 14, 16, 17, 19, 22, 30, 71, 72, 80)	
462	Form 944, Employers Annual Federal Tax Return
463	Form 945, Annual Federal Income Tax Withheld
464	Form 940, Employer's Annual Federal Unemployment Tax Return
465	Form 941, Employer's Quarterly Federal Tax Return
467	Form 943, Employer's Annual Tax Return for Agriculture Employees
468	CT-1, Employer's Annual Retirement Tax Return
469	CT-2, Employee Representatives Quarterly Railroad Retirement Tax Return
470	Form 1042, Withholding Tax for US Income or Foreign Persons
Form 1065 (MFT 06, 35)	
380	501(d) Apostolic or Religious Association
Form 990-PF (MFT 44)	
329	501(c)(3) Private Foundation, Assets under \$25,000
330	501(c)(3) Private Foundation, Assets \$25,000 under \$100,000
331	501(c)(3) Private Foundation, Assets \$100,000 under \$500,000
332	501(c)(3) Private Foundation, Assets \$500,000 under \$1 Million

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Code	Definition
333	501(c)(3) Private Foundation, Assets \$1 Million and over
346	NECT
Form 4720/4720A (MFT 50,66)	
334	Form 4720/4720A, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions
400	Form 4720A, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions
Form 5227 (MFT 37)	
335	Form 5227, Split Interest Trust, Assets under \$100,000
336	Form 5227, Split Interest Trust, Assets \$100,000 and Over
Form 1041 (MFT 05, 36)	
337	Form 1041/1041A
Form 1120 (MFT 02 & 32)	
338	Form 1120 Private Foundation with Revoked Exemption
395	Form 1120POL Exempt
396	Form 1120POL
Related 11C and 730 Returns (MFT 63, 64, 96, 97)	

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS	
Code	Definition
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Related 1040 (Other) Returns (MFT 20,22,30)	
266	Form 1040SS/1040PR (US Self Employment Tax – English/Spanish)
270	Form 1040 EITC & TPI <\$200K & Sch C/F w/TGR <\$25K
271	EITC & TPI <\$200K & Sch C/F w/ TGR >= \$25k
272	Form 1040 TPI <\$200K & No Sch C or E, F or 2106 (No EITC)
273	Form 1040 TPI <\$200K & No Sch C or F (E and 2106 OK) (No EITC)
274	Form 1040 Non-Farm Bus w/Sch C/F TGR <\$25K&TPI <\$200K
275	Form 1040 Non-Farm Bus w/Sch C/F TGR \$25K <\$100K & TPI <\$200K
276	Form 1040 Non-Farm Business w/Sch C/F TGR \$100K <\$200K
277	Form 1040 Non-Farm Business w/Sch C/F TGR \$200K or More & TPI <\$200K
278	Form 1040 Farm Business Not Classified Elsewhere & TPI <\$200K
279	Form 1040 No Sch C/F & TPI \$200K >\$1M
280	Form 1040 Sch C or F & TPI \$200K <\$1m
281	Form 1040 TPI >=\$1M
Related 1041 (Other) Returns (MFT 05,21,36)	
495	Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-taxable Grantor, Pooled Income Fund, Bankruptcy Estates
498	Form 1041 Non-taxable Other
Related 1042 (MFT 12)	
470	Form 1042, Withholding Tax for US Income or Foreign Persons
Related 1065 (Other) Return (MFT 06, 35)	
473	Form 1065 Taxable Return
481	10 or Less Partners - Gross Receipts Under \$100,000
482	10 or Less partners - Gross Receipts \$100,000 and Over
483	11 or More Partners
Form 5330 (MFT 76)	
310	Related 5330 (other) Returns
Form 1120S Taxable (MFT 02 & 31)	
202	Form 1120S (Taxable)
Form 1120 (including 1120L and 1120PC) (MFT 02 & 32)	
203	No Balance Sheet
209	Assets < \$250,000
213	Assets > \$250,000 and < \$1,000,000
215	> \$1,000,000 and < \$5,000,000
217	> \$5,000,000 and < \$10,000,000
219	> \$10,000,000 and < \$50,000,000

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EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS	
Code	Definition
221	> \$50,000,000 and < \$100,000,000
223	> \$100,000,000 and < \$250,000,000
226	Form 1120 (\$250 MIL < \$500 MIL)
227	Form 1120 (\$500 MIL < \$1 BIL)
228	Form 1120 (\$1 BIL < \$5 BIL)
229	Form 1120 (\$5 BIL < \$20 BIL)
230	Form 1120 (\$20 BIL and OVER)
231	Form 1120 \$250 MIL and OVER – Valid only for Inventory. Not valid for closures)
Form 1120F (Other) Returns (MFT 02)	
241	Form 1120 FSC
260	Assets = 0 Default Activity Code; 259 Conversion and Opening Creation date later than 12/31/07
261	Assets >0 and < \$10,000,000
262	Assets > \$10,000,000 and < \$50,000,000
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and over Asset Class 17)
267	Form 1120F (Assets = 0) Default for AC 259 Conversion and Opening Creation Date before 1/1/2008
Form 1120S (Nontaxable) (MFT 02 & 31)	
234	No Balance Sheet
288	Assets Under \$200,000
289	Assets \$200,000 Under \$10,000,000
290	Assets \$10,000,000 and Over
Form 8278 (MFT 99)	
501	Section 6694(a)
502	Section 6694(b)
503	Section 6695(f)
504	Section 6695(a)-(e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
Form 926 (MFT 81)	
992	Form 926
Form 8804 (MFT 08)	
488	Annual Return of Partnership Withholding Section 1446
Form 8871 (MFT 47, 49)	
325	Form 8871- Political Organization Notice of Section 527 Status
326	Form 8872- Political Organization Report of Contributions and Expenditures

(2) EO Disposal Codes

Code	Definition
EO Disposal Codes No Change Disposal Code	
02	No Change
Regulatory/Revenue Protection Change Disposal Code	
01	No Change with Adjustments
18	Chapter 42 - Under Tolerance
19	Amendment Secured/Bond Document Change
54	Chapter 42 – Under Tolerance Non-PF's 990
Tax or Status Change Disposal Codes	
03	Agreed Tax or Penalty Change
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
07	Unagreed - Protest to Appeals

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Code	Definition
08	Correction of Operations/Written Advisory (Form 5666)
09	Revocation/Bonds Taxable - Agreed
10	Unagreed - Without Protest
11	Unagreed - Petition to Tax Court
12	Closing Agreement
13	Referrals to Other Operating Divisions
14	Termination
15	Church Examination - Unagreed
16	Change in Subsection
17	Change in Foundation Status
34	Claims Allowed in Full (Surveyed)
50	Agreed Intermediate Sanction Payments
52	Correction of Operations/Written Advisory (No Form 5666)
55	Unagreed Revocation
58	Discontinued Investigation
59	Penalties without Injunction
60	Injunction without Penalties
61	Injunction with Penalties
Non-Examined-Classification Disposal Codes	
Accepted on Manual Classification *SERFE (S/C obsolete as of 01/2007)(Non-SERFE)	
20	Regular Classification
Non-Examined Screened	
Accepted During Screening (SERFE/RICS)	
21	Questionable Items Explained
22	No Examination Potential
25	Excess Workload (Classification Use Only)
Non-Examined—Survey Disposal Codes	
Surveyed Before Assignment	
31	Surveyed Before Assignment
Surveyed After Assignment	
32	Surveyed After Assignment
36	Surveyed After Initial Contact
Non-Examined—Miscellaneous Disposal Codes	
29	Missing Returns
30	Transfer
33	Error Accounts with No Return
40	Surveyed - No Return - Taxpayer Unable to Locate
44	Substitute Not Liable - Appeals Returned
45	Reference and Information Return
99	Information Report and Miscellaneous

EO Disposal Code Priority

If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09, 55	Revocation
2	07, 10, 11, or 15	Unagreed
3	03, 18, 50 and 54	Agreed Tax or Penalty Change
4	12	Closing Agreement
5	16	Change in Subsection
6	34	Claims Allowed in Full (Surveyed)
7	17	Change in Foundation Status
8	14	Termination
9	06	Delinquent Return Secured
10	05	Delinquent Related Return Secured
11	04	Change to Related Return
12	19	Amendment Secured/Bond Document Change
13	01	No Change with Adjustments

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Priority	Code	Description
14	13	Referrals to Other Operating Divisions
15	08, 52	Correction of Operations/Written Advisory
16	02	No Change

(3) Status Codes - Master File and AIMS

These codes are used to reflect the current (and possibly the past) rating of an account. Both Master File and AIMS status codes are listed and defined below.

It should be noted, that any similarity between the value or definition of these two sets of codes is purely coincidental. Master File Status Codes for Exempt Organizations are used to define the rating of the organization as to its qualifications under specified Internal Revenue Code Sections, whereas, AIMS Status Codes are used to identify a specific type of EO return (MFT and Tax Period) of an organization that has been controlled for reporting purposes into the Examination Stream.

Master File (EO/BMF) Status Codes

Definition of an "Active" Organization: for purposes of counting an organization as an active EO Division customer, an active organization is one that has either received a favorable IRS determination letter that is currently in effect or has filed an EO return that is subject to EO Division compliance oversight.

Active Status Code		
01	Unconditional Exemption	
02	Conditional Exemption	
06	State University or College Filing Form 990-T (but not on the master file as having been recognized as exempt)	
07	Church Filing Form 990T	
10	Pre-Examination of a Church (not on the master file as having been recognized as exempt)	
11	School Certification (filed racial non-discrimination Form 5578) (skeletal info put on master file by Ogden Submission Processing Campus to allow 5578 to post)	
12	Formal Exemption IRC 4947(a) (2) trust filing Form 5227 or taxable farmer's cooperative (allows a 990, PF or 5227 to post when no EO section is on BMF)	
18	Temporary revocation of a private foundation (trust) required to File 990-PF and 1041	
19	Revocation of a private foundation (corp.) required to File 990-PF and 1120	
23	IRC 507(a) Termination (required to file a Form 990-PF)	
24	507 (b)(1)(A) Termination (required to file a Form 990-PF)	
25	507(b)(1)(B) Termination (60 month termination)	
34	IRC 527 Political Organizations (required to file Forms 990, 1120-POL, 8871 & 8872))	
36	Organizations other than 501(c)(3), (9) or (17) without determination letters but who file Forms 990	
		#
Inactive Status Codes		
20	Termination (out of business)	
22	Revocation	
26	Termination Merger (when two EOs are merged, the terminated entity this is the non-survivor)	
28	No longer a member of a group ruling (subordinate entity whose parent organization states it is no longer part of the group)	
29	Group Ruling has been Dissolved (parent entity and all subs. are dissolved)	
40	Return filed, no record of exemption	
41	No Reply to Solicitation for an Application (repeat Form 990 filer without a determination letter. Ogden Submission Processing Campus sets these up with taxable filing requirements)	
70	Exemption application was denied	
71	Failed to Establish (Incomplete Application, No Exemption)	
72	Refusal to Rule (organization unable to furnish detailed description of activities)	
97	Revocation due to failure to file Form 990, 990-EZ, 990-PF and 990N for 3 years	
99	Dump Code – No exemption (prior EO status codes 20, 22, 41 or 70-72)	
Unspecified Status Codes		
21	Unable to locate (Campus service center notices returned undeliverable or not returned at all)	
30	Churches Voluntarily file Form 990 (but not on the master file as having been recognized as exempt)	
31	Small Organizations with gross receipts less than \$5000 who voluntarily file Form 990	

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Active Status Code	
33	Foreign Private Foundations described in IRC 4948(b) (these are PFs that are not required to apply for exemption but are required to file Form 990-PF to pay 4% tax on US investment income)
35	Foreign charities without foundation classification that are exempt by treaty (required to file Form 990-PF)
36	Non IRC 501(c)(3), (9) or (17) Filers – No official exemption
42	An extension of time to file Form 990 was filed but the organization has no determination letter and is not on the master file as exempt.

EO/AIMS	Definition
07	Transferred In (Not Started) - Indicates that a compliance activity has been transferred from another Area/Function/BOD
08	Selected, Not Assigned - Indicates that a compliance activity has been selected for examination but has not yet been assigned to a specific group.
10	Assigned, Not Started (No Time Applied) - Indicates that a compliance activity has been assigned to a group/examiner, but no time has been applied. (Exception: church inquiry cases)
12	Assigned, Started (Time Applied) - Indicates that a compliance activity has been assigned to an examiner and time has been applied.
13	30-Day Letter - Indicates a 30-day letter has been issued by an exam group and is awaiting a response from the taxpayer. Status code includes time spent reviewing TP response (if any) and preparing/issuing a rebuttal to a filed protest.
17	Fraud Development - Indicates an examination with civil and criminal fraud potential
18	Accepted by CI - Indicates an examination with a CI-accepted referral.
20	Review - Indicates that a compliance activity has been transferred to Mandatory Review Staff for review.
21	Returned from Appeals - Indicates an examination returned from Appeals and should be updated to appropriate status, generally status code 12 or 20.
22	30-Day Letter
24	90-Day Letter (Statutory Notice Issued) - Indicates a 90-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.
25	Case Issues Awaiting Counsel Review - Indicates that Mandatory Review is working with Counsel to develop an issue(s) in a compliance activity. The activity will be placed back into status 20 once issue development discussions with Counsel have concluded.
26	Transferred to Joint Committee - Indicates that an examination has been placed in a suspense status awaiting Joint Committee Review.
30	Suspense, Form 1254 - Indicates that a compliance activity has been placed in a suspense status and that Form 1254 (<i>Examination Suspense Report</i>) has been placed in the case file.
32	Suspense, Fraud Administrative - Indicates that a compliance activity has been placed in a fraud suspense status after CI has forwarded its investigation to DOJ for prosecution.
34	Suspense, TEFRA-PCS - Indicates that a compliance activity has been placed in a suspense status awaiting the closing or establishment of a TEFRA-PCS case.
36	Suspense, Fraud Grand Jury - Indicates that a compliance activity has been placed in a fraud suspense status during an active grand jury investigation.
38	Suspense, All Other - Indicates that a compliance activity has been placed in a suspense status awaiting technical advice for a reason not defined by another suspense status code.
51	Closing Unit: Unassigned - Indicates that a compliance activity is in the closing unit and has not been assigned to a tax examiner.
52	Reserved
53	Closing Unit: Reviewed by Lead Tax Examiner - Indicates that a compliance activity is in the closing unit and currently reviewed by a lead tax examiner.
54	Closing Unit: Assigned to Tax Examiner - Indicates that a compliance activity is in the closing unit and has been assigned to a tax examiner.
55	Closing Unit: Previously Suspended / Fraud / Returned from Appeals - Indicates that a compliance activity is in the closing unit and has been in status codes 17, 18, 21, 26, 30, 32, 34, 36, 38 and/or 58.
56	Record Deletion - Indicates Form 10904 has been prepared and is awaiting input by closing unit.
57	Surveys Held - All returns that have been or are expected to be in the closing unit for two or more weeks and will be closed with Disposal Codes 31, 32, 35, 36, 40
58	Closing Unit: Suspense
60	Classification Control

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EO/AIMS	Definition	
80	Appeals - Non-docketed	
81	Appeals - Unassigned	
82	Appeals - Docketed	
83	Appeals - Locally Defined	
84	Appeals - TE/GE-Support and Processing for Closure	
85	Appeals - Suspense	
86	Appeals - Reference Return	
87	Appeals - Closed to Appeals Processing Function	
88	Appeals - Tried Area Counsel	
89	Appeals - Local Definition	
90	Final Close (Computer Generated) – Generated for each account closed with a No- Change, Agreed or an Unagreed Examined Disposal Code. It is also generated for each account closed with a Non-Examined Disposal Code.	

(4) EO Subsection and Classification Codes

Subsection and Classification Code				
SS Code	Class Code	Type of EO	1986 IR Code	1939 IR Code
01	1	Government instrumentality	501(c)(1)	101(15)
02	1	Title holding company	501(c)(2)	101(14)
03	1	Charitable corporation	501(c)(3)	101(6)
03	2	Educational organization	501(c)(3)	101(6)
03	3	Literary organization	501(c)(3)	101(6)
03	4	Org to prevent cruelty to animals	501(c)(3)	101(6)
03	5	Org to prevent cruelty to children	501(c)(3)	101(6)
03	6	Org for public safety testing	501(c)(3)	101(6)
03	7	Religious organization	501(c)(3)	101(6)
03	8	Scientific organization	501(c)(3)	101(6)
04	1	Civic league	501(c)(4)	101(8)
04	2	Local association of employees	501(c)(4)	101(8)
04	3	Social welfare organization	501(c)(4)	101(8)
05	1	Agricultural organization	501(c)(5)	101(1)
05	2	Horticultural organization	501(c)(5)	101(1)
05	3	Labor organization	501(c)(5)	101(1)
06	1	Board of trade	501(c)(6)	101(7)
06	2	Business league	501(c)(6)	101(7)
06	3	Chamber of commerce	501(c)(6)	101(7)
06	4	Real estate board	501(c)(6)	101(7)
07	1	Pleasure, recreations or social clubs	501(c)(7)	101(9)
08	1	Fraternal beneficiary society or association	501(c)(8)	101(3)
09	1	Voluntary employees beneficiary assoc-Non- government	501(c)(9)	101(16) & (19)
09	2	Voluntary employees beneficiary assoc- government	501(c)(9)	101(16) & (19)
10	1	Domestic fraternal societies and associations	501(c)(10)	N/A
11	1	Teachers retirement fund association	501(c)(11)	101(17)
12	1	Benevolent life insurance association	501(c)(12)	101(100)
12	2	Mutual ditch or irrigation company	501(c)(12)	101(100)
12	3	Mutual or cooperative telephone company	501(c)(12)	101(100)
12	4	Organization like those on three preceding lines	501(c)(12)	101(100)
13	1	Burial association	501(c)(13)	101(5)
13	2	Cemetery company	501(c)(13)	101(5)
14	1	Credit union	501(c)(14)	101(4)
14	2	Other mutual corporation or association	501(c)(14)	101(4)
15	1	Mutual insur co or assoc other than life	501(c)(15)	101(11)
16	1	Corporation financing crop operation	501(c)(16)	101(13)
17	1	Supplemental unemployment comp. trust or plan	501(c)(17)	NA
18	1	Empl funded pension trust created before 6-25-59	501(c)(18)	NA
19	1	Post or organization of members of the armed forces	501(c)(19)	NA
20	1	Legal service	501(c)(20)	NA
21	1	Black lung benefit trust	501(c)(21)	NA
22	1	Multiemployer pension plan	501(c)(22)	NA

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Subsection and Classification Code				
SS Code	Class Code	Type of EO	1986 IR Code	1939 IR Code
23	1	Veterans association founded prior to 1880	501(c)(23)	NA
24	1	Trust described in IRC 4049 or ERISA	501(c)(24)	NA
25	1	Title-holding company for pensions etc	501(c)(25)	NA
26	1	State sponsored high risk health ins. org	501(c)(26)	NA
27	1	State sponsored workers compensation reinsurance	501(c)(27)	NA
28	1	National Railroad Retirement Investment Trust	501(c)(28)	NA
29	1	State Health Care Insurance	501(c)(29)	NA
40	1	Apostolic and religious organization	501(d)	101(18)
50	1	Cooperative hospital service organization	501(e)	NA
60	1	Coop service orgs of operating education orgs	501(f)	NA
70	1	Child care center	501(k)	NA
71	1	Charitable risk pool	501(n)	NA
80	1	Farmers Cooperative	521	NA
81	1	Qualified state sponsored tuition program	529	NA
82	1	Political Organizations	527	NA
90	1	Nonexempt charitable trust 4947(a)(2) (split interest)	4947(a)(2)	NA
91	1	Nonexempt charitable trust (public charity)	4947(a)(1)	NA
92	1	Nonexempt charitable trust (treated as Pvt. Fdn.)	4947(a)(1)	NA
93	1	Taxable farmers cooperative	1382(a)(2)	NA

(5) EO MFT Codes

MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File
01	941	BMF	20	1040	NMF	50	4720	BMF/IMF
02	1120 (All)	BMF	21	1041	NMF	56	990-BL	NMF
05	1041	BMF	22	1040PR	NMF	63	11-C	BMF
06	1065	BMF	30	1040	IMF	64	730	BMF
08	8804/ 8805	BMF	31	1120S	NMF	66	4720A	NMF
09	CT-1	BMF	32	1120	NMF	67	990/990EZ	BMF/NMF
10	940	BMF	34	990-T	BMF/NMF	71	CT-1	NMF
11	943	BMF	35	1065	NMF	72	CT-2	NMF
12	1042	BMF/NMF	36	1041-A	BMF/NMF	76	5330	BMF/NMF
13	8278	BMF	37	5227	BMF/NMF	80	940	NMF
14	944	BMF	39	944	NMF	81	926	NMF
16	945	BMF	44	990PF	BMF/NMF	96	11C	NMF
17	941	NMF	47	8871 Notice	BMF/NMF	97	730	NMF
19	943	NMF	49	8872 Report	BMF/NMF	99	8278	NMF

(6) EO Source Codes

Source Codes		Source Codes	
Code	Definition	Code	Definition
09	8871/8872 Return/Notice	67	Referral from Executive Branch-(described in IRC 7217)
11	Studies Tests Research Projects HQ Studies, Tests and Research Projects initiated by Headquarters	68	Referral from Congressional Office (described in IRC 7217)
20	Regular Classification	69	Reserved
23	TEFRA — PCS	70	Referral from LB&I/SBSE/W&I
24	Non filer/Refusal to File TDI/DEL RET Nonfiler/Refusal to File TDI	71	Referral from Insolvency
26	Non-Return Units		
30	Claim for Refund/Abatement - Not Paid	72	Referral from Informant , e.g., Forms 13909, 3949-A, or 211 (3rd party is actual source of lead)
31	Claim for Refund - Paid	73	Referral from Taxpayer
32	Claim Carryback Year – Paid or Not Paid	74	Referral from Media Lead (news media, e.g.,

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Source Codes		Source Codes	
Code	Definition	Code	Definition
			newspaper, TV, news magazine is actual source of lead)
35	Administrative Adjustment Request (AAR)	75	Referral from Department of Justice (DOJ)
40	Multi-Year Examination	76	Referral from Department of Labor (DOL)
41	Closing Agreement	77	Referral from Pension Benefit Guaranty Corporation (PBGC)
42	Future Year Return	78	Referral from Other Federal Agency
43	Substitute for Return (SFR)	79	Referral from State/Local Gov Agency
44	Delinquent Returns	80	National Research Project - Lead Return
45	Reference and Information Returns	81	Research, Applied Analytics and Statistics (RAAS) Selection
49	Preparer of Returns	82	Referral from TE/GE Compliance Unit
50	Related Return Pick-up	83	Reserved
60	Referral from TE/GE Examination, e.g., Form 5666	84	Reserved
61	Referral from TE/GE Rulings & Agreement	87	Discrepancy Adjustment
62	Referral from Other TE/GE Function	90	Compliance Strategy – Lead Return
63	Referral from Appeals/Counsel	91	National Research Project - Related Return
64	Reserved	92	Data Driven Approaches
65	Reserved	93	Other Casework - Lead Return (Not CS, DDA, referral, or claims listed elsewhere)
66	Referral from Criminal Investigation (CI)	94	Reserved
		95	Reserved
		96	Reserved
		97	Reserved
		98	Reserved

(8) EO AIMS Project Codes and Definitions

Code	Definition
0000	General Casework
0079	Delinquent Forms 990-T
0080	Communications Tax
0087	NRP ET Compliance Study
0090	Training Cases
0150	Non-Filers
0171	Medical Residents
0360	Gaming
0922	Telephone Excise Tax Refund (TETR)
1001	Disaster Response
1014	Credit Rollover
1066	HIRE Act – Employment Tax Examination
1072	Qualifying Therapeutic Discovery Project (ACA Provision 9023)
1073	Small Business Health Care Tax Credit (ACA Provision 1421)
1111	Net Investment Income Tax (NIIT) (Provision 1402)
1112	Shared Responsibility for Employers Regarding Health Coverage (Provision 1513)

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Code	Definition	
1113	Patient Centered Outcomes Research (PCOR) (Provision 6301)	
1114	Cost of Employer Sponsored Health Coverage on Form W-2: (Provision 9002)	
1115	Elimination of Deduction for Expenses Allocable to Medicare Part D, (Provision 9012)	
1116	Additional Medicare Tax (Provision 9015)	
1561	Joint Terrorism Task Force	
1999	Hero's Bill	
5051	Section 6707	
5052	Section 6707A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	
		#
		#
		#
		#
		#
		#
8007	Form 1023EZ PDC – Operates Bingo or Gaming Activities (Q10)	
8008	Form 1023EZ PDC Series 990 Compliance Query Matches	
8009	Reserved	
8011	EO Referrals	
8012	Reserved	
		#
		#
		#
		#
8019	Reserved	
8020-8021	JTTF – Reserved	
8022	CI Referrals	
8023	Claims, Referrals & Other Casework – Reserved	
8024	Claims, Referrals & Other Casework – Reserved	
8026	EOCA - Reserved	
8027	Promoter Investigation (Client) led by EO	
8028	Promoter Investigation (Client) led by SBSE	
8029	ATAT Case Developed by EO	
8030	ATAT Case Developed Outside of EO	
8031	Reserved	
8032	EOCA - CAWR - FUTA	
8033	EOCA – Reserved	
8034	Reserved	
8035	EOCA - Reserved	
8036	Reserved	
8037	EOCA - Generated Determination Follow-up	
8038	Reserved	
8039	EOCA - Reserved	
8040	EOCA IRC 501 (c)(7) form 990-T Non Filer	
8043	Mandatory E-Filing	

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Code	Definition	
8044	Reserved	
8045	EOCA – Reserved	
8046	GP Compliance Project – Reserved	
8047	Reserved	
8048	RAAS – PBI Model	
8049	GP Compliance Project – Reserved	
8051	Reserved	
8052	Reserved	
8054	Reserved	
8055	Reserved - for VCAP	
████	████████████████████	#
████	████████████████████	#
████	██	#
████	██	#
████	██	#
████	██	#
8066	RAAS Underreported Credit Card Income	
8067	RAAS Related Employees and For-Profit Partnerships	
8068	Reserved	
8069	Reserved	
8070	Reserved	
8071	For-Profit Conversions to IRC 501(c)(3)	
8072	Stat Sample of Non-Case Selection Model Returns	
8073	Reserved	
8074	990-N Supporting Organization Misfilers	
8075	Reserved	
8077	Reserved	
8078	Reserved	
8080	Potential Fraud Case Involving a Cooperating Officer	
8081	Reserved	
8082	Reserved	
8083	Reserved	
████	████████████████████	#
████	████████████████████	#
8086	Reserved	
8087	GP Market Segment – Reserved	
8088	Other Workstream Cases	
8089	Claims	
8090	Other Casework as Identified	
8091	Reserved	
████	██	#
████	██	#
8094	GP Casework - Reserved	
8095	GP Casework - Reserved	
8096	GP Market Segment Study - Reserved	
8097	EO Support of LB&I	
████	██	#

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Code	Definition	
		#
8100	GP Market Segment – Reserved	
8101	Reserved	
8102	Early Retirement Incentive	
8103	Worker Classification	
8106	CP2100	
8107	Form W-2/1099 Matches	
8111	TEP Compliance Project - Reserved	
8112	Reserved	
8113	Reserved	
8115	Reserved	
8116	Reserved	
8117	Reserved	
8118	Reserved	
8119	Reserved	
		#
		#
		#
8123	Reserved	
8124	Reserved	
8125	Reserved	
		#
		#
8128	Reserved	
8129	Reserved	
8130	Reserved	
		#
		#
8133	EOCA Status 01 – No Ruling Date	
8134	EOCA Status 02 – Conditional Exemptions	
8135	EOCA – Reserved	
8136	EOCA – Reserved	
8137	EOCA – Reserved	
8138	EOCA – Reserved	
8139	EOCA – Reserved	
8140	EOCA – Reserved	
8141	EOCA – 941, No 990 Filed	
8142	Reserved	
8143	EOCA - Reserved	
8144	Reserved	
8145	EOCA - Reserved	
8146	Reserved	
8147	EOCA - Reserved	
		#
		#
		#
8151	TEP Market Segment – Reserved	
8152	TEP Compliance Project – Reserved	
8153	TEP Compliance Project – Reserved	

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Code	Definition	
8154	TEP Compliance Project – Reserved	
8155	Reserved	
████	████████████████████	#
8157	TEP Compliance Project – Reserved	
8158-8160	EOCA – Reserved	
8161	Reserved	
8162	Reserved	
8163	Reserved	
8164	Reserved	
8165	Reserved	
8166	EOCA – Reserved	
8167	EOCA – Reserved	
████	████████████████████	#
████	████████████████████	#
████	████████████████████	#
████	████████████████████	#
████	████████████████████	#
8174	Reserved	
██████	██████	#
8190	IRC 4941 – PF Loans to DQPs	
8191	NECT Non-Filers 1041	
8192	NECT Non-Filers 990	
8193	501(c)(12) & Incomplete F990	
8194	501(c)(12) & Delinquent F1120	
8195	501(c)(12) Approaching Non-Member Income Limit	
8196	EOCA – Reserved	
8197	Gaming Income – Failure to File F990T	
8198	Reserved	
8199	GP Compliance Project – Reserved	
8200	Immediate Priority Referrals	
8201	Claims, Referrals & Other Casework – Reserved	
8202	State Charity Referrals	
8203	Reserved	
8204	EBT and Small Board (Query 2001)	
8205	Reserved	
8206	Reserved	
8207	Reserved	
8208	Reserved	
8209	Reserved	
8210	Reserved	
8211	Reserved	
8212	Reserved	
8213	Reserved	
8214	Reserved	
8215	Reserved	
8216	Reserved	

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Code	Definition	
8217	Reserved	
8218	Reserved	
8219	Reserved	
8220	Reserved	
8221	Reserved	
8222	Reserved	
8223	Reserved	
8225	Reserved	
8226	IRC 4947(a)(1)-NECTs	
8227	TEP Compliance Project - Reserved	
8228	TEP Compliance Project – Reserved	
8229	Reserved	
8230	TEP Compliance Project Reserved	
8231	Form 990 Compliance Query Set	
8232	Reserved	
8233	Reserved	
8234	Reserved	
8235	501(c)(14) with UBI – Failure to File F990T	
8236	Hospital UBI	
8237	Reserved	
8238	TEP Compliance Project Reserved	
8239	Reserved	
8240	Reserved	
8241	Reserved	
8242	Reserved	
8243	Reserved	
8244	Reserved	
8245	Reserved	
8246	Data Driven - Reserved	
8247	Inconsistent Loan Information (Query 3002)	
8248	Reserved	
8249	Reserved	
8250	Reserved	
8251	GP Casework – Reserved	
8252	GP Compliance Project Reserved	
8253	Reserved	
8254	GP Compliance Project - Reserved	
8255	Reserved	
8256	501(c)(7) – 35% Investment Income Test	
8257	501(c)(7) – 15% Non-Member Income Test	
8258	501(c)(7) – Investment Income & 990T Not Filed	
8259	501(c)(7) – Investment Income Offset on 990T	
8260	501(c)(7) – Approaching Non-Member Income Limitations	
8261	Failure to Disclose Nondeductible Contributions	
8262	GP Market Segment - Reserved	

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Code	Definition	
8272	News Release	
8275	Cincinnati Technical Issue Coordination	
8284	Reserved	
8285	Group Exemption Subsections	
████	████████████████████	#
8288	EOCA – Reserved	
8289	Reserved	
8290	Reserved	
8291	Reserved	
8292	Reserved	
8293	Claims, Referrals & Other Casework - Reserved	
8294	GP Compliance Project - Reserved	
8295	Reserved	
8297	Reserved	
8298	Reserved	
8299	Reserved	
8300	Reserved	
8301	GP Compliance Project Reserved	
8302	PCI Referrals	
8303	GP Compliance Project - Reserved	
8304	EOCA – Reserved	
8305	EOCA – Reserved	
████	████████████████████	#
8307	EOCA – Reserved	
8308	EOCA – Reserved	
8309	CAWR Employment Tax Case	
8310	Reserved	
████	██	#
8312	Reserved	
8313	Reserved	
8314	Reserved	
8315	Reserved	
8316	Reserved	
8317	Reserved	
████	████████████████████	#
████	████████████████████	#
████	████████████████████	#
████	████████████████████████████████	#
████	████████████████████████████████	#
████	████████████████████████████████	#
████	████████████████████████████████	#
8326	Global High Wealth (GHW) Program	
8327	Reserved	
████	████████████████████	#
████	████████████████████████████████	#
████	██	#
████	██	#

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Code	Definition	
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	#
8346	Reserved	
8347	Reserved	
8348	Reserved	
8349	Reserved	
8350	Reserved	
8351	GP Compliance Project - Reserved	
8352	GP Compliance Project – Reserved	
8353	Reserved	
8354	Reserved	
8355	Foreign Financial Transactions	
8356	GP Compliance Project - Reserved	
8357	GP Compliance Project -Reserved	
8358	GP Compliance Project -Reserved	
8359	GP Compliance Project - Reserved	
8360	GP Compliance Project – Reserved	
8361	EOCA Classification Settlement Program	
8362	GP Compliance Project - Reserved	
8363	GP Compliance Project - Reserved	
8364	GP Compliance Project - Reserved	
8365	GP Compliance Project – Reserved	
8366	Reserved	
8367	GP Compliance Project -Reserved	
8368	Reserved	
8369	GP Compliance Project Reserved	
8370	GP Compliance Project - Reserved	
8371	Reserved	
8372	GP Compliance Project – Reserved	
8373	GP Compliance Project - Reserved	
8374	GP Compliance Project - Reserved	
8375	GP Compliance Project - Reserved	
8376	Reserved	
[REDACTED]	[REDACTED]	#
8381	990 PF Project - 4941 (Other than Loans)	
8382	Reserved	
8383	International Exam Time	

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Code	Definition	
8384	Reserved	
8385	UBI and Form 990-T	
8386	GP Compliance Project - Reserved	
8387	Reserved	
8388	GP Compliance Project - Reserved	
8389	Reserved	
8390	GP Compliance Project - Reserved	
8391	Reserved	
8392	Reserved	
8393	Reserved	
8394	Non-ACA Hospital Review Compliance Checks	
8395	Non-ACA Hospital Review Referrals	
8406	EOCA -Reserved	
8407	Reserved	
8408	EOCA - Reserved	
8409	EOCA Reserved	
8410	Reserved	
8411	EOCA – Reserved	
8412	EOCA - Reserved	
8413-8420	EOCA - Reserved	
8424	Reserved	
8425	EOCA - Reserved	
8426	Reserved	
8427	EOCA - Reserved	
8428	EOCA - Reserved	
8429	Reserved	
8440	GP Compliance Project - Reserved	
8441	Form 5227 Compliance Query Set	
8442	GP Compliance Project - Reserved	
8443	GP Compliance Project - Reserved	
8658	GP VCAP - Reserved	

(9) Push Codes

Current or Prior Year Examination		For a Subsequent (future) year Examination	
020	Delinquent Return	022	Follow-Up: Exemption Granted
021	Substitute for Return	023	Follow-up: Unrelated Business Income
036	Substitute for Return (Computer Generated TC 150)	024	Follow-up: Payout Provisions
		025	Follow-up: Other
041	Current Year Pick-up		
049	Joint Investigation		

(EO—Exempt Organizations)

(10) MF Sorting and Blocking for Document Code 47 & 77

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Adjustment Form Number	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5599	Original & Copy BRTVU/RTVUE	000-079 900-979 200-249	080-099 980-999 200-249
5351	Paperless Non Examined	130-179	190-199
5599	Electronic Prints	300-379	380-399
RCCMS	Paperless Examined	400-479	N/A
Going to Appeals	Copy of Return	79X	76X
Going to Appeals	Either	100-179	180-199
Partial Assessment	No Return	100-1279	180-199

(11) EO Subsection

Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
01	501(c)(1)	21	501(c)(21)
02	501(c)(2)	22	501(c)(22)
03	501(c)(3)	23	501(c)(23)
04	501(c)(4)	24	501(c)(24)
05	501(c)(5)	25	501(c)(25)
06	501(c)(6)	26	501(c)(26)
07	501(c)(7)	27	501(c)(27)
08	501(c)(8)	28	501(c)(28)
09	501(c)(9)	29	501(c)(29)
10	501(c)(10)	40	501(d)
11	501(c)(11)	50	501(e)
12	501(c)(12)	60	501(f)
13	501(c)(13)	70	501(k)
14	501(c)(14)	71	501(n)
15	501(c)(15)	80	521
16	501(c)(16)	81	IRC 529
17	501(c)(17)	82	IRC 527 Political Organization
18	501(c)(18)	90	4947(a)(2) - Split Interest Trust
19	501(c)(19)	91	4947(a)(1) - Public Charity (Form 990/990EZ Filer)
20	501(c)(20)	92	4947(a)(1) - Private Foundation (Form 990-PF Filer)

(12) Statute of Limitations

Code	Message		Code	Message	
█	█	#	█	█	#
AB	Assessment Statute of Limitation Waived by Properly Executed Closing Agreement		█	█	#
AC	TEFRA-Entity Statute Protected at the Partner Level		█	█	#
AD	Employment Tax Return Examination Limited to IRC 3121(q)		█	█	#
AE - AZ	Reserved		█	█	#
█	█	#	█	█	#

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Code	Message		Code	Message	
█	████████████████████	#	█	████████████████████	#
█	████████████████████	#	█	████████████████████	#
█	████████████████████	#	█	████████████████████	#
█	████████████████████	#	█	████████████████████	#
█	████████████████████	#	█	████████████████████	#
█	████████████████████	#	█	████████████████████	#
			ZZ	AIMS Database Transfer – Temporary ASED Alpha Code	

11 Government Entities

(1) General

Organization	Business Segment	States of Jurisdiction
Government Entities	14	Director, GE
Indian Tribal Governments	14	Field Operations – 7272
		Group - 7280
		Group - 7281
		Group - 7283
Tax Exempt Bonds	14	Field Operations - 7220
		Group 7206
		Group 7222
		Group 7223
		Group 7226
Federal, State and Local	16	Field Operations – 7246
		Group - 7250
		Group - 7251
		Group - 7252
		Group - 7254
		Group - 7255

(2) GE Return Activity Codes

Code	Definition
Excise Tax Returns - Form 720 (Products and Commodities) (MFT 03, *45)	
014	Form 720 - Aviation Fuel - Gasoline
059	Form 720 - Gasohol
060	Form 720 - Diesel
077	Form 720 - L.U.S.T Taxes-Aviation Fuel
078	Form 720 - Dyed Diesel Fuel - Buses Only
133	Patient Centered Outcome Research
136	Medical Excise Device Tax
140	Indoor Tanning Services
Excise - Other - Forms 11-C (MFT 63, *96), 730 (MFT 64, *97)	
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Excise Tax Return - Form 4720/4720A (MFT 50)	
334	Form 4720/4720A, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions; 4965 Prohibited Tax Shelter Transactions
Corporate Returns - Taxable (Including 1120-POL and 1120-H) (MFT 02, *32)	
203	Form 1120 - (No Balance Sheet)

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Code	Definition
209	Form 1120 - Under (\$250,000)
213	Form 1120 - (\$250K < \$1M)
215	Form 1120 -(\$1Mil < \$5Mil)
217	Form 1120 - (\$5 Mil < \$10 Mil)
219	Form 1120 - (\$10 Mil < \$50 Mil)
221	Form 1120 - (\$50 Mil < \$100 Mil)
223	Form 1120 - (\$100 Mil < \$250 Mil)
226	Form 1120 - (\$250Mil >= \$500Mil)
227	Form 1120 - (>=\$500Mil<\$1Bil)
228	Form 1120 - (>=\$1Bil<\$5Bil)
229	Form 1120 - (>=\$5Bil)<\$20Bil)
230	Form 1120 - (>=\$20Bil)
231	Form 1120 - (\$250Mil and OVER) – Valid only for Inventory. Not valid for closures.
241	Form 1120F - Assets 1120FSC
260	Form 1120F (Assets =0) Default for AC 259 Conversion and Opening Creation date later than 12/31/2007
261	Form 1120F (Assets> 0 under \$10Mil)
262	Form 1120F (Assets >= \$10M and < \$50Mil)
263	Form 1120F (Assets \$50M < \$250Mil)
265	Form 1120F (\$250 Mil < \$500 Mil Asset Class 13) (\$500 Mil < \$ 1Bil Asset Class 14) (\$1 Bil < \$5 Bil Asset Class 15) (\$5 Bil < \$20 Bil Asset Class 16) (\$20Bil and >Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date Before 1/2008
Corporate Returns – Taxable (MFT 02, 31)	
202	Form 1120S (Taxable)Corporate Assets
Corporate Returns – Nontaxable (MFT 02, 31)	
234	Form 1120S - No Balance Sheet
288	Form 1120S - Assets under \$200 K Non Taxable (processed after 1-1-91)
289	Form 1120S - Assets \$200K <, \$10Mil Non Taxable (processed after 1-1-91)
290	Form 1120S - Assets \$10Mil & Over Non Taxable (processed after 1-1-91)
Form 1120POL (MFT 02)	
395	Form 1120-POL/Exempt
396	Form 1120-POL
Individual Returns - Forms 1040, 1040A, 1040PC, 1040NR, 1040SS and 1040 with 2555 (MFT 30, *20, *21)	
266	Form 1040SS/PR EITC Classes with TPI < \$200,000
270	Form 1040 EITC present & TPI<\$200,000 and Sch C/F Total Gross Receipts (TGR) <\$25,000 (or EITC with no sch. C/F)
271	Form 1040 EITC present & TPI<\$200,000 and Sch C/F w/TGR>=\$25,000
272	Form 1040TPI < \$200,000 and No SCH C, E, F or 2106
273	Form 1040TPI < \$200,000 No SCH C or F, but SCH E or 2106 OKAY
274	Form 1040 Non-Farm Bus with Sch C/F TGR<\$25,000 and TPI<\$200,000
275	Form 1040 Non-Farm Bus w/Sch C/F TGR \$25,000 <\$100,000 & TPI<\$200,000
276	Form 1040 Non-Farm Business w/Sch C/F TGR\$100,000 <\$200,000 & TPI<\$200,000
277	Form 1040 Non-Farm Business w/Sch C/F TGR \$200,000 or more & TPI<\$200,000
278	Form 1040 Farm Business Not Classified Elsewhere and TPI<\$200,000
279	Form 1040 No Sch C/F present and TPI>\$200,000 and under <\$1,000,000
280	Form 1040 Sch C or F present and TPI>=\$200,000 and under \$1,000,000
281	Form 1040 TPI >=\$1,000 ,000
Partnership Form 1065 (MFT 06, *35)	
473	Form 1065 Taxable Return
481	Form 1065 10 or Less Partners - Gross Receipts under \$100K
482	Form 1065 10 or Less Partners - Gross Receipts \$100K and over
483	Form 1065 11 or More Partners
TEB Forms	
300	Form 8038-G (MFT 46)
302	Form 8038-GC (MFT 46)
303	Form 8038B (MFT 85)
304	Form 8038CP (MFT 46)
306	Form 8038TC (MFT 86)
308	Form 8703 (MFT 84)
Form 990-T (MFT 34)	

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Code	Definition
353	IRC 529 Qualified State Sponsored Tuition Program (990)
359	501(c)(27) State Sponsored Workers Compensation Reinsurance (990-T)
362	501(c)(26) State Sponsored High Risk Health Ins. Org (990-T)
367	Political Organizations with a 990-T Filing Requirement
368	501(n) Charitable Risk Pool (990-T)
385	Form 990-T, 501(c)((28) National Railroad Retirement Investment Trust)
386	Form 990-T,501(c)(2)
387	Form 990-T,501(c)(3) Pvt. Fdn.
388	Form 990-T,501(c)(3) Other Than Private Fdn.
389	Form 990-T,501(c)(4)
390	Form 990-T,501(c)(5)
391	Form 990-T,501(c)(6)
392	Form 990-T,501(c)(7)
393	Form 990-T 501 (c)(8)
394	Form 990-T/Others
Employment Tax	
462	Form 944, Employer's Annual Federal Employment Tax Return (MFT14)
463	Form 945, Annual Federal Income Tax Withheld (MFT 16)
464	Form 940, Employer's Annual Federal Unemployment Tax Return (MFT 10, *80)
465	Form 941, Employer's Quarterly Federal Tax Return (MFT 01, *17)
467	Form 943, Employer's Annual Return (Agriculture Employees) (MFT 11, *19)
468	Form CT-1, Employer's Annual Retirement Return (MFT 09, *71)
469	Form CT-2, Employee Representatives Quarterly Railroad Retirement Return (MFT *72)
470	Form 1042 Foreign U.S. Income Source (MFT 12)
309	Form 8038-T (MFT 46)
322	Form 8328 (MFT 46)
397	Form 8038 (MFT 46)
* Non Master File (NMF)	

(3) Appeals Issue Codes

Specialist Recommended Action (Left Most Digit)		Primary Issue Involved (Middle Digit)		Alternative Issue (Right-Most Digit)	
1	Bond Taxable	1	Arbitrage	1-3	Reserved
2	Arbitrage	2	Private Use	4	Other
3	Flow Through Adjustment	3	Yield Burning	5	None
4-6	Reserved	4	Manufacturing		
7	Other Returns, Tax and Penalties	5-7	Reserved		
8	Other	8	Other		

(4) GE Disposal Codes

Examined AIMS Code	Definition	RCCMS Code	Examined Code	Definition	RCCMS Code
01	No Change with Adjustments	210			401
02	No Change	107	16	Corrective Remedial Actions (TEB)	217
03	Agreed Tax or Penalty Change	102/ 115	19	Amendment Secured / Bond Document Change (TEB)	201
04	Change To Related Return	205	34	Claims Allowed in Full (Surveyed)	103
05	Delinquent Related Return Secured	207	50	Agreed Intermediate Sanction Payment	101
06	Delinquent Return Secured	208	51	Global Settlement Case (TEB)	209
07	Unagreed – Protest To Appeals	601	52	Correction of Operations/ Written Advisory (No Form 5666)	214
08	Correction of Operations/Written Advisory (Form 5666)	213	58	Discontinued Investigation	305
09	Revocation/Bonds Taxable - Agreed	211	59	Penalties without Injunction	306
10	Unagreed – Without Protest	604	60	Injunction without Penalties	307
11	Unagreed – Petition to Tax Court	603	61	Injunction with Penalties	308
12	Closing Agreement	104			
13	Referrals to Other Operating Divisions	501			
14	Referrals to Other Segments of TE/GE Operating Division	502			

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AIMS Code	Definition	RCCMS Code
Non-Examined-Classification Disposal Codes		
20	Regular Classification	906
Non-Examined Screened		
21	Questionable Items Explained	905
22	No Examination Potential	904
25	Excess Workload (Classification Use Only)	902
33	Error Accounts with No Return	901
Non-Examined—Survey Disposal Codes		
31	Surveyed Before Assignment	910
32	Surveyed After Assignment	908
36	Surveyed After Initial Contact	909
Non-Examined—Miscellaneous Disposal Codes		
29	Missing Returns	903
30	Transfer	803
40	Surveyed - No Return - Taxpayer Unable to Locate	907
45	Reference and Information Return	802
99	Information Report and Miscellaneous	801

(5) Informants Claim Indicator

#		#
#		#
#		#
#		#

(6) Survey Reason Codes

These codes may be used to further define disposal codes 31 & 32

A	No large unusual questionable items
B	No change in prior years
C	Beyond cycle (Includes statute issues)
D	Lack of resources
E	Other
F-Z	Reserved

(7) GE AIMS Project Codes

Code	Definition
0000	General Casework
0079	Delinquent Form 990-T
0080	Communication Tax
0087	NRP Employment Tax Compliance Study
0090	Training Cases
0099	Office/Correspondence Examination Program (OCEP)
0149	Fraud Case Work
0150	Non-Filer
0999	N/A Other
1014	Credit Rollover
1066	HIRE ACT – Employment Tax Examination
1070	Excise Indoor Tanning Tax
1071	Excise Medical Device Tax
1072	Qualify Therapeutic Discovery Project Credit, Provision 9023

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Code	Definition	
1073	Credit for Employee Health Insurance Expense of Small Employers, Provision 1421	
1111	Net Investment Income Tax (NIIT)	
1112	Shared Responsibility for Employers Regarding Health Coverage Provision 1513	
1113	Patient – Centered Outcomes Research (PCOR)	
1114	Cost of Employer Sponsored Health Coverage on Form W2 Provision 9002	
1115	Elimination of Deduction for Expense Allocable to Medicare Part D Provision 9012	
1116	Additional Medicare Tax	
1999	Repeal Act 2011 Hero's Bill	
4017	Forms 8038 Examinations	
4018	Sports and Entertainment Facilities	
4050	Schedule K	
4056	Tax Exempt Bond Related Returns	
4076	Form 8038-G Examinations	
4110	Small Issue Compliance Follow-up	
4111	Claims For Refund Of Arbitrage	
4113	Solid Waste Disposal Facilities	
4117	Yield Burning Cases	
4119	Loan Pools	
4120	Sewage Facilities	
4121	Tax And Revenue Anticipation Notes	
4123	Use Of Proceeds - Government Bonds	
4124	Single Family Housing	
4125	Multi-Family Housing	
4126	Securing Bond Holder Names - Pending In Appeals	
4127	Securing Bond Holder Names - Not Pending In Appeals	
		#
4130	NCRBS	
4131	NCRBS – Follow up	
4132	Original Issue Discount (TEB)	
4133	TEB Project 4	
4134	TEB Project 5	
4135	TEB Project 6	
4136	TEB Project 7	
4137	TEB Project 8	
4138	TEB Project 9	
4139	TEB Project 10	
4140	Referrals	
4141	International (AIMS)	
4160	ITG - Fraud Project #1	
4161	ITG - Fraud Project #2	
4162	ITG - Fraud Project #3	
4163	ITG - Project #10	
4164	ITG - Claims	
4165	ITG - Project #12	
4166	Local Government	
4167	State Government	
4168	Federal Government	
4169	Quasi Government	
4170	Medical Resident	
4171	Medical Resident Resolution Project	
4186	ITG – Tip Compliance Review	
4187	ITG – Tech Assist Visit	
4188	ITG – Project #8	
4189	ITG – Project #9	
4190	ITG – Customer Inquiry (Form 4442 or Tax Status Inquiry)	
4191	Advanced Refunding	
4192	Notes	
4193	Governmental Bonds	
4194	Exempt Facility Bonds	
4195	Mortgage Revenue Bonds	

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Code	Definition	
4196	Section 144 Bonds	
4197	Disaster Relief Bonds	
4198	501(c)(3) Bonds	
4199	BABs	
4200	Tax Credit Bonds	
4201	Other Bonds	
4202	Pooled Bonds	
4203	8038-T	
4204	Civil Penalties	
4208	VCAPs – Arbitrage Violations (IRC 148)	
4210	Use of Proceeds III	
4213	Hedge Initiatives Phase I	
4216	Small Issue Bonds	
4217	Issue Price	
4218	Student Loan	
4219	Hedge Initiative	
4220	Late Filed 8038 T	
4222	Lease Financing Issues Initiative	
4223	Cost of Issuance	
4224	Tax Increments Financing	
4226	Hotel and Convention Centers	
4227	Current Refunding	
4228	TRANS	
4229	QZABs	
4230	Independent Multi – Purpose Special District	
4233	Pooled Bond Initiative	
4234	Form 8038-G/8038-T Initiative	
4235	Multi-Family Housing	
4236	Advance Refunding Initiative	
4237	Small Governmental Examinations	
4238	TEB/GECU Compliance Projects	
4239	Low Issuance Market Segments	
4240	Public Safety	
4241	FSLG Large Examination Program	
4242	County Government	
4243	Municipality Government	
4244	Schools	
4245	Community College	
4246	Fire Districts	
4247	Housing Authorities	
4248	Abusive Tax Avoidance Transactions (AIMS)	
4249	Follow-up Compliance	
4250	Special Project #01 (FSLG)	
4251	Special Project #02 (FSLG)	
4252	FSL Referrals	
4253	Referrals from EO	
4254	Special Project #05 (FSLG)	
4255	Special Project #06 (FSLG)	
4256	Special Project #07 (FSLG)	
4257	Special Project #08 (FSLG)	
4258	Special Project #09 (FSLG)	
4259	CP2100 Backup Withholding Notice	
4260	W-2/1099 Matches	
4261	ITG – Tip Rate Exam	
4262	ITG - Project #15	
4263	ITG Project #1	
4264	ITG - O project	
4265	ITG Project # 3	
4266	ITG Project # 4	

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Code	Definition	
4267	ITG Project # 5	
4268	ITG Project # 6	
		#
4275-4281	Knowledge Sharing 1-7	
4290	GECU Project 1	
4291	GECU Project 2	
4292	Credit Balance Non-Filers	
4293	ITG NPE Tip Project- Soft Notice	
4294	GECU Project 5	
4295	GECU Project 6	
4296		
4297	GECU Project 8	
4298	GECU Project 9	
4299	GECU Project 10	
4300-4309	FSLG Reserved # 1-10	
4500	Pay Day Lending	
4501-4509	ITG Reserved # 2-10	
4600	Arbitrage/Rebate Violations IRC 148 (FY19-518005)	
4601	Sinking Funds IRC 54A (FY19-518008)	
4602	Open Market Securities-FMV Requirements (FY20-518002)	
4603	Qualified Small Issue Bond Requirements (FY20-518013)	
4604	Large Airport Financings – Arbitrage Issues (FY20-518011)	
4605	Issuer Prepared 8038-T Arbitrage Issues (FY20-518003)	
4606	Form 8038-TC 3-Year Expenditure Requirement (FY20-518009)	
4607	Prohibited Advance Refunding (FY20-519007)	
4608	Final Advance Refunding (FY20-519001)	
4609-4619	TEB Reserved # 10-20	
4900	Info Rtn w/withholding & No F945 Filed (FY20-319004)	
4901-4909	GECU Reserved # 2-20	
5051	Section 6707	
5052	Section 6707 A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	

(8) GE AIMS Status Codes

Code	Definition	Code	Definition
07	Transferred In (Not Started) - Indicates that a compliance activity has been transferred from another Area/Function/BOD	51	Closing Unit: Unassigned - Indicates that a compliance activity is in the closing unit and has not been assigned to a tax examiner.
08	Selected, Not Assigned - Indicates that a compliance activity has been selected for examination but has not yet been assigned to a specific group.	52	Reserved
10	Assigned, Not Started (No Time Applied) – Indicates that a compliance activity has been assigned to a group/examiner, but no time has been applied. (Exception: church inquiry cases)	53	Closing Unit: Reviewed by Lead Tax Examiner - Indicates that a compliance activity is in the closing unit and currently reviewed by a lead tax examiner.
12	Assigned, Started (Time Applied) – Indicates that a compliance activity has been assigned to an examiner, and time has been applied.	54	Closing Unit: Assigned to Tax Examiner - Indicates that a compliance activity is in the closing unit and has been assigned to a tax examiner.
13	30-Day Letter – Indicates a 30-day letter has been issued by an exam group and is awaiting a response from the taxpayer.	55	Closing Unit: Previously Suspended / Fraud / Returned from Appeals - Indicates that a compliance activity is in the closing unit

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Code	Definition	Code	Definition
	Status code includes time spent reviewing TP response (if any) and preparing/issuing a rebuttal to a filed protest.		and has been in status codes 17, 18, 21, 26, 30, 32, 34, 36, 38 and/or 58.
17	Fraud Development - Indicates an examination with civil and criminal fraud potential	56	Record Deletion - Indicates Form 10904 has been prepared and is awaiting input by closing unit.
18	Accepted by CI – Indicates an examination with a CI-accepted referral.	57	Closing Unit: Surveys Held - All returns that have been or are expected to be in the closing unit for two or more weeks and will be closed with Disposal Codes 31, 32, 35, 36, 40
20	Review - Indicates that a compliance activity has been transferred to Mandatory Review Staff for review.	58	Closing Unit: Suspense
21	Return from Appeal -Indicates an examination returned from Appeals and should be updated to appropriate status, generally status code 12 or 20.	60	Classification Control
22	30-Day Letter (For use by Review Staff) - Indicates a 30-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.	80	Appeals – Non docketed
24	90-Day Letter (Statutory Notice Issued) - Indicates a 90-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.	81	Appeals - Unassigned
25	Case Issues Awaiting Counsel Review - Indicates that Mandatory Review is working with Counsel to develop an issue(s) in a compliance activity. The activity will be placed back into status 20 once issue development discussions with Counsel have concluded.	82	Appeals - Docketed
26	Transferred to Joint Committee - Indicates that an examination has been placed in a suspense status awaiting Joint Committee Review.	83	Appeals - Locally Defined
30	Suspense, Form 1254 - Indicates that a compliance activity has been placed in a suspense status and that Form 1254 (Examination Suspense Report) has been placed in the case file.	84	Appeals – TE/GE Support and Processing for Closure
32	Suspense, Fraud Administrative - Indicates that a compliance activity has been placed in a fraud suspense status after CI has forwarded its investigation to DOJ for prosecution.	85	Appeals - Suspense
34	Suspense, TEFRA-PCS - Indicates that a compliance activity has been placed in a suspense status awaiting the closing or establishment of a TEFRA-PCS case.	86	Appeals - Reference Return
36	Suspense, Fraud Grand Jury - Indicates that a compliance activity has been placed in a fraud suspense status during an active grand jury investigation.	87	Appeals - Closed to Appeals Processing Function
38	Suspense, All Other - Indicates that a compliance activity has been placed in a suspense status for a reason not defined by another suspense status code (e.g. technical advice, rulings from other agencies, etc.). A case should not be	88	Appeals - Tried Area Counsel

Code	Definition	Code	Definition
	placed in suspense until further issue development has been exhausted.		
		89	Appeals - Local Definition
		90	Final Closed (Computer Generated) Generated for each account closed with a No- Change, Agreed or an Unagreed Examined Disposal Code. It is also generated for each account closed with a Non-Examined Disposal Codes.

(9) GE Source Codes

Source Code	Definition	Source Code	Definition	
09	8871/8872 Return Notice	64	Pick-up Related To Other	
11	Studies, Tests and Research Projects initiated by Headquarters	65	Reserved	
20	Regular Classification	█	█	#
23	TEFRA-PCS	67	Referral from Executive Branch (described in IRC 7217)	
24	Non Filer/Refusal To File TDI/DEL			
26	Non – Return Unit	█	█	
30	Claim for Refund/Abatement - Not Paid	69	Reserved	
31	Claim for Refund - Paid	70	Referral from LB&I/SBSE/W&I	
32	Claim - Carryback Year - Paid or Not Paid	71	Referral from Insolvency	
35	Administrative Adjustment Request (AAR)	72	Referral from Informant, e.g., Forms 13909, 3949-A, or 211 (3 rd party is actual source of lead)	
40	Multi-Year Examination			
41	Closing Agreement	73	Referral from Taxpayer	
42	Future Year Return	74	Referral from Media Lead (news media, e.g., newspaper, TV, news magazine is actual source of lead)	
		75	Referral from Department of Justice (DOJ)	
		76	Referral from Department of Labor (DOL)	
		77	Referral from Pension Benefit Guaranty Corporation (PBGC)	
43	Substitute for Return(SFR)	78	Referral from Other Federal Agency	
		79	Referral-from State/Local Government Agency	
44	Delinquent Return	80	National Research Project - Lead Return	
45	Reference and Information Returns	81	Research, Applied Analytics and Statistics (RAAS) Selection	
49	Preparer of Returns	82	Referral From TE/GE Compliance Unit	
		83	Reserved	
50	Related Return Pick-up	84	Reserved	
		87	Discrepancy Adjustment	
60	Referral from TE/GE Examinations, e.g., Form 5666	90	Compliance Startegy – Lead Return	
61	Referral from TE/GE Rulings & Agreements	91	National Research Project – Related Return	
		92	Data Driven Approaches (Non-RAAS	

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Source Code	Definition	Source Code	Definition
			Generated Query) - Lead Return
62	Referral from Other TE/GE Function	93	Other Casework - Lead Return (Not CS, DDA, referral, or claims listed elsewhere)
63	Referral from Appeals/Counsel	94	Reserved
64	Reserved		
65	Reserved	95	Reserved
		96	Reserved
		97	Reserved
		98	Reserved

(10) GE Push Codes

Current or Prior Year Examination Subsequent (Future) Year Examination

Code	Definition
020	Delinquent Return
021	Non-filer –(MFT 46 only) to establish a skeletal record (SFR will not be generated)
022	Follow-up
023	Follow-up - Unrelated Business
036	Substitute for Return
037	Potential CI Referral/Non-Filer
041	Current Year Pick-up
049	Joint Investigation
072	Dummy/Closing Agreement (for PBC 415 only)

User Notes