Section 8A - Master File Codes - Transaction, MF and IDRS
Collection Status, Freeze and IDRS Status 48, Restrictive and Filing Requirement

1   Nature of Changes

Description	Page No.
Transaction Codes	8A - 1
MF and IDRS Collection Status Codes	8A-37
Master File Freeze Codes and IDRS status 48	8A-41
Restrictive Conditions	8A-48
Filing Requirement Codes (FR Codes)	8A-48

2   Transaction Codes

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at ECC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

The definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or computer generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IMF using TC 840.

Refer to Handbook 2.24.1 for obsolete transaction codes.

Refer to Section 13.06 for pending transaction and merged related codes.

Reversal Codes

An "R" following the transaction code indicates the transaction has been reversed.

The Reversal Code indicates the transaction has been reversed. Its valid values are "0", indicating no reversal and "1" indicating a reversal. An 'R' following the transaction code display indicates the transaction has been reversed.

IMF Payment or penalty transaction codes ending with a transaction code of "3" which are NOT LISTED in this section are actually reversed transactions which originally ended with a transaction code of "0". For programming purposes, the "0" in the third position of the transaction code has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been reversed. However, for account analysis purposes, those IMF payment/penalty transaction codes ending with a "3" which are NOT LISTED in this section should be treated as transactions which have been reversed (reversal code = "1")."

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
000		I/B/E	Establish an Account	BMF: 04, 63, 80, 81 IMF: 63 EPMF: 04, 63	Adds a new taxpayer entity to the applicable Master File. IMF— Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC'F to create an account for the spouse.
		E	Establish a Plan	64	Establish a Plan Data module.
001		B/E	Resequence an Account due to a TIN Change	Generated Transaction	Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when TC 011, 040, or 041 posts. Carries old TIN as reference.
001		E	Resequence due to Plan Number	64	Resequences a plan data module due to a plan number change. Carries old plan number as reference.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			change		
001		I/A	Resequence an Account	Generated Transaction	Resequences an account because of an SSN change or a change in SSN validity.
001		B/E	TIN Change Failed to Resequence	Generated Transaction	Account did not meet merge criteria. Restores entity and tax modules to the MF that were processed as TC 001 under old TIN.
002		E	Resequence EPMF Merge-Fail	64	Resequences contents of a TC 001 or 005 transaction when there is a merge-fail between two plans of an EPMF entity.
003		B	Duplicate Tax Modules are not Re-sequenced	Generated Transaction	Resequences a discovered "duplicate" Tax Module (identical MFT and Tax Period) of a TC 001 back to the old EIN. Account Balance is adjusted. Changes all MFR Codes to 8. A CP 209 is issued in the cycle the TC 003 posts.
003		B	BMF Partial Merge		IDRS transaction. See Section 14.7. Appears at the old EIN.
004		B	BMF Partial Merge		IDRS transaction. See Section 14.7. Appears at the new EIN.
005		I/B	Resequenced Account for Merge	Generated Transaction	Account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as TC 006 if unsuccessful.
005		E	Resequenced Plan for Merge	64	Assigned to the To Plan Data Module and each of its return modules being resequenced during the merging of two plans for one EPMF entity.
006		I/B E	Account Resequenced to Master File Location	Generated Transaction	Indicates consolidation of accounts has been made (See TC 002 for BMF/IMF and EPMF: TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
006		E	Merge Plan Resequenced	64	Indicated successful merge of two plans of an EPMF entity. Carries old plan number as a reference.
007		I/B	Carrier Transaction	Generated Transaction	A carrier transaction for transactions from a dissolving account as a result of a successful merge. The TC 007 does not post to Master File. It causes generation of TC 446.
008		I/B	IMF/BMF Complete Merge		IDRS transaction. See Section 14.7. Appears at the new TIN. BMF: Generated transaction
011		I/B E	Change EIN or SSN.	63	Changes TIN of an Account on the Master File or consolidates two TINs. BMF: Prevents posting of TC other than 002, 003, 006 and 026.
011		E	Change Plan Number	64	Changes the number of an EPMF entity.
012		I/B E	Reopen Entity Account	IMF: 63 BMF: 63, 80 EPMF: 63	Updates FR Codes. Reopens an Account on the Master File; may include other Entity changes shown in TC 013, 014, 015 and 016 (TC 016 not EPMF). BMF/IMF; If City, State present and no street address, drops MF street address. Zeros zip code for foreign addresses.
012		E	Reopen Plan	64	Reopens a plan of an EPMF entity. Changes FRC 8 to blank.
013		I/B E	Name Change	BMF: 63, 80 Others: 63	Changes a name of an Account on the MF. May include other Entity changes shown in TC 012, 014, 015, and 016, (TC 016 not EPMF). IMF/IRAF Replaces or establishes name line for tax year indicated by new name line. Deletes second name line if none is input. BMF Replaces all name lines. IMF: TC 013 with DLN block/serial overlay of 99999 is computer-generated from TC 150 with CCC'9' which causes establishment of new

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					name line for primary taxpayer only. TC 013 with a Reference MFT Code of 55 present will only update the Civil Penalty name line. Normal name line processing will be by-passed.
013		E	Plan Name Change	64	Replaces the plan name for a plan of an EPMF entity.
014		I/B E	Address Change	BMF: 63, 80 Others: 63	Changes the address of an account on the MF. May include other Entity changes shown in TC 012, 013, 015, 016 (TC 016 not EPMF). Replaces Street Address, City, State and zip code. If street address blank, literal "local" is generated for street address. Updates "cycle of last address change" in the entity. Zeros zip code for foreign addresses. BMF: Generated when BMF address is changed, based on data input from IMF on TC 996. EPMF Changes mailing address.
015		I/B E	Location and/or Zip Code	50, 63	Changes the District or Area Office Location Code and/or Zip Code of an Account on the MF. If TDA is being transferred from one District or Area Office to another, use Doc. Code 50; otherwise, use Doc. Code 63. Other Entity changes described in TC 012, 013, 014 and 016 (TC 016 not EPMF) may be included with Doc. Code 63. An address change (TC 014) may be included with Doc. Code 50. EPMF: Out of SC changes are valid.
016		I/B E	Miscellaneous Change Entity Codes	BMF: 63, 80, 81 Others: 63, 64	Changes the following codes: Filing Requirement Codes, Railroad Board number, FYM, PMF indicator, Backup Withholding Indicator, F8123 indicator, Employment Code, Magnetic Tape Code (also updated by TC 960 and 961), Date of Death, Sole Proprietor/Spouse SSN, PDT indicator (blocking series 700-749 turns indicator on; B.S. 750-799 turns indicator off). TC 016 with special DLN xx96388888888X is generated to validate sole proprietor SSN in the entity. Updates no other entry data. May include other entity changes shown in TC 012, 013, 014, and 015. Doc Code 80/81 updates the EO Entity Section. FRC only. IMF: TC 016 also generated by CC IRCHG when validating an IRS name control.
017		I	Spouse SSN	63	Adds or changes the Spouse's SSN in the First Name Line of the taxpayer's Account.
017		E	Change File Folder Number	64	Replaces the File Folder Number.
018		I/B	Release Undelivered Refund Check Freeze	64	Updates address: releases all 740 freezes in the account. IMF-Unpostable 174 if no 740 freeze is present.
019		I/B/E	Zip Code/Area Office Change	50, 63	Generated whenever Zip Codes or Primary Location Code changed. Will post as a TC 015. Does not update the "cycle of last address change." When Location Codes or zip code change; otherwise, will be dropped. Generated to IRAF from IMF.
020		I/B E	Closes Account Deactivates Account	63	Removes an account from Master File or inactivates the account so future tax modules can not be created. Any entity TC other than TC 012 will go unpostable 349. Changes all filing requirement codes to "8" if tax modules are present in the Account.
020		E	Delete a Plan	64	Delete a plan when it does not have a return module or an unreversed TC 121, 123 or 125 in the Plan Data Module; otherwise, the plan MFR is changed to an "8"
022		B	Delete EO Submodule	63	Delete EO Section that was erroneously added to an entity module.
023		B	Reverse the	77	Reverses the TC-024 election.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Election to Lobby		
024		B	Election to Lobby	77	The election by an organization to lobby for legislation from Form 5768.
025			No RSQ-SSN	Generated Transaction	Failure to merge two Master File accounts. Does not post to the Master File.
026		I/B E	Delete Changed TIN or Old Plan Data	Generated Transaction	Deletes the Entity data that remained on the MF under the old EIN or SSN. IMF: Creates a "memo" level locator record with the "TO" SSN.
026		I/B	IMF/BMF Complete Merge		IDRS transaction. See Section 14.7. Appears at the old TIN.
026		E	Delete Old Plan Data	64	Deletes plan data under Old Plan Number after resequencing of a plan.
030		I/B	Update Location Codes Out-of-Campus	50, 63	Updates Location Codes when a change in Campus Code is involved. If TDA is being transferred, use Doc. Code 50; otherwise, use Doc. Code 63. Entity changes described in TC 013, 014, 015 or 016 may be included with Doc. Code 63. Change of address (TC 014) may be included with Doc. Code 50.
040		I/B	Directs Change to Valid SSN	63	Changes SSN or name of an Account which is on the Valid Segment of the IMF or the valid portion of the BMF. May include changes to Filing Status Code, and spouse SSN: Generated from the IMF transaction.
041		I/B	Directs Change to Invalid SSN	63	Changes SSN or name of an Account which is on the Invalid Segment of the IMFor the invalid portion of the BMF. May include changes to FSC or spouse SSN.
052		B	Reversal of 053, 054, 055	63	Reverse all previously posted TC053, 054 or 055 transactions.
053		B/E	Plan Year Ending Month Change	63, 77, 64	Form 1128 processed to accept change of accounting period.
054		B	Retained FYM	63	Rev. Proc. 87-32.
055		B	Change or Adopt New FYM	63	Form 8716 - Election to have a tax year other than a required tax year. Rev. Proc 87-32.
057		B	Reversal of 054, 055	Generated Transaction	Reverses TC 054/055 when a CU UPC 307 F1120/1120S/1065 return is posted with CC "Y" and FYM 12 or TC 620 posted.
058		B	Rejection of Form 8716	63	Rejection of Election of Tax Year other than a required Tax Year. Form 8716 was denied.
059		B	Rejection of Form 1128	63	Rejection of Application for change in Accounting Period. Form 1128 was denied.
060		B	Elect Foreign Sales Corporation (FSC)	63	FSC or Small FSC election, Form 8279.
061		B	Revoke Reverses TC 060, 063, 064 or 065	63	Revocation of FSC or small FSC election
062		B	Erroneous	63	Reversal of TC 060, 063, 064, 065
063		B	FSC Election received	63	Election as a FSC or small FSC has been received.
064		B	FSC election denied	63	Denial of election to be treated as a FSC or small FSC
065		B	FSC Revocation Received	63	Notification of revocation received for FSC or small FSC
066		B	Terminate FSC Received	63	Election to be treated as a FSC or small FSC has been terminated
070		B	Church	63	Records the filing of Form 8274, Certification by

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Exemption From Social Security Taxes		Churches and Qualified Church-controlled Organizations Electing Exemption From Employer Social Security Taxes (FICA). Establishes an effective date, update Employment Code to "C," From 941 Filing Requirement to "04" and the Form 940 File Requirement Code to "0".
071		B	Revocation of Church Exemption From Social Security Taxes	63	IRS terminates or revokes the filing of Form 8274 (TC 070). Establishes a revocation/termination effective date and updates the 941 File Requirement to "01." The Employment Code may also be changed to "W" or be deleted if necessary. If Employment Code deleted, Form 940 Filing Requirement is updated to "0".
072		B	Deletion of TC 070 Input in Error	63	Records the correction of an erroneously posted TC 070. The Employment Code is deleted and the 941 FR is updated to "01."
073		B	Correction of Erroneous Revocation/ Ter-mination	63	Used when 8274 election has been erroneously terminated by IRS with input of TC 071. Reverses all previously posted TC 071 transactions. The election must be re-established with input of another TC 070.
076					PSC inputs to indicate acceptance of Form 8832, Entity Classification Election.
077		B	Reversal of TC 076	53	Reverses the acceptance of an Entity Classification Election input in error.
078		B	Rejection of Form 8832, Entity Classification Election	53	Rejection/Denial of an Entity Classification Election.
079		B	Revocation of Form 8832, Entity Classification Election	53	Indicates the revocation of an Entity Classification Election beginning with the date specified in the transaction.
080	I		Validates Spouse's SSN	63	Transaction validates spouse's SSN. Does not post to the Master File.
082		B	Acceptance of Form 8869	53	Indicates the deemed liquidation of the subsidiary into the parent beginning with the date specified in the transaction. Following the deemed liquidation the QSub is not treated as a separate corporation; all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.
083		B	Reversal of TC 082	53	Reverses the acceptance of a Qualified Subchapter S subsidiary (QSub) Election input in error.
084		B	Termination of Form 8869	53	Indicates the termination of a Qualified Subchapter S Subsidiary (QSub) Election beginning with the date specified in the transaction.
085		B	Reversal of TC 084	53	Reverses the Termination of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
086		B	Effective date of revocation	53	Revocation of a Qualified Subchapter S Subsidiary Election (QSub).
087		B	Reversal of TC 086	53	Reverses the Revocation of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
090		B	Small Business Election	53	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. Blocking Series 950-999 generate a TC 474 for MFT 02 period ending and month preceding the effective date.
091		B	Terminate Small Business	53	Indicates the termination or revocation of being taxed as a small business and updates the Form 1120 FR to "01". Blocking Series 950-999 does not update filing

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					requirement or FYM yet, but delays update for 26 weeks.
092		B	Reverses 090, 093, 095, 097	53	Records the correction of an erroneously posted TC 090, 093, 095 or 097. Reverts Filing Requirements to "01".
093		B	Application for Small Business Election	53	Application for Sub-Chapter S election Form 2553
094		B	Application for Small Business Denied	53	Sub-Chapter S election denied
095		B	Application for Small Business Pending	53	Form 2553 requesting termination received. No determination made.
096		B	Small Business Election Terminated	53	Sub-Chapter S election terminated. Updates 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
097		B	Application for Small Business Pending National Office Approval	53	Form 2553 has been sent to National Office for determination.
098		B	Establish or Change in a Fiduciary Relationship	63	Indicates that Form 56, Notice Concerning Fiduciary Relationship, or correspondence was received establishing or indicating a change in fiduciary relationship when a 1 is entered in the FORM-56-CHG-IND.
099		B	Termination of Fiduciary Relationship	63	Indicates that Form 56, Notice Concerning Fiduciary Relationship, or correspondence was received, terminating a fiduciary relationship.
100		B	Acceptance of Qualified Subchapter S Trust (QSST)	53	Indicates acceptance of an election to be treated as a Qualified Subchapter S Trust (QSST) beginning with the date specified in the transaction.
101		B	Revocation of Qualified Subchapter S Trust (QSST)	53	Indicates revocation of an election to be treated as a Qualified Subchapter S Trust (QSST) beginning with the date specified in the transaction.
102		B	Acceptance of Electing Small Business Trust (ESBT)	53	Indicates acceptance of an election to be treated as an Electing Small Business Trust (ESBT) beginning with the date specified in the transaction.
103		B	Revocation of Electing Small Business Trust (ESBT)	53	Indicates revocation of an election to be treated as an Electing Small Business Trust (ESBT) beginning with the date specified in the transaction.
110		B	—	Generated Transaction	Designates Windfall Profits Tax return to the GMF unpostable system.
120	I/B		Account Disclosure Code	77 or Generated	Indicates information extracted for external use. Is input with Doc. Code 77 or is generated for mass extracts from Master File. Posts to a separate disclosure file when TC 990, 991, 992, or 993 is processed with Doc. Code 56 or an agency code. IMF ONLY: Generated.
121	E		Employee Plan Characteristics	01, 03, 06, 07, 09, 53 60, 61, 62, 72, 73, 78	Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4578, 5300, 5301, 5303, 5306, 5306SEP, 5307 and 5309.
122	E		Reversal of Employee Plan Characteristics	77	Reverses TC 121.
123	E		Update of Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78	Updates Employee Plan Characteristics.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
125		E	Termination	10,11	Form 5310 Posts a complete termination of an Employee Plan (Doc Code = 10). Form 5310-A posts a merger, consolidation or transfer of an Employee Plan (Doc Code = 11)
126		E	Reversal of Termination	77	Reverses TC 125.
127		E	Administrator Data Change	64	Changes the Name, Address or EIN of the Plan Administrator.
128		E	Administrator Data Change	64	Replaces the Plan Name and Administrator Data
129		I	HHS Request	57	Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).
130		I/B	Entire Account Frozen from Refunding	77	Entire account is frozen from refunding, overpayment is applied to NMF. Credits of $25.00 or more. Overpayments in excess of $24.99 will cause a CP44 to be generated. IMF: Freeze only if more than $24.99. TC 131 or TC 824 will reverse **all** previously posted TC 130s See note below (TC 824 may or may not have a money amount). Credits under $25.00 before interest will be refunded, but TC 130 Freeze will not be released. TC 130 with closing code 03, 12, or 24–32 should correspond to a BMF liability written off with TC 530 and will have similar TC 130 closing code.
131		I/B	Reversal of TC 130 Refund Freeze	77	Releases the TC 130 Account refund freeze if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present. DMF: agency refund of a prior offset of refund reversal correcting a prior agency refund.
132		I	Reversed TC 130	Generated Transaction	A TC 130 which was reversed.
136		B	Suppress FTD Alert	77	Suppress issuance of Federal Tax Deposit FTD) Alert.
137		B	Reverse Suppress	77	Reverses TC 136.
140		I	IRP Delinquency Inquiry	Generated Transaction	Establishes Entity and/or Tax Module and Status Code 02 (Delinquency Inquiry) within the affected tax module.
141		I/B/E	Delinquency Inquiry	Generated Transaction	Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module, posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 23C date for Compliance or Notice issuance cycle and is posted as the 02 status date. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is taken from IDRS issuance cycle in the transaction.
142		I/B/E	Delinquency Investigation	Generated Transaction	Records the issuing of a Taxpayer Delinquency Investigation (TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.
148		I/B	Issuance of TDA or TDI Assembly	77	Causes the accelerated issuance of a TDI (BMF Only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules within the Account. TC976, 977, 291 AND 150 (Except SFR return)

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					will Unpost UPC 191. Requires two digit code for IDRS input. Refer to IRM for code titles and definitions.
149		I/B	Reversal of TC 148	77	Reverses TC 148 and permits the normal issuance of TDI and TDA.
150	Debit* (NPJ)	I/B E/A P	Return Filed & Tax Liability Assessed	**IMF**: 05 thru 12, 21, 22, 26, 27, 51, 72, 73, **BMF**: 03, 05– 11, 13, 16, 20, 21 (AUSC Only), 23, 29, 35, 36, 38, 40-44, 46, 51, 59, 60, 65, 66 (PSC only) 67, 68, 71, 78 (OSC Only), 81, 83, 90-93, 95 **EPMF**: 30, 31, 32, 37 **PMF**: 69	A tax liability assessed from the original return establishes a tax module. *BMF: Assessment may be Credit for Form CT-1, 720 and 941. See TC 976-977 for amended return.
150		I	Entity Created by TC 150	Generated Transaction	This TC 150 when posted to the Entity Transaction Section indicates the Master File Entity was created from the posting of the return.
151		E	Reversal of TC 150 or 154	77	EPMF: Reverses return data (TC 150, 154, 155, 156, 976, 977) or moves a return to a different module.
152		I/A	Entity Updated by TC 150	Generated Transaction	Designates a return which updated entity data and is posted to the Entity Transaction Section.
154		E	Posting F5330 Data	35	Form 5330. Effective January 2001, the 5330 will post to the BMF as a TC 150. The EPMF TC 154 is an information transaction indicating that the 5330 posted to the BMF.
155		E	1st Correspondence Letter sent	30, 37, 38	EPMF First Correspondence letter. Posts to EPMF to Bypass delinquency
156		E	Subsequent Correspondence sent	30, 37, 38	EPMF Second Correspondence letter. Posts to EPMF to Bypass delinquency.
157		E	Schedule A	30, 37, 38	Received by EPMF through S.C. GPP for forwarding to Dept. of Labor, not posted to EPMF.
157		B	Form 5578 Non-Discrimination Certification	84	Posted to indicate input of Form 5578
159		I	Settlement Data	Generated Transaction	Designates data as a Settlement Section of Return. Such data is dropped as soon as the return is settled. Does not appear on outputs.
160	Debit (NPJ)	B	Manually Computed Delin-quency Penalty	47, 54	A Delinquency Penalty Assessment manually computed by Audit or Collection. Penalty is not recomputed by computer.
161	Credit (NPJ)	I/B	Abatement of Delinquency Penalty	47, 54	Abates previously posted 160, 166 Delinquency Penalty liability assessment in whole or in part. Penalty is not recomputed by computer.
162		I/B	Failure to File Penalty Restriction Deletion	47, 54	Removes restriction on computation of FTF Penalty on previously posted TC 160 or 161. Causes recomputation and allows normal computation of FTF Penalty.
166	Debit	I/B	Delinquency	Generated	Computer generated assessment of Delinquency Penalty

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
	(NPJ)		Penalty	Transaction	on returns posted after the due date without reasonable cause and for returns containing penalty-interest codes 1 (if Condition Code R not present) or 2; penalty is computed on the assessment tax less pre-payments. IMF only: Penalty may also be generated from amounts recorded on returns.
167	Credit (NPJ)	I/B	Abate Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 166 when change occurs in return due date or tax due at due date.
170	Debit (NPJ)	I/B	Estimated Tax Penalty	IMF: 11, 12, 21, 22, BMF: 10-14 Both: 17, 18, 24, 47, 51, 54	Computer generated self-assessment from TC 150 or manually assessed. ES penalty for failure to make adequate ES payments. Applicable to Form 990C, 1040, 1041, 990T, 990PF and 1120, except on Adjustment or Revenue Receipt input.
171	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	24, 47, 48, 54	Abates previously posted 170 or 176 Estimated Tax Penalty in whole or in part.
176	Debit (NPJ)	I/B	Estimated Tax Penalty	Generated Transaction	Computer-generated assessment of 990C, 1040, 1041, 990T, 990PF and 1120 Estimated Tax Penalty for failure to make adequate ES payments.
177	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	Generated Transaction	Abates a previously assessed TC 176. Issues Adjustment Notice.
180	Debit (NPJ)	B	Deposit Penalty	11, 17, 18, 20, 24, 25, 38, 40, 41, 43, 47, 48, 51, 54, 58	A manually assessed or generated from TC 150 input penalty for insufficient and/or untimely deposit of taxes (FTD) (720, 940, 941, and 943, 945 and 1042, CT-1).
181	Credit (NPJ)	B	Deposit Penalty Abatement	47, 54	Abates a previously assessed 180, 186 Deposit Penalty in whole or in part.
186	Debit (NPJ)	B	FTD (Deposit) Penalty Assessment	Generated Transaction	Computer generated FTD Penalty if taxpayer fails to make timely and sufficient payments as required by regulations on Forms CT-1, 720, 940, 940EZ, 941, 943, 945 and 1042.
187	Credit (NPJ)	B	Abatement of FTD Penalty Assessment	Generated Transaction	Abates a previously assessed TC 186. Issues Adjustment Notice.
190	Debit (PJ)	I/B	Manually Assessed Interest Transferred In	51	Manually computed interest assessed prior to transfer in. Is input only as part of an account transferred in. See TC 370.
191	Credit (NPJ)	I/B	Interest Abatement	51, 52	Abates TC 190 interest; input only as a part of an account transferred in. See TC 370.
196	Debit (NPJ)	I/B	Interest Assessed	Generated Transaction	Computer generated interest that is due: at First Notice time; upon issuance of an Account Adjustment Notice resulting from posting of TC 290/300; posting of TC 680 (Designated Payment of Interest), or if a credit condition exists in the module: at TDA time; and upon issuance of Credit Reversal Notice (CP 60).
197	Credit (NPJ)	I/B	Abatement of Interest Assessed	Generated Transaction	Abates previously posted 190 or 196 interest assessments. TC 197 is generated when postings cause the interest assessed to exceed interest due (example: Abatement of tax liability). In addition, TC 197 is generated (as necessary) when a TC 682 is posted.
200	Debit (NPJ)	I	Taxpayer Identification Number Penalty Assessment	IMF: 11, 12, 21, 22 Both: 17, 18, 24, 47, 54, 58	Assess penalty against taxpayer for failure to furnish requested identifying numbers.
201	Credit (NPJ)	I	Taxpayer Identification	47, 54	Abates a previously assessed TC 200 penalty in whole or in part.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Number Penalty Abatement		
234	Debit (NPJ)	B	Assessed Daily Delinquency Penalty	47, 54 BMF: 81, 90, 91	Manual assessment or generated from TC 150 input of $20 Daily Delinquency Penalty to maximum of $10,000.
235	Credit (NPJ)	B	Abates Daily Delinquency Penalty	47, 54	Abates previously assessed TC 234/238 penalty in whole or in part.
238	Debit	B	Daily Delinquency Penalty	Generated Transaction	Computer generated assessment of $20 Daily Delinquency Penalty to a maximum of $10,000 from return.
239	Credit (NPJ)	B	Abatement of Daily Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 238. Also if module contains a TC 234 amount for less than a previously posted TC 238, TC 239 is generated in amount of difference and TC 234 is dropped; if greater, TC 239 is generated for TC 238 amount and TC 239 and TC 234 are posted.
240	Debit (NPJ)	I/B A	Assessment of Miscellaneous Civil Penalty	47, 54, 51	Computer generated TC 240 post to a tax module when a miscellaneous type penalty is assessed (i.e., other than those penalties which are identified with their own TC or reference no.). See Section 11.10(6) for appropriate Penalty Reference Numbers.
241	Credit (NPJ)	I/B	Abatement of Miscellaneous Civil Penalty	47, 54	Computer generated TC 241 post to a tax module when a previously assessed miscellaneous type penalty is being partially or completely abated. Also abates TC 246 for MFT 06 (Form 1065, BMF only).
246	Debit	B	8752 or 1065 Penalty	Generated Transaction	Failure to provide information penalty on 1065 or 8752, generated when a Form 1065 or 8752 is incomplete. Also, failure by large partnerships to file electronically - identified by Reference No. 688.
247	Credit	B	Abatement of 1065 Penalty	Generated Transaction	Abates a previously assessed TC 246 when a timely credit posts to a BMF module.
270	Debit (NPJ)	I/B	Manual Assessment Failure to Pay Tax Penalty	17, 18, 24, 47, 48, 54	Manual computed Failure to Pay Tax Penalty assessed if return liability and/or Examination/DP tax adjustment is not paid on or before date prescribed for payments. BMF/IMF: Restricts penalty computation for this module. Condition code "Z" input with TC 150 generates a TC 270 for zero amount (IMF only).
271	Credit (NPJ)	I/B	Manual Abatement of Failure to Pay Tax Penalty	47, 54	Manual abatement of previously "net assessed" FTP Penalty (TC 270/276) in whole or in part. Restricts penalty computation for the module unless input with Reason Code 62.
272	I/B/A		Failure to Pay Penalty Restriction Dele-tion	47, 54	Removes restriction on computation of FTP Penalty on previously posted TC 270 or 271. Causes recomputation and allows normal computation of Failure to Pay Penalty.
276	Debit (NPJ)	I/B	Failure to Pay Tax Penalty	Generated Transaction	Computer-generated FTP Penalty assessed if return liability and/or Examination/DP Adjustment is not paid on or before date prescribed for payment.
277	Credit (NPJ)	I/B	Abatement of Failure to Pay Tax Penalty	Generated Transaction	Computer-generated abatement of "net assessed" FTP Penalty (TC 276) in whole or part.
280	Debit (NPJ)	I/B	Bad Check Penalty	18, 24, 45, 54, 58, 87	Manually computed bad check penalty assessment (may be with a zero amount). The penalty is two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					payment is less than $1,250, then the penalty is the *lesser* of $25 or amount of the payment. **Effective July 2, 2010, the penalty now includes all "instruments" (forms) of payment** For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was **only applicable** to paper checks and money orders. The penalty was two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment was less than $1,250, then the penalty was the *lesser* of $25 or the amount of the payment. No penalty was assessed on checks less than $5.00. See IRM 20.1.10 *Miscellaneous Penalties*.
281	Credit (NPJ)	I/B	Abatement of Bad Check Penalty	47, 54	Abates previously posted 280 or 286 transaction in whole or in part. Will post prior to return (Account with no TC 150) if it is the only transaction with the TC 290 and there is an unreversed TC 280 or TC 286 of equal or greater amount in the module.
286	Debit (NPJ)	I/B	Bad Check Penalty	Systemically Generated Transaction	Systemically generated bad check penalty assessment initiated by the posting of any of the following TC reversals: 611, 621, 641, 651, 661, 671, 681, 691, or 721. The penalty is two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment is less than $1,250, then the penalty is the *lesser* of $25 or the amount of the payment. Effective July 2, 2010, the penalty now includes all "instruments" (forms) of payment. For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was **only applicable** to paper checks and money orders. The penalty was two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment was less than $1,250, then the penalty was the *lesser* of $25 or the amount of the payment. No penalty was assessed on checks less than $5.00. See IRM 20.1.10 *Miscellaneous Penalties*.
287	Credit	B	Reversal of Bad Check Penalty	Systemically Generated Transaction	Systemically reversed any posted, unreversed TC 280/286 when the module status is: "06" with a debit balance and the net TC 28X amount equals the module balance.
290	Debit (NPJ)	I/B	Additional Tax Assessment	54	Additional tax as a result of an adjustment to a module which contains a TC 150 transaction. TC 290 with zero amount or TC 29X with a Priority Code 1 will post to a —L freeze module. Generates assessment of interest if applicable (TC 196). Releases the following freezes: O—Reactivated Account, —A Duplicate Return, —K Refund Hold, W—470 hold, —R 570 hold, —F Advanced Payment, —X Manual Refund, P—841/720, —G Math Error, —J Math Error/TDA, R—RPS, B— Subsequent Payment, —Q WPT, 680 Hold (See Freeze Code Section for specific conditions). TC 290 with zero amount blocked 96X indicates a taxpayer penalty abatement request was considered and rejected. Reversal is TC 290 blocked 97X. Can be used for Civil Penalty assessments on MFT 30, 55, and 13. IMF: Additionally releases 680 hold and freezes for Invalid SSN or Account Reactivation. Needs reason and source codes. May need priority and/or hold codes.
290	Debit	I/B	Additional Tax	54	BMF: Releases freezes for 842. TC 290's, MFT 10,

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
	(NPJ)		Assessment		Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF: If a TC 888 is input without a TC 886, and the Taxable Income (TXI) on the tax module is greater than .00, then the TXI is automatically adjusted by the TC 888 amount. The TXI on the module will not be adjusted below zero. TC 290 blocked 180-198, 780-789, 960-969 or 980-989 (MFT 55: Blocking Series 530-539, 960-969, and 980-989. Exception: prior control is doc code 54 blocked 59X), will generate a CP55 Notice to Re-file Return. Re: Form 1042, 290-to increase tax liability no reference number is used, 291-to decrease tax liability no reference number is used, 150-reference number "011" to update the gross income paid See section 8 for credit reference adj. codes.
291	Credit (NPJ)	I/B	Abatement Prior Tax Assessment	54	Abates a previously posted 150 and/or 290 or 300 in whole or in part. Generates abatements (TC 197) of computer-generated interest where applicable. Releases same freezes and holds as TC 290. TC291's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF needs reason and source codes.
294	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to adjust a previously posted tentative allowance (e.g. TC 295 or 305), contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. To post, a TC 295 or 305 must be present in the module and the TC 294 amount cannot exceed the TC 295 or 305 amount. Otherwise, same as TC 290. Blocking Series 900-909 will generate a CP 55.
295	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment with Interest Computation Date	54	Used to input a tentative allowance, contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. Otherwise same as TC 291. Will post to module even if AIMS Indicator (TC 420) is on. IMF: Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC date later than current 23C date. Valid with tax class 2 or 3 only. Form 1045, Application for Tentative Refund, is used by taxpayers. Form 1139, Corporation Application for Tentative Refund, is used by corporations. Claims refund from carryback of a net operating loss, unused general business credit, unused research credit, net capital loss or overpayment of tax due to a claim or right adjustment under section 1341(b)(1) or 6411; Regs. Sec. 1.6411-1. Blocking Series 900-909 will generate a CP 55.
298	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to input an additional assessment of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) i.e., TC 290 or 291, but is

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					not acceptable with TC 294 or 295. Can also be used with penalty codes and interest codes. Otherwise same as TC 290. IMF: Cannot be used with other tax and interest transaction codes, but may be used with penalty codes. Otherwise same as TC 290.
299	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment Interest Computation Date	54	Used to input an abatement of tax to a module which contains a TC 150. Generates abatement of interest and FTP penalty from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) but is not acceptable with TC 294 or 295. Can be used with penalty codes and interest transaction codes. Otherwise same as TC 291. IMF: Same as TC 291. Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC data later than current 23C date.
300	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division or Collection Division	47	Assesses additional tax as a result of an Examination or Collection Adjustment to a tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 12, 13, 34 and TC 420 or 424 present. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (only if Appellate Code is 000 or if TC 300 blocked 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55. BMF: Releases freezes for Joint Committee or TC 842.
301	Credit (NPJ)	I/B	Abatement of Tax by Examination or Collection Division	47	Abates a previously posted TC 150, 290 and/or 300 in whole or in part. Generates abatements of computer generated interest where applicable. (TC 197 or 337) Releases same freezes and holds as TC 300. Blocking series 790-799 or 900-999 will generate a CP 55.
304	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division with Interest Compu-tation Date	47	Adjusts a previously posted tentative allowance (e.g., TC 305 or 295), contains a beginning interest computation date. To post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.
305	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Division with Interest Compu-tation Date	47	Inputs a tentative allowance, contains a beginning interest computation date. Otherwise, same as TC 301. Valid with Tax Class 2 and 3 only.
308	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date as a Result of CB/CF.	47	Inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the trans-action. BMF—Can be used with another tax adjustment code, except TC 304, 305 or 309. Can be used with penalty and interest transactions. Otherwise same as TC 300. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
308	Debit	B	Additional Tax or Deficiency Assessment by Examination or Collection Division with Interest Computation Date	47	Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC Section 6205.
309	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47	Used to input an Examination Overassessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. Cannot be used if the amount of tax in the module is smaller than the amount on the Form 2285 that could be input with TC 309. BMF—Can be used with another tax adjustment code, except TC 304 or 305 on same document i.e. TC 300 or 301. Can be used with penalty and interest transactions. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
310	Debit (NPJ)	I	Penalty for Failure to Report Income from Tips	47, 54	Assesses penalty for taxpayer's failure to report Tips Income.
311	Credit (NPJ)	I	Tip Penalty Abatement	47, 54	Abates previously posted unreversed TC 310, in whole or in part.
320	Debit (NPJ)	I/B	Fraud Penalty	47, 54	Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty on Fraud Penalties assessed under IRC 6653(b) for returns due before 1/1/1989.
321	Credit (NPJ)	I/B	Abatement of Fraud Penalty	47, 54	Abates a previously posted 320 transaction in whole or in part. BMF/IMF: Releases restriction on FTP Penalty.
336	Debit (NPJ)	I/B	Interest Assessment on Additional Tax or Deficiency	Generated Transaction	Assess computer-generated interest on additional tax or deficiency assessed upon posting of an Examination Adjustment (TC 300 with Doc. Code 47) and issuance of the adjustment notice.
337	Credit (NPJ)	I/B	Abatement of Interest Assessed on Additional Tax or Deficiency	Generated Transaction	Abates previously posted 190, 196 or 336 interest assessment in whole or in part. Computer-generated when an Examination Adjustment TC 301 posts.
340	Debit (NPJ)	I/B	Restricted Interest Assessment	IMF: 11, 12, 21, 22, 47 51, 54 IRAF/BMF: 47, 54	Restricted interest which must be manually computed. IMF/BMF. CAUTION: After posting, interest is not computed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turns on debit restricted interest indicator and restricted FTP penalty indicator. TC 500 generates TC 340.
341	Credit (NPJ)	I/B	Restricted Interest Abatement	47, 54	Abates a previously posted TC 190, 196, 340 or 336 in whole or in part. CAUTION: After posting, interest cannot be assessed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					and input with a TC 340 or 341. TC34X inputs posting after 01011995 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action.
342		I/B	Interest Restriction Deletion	47, 54	Removes restriction on the computer computation of interest set by a previously posted TC 340 or 341, and allows the computer to recompute normal interest. TC 342 may not be input without first securing the source document for the TC 340/341 and making the determination that the TC 340/341 was unnecessary. Can only be input for 0 amount. CAUTION: TC should not be used without first determining interest should not be restricted.
350	Debit (NPJ)	I/B	Negligence Penalty	I/B: 11, 12, 21, 22 All: 47, 54	Assesses all types of negligence penalties.
351	Credit (NPJ)	I/B	Negligence Penalty Abatement	47, 54	Abates a previously posted TC 350 in whole or in part.
360	Debit (NPJ)	I/B	Fees and Collection Costs	17, 18, 24, 48, 54, 58	Assesses legal fees, security and sale cost, lien fees and other expenses incurred while enforcing collection of delinquent balance due for the Tax Module.
361	Credit (NPJ)	I/B	Abatement of Fees and Collection Costs	54	Abates a previously posted 360 transaction in whole or in part.
370	Debit (PJ)	I/B	Account Transfer-in	I/B: 52 All: 51	Transfers a tax module from Retention Register to Master File. Posts all accompanying transactions input as a part of the transaction. This transaction inputs assessments, abatements, credits and debits which are being transferred to an account on the MF. The list of valid transactions are listed in IRM 3.17.21. Doc. Code 51 includes all prompt, quick and jeopardy assessment transactions. If transaction goes unpostable with UPC 171, Master File will not show TC 370.
380	Debit (PJ)	I/B	Overpayment Cleared Manually (Under $1)	51	Manual Clearance of overpayment for less than $1.00. Input only as a part of an Account transferred in; see TC 370.
386	Debit (NPJ)	I/B	Clearance of Overpayment	Generated Transaction	Computer generated debit which equals a credit net balance of less than $1.00. Clears Module Balance so refunds, offsets, or freezes cannot be made in amounts less than $1.00.
388	Debit (NPJ)	I/B	Statute Expiration Clearance to Zero Balance and Removal	Generated Transaction	Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific module retention holds. Contains the credit balance of the module. Writes off interest amounts present.
389	Credit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Reverses TC 388. Generated when TC 370 with Doc. Code 52 is processed. IMF only: Generated from automatic re-established on Tax Modules.
400	Credit (NPJ)	I/B	Account Transfer-Out	51 or Generated Transaction	Transfer accounting control out of the Master File. Can be reversed by input of TC 370 with secondary TC 402. After posting, all subsequent transactions (except TC 370 with secondary TC 402) are unpostable. Also generated when an attempt is made to post to a tax module with maximum transactions. IMF: Can be computer generated if tax module transaction section has exceeded maximum posting size.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					BMF: Will generate TC 400 if tax module transaction section has an overflow condition after normal and/or special consolidation analysis has been performed. Identified by blocking series 999. Generates CP296.
402	Debit (PJ)	I/B	Account Re-Transferred-In	51	Valid only as the first secondary transaction to TC 370. Reestablishes an Account Transferred-Out by debiting the Tax Module. Transaction date and amount are determined from the last posted TC 400.
420		I/B/E	Examination Indicator	29, 77	Computer generated at SC when opening record is posted. Can be input on Form 3177. Indicates that return has been referred to the Examination or Appeals Division. Generally, if TC 420 is unreversed, TC 290, 291, 298 and 299 will unpost unless Priority Codes 1, 5, 6, 7, or 8 present. (See UPC 160, 330) Module will not be removed from MF. TC 290 with zero amount, 294 or 295 will post. (TC 294, 295, 298, 299-BMF/IMF only.) The return has been assigned in the Examination or Appeals Division.
421		I/B E	Reverse Examination Indicator	47, 77 or Generated Transaction	Generated at MCC when TC 300 posts with a Disposal Code of 1-5, 8-10, 12, or 34 to module and an unreversed TC 420, or 424 is present. Can be input directly with Doc. 47 or on Form 3177. Reverses TC 420 or 424.
424		I/B/E	Examination Request Indicator	77	Return referred to Examination or Appeals Division. Generates Examination opening inventory information. Deletes record, if present, from DIF file. This transaction can also be generated for IMF when an IRP Underreported Case is referred to Exam. Generated as a result of input through PCS
425		I	Reversed TC 424	Generated Transaction	A TC 424 which was reversed.
427		B	Requests Returns from SERFE file	77	Requests blocks or return from the SERFE file
428		I/B/E	Examination or Appeals Case Transfer	Generated Transaction	Updates the AIMS Control Number D.O. or SC Code on unreversed TC 420 or 424. Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the DO or SC code to which the case is being transferred. CC 89 allows refund & credit elect but prevents offset.
429		I/B	Request AIMS Update from MF	77	Request that an update record reflecting current MF information be sent to the AIMS data base. Does not post to MF. Also used to release tax shelter freeze (–E).
430	Credit (PJ)	I	Estimated Tax Declaration	20, 61	Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.
430		I	Entity Created by TC 430	Generated Transaction	Indicates that the Master File Entity was created from the posting of the ES payment. Posts to the Entity.
431			Obsolete		
432		I	Entity Updated by TC 430	Generated Transaction	Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section.
446		I/B E	Merged Transaction Indicator	Generated Transaction	Posts to the MF module which receives the merged transactions from the module which is dissolved. Contains current cycle and a list of the transactions merged in the cycle the TC 446 posts. The transactions contain a cycle prior to that of the TC 446.
450	Debit (PJ)	I/B	Transferee Liability Assessment		May be posted as part of 370 transaction only.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
451	Credit (PJ)	I/B	Reversal of TC 450		Abates previously posted TC 450 in whole or in part. Posted as part of 370 transaction only.
459		B	Prior Quarter Liability, Forms 941 and 720	Generated Transaction	Records the liability of the immediately prior quarter for use in assessing FTD penalty. MCC generates the transaction when the 150 return attempts to post.
460		I/B P	Extension of Time for Filing	All: 77 I/B 17, 19 B: 04, Generated Transaction P:64 B/19 E: 77	Doc. Code 77: IMF-Form 4868 extension for other than automatic 6 months and Form 2350. Form 4868 with international FLC (20, 21,66 and 98) in DLN maximum extension to 12/15/YYYY (U.S. citizens who live and work or serve in the military abroad). International DLN with Blocking range 400-499 indicates Form 2350. Form 2350 maximum extension to RDD plus 11 1/2 months. BMF-Forms 7004/8868/5558/8892. Establishes a Tax Module, updates Status to 04, and updates related filing requirements except for Forms 706 and 709. Applies to 706-GS(D), 706-GS(T), 1041, 1041-N, 1041-QFT, 1042, 1065, 1065-B, 1120 series, 3520-A, 8612, 8804, 5330, 990, 990-EZ, 990-BL, 990-PF, 990-T series, 1041-A, 4720, 5227 and 709. Doc. Code 17, 19 AUTOMATIC EXTENSION FORM 4868 IMF ONLY. TC 460 as a secondary transaction with TC 670 indicates approved automatic extension. TY 2006 and subsequent, generates Extended Due Date to October 15 (i.e. RDD plus six months). BMF: Generated when TC 670 with Secondary TC 460 is input to MFT 51 module. Extended due date on generated TC 460 is October 15 of the following year (i.e. RDD plus six months). Also generated when qualifying Doc Code 04: Generated when approved extension TC 620 posts to MFT 02/05/06/07/08/12/33/34/36/37/42/66/67/76/77/78, **Exception: MFT 05 (Form 1041 only)**, MFT 06 (Form 1065 only) and MFT 08, Generated Extended Due Date to RDD plus 5 months for Tax Period 200809 and later. For MFT 36/37/44/67, first approved extension generated Extended Due Date to RDD plus 3 months; second approved extension generates Extended Due Date to RDD plus six months. EPMF: Doc Code 77 Form 5558 MFT 74 posts to EPMF.
462		I/B/E	Correction of a TC 460 Transaction Processed In Error	77	Corrects erroneous posting of TC 460 by re-establishing the due date and restoring prior status. Zero the FRC for any MFT where: a) a TC462 reversed an erroneous TC 460 which established the tax module; and, b) the TCs 460/462 are the only TCs posted to the module; and, c) after posting the TC 462, the Status updates to "00".
463		B	Waiver to file on mag. tape	77	Taxpayer claims hardship to file information documents on magnetic tape. TC 463 provides a waiver for allowing submission of paper documents.
464		B	Reversal of TC 463	77	Reverses TC 463 to allow submission of paper documents.
468		B	Extension of Time to Pay Estate Tax	77	Allows IDRS to recognize an extended payment date and may post before or after the TC 150 posts. This extension (Form 4768) give the taxpayer relief from the failure to pay penalty (but NOT from interest) from the return due date until the approved extended payment date. It is only applicable for Form 706 (MFT 52 and 53). Approved Forms 4768 will reflect an extended due date for payment of tax. Disapproved Forms 4768 will reflect last due date for payment of tax. CSED will be updated based on approved extension

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					dates (see IRC 6503(d)). IDRS will allow more than one TC 468 and will recognize the last one input to the module. Closing codes will reflect the following: ▪ CC01 = denied extension on TC 150 assessment ▪ CC02 = extension on TC 300 assessment ▪ CC03 = denied extension on TC 300 assessment ▪ CC04 = Appeals case
469		B	Reversal of TC 468	77	Corrects erroneous posting of TC 468 by re-establishing the payment due date and restoring prior status. TC 469 will reverse only the last TC 468 input.
470		I/B	Taxpayer Claim Pending	77	See TC 470 Closing Code Chart (Chapter 11) for Closing Code Activity. Prevents notices from going out. TC 470, CC 97 post to entity also.
471		I/B	Reversal of Taxpayer Claim Pending	51, 52	When posted, no reversing action is taken. It is treated as a TC 472 when analysis of the account is made.
472		I/B	Reversal of Taxpayer Claim Pending	24, 48, 77	Records that a TC 470 was processed in error. Reverses TC 470. Input of Collection Closing Code 99 is required to reverse a TC 470 with Closing Code 99. IMF: Permits normal issuance of TDA whenever no adjustment is to be input. Closing Code 94, 95 or 96, 98, 99 required to reverse TC 470 CC 94, 95 or 96, 99 respectively. Closing Code 98 required to reverse TC 470 CC 98. Next notice or TDA issued is dependent on the status when TC 470 was input to module.
474		I/B/E	Interrupts Normal Delinquency Processing	49, 77	Creates unscheduled delinquent return period on ECC Master File or to prevent IDRS Delinquency notice or TDI issuance for specific Delinquent Return notice status period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator "C" to module when established or if module has status less than 02. BMF or EPMF delinquency check will issue Compliance for 02 "C" Status Period on first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles) or reversal of TC 474 will cause the module to revert to the prior TDI notice status and continue TDI processing. Use TC590 & reverse with TC592 to force account into TDI status.
475		I/B/E	Permits TDI Issuance	49, 77	Reverses TC 474.
480		I/B	Offer-in-Compromise Pending	77	Module Notice Transcript "OIC". A change in module balance during a posting cycle will cause a Module Notice Transcript "OIC". Posting of TC 788, generates an "OIC". Notice Transcript and then discontinues further issuance of an "OIC" Notice Transcript. Tax Modules are frozen from offsetting out (IMF only) and refunding. Suspends Assessment and Collection Statute Expiration Dates. Jurisdictional Codes: 1=DO Collection; 2=Examination; 3=Appeals; 9=SC Collection
481		I/B	Offer-in-Compromise Rejected, Returned (Processable)	77	Records date of rejection and return of termination of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates "OIC" transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7, Special Case Processing, for

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					additional guidance. Releases TC 480 freeze.
482		I/B	Offer-in-Compromise Withdrawn, Terminated	77	Records date of withdrawal or termination of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7, Special Case Processing for additional guidance. Releases TC 480 freeze.
483		I/B	Correction of Erroneous Posting of TC 480, Returned (Not Processable)	77	Records information that TC 480 OIC was posted in error, or returned because OIC was not processable. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.
488		B	Installment and/or Manual Billing	77	Updates Module status to "14", deletes any TDA deferred actions pertaining to the module, and (on non cc "S" Form 1041) establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706).
489		B	Installment Defaulted	77	Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.
490		P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.
494		B/I	Notice of Deficiency	77	Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
495		B/I	Closure of TC 494 or correction of TC 494 processed in error	77	Closure of Notice of Deficiency or Notice of Deficiency processed in error. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
500		I	Military Deferment	77	Suspends Collections Statute Expiration Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 50 or 51. See Section 11 Collection, for appropriate closing codes.
502		I	Correction of TC 500 Processed in Error	77	Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases Hold established by TC 500. TC 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.
503				77	TC 500 changed to 503 when posting TC 502
510		I	Releases Invalid SSN Freeze on Refunds	77	Releases invalid SSN freeze indefinitely, as long as SSN/Name Control remain unchanged.
520		I/B	IRS Litigation Instituted	77 or Generated Transaction	Freeze is released by TC 521 or 522. Some CCs suspend CSED. See Section 11.08(6). For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary or (B) Both can be used to identify which taxpayer the extension applies to. (See Section 11 for appropriate closing codes)
521		I/B	Reversal of 520	77	Records reversal of a previously posted TC 520. If TC 520 posted prior to cycle 8624, TC 550 must be input to extend the CSED. Refer to section 11 for specific CC

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					reversal activity.
522		I/B	Correction of 520 Processed in Error	77	Indicates and reverses previously posted 520's as an error, and causes Closing Codes, if 70-89, to be updated to zeros.
524			Collateral Agreement Pending		Indicates that a Collateral Agreement is pending. Suspends Collection action (IDRS only—Does not post to master file)
525			Collateral Agreement No Longer Pending		Reverses TC 524.
528		I/B	Terminate Stay of Collection Status		Terminates the stay of collection status 41 or 42. When a TC 528 pends to a module, it comes out of status 41/42. New status is determined by status prior to 41/42. (IDRS only—Does not post to master file).
530		I/B	Currently not Collectible Account	77	A balance due account is considered currently not collectible. Closing Code is 01-39. (see Section 11 TDA Closing Codes for appropriate closing codes) TC 530 CC 08 generates TC 540 and set the MFR to 8.
531		I/B	Reversal of a Currently not Collectible Account	77	Indicates that the Account is now considered collectible.
532		I/B	Correction of 530 Processed In Error	77	Indicates the previously posted 530 is in error.
534	Credit (PJ)	I/B	Expired Balance Write-off, accrued or assessed	54	May be input for zero or with an amount. If input with an amount, it credits the tax module for the portion of assessed module balance on which the CSED has expired and restricts the computer from interest and Failure to Pay Penalty computations.
535	Debit (PJ)	I/B	Reversal of Expired Balance Write-off	54	Reverses a TC 534 in whole or in part by debiting the tax module for the amount of the module balance which was written off incorrectly. If it completely reverses the TC 534 amount, the restrictions on computer computation of interest and FTP Penalty are removed.
537		I/B	Reversal of Currently not Collectible Account Status	Generated Transaction	Reversal of TC 530. Is generated when a TDA is reissued as a result of the TPI (Total Positive Income) reported on a subsequent return, or the posting of a change of address or TC 150, TC977 to account in Currently not Collectible status with Closing Code 03.
538		B	Trust Fund Recovery Penalty Cases	54	When input with an amount equal to or less than module balance, to reduce the outstanding balance of the module without reducing the tax liability. 1) if TC 538 attempts to post to other than a MFT 01/03/09/11/12 tax module or, 2) if TC 538 attempts to post to a module where a TC 971 AC 93 is not present, or, 3) when TC 538 or multiple TCs 538 exceed the module balance it will unpost.
539		B	Trust Fund Recovery Penalty Cases	54	Reverses TC 538 in whole or in part, multiple TCs 538 may be reversed with a TC 539 with the same date. ▪ If TC 539 attempts to post to a module where a previously posted TC 538 is not present, or ▪ If TC 539 attempts to post to a module and does not have the same date as the previously posted TC 538 or the TC 539 amount exceeds the amount of TCs 538 with the same date, it will unpost.
540		I	Deceased Taxpayer	IMF: 61, 09, 10, 26, 27, 72, 73 Both: 11, 12, 21, 22, 77	Records death of taxpayer. Changes FR Code to "8" so blank returns are not mailed. Also may be generated as the result of a return (TC 150) posted with Condition Code "A" or "F" or by TC 530 CC

Any line marked with # is for official use only

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					08. IMF: released by TC 542.
542		I	Correction of 540 Processed in Error	77	Indicates the previously posted 540 was in error. FR is changed to "4" (IMF).
550		I/B	Waiver Extension of Date Collection Statute Expires	77	Extends the Collection Statute Expiration Date to the data input with this transaction. For IMF only, an optional CSED TIN indicator (P) Primary, (S) Secondary, or (B) Both can be used to identify which taxpayer the extension applies to. TC550-Definer-CD required with TC 550 input. See 2.4.19-5(Cont 24) item 31 for values and meanings.
560		I/B/E	Waiver Extension of Date Assessment Statute Expires	77 B/E Generated Transaction	Extends the Assessment Statute Expiration Date to the date input. BMF: Generated when TC 300/301 posts with a Statute Extended Date that is equal to ASED on latest dated unreversed TC 560/564 already posted to the module. EPMF: Can be computer generated when a TC 421 posts with an EP Statute Date that is later than the module's current ASED.
570		I/B	Additional Liability Pending and/or Credit Hold	I/BA/A; 17, 18, 24, 48, 58, 77 I/B; 09, 10, 11, 12, 21, 22, 26, 27 I: 61	Indicates additional liability pending. Freezes (—R freeze) module from refunding or offsetting credit out. TC 570 can be generated to establish frozen status by the following: IMF/BMF: ▪ A return (TC 150) posted with CCC "3" (IMF) or CCC "X" (BMF). ▪ Document code 34 credit transaction input with credit freeze code. ▪ TC 670 posts creating a credit balance and an unre-versed TC 420 or 424 is posted to module. ▪ A document Code 54 with TC 291 and Priority Code 7 in blocking series 740-769. ▪ TC 150 blocking series 920-929. ▪ TC 24X with reference number 699. ▪ TC 680 if results in credit balance of $5 or more. ▪ TDI Refund Hold (Julian Date 999) BMF: When Form 706 module, in installment status 14, goes to credit balance. BMF: Generated when form 706 (MFT 52) in status 14 (installment) goes to credit balance, except when a prior TC 460 is posted. Use module control DLN. Frozen status released by the following: ▪ TC 571 or 572. ▪ Module goes to zero or debit balance (except when module contains any TC with Doc Code 33 in the DLN. ▪ Posting of TC 30X (except with disposal code 7 or 11). ▪ Posting of TC 29X (except with priority code 6 or 7 or blocked 200-299) ▪ TC 150 ▪ TC 840 blocked 920-929. ▪ TC 29X with TC 180 with zero amount if there is no unreversed TC 180 or 186 posted. ▪ Zero balance, TC 290 or 300 PC 8, TC 571 or TC 572
571		I/B	Reversal of TC 570	77	Releases the 570/576 freeze status.
572		I/B	Correction of 570 Processed in Error	77	Used to remove TC570/576 Input in error.
576	Debit	I	Unallowable Tax	Generated	Generated by TC 150 with a Credit Balance and

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
	(PJ)		Hold	Transaction	Unallowable Tax. Holds the Unallowable Tax to the extent of the Credit Balance in suspense. Freezes the amount of the TC 576 from refund and offset out. Resequence all Debit transactions including generated Doc. Code 34 debits and transfer in (TC 370) except TC 667 & 896. (This amount has not been assessed).
577	Credit (PJ)	I	Reversal of TC 576	Generated Transaction	Generated by TC 300, 571, 572 or TC 421 with Doc. Code 47 and Disposal Code 20-25, 27, 29, 31-33, 35 or 36. Restores TC 576 Unallowable Tax into the tax module and releases 576 hold.
582		I/B	Lien Indicator	77	Federal Tax Lien has been filed for this tax period. This transaction can represent two different types of liens; "Self-releasing" and "Re-filed". Each will have a unique indicator setting. On IMF this transaction is also used as a "2032A Indicator" and a Carry-over Basis Indicator. On BMF, used to post "2032A Election" (F706) or "2032A Heir" data (F1120, 1041, or 1065) or to post cross-reference SSN data (F720, Abstract no. 52). ▪ Generated to post to the entity when an MFT 01/11 TC 150 is input with a significant "parent EIN" field. Use the DLN for the TC 582 being generated and include the "parent EIN" in the TC 582. ▪ Generated to post the entity when a F1120/1120A/1120S/1041/1065 TC 582 posts to a tax module. Use the DLN of input TC 582 as the DLN for the TC 582 being generated.
583		I/B	Reverse Lien Indicator	77 or Generated Transaction	Reverses TC 582. Deletes Cross-Reference SSN (BMF only). TC 583s will be generated in the conversion run for those modules where the last CSED has expired and the first "lien only" TC 582 posted after cycle 198301 (BMF), or 198313 (IMF) (i.e. "Self-releasing" liens). Posts a cross reference TIN from a transfer on a revenue receipt transaction. Effective 1/2007, TC 583 must be used with one of the following definer codes: DC 1 – released DC 2 – withdrawal due to administrative error DC 3 – withdrawal due to collection due process appeal rights. DC 4 – reversal DC 5 – self-released (statute expiration)
586		B	Transfer/revenue receipt cross-ref TIN	24, 48	Posts a cross reference TIN from a transfer on a revenue receipt transaction.
590		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	Not liable this tax period. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
591		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
592		B/I/E	Reverse 59X Trans	14, 49	Reverse any previously posted TC 59x (regardless of the TC 59x cc) present in the module. Updates FRC from 0 to 1.
593		B/I/E	Satisfying Trans	14, 49 or Generated	Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a two digit

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
				Transaction	closing code for IDRS input. See Section 11 for appropriate closing codes. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.
594		B/I/E	Satisfying Trans	14, 49	Return previously filed. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
595		B/I/E	Satisfying Trans	14, 49	Referred to Examination. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
596		B/I/E	Satisfying Trans	14, 49	████████████████████████████████████
597		B/I/E	Satisfying Trans	14, 49	Surveyed. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
598		B/I/E	Satisfying Trans	14, 49	Shelved. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
599		B/I/E	Satisfying Trans	14, 49	Return secured. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
600	Credit (PJ)	I/B/E	Underpayment Cleared Manually (Under $5)		Manual Clearance of underpayment for less than $5.00. Input only as a part of an account transferred in: see TC 370.
604		B/I	Assessed Debit Cleared	Generated transaction	Generated when a TC 971 AC 31/32 posts and the module balance is debit. Post TC 604 to the module for the amount of the assessed balance. Accrued Interest and Accrued Penalty fields will be posted. Update Status as appropriate. A TC 604 indicator (restricting penalty and interest) will be displayed in the tax module balance section. The Julian date of the generated TC 604 should be modified to be 999 for AC 31 and 998 for AC 32. When TC 608 posts, extract to IDRS if the module is under IDRS control.
605		B/I	Generated Reversal of TC 604	Generated transaction	Generated TC 605 for the full amount of the previously posted unreversed TC 604 when a TC 972 AC 31/32 posts.
606	Credit (NPJ)	I/B	Underpayment Cleared (Under $5)	Generated Transaction	Clears any debit (plus) net balance less than $5.00. For MFT 61 debit balance must be under $1.00.
607	Debit (NPJ)	I/B	Reversal of Underpayment Cleared	Generated Transaction	Reverses a previous write-off under certain conditions if a dishonored check is posted to a module or a remittance is received which equals or is less than the amount of a previous small balance write off.
608	Credit (NPJ)	I/B	Statute Expiration Clearance to Zero Balance	Generated Transaction	Generated weekly when Collection Statute Expiration Date expired and module assessed balance is debit. Post TC 608 to the module for the amount of the assessed balance. Accrued interest and accrued penalty fields will

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			and Remove		be posted. Update status as appropriate. The TC 608 will carry a zero amount when the assessed balance is already zero and there are only accruals of FTP and/or interest when the last module CSED expired.
609	Debit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Generate TC 609 for the full amount of previously posted unreversed TC 608 when: 1) a subsequent transaction carrying a money amount posts, or 2) CSED is extended or suspended. For partial reversals, subsequent to the generation of the TC 609 generate TC 608 for the remaining balance. Prior to 1993: Generated with transaction code 370 (Doc Code 52). Issue a new TDA Information Record when current module status is TDA status or Status 12 preceded by TDA status, the total module balance is $25.00 or more, and a TC 609 posted in the current cycle but there is no TC 29X or TC 30X posting in the current cycle.
610	Credit (PJ)	I/B	Remittance with Return	IMF: 11, 12, 17, 18, 19, 21, 22, 24, 26, 33, 34, 58, 70,76 BMF: 03, 05, 06, 08-14, 16-20, 24, 25, 34, 38, 40-44, 46, 58, 65, 70, 71,76, 81, 83, 90, 91, 95	Credits the tax module with a payment received with the return, including payment with voucher.
611	Debit (PJ)	I/B	Dishonored Remittance with Return	19, 24, 58, 87	Reverses a dishonored payment submitted with return. Reduces TC 610 credit in whole or in part. BMF/IMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
612	Debit (PJ)	I/B	Correction of 610 Processed in Error	19, 24, 34	Reverses a 610 transaction in whole or in part that is posted in error by debiting the Tax Module for the amount of the remittance with return. NOTE: Form MFT 04, only valid for tax periods subsequent to 199412 (not valid with 34 doc code).
620	Credit (PJ)	B	Initial installment payment: Form 7004, MFT 02, 05, 06, 07, 08, 12, 33, 42, 77, 78; Form 8868 (TY 2005 and subsequent), MFT 34, 36, 37, 44, 50, 67; Form 5558 (TY 2007 and subsequent), MFT 76.	04, 17, 19	Credits the module with the remittance received with the Form 7004. Form 7004 TC 620 Doc Code 04 generates TC 460 to extend the due date (if Condition Code "L" not present) for filing return and generates Status Code 04 for 1120 series,706-GS(D), 706-GS(T), 1041, 1041-N, 1041-QFT, 1042, 1065, 1065-B, 3520-A, 8804 or Status Code 14 for Form 8868. Form 8868 – TC 620 Doc Code 04 generates TC 460 to extend the due date and generates Status Code 04 if Notice Code 1 (approved first extension) or 2 (approved second extension) is present. Form 5558 – TC 620 Doc Code 04 generates TC 460 and Status Code 04 and extends the due date for filing return if Notice Code 1 (approved extension) is present.
621	Debit (PJ)	B	Dishonored Installment Payment	19, 24, 58, 87	Reverses a dishonored payment submitted with a tentative Form 1120 return or Forms 7004/2758/8736. Reduces TC 620 credit in whole or in part. BMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
622	Debit (PJ)	B	Correction of 620 Processed in	19, 24, 34	Reverses TC 620 by debiting the Tax Module for the amount of the 622 transaction.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Error		Releases credits only to the amount of the input TC 622.
630	Credit (PJ)	I/B	Manual Application of Appropriation Money	51, 52	Manually computed credit for amount falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
632	Debit (PJ)	I/B	Reverse of Manual Application of Appropriation Money	51, 52	Reversal of TC 630. Identification number 03 indicates reversal of credit for solar or wind energy investment.
636	Credit (NPJ)	I/B	Separate Appropriations Refundable Credit	Generated Transaction	Master File generated credit for amounts falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
637	Debit (NPJ)	I/B	Reversal of Separate Appropriations Refundable Credit	Generated Transaction	Reversal of TC 636. Identification number 03 indicates reversal of credit for solar or wind energy investment.
640	Credit (PJ)	I/B	Advance Payment of Determined Deficiency or Underreporter Proposal	All: 17, 18, 19, 24, 58, I/B: 34	Credits the tax module with an advance payment of a determined deficiency. BMF/IMF: Overpayment interest is never allowed on TC 640 (blocked 990-999) "Cash Bonds" which are in excess of the audit deficiency to which it is applied. Overpayment interest is not allowed even if the deficiency is subsequently abated in whole or in part. Also refer to Revenue Procedure 2005-18 for more information. Tax module frozen from refunding, offsetting out or credit elect when TC 640 posted and no TC 300 present or TC 300 has disposal code 7 or 11 or the 23C date of TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640. Freeze is released when TC 640s are reversed, posting of TC 300 (not disposal code 7 or 11), TC 29X blocking series 500-519, 540-589, 600-619 or 640-679, or module balance becomes zero or debit. (MFT 55 640 freeze released when TC 640s are reversed or total module balance becomes zero or debit). Module is frozen from offsetting in when TC 640 posts and there is not a TC 300 with a 23C date prior to the transaction date of the TC 640. Freeze is released when TC 640s are reversed, posting of TC 29X (except PC 6 or 7 or B.S. 500-519/600-619) or 30X for an amount, module becomes zero or debit balance, TC 846/706/826/896/736/340/341/780 or 856 posts. Also used to post URP CP-2000/Stat. Notice Payments, etc.
641	Debit (PJ)	I/B	Dishonored Advanced Payment	19, 24, 58, 87	Reverses a dishonored payment submitted as a designated advanced payment. Reduces TC 640 credit in whole or in part. BMF/IMF: Releases TC 640 freeze, if net of 64X transactions reach zero. If not accompanied by secondary a TC 280, a TC 286 is systemically generated.
642	Debit (PJ)	I/B	Correction of 640 Processed In Error	All: 19, 24 I/B: 34	Reverses a 640 transaction in whole or in part by debiting the Tax Module for the amount of the remittance. BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero.
650	Credit (PJ)	B	Federal Tax Deposit	19, 24, 34, 97	(FTD) Credits Tax Module for Federal Tax Deposit payment when MFT 01, 03, 09, 10, 11, 12 or 16. (Tax Module is frozen from refunding or offsetting until TC 150 posts.) NOTE: For MFT 04, only valid for tax periods subsequent

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					to 199412. Tax period must end in '12'. Not valid with doc code 34.
651	Debit (PJ)	B	Dishonored Federal Tax Deposit (FTD)	19, 24, 87, 97	Reverses a dishonored payment submitted as a Federal Tax Deposit. If not accompanied by a secondary a TC 280, a TC 286 systemically generates. Valid MFTs are 01, 03, 09, 10, 11, 12, 14, and 16.
652	Debit (PJ)	B	Correction of FTD Posted In Error	19, 24, 34, 97	Reverses TC 650 in whole or part by debiting the module. Debits Tax Module for Federal Tax Deposit posted in error when MFT is 01, 03, 09, 10, 11 or 34. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.
660	Credit (PJ)	I/B	Estimated Tax	17, 24, 34, 58	Credits tax module for amount of Estimated Tax paid. Credit is frozen from refunding or offsetting until a TC 590/591(BMF only) or a TC 150 posts. Applicable to Forms 990C, 990T, 990PF, 1040, 1041, 1041ES, and 1120 only. IMF: See UPC 198 and UPC 305.
660	Credit (PJ)	B	Federal Tax Deposit	19, 97	The transaction code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this TC are 02, 05, 33, 34 and 44.
661	Debit (PJ)	I/B	Dishonored ES Payment or FTD	I/B: 19, 24, 58, 87 B: 97	Reverses a dishonored payment submitted as an estimated tax payment or a Federal Tax Deposit. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
662	Debit (PJ)	I/B	Correction of 660 Processed In Error	I/B: 19, 24, 34, 58, 87 B: 97	Reverses a TC 660 or TC 666 in whole or in part by debiting the module. IMF/BMF may reverse TC 430 remittance amount. BMF: Debits tax module for Federal Tax Deposit posted in error when MFT 02, 05, 33, 34 or 44. IMF: Records the transfer of underclaimed ES Credits which are frozen. Doc. Code 24 or 34 indicates the credits have been transferred to another account: the amount of the transaction is debited to the Tax Module and any balance is unfrozen. Reverses the TC 430 remittance amount: TC 662 in zero amount releases frozen excess ES credits.
666	Credit (NPJ)	I	Estimated Tax Credit Transfer In	Generated Transaction	When taxpayer claims more ES credits than are posted in tax module, settlement is frozen and a TC 667 is generated and resequenced to search the spouse's tax module. TC 666 represents the amount of ES credits transferred-in from the spouse's module (may be zero if none available or spouse's account is not found) and freeze is released. Also, credits to a deceased taxpayer's spouse's account. (Julian 999) Initialized when a CCC "F" return posts requesting credit elect.
667	Debit (NPJ)	I	Estimated Tax Debit Transfer Out	Generated Transaction	Debit transaction representing amount of ES Credits transferred to a spouse's account. Release Excess ES Credit Freeze.
670	Credit (PJ)	I/B	Subsequent Payment	All: 17, 18, 19, 24, 58 I/B: 34	If return has posted, credits the Tax Module with payment on account. If return has not posted, credits the Tax Module with prepayment on account. See UPC 198, and UPC 305. May carry a Designated Payment Code (DPC) (See section 11.12) Processing of TC 670 with secondary TC 460 use doc code 19.
671	Debit (PJ)	I/B	Dishonored Subsequent Payment	19, 24, 58, 87	Reverses a dishonored check submitted as a subsequent payment. IMF/BMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated, except for blocking series 800-899 (EFT Payments).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Note: Not valid with doc code 34.
672	Debit (PJ)	I/B	Correction of 670 Processed In Error	All: 24 I/B: 34	Reverses a 670 in whole or in part by debiting the module. Note: For MFT 04, only valid for tax periods subsequent to 199412, tax period must end in '12', not valid with doc code 34.
673					Input of a TC 672 Changes an existing TC 670 to TC 673.
678	Credit (PJ)	B	Credits for Treasury Bonds	17, 24, 58	Credits Tax Module for amount of estimated tax paid by Treasury Bonds. Applies only to Estate Tax.
679	Debit (PJ)	B	Reversal of Credits for Treasury Bonds	24, 58	Reverses TC 678 in whole or in part by debiting the module.
680	Credit (PJ)	I/B	Designated Payment of Interest	17, 18, 19, 24	Input to pay assessed and/or unassessed interest due without tolerance application. If unrestricted, updates interest paid field by the TC 680 amount. If the interest paid field exceeds the interest assessed field, generates TC 196 to the extent of paid unassessed interest due. Any portion that exceeds TOTAL interest due is applied to tax and penalty. The TC 680 amount which pays assessed interest is excluded when recomputing interest.
681	Debit (PJ)	I/B	Dishonored Designated Payment	19, 24, 58, 87	Reverses a dishonored check submitted as a designated payment of interest.. Reduces the TC 680 transaction in whole or in part. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
682	Debit (PJ)	I/B	Correction of 680 Processed In Error	All: 19, 24, 58, 87 I,B: 34	Reverses 680 credit in whole or in part by debiting the Tax Module. IMF: When posted, computer automatically generates a TC 197 interest reversal (of TC 196) generated from the posting of TC 680 if interest has not been abated previously. TC 197 will not generate if interests restricted with TC 340/341.
690	Credit (PJ)	I/B	Designated Payment of Penalty	17, 18, 19, 24, 34, 58	Credits the Tax Module for a designated payment of a penalty assessment.
691	Debit (PJ)	I/B	Dishonored Designated Payment	19, 24, 58, 87	Reverses dishonored payment submitted as a designated payment of penalty. Reduces the TC 690 transaction in whole or in part. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
692	Debit (PJ)	I/B	Correction of 690 Processed In Error	19, 24, 34	Reverses a 690 credit in whole or in part by debiting the Tax Module.
694	Credit (PJ)	I/B	Designated Payment of Fees and Collection Costs	All: 17, 18, 19, 24, 58 I/B: 34	Designated Payment of Fees and collection costs. The money amount must be equal to or less than the net amount of unreversed TC 360's excluding amount of previously applied TC 694's. Will also go unpostable if there is no TC 360 present.
695	Debit (PJ)	I/B	Reverse Designated Payment of Fees and Collection Costs	All: 19, 24 I/B: 34	Reverses TC 694 in whole or part.
700	Credit (PJ)	I/B	Credit Applied	24, 58	Credits Tax Module for a manually transferred amount. Will have corresponding debit TC 820 if amount is from a MF Account. Accounting credit posts in erroneous refund cases to prevent bill from generating. Credit will be reversed once refund repaid. For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in "12". Not valid with doc code 34.
701	Debit	I/B	Reverse	24	Reverses the generated 706 credit applied in whole or in

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
	(PJ)		Generated Overpayment Credit Applied		part by debiting the Tax Module. Transaction date must match TC 706 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be processed either in the order the TC 706s occur or decreasing money amounts. The corresponding credit is TC 821.
702	Debit (PJ)	I/B	Correction of Erroneously Applied Credit	24, 58	Reverses TC 700 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 700 date. The corresponding credit is TC 822. For MFT 04, only valid for tax periods subsequent to 199412, not valid with Doc Code 34.
706	Credit (NPJ)	I/B	Generated Overpayment Applied from Another Tax Module	Generated Transaction	An ECC computer generated transaction in the amount of a credit offset into a Tax Module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all Tax Modules in the account and offsets the credit to any Tax Module with a balance past due.
710	Credit (PJ)	I/B	Overpayment Credit Applied from Prior Tax Period	48, 58	Credits Tax Module for amount of overpayment from prior year's return which taxpayer elects to apply to the succeeding year's estimated tax. If Document Code 48, it is transferred from one tax period to another within the ADP system and therefore must be accompanied by TC 830. Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper Tax Module on the Master File.
712	Debit (PJ)	I/B	Correction of 710 or 716 Pro-cessed In Error	48	Reverses a TC 710 or 716 credit in whole or in part by debiting the Tax Module. Generally requires a counter entry of TC 710 to credit the correct Module. Releases excess ES Credit Freeze. Transaction date must match TC 710 or 716 date.
716	Credit (NPJ)	I/B	Generated Overpayment Credit Applied from Prior Tax Period	Generated Transaction	An ECC computer generated credit which applies the amount of credit elected and available from the preceding year's Tax Module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms CT-1, 720, 940, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042 and 1120.
720	Credit (PJ)	I/B	Refund Repayment	45, 48	BMF/IMF Tax Module is frozen from offsetting and refunding unless TC290/291 is posted with Priority Code 8 or tax balance becomes zero or debit. Companion TC is 772 for interest amount.
721	Debit (PJ)	I/B	Dishonored Refund Repayment	45	Dishonored check: may be equal to or less than the TC 720. Companion TC is 770 for interest amount. If not accompanied by a secondary TC 280, TC 286 is systemically generated.
722	Debit (PJ)	I/B	Correction of 720 Processed In Error	48	Taxpayer's correction or adjustment made to refund repayment. Companion TC is 770 for interest amount.
730	Credit (PJ)	I/B	Overpayment Interest Applied	24, 58	Credits Tax Module for a manual transfer of an overpayment of interest. Document Code 24 records a transfer with the ADP system and generally requires a corresponding TC 850 debit. Doc. Code 58 transfers such overpayment to the MF from a non-ADP return. Reversed by a TC 732.
731	Debit (PJ)	I/B	Reverse Generated Overpayment Interest Applied	24	Reverses the generated TC 736 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 736 date. Reverses erroneously posted TC 756. The TC 731 must match the date of the TC 756 and is used in the same manner as TC 731 when reversing a TC 736.
732	Debit	I/B/A	Correction of 730	24, 58	Reverses TC 730 interest credit applied in whole or in

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
	(PJ)		Processed in Error		part by debiting the Tax Module. Transaction date must match TC 730 date.
736	Credit (NPJ)	I/B	Generated Interest Overpayment Applied	Generated Transaction	Records the computer generated transfer of an interest refund to a Tax Module in debit (underpaid) status. Credits the module for the amount of interest, whichever is less. The corresponding debit is a TC 856. Reversed by a TC 731.
740	Credit (PJ)	I/B	Undelivered Refund Check Redeposited	45	BMF/IMF: Freezes module from refunding and causes issuance of CP 31 for IMF or CP 231 for BMF (undelivered refund check notice). If any module in the account is in 740 Freeze condition, IMF-Freeze condition is released by the posting of TC 018, or BMF-Freeze condition is released by TC 018 or an address change posting, the frozen credit is released for subsequent reissuance of the refund.
742	Debit (PJ)	I/B	Correction of 740 Processed In Error	45	Must match an unreversed TC 740 on date and amount to post. After posting, if the amount of the TC 740 transaction is zero, the 740 Module Freeze is released.
756	Credit (NPJ)	B	Interest on Overpayment Transferred from IMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF Tax Module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.
760	Credit (PJ)	I/B	Substantiated Credit Payment Allowance	48	Credits the Tax Module for a payment which was substantiated as having been paid, but not posted to the MF.
762	Debit (PJ)	I/B	Correction of TC 760 Processed In Error	48	Reverses TC 760 in whole or in part by debiting the module.
764	Credit (NPJ)	I	Earned Income Credit	47, 54	Posts Earned Income Credit generated from line items from Adjustments. The Credit is for full years except decedents for tax periods ending 12/31/1975 through 11/30/1977. The Credit is available for offset, refund or credit elect.
765	Debit (NPJ)	I	Earned Income Credit Reversal	47, 54	Reverses TC 764 or 768.
766	Credit (NPJ)	I/B	Generated Refundable Credit Allowance	47, 54	ECC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, (abstract 11 amount) 941, 942, 943, 945 (Advanced Earned Income Credit) 990C, 990PF, 990T, 1040, 1040C, 1041, 1120 or 1120S return but not previously posted to the Tax Module, or from the appropriate line item adjustment of an Examination or DP Tax Adjustment. Includes credit allowed for gasoline tax paid, credit from Regulated Investment Co., or Covenant Bonds with item reference 334 (199312-199411 only) for installments of 1993 additional taxes.
766 w/OTN	Credit	I/B	IRS TOP Offset Reversal	47, 54	Reverses a prior posted TC 898, TOP Offset, when input with the same offset trace number (OTN). See Section 8.17 for the explanation of the credit references.
767	Debit (NPJ)	I/B	Generated Reversal of Refundable Credit Allowance	47, 54	A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or DP Tax Adjustment with item reference 334 (199312-199411 only) for installment of 1993 additional taxes.
767 w/OTN	Debit	I/B	Rejected TOP Offset Reversal	47, 54	Reverses a prior posted TC 766, TOP offset reversal, when input with the same offset trace number (OTN). Caution: This transaction must not be input except to correct a TC 766 on the FMS Reject Listing.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
768	Credit (NPJ)	I	Earned Income Credit	Generated Transaction	Posts Earned Income Credit which is generated from information received from Code and Edit.
770	Credit (NPJ)	I/B	Credit Interest Due Taxpayer	45, 47, 48, 54	Credits the Tax Module to allow credit on overpayment. Includes restricted interest on overpayment or offsetting interest adjustment to TC 721, 722 or 840. Overpayment interest is not computer generated until module balance reaches zero. Manual reversal of netted interest.
771	Debit (NPJ)	B	Interest Reversal Prior to Refund Issuance	48	Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.
772	Debit (NPJ)	I/B	Correction of 770 Processed In Error or interest netting	45, 47, 48, 51, 54	Reverses a 770 or 776 transaction in whole or in part by debiting the Tax Module. When secondary to TC 720, it represents an offset to the original TC 776 allowance. Manually calculated debit interest that is charged at credit interest rates when "netting" is applicable.
776	Credit (NPJ)	I/B	Generated Interest Due on Overpayment	Generated Transaction	BMF/IMF: Credits the Tax Module for the amount of computer generated interest due when a Tax Module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the Tax Module, interest must be manually computed.
777	Debit (NPJ)	I/B	Reverse Generated Interest Due Taxpayer or interest netting	Generated Transaction	Generated from the posting of TC 740 or 841 to reverse the generated interest amount allowed on latest dated refund (TC 840 or 846) when a TC 740 (undeliverable refund check) or a TC 841 (Cancelled Refund Deposit) posts. Also generated debit interest that is changed at credit interest rates when "netting" is applicable. An interest netting TC 777 is generated with "999" in the Julian Date of the DLN to identify the transaction as "netted interest".
780		I/B	Master File Account Compromised	77	To post, a return (TC 150) and an unreversed TC 480 must be posted. Issuance of OIC transcripts is continued. (1) Unreversed TC 780 generates OIC Transcript whenever module net balance changes. BMF: Releases TC 480 freeze, but does not stop issuance of transcripts. Freezes module from offset in. Prevents computer calculation of interest and FTP. IMF: Prevents computer generation of credit or debit interest. Credits are frozen from refunding in all tax modules of the account for 8 weeks; also, credits in the affected tax module are frozen from offsetting in or out. 78 Hold released by TC 781, 782 or 788.
781		I/B	Defaulted Account Compromise	77	Reverses all previously posted TC 780 transactions in the module. OIC Transcript is issued in cycle of posting and discontinues further OIC Transcripts. IMF: Releases Credit/Debit Interest, FTP Restrictions and 780/480 Indicators. BMF: Releases interest and FTPP computation restrictions.
782		I/B	Correction of 780 Processed In Error	77	Records the correction of 780 posted in error. Reverses all previously posted TC 780 transactions in the module. BMF/IMF: Does not stop transcripts. Tax Module reverts to status under TC 480. IMF: Re-freezes the Tax Module against offsetting out and refunding. IMF: Releases debit/credit interest restriction. BMF: Releases interest and FTPP computation restrictions.
788		I/B	All Collateral Conditions of the Offer Completed	77	To post, an unreversed TC 780 must be posted. Records the closing of an accepted Offer-in-Compromise. Issuance of future OIC transcripts is discontinued. BMF/IMF: Account and Tax Module is released for offsetting and refunding insofar as pertains to OIC freeze. Credit/Debit interest restriction (and FTP on BMF)

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					established from the posting of TC 780 are retained.
790	Credit (PJ)	B/I	Manual Overpayment Applied from IMF	A/B/I: 24 B: 34	Manually applied overpayment credits transferred from the IMF to the BMF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement Corresponding debit is TC 890. Will unpost unless TC130 present.
792	Debit (PJ)	B/I	Correction of 790 Processed In Error	B/A/I: 24 B: 34	Reverse TC 790 or 796 in whole or in part by debiting the tax module. Transaction date must match TC 790 or 796 date. The corresponding credit is TC 892.
796	Credit (NPJ)	B	Overpayment Credit from IMF	All: Generated Transaction A: 29	Credits the tax module for an amount of IMF overpayment transferred to the BMF or IRAF. The credit is for the lesser of the amount of the IMF overpayment or the BMF underpayment. BMF: Generated when a taxpayer overpays his/her IMF account by $100 or more and underpays his/her BMF account. Not applicable if this account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement or tax module. Reversed by a TC 792.
800	Credit (PJ)	I/B	Credit for Withheld Taxes	48, 51	Identifies a manually prepared transaction for the input of Claimed Withholding and Excess FICA Taxes collected at source.
802	Debit (PJ)	I/B	Correction of an 800 Processed In Error	48, 51	Reverses an 800 in whole or in part; debits the tax module for amount of transaction.
806	Credit (NPJ)	I/B	Credit for Withheld Taxes and Excess FICA	Generated Transaction or 54	Credits the tax module for the amount of withholding taxes and excess FICA claimed on a Form 1040 or 1041 (198712 & later) return. May also be generated by appropriate line adjustment on an Examination or DP Tax Adjustment.
807	Debit (NPJ)	I/B	Reversed Credit for Withheld Taxes	Generated Transaction or 54, 51	Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. MCC computer generated from the appropriate line adjustment of an Examination or DP Tax Adjustment. MFT 05: only reverses TC 806.
810		I	Refund Freeze	77	To freeze the module from refunds, offsets and credit elect. TC 810 with Code 1 indicates prefiling notification. Code 2 indicates ATSDT (Abusive Tax Shelter Detection Teams). Code 3 earned Income Credit Check Freezes YR input. Contact Examination Branch if this transaction needs to be input.
811		I	Reverse Refund Freeze	77	Reverses TC 810 in whole or in part. TC 811 with zero will reverse the TC 810 and allow release of all credit (providing no other freezes are in effect).
820	Debit (PJ)	I/B	Credit Transferred	24, 58	Manually transfers previously posted credit amount to another tax module, another account, excess collections, or other destination as required. BMF/IMF Releases Assessment Statute Expiration Freeze for Doc. Code 24 only. **CAUTION:** CREDIT MUST BE AVAILABLE ON MASTER FILE AT TIME OF POSTING OR WILL UNPOST. IMF: SEE UPC 175. BMF: SEE UPC 325. The corresponding credit is TC 700. NOTE: Form MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with 34 Doc code.
821	Credit (PJ)	I/B	Reverse Generated Overpayment Credit	24	Reverses the generated TC 826 overpayment credit transferred in whole or in part by crediting the tax module. Transaction date must match TC 826 date. CAUTION: When transaction dates are the same,

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Transferred		sequencing matters. Multiple transactions must be input in the order that the TC 826's occur. The corresponding debit is TC 701.
822	Credit	I/B	Correction of an Overpayment Transferred In Error	24, 58	Reverses TC 820 and 824 in whole or in part by crediting the Tax Module. The corresponding debit is TC 702. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Not valid with 34 doc code.
824	Debit (PJ)	I/B	Overpayment Credits Transferred to Another or to Non-MF Accounts	24, 58	Transfers overpayment credits frozen by TC 130 Account Refund Freeze. Releases TC 130 Account Refund Freeze. IMF: See UPC 168 and 175. BMF: See UPC 325.
826	Debit (NPJ)	I/B	Overpayment Transferred	Generated Transaction	An ECC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.
830	Debit (PJ)	I/B	Overpayment Credit Elect (Transferred) to Next Periods Tax	48	Debits the tax module for the amount of credit elected to be transferred to the following period with same type of tax. A manual transfer. The corresponding credit is 710. Release Hold Refund Freeze. CAUTION: Credit must be available on Master File at time of posting or it will be unpostable. IMF: See UPC 175. BMF: See UPC 325.
832	Credit (PJ)	I/B	Correction of Credit Elect Transfer	48	Corrects an 830 or 836 transaction posted in error. Transaction date must match TC 830 or 836 date.
836	Debit (NPJ)	I/B	Overpayment Credit Elect Transferred to Next Periods Tax	Generated Transaction	A debit for the amount of overpayment elected to be applied to the following tax period. ECC computer generated upon posting a Form CT-1, 720, 940, 940EZ, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042, 1120 if a credit amount exists.
840	Debit (PJ)	I/B	Manual Refund	45	Designates a manual refund was issued prior to or after a return (TC 150) has posted. If return has not posted, freeze module from refunding or offsetting out. Refer to Freeze Code -X in Section 8.
841	Credit (PJ)	I/B	Cancelled Refund Check Deposited	45, 48	Credits the tax module for the amount of the transaction from a refund check (TC 840 or BMF/IMF 846) which was cancelled. BMF/IMF: Module is frozen from offsetting or refunding. (Exception: Refunds that have been recertified are not frozen. Block and serial no. 88888.) is released by: BMF—An Examination or DP tax adjustment Doc. Code 24 or 34; TC 820, 830 or 843; when tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. It is used on Non-Master File to assess the amount that has been erroneously abated.
842	Credit (PJ)	B	Refund Deletion	48	The transaction will delete the scheduled refund prior to its release to the Treasury Disbursing Center. The transaction is posted to the BMF tax module as a credit. Companion TC is 771 for interest amount. Tax module is frozen from offsetting or refunding unless TC 290/291 is posted with Priority Code 8. It is released by: Examination or DP Tax Adjustment; Doc. Code 24 or 34; TC 820 or 830; or tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. Item is not journalized but is fully controlled.
843	Debit (PJ)	I/B	Check Cancellation Reversal	45	Reversal of erroneous TC 841. Date and amount must match those of the TC 841 being reversed.
844		I/B	Erroneous	77	Zero amount transaction which identifies tax module

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Refund		containing an erroneous refund. Must find an unreversed TC 840 or 846 to post. Freezes entire account from refunding. Freezes any modules with a TC 844 present from offsetting in or out. Refer to -U Freeze in Section 8. Generates "TRANS-844" Transcript for any module that the net module balance has been changed and is credit.
845		I/B	Reverse Erroneous Refund	77	Zero amount transaction. Reverses TC 844. Must find an unreversed TC 844 to post.
846	Debit	I/B	Refund of Overpayment	Generated Transaction	Debits the tax module for the amount of overpaid tax (plus applicable interest) to be refunded to the taxpayer.
850	Debit (PJ)	I/B	Overpayment Interest Transfer	24, 58	Manually transfers interest on overpayment to another tax module and generally requires a corresponding 730 credit.
851	Credit (PJ)	I/B	Reverse Generated Overpayment Interest Transfer	24	Reverses TC 856 in whole or in part by crediting the tax module.
852	Credit (PJ)	I/B	Correction of 850 Processed In Error	24, 58	Corrects 850 transaction by posting a credit to the tax module.
856	Debit (NPJ)	I/B	Overpayment Interest Transfer by Computer	Generated Transaction	Debits the tax module for the amount of interest which can be transferred and applied to a tax module in debit (balance due) status. The corresponding credit is TC 736.
860		I/B	Reverses Erroneous Abatement	51	Reverses erroneous abatement after statute of limitations has expired. (Does not post to Master File.)
876	Debit (NPJ)	I	Interest on Overpayment Transferred to BMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Corresponding credit is TC 756.
890	Debit (PJ)	I	Manual Transfer of Overpayment Credits to BMF	24	Manual transfer of overpayment credits from the IMF for application to the BMF or IRAF. (BMF credits cannot be applied to taxpayers filing Form 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227.) The corresponding credit is TC 790. Will unpost unless TC 130 is present.
892	Credit (PJ)	I	Correction of TC 890 Processed In Error	24	Reverses TC 890 or 896 in whole or in part by crediting the tax module. Transaction date must match TC 890 or 896 date. Corresponding debit is TC 792.
896	Debit (NPJ)	I/B	Overpayment Credit Offset	Generated Transaction or 29	TC896 with AG/SA code represents a previously posted DMF offset. A DMF TC 896 will no longer occur after 1/11/1999 because CC DMFOL no longer exists after that date. Instead, information about DMF offsets (TC 896) can be obtained from CCs IMFOL, BMFOL, INOLEX and TXMOD.
897	Credit (NPJ)	I/B	DMF Offset Reversal	47, 54	Credits the tax module with the amount of DMF offset reversal requested. Reverse in whole or in part an associated TC 896 with a matching agency and sub-agency. BMF: Valid on Form 1120.
898		I/B	FMS TOP Offset	Generated Transaction	Treasury Offset Program (TOP) offset initiated by FMS. Posts with the trans date and DLN of the refund from which it originated. It has a memo amount, an Offset Trace Number (OTN), and an XREF SSN. TC 898 reduces the amount of the refund with which it is associated. Reversed by a TC 766 with the same OTN or TC899 with same OTN.
899		I/B	FMS TOP Offset	Generated	TOP offset reversal initiated by FMS. Posts with a type

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			reversal or Agency Refund/Reversal	Transaction	code, memo amount, and OTN. Reverses a prior posted TC 898 with the same OTN. Type 1 - FMS TOP offset reversal. Type 2 - Agency refund of TOP offset. Type 3 - FMS refund of TOP offset. Type 4 - Agency refund reversal.
901		I/B/E	Delete IDRS Indicator	79	Campus request to delete a specific entity or tax module from the TIF (IDRS) based upon the FLC. Does not post to Master File.
902		I/B/E	Campus IDRS Indicator	79	Campus request to put a specific entity or tax module on the TIF (IDRS). The requested module data will be displayed on IDRS in approximately 2 weeks and will remain on IDRS for 3 weeks unless other action established a longer retention. If no account or modules exists a Master File, a TC 904 is generated. Does not post to Master File.
903		I/B	Master File IDRS Entity Delete	Generated Transaction	MCC computer generated to indicate that an entity was deleted by TC 020. Does not post to Master File.
904		I/B/E	Notify IDRS Entity or Module not Present	Generated Transaction	Generated by ECC to notify IDRS that the entity or tax module requested by TC 902 is not present on the IMF/BMF. TC 904 will identify the Retention Register D.O. if the module has been removed. Doc Code 99 (4th & 5th digit of the 904 DLN) indicates TIN is present but module requested is not. With Doc Code 79, TIN is not present/Name Control incorrect.
910		I/B	██████	77	████████████████
911		I/B	██████	77	████████████████
912		I/B	██████	77	████████
914		I/B	██████	77	████████████████
915		IB	██████	77	████████████████
916		IB	██████	77	████████████████
917		IB	██████	77	████████
918		I/B	██████	77	████████████████
919		I/B	██████	77	████████
920		I/B	IDRS Notice Status	79	Records notice Records in the Status History Section of the tax module, the status, date and amount of taxpayer balance due notices generated by IDRS. Does not post to

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Master File.
922		I	IRP Underreporter	Generated Transaction or 77	IRP Underreporter status transaction. Posts to tax module balance section. The transaction date and process codes are updated by subsequent TC 922. Will not affect status history section. See "Underreporter Process Codes", Section 8.
924		I	IRP COMM, IRP Communication	77,99 or Generated Transaction	IRP communication transaction. Posts to IMF. Posted TC 924 is updated by all other 924s. TC 924 may be input from IRP or generated by Master File when: TC 300 Ref +S7890; or TC 140 or 922 with Int/Div field of $500 or more. Also refer to Back-up Withholding, Section 11.
930		I/B/E	Return Required Suspense	I/B 78, E 77	Generates Campus Notice CP 98/198/498 when TC 150 posts to a module containing TC 930. EPMF: Posts to a Plan Return Module when an unreversed return is not present in the module. A transcript is produced when an unreversed TC 150 posts.
932		I/B	Reverse Return Required Suspense	78	Reverses a TC 930.
940		I/B	Strike Force Control	77	TC 940—No longer valid after cycle 199052.
942		I/B	Reversal of Strike Force	77	TC 942—No longer valid after cycle 199052.
960		I/B/E	Add/Update Centralized Authorization File Indicator Reporting Agents File	77	Adds/updates CAF indicator to the module. Causes notices and/or refunds to be sent to authorized representative. Also can be generated when a TC 150 or 620 (BMF) with a significant CAF code posts and an unreversed TC 960 is not already posted. Also posts to the entity and sets the RAF-Filing and EFTPS Indicators.
961		I/B/E	Reverse Centralized Authorization File Indicator	77	Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity, and zeros the RAF-Filing and EFTPS Indicators.
970		B	F720 Additional Schedules; or	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.
			F945 liability amounts from F945-A and related dates		Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A.
			F941 liability amounts from Schedule B and related dates		Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971		B/I/A	Miscellaneous Transaction	77	Performs different actions based on the Action Code which are listed separately.
972		B/I	Reverses Amended/Duplicate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973		B	Application for Tentative Refund F1139 Processed Return Filed-8038 Series Return and Additional Filing	84	Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/1993). Tax liability assessed from additional original filing of Form 5330 and the posting of Form 8038 Series Return.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			of Form 5330		
976	Credit	B	Posted Duplicate Return	Generated Transaction	Identifies the input return (TC 150) which caused a duplicate posting condition. Also identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 posted; in that case, CP 293 will be issued. Except for Forms 1065, with PIA Codes of 6212 or 6218, tax module is frozen from offset/refund until an Examination (TC 30X) or DP adjustment (TC 29X) is posted subsequent to TC 976 posting.
976	Credit	I	Posted Duplicate Return	Generated Transaction	Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 Indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP Tax (TC 29X) Adjustment.
976		E	Posted Duplicate Return	Generated Transaction	Generated by a corrected unpostable 808 TC 150 to identify a duplicate return.
977	Credit	I/E	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL Referral	Generated Transaction	Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and does not reflect adjustment in liability. Any subsequent adjustment will be input via TC 29X or 30X. IMF: If an original return is not posted, CP 29 or 729 notice of amended return is issued 19 cycles after the due date of the return. Tax module is frozen from offset out and refund until released by the original return (except 1040X).
980		B	W-3/1096 Transaction	69, 98, 32, 88	Information from Forms W-3 and 1096 post to the CAWR module. MFT 88.
982		B	CAWR Control DLN Transaction	35, 37, 40, 41, 43, 44, 47, 51, 54, 97	Transaction posted to the CAWR module (MFT 88) whenever the Control DLN of a 941/943/945/Schedule H (MFT 30 or 05) tax module is that of a DP adjustment or Doc. Code 51 assessment transaction. Generated with special DLN to MFT 88 tax module to indicate related MFT 01/11/16/30/05.
984		B	CAWR Adjustment Transaction	Any	Campus transactions which will post to the CAWR module (MFT 88) and make adjustments to the module accumulators.
986		B	CAWR Status Transaction	Any	Campus transactions which will post to establish various status or closing codes on the CAWR module (MFT 88). They will be entered to generate notices from CAP, reanalyze modules, close cases, etc. A TC986 with Status 87 denotes a case sent from SSA to IRS. Status 87 and some Status 88 are the result of SSA IND = 2 CAWR cases referred by SSA to IRS to be worked by CAWR.
990		I/B/E/ P	Specific Transcript	99(PMF), 56(IMF), 92(IRP), or Generated Transaction	Generates a SPECIFIC transcript for the particular Tax Module designated by the MFT Code and Tax Period. This TC with Doc Codes 56 and 99 is input via CC PATRA.
991		I/B	Open Module Transcript	Generated Transaction	Generates OPEN MODULE transcript of all open tax modules (debit or credit). Transcript will also indicate the

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					current FR Codes of the account.
992		I/B/E/P	Complete or Tax Class transcript	56 (IMF), 99 (PMF) or Generated Transaction	BMF: MFT 00 generates a complete transcript of all tax modules within the account regardless of the balance. Other than MFT 00 generates a transcript of every module within the specified MFT. With Doc. Code 99, generates Tax Class Transcript. IMF: Generates a complete transcript. This TC with Doc Codes 56 and 99 is input via CC PATRA.
993		I/B/P	Entity Transcript	99(PMF), 56(IMF) or Generated Transaction	Generates an ENTITY transcript listing name line(s) and all transactions posted to the Entity module of an account. This TC with Doc Codes 56 and 99 is input via CC PATRA.
994		I	—	Generated Transaction	Indicates that two accounts failed to merge; causes a complete account transcript to be generated. Does not post to Master File.
995		I/B	—	Generated Transaction	IMF: Indicates difference in validity status; causes a complete account transcript to be generated. Does not post to Master File. BMF: identifies UPC 305 transcript.
996		B/I	Follow-up on Uncollectible	Generated Transaction	Transmits information on IMF accounts containing TC 130 with closing codes 03, 12 and 24-32 to the BMF cross-reference which has been 53'd to reactivate the BMF account if the closing code condition has been met on the IMF. Updates entity.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.

3   MF and IDRS Collection Status Codes

The Master File codes are MCC computer generated as a result of the computer analysis after a transaction has posted to the Master File. The Status Code designates the current collection status of the module and will appear on the MCC transcripts and on IDRS. The ten-digit abbreviations appear on the MCC transcripts only. IDRS Status Codes which are unique to IDRS or vary in meaning from similar MF status codes are identified by *.

Code	File	Abbreviation	Explanation
00	I/B	RT NOT FIL	Module is established but return is not filed.
02**	I/B/E	DEL STATUS	Return not posted; letter of inquiry mailed.
03**	I/B/E	TDI STATUS	IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11 for a definition of these indicators)
04	I/B	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 1041, 990C, 990T and 1120.
05	B	7004 UNDER	7004 filed, underpaid installment notice sent. (990C, 990T, 1120 modules only.)
06	I/B/E	NO DEL RET	Delinquent return not filed. Collection activity suspended while examination or criminal investigation review, or until another tax period posts to the Master File.
08	B		CAWR-SSA IND = 1 cases. SSA working case, but not yet referred to IRS for followup. MFT 88.
09	B		CAWR and SSA IND = 2 cases. WIRS ordered and case is awaiting documents from WIRS. MFT 88.

Code	File	Abbreviation	Explanation
10	I/E	RT NT EVEN	Status Code 10 converted to status code 12, effective January 2002.
	B		CAWR case in suspense, awaiting receipt of research for next action. MFT 88.
11	B	MOD BAL	CAWR module in balance. MFT 88.
12	I/B	R OP OR PD	Return is filed or assessed or, if MFT 13, TC 240 posted, overpaid or subsequently collected.
*12	N		Full Paid-generated in response to Command Code STAUP or when TC 291 appends to a module in IDRS Status 89 and the IDRS module balance is less than tolerance.
13	B	R INSF REM	Return filed and assessed; inquiry letter sent regarding insufficient installment remittance—Form 990C, 990T, 1120, 2290 and 4638 only. Credit cannot be offset into the module.
14	B	INSTAL MBL	Form 1041 (without CC 5), or Form 706, 706NA, 4638,* 990C, 990T, 1120 and 2290 return is filed and assessed; or returns with Condition Code 5 (1120, 1041, 990C, 990T) filed and assessed. Balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C and 990T must have CC 5.
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.
19	I/B	R BAL NDUE	Status code 19 converted to status code 21, effective January 2002.
20	B	RET INSTAL	Return filed and assessed—installment basis and current—Forms 990C, 990T, 2290, 4638 and 1120 only. Credits cannot be offset into the module.
20	I	IDRS CP 501 NOTICE ISSUED	Return filed and assessed; First Notice issued. No longer being input but can be present on file.
21	I/	IMF SETTLEMENT NOTICE	Return is filed and assessed or, if MFT 13, TC 240 posted—First Notice issued. Also update to Status 21 in the cycle the duplicate freeze is present and TC 606 criteria are met.
	B		CAWR Federal Entity. Correspondence issued. MFT 88.
22	I/B	TDA REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA issued, ACS. If module overpaid in Status 22, the status will not be updated to status 12 until the assessed module balance has been reduced to zero.
22	B	TDA REG	Return is filed and assessed; TDA issued ACS, Queue, ICS, or paper.
*22	N		TDA—Generated when one or more modules balance due meets the established TDA tolerance, or in response to CC STAUP.
23	I/B	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA tolerance.
24	B		CAWR Undeliverable (no SSA IND = 2 cases). MFT 88.
*24	I/B	TDA REG	Return filed and assessed; TDA issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
25	B		Open CAWR and SSA IND = 2 cases. Case referral to Exam. MFT 88.
26	B		CAWR - SSA IND = 2 cases. BMF Status to CAP when TC 986 ST CD 91 attempts to post. MFT 88.
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
*26	I/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
27	B		Open CAWR and SSA IND = 2 cases. ███████████████████
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.
29	I/B	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC

Code	File	Abbreviation	Explanation
			186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.
29	I/B	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.
31	B	CLOS EXAM	CAWR and SSA IND = 2 Closed to Examination. MFT 88.
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.
35	B		Closed CAWR (no SSA IND = 2 cases) TC 290 with money amount and TP reply received. MFT 88.
36	B		Closed CAWR (no SSA IND = 2) through research only. MFT 88.
37	B	CAWR	CAWR closed No reply (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
40	B		CAWR - Closed SSA IND = 2; TC 290, RC 549 (for any amount or zero) input to IDRS, BMF update. MFT 88.
41	B		CAWR - SSA IND = 2 cases with TC 290, RC 549 for zero or with $, entity is either bankrupt or defunct (CC 07 or 10 only) sent from BMF to CAP. MFT 88.
*41	I/B		Stay of Collection (Negotiable Collateral)—Generated when TC 524 with Closing Code (CC) 41 pends to a module. This status suspends all notices except those called for in Collateral Agreements.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
43	B		CAWR or SSA IND = 2 case closed. Late reply received, worked, and closed. MFT 88.
*43	I/B		Stay of Collection (Combat)—Generated when there is a combat freeze on the account and the module is in an active notice or TDA status. TC 500 with CC 50 pends to module. This status suspends all notices except those called for in Combat Deferments.
44	B		Reply to CAWR Correspondence (no SSA IND = 2 cases). MFT 88.
*44	I/B		Stay of Collection (Military)—Generated when TC 500 with CC 51 pends to a module. This status suspends all notices except those called or in Military Deferments.
			CAWR and SSA IND = 2 cases, module re-analysis request. MFT 88.
46	B		CAWR - SSA IND = 2 cases only, undeliverable closed/no new address/end of program (PCD). MFT 88.
*46	I/B		Expired Stay of Collection (Military/Combat)—Generated when a TC 550 pends to a module in IDRS status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.
47	B		CAWR - Closed, Late reply received (needs to be worked). MFT 88.

Code	File	Abbreviation	Explanation
*47	I/B		Temporary Freeze—Generated when a TC 470 with no CC pends to a module in IDRS notice status. This status suppresses all IDRS balance due notices up to a maximum of 15 cycles, unless reversed by TC 472 or released by 29X, 30X.
*48	I/B		Generated by Command Code STAUP when status 20, 22, 24, 26, 54, 56 or 58 is requested with a significant (non-zero) number of cycles to delay. Suppresses the IDRS balance due notice for up to 15 cycles, depending on control base information.
*49	I/B		Deleted transaction—Generated when certain transactions which altered the IDRS Status, are deleted. Initiates analysis to recover prior IDRS status.
*50	I/B		Revise IDRS Status—Generated by CC STAUP when status 20, 22, 24, 26, 54, 56, 58 is requested and number of cycles requested is 00. Causes module to be accelerated to the requested notice/TDA status.
*51	I/B		Undelivered Notices—Generated by input CC STAUP 5100 if master file status 19 or 21 is present. Accelerates final notice.
*53	I/B		Currently not Collectible Account—Generated when TC 530 with CC 01-08 or 10-39 pends or posts to a module or when TC 470 with 90 or 93 pends or posts to a module. This status suppresses all IDRS balance due notices.
53	N		Currently not Collectible—Generated when TC 530 pends to a module with CC 01-08 or 10-39.
54	I	2nd Notice	IDRS CP 502 Notice Issued.
55	B		CAWR and SSA IND = 2 cases. 1534 C letter issued. MFT 88.
56	I/B	3rd Notice	IDRS CP 503 Notice Issued.
*57	I		Telephone Call Notice (Indefinitely suspended cycle 197927).
58	I/B	4th Notice	IDRS CP 504 Notice Issued.
*60	I/B		Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
*61	I/B		Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.
*63	I/B		Deferred Installment Agreement—Generated when CC IADFR is input to an account. Defers Installment Agreements. This status suppresses all notices except those called for in Installment Agreements.
*64	I/B		Defaulted Installment Agreement—Generated when CC IADFL is input to an account, or whenever an Installment Agreement is defaulted. This status initiates a Notice of Default during weekly update and a TDA eight cycles later.
67	B		CAWR and SSA IND = 2 cases, correspondence other than ST CD 16/21/28/42/55/69/90 issued. MFT 88.
68	B		CAWR and SSA IND = 2 cases, reply received on Interim letter issued. (Action 61 Interim) MFT 88
69	B		CAWR - 98C issued. Case Types 01 and 09 only. MFT 88.
*71	I/B		OIC Pending/Suspend TDA—Generated when an unreversed TC 480 is present in a module, or an unreversed TC 780 is present, or CC STAUP is input with IDRS Status Code 71. This status suppresses all balance due notices except first notices.
*72	I/B		Litigation/Suspend TDA—Generated when a TC 520 with CC 70-89; (except ccs 71, 72, 75 and 84) is input and posts to a module. This status suppresses all IDRS balance due notices.
*73	I/B		Obsolete as of January 1991, but may still be present on IDRS.
*76	I/B		Immediate TDA Pending—Generated when the First Notice and Immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.
87	B		CAWR SSA IND = 2 cases where IRS indicates case in balance but SSA indicates case is out of balance. MFT 88.
88	B	MOD OUT BL	CAWR and SSA IND = 2 Module out of balance; or, Case returned from CI (ST CD 27), Exam (ST CD 25), or Collection (ST CD 29). MFT 88.
*89	N		Collection Suspended—Generated in response to Command Code STAUP, or when TC 524, 520, 500 or 470 with CC 90 or 93 pends to the module.
90	B		CAWR SSA IND = 2 Case CP-253 issued. MFT 88.

Code	File	Abbreviation	Explanation
91	B		CAWR SSA IND = 2 Case closed. Could be as a result of systemic penalty assessment from CAWR Automated Program (CAP) or input by TE when a response was received. MFT 88.
92	B		CAWR SSA IND = 2 cases. Response received to CP253 — No automatic penalty assessment made. MFT 88.
93	B		CAWR SSA IND = 2 cases. Undeliverable CP 253. No automatic penalty assessment made. MFT 88.
94	B		CAWR SSA IND = 2 cases. Closed as under tolerance at/by BMF (CAP sent ST CD 91 to BMF). BMF returns ST CD 94 to CAP and posts 94 on master file. MFT 88.
95	B		CAWR - SSA IND = 2 cases. TC 290, RC 549 for zero, input to IDRS and posted to BMF. BMF sends ST CD 40 to CAP. MFT 88.
96	B		CAWR - SSA IND = 2 cases, TC 290, RC 549 with $ input and posted to IDRS and to BMF. BMF sends ST CD 40 to CAP. MFT 88.
97	B		CAWR reserved
98	B		CAWR and SSA IND = 2 cases. Closed unreconciled, by direction of H.Q. MFT 88.
*99	I/B		Transferred Out/SC Location—Generated when the location codes of a module is transferred out of the SC.
*99	N		Transferred Out/SC Location—Generated when a module in TDA or Suspended Status is transferred out of the Campus, but the account is still within the Campus.
99	B		CAWR - SSA IND = 2 cases. Closed resolved through research (money match). The case is in balance but master file not updated. MFT 88.

4 Master File Freeze Codes and IDRS status 48

Master file processing uses alpha codes to identify specific conditions that are generated either systemically, during the processing operation, or manually, through input of a transaction code. These alpha codes are commonly referred to as "freeze" codes. This term is misleading since not all alpha codes indicate activity within a module or account is frozen. Various IDRS conditions also affect the status of a module. Assessment/abatement actions, refunds, offsets, status updates, issuance of TDA balance due notices or suspension of a CSED can be affected by these alpha codes or IDRS conditions.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—A	I/B/A	Duplicate Return Freeze—Initiated by TC 976 return (with or without "G" code) or generated (IMF & BMF) from the posting of TC 971 with action code 10 or 12-15. IMF only—TC 150 if amended return freeze (E—) is present, TC 977 if TC 150 is present (except if the DLNs are equal or the TC 977 DLN has a doc code 11 with B.S. 99X), TC 290 (B.S. 200-289) posts to a module with amended/duplicate freeze or unreversed TC 576 is present.	IMF: TC29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked 740-769); TC 30X with priority code 1 or 3 (except with 51 doc code). BMF: Audit/DP Adjustment posting in a subsequent cycle. IMF: TC29X or 30X. BMF Exception - A TC 29X in blocking series 130-149 or 400-499 will not release the freeze.
A—	I/B	███████████	███████████
—B	I/B	███████████	███████████
B—	B	███████████	███████████
B—	I	Potential manual interest/penalty adjustment. Freezes Refunds or offsets out of module.	Module goes to zero or debit balance or TC 29X (except Priority Code 6, or 7 or blocked 200-299) or TC 30X.
—C	I	Combat Zone Indicator (ECZ).	Released when all modular TC 500 transactions with

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		Set by TC 150 CCC K or TC 500 CC 52, 54 or 56 input to any module in the account. Prevents offsets, suspends the ASED and CSED, and restricts interest, FTP, delinquency and estimated tax penalty on all modules in the account containing a normal RDD prior to the Combat Departure Date plus grace period.	CC 52, 54 or 56 have been reversed by TC 502 or when the ECZ is set to a 2.
—C	B	Consolidation—Computer generated when the posting of transactions would cause the module to exceed the maximum size allowable.	Upon consolidation of excess transactions. Computer generated
C—	I/B	Offset overflow—The offset storage area is not large enough to hold all generated transactions, transactions are resequenced because of Entity freeze, DLN of posting TC 150 with a credit balance is same as posted TC 977 DLN. A credit balance has been completely offset and 2 or more debit modules still exist. The 57 hold is released due to the credit module balance being equal to or less than the sum of the TC 197 posted in the module.	Computer released after all resequencing transactions are posted and/or account becomes active or at least 1 debit module which is either completely or partially satisfied contains Accrued Late Payment Penalty. Transactions with money present being resequenced. Current year return with un-honored credit elect attempting to refund.
—D	I,B	RSED—(Refund Statute Expiration Date). Tax module freeze prevents refund, offset out and credit elect processing. Set the freeze when TC 29X or 30X (doc code 47 or 54) posts and creates a credit balance that is comprised of pre-paid credits (credits posted by the due date of the return), and the Refund Statute Expiration Date (RSED) has expired. Exclude from the selection criteria 29X with blocking series 900-909, 910-919 and 920-929 all with 54 doc code only.	RSED freeze is released by posting of the 29X with priority code 4, or when module balance becomes zero or debit.
D—	I	(1)ES validation freeze is initiated by a TC 150 claiming more ES credits than are available resulting in a TC 667 resequencing to spouse's account. Module freeze.	Computer released by TC 666 (except with Julian date 999).
		(2) Used to offset an overpayment to a joint balance due account.	Released by spousal TC 826 (normally in 3 cycles).
D—	I,B	Large Corporation Offset Freeze. Created when TC 470 CC 97 posts; freezes entire account (all modules) from offset in/out.	Released by the TC 472 CC 97 expiration of DA57, or when module balance becomes zero or debit.
—E	I	Tax shelter freeze is set by posting TC 810 to any module in the account.	TC 811 (for each TC 810) with a credit release field of zero or with an amount in the credit release field will allow an equal amount of credit in that module to settle provided no other freeze is in effect.
—E	B	Rollback freeze is set Whenever rollback analysis has been performed and a discrepancy still exists. It is also set on debit modules that do not qualify for Rollover/Rollback analysis if the account has no modules that are or have been in status 22 or 23 in the past 12 months. This freeze prevents offsets (generated) into the module.	Computer released in 10 cycles, discrepancy is resolved by a subsequent posting of TC 650/660 or module balance becomes zero or credit or module reaches status 22/23/24/26.
E—	I/B	Amended return freeze is set by TC 977 (IMF) or TC 976 (BMF) posting to a module and a posted TC 150 is not present. The	TC 150 (sets duplicate return freeze on IMF when DLNs are not identical). TC 971, action code 2.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		freeze is also set when a TC 976 is generated from the posting of a TC 971 with action code 10 or 12-15. The module is frozen from refunding or offset (in or out). Generates CP 29 unless initiated by TC 971, action codes 10 or 12-15.	
F—	I	████████████	████████████
—F	I/B	Advance Payment freeze—TC 640. Freezes module from generated refund or offset to other tax modules. Module freeze if no TC 290 blocked 500-519, 540-589, 600-619 or 640-679 or if no TC 300 present or, if TC 300 present containing disposal code 7 or 11 or, if 23C date of TC 290 blocked per above or TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640.	TC 30X (without Disposal Code 7 or 11) posting if the 23C date is equal to or later than the TC 640 trans date; TC 641/642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance and module status is other than 14, 18 or 20 or when TC 29X blocking series 500-519, 550-589, 600-619, or 650-679 (for underreporter); or blocking series 540-549 or 640-649 (for substitute for return) posts. TC 641/642 or module balance becomes zero or debit (MFT 13/55). TC 24X transaction with a date equal to or later than TC 640 transaction. Do not release Freeze if an unreversed TC 420 is posted.
G—	I	The restricted failure to pay penalty freeze is set by: (1) TC 270 generated by posting of TC 150 with condition code "Z" or computer condition code (CCC) K. (2) TC 270/271 (except with RC 62), 320 (with significant amount), 500 or 780. (3) Doc Code 51 (except B.S. 100-159 or Doc Code 52. 800-949 input to MFT31.	(2) TC 272, 321, 502, 781 or 782. (1)(3) Permanent restrictions. (4) TC 272, 781 or 782.
G—	B	The restricted failure to pay penalty freeze is set by: (1) TC 270/271 (except with RC 62), TC 320 (RDD is prior to 1-1-87), 534 (for significant amount) or 780. (2)Doc Code 51 (except B.S. 100-199) or Doc Code 52.	(1)TC 272 (zero amount) 321, 535 (if TC 534 amount is completely reversed), 781 or 782. (2) Permanent restrictions.
—G	I/B	(1) Posting of an original return which contains a math error code. (2) Posting of an adjustment in the 770-789 block. (3) TC 150 (IMF) posting which contains CC "X" or "Y".	TC 470 cc 94, TC 290 with priority code 6 or computer release in 12 cycles.
H—	I	IMF—BMF offset freeze set by resequencing a module TC 796.	TC 896
H—	B	TC 690 and unreversed penalty assessment not present for an equal or greater amount.	TC 691/692 (posting for same amount), TC 29X/30X (with penalty assessment, including document code 51) or computer released in 8 cycles.
—H	B	Module is frozen for offset or refund whenever a transaction posts that creates a credit balance and the status code is 06 with a TC 59X present.	Module balance becomes zero or debit, or status updated from 06.
I—	I/B	Credit interest is restricted under the following conditions: (1) TC 770, 780 or 534 (BMF—for significant amount). (2) TC 150 with CCC "U" (IMF). (3) TC 150 posting to invalid segment	(1) TC 771 (BMF), 772, 535 (must completely reverse TC 534 amount), 781 or 782. (2)(3) IMF only—reversal by TC 29X which contains a Returns Processable Date. (1)(4) Net Module balance becomes zero or debit.

Any line marked with # is for official use only

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		(except if Accretion Indicator is set) or the doc code of the TC 150 is 72/73 with a temporary SSN (1st digit is 9). (4) TC 150 with CCC "Z" generates a TC 770 for zero amount.	
—I	I/B	Debit interest is restricted by posting of TC 340/341, TC 500/780 (IMF); including DC 52, TC 150 on IMF (with CCC 'Z'). TC 370 doc code 52 posting cycle and subsequent TC 534 or status 14. Module freeze.	TC 342, including DC 52, (must completely abate TC 534), 781 or 782 including DC 52.
J—	I	Excess Estimated Tax Credit freeze—taxpayer claims less credit than available on IMF. Module freeze.	TC 662 (may be for zero amount), 667 or 712. TC29X with Priority Code 8.
J—	B	███████████████████	███████████████████
—J	I/B	Math error unsubstantiated protest, set when TC 470 CC 94 is input to a module containing math error freeze (-G). Freezes TDA	TC 472 CC 94, or posting of ADJ54 with PC 7.
—K	I/B	Credit module balances are frozen from refund or offset when the following conditions are present: (1) IMF—TC 29X/30X is posted with a hold code 1, 2 or 4. (2) BMF—TC 29X/30X is posted with a hold code 1, 2, 4 (3) Form 1120 with a CCC "N" (Joint Committee Case) is posted.	(1)(2) TC 150, 29X (IMF—except with priority code 6, 7 or B.S. 2XX). TC 30X (IMF—except if the doc code is 51 and the hold code is 2 on a C—UPC transaction or an unreversed TC 576 is present), TC 820 (BMF—except Doc code 58), TC 830, Doc code 24 or 34 transaction, net module balance becomes zero or debit. (3) TC 29X/30X posts with doc code 51. (4) CCC "N" released by posting of 29X/30X. NOTE: Posting of TC 29X/30X with hold code 2/4 will withhold issuance of adjustment notice.
K—	I/B	Erroneous Credits freeze is set when credit balance module with other than refundable cash credits, (i.e., TC 606 write-off). The total module balance plus accrued FTP penalty less credit interest is greater than the net of transactions cited above (IMF). Module freeze.	Module balance is made up of only refundable cash credits, becomes zero or debit.
—L	I/B	AIMS Indicator—Account selected for audit freeze is set by posting TC 420/424. Module freeze.	Certain TC 30X or 42X transactions or TC 914, 916 or 918 if TC 424 is present and TC 150 is not posted.
L—	I/B	Freeze from return and offset ███████ On setting the freeze, generate a record with fields that include credit balance and L- Freeze = 'ON', to be subsequently used for F2290 Credit Report. During the time this freeze is set, such a record should be generated whenever the module credit balance changes (but does not become zero). Also set on IMF when a TC 971 AC 065 is posted, this means the TP has filed an Innocent Spouse claim.	Release freeze when: 1. Doc code 34/24 credit transfers posts; or 2. A TC 370 Doc Code 51 posts; or 3. A TC 290 posts; or 4. Module balance becomes zero or debit. On releasing the freeze, generate a record with fields that include credit balance, if any, and L-Freeze = 'OFF', to be subsequently used for F2290 Credit Report. Release this freeze set by TC 971 AC 065 with a TC 972 AC 065.
M—	I/B	Account transfer out freeze is set by posting of TC 400. Module freeze (except DC 52).	TC 402 (input only by Accounting Branch).

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—M	B	Maritime Industry Filer	Deletion of Employment Code "M" or module balance becomes zero or debit.
N—	I/B	Notice status account. Module indicator only.	Module balance becomes zero or TDA issuance.
—N	I/B	Appeals abatement refusal indicator is set when a TC 290 (Blocking Series 960-969) is posted. Subsequent abatement actions TC 161, 181, 235, 241, 271 and 281 unpost (UPC 321).	TC 290, blocking series 970-979.
O—	I/B	The re-establishment or account reactivated freeze is set by TC 370 (doc code 52) when a module is transferred from the Retention Register to the master file. Offset out, refunding and Balance Due TDA issuance (BMF) is restricted. Module freeze.	TC 150, 29X, 30X, 421, 550 or Doc. code 51 record.
—O	I/B	Disaster freeze, set by TC971 AC 86 or 87. Causes unique penalty and interest processing, suppresses notices, TDA, TDI.	Released when current date is beyond the disaster end date in the TC 971.
P—	I/B	The refund cancelled/deletion/repayment freeze is set under the following conditions: (1) TC 720 or 841 (IMF/BMF) (except TC 841 with block and serial of 77777 or 88888 or if the module contains TC 29X with hold code 8 posted prior to cycle 8714.) (2) TC 842 with TC 150 present (BMF).	(1)(2) TC 29X/30X (IMF—except with priority code 6/7 or B.S. 200-299), TC 721 (BMF), 722, 820, 830, doc code 24, doc code 34 (BMF and IMF (except with TC 720 or 841) TC 843 (IMF) or net module balance becomes zero or debit.
—P	B	Beneficiary offset freeze. Prevents F1041 (MFT 05) module from offset/refund/credit elect if credit beneficiaries field is significant on return and 820 not posted.	Released by TC 820 or if module becomes zero or debit balance. Note: if debit balance is zero or credit is still holding check module for credit elect.
Q—	B	████████████████████	████████████████████
—Q	I	Unallowable tax hold or partial refund hold (TC 576). Freezes the tax module from refund and offset out. Module freeze.	TC 30X, 571 or 572. TC 421 when Disposal Code is 20-25, 27, 29, 31-33, 35 or 36.
—R	I	████████████████████	████████████████████
—R	B	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on BMF under the following	TC 571, 572, 29X (except with priority codes 5, 6 or 7 or TC 180 for zero posts to module with no unreversed TC 186 (BMF), 30X (except disposal code 7 or 11) or net module balance becomes zero

Any line marked with # is for official use only

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		conditions 1. TC 150 with CCC "X". 2. TC 291 with priority code 7..	or debit. TC 291 with priority code 7 and TC 570 can only be reversed by TC 300 (except disposal code 7 or 11 or when the net module balance is zero. TC 24X posts to the Civil Penalty Module (MFT 13).
R—	I/B	RPS Multiple 610 freeze Multiple TC 610s were present on the module when the TC 150 posted or RPS TC 610 does not match DLN of posted TC 150. Module freeze.	TC 29X (excluding priority code 6, 7 or blocking series 2XX (IMF) or TC 30X. BMF: TC 612 to reverse TC 610 (except doc codes 17, 18, 58 or 34) not matching on return DLN when TC 976 posts, or when module goes to zero or debit balance.
S—	I/B	Undelivered Refund Check. TC 740 (I/B/A) or a refund attempting to generate from an IMF account with a Campus Zip Code. NOTE: CP 231 will be suppressed if TC 740 posts with bulk series "66666".	TC 018 (IMF/BMF), 150 (IMF), 742 (net of all TC 74X is zero or debit), net module balance is zero or TC 014 (IMF/BMF).
—S	I/B	Disaster Indicator for all taxpayers in a minor disaster area.	Removed when the 23C date is later than the Disaster End Date of the -S freeze. Penalty and interest relief is given at masterfile on all BMF MFTs (except MFTs 12 and 88) for all -S type disasters. Compliance is not waived by IDRS for the -S freeze.
T—	I/B	TDA status: 22-ACS, 24—Queue or 26-paper (D.O.) This is a non-freeze alpha condition. Module indicator.	Module balance becomes zero or credit. Status 22
—T	I/B	TC 910 entity freeze. Intel-910 transcript issued in the cycle TC 910 posts. Account freeze.	TC 911 posting
—U	I/B	Erroneous Refund Freeze (TC 844) Freezes entire account.	TC 845 Account freeze released when all TC 844's in entire account are reversed.
U—	I/B	Installment status 60. Module freeze.	Status updated to other than 60.
V—	I/B	Indicates taxpayer has an outstanding liability on another account. Freezes entire account.	TC 131 or TC 824
—V	I/B	Bankruptcy freeze is set by TC 520 with the appropriate closing code as follows: CC 83/85/88 (freezes assessment actions), CC 87 (freezes refunds), 83/85/88/89 (freezes offsets), CC 89 (allows credit elect transfer), CC 86/87/89 (allows assessment actions), CC 86/89 (allows refunds), CC 86/87 (allows offsets), CC—ALL (suppresses balance due notices and suspends CSED). See Section 11 for additional information.	TC 521/522 with CC 83/85-89. Any TC 521 (IMF/BMF) containing a Statistical indicator.
W—	I/B	The claim pending freeze is set when a TC 470 is posted to a balance due module. The freeze is also set on IMF with TC 840 (if TC 150 without CCC "O" is present and no 29X/30X is present) or TC 976/977. No closing code or CC 90 prevents offset in. Module freeze. BMF MFT 02 only: releases in 52 weeks or TC 472 CC 98, or TC 295, or when total module balance is zero or credit.	See 470 Closing Code Chart in Chapter 11. BMF: MFT 02 only TC 470 CC 98 carry back claim received. Prohibits offsets.
—W	I/B	The litigation pending freeze is set by TC 520 with the appropriate closing code. TC 520 with CC 70, 84, 75-81, suspends running of the CSED unless a TC 550, TC 552 or TC 522 is posted with a later transaction date. Refunds/offsets and credit elects are frozen except under certain	TC 521/522 with the appropriate closing code. Also, reestablish CSED on Chapter XI cases, after plan confirmation by inputting confirmation date with appropriate TC.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		conditions (See Section 11.08(6)).	
—X	I/B	████████████████████	████████████████████
X—	A	The manual assessment freeze is set when a module is in credit status and a CCC "X" is present.	When net module balance becomes zero or debit.
X—	I/B	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.
—Y	I/B	Offer in Compromise—TC 480/780/782.	TC 481, 482, 483, 781, 782, or 788.
Y—	A	The DP/Audit Adjustment freeze is set by TC 29X/30X that contains a hold code 1, 2 or 4.	TC29X/30X, 820, TC 300 (doc code 51), doc code 24 or net module balance becomes zero or debit.
—Z	I/B	████████████████	████████████████████
Z—	I/B	████████████████	████████████████████
None	I	Entity freeze initiated by generated TC 667, 666 with a Julian date of 999 (credit elect), spousal TC 706 or BMF 796 resequencing from this account. All input transactions are resequenced until the freeze is released.	TC 666, 667 with a Julian date of 999 (credit elect), spousal TC 826, or BMF within the account.
None	I	Memo freeze is set when an account is removed from IMF to resequence to another SSN or to merge with another account. Causes all input transactions to be resequenced.	TC 026(entity will be deleted) or TC 006 (successful or unsuccessful merge).
None	I	████████████████████	████████████████████
None	I	Invalid SSN freeze is set when an overpaid TC 150 posts to the invalid segment of the MF and one of the following conditions are not present: (1)TC 150 previously posted to the account in cycle 8001 or subsequent. (2)TC 29X (other than priority codes 6 or 7) or TC 30X with a disposal code other than 01 posted during the current calendar year, (3) Accretion invalid release indicator is present, or (4)TC 150 (doc code 72 or 73) posts with a temporary SSN (high order digit of 9).	TC 510—resequence to valid segment of MF, periodic DM—1 revalidation, TC 29X or TC 30X (with disposal code other than 1) or accretion invalid SSN indicator is set in the Entity.
None		████████████████████	████████████████████

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
Status 48	I/B	Command Code STAUP is input to balance due modules in notice status to suspend collection activity. Updates module to SC status 48. This status will now be sent to MF to mark modules in IDRS status 48. The master files will post the status 48 behind the current status. IDRS balance due notices or TDA issuance is suppressed for the requested number of cycles (up to 15).	Input of CC STAUP with next status and number of cycles, or systemically at expiration of control base information or number of cycles originally input unless a restrictive condition is present.

5 Restrictive Conditions

IDRS balance due processing identifies certain restrictive conditions which prohibit issuance of balance due notice and TDA. If a restrictive condition exists on a tax module eligible for update to notice of TDA status, the module will not update to the next status. It will be analyzed in the next processing cycle for issuance of the appropriate status.

Note: These conditions must be taken into consideration when a command code or transaction code are input to reactivate the balance due notice/TDA routine. If any of the conditions below are present on a module/account, IDRS will not update the status or resume balance due notice/TDA issuance until all restrictive conditions are removed.

1. Unreversed TC 470
2. Pending TC 470 (no cc, cc 94, or cc 98)
3. Left hand freeze O (O–)
4. Right hand freeze A, J, V, or X
5. Pending unpostable transaction code (UN or NU)
6. Current cycle is earlier than cycle of return due date
7. FTP penalty or interest accrual amount is negative
8. Master file balance due notice issued within the past 5 weeks
9. Unreversed TC 914, TC 916, TC 918 present
10. Pinex notice 569T or 569R issued within the past 5 weeks
11. PN TC 150 - 400, 411, 412, 488, 520 (except CC 71, 72, 75, or 84), 530, 534, 535, 611-692 (except TC 6x0), 701-772 (except TC 7x0), 792, 802, 806, 807, 820-843, 850, 890, 971, 976, 977
12. If next notice is 505 (TDA) and —G freeze present
13. Module within 6 months of the latest CSED
14. Unreversed TC 608 present

6 Filing Requirement Codes (FR Codes)

FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are not to be confused with Mail Filing Requirement Codes (MFR) which are used to identify the types of forms the IRS must mail to the taxpayer. The MFR codes follow the Quick Reference chart below.

Reference IRM 2.4 Chapter 9

Following is a BMF, IMF, EPMF, IRAF list and compatibility chart for quick reference:

FR	BMF Form No.	FR	IMF Form No.
00	941, 944, 944PR, 944-SS, 1120, 990, 8804 (Return not required to be mailed or filed)	00	1040ES only—no 1040
0	All (Return not required)	01	1040 not required

Any line marked with # is for official use only

FR	BMF Form No.	FR	IMF Form No.
01	941, 944, 944PR, 944-SS, 1120/1120A, 990, 990-EZ, 8804	02	1040A, 1040EZ (Schedules A,B)
1	942*,720,CT-1, 706's (D), 706G-S(T) 1066	03	1040 (Schedules A & B)
1	990C, 990T, 5227, 990PF	04	1040 full non-business (Sch. A,B,D,E)
1	990, 4720	05	1040 Business (Sch A,B,D,E,C,F)
1	1065*, 1041*	06	1040SS
1	943,940,940EZ,11C,730,2290,1042,1120PC,1066, 945 required to be mailed if filed	07	1040PR
02	941, 944. 944PR, 944-SS (Return required to be mailed and filed annually - Employment Code F)	08	INACTIVE
02	1120S, 990, 1065-B, 8804	09	1040NR
2	CT-1 990C, 5227, 990, 990T (401(a)), 940EZ	10	Schedule F Business with farm package
03	990 Group Return	11	IMF Child Care Credit Present
03	941 no longer liable—Final Return Current Calendar Year	12	Schedule R/RP present
03	1120L, 8804	13	IMF 1040 EZ
3	940, 990PF	14	IMF 1040A (Sch. R/RD present)
04	941E,1120M,1120PC	15	IMF 1040T
4	940, 990 BL, 1120M	16	Unnecessary filing
4	720 Casual Filer	17	Pension Withholding
06	941SS	0	Not Required to File
06	1120F	8	INACTIVE
06	944, 944PR, 944-SS		
06	990 Church		
6	720 with abstract #50 or 56		
7	720 (Windfall Profits Tax abstract #52)	FR	EPMF Form No.
7	942PR (Location code 86601)	X	5500
07	941PR (Location code 86601), 944, 944PR, 944-SS	T	5500-C/R
7	940PR (Location code 86601)	N	5500-EZ NOT LIABLE
07	1120 (6 mos. extended)	Z	5500-EZ
7	943PR (Location code 86601)	T	5500-SF
07	990 501(c)(1) filer		
8	INACTIVE (except 940, 940 EZ, 941 and 1120)		
09	941M (Criminal Filer)		
9	720M		
09	1120POL		
10	941M (Civil Filer)		
10	1120H		
11	1120ND		
11	941, 944		
13	941SS, 944-SS		
14	941PR, 944PR		
14	1120 (Subsidiary-TC 590 CC14 posted)		
14	990 not required to file...instrumentalities of states or political subdivisions		
16	1120 SF		
17	1120 RIC		
18	1120 REIT		
19	1120 personal service corp.		
20	1120C		
51	941 No longer liable—Final Return Last Calendar Year		
88	Inactive (941, 1120)		

*1120 Return cannot be input to module with 942, 1041, 990PF, 990L, 990, 990T, 4720 or 1065 FR. 942 and 1041 cannot be input to module with 1120 or 1065 FR. 1065 Return cannot be input to module with 942, 1041 or 1120 FR.

(1) BMF MAIL FILING REQUIREMENTS

Note: For BNCHG input formats, see IRM 2.4.9.

Code   Definition

(1&2) Form 941—Employers Quarterly Federal Tax Return (Withholding and FICA Taxes)
- 00   Return not required to be mailed or filed.
- 01   Return required to be mailed and filed quarterly.
- 02   Return required to be mailed and filed quarterly (Employment Code F Employer)
- 03   Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Pub. 393, FR is set to 51 (Generated)
- 06   Virgin Islands (DO 21, 66, 78), Guam and American Samoa (DO 20, 60, 98) Filer—Form 941SS otherwise same as FR 1
- 07   Puerto Rico (DO 21, 66, 78) Filer—Form 941PR in Spanish. Otherwise same as FR 1.
- 09   Payment of Form 941M (Criminal Filers) required monthly. Mailing functions are not performed by Martinsburg Computing Center.
- 10   941M (Civil Filer) required monthly.
- 11   941 Seasonal or Intermittent Filer
- 13   941SS Seasonal or Intermittent Filer
- 14   941PR Seasonal or Intermittent Filer
- 51   Final Form 941 was filed in previous calendar year
- 55   Reserved for programming use
- 88   Account currently inactive. Return not required to be mailed or filed

(3&4) Form 1120—U.S. Corporation Income Tax Return
- 00   Return not required to be mailed or filed
- 01   Form 1120/1120A required to be filed. Form 1120 or 1120A required to be mailed in the month in which the corporations fiscal year ends.
- 02   Form 1120S required
- 03   Form 1120L required
- 04   1120PC required
- 06   Form 1120F required
- 07   Form 1120 required to be filed
- 09   Form 1120POL required. Return not required to be mailed. No FTD mail-out
- 10   1120H required
- 11   Form 1120ND required
- 13   Use when a corporation becomes a Qsub of a parent corp. Input the Qsub information under the parent filer.
- 14   Subsidiary Organization. Return not required to be mailed or filed
- 15   F1120 FSC required
- 16   1120DF required
- 17   1120RIC required
- 18   1120 REIT required
- 19   1120 Personal Service Corp. required
- 55   Reserved for programming use
- 88   Account currently inactive. Return not required to be mailed or filed.

(5) Form 720—Quarterly Federal Excise Tax Return
- 0   Return not required to be mailed or filed.
- 1   Return required to be mailed and filed quarterly.
- 4   Casual filer. Return not required to be filed quarterly.
- 5   Reserved for programming use.
- 8   Account currently inactive. Return not required to be filed.
- 9   Payment on Form 720M required monthly. Mailing functions are not performed by the Martinsburg Computing Center.

(6) Form 1041—U.S. Fiduciary Income Tax Return
- 0   Not required to file Form 1041.
- 1   Required to file Form 1041.
- 5   Reserved for programming use.
- 8   Account currently inactive. Return not required filed.
- 9   Form 1041QFT required to be filed.

(7) Form 1065—U.S. Partnership Return of Income
- 0   Not required to file Form 1065.
- 1   Required to file Form 1065.
- 5   Reserved for programming use.
- 8   Account currently inactive. Return not required to be mailed or filed.

(8) Form 1065B—U.S. Return of Income for Electing Large Partnerships

Code   Definition
- 0   Not required to file Form 1065-B
- 2   Required to file Form 1065-B
- 5   Reserved for programming use
- 8   Account currently inactive. Return not required to be mailed or filed.

(9) Form 940—Employers Annual Federal Unemployment Tax Return
- 0   Return not required to be mailed or filed.
- 1   Return required to be mailed and filed.
- 2   940 EZ
- 3   Indian Tribal Government-Fed/State Compliant - Not Required To File
- 4   Indian Tribal Government-Fed/State Non-Compliant - Required to File
- 5   Reserved for programming use.
- 7   Puerto Rico (DO 20, 60, 66) filer. Form 940 in Spanish, otherwise same as FR 1
- 8   Account currently inactive. Return not required to be mailed or filed.

(10) Form 943—Employers Annual Tax Return for Agricultural Employees
- 0   Return not required to be mailed or filed.
- 1   Return required to be mailed and filed.
- 5   Reserved for programming use.
- 7   Puerto Rico (DO 20, 60, 66) filer. Form 943PR in Spanish, otherwise same as FR1
- 8   Account currently inactive. Return not required to be mailed or filed.

(11) Form 1042 U.S. Annual Return of Income Tax to be Paid at Source
- 0   Not required to file.
- 1   Required to file for Form 1042.
- 5   Reserved for programming use.
- 8   Account currently inactive. Return not required to be mailed or filed.

(12) Form 990-C Exempt Cooperative Income Tax Return
- 0   not required to file
- 1   required to file Form 990-C
- 2   not required to file if Form 1120 filed instead
- 5   Reserved for programming use.
- 8   account currently inactive, return not required to be mailed or filed

(13) Form 990-T Exempt Organization Business Income Tax Return
- 0   not required to file
- 1   required to file Form 990-T
- 2   not required to file annually (Pension Trust 401 (a))
- 5   reserved for programming use
- 8   account currently inactive, return not required to be mailed or filed

(14) Form 5227 Split-Interest Trust Information Return
- 0   not required to file
- 1   required to file Form 5227
- 2   required to file Form 5227 and may also file Form 1041
- 5   reserved for programming use
- 8   account currently inactive. Return not required to be mailed or filed.

(15) Form 990 PF Private Foundation Exempt From Income Tax
- 0   not required to file
- 1   required to file Form 990 PF
- 2   revoked, required to file Form 990 PF and 1120.
- 3   Presume to be private foundation, required to file Form 990PF
- 5   reserved for programming use
- 8   account currently inactive, return not required to be mailed or filed

(16) Form 2290 Heavy Vehicle Use Tax Return
- 0   not required to file
- 1   required to file Form 2290
- 5   reserved for programming use
- 8   account currently inactive, return not required to be mailed or filed

(17) Form 11C Special Tax and Application for Registry
- 0   not required to file
- 1   required to file Form 11C
- 5   reserved for programming use
- 8   account currently inactive, return not required to be mailed or filed

(18) Form 730 Tax on Wagering
- 0   not required to file
- 1   required to file Form 730
- 5   reserved for programming use

Code **Definition**

8   account currently inactive, return not required to be mailed or filed

(19 & 20) Form 990 and 990EZ Organization Exempt from Income Tax

- 00   not required to file.
- 01   required to file Form 990 Gross receipts over $25,000
- 02   not required to file Form 990 Gross receipts of $25,000 or less
- 03   Dummy Entity—group return filed
- 04   not required to file—filing Form 990BL
- 05   reserved for programming use
- 06   not required to file—Church
- 07   not required to file—exempt under 501 (c)(1)
- 13   Not required to file—religious organization
- 14   Instrumentalities of States or Political Subdivisions not required to file
- 55   reserved for programming use
- 88   account currently inactive, return not required to be mailed or filed

(21) Form 8752—Required Payment or Refund under IRC Section 7519

- 0   Not required to file (Calendar-Year Filers)
- 1   Required to file (Fiscal-Year Filers)
- 2   Grandfather Filers – Not required to file
- 3   Natural Business Year/Law – Required to file. This FR represents those fiscal-year filers with an acceptable business-year purpose to file on a fiscal-year basis.
- 8   Account currently inactive, return not required to be mailed or filed

(22) Form 945—Payer's Annual Tax Return

- 0   Not required to file
- 1   Required to file

(23) Form CT-1 Employer's Annual Railroad Retirement Tax return

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

(24) Form 941 - Employer's Quarterly Tax return for Household Employees

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

(25) Form 1041A - Trust Accumulation of Charitable, etc., Amounts

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

(26) Form 4720 - Initial Excise Taxes on Private Foundation

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

(27) Form 8804 – Annual Return for Partnership Withholding Tax

- 00   Not required to file Form 8804
- 01   Form 8813 payment posts. TP required to file Form 8804. The Return Due Date (RDD) is the 15th day of the 4th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mailout of Form 8804 & 8805.
- 02   The Return Due Date (RDD) for Form 8804 is the 15th day of the 4th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mailout of Form 8804 & 8805.
- 03   The extended Return Due Date (RDD) for Form 8804 is the 15th day of the 6th month (5 ½ months) from the end of the partnership's tax year. Generate automatic mailout of Form 8804 & 8805.

(28, 29 & 30) Forms 944, 944SS & 944PR -

- 00   Return not required to be mailed or filed
- 01   Return required to mailed and filed annually
- 02   Return required to be mailed and filed annually (Employment Code F)
- 06   Virgin Islands (DO 60), Guam and American Samoa (DO 78)
- 07   Puerto Rico (DO 60) filer – Form 944PR in Spanish; Otherwise, same as FRC 01
- 11   944 Seasonal or intermittent filer

Code   Definition
   13   944-SS Seasonal or intermittent filer
   14   944PR Seasonal or intermittent filer

(2) IMF Mail Filing Requirement Codes

Form 1040—U.S. Individual Income Tax Return
   00   No return filed.
   01   Return not required to be mailed or filed
   02   Form 1040A or 1040EZ filer. (Package 50)
   03   Form 1040 with Schedule A and B only. Principal non-business filer (Package 10).
   04   Form 1040, Schedules A, B, D and E. Full non-business filer (Package 20).
   05   Form 1040, Schedules A, B, D, E, C and F. Form 1040 business filer (Package 30).
   06   Form 1040SS filer (Virgin Islands (DO 66), Guam, and American Samoa—DO 98).
   07   Form 1040PR filer (Puerto Rico—DO 66).
   08   Account is inactive. Return not required to be mailed or filed.
   09   Form 1040NR filer.
   10   Form Schedule F Business with Farm Package. (Package 40)
   11   IMF Child Care Credit present. (Package 00)
   12   Schedule R/RP present. (Package 80)
   13   Form 1040EZ
   14   1040A (Schedule R/RD present)
   15   1040EZ-TEL

(3) EPMF Filing Requirement Codes

Form	FR	DC
5500	X	37
5500-C	T	38
5500-EZ	Z	31
5500EZ	N	31
5500-R	T	30
5500-SF	T	32

This Page for User Notes