

Section 8C - Master File Codes - Source, Reason, Hold, Priority, Item Adjustment & Credit Reference, NMF Abstract, Underreporter Process, No Merge Reason, EP Merge Fail Reason, TC 971 Action, Master File, and IDRS Location

1 Nature of Changes

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2 Source Codes, Reason Codes, Hold Codes and Priority Codes

(1) IMF Source Codes

Use with TC 29X. This is a required field. The source code (SC) chooses the beginning explanation appearing on the taxpayer's adjustment notice with the reason code (RC) completing the statement. (See IRM 21.6.7.4.2.) Valid codes are:

Source Literal Code

- 0 SC 0 generates; it is NOT necessary to enter SC 0. Used for freeze release, claim disallowance, or when RC 15, 54, 93, 96 (TY 2000), 97, or 98 is input.
- 1** As you requested, we changed your account for [YYYYXX] to correct your [RC].
- 2** We changed your [YYYYXX] account to correct your [RC].
- 3** Because of recent changes in tax laws, rulings, or regulations, we changed your [YYYYXX] tax return to correct your [RC].
- 4** We changed your tax account for [YYYYXX] to correct an error we made. We apologize for any inconvenience we caused. The change will correct your [RC].
- 5 We changed your tax account for [YYYYXX] because you requested a tentative carryback or restricted interest claim. (No RC is used.)
- 6 You made a mistake on your [YYYYXX] account. We corrected the error when we adjusted your [RC].
- 7 All or a portion of your Federal Income Tax Refund offset which was previously applied to an outstanding child support or federal agency debt is now being reversed because (RC).
NOTE: Only use SC 7 with RCs 86, 87, 89-91
- 8 Thank you for contacting the Taxpayer Advocate Service (TAS). If you experienced any inconvenience, we apologize. We changed your [YYYYXX] account to correct your [RC].
- 9 We contacted you twice but have no record of receiving your response. Your [YYYYXX] tax return does not report the same income or deductions reported to us by your payers or trustees, so we changed your tax account to correct your [RC].

Note: SCs marked with two asterisks (**) print in Spanish when the filing requirement is '7'.

Source codes are broken out as follows:

- "Freeze Release". Leave blank whenever TC 290 is for zero amount and no reference numbers are input. (Use to refile returns and release freezes)
- "Taxpayer Initiated". Use "1" when: The taxpayer initiates request for adjustment. Include unsolicited claims, CP36's other than CP36's listed below.

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- "IRS Notice". Use "2" when: Any notice (either sent to the TP or internal) is generated on the same issue. The account could be in any status, with any module balance (zero, debit, or credit). Include CP36's where the TP files amended returns as the result of prior IRS notice, such as a math error notice.
- "Legislation". Use "3" when: Any adjustment action is required because of new legislation either makes an issue effective retroactively or laws were passed too late to include the changes on current forms. Include any protective claims held pending Tax Court decisions.
- "IRS Error". Use "4" when: The adjustment is the result of any error made by an IRS employee. The account could be in any status, with any module balance. It does not matter if the taxpayer pointed out this error, or whether IRS discovered it before taxpayer contact.
- Tentative Carryback (TCB/Restricted Interest). Leave blank, SC "5" will automatically generate whenever TCs 294, 295, 298 or 299 are input.
- "Use "6" when the adjustment is the result of the TP making a math error on the claim/Form 1040X/Duplicate filing. The notice (if one is sent to the TP) will include the math error 60 day appeal rights. DO NOT use "6" for an adjustment based on the TP's response to a previous math error notice.
- Source Code "7" will apply only to Debtor Master File (DMF) cases. Valid with Reason Codes 86/87/89/90/91 only.
- Source Code "9" is used by Underreporter Function. TC 29X, B/S 650-679.
- If more than one code applies, use the highest numeric code (e.g., if "1" and "4" apply, use "4").

(2) IMF Reason Codes

Use with TC 29X. This is a required field. One reason code (RC) is required; up to 3 may be input. There are 4 RC field positions on CC ADJ 54, however, the 4th position is reserved for a Penalty RC (explained in next topic). The RC completes the explanation for an adjustment in a notice sent to the taxpayer. (See IRM 21.6.7.4.2.) Valid codes are:

Reason Description Code

FILING STATUS/EXEMPTIONS

001	Filing Status To Single
002	Filing Status To Married Filing Joint Return
003	Filing Status To Married Filing Separate Return
004	Filing Status To Head Of Household
005	Filing Status To Qualifying Widow(er) With Dependent Child
006	Total Exemption Amount
040*	Bona Fide Or Physical Presence Test

NOTE: Use RC for new filing status; e.g., single to HOH - use RC 004

INCOME

007	Income For Wages, Salaries, Tips, Etc.
008	Interest And/Or Dividend Income
012	Business Income (Or Loss)
013	Investment Gain (Or Loss)
014*	Foreign Earned Income Reported On Form 2555
016	Pensions And Annuities
017	Nothing Prints On The CP 21/22.

Note: Beginning 10/1/2002, Reintroduce RC 017 For Tracking Purposes Only. Used With RC 053 When Adjusting An Account Based On A CP 27 or CP 09. Previously, RC 017 Was Used Only For Tax Year 1993 For OBRA.

018	Schedule E Income (Or Loss)
019	Farm Income (Or Loss)
020	Unemployment Compensation
021	Other Income
022	Total Income
029	Taxable Social Security Benefits
042**	Ingreso Por Cuenta Propia

**Reason Description
Code**

ADJUSTMENTS TO INCOME

025	Amount Claimed As Payment Made To A Qualified Retirement Plan
027	Penalty On Early Withdrawal Of Savings
030	Adjustments To Income
031*	Foreign Earned Income Exclusion
032	Adjusted Gross Income
052	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Primary Taxpayer)
058	ROTH IRA election to reflect that the total taxable conversion amount will be reported and any tax due paid over 4 years (Primary Taxpayer)
059	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Secondary Taxpayer)
060	ROTH IRA election to reflect that the taxable conversion amount will be reported and any tax due paid over 4 years (Secondary Taxpayer)
083*	Income Exempt Per Tax Treaty
084*	Scholarship Or Fellowship Exclusion
094*	Net Operating Loss Carryback Or Carryforward

TAX COMPUTATION

033	Additional Taxes From Form 4970, 4972 Or 8814
034*	Dual Status Tax
043	Schedule D Note: Use RC 043 For Schedule D Tax Computation Change; Use RC 013 For Schedule D Investment Gain (Or Loss).
046	Schedule J (Prior To 1999, RC 046 Was Used For Recomputing Prior Year Investment Credit.)
070*	Zero Bracket Amount
075	Taxable Income
076	Schedule A
092	Standard Deduction
124	Schedule L, Standard Deduction for certain filers

OTHER TAXES

024**	Uncollected Social Security and/or Medicare Taxes
037*	Non-Effectively Connected Tax
038*	Backup Withholding
044**	Self-Employment Tax
045	Alternative Minimum Tax
047	Social Security Tax On Tip Income Not Reported To Employer Or Uncollected Employee Social Security Tax RRTA Tax On Tips
048	Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts
049	Total tax Note: Wording changed 1-1-2003. Previously read: "Advance Earned Income Credit (EIC) payments received."
050	Schedule H, Household Employment Taxes
095*	Tax Computation Using The 30% Statutory Rate Or Reduced Treaty Rate

CREDITS

035	Education Credit
036	Tax Credits
041*	Alternative Minimum Tax Foreign Tax Credit
063*	Virgin Island Credit On Form 8689
072	Health Insurance Credit
108	Making Work Pay and Government Retiree credit - If government retiree credit of \$250 is taken
111	Making Work Pay and Government Retiree credit - If government retiree credit of \$500 is taken
	Education Credit – See IRM 21.6.3.4.1.5
	Making Work Pay and Government Retiree Credit – See IRM 21.6.3.4.2.13
	Adjusting 2008 RRC – See IRM 21.6.3.4.2.12.7
	Refundable Credit for Prior Year Minimum Tax – Form 8801 – See IRM 21.6.3.4.10
	TETR – Adjusting the Account - See IRM 21.6.3.5.14.2

FIRST TIME HOMEBUYER CR (FTHBCR)

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Reason Code	Description
109	First Time Homebuyer Credit - 2008 Credit required to be repaid
110	First Time Homebuyer Credit - 2009 Credit required to be repaid
112	Requirement to repay the FTHBC waived. This is forgiveness for taxpayers who had a loss when the house was sold or who are only required to pay back part of the credit.
113	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness for taxpayers who had a loss on the house due to natural disaster.
114	Repayment of the First-Time Homebuyer Credit. This is for taxpayers who converted their home to rental or business use.
115	First-Time Homebuyer Credit transferred to spouse. Transfer to spouse requested on Form 5405, First-Time Homebuyer Credit and Repayment of the Credit.
116	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the primary taxpayer is deceased.
117	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the secondary taxpayer is deceased.
118	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness when both taxpayers are deceased.
119	Repayment of First-Time Homebuyer Credit. Used when updating the primary entity section.
120	Repayment of First-Time Homebuyer Credit. Used when updating the spouse's entity section.
121	Internal Use Only. Used to adjust the primary First-Time Homebuyer Credit year. NOTE: when adjusting both the primary and secondary year, Use RC 000. When the adjustment posts to Masterfile RC 000 drops off.
122	Internal Use Only. Used to adjust the spouse's First-Time Homebuyer Credit year. See the note in RC 121 above.
123	Repayment of First-Time Homebuyer Credit. This updates the joint entity section.
125	First-Time Homebuyer Credit - this is for the repeat home owners up to \$6,500
126	First-Time Homebuyer Credit - this is for the military, foreign service, or intelligence community
127	First-Time Homebuyer Credit waived. This is for members of the military, foreign service, or intelligence community.
128	First-Time Homebuyer Credit for homes purchased by first time homebuyer without binding contract attached.
129	First-Time Homebuyer Credit for homes purchased by long time residents without binding contract or 5 out of 8 year's documentation attached.
130	Income Exclusion for Loan Forgiveness for Health Professionals
135	2010 Gulf Region Oil Spill

PAYMENTS

051	Total Federal Income Tax Withheld
053	Earned Income Credit (Allowance/Increase/Decrease))
054	Earned Income Credit (Disallowance Only). Used With A Source Code 0 And Reads: "Your Claim For Earned Income Credit Is Not Approved. You Will Be Sent A Separate Letter Formally Disallowing Your Claim."
055	Excess Social Security Tax Or RRTA Tax Withheld
057	Regulated Investment Company Credit
061	Payments And/Or Credits
069*	Form 8288 Or Section 1446 Withholding
039*	Social Security Tax Withheld Based On Your Visa
130	Income Exclusion for Loan Forgiveness for Health Professionals

PENALTIES/FEES/INTEREST

023	Interest charged. We reduced the interest because you were located in a Presidentially Declared Disaster Area. We eliminated the interest charged during the time period for which an extension of time to file returns and pay taxes was granted. Caution: For 1996 (and subsequent) - RC 023 is used ONLY for Legislative interest abatement for taxpayers in Disaster areas; see IRM 20.2 (Interest). Note: Previously, RC 023 was used only for tax year 1993 for OBRA.
062**	Penalty Due To Reasonable Cause (Interest Is Charged On Any Unpaid Tax And May Not Be Removed For Reasonable Cause) Note: Use RC 062 only when PRC is in the " Reasonable Cause" category.
064	Nothing prints on the CP 21/22. Note: Reconsideration No-Response
065**	Penalty Charge Note: Use RC 065 only when PRC is NOT in the " Reasonable Cause" category.

Reason Code	Description
066	Nothing prints on the CP 21/22. Note: Reconsideration Disallowed in Full
067	Nothing prints on the CP 21/22. Note: Reconsideration Disallowed in Part
068	Nothing prints on the CP 21/22. Note: Reconsideration Allowed in Full
071	Reserved. Note: Previously " Reduction de penalidad"; now use RC 065.
073	Assessment Of Fee
074	Interest Charges
077	Reserved. Note: Previously " Reduccion de interes"; now use RC 074.
080	Nothing prints on the CP 21/22. Note: Claim Disallowed In Full
081	Nothing prints on the CP 21/22. Note: Claim Disallowed In Part
082	Nothing prints on the CP 21/22. Note: Claim Allowed In Full
176	Home Grant Penalty and Interest Free Adjustment
177	Home Grant with Carryback Criteria Penalty and Interest Free Adjustment Note: RCs 080, 081 and 082 are reserved for Ministerial interest abatements claims; report purposes only.

TREASURY OFFSET PROGRAM

086	An Injured Spouse Claim Was Filed, Requesting A Refund Of The Non-obligated Spouse's Share Of The Amount Applied Against The Non-tax Debt. Note: Use RC 086 only with SC 7.
087	We have corrected a math or processing error on your return. Note: Use RC 087 only with SC 7.
089	The Offset Was Done In Violation Of The Automatic Stay Of Bankruptcy. Note: Use RC 089 only with SC 7.
090	The Offset Resulted From A Payment Which Was Specifically Intended For Application To An Outstanding Irs Balance. Note: Use RC 090 only with SC 7.
091	Based On The Superseding Tax Return You Filed. We Have Adjusted The Tax, Withholding, Or Credits Reported On Your Original Tax Return. Note: Use RC 091 only with SC 7.

SPANISH REASON CODES

042**	Ingreso Por Cuenta Propia (Self-Employment Income)
044**	Contribucion Por Cuenta Propia (Self-Employment Tax)
062**	Penalidad Pagadera Por Causa Razonable (Penalty Due To Reasonable Cause)
065**	Penalidad Pagadera (Penalty Charge)
099**	Informacion De Cuenta (Account Information)

MISCELLANEOUS AND SPECIAL PROJECTS

009	Refund Hold Program
010	Refund Hold Program
011	Refund Hold Program
015	We made an error figuring the allowable rate reduction credit on your 2001 Form 1040, line 47; Form 1040A, line 30; or Form 1040EZ, line 7. We apologize for the error and we're correcting the mistake. If the correct credit results in an overpayment on your 2001 tax return, we will send you a check or notify you if the overpayment was applied to another tax liability. The Treasury's Financial Management Service may reduce your check if you are past due in payments for child support or debts to other federal agencies. You do not have to take any further action on this matter. If you receive a check, do not report the overpayment as income on your 2002 federal tax return. Note: RC 015 as it appears above is generated for tax year 2001 as part of recovery for the Rate Reduction Credit. Previously, RC 015 was used only for tax year 1993 for Omnibus Budget Reconciliation Act (OBRA).
071	RC 071 used in the second RC position with TC 290 .00 Credit Reference Number (CRN) 338 TY 2002, indicates the maximum ACTC was computed with no limitation. This will determine what is on the Vendor Notice 1319. RC 071 will also print the following message if a CP 21/22 notice is issued:

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Reason Code	Description
	“Recent tax law changes increased the amount of Child Tax Credit you can show on next year’s tax return. We used the information shown on your 2002 tax return to figure the increase. You will receive a separate notice explaining this credit.” A CP 21/22 notice will only be generated during the systemic posting of the ACTC if any or all of the credit is applied to the 2002 module, or credit elect occurs.
077	RC 071 in the second RC position and 00 through 99 in the first RC position, with TC 290.00 TY 2002--used to provide information to TRIS; no notices (master file or vendor) issued on these accounts. RC 077 will only be used on the reversal of ACTC (systemic and manual) not refunded prior to December 31, 2003. For TY 2002 RC 077 reads: “We reversed the Advance Child Tax Credit on your 2002 tax account since it was not refunded to you by December 31, 2003, as the law requires. We are sorry the refund was not issued in time to meet this requirement.
079	RC 079 used in the second RC position with TC 290.00 CRN 338 TY 2002, indicates the credit was reduced due to the tax liability and earned income limitation. This will determine what is on the Vendor Notice 1319. RC 079 in the second RC position and 01 through 99 in the first RC position, with TC 290.00 TY 2002--used to provide information to TRIS; no notices (master file or vendor) issued on these accounts. Indicates the amount computed for ACTC was less than \$10.
085	Refund status. Based on a review of your account or on the information you provided, we are releasing your overpayment. Your overpayment will be refunded unless you have other outstanding liabilities.
093	Immediate Tax Relief credit — RELIEF Act 2001 For tax year 2000 (ONLY): RC 093 is generated if the TC 290 .00 CRN 338 was systemically reversed (cycle 200151 or 200152). RC 093 can be manually input; SC 0 generates. For tax year 2000, RC 093 reads: "We reversed the Immediate Tax Relief credit on your 2000 tax account since it was not refunded to you by December 31, 2001, as the law requires. We are sorry the refund was not issued in time to meet this requirement." Economic Stimulus Act of 2008 Economic Stimulus Act H.R. 5140. For Tax Year 2007 Only. RC 093 is generated if the TC 290 .00 CRN 338/256/257 was systemically reversed (Cycle 200852). RC 093 can be manually input in certain situations; SC 0 generates. See IRM 21.6.3.6. For Tax Year 2007, RC 093 reads: We are required by law to mail the Economic Stimulus Payment by December 31, 2008. We could not issue the check by this date so you will not get the payment based on your 2007 tax account. However, you may be able to claim a credit on your 2008 Federal return.
096	<u>Wording for 2001 Rate Reduction Credit:</u> tax relief credit Note: For tax year 2001, use RC 096 with the appropriate SC and any other appropriate RCs. <u>Wording for 2000 Immediate Tax Relief Credit:</u> We applied a credit to your 2000 tax account due to new legislation. We used (offset) all or part of your credit to pay your past due Federal tax as the law requires. We will send a separate notice to you about the offset. Note: For tax year 2000, RC 096 generates ONLY with the systemic posting of TC 290 .00 CRN 338 (DLN of NN254-999-05099-1). For Tax Year 2007: RC 096 is used when correcting account information. Use RC 096 with the appropriate SC and any other RC's. RC 096 reads: Economic Stimulus Payment. For Tax Year 2008: RC 096 is used when correcting account information. Use RC 096 with appropriate SC and any other RC's. RC 096 reads: Recovery Rebate Credit.
097	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim disallowed.
098	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim allowed.
099**	Account Information Note: Use on CC ADJ54 ONLY when RCs above do not apply. Also, RC 099 generates if an invalid RC is selected.
100	Form 1040NR Filing Requirement
101	Form 1040 Filing Requirement
106	Refundable Education Credit
200	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 200 used for tracking purposes). See IRM 21.6.3.6.4.1
201	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 201 used for tracking purposes). See IRM 21.6.3.6.4.1
202	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 203 used for tracking purposes). See IRM 21.6.3.6.4.1

Reason Code	Description
203	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 203 used for tracking purposes). See IRM 21.6.3.6.4.1
204	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 204 used for tracking purposes). See IRM 21.6.3.6. 4.1
205	Economic Stimulus Payment - No Credit. (Never prints a CP 21/22. RC 205 used for tracking purposes). See IRM 21.6.3.6.
206	Economic Stimulus Payment - Reduced Credit if in third RC position and CRN 338. (Never prints a CP 21/22. RC 206 used for tracking purposes. See IRM 21.6.3.6.4.1
207	Economic Stimulus Payment - Reduced Credit. CRN 338. (Never prints a CP 21/22. RC 207 used for tracking purposes). See IRM 21.6.3.6.
208	Economic Stimulus Payment - Minimum Credit. CRN 256. (Never prints a CP 21/22. RC 208 used for tracking purposes). See IRM 21.6.3.6.4.1
209	Economic Stimulus Payment - Maximum Credit. CRN 338. (Never prints a CP 21/22. RC 209 used for tracking purposes). See IRM 21.6.3.6.4.1
206	Economic Stimulus Payment - Child Credit if in second RC position and CRN 257. (Never prints a CP 21/22. RC 206 used for tracking purposes). See IRM 21.6.3.6.4.1
210	Economic Stimulus Payment - Child Credit. CRN 257. (Never prints a CP 21/22. RC 210 used for tracking purposes). See IRM 21.6.3.6.
211	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP 21/22. RC 211 used for tracking purposes). See IRM 21.6.3.6.4.1
212	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP 21/22. RC 212 used for tracking purposes). See IRM 21.6.3.6.4.1
213	Economic Stimulus Payment -Child Credit. CRN 257. (Never prints a CP 21/22. RC 213 used for tracking purposes). See IRM 21.6.3.6.4.1
214	Economic Stimulus Payment - Child Credit. CRN 257. RC 214 verbiage used on CP 21/22 notice when the qualifying children portion of the Economic Stimulus Payment was systemically adjusted. RC 214 should not be used with any other RC or SC. RC 214 reads: "We changed your account to include the qualifying child portion of the Economic Stimulus Payment. We apologize for any inconvenience."
215	Economic Stimulus Payment — RC 215 is generated in the first RC position with the systemic Recovery to correct accounts based on the Heroes Earning Assistance and Relief Tax Act of 2008. RC 215 should not be used with any other RC or SC. RC 215 reads:" The Heroes Earning Assistance and Relief Tax Act of 2008 qualifies you for an Economic Stimulus Payment, or an additional Economic Stimulus Payment. We apologize for any inconvenience." See IRM 21.6.3.6.4.1.
216	Economic Stimulus Payment — RC 216 is generated in the first RC position with the systemic Recovery to correct accounts where the nontaxable combat pay was reported on Line 4b of Form 8812. RC 216 should not be used with any other RC or SC. RC 216 reads: "The nontaxable combat pay reported on Line 4b of the Form 8812 was not considered when we initially figured your Economic Stimulus Payment. We have corrected your account and you will receive an Economic Stimulus Payment, or an additional Economic Stimulus Payment. We apologize for any inconvenience". See IRM 21.6.3.6.4.1.
217	Economic Stimulus Payment For Tax Year 2007, TC 217 is generated in the first RC position with the systemic Recovery to correct accounts with a RPC E and a spousal invalid TIN/Name present. RC 217 will not generate on a CP21/22 notice. Instead these taxpayers will receive a 1378 vendor notice. RC 217 should not be used with any other RC or SC. See IRM 21.6.3.6.4.1, Economic Stimulus Payment Read Codes
220	Economic Stimulus Act 2008 Economic Stimulus Payment - For tax year 2007, RC 220 verbiage used only on the CP 21/22 notice when the stimulus payment was applied to a balance due on the TY 2007 tax account. RC 220 should not be used with any other RC and no SC. RC 220 reads: "We applied a credit to your 2007 tax account due to new legislation. We used (offset) all or part of your economic stimulus payment to pay your federal tax as the law allows. We will send another notice to you if we make this offset to other amounts you owe."

Reserved: RCs 009, 010, 011, 024, 026, 028, 056, 078, 88, 117 through 199, and 215 through 219.

NOTE: Reserved RCs - Do not use on CC ADJ54 - 024, 026, 028, and 088.

* RCs marked with one asterisk will be used by Philadelphia Campus when adjusting International accounts.

** RCs marked with two asterisks print in Spanish when the entity filing requirement is '7'.

RC 042 prints in Spanish only.

(3) Penalty Reason Codes — IMF - BMF-EPMF

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A Penalty Reason Code (PRC) must be used for penalty adjustments (except penalty assessments). A PRC is input to the fourth RC position.

Document Code 54 (TC29X) — enter the appropriate PRC (022, 024, 025, 026, or 030) in RC position four of ADJ54 when Reason Code 062 is used in position one. Do not use RC 062 in combination with any of the other PRC in RC position four (see exception for PRCs 018/020 in IRM 20.1.1.3.6.1(7)).

Document Code 47 (AIMS Adjustment) — A PRC is a required entry for abatement or suppression of penalties, TC 161, 171, 181, 201, 235, 241, 271, 281, 311, 321, 351 and Penalty Reference Numbers (Negative amounts only). The PRC may be entered for input with TC 300, 304 and 308. Enter the appropriate PRC on Form 5344, Form 5581, 5599 and 5650 in item #02 of AMCLS.

PENALTY ABATEMENT/SUPPRESSION PRC CHART

Origin 1st position	PRC 4TH position	DEFINITION
***MANUAL INPUT ***		
Reasonable Cause (RC 062)	022	Normal business care and prudence followed, but taxpayer was still unable to comply due to circumstances beyond their control. Generally used when the taxpayer establishes a single circumstance prevented compliance. See IRM 20.1.1.3.2.2
	024	IMF - Death, serious illness or unavoidable absence of the taxpayer or the immediate family member (Individual taxes)
	025	Records inaccessible
	026	BMF - Death, serious illness or unavoidable absence in immediate family of the party responsible for filing and/or paying taxes (i.e., owner, corporate officer, partner, etc.) or their immediate family member.
	030	Other – Combination of mistakes. Normal business care and prudence followed, but documentation shows non-compliance was due to circumstances beyond the taxpayer's control. See IRM 20.1.1.3.2.1
	046	Y2K related penalty relief
	071	Limited to Form 990-PF (MFT 44) – Allows a private foundation reasonable cause for FTF and FTP 90 days after it received a determination letter from the Service stating the organization is a private foundation or it cannot be expected to be a public charity.
	072	Membership organization (MFT 67) has no full-time employees responsible for administering finances and was unable to timely file due to little continuity or understanding of duties due to frequent officer changes. Normal Business Care & Prudence.
	073	Membership organization (MFT 67) has no full-time employees responsible for administering finances & has no prior history of late filing and claims ignorance of the requirement.
	Appeals (RC 065 on IMF accounts)	039
040		Appeals Settlement based on 'Hazards of Litigation'. Complete removal of penalty(s).
041		Appeals sustains penalty(s).
042		Appeals partial abatement.
General Penalty Relief (RC 065 on IMF accounts)	010	Amended/Corrected return or schedule. TP prepared original (For example, FTD – Schedule B/CP 207 replies).
	013	Amended/Corrected return. Original prepared by IRS (SFR/IRC § 6020B).
	014	Misdated FTD. After 01-01-2000, used only for manual abatement if the penalty is restricted from systemic abatement after TC 971 AC 301 to 308 is input to adjust a TC 186. Also used for misdaded payments affecting FTF, FTP and Estimated Tax Penalty.
	016	Estimated Tax Penalties (TC 17X) – Taxpayer computational error (Forms 2210/2220)
	017	Bank Error caused Dishonored Check Penalty (TC 286). Banking documentation provided showing credit availability.
	018	First-time penalty relief. RCA not used – manual 3-year lookback for compliant behavior. See IRM 20.1.1.3.6.1
	019	Bulk/Batch Filer - Payroll Tax Service Bureau related penalty. Use restricted to the Penalty Prevention & Resolution Group (PPRG).
	020	RCA used - Good History of Compliance. See IRM 20.1.1.3.6.1
	021	[REDACTED]

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PENALTY ABATEMENT/SUPPRESSION PRC CHART

Origin 1st position	PRC 4TH position	DEFINITION
	023	Taxpayer relied on practitioner or third party advice. See IRM 20.1.1.3.2.2.5
	027	Timely mailed/timely filed.
	028	Official Disaster Area. See IRM 20.1.1.3.3.6
	029	Undue economic hardship/inability to pay (FTP). See IRM 20.1.1.3.3.3. Rarely Allowed on Employment Tax Deposits.
	066	Cascading FTD Penalty Relief (1998 only)
	067	Educational FTD Penalty Relief (i.e., ABC's of FTD).
Administrative Waiver (RC 065 on IMF accounts) Statutory Waiver (RC 065 on IMF accounts)	043	Service provided relief for a valid penalty (i.e., RRA '98 Section 3304 (b) Change in FTD deposit frequency for 1st quarter only starting in 1999). See IRM 20.1.1.3.3.2
	012	Decrease to FTD penalty per RRA '98 Section 3304(a) Rev. Proc. 99-10, Taxpayer designated FTD applications; based on a valid ROFTL.
	044	Erroneous or Late Written Advice by IRS. Relief based on Revenue Procedures. See IRM 20.1.1.3.3.1
*** COMPUTER GENERATED ***		
Systemic	001	Suppressed/Abated - due to tolerance criteria
	002	Penalty adjusted due to computational error
	003/066	Master File Recovery
	068	Systemic FTD penalty abatement per the EFTPS/FTD Penalty Refund Program
*** MANUAL INPUT ***		
Service (RC 065 on IMF accounts)	015	General IRS Error. Specific instruction for use of this code would be released in IRM updates or SERP Alerts.
	031	Erroneous Oral Advice by IRS. See IRM 20.1.1.3.3.4.2
	032	Other Treasury Agency Errors (FMS or EFTPS Treasury Financial Agent (TFA) errors).
	045	IRS Error. Math Error in computing penalties. Extensions to file not posted to Masterfile (TC 460 did not reverse penalty). Taxpayer complied with law but IRS did not recognize compliance. See IRM 20.1.1.3.4

(4) BMF Reason Codes/Penalty Computation Codes

Use with TC18X. This is a required field.

Reason Code (R)	Literal
003	Indicates the penalty was computed using the liability information (ROFT) provided by the taxpayer.
011	Denotes an "averaged" penalty because there was no ROFT provided or it was invalid. The total tax is divided equally throughout the liability periods for the particular tax return. See IRM 20.400
013	
024	Uncollected Employee Social Security and/or Medicare Tax – Spanish version available
041	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. No payments were made in the correct manner. The payment(s) was made incorrectly for one of three reasons: -- a direct payment to the IRS, -- a deposit made through an authorized depository (TC 670), or -- a EFT required taxpayer did not deposit electronically (TC 650 without either an electronic payment indicator (1-1-1997 & subsequent) or the deposit does not carry the TAXLINK file location code (1-1-1995 to 12-31-1996)
042	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
043	Indicates that not only was there no valid ROFT but also there were no deposits made in the correct manner.
044	Indicates that not only was there no valid ROFT but also that the taxpayer avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
054	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, all deposits were made in the correct manner.

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Reason Literal**Code (R)**

055	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. In addition, there were no deposits made in the correct manner.
056	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, while there were some good deposits, one or more was made.
057	[REDACTED] ed
058	Used to indicate that an account that triggered the \$100,000, next-day deposit requirement provided no valid ROFT information. This PCC code is only valid as follows: <ul style="list-style-type: none"> - Form 941 for the tax period 9112 through 8212, - Form 943 for the 9212 tax period, - Form CT-1 for the 9212 tax period.

Note: PCC 054, 055, 056 and 057 are valid for manual input with TC 180 for a significant amount via ADJ54 for the following periods. Form 941 for 9303 and subsequent, Form 943 for 9312 and subsequent, and Form CT-1 for 9312 and subsequent.

(5) Hold Codes

Use this code with TC 29X or TC 30X (Doc Code 54 or 47) when it is desired to prevent or delay the issuance of a refund and/or notice, such as when a particular adjustment action is cycled, or when a correction is being made to an account without the taxpayer's knowledge. Valid codes are:

Code Action

0	No Hold Code
1	If net module balance after posting is credit, holds credit until: Doc. Code 24 or 34 posts, TC 820 or 830 posts, TC 29X or 30X posts, Doc. Code 51 with secondary TC 300 posts, or total module balance becomes zero or debit. Set — K freeze.
2	Same as "1" but holds notice and credit.
3	prevents the issuance of the adjustment notice for the adjustment transaction on which it is entered. It does not prevent the issuance of any other notice.
4	Same as "1" except that a notice will not be issued at any time. MFT 61 and 63 only: suppresses CP243
5	MFT 61, 63 only: suppresses CP 243. If both hold Codes 4 and 5 should be used, use hold Code 4.

(6) Priority Codes

These codes must be used in order to post adjustments (Doc Code 47 or 54) to the Master File when certain module conditions exist. Failure to use the priority code when specified will cause the transactions to unpost, causing erroneous notices, refunding or billing especially in cases where multiple adjustments and/or credit transfers are being processed. If an adjustment needs a priority code it may indicate that Collection, Examination, or Statute should be consulted. It may also question the validity of a tax abatement, i.e. an abatement of tax on a return with a Collection Field Function Secured Return Code, no math error code, and the module is in Status 60 is questionable insofar as the return was assessed as filed, filed late, and contained the information that the taxpayer wanted the Revenue Officer to see.

Code Action (Doc Code 54; TC 29X)

1	Use priority Code 1 when adjusting tax with TC 290, 291, 298 or 299 and unreversed TC 420, Examination Indicator, or TC 424 Examination Request is present. Failure to use the priority code will cause the adjustment to unpost (UPC 330 or 160). A TC 290 for zero amount without credit reference number 766 or 806, will post without a priority code. NOTE: TCs 290/298 without Credit Reference Number 766 or 806 will post without priority code 1 when an open TC 420 is present. Use also if both codes 1 and 8 are required to adjust an account.
2	Use when both priority codes 1 and 3 are required to adjust an account.
3	Use when inputting an adjustment which is IRS initiated when considering the 45 day interest-free period.
4	Use with manual release of the BMF offset-out Q freeze on transaction code 290 for zero amount. (No secondary transaction codes or reference numbers are valid with input). For IMF OR BMF

Code Action (Doc Code 54; TC 29X)

- 5 PRIORITY CODE 4 is only valid for statute unit employees with unit number in the range 569-574. Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued, unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.
- 6 Used to release a math error freeze only.
- 7 Use with adjustments in block 740-769 to have an unsubstantiated math error protest sent to Examination. Also, use with an adjustment in block 700-739 when the protest is substantiated and there is an unreversed TC 576 in the module. TC 470 CC 94 must be present for priority Code 7 to post.
- 8 Use with TC 29X transactions to bypass UPC 158 and 180 (IMF) and UPC 328 (BMF) analysis on original input. Used when adjusting TC 806/807 if a prior TC 17X transaction is on the account and the new TC 176 is to be computer generated. Also used to release excess Estimated Tax Credit Freeze (J-) and -X freeze. Both released by TC 29X with Priority Code 8. **Note:** Priority Code 8 is required when a TC 764 is input with TC 29X and there is a prior posted TC 29X that does not contain Priority Code 6 or a Julian Date of 999.
- 9 Used with TC 291 blocked 200-299 to bypass UPC 150 (IMF) and UPC 350 (BMF).

Code Action — (Doc Code 47 — Exam; TC 30X)

Bypassed UPC

- | | | |
|---|---|--------------|
| 1 | Bypass TC 97X freeze | |
| 2 | Settlement Amount - TE/GE still uses this - no longer valid for Exam. | UPC 160 RC 4 |
| 3 | Amended Return Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period. | UPC 150 RC 3 |
| 3 | Bypasses the unpostable which would be caused if there is an amended return freeze at MF and a TC 30X is attempting to post. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period. | UPC 143 |
| 3 | For MFT 30 and 31. It causes MF to compute the credit interest from the normal start date to the 23C date minus 58 days. IRM 20.2.4.7.2.5 45-Day Rule and IRS Initiated Adjustments. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period. | |
| 3 | Effective 1/1/2009 - IMF: bypasses the amended return freeze and computes FTP back to RDD for TC 30X adjustment | UPC 160 RC 4 |
| 4 | Amended Return - partial assessment. | UPC 160 RC 4 |
| 5 | FTP penalty or interest - causes assessment of accruals - 4.4.12.4.23.7 | |
| 6 | Setting the 2/10 Year settings of the EIC Recertification Indicator. 30X with a 765 and reference code 680 with an amount or zero with a priority code 6, MF will assert the 2 year ban on the appropriate tax year account. | |
| 7 | Setting the 2/10 Year settings of the EIC Recertification Indicator & bypass amended return freeze - 30X with a 765 and reference code 680 with an amount or zero with a priority code 7, MF will assert the 2 year ban on the appropriate tax year account & bypass amended return freeze | |
| 7 | Amended Return | UPC 160 RC 4 |
| 7 | TC 421 | UPC 160 RC 4 |
| 8 | CREF 806/807 no TC 17X - If Estimated Tax Indicator is present - must enter TC 17X or PC 8 A TC 30X with a PC 8 releases the TDI Refund Freeze. | UPC 158 RC 0 |
| 9 | FTP back to RDD for TC 300 adjustment - Only necessary on IMF. BMF automatically generates FTP from RDD unless TC 270 is input. Entering a TC 270 amount will prevent MF from computing back to RDD even though PC 9 is input. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date. | |
| 9 | Use if agreement date is entered and push code 036 is on the module. This prevents the agreement date from going to Master File therefore interest will be computed correctly. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date. | UPC 189 |
| 9 | Use to bypass UPC 168 for MFT 31 TC 30X with a reference number 765, 767, and 807. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date. | |
| 9 | | UPC 168 |

3 Item Adjustment Codes & Credit Reference Numbers

Reference IRM 21.5 — (Reference Numbers)

Valid item adjustment codes are as follows:

Valid Item Adjustment Codes

A. Form 720 — All IRS abstract numbers as listed on Form 720.

- 014 — Aviation Gasoline
- 016 — Environmental Taxes — Petroleum (Imported Products)
- 017 — Environmental Taxes — Imported Chemical Substances
- 018 — Domestic petroleum oil spill tax (Reinstated Tax) (effective April 1, 2006)
- 019 — Ozone depleting chemicals (ODC) tax on imported products
- 020 — Ozone depleting chemicals (floor stocks)
- 021 — Imported petroleum products oil spill tax (Reinstated Tax) (effective April 1, 2006)
- 022 — Local and telephone and teletypewriter exchange service
- 026 — Transportation of persons by air
- 027 — Use of International Air Travel facilities
- 028 — Transportation of Property by air
- 029 — Transportation by water
- 030 — Foreign insurance tax
- 031 — Obligations not in registered form
- 033 — Truck and trailer and semitrailers chassis and bodies: tractors
- 035 — Kerosene
- 036 — Coal Underground mined \$1.10 per ton
- 037 — Coal Underground mined 4.4% of sales price
- 038 — Coal Surface mined \$.55 per ton
- 039 — Coal Surface mined 4.4% of the sales price.
- 040 — Gas guzzler tax
- 041 — Sport fishing equipment (other than fishing rods and fishing poles)
- 042 — Electric outboard motors
- 044 — Bows, quivers, broadheads & points
- 050 — Crude Oil Windfall Profit Taxes — Quarterly production (Form 6047)
- 051 — Alcohol sold as but not used as fuel (claimed on Form 6478)
- 052 — Crude Oil Windfall Profit Taxes — Annual return
- 053 — Environmental Taxes — Petroleum (Crude Oil)
- 054 — Environmental Taxes — Chemicals
- 055 — Environmental Taxes — Hazardous wastes (Form 6627)
- 056 — Crude Oil Windfall Profit Taxes — Quarterly withholding (Form 6047)
- 058 — Gasoline sold for Gasohol production 10%
- 059 — Gasohol 10%
- 060 — Diesel Fuel
- 061 — Diesel Fuel and Special Motor Fuels (SMF)
- 062 — Gasoline
- 064 — Inland Waterways Fuel Use Tax
- 065 — Gasoline Floor Stock (valid for 8803, 9103 and 9309)
- 066 — Tires (highway type) expired January 1, 2006
- 067 — Gasohol (valid for 8803, 9103 and 9309) Floor Stock
- 069 — Kerosene for use in aviation
- 070 — Diesel, Railroads, Floor Stock (9303)
- 071 — Diesel Railroad Use
- 072 — Gasoline sold for Gasohol Floor Stock
- 073 — Gasoline sold for Gasohol 7% alcohol but less than 10% alcohol
- 074 — Gasoline sold for Gasohol production 5.7% alcohol but less than 7.7%
- 075 — Gasohol 7.7% alcohol but less than 10%
- 076 — Gasohol 5.7% alcohol but less than 7.7%
- 077 — Kerosene for use in commercial aviation (other than foreign trade)
- 078 — Dyed Diesel Fuel Used in Certain Intercity Buses
- 079 — Other fuels
- 081 — Manufacturers Tax — DPT Vaccine
- 082 — Manufacturers Tax — DT Vaccine
- 083 — Manufacturers Tax — MMR Vaccine
- 084 — Manufacturers Tax — Polio Vaccine
- 085 — Diesel (floor stocks)

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Valid Item Adjustment Codes

- 086 — Other alcohol fuels Floor Stock
- 087 — Aviation fuel other
- 088 — Diesel Fuel Floor Stock
- 089 — Floor Stock Vaccine 8-10-1993
- 090 — Aircraft Luxury Tax 199103-199309
- 091 — Boat Luxury Tax 199103-199309
- 092 — Passenger Vehicle Luxury Tax began 199103
- 093 — Furs Luxury Tax 199103-199309
- 094 — Jewelry Luxury Tax 199103-199309
- 095 — Aviation Fuel (other) 199703
- 096 — Aviation Gasoline 199703
- 097 — Vaccines
- 098 — Ozone-Depleting Chemicals (ODCs)
- 101 — Compressed Natural Gas (\$.4854 per KcF)
- 102 — Arrow Component Parts (expired March 31, 2005)
- 103 — Kerosene Floor Stock
- 104 — Diesel – water fuel emulsion (effective January 1, 2006)
- 105 — Dyed diesel fuel, LUST TAX (effective October 1, 2005)
- 106 — Arrow shafts (effective April 1, 2005)
- 107 — Dyed kerosene, LUST TAX (effective October 1, 2005)
- 108 — Taxable tires other than bias-ply or super single tires (effective January 1, 2006)
- 109 — Taxable bias-ply or super single (other than super single tires designed for steering) (eff. January 1, 2006)
- 110 — Fishing rods and fishing poles (effective October 1, 2005)
- 111 — Kerosene for use in aviation, LUST TAX on non-taxable uses, including foreign trade (eff. October 1, 2005)
- 112 — Liquid petroleum gas (LPG) (effective October 1, 2006)
- 113 — Taxable tires, super single tires designed for steering (effective January 1, 2006)
- 114 — Fishing tackle boxes (effective January 1, 2005)
- 115 — Aviation grade kerosene (floor stock) (effective January 1, 2005)
- 116 — Aviation grade kerosene used in commercial aviation (floor stock) (effective January 1, 2005)
- 117 — Biodiesel sold as but not used as fuel (effective January 1, 2005)
- 118 — P series fuel (effective October 1, 2006)
- 119 — LUST Tax, other exempt removals (effective October 1, 2005)
- 120 — Compressed natural gas (CNG) (effective October 1, 2006)
- 121 — Liquefied hydrogen (effective October 1, 2006)
- 122 — Any liquid fuel derived from coal (including peat) through the Fisher-Tropsch process (effective October 1, 2006)
- 123 — Liquid hydrocarbons derived from biomass (effective October 1, 2006)
- 124 — Liquefied natural gas (LNG) (effective October 1, 2006)
- 125 - LUST tax on inland waterways fuel use (effective January 1, 2008)
- 140 - Indoor Tanning Services_(effective July 1, 2010)

B. Forms 941, 943, 944

- 003 — Adjusted total of income tax withheld (AITW)
- 004 — Taxable social security wages
- 005 — Taxable Social Security Tips (Form 941 only) (FITP)
- 007 — Adjusted total of Social Security/Medical Taxes
- 072 — Tips deemed to be wages (Form 941 only) (TDW) -1994 and subsequent used only for Section 3121(q) adjustments
- 073 — (F941) Taxable Medicare Wages and Tips
- 079 — ETE/ETAP IRC 3509 Rate
- 104 - Special additions to federal income tax
- 105 - Special additions to social security and Medicare tax
- 106 - Current quarter fractions of cents
- 107 - Current quarters sick pay
- 108 - Current quarters adjustments for tips and group life insurance
- 109 - Current years income tax withholding adjustments
- 110 - Prior quarters social security and Medicare taxes
- 111 - Total income tax withheld
- 112 - Total social security and Medicare tax
- 113 - Total adjustments
- 115 – HIRE Act exempt wages/tips
- 116 – Tax on HIRE Act exempt wages/tips

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Valid Item Adjustment Codes

- 117 – HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010
- 184 — Adjustment of Withheld Income Tax (941 & 943 only) (ATWH)
- 185 — Adjustment of Withheld Social Security/Medicare taxes tax (941 & 943 only) (ATFI)
- 296 – HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010
- 299 – COBRA premium assistance credit
- 766 — Advance EIC (increase)
- 767 — Advance EIC (decrease)

Note: Item adjustment codes 104 - 113 will be used for all adjustments posting 01/01/2005 and later.

Note: All other codes are valid for adjustments posting *prior to* January 01, 2005.

Note: Item adjustment codes 115 - 117 are valid for tax year 2010 tax accounts.

Note: Credit reference code 296 is valid for only Form 941 tax period 201006, Form 943 tax period 201012, and Form 944 tax period 201012.

Note: Credit reference code 299 is valid for adjustments to tax year 2009 and subsequent tax accounts.

C. Form 945

- 003 — Adjusted total of income tax withheld (AITW)
- 008 — Backup Withholding (BUWH)
- 184 — Adjustment of Withheld Income Tax (ATWH)

D. Form 990, 990PF and 8038 Series (8038, 8038-B, 8038-G, 8038-CP, 8038-T and 8038-TC), 689 - TE/GE Closing Agreement Penalty Assessment

- 151 — Failure to Distribute Income
- 152 — Excess Business Holdings
- 153 — Investments which Jeopardize Charitable Purpose
- 154 — Taxable Expenditures
- 182 — Excess Grass Roots Contributions
- 183 — Excess Lobbying Contributions
- 213 — Tax on Political Expenditures
- 214 — Tax on Disqualifying Lobbying Expenditures
- 391 – Issue Price
- 409 – Interest Payment Date (F8038-CP only)
- 411 – Date of Issue
- 412 – Maturity Date

E. Form 5329

- 160 — Tax on Excess Contributions. The sum of the 160 and 162 amounts must balance to the TC 29X amount.
- 162 — Tax on Excess Accumulation
- 194 — Tax on Excess Regular Distributions (No longer valid 199712 and later)
- 195 — Tax on Excess Lump Sum Distributions (No longer valid 199712 and later)
- 233 — Tax on Medical Savings Accounts (MSA)
- 235 — Education IRA 1997 and later
- 236 — Roth IRA 1997 and later
- 237 — Prohibited Tax Shelter Transaction

F. Form 940

Use an Alpha Code of T for Taxes and W for Wages followed by the appropriate State abbreviation, i.e.:

WCA — wage increase/decrease

TCA — tax increase/decrease

G. Forms 1120, 1041, 990C 990T and 1040 -1040A

- 221 — Tax motivated transaction assessment amount
- 222 — Tax motivated transaction interest amount

H. Forms 706, 706A, 706GS(D) and 706GS(T), 709

- 074 — 8610/Generation Skipping Tax
- 075 — Section 4981A Tax
- 076 — Estate Tax
- 077 — Gift Tax
- 078 — Interest assessed for State death tax credit taken but not paid
- 115 - Taxable Gifts Current Period Amount
- 116 - Taxable Gifts Prior Period Amount
- 117 - Total Gifts Current Period Amount

Valid credit reference numbers are as follows:**Valid Credit Reference Numbers**

- A. Form 1042, 1120, 1120-F, 1120-FSC, 990C, 990T, 8038, 8038-G, 8038-GC, 8038-T, 720, 8804, 8849.

Valid Credit Reference Numbers

- 291 – Small Business Health Care Tax Credit
- 301 — Reserved
- 302 — Reserved
- 303 — Other Exempt Removals
- 304 — Taxable bias-ply or super single tires (effective January 1, 2006)
- 305 — Taxable tires, super single tires designed for steering (effective January 1, 2006)
- 306 — Exported Diesel – water fuel emulsion (effective October 1, 2006)
- 307 — Renewable diesel mixture (effective April 1, 2006)
- 308 — Fishing rods & fishing poles (effective January 1, 2006)
- 309 — Diesel – water fuel emulsion (effective January 1, 2006)
- 310 — Diesel – Water Fuel Emulsion (Blender Claims)
- 311 — Overpaid Windfall Profit Tax Credit (Form 6249)
- 312 — Reserved
- 318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
- 320 — Accumulative Earnings Tax (Used by Examination only)
- 321 — Personal Holding Corporation Tax (Used by Examination only)
- 322* — Local telephone service, toll telephone service and teletypewriter exchange service
- 323* — Compressed natural gas (IRS No. 101)
- 324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
- 325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
- 326* — Transportation of persons by air
- 327* — Use of international air travel facilities
- 328* — Transportation of property by air
- 329* — Transportation by water
- 330 — Form 1042-S – posts as TC 766/767
- 331 — Form 8805 – posts as TC 766/767
- 332 — Form 8288- A – post as TC 766/767
- 333 — Form 1042-S Amended – posts as TC 766/767
- 340* — Gas guzzler
- 341* — Sport fishing equipment
- 342* — Electric outboard motors and sonar devices
- 344* — Bows
- 345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
- 346 — Non-taxable use of undyed kerosene
- 347 — Non-taxable use of undyed kerosene in certain inter-city and local buses
- 349* — ODC tax on imported products (IRS No. 19)
- 350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
- 351* — Alcohol sold as but not used as fuel
- 352 — Nontaxable use of LPG in certain intercity and local buses
- 353 — Nontaxable use of undyed diesel fuel in trains
- 354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
- 355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
- 356 — Use of gasoline for 10% gasohol blending
- 357 — Use of gasoline for 7.7% gasohol blending
- 358* — Gasoline for 10% gasohol
- 359 — 10% gasohol
- 360 — Non-taxable use of undyed diesel fuel
- 361 — LPG (other than CRN 352)
- 362 — Gasoline
- 363 — Use of gasoline for 5.7% gasohol blending
- 364* — Inland waterways fuel use
- 365 — Form 2290
- 366* — Highway-type tires
- 367 — Form 11-C
- 368 — Form 730
- 369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
- 370* — Arrow components (IRS No. 102)
- 371* — Dyed diesel fuel used in trains
- 373* — Gasoline for 7.7% gasohol
- 374* — Gasoline for 5.7% gasohol
- 375 — 7.7% gasohol
- 376 — 5.7% gasohol
- 377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than

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Valid Credit Reference Numbers

CRN 355)

- 378* — Dyed diesel fuel used in certain intercity or local buses
- 379* — Other fuels
- 380* — Foreign insurance (IRS No. 30)
- 381* — Obligations not in registered from (IRS No. 31)
- 382* — Coal - underground mined (IRS No. 36) (per ton)
- 383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
- 384* — Coal - underground mined (IRS No. 37) (% of sales price)
- 385* — Coal - surface mined (per ton)
- 386* — surface mined (% of sales price)
- 387 — Fishing tackle boxes
- 388 — Biodiesel mixtures (other than agri-biodiesel) (effective January 1, 2005)
- 389 — Arrows shafts
- 390 — Agri-biodiesel mixtures (effective January 1, 2005)
- 391 — Entire Issue Price
- 392* — Passenger vehicles
- 393 — Alcohol fuel mixtures containing ethanol
- 394 — Alcohol mixtures containing alcohol (other than ethanol)
- 395 — Other non-taxable use (LPG)
- 396 — Taxable tires other than bias-ply or super single (effective October 1, 2005)
- 397* — Vaccines
- 398* — Ozone-depleting chemicals
- 411 — Gasoline (Exported)
- 412 — Non-taxable use of aviation gasoline -exported
- 413 — Non-taxable use of undyed diesel fuel - exported
- 414 — Non-taxable use of undyed kerosene - exported
- 415 — Exported dyed diesel fuel
- 416 — Exported dyed kerosene
- 417 — Kerosene for use in commercial aviation (other than foreign trade)
- 418 — Kerosene nonexempt use in noncommercial aviation
- 433 - LUST tax on aviation fuels used in foreign trade (effective January 1, 2008)
- 434 - LUST tax on inland waterways fuel use (effective January 1, 2008)

Nontaxable use of Alternative Fuels (After September 30, 2006)

- 419 — Liquid petroleum gas (LPG)
- 420 — P series fuels
- 421 — Compressed natural gas
- 422 — Liquefied hydrogen
- 423 — Any liquid fuel derived from coal (including peat)
- 424 — Liquid hydrocarbons derived from biomass
- 425 — Liquefied natural gas (LNG)
- 435 - Liquefied gas derived from biomass

Alternative Fuel Mixture Credit (After September 30, 2006)

- 426 — Liquefied petroleum gas
- 427 — P series fuels
- 428 — Compressed natural gas
- 429 — Liquefied hydrogen
- 430 — Any liquid fuel derived from coal
- 431 — Liquid hydrocarbons derived from biomass
- 432 — Liquefied natural gas
- 436 -Liquefied gas derived from biomass
- 437 -Compressed gas derived from biomass
- 500-599 — IRP Civil Penalties (For MFT 55 only, except 549 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)
- 600-699 — Civil Penalties (See IRM 30.85.9) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)
- 766 — Substantiated payment credits, includes BUWH (increase).
- 767 — Substantiated payment credits (decrease).
- 883 — Alternate Fuel Production, Fuel From Non-conventional Source (FNS)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 886 — Taxable Income
- 897 — Reversal of DMF Offset (F1120)

B. Form 1040, 1040A, 1040NR and 1040NR-EZ

- 003 — Primary Schedule H Income Tax Withheld for tax period 199512 and subsequent.

Valid Credit Reference Numbers

- 004 — Primary Schedule H wages for tax period 199512 and subsequent.
- 007 — Adjustment to Primary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
- 073 — Primary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
- 090 — Generated by Run 460-02 - Adjustment contains no change issue code.
- 140 — Indoor tanning services (under 125 – LUST)
- 221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)
- 222 — Interest on Tax Motivated Assessments
- 250 — Health Coverage Tax Credit
- 252 — Excess Social Security or Railroad Retirement taxes withheld
- 256 — TY 2007 Economic Stimulus Payment Part Two Basic minimum credit.
- 257 — TY 2007 Economic Stimulus Payment Part Three for Qualifying Child portion of the credit.
- 258 — First-time Homebuyer Credit. (First-time Homebuyer Credit. See IRM 21.6.3.4.2.11(7) for a more detailed explanation.)
- 260 — Refundable Education Credit
- 301 — No longer valid use 362
- 302 — No longer valid use 356, 357 or 363
- 303 — No longer valid use 346, 347, 350, 360
- 304 — No longer valid use 352 or 361
- 305 — No longer valid use 348 or 353
- 307 — No longer valid use 324 or 354
- 310 — No longer valid use 355, 369 or 377
- 311 — Overpaid Windfall Profit Tax Credit (Form 6249)
- 312 — No longer valid use 359, 375 or 376
- 314 — Energy Conservation Item (valid for tax periods ending 197810 through 198712)
- 315 — Renewable Energy Source Item (valid for tax period ending 197810 through 198712)
- 316 — Energy Credit Carryover (valid for tax period ending 197810 through 198712)
- 317 — Energy Credit Total per Computer (valid for tax period ending 197810 through 198712)
- 322* — Local telephone service, toll telephone service and teletypewriter exchange service
- 323* — Compressed natural gas (IRS No. 101)
- 324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
- 325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
- 326* — Transportation of persons by air
- 327* — Use of international air travel facilities
- 328* — Transportation of property by air
- 329* — Transportation by water
- 330 — Form 1042-S – posts as TC 766/767
- 331 — Form 8805 – posts as TC 766/767
- 332 — Form 8288- A – post as TC 766/767
- 333 — Form 1042-S Amended – posts as TC 766/767
- 334 — Adjustment to EDA - posts as TC 766/767
- 335 — Adjustment to Schedule H Advanced EIC
- 336 — Additional Child Tax Credit - posts as TC 766
- 337 — Spousal MFT 31 Payments
- 338 — Posts as a TC 766. For 2000 tax year represents 2001 advance reduction credit received in 2000. For 2002 tax year code 338 represents advance child tax credit received in 2002. TC 766 with code 388 for 2000 affects the tax computations for the 2001 tax year. TC 766 with code 338 affects the tax computation for the 2003 tax year. For tax year 2007 represents Part One Basic credit of advance 2008 Economic Stimulus Payment.
- 339 — Transfer payment of interest
- 340* — Gas guzzler
- 341* — Sport fishing equipment
- 342* — Electric outboard motors and sonar devices
- 344* — Bows
- 345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
- 346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
- 349* — ODC tax on imported products (IRS No. 19)
- 350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
- 351* — Alcohol sold as but not used as fuel
- 352 — Nontaxable use of LPG in certain intercity and local buses
- 353 — Nontaxable use of undyed diesel fuel in trains
- 354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
- 355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
- 356 — Use of gasoline for 10% gasohol blending

Any line marked with # is for official use only

Valid Credit Reference Numbers

- 357 — Use of gasoline for 7.7% gasohol blending
- 358* — Gasoline for 10% gasohol
- 359 — 10% gasohol
- 360 — Diesel fuel (other than CRNs 350 and 353)
- 361 — LPG (other than CRN 352)
- 362 — Gasoline
- 363 — Use of gasoline for 5.7% gasohol blending
- 364* — Inland waterways fuel use
- 365 — Form 2290
- 366* — Highway-type tires
- 367 — Form 11-C
- 368 — Form 730
- 369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
- 370* — Arrow components (IRS No. 102)
- 371* — Dyed diesel fuel used in trains
- 373* — Gasoline for 7.7% gasohol
- 374* — Gasoline for 5.7% gasohol
- 375 — 7.7% gasohol
- 376 — 5.7% gasohol
- 377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
- 378* — Dyed diesel fuel used in certain intercity or local buses
- 379* — Other fuels
- 380* — Foreign insurance (IRS No. 30)
- 381* — Obligations not in registered from (IRS No. 31)
- 382* — Coal - underground mined (IRS No. 36) (per ton)
- 383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
- 384* — Coal - underground mined (IRS No. 37) (% of sales price)
- 385* — Coal - surface mined (per ton)
- 386* — surface mined (% of sales price)
- 388 — Biodiesel mixtures (other than agri-biodiesel)
- 390 — Agri-biodiesel mixtures
- 392* — Passenger vehicles
- 393 — Alcohol fuel mixtures containing ethanol
- 394 — Alcohol mixtures containing alcohol (other than ethanol)
- 395 — Other non-taxable use (LPG)
- 397* — Vaccines
- 398* — Ozone-depleting chemicals
- 402/403 — Adjustment to Business Energy Investment Credit — valid for tax periods 197810 thru 198011. (402 now obsolete).
- 764 — Earned Income Credit — valid for tax periods 7512 and subsequent (increase)
- 765 — EIC — valid for tax periods 7512 and subsequent (decrease)
- 766 — Substantiated Credit (increase)
- 767 — Substantiated Credit (decrease)
- 806 — W-2 Withholding Tax and/or Excess FICA Contribution Credit
- 807 — W-2 Withholding Tax and/or Excess FICA Contribution Debit
- 808 — Designates injured spouse's (primary) share of overpayment. Generates TC 846 with appropriate BPI to bypass secondary spouse's TOP debt
- 809 — Designates injured spouse's (secondary) share of overpayment. Generates TC 846 with appropriate BPI
- 810 — Designates injured spouse's (primary) share of overpayment. TC 846 will be issued in one name only.
- 811 — Designates injured spouse's (secondary) share of overpayment. TC 846 will be issued in one name only.
- 873 — Adjustment to Primary Social Security Wages
- 874 — Adjustment to Secondary Social Security Wages
- 875 — Transfers the primary FTHBC in the entity field. Input for the unpaid recapture amount.
- 876 — Adjusts the primary total repayment field in the entity.
- 877 — Adjusts the repayment amount in the posted return section and the total repayment field in the entity.
- 878 — Adjusts Primary Self-Employment Income
- 879 — Adjusts Secondary Self-Employment Income
- 880 — Adjusts the year indicator in the entity. Input as .08, .09, .10, .11 or .12 to indicate the year the home was purchased.
- 881 — Total Positive Income
- 882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods 198112 thru 198412)
- 884 — Alcohol Fuel Tax Credit (Form 6478)

Valid Credit Reference Numbers

- 885 — Advance EIC. (valid for tax periods 197912 and subsequent)
- 886 — Taxable Income (valid only 197712 and subsequent)
- 887 — Number of exemptions (valid only 197712 and subsequent)
- 888 — Adjusted Gross Income Adjustment (valid 197412-197511 and 197712 subsequent)
- 889 — Self-Employment Tax Adjustment (valid 197412 thru 197511 and 197712 subsequent)
- 890 — Used for Backup Withholding with TC 300 only (IMF Only — 198512 and subsequent)
- 891 — Adjust Primary TIP Income (199012 and subsequent)
- 892 — Adjust Secondary TIP Income (199012 and subsequent)
- 893 — Adjustment to Primary Total Wages (Medicare)
- 894 — Adjustment to Secondary Total Wages (Medicare)
- 895 — Adjustment to primary Medicare Income. Valid for tax period 199112 and subsequent.
- 896 — Adjustment to secondary Medicare Income. Valid for TP199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
- 897 — Spousal Claim on DMF (IMF Only)
- 898 — Adjusts the Primary Medicare TIP Income for the tax period 199112 and subsequent.
- 899 — Adjusts the Secondary Medicare TIP Income for tax period 199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
- 903 — Secondary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
- 904 — Secondary Schedule H wages for tax period 199512 and subsequent.
- 907 — Adjustment to Secondary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
- 973 — Secondary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
- 975 — Transfers the spouse's FTHBC in the entity field. Input for the unpaid recapture amount.
- 976 — Adjusts the spouse's total recapture amount field in the entity.
- 993 — Adjusts the Primary Schedule H EIN for tax period 199512 and subsequent.
- 994 — Adjusts the Secondary Schedule H EIN for tax period 199512 and subsequent.
- 995 — Adjusts the Secondary Schedule H FUTA Tax for tax period 199512 and subsequent.
- 996 — Adjusts the Secondary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
- 997 — Adjusts the Primary Schedule H FUTA Tax for tax period 199512 and subsequent.
- 998 — Adjusts the Primary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
- 999 — (1-1-1975) Adjust Secondary account to Primary account.

C. Form 1041

- 301 — No longer valid use 362
- 302 — No longer valid use 356, 357 or 363
- 303 — No longer valid use 346, 347, 350, 360
- 304 — No longer valid use 352 or 361
- 305 — No longer valid use 348 or 353
- 307 — No longer valid use 324 or 354
- 310 — No longer valid use 355, 369 or 377
- 311 — Overpaid Windfall Profit Tax Credit (Form 6249)
- 312 — No longer valid use 359, 375 or 376
- 318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
- 322* — Local telephone service, toll telephone service and teletypewriter exchange service
- 323* — Compressed natural gas (IRS No. 101)
- 324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
- 325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
- 326* — Transportation of persons by air
- 327* — Use of international air travel facilities
- 328* — Transportation of property by air
- 329* — Transportation by water
- 340* — Gas guzzler
- 341* — Sport fishing equipment
- 342* — Electric outboard motors and sonar devices
- 344* — Bows
- 345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
- 346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
- 349* — ODC tax on imported products (IRS No. 19)
- 350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
- 351* — Alcohol sold as but not used as fuel
- 352 — Nontaxable use of LPG in certain intercity and local buses
- 353 — Nontaxable use of undyed diesel fuel in trains
- 354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
- 355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)

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Valid Credit Reference Numbers

- 356 — Use of gasoline for 10% gasohol blending
- 357 — Use of gasoline for 7.7% gasohol blending
- 358* — Gasoline for 10% gasohol
- 359 — 10% gasohol
- 360 — Diesel fuel (other than CRNs 350 and 353)
- 361 — LPG (other than CRN 352)
- 362 — Gasoline
- 363 — Use of gasoline for 5.7% gasohol blending
- 364* — Inland waterways fuel use
- 365 — Form 2290
- 366* — Highway-type tires
- 367 — Form 11-C
- 368 — Form 730
- 369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
- 370* — Arrow components (IRS No. 102)
- 371* — Dyed diesel fuel used in trains
- 373* — Gasoline for 7.7% gasohol
- 374* — Gasoline for 5.7% gasohol
- 375 — 7.7% gasohol
- 376 — 5.7% gasohol
- 377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
- 378* — Dyed diesel fuel used in certain intercity or local buses
- 379* — Other fuels
- 380* — Foreign insurance (IRS No. 30)
- 381* — Obligations not in registered from (IRS No. 31)
- 382* — Coal - underground mined (IRS No. 36) (per ton)
- 383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
- 384* — Coal - underground mined (IRS No. 37) (% of sales price)
- 385* — Coal - surface mined (per ton)
- 386* — surface mined (% of sales price)
- 392* — Passenger vehicles
- 397* — Vaccines
- 398* — Ozone-depleting chemicals
- 766 — Substantiated payment credits
- 767 — Debits substantiated credits
- 806 — Withholding Tax
- 807 — Withholding Tax (decrease)
- 883 — FNS (Fuel from a Non-conventional Source)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 886 — Taxable Income
- D. Form 990, 990EZ, 990PF**
- 330 — Form 1042-S – posts as TC 766/767
- 333 — Form 1042-S Amended – posts as TC 766/767
- 689 — EO Closing Agreement Penalty Assessment
- E. Form 8928**
- 480 — Excise Tax Under 4980B
- 481 — Excise Tax Under 4980D
- 482 — Excise Tax Under 4980E
- 483 — Excise Tax Under 4980G

Note: * after the number denotes the CRN is ONLY valid for MFT 03.

4 NMF Abstract Codes

Reference IRM 3.17.46

Assign number by type of tax as for original processing.

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
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Any line marked with # is for official use only

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
A. Withholding & FICA (True Tax Class 1)			
24	Credit Adjustments, 8288	001 208	
27	Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP 8288	001 208	
28	NMF TDA Payments, 8288	001 208	
29	8804 8813 8805		215 215
41	941 Pre-ADP	001	
41	941 — NMI	001	
41	8288 — U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Estate Property Interest (with remit) 8288 non-remit	208	
42	942 Pre-ADP 942		001
43	943 Pre-ADP 943		001
33	1042 and 4277		001
62	Adv. Pay., NMF WFT/FICA 8288	001 208	
74	Misc. Rev. NMF WFT/FICA 8288	001 208	
75	FTD NMF WFT/FICA 8288	001 208	
54	100% Penalty F2749		
76	Dep. Fund App. NMF WFT/FICA 8288	001 208	
87	Dishonored Checks 8288	001 208	
B. Individual Income (True Tax Class 2)			
10	1040 Pre-ADP, 1040, 1040NMI		004
24	Credit Adjustments	004 005	
27	Sub. Pay. Docs., 1040 Pre-ADP, 1041 Pre-ADP	004 005	
28	NMF TDA Payments	004 005	
44	1041 \$50,000 (+M2), Pre-ADP, 1041		005
47	Audit Deficiency		*
62	Adv. Pay, NMF Indiv.	004 005	
72/73	1040–NR		004
74	Misc. Rev. NMF Indiv.	004 005	
76	Dep. Fund App., NMF Indiv.	004 005	
87	Dishonored Checks	004 005	
23	8697	211 212	
81	1041A		155
65	1065	004	
54	IRC 7803(c)		
C. Corporation (True Tax Class 3)			
15	1120, 1120M		006
16	1120S		006
24	Credit Adjustments, 1066	006 007 008 207	
27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T, 1066	006 007 008 009 191 207	
28	NMF TDA Payments	006 007 008 009 191 207	
69	1120 DISC Penalty 1066-U.S. Real Estate Mortgage Investment	006	
60	Conduit Income Tax Return	207	
62	Adv. Pay., NMF Corp.,	006 007 008	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	1066	207	
66	1120-F Non-Effectively Connected Income		006
67	1120-F Effectively Connected Income		006
74	Misc. Rev., NMF Corp	006 007 008	
	1066	207	
75	FTD NMF Corp.,	006 007 008	
	1066	207	
76	Dep. Fund Applied, NMF Corp.,	006 007 008	
	1066	207	
86	2438		006
87	Dishonored Checks,	006 007 008	
	1066	207	
69	8404	009	
23	8697	210	
17	1120S		006
20	1120, 1120OND		006
	958		006
26	959		006
47	Audit Deficiency		*
92	990-C		007
93	900-T		008
66	1042S		
Note: * Multiple Abstract Numbers apply based on original assessment document.			
20	1120-IC-015		006
	1120-Pre-ADP		
D.	Excise (True Tax Class 4)		
03	11-C		
13	730		135
	8612 — Return of Excise Tax on Undistributed of Real Estate		
21	Investment Trusts		192
	8612 — Return of Excise Tax on Undistributed Income of Regulated		
22	Investment Companies — 8613		193
37	Tobacco Materials - Viol.	118	
37	Cigarette papers	119	
37	Cigarette tubes	120	
37	Cigar prepayments	121	
37	Cigarette prepayments	122	
82	Stamp Sales	137	
80	3780; 3780-A	129	
03	11-C	134	
95	2290	138	
38	4638	148	
91	990-PF	149	
71	4720A		
71	Self Dealing	150	
71	Undisclosed Income	151	
71	Excess Holding	152	
71	Investments which Jeopardize	153	
71	Taxable Expenditures	154	
71	Political Expenditures	213	
71	Disqualifying Lobbying Expenditures	214	
88	990-BL	185, 186	
89	6069	187	
35	5330		
	Section 4975 tax on prohibited transactions	159	
	Section 4972 tax on nondeductible contributions to qualified plans	161	
	Section 4971 tax on failure to meet minimum funding standards	163	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts	164	
	Section 4976 tax on disqualified benefits	200	
	Section 4977 tax on excess fringe benefits	201	
	Section 4978B tax on certain ESOP dispositions	202	
	Section 4979A tax on certain prohibited allocations of qualified ESOP securities	203	
	Section 4980 tax on reversion of qualified plan assets to an employer	204	
	Section 4979 tax on excess contributions to certain plans	205	
	Section 4978 and 4978A tax on certain ESOP dispositions	209	
	Section 4971(f) tax on failure to pay liquidity shortfall	226	
	Section 4980F tax on failure to provide notice of significant reduction in future accruals	228	
26	5110.32; 5110.35	070	
26	5110.60; 5110.39	072	
26	Penalties-Seizures	071	
12	11-B	131	
13	730		35
25	5120.7; 5120.37; 5600.5	087	
25	5130.7; 5600.5	093	
37	2137; 5210.11; 5210.7, 5600.5: Cigars, large up to \$20 per thousand		02
37	Cigars, large more than \$20 per thousand	103	
37	Cigars, small	112	
37	Floor Stock Tax-Cigarettes	113	
37	Cigarettes, large	114	
37	Cigarettes, small	115	
37	Tobacco Manufacturing	117	
30	Form 720 —		
	Gasoline for use in noncommercial aviation	014	
	Gas & Diesel (198703-198712)Floor stock 15 1-1-88 repealed	015	
	Imported Petroleum products superfund tax	016	
	Imported chemical substances	017	
	Oil Spill - Imported Repealed 7-1-93	018	
	Imported products containing ODCs	019	
	Ozone Chemicals Floor stock on ABS 19 Annually	020	
	Oil Spill - Domestic Repealed 7-1-93	021	
	Telephone service	022	
	Transportation of persons by air	026	
	Use of international air facilities	027	
	Transportation of property by air	028	
	Cruise Ship Passenger Tax	029	
	Policies issued by foreign insurers	030	
	Registration - Required Obligations	031	
	Pistols-Revolvers	032	
	Truck, bus, and chassis and bodies	033	
	Other auto chassis, etc., Repealed	034	
	Kerosene (199809)	035	
	Underground coal mined @ .50/1.10 per ton	036	
	Underground coal mined @ 2/4% 4.4% limitation per ton price	037	
	Surface coal mined @ .50/1.10 per ton	038	
	Surface coal mined @ 2/4% 4.4% limitation per ton price	039	
	Gas Guzzler	040	
	Fishing rods, etc. and Artificial lures, etc.	041	
	Electric Outboard Motors, Fish finding sonar	042	
	Bows and arrows	044	
	Firearms (o/t Pistols & Revolvers) Repealed	046	
	Parts or accessories for trucks, etc. Repealed	048	
	Shells and cartridges - Repealed	049	
	Windfall Profit Repealed 8-23-1988	050	
	Alcohol sold as but not used as fuel	051	

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Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Windfall Profit - Annual filer repealed 8-23-1988	052	
	Petroleum-Domestic Superfund Tax	053	
	Chemicals	054	
	Hazardous Waste Repealed 9-30-1985	055	
	WPT withheld from producer repealed 1-1-1984	056	
	Tires Floor Stock on abs 66	057	
	Gas Sold for Gasohol Production at least 10% alcohol	058	
	Gasohol contains at least 10% alcohol	059	
	Diesel Fuel	060	
	Special motor fuels	061	
	Gasoline	062	
	Lubricating Oil Repealed 1-6-1983	063	
	Fuel (inland waterways)	064	
	Gasoline Floor Stock on abs 62	065	
	Tires	066	
	Gasohol Floor Stock ob abs 75 & 76	067	
	Tread rubber - repealed 1-1-1984	068	
	Aviation fuel Noncommercial, other than gasoline	069	
	Diesel Railroad Use Floor Stock on abs 71	070	
	Dyed Diesel Fuel used in Trains	071	
	Gas to make Gasohol Floor Stock on Abs 73 & 74	072	
	Gas sold for Gasohol Production 7.7/9.9% alcohol	073	
	Gas sold for Gasohol Production 5.7/7.6% alcohol	074	
	Gasohol containing 7.7/9.9% alcohol	075	
	Gasohol containing 5.7/7.6% alcohol	076	
	Aviation Fuel Floor Stock on Abs 69	077	
	Dyed Diesel Fuel Buses Intercity or local	078	
	Other Alcohol Fuel methanol & ethanol	079	
	Unidentified	080	
	DPT Vaccine (Pertusia bacteria/antigens) until 3rd quarter 199709	081	
	DPT Vaccine (diphtheria/tetanus toxoid) until 3rd quarter 199709	082	
	MMR Vaccine (Measles, Mumps, rubella) until 3rd quarter 199709	083	
	Polio Vaccine (Polio Virus) until 3rd quarter 199709	084	
	Diesel Floor Stock on Abs 60	085	
	Other Alcohol Fuels	086	
	Aviation Fuel Floor Stock on Abs 69	087	
	Diesel Fuel Floor Stock on Abs 60 1-1-1994 Taxing Point changed	088	
	Vaccines Floor Stock on Abs 81,82, 83, and 84	089	
	Luxury tax on Airplanes Repealed 8-10-1993	090	
	Luxury tax on Boats Repealed 8-10-1993	091	
	Luxury tax on cars	092	
	Luxury tax on Furs Repealed 8-10-1993	093	
	Luxury tax on Jewelry Repealed 8-10-1993	094	
	Aviation Fuel others begin 199703	095	
	Aviation Gasoline 199703	096	
	Vaccines - Floor Stock - 199712	097	
	ODC manufactured or imported on 1-1-1993	098	
	Reserved for AIMS input only	099	
	Compressed Natural Gas (CNG)	101	
	Arrow Component parts (19971203)	102	
	Kerosene Floor Stock (only 199809 - 199812)	103	
	926		030
35	Minimum Standards	163	
	Failure to meet minimum funding, Part I (Revision Prior to May, 1993), Part X (May, 1993 Revision)		
	Excess Contribution Part II (Revision Prior to May, 1993), Part III (May, 1993 Revision)	164	
	Prohibited Transaction Part III (Revision Prior to May, 1993), Part VII (May, 1993 Revision)	159	
	Tax on Nondeductible Employer Contributions to Qualified Plans Part VII (Revision Prior to May, 1993), Part II, (May, 1993 Revision)	161	
	Disqualified Benefits Part IV (Revision Prior to May, 1993), Part IV (May, 1993	200	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Revision)		
	Excess Fringe Benefits Part V (Revision Prior to May, 1993), Part XI (May, 1993 Revision)	201	
	Certain ESOP Distributions Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	202	
	Excess Contributions Part VIII (Revision Prior to May, 1993), Part XII (May, 1993 Revision)	205	
	Prohibited Allocation Part IX (Revision Prior to May, 1993), Part VI (May, 1993 Revision)	203	
	Reversion of Plan Assets Part X (Revision Prior to May, 1993), Part XIII (May, 1993 Revision)	204	
	IRC 4978A Tax on Plans or Cooperatives Disposing of Employer Securities to which IRC 2067 Applied, Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	209	
	Tax on Prohibited Transaction (4975(b)(2))	224	
	Tax on Failures to Meet Minimum Funding (4971(b))	225	
	Failure to Pay Liquidity Shortfall (4971(f)(1))	226	
	Failure to Pay Liquidity Shortfall (4971(f)(2))	227	
	Tax on Medical Savings Accounts (MSA) Contributions	233	
27/28	IR Sec. 6684 — Chapter 42 penalties	156	
	6685 — 990-AR penalties	157	
	507(c) — Tax on termination of PF status	158	
	EP Penalties:		
	IR Sec. 6652(d)(1) — Failure to file annual registration	165	
	6652(d)(2) — Failure to file notification of change	166	
	6652(e) — Failure to file return of statement	167	
	6652(1) — Failure to furnish individual statement	168	
	6692 — Failure to file Actuarial Report	169	
	6693 — Failure to provide reports of IRA accounts	171	
	Forms 5600.1, 5600.6 — AT&F Additional Assessments	*	
60	Forms 5734 — TIN penalties	172	
27/28	Frivolous Returns IRC 6702	190	
	Adv. Pay., NMF Excise	*	
39	Form 8928		
	Section 4980B	126	
	Section 4980D	127	
	Section 4980E	128	
	Section 4980G	137	
40	Form 8924	012	
E.	True Tax Class 5 (Estate & Gift)		
05	706NA	141	
06	706	141	
62	Assessed Advance Payment	*	
84	706A	141	
85	706B	141	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
09	709	142	
85	Schedule R-1	141	
59	706(GS)D	217	
59	706(GS)T	218	
85	706QDT with Remit	220	
85	706QDT no Remit	220	
39	Form 8928		
	480 Excise Tax Under Section 4980B		
	481 Excise Tax Under Section 4980D		
	482 Excise Tax Under Section 4980E		
	483 Excise Tax Under Section 4980G		

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
F.	True Tax Class 7 (RRT)		
01	CT-1 Pre-ADP	144	
62	Assessed Advance Payment	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
87	Dishonored Checks	*	
02	CT-2 Pre-ADP, CT-2	145	
G.	True Tax Class 8		
40	940 Pre-ADP, 940	146	
62	Assessed Advance Payment	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
55/47	RPP Penalties - IRC Sec:		
	6694(a) - Negligence	173	622
	6694(b) - Willful Understatement	174	622
	6695(f) - Negotiation of TP's Check	181	626
	Failure to:		
	6695(a) - Furnish Copy to TP	175	624
	6695(b) - Sign Return	176	624
	6695(c) - Provide TIN	177	624
	6695(d) - Retain Copy of List	178	624
	6695(e)1 - File Info Return	179	624
	6695(e)2 - Include All Items	180	624
55	Child Support	170	
65	TIN Penalties -	172	
	Form 990 - Additional Penalty	155	
	Form 990AR - Additional Penalty	157	
55	6684 - Chapter 42 Pen	156	
55	6685 - 990AR Penalty	157	
55	507(c) - Termination of PF Status	158	
55	EP Penalties		
	Failure to:		
	6652(d)(1) - File Annual	165	
	Registration Statement		
	6652(d)(2) - File Notification	166	
	of change		
	6652(e) File Statement Required by	167	
	Sec 6947 or 6058		
	6690 - Furnish Individual Statement	168	
	6692 - File Actuarial Report	169	
	6693 - Provide Reports IRS	171	620
55/51/47	Civil Penalties		
& 65	6652(a)(1), (2), (3), & (b)	139	600
	6676(a)28604	192	
& 65	6676(b)	192	602
	6676(b) (additional assessment)	192	603
	6679	194	613
	6682 (W-4 Penalty)	195	616
	6705	200	632
	6707	201	634
	6708	202	636
55/51/47	TEFRA Penalties - IRC Sec:		
	6700 - Abusive Tax Shelter	188	628
	6701 - Aiding & Abetting	189	630
	6702 - Frivolous Return	190	666

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
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* Multiple Abstract Numbers apply based on original assessment document.

5 Underreporter Process Codes

Reference IRM 4.19.3

(1) Tax Year 1999 - 2000 - 2001

Underreporter Process Codes

Code Definition

U/R Case Selected

- 01 [REDACTED]
- 02 Reserved
- 03 AUR selected
- 04 Reserved
- 05 Reserved
- 06 AUR selected Employee Cases
- 07 Reserved
- 08 Reserved
- 09 Interest Pending for CP-2000 — Establish IDRS control base

Pre-Notice Exam Referral/Closure

- 10 Referral
- 11 Field Audit - case closed to open AIMS Org Code 1000
- 12 Office Audit - case closed to open AIMS Org Code 2000
- 13 Campus Exam - case closed to open AIMS Org Code 5000
- 14 Campus Exam - case closed
- 15 Military Action/Disaster Closures
- 16 Survey Excess Inventory - closure
- 17 Headquarters (HQ) Identified Program Problems - closure

19 Reserved

Pre-Notice Closures

- 20 Adjustment (TC 29X with reference number 806/807) for withhold/excess SST/RRTA/MEDT discrepancies only
- 21 Discrepancy accounted for
- 22 Balance due/refund below tolerance
- 23 Reserved
- 24 Payer Agent
- 25 [REDACTED]
- 26 TC 421 or TC 30X - case closed
- 27 Case Closed — Computer Issue not pursued
- 28 Other closure
- 29 Return cannot be secured - closure

CP-2501 Notice Action/Closure

- 30 CP-2501 (Establishes IDRS control base)
- 31 Reserved
- 32 Reserved
- 33 Reserved
- 34 CP-2000 (PC57) not mailed after a CP-2501
- 35 Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)
- 36 Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
- 37 Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
- 38 Case closed to Campus Exam (CP-2006)
- 39 Case closed to Campus Exam (CP-2006)
- 40 Case closed to Campus Exam (CP-2006)
- 41 Case closed to Office Audit
- 42 Case closed to office audit
- 43 Case closed to Campus Exam
- 44 Case closed to Field Audit

Code Definition

45	Case closed to Office Audit
46	
47	Case closed - No change to original tax liability — (CP-2005 closure letter)
48	Reserved
49	Reserved
50	Reserved
51	Case closed — Complex issue not pursued (CP-2005 closure letter)
52	Case closed - No change to original tax liability (no closure letter)
53	Case closed per amended return
54	Notice CP 2501 (PC 30) mailed
CP-2000 Notice/transfer/referral/closure (AX = amended notice)	
55	CP-2000 (Establishes IDRS control base)
56	Reserved
57	CP-2000 after CP-2501
58	Notice CP-2000 (PC 55) not mailed
59	Recomputed CP-2000 (updates IDRS control base)
60	Amended/Recomputed CP-2000 (PC 59/Amended PCs 55, 57 and 59) not mailed
61	Reserved
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
65	
66	Disagreed w/Appeals request — closed to Campus Exam
67	Fully agreed — (no closure letter)
68	Partially agreed — (no closure letter)
69	Reserved
70	Case closed - No change to original tax liability (CP-2005 closure letter)
71	Case closed - No change to original tax liability — (no closure letter)
72	Reserved
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)
74	Other closure — (CP-2005 closure letter)
Statutory Notice of Deficiency/Action/Closure	
75	Stat Notice — Updates IDRS control base
76	Reserved
77	Stat Notice — STN90 input manually to IDRS (computation change)
78	Stat Notice rescinded
79	Stat Notice not mailed
80	Docketed Court Case to Appeals (no acknowledgment letter)
81	Recomputed Stat Notice (PC 95) not mailed
82	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)
83	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
84	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
85	Case closed to Campus Exam (CP-2006)
86	Disagreed w/Appeals request — to Campus Exam
87	Fully agreed (no closure letter)
88	Partially agreed (no closure letter)
89	Reserved
90	Assessed by default
91	Case closed - No change to original tax liability (CP-2005 closure letter)
92	Case closed - No change to original tax liability — (no closure letter)
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)
94	Default assessments based on revision(s) to Stat Notice
95	Stat Recomputed Notice
96	Other Closure
Miscellaneous	
97	Response received — correspondence sent additional information
98	Reserved
99	Reserved

(2) Tax Year 2002**Code Definition**

Code Definition
U/R Case Selected

- 01 [REDACTED]
- 02 Reserved
- 03 AUR selected
- 04 Reserved
- 05 Reserved
- 06 AUR selected Employee Cases
- 07 Reserved
- 08 Reserved
- 09 interest pending for CP-2000 - Establishes IDRS control base

Pre Notice Exam Referral/Closure

- 10 Reserved
- 11 Field audit - case closed to open AIMS Org Code 1000
- 12 Office audit - case closed to open AIMS Org Code 2000
- 13 Campus - case closed to open AIMS Org Code 5000
- 14 OBSOLETE
- 15 Military Action/Disaster closures
- 16 Survey Excess Inventory - closure
- 17 Headquarters (HQ) Identified program problems - closure
- 18 KITA and HSTG - closure
- 19 Reserved

Pre Notices Closures

- 20 Adjustment (TC 29X with reference # TC 806/807) for withholding/excess SST/RRTA/MEDT discrepancies only
- 21 Discrepancy accounted for
- 22 Balance due/refund below tolerance
- 23 Reserved
- 24 Payer Agent - closure
- 25 [REDACTED]
- 26 TC 421 or TC 30X - closure
- 27 Case closed - Complex issue not pursued
- 28 Other closure
- 29 Return cannot be secured - closure

CP-2501 Notice Action/Closure

- 30 CP 2501 (Establishes IDRS control base)
- 31 Reserved
- 32 Reserved
- 33 Reserved
- 34 CP-2000 (PC 57) not mailed after a CP 2501
- 35 Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)
- 36 Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
- 37 OBSOLETE
- 38 Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
- 39 OBSOLETE
- 40 OBSOLETE
- 41 OBSOLETE
- 42 OBSOLETE
- 43 OBSOLETE
- 44 OBSOLETE
- 45 OBSOLETE
- 46 [REDACTED]
- 47 Case closed - No change to original tax liability (CP-2005 closure letter)
- 48 OBSOLETE
- 49 OBSOLETE
- 50 OBSOLETE
- 51 Case closed — Complex Issue not pursued (CP-2005 closure letter)
- 52 Case closed - No Change to original tax liability (no closure letter)
- 53 Case closed per amended return (no closure letter)
- 54 Notice CP-2501 (PC 30) not mailed

CP 2000 Notice Action/Closure

- 55 CP 2000 (establishes IDRS control base)
- 56 Reserved
- 57 CP 2000 after CP 2501

Code Definition

58	Notice CP 2000 (PC 55) not mailed
59	Recomputed (updates IDRS control base)
60	Amended/Recomputed (CP-2000) (PC 59/Amended PCs 55, 57 and 59) not mailed
61	Reserved
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)
65	[REDACTED]
66	Disagreed w/Appeals request — case closed to Campus Exam
67	Fully agreed (no closure letter)
68	Partially agreed (no closure letter)
69	Reserved
70	Case closed - No change to original tax liability (CP-2005 closure letter)
71	Case closed - No change to original tax liability (no closure letter)
72	Reserved
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)
74	Other closure (CP-2005 closure letter)

Statutory Notice of Deficiency Action/Closure

75	Stat Notice — Updates IDRS Control base
76	Reserved
77	Stat Notice — STN90 input manually to IDRS (computation change)
78	Stat Notice rescinded
79	Stat notice not mailed
80	Docketed Court Case - closed to Appeals (no acknowledgment letter)
81	Recomputed Stat Notice (PC 95)
82	Case closed to Field Audit - open to AIMS Org Code 1000 (CP-2006)
83	Case closed to Office Audit - open to AIMS Org Code 2000 (CP-2006)
84	OBSOLETE
85	Case closed to Campus Exam - open to AIMS Org Code 5000 (CP-2006)
86	Disagreed w/Appeals request — case closed to Campus Exam (no acknowledgment letter)
87	Fully agreed (no closure letter)
88	Partially agreed (no closure letter)
89	Reserved
90	Assessed by default
91	Case closed - No change to original tax liability (CP-2005) closure letter)
92	Case closed - No change to original tax liability (no closure letter)
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)
94	Default assessments based on revision(s) to statutory notice
95	Stat Recomputed Notice
96	Other closure

Miscellaneous

97	Response Received - correspondence sent for additional information)
98	Reserved
99	Reserved

(3) Tax Year 2003 to Present – IRM 4.19.3-5**Code Definition****U/R Case Selected**

01	[REDACTED]
03	AUR selected case
06	[REDACTED]
07	AUR Soft Notices selected case
09	Establish IDRS Control Base – CP 2000 Interest Pend

Pre-Notice Transfer/Referral/Closures

11	Field Audit
12	Office Audit
13	Campus Examination
14	[REDACTED]
15	Military Action/Disaster Closures
16	Survey Excess Inventory
17	HQ Identified Program Problem

Code	Definition
18	[REDACTED]
19	AUR Soft Notice issued – closure
Pre-Notice Closures	
20	Adjustment for withholding and/or excess SST/RRT discrepancies only
21	Discrepancy accounted for
22	Balance due/Refund below tolerance
23	[REDACTED]
24	Payer Agent
25	[REDACTED]
26	Open TC 420 or TC 30X
27	Case Closed – complex Issue not pursued
28	Other Closure
29	Return cannot be secured
CP 2501 Notice - Transfer/Referral/Closure	
30	CP 2501 (establishes IDRS Control Base)
34	CP 2000 not mailed after a CP 2501 (PC 57)
35	Case closed to Field Audit (Acknowledgement letter, CP2006)
36	Case closed to Office Audit (Acknowledgement Letter, CP2006)
38	Case Closed to Campus Exam (Acknowledgement Letter, CP2006)
39	[REDACTED]
44	[REDACTED]
46	[REDACTED]
47	No change (closure letter, CP 2005)
48	HQ Identified Program Problem (closure letter, CP 2005)
49	AUR Soft Notice not generated - No TP contact
51	Case closed – Complex Issue not pursued (closure letter, CP 2005)
52	No change (no closure letter)
53	Amended return closed case (no closure letter)
54	Notice CP 2501 not mailed
CP 2000 Notice - Transfer/Referral/Closure	
55	CP 2000 (establish IDRS Control Base)
57	CP 2000 after CP 2501
58	CP 2000 Notice not mailed
59	Recomputation (updates IDRS Control Base)
60	Amend/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)
62	Case closed to Field Audit (Acknowledgement letter, CP 2006)
63	Case closed to Office Audit (Acknowledgement letter, CP 2006)
64	Case closed to Campus Exam (Acknowledgement letter, CP 2006)
65	[REDACTED]
66	Disagreed – Appeals Request – to Campus Examination (no acknowledgement letter)
67	Fully Agreed (no closure letter)
68	Adjustment to Prepayment Credits Only closures (no closure letter)
69	[REDACTED]
70	No change to original tax liability (closure letter, CP 2005)
71	No change to original tax liability closure (and HQ Identified Program Problem) (no closure letter)
72	[REDACTED]
73	Case closed – Complex Issue not pursued (closure letter, CP 2005)
74	Other closure (closure letter, CP 2005)
Statutory Notice - Transfer/Referral/Closure	
75	Statutory Notice – Updates IDRS Control Base
77	Statutory Notice – STN90 (computation change)
78	Statutory Notice Rescinded
79	Statutory Notice not mailed
80	Transfer Docketed Cases to Appeals (no acknowledgement)
81	Recomp not mailed after Statutory Notice (PC 95)
82	Statutory case closed to Field Audit (Acknowledgement letter, CP 2006)
83	Statutory case closed to Office Audit (Acknowledgement letter, CP 2006)
84	[REDACTED]
85	Statutory case closed to Campus Exam (Acknowledgement letter, CP 2006)
86	Disagreed Statutory Case – Appeals Request
87	Fully Agreed (no closure letter)
88	Adjustment to Prepayment Credits Only closures (no closure letter) and Employee Case Partially Agreed
89	[REDACTED]

Code Definition

90	Assessed by default
91	No change to original tax liability (closure letter, CP 2005)
92	No change to original tax liability (no closure letter)
93	Case closed – Complex Issue not pursued (closure letter, CP 2005)
94	Default assessments based on revision(s) to statutory Notice
95	Statutory Recomputation Notice
96	Other Closure (closes AUR system control for manual monitoring of active Bankruptcy cases or referral of non-bankruptcy cases to another area)

Miscellaneous

97	Response received – Correspondence sent for additional information
98	Bankruptcy Suspense (also applicable for Employee cases)
99	Innocent Spouse Suspense (also applicable for Employee cases)

6 No Merge Reason Codes

Complete transcripts of both the “from” and “to” accounts are generated when accounts will not merge. The following merge fail conditions pertain to tax modules on BMF and the entire account of IMF.

REASON CODES

IMF	BMF	Transcript	Description
21	01	NOMRG-400	40 Hold on in either module with an equal tax period.
01	02	NOMRG-VEST	Vestigial Record for which there is a tax module or Vestigial record with an equal tax period in the other account.
05	03	NOMRG-DUP	Duplicate Return (both Tax Mods in a merging pair contain a TC 150) or more than 25 Tax Mods involved in merge.
07	04	NOMRG-930	Both modules for the same tax periods have unreversed TC930's with Form 3520 indicator or both modules contain unreversed TC 424's.
09	06	NOMRG-520	Both accounts contain modules (for the same tax period) with unreversed TC 520's (except cc 81, 83 and 85-88).
11	07	NOMRG-RPS	Both accounts have a module for the same tax period containing a TC150 and multiple TC610s (one of which is RPS) or S coded TC150 in 1 module and the RPS TC610 that does not match the DLN of the TC150 in the other.
	08	NOMRG-CAF	Both TINs contain same MFT/TXPD and CAF indicator is present in the “From Account”.
92	09	NOMRG-CONS	Both TINs have the same MFT/TXPD which when consolidated would exceed 20,900 bytes.
03	10	NOMRG-TDA	Both accounts contain modules (with the same tax period) in TDA/TDI status and the Location Codes (Primary or Secondary) do not agree.
	30	IMF — CP 37 BMF — CP 201	Name Control Mismatched
	31	CP 200	Inactive
	32	NOMRG-91X	Either TIN contains an unreversed TC 910/914/918 or both TINs contain different Agent ID's.
	33	CP 202	Filing Requirement Code Mismatch Incompatible conditions present per UPC 429; Unreversed TC 090 or 1120s on one TIN and other TIN does not have 1120 FRC = to 00 or 02; one TIN has 1120 FRC of 14 and the other has 1120 FRC other than 00, 01, or 14; Unreversed TC 060 on F-1120 FRC = 15 and the other TIN has 1120 FRC other than 0 or 15.
02		NOMRG-XSSN	Significant scrambled SSN indicator and MFR = 8 in either account.
04		NOMRG-91X	Unreversed TC 914 posted in only one Tax mod of a merging pair or TC 914/916 in matching Tax Mods but the FLC's of their DLNs do not match.
06		NOMRG-576	Debit Module/TC576 (Unreversed TC 570 in one module and unreversed TC 576 in the other of a merging pair).
	11	NOMRG-AB11	MFT 03 TXPDs for 8806, 8903 and 9003 will not merge if a TC 150 with a significant Abstract 11 transfer amount or an unreversed TC 766 with a Doc. Code other than 47, 51, or 54 is posted on either TIN.
	12	NOMRG-8752	Form 8752 TXPD which contains a TC 150 with a significant transfer amount or an unreversed TC 766 with a unique DLN.
10		NOMRG-424	Both accounts with modules for the same tax period contain a combination of an unreversed TC 930 (without Form 3520 indicator) and TC424. TC930 module should not have a TC150.

REASON CODES

IMF	BMF	Transcript	Description
16		NOMRG-TAXI	Both accounts contain TAXI/BUS in matching tax period modules and the merge of both there modules will cause more than 52 TC766 Doc Cod 54, blocking series 490-499 in the resulting module.
19		NOMRG-CPNL	Both accounts have Civil Penalty (CP) Name lines but the Name Controls mismatch.
90		NOMRG-90	Transaction sent back from CADE that is unable to post will resequence code 90.
92			MFT 55 Tax Mods both contain TC 608 - or resulting merged Tax Module will exceed the maximum allowed Module size.
20			ATS - both accounts have unreversed TC 810s for the same tax period
	22	NOMRG-SS	Both accounts have subsection codes that are not equal.
	23	NOMRG-STAT	Statuses are incompatible.
	24	NOMRG-GEN	Accounts have unequal GEN numbers.
	25	NOMRG-AF	One account has Affiliation Code 6 or 8 and the other has Affiliation Code 7 or 9.
12			TC 918 in both Entities
13			TC 916 in only one Tax Mod (of a merging pair) or matching tax modules do not contain matching TC916s (DO code in both DLN's do not match)
15			TC 060 in both Entities, but they are not identical

7 EP Merge Fail Reason Codes

Definition: Describes the reason for the failure of an account/plan merge request. A transcript is generated by MF processing (designated as "NOMRG-" or "DOC64"). This transcript is sent to the Campus for resolution. KDOs may be asked to assist, especially if the merge request was initiated by EP personnel in a KDO or Associate DO.

Definer Code "E" — EIN Change: Entity (Sponsor) Merge, TCs 001 and 002

Definer Code "L" — Plan Number Change: Plan Merge, TCs 001 and 002

Note: Further information about the above TCs as well as other account/ plan merge TCs (003, 005, 006, 011 and 446) can be found in Document 6209, Section 8.

Code Definition

- 00 No Merge-Fail (Merge successful)
- Attempted Entity (Sponsor) Merge (CC BNCHG, TC 011, DLN contains Doc. Code 63)**
- 01 NOMRG-NC = Name Control Mismatch
- 02 NOMRG-011 = Memo freeze already on or duplicate merge attempt
- 03 NOMRG-INA = Inactive Account
- 06 NOMRG-141 = TC 141 Freeze
- 07 NOMRG-EXC = Accounts too large to merge
- 08 NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
- 14 NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
- 42 NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI Location Code and those codes are not equal or only one has a TDI Location Code the code is not equal to the other's Primary Location Code or neither has a TDI Location Code and the Primary Location Codes are not equal.
- 46 NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
- 48 NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuss.DOC64-846 =
- 50 NOMRG-DPL = Duplicate plans and both have an unreversed TC121 or 123.
- 70 NOMRG-AIM = Duplicate tax modules, one with unreversed TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
- 71 NOMRG-DA = Duplicate tax modules and both have an unreversed TC424.
- 74 NOMRG-AMD = Duplicate Tax Modules and one has an unreversed TC977 that posted after a TC420 or TC424 in the other module.

Attempted Plan Merge (CC EPLAN, TCO11, DLN contains Doc. Code 64)

Any line marked with # is for official use only

Code	Definition
20	DOC64-DPL = Duplicate plans and each plan has an unreversed TC121 or TC123.
23	DOC64-INA = Inactive plan.
24	DOC64-420 = Duplicate tax modules and both have an unreversed TC420.
28	DOC64-DRT = Duplicate tax modules and both have an unreversed TC150 (original return) or TC977 (amended return).
30	DOC64-AIM = Duplicate tax modules and one has a TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
31	DOC64-DA = Duplicate tax modules and both have an unreversed TC424.
32	DOC64-011 = Merge already taking place on this plan.
34	DOC64-AMD = Duplicate tax modules and one has an unreversed TC977 which posted after a TC420 or TC424 in the other module.
37	DOC64-EXC = Accounts too large to merge.
47	DOC64-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same Campus.
49	DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuses.

8 TC 971 Action Codes

For TC 972 (reversal) see Miscellaneous Codes and definitions in IRM 5.19.10.4.

Action Code	Definition
001	TC 150 posted to incorrect TIN/tax period – also for TC 972 (reversal)
002	Amended/duplicate return posted to wrong TIN/tax period – also for TC 972 (reversal)
003	Re-input return from wrong TIN/tax period – also for TC 972 (reversal)
004	Amended return reprocessed to same module as original – also for TC 972 (reversal)
005-009	Reserved
010	Amended return/claim forwarded to adjustments.
011	Non-receipt of Refund Check
012	Amended return/claim forwarded to Collection
013	Amended return/claim forwarded to Examination.
014	Amended return/claim forwarded to Statute Control
015	Amended return/claim forwarded to Underreporter
016	International cases – original returns go to Austin and claims go to Philadelphia (IMF)
017	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD – also for TC 972 (reversal)
018	Congressional/PRP indicator
019	TC 154 posted erroneously (EPMF)
020	TC 150 posted to wrong plan number
021	TC 150 posted to wrong plan year ending
022	TC 150 posted to wrong EIN
023	TC 150 posted to wrong plan number and plan year ending
024	TC 150 posted to wrong plan number and EIN
025	TC 150 posted to wrong plan number, plan year ending and EIN
026	TC 97X posted to wrong plan number
027	TC 97X posted to wrong plan year ending
028	TC 97X posted to wrong EIN
029	TC 97X posted to wrong plan number, plan year ending and EIN
030	Cross-Reference Information for TC 840/841 Refund reversals
031	Full Bankruptcy Discharged – also for TC 972 (reversal)
032	Fully Accepted OIC – also for TC 972 (reversal)
033	Partially Bankruptcy Abatement – also for TC 972 (reversal)
034	Partial Offer Acceptance – also for TC 972 (reversal)
035	Failure-to-Pay (FTP) trigger – also for TC 972 (reversal)
036	IRS Offset Bypass Refund (IMF) – also for TC 972 (reversal)
037	Manual Refund - Record of Cross Reference TIN or Address – also for TC 972 (reversal)
038	Early Intervention in the Notice System – also for TC 972 (reversal)
039	Used for the CSED Backup recovery

Action Code	Definition
040	BMF. Change deposit requirement to "1" (MFT 01, 09, 11)
041	BMF. Change deposit requirement to "2" (MFT 01, 09, 11)
042	BMF. Sets entity depositor status code
043	Pending Installment Agreement – also for TC 972 (reversal)
044*	BMF – used for recoveries
045*	BMF – used for recoveries
045	Causes IMF generation of TC 400
046	FTD Alert Indicator
047	Taxpayer Has Filed Form 8842 – also for TC 972 (reversal)
048-049	Reserved
050	Sets the BOD-CD and BOD-CLIENT-CD on the account.
051	Federal Employee/Retiree Non-Compliance Indicator – also for TC 972 (IMF reversal)
052*	
053*	
054	Reserved
055	Duplicate Notice to Spouse Indicator
056	Turn off EIC Recertification Indicator at Master File (IMF)
057	Used by exam to designate a cross-reference account and module that contains relevant documentation – also for TC 972 (reversal).
058	CP-06A Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)
059	CP-06B Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)
060*	Generated to denote FMS Continuous Levy Program
061	Used to inactivate a module previously sent to FMS – also for TC 972 (reversal)
062*	Generated by Federal Payment Levy Program (FPLP).
063	Identify module as containing an Installment Agreement – also for TC 972 (reversal)
064	Section 3305 Date Indicator (IMF) – also for TC 972 (reversal)
065	Innocent Spouse Form 8857 Indicator – also for TC 972 (IMF reversal)
066	Return receipt signed – also for TC 972 (reversal) <p>Note: If the Due Process was delivered in person, ACs 69 and 66 are input the same date. If the Due Process Notice was left at the Taxpayer's home or business instead of being mailed, ACs 69 & 67 are input the same date.</p>
067	Delivery of Due Process Notice was refused or unclaimed – also for TC 972 (reversal)
068	Due Process Notice was returned undeliverable – also for TC 972 (reversal)
069	Due Process Notice was issued – also for TC 972 (reversal)
070	Module consolidation
071	DMF-Injured Spouse Claims
072	Shareholder return inspected and accepted
073	SS-8-Indicator Code on IMF
074	SS-8-Indicator Code on BMF
075*	3rd Party Database
076	FDIC Modular Refund Freeze MFT 02
077	Reversal of S & L Modular Refund Freeze MFT 02
078	FMS Check Forgery, Record of Settlement – also for TC 972 (reversal)
079	FMS Check Forgery, Record of Denial – also for TC 972 (reversal)
080	Identify Competent Authority Claim
081*	Used for the update of the Control DLN (generates CP 276)
082	Installment Agreement Origination User Fee - Manually establishes MFT 13/55
083	Installment Agreement Reinstatement User Fee – Manually establishes MFT 13/55 module
084	Financial Agent for Bank One (Chicago Bank EFTPS prior 2005)
085	Financial Agent for Bank of America
086	Normal Disaster FTF and FTP suspension – also for TC 972
087	Disaster with 7508(a) relief – also for TC 972 (reversal)
088*	BMF CAWR
089	Notice sent and credit freeze issued for Frivolous filer
090	Establish tolerance level for Erroneous abatement
091	Identify/Verify Carryback Return
093	100% Penalty IMF Cross-Reference Information.
094	Reversal of AC 93.
095	American Samoa Underreporter Adjustment
096	Reversal of AC 97
097	100% Penalty BMF Cross-Reference Information.
098	TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module.

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Action Code	Definition
099	Received Application for Taxpayer Assistance Order
100	Bankruptcy case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
101	OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
102	Exam Tax Court – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
103	Appeals Tax Court Case – also for TC 972 (IMF reversal). Will cause MFT 31 creation.
104	Innocent Spouse Case - Prior to cycle 200504 indicates that an Innocent Spouse Claim was received and an MFT 31 module was created for the culpable spouse. Cycle 200505 and later indicates an Innocent Spouse Claim has been received and MFT 30 joint module was mirrored to MFT 31 module for both the primary and secondary taxpayer.
105	Exam Agreed/Unagreed Cases – also for TC 972 (reversal)
106	Used when account mirrored due to either spouse filing Form 911, Application for Taxpayer Assistance Order – also for TC 972 (reversal).
107	Indicates one spouse has requested an Installment Agreement – also for TC 972 (reversal)
108	Indicates one spouse has requested a Collection Due Process hearing – also for TC 972 (reversal)
109	Indicates one spouse is Currently Not Collectible (CNC) – also for TC 972 (reversal)
110	Duplicate Assessment of ARDI accounts – also for TC 972 (reversal)
131	Establish a False Credit to clear a debit – also for TC 972 (reversal)
132	Used to write off a balance debt – also for TC 972 (reversal)
133	Identify a signed Justification Memo – also for TC 972 (reversal)
134	[REDACTED]
135	Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal)
136	[REDACTED]
137	Used for Reversal of EITC Filing Status cases – TC 972 only (01-01-2007)
138*	Causes CP 85 generation.
139*	Used to denote that a soft notice was generated for AUR.
140	Identify an account has been marked for possible participation in an illegal tax promotion (reversal)
141	An ASFR return was generated in error – TC 972 only (IMF)
142*	Generated when posting a true duplicate return.
144	Causes IMF to generate a “Dummy IRA” TC 150 – also for TC 972 (reversal).
145	Causes IMF to generate a TC 400 without updating the control DLN (reversal). Note: Reversal will cause IMF to generate a TC 402.
146	Withholding Lock-in Letter sent – also for TC 972 (effective 01-01-2007)
147*	Withholding Compliance (WHC) transcript created – also for TC 972 (this AC is generated and not input by FRM77) (Effective 01-01-2007)
148	Withholding Lock-in modification – also for TC 972 (effective 01-01-2007)
150*	Causes all TCs 150 (except 1040SS) to unpost
151	Duplicate TIN processing
154	Reserved
155*	Generated to suppress CP 09.
156	Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal).
157	Prevents the module from leveling at Master File until all related modules are settled or a TC 972 AC 157 is input.
158	[REDACTED]
163	Out of Installment status – also for TC 972 (reversal).
164	Identify liability that has been disqualified from IRC 6404(g) interest suspension. New for 2008
169	Intent to levy SSA notice was issued - also for TC 972 (reversal)
170*	Used to reflect 35% HCTC payment
171*	Used to reflect 65% HCTC payment
172	Identify module as being eligible for the Health Coverage Tax Credit (HCTC) – also for TC 972 (reversal)
173	Identify taxpayer accounts where a “netting out” (or offsetting of funds from when a taxpayer goes from a single to joint filer) has occurred – also for TC 972 (reversal).
174*	IMF 2-year review of part pay installment agreement.
190	Causes IMF to Causes IMF to primary stop Backup Withholding (BWH), or restart BWH, or indicate an undeliverable notice was returned – also for TC 972 (reversal). Restricted use of AC 190 for BWH campuses KCSC and PSC only.
191	TC 972 will cause MF to turn off the IRS employee indicator. TC 971 to set the indicator is not allowed.
192	Limited English Proficiency (LEP) Language Indicator
199	[REDACTED]
Note:	Action Codes 200-214 are reserved for Financial Reporting Input, and restricted to CFO employees.
200	Resolution Trust Company (RTC) – also for TC 972 (reversal)

Action Code	Definition
201	Federal Deposit Insurance Corporation (FDIC) – also for TC 972 (reversal)
202	Both RTC and FDIC – also for TC 972 (reversal)
203	Manual Move to Tax Receivables – also for TC 972 (reversal)
204	Manual Move to Compliance – also for TC 972 (reversal)
205	Manual Move to write-off – also for TC 972 (reversal)
206	Frivolous/Fraudulent Return/Submission – also for TC 972 (reversal)
207	Duplicate Return – also for TC 972 (reversal)
208	Miscellaneous (Memo module) – also for TC 972 (reversal)
209-214	Reserved for financial classification purposes – also for TC 972 (reversal)
215-250*	Reserved for financial classification.
251	Appeals has the tax period under consideration as a Penalty Appeals Case – also for TC 972 (reversal)
252	Lien CDP Notice sent to taxpayer – also for TC 972 (reversal)
253	Lien CDP Notice Undelivered – also for TC 972 (reversal)
254	Lien CDP Notice Unclaimed – also for TC 972 (reversal)
255	CDP Notice Refused by Taxpayer – also for TC 972 (reversal)
256	Settlement Agreement – Enter date of agreement in Transaction Date field. New for 2008
257	Exam Area Office SNOD issued. New for 2008.
260	Indicates taxpayer has requested tax/penalty relief due to a Y2K problem – also for TC 972 (reversal)
261	Indicates that the requested Y2K tax/penalty relief has been denied by a tax examiner – also for TC 972 (reversal)
262	Maximum Failure To Pay Penalty Assessed – also for TC 972 (reversal)
263	Used to turn off the Third Party Designee (Checkbox) Indicator
264	Indicates that a notice has been recreated – also for TC 972 (reversal)
265	Used to activate the Electronic Return Originator (ERO) Indicator – also for TC 972 (reversal)
266	Identify key Whipsaw Assessment Cases – also for TC 972 (reversal)
267	Identify related Whipsaw Assessment Cases – also for TC 972 (reversal)
268	Indicates an International type form has been sent to the IRS – also for TC 972 (reversal)
269	AKPFD Reminder Notice — CP78 generation – also for TC 972 (reversal)
270	Amended return sent back to originator – also for TC 972 (reversal).
271*	Used to mark the account for PDT.
272*	Used to mark the Caution setting.
273*	Used to reflect the date of Levy.
274*	Used to reflect the date of seizure.
275	Used to indicate that a timely request for Collection Due Process (CDP) has been received. Will exclude module from selection by automated levy programs SITLP, FPLP and AKPKD – also for TC 972 (reversal)
276	Used to indicate that a CDP issue was resolved by ACS or Field Collection, and the case was not sent to Appeals – also for TC 972 (reversal).
277	Used to indicate that Appeals has completed their investigation and issued a determination letter – also for TC 972 (reversal).
278	Used to indicate receipt of an equivalent Collection Due Process (CDP) hearing. Will not exclude module from automated levy processing – also for TC 972 (reversal)
279	Used to indicate that a request for an equivalent hearing was resolved by ACS or Field Collection and the case was not sent to Appeals – also for TC 972 (reversal).
280	Used to indicate that Appeals has completed their review of the equivalent hearing investigation and issued a determination letter – also for TC 972 (reversal).
281	Identify Fraud Referral Specialist (FRS) cases and stop the overage clock – also for TC 972 (reversal)
282	Delinquent Return Secured by Examination after the posting of an SFR TC 150. Will not set the duplicate return freeze. Will set the ASED.
283*	Identify abusive trust schemes – also for TC 972 (reversal)
284*	ASED reduction for 6401(d)
285	Reasonable cause for late filing accepted – also for TC 972 (reversal)
286	Reasonable cause for incomplete filing accepted – also for TC 972 (reversal)
287	Reasonable cause for late and incomplete filing accepted – also for TC 972 (reversal)
288	Return was signed – also for TC 972 (reversal)
289	Extension to file was approved – also for TC 972 (reversal)
290	Return was posted under a different EIN or Plan number – also for TC 972 (reversal)
291	Reasonable Cause statement denied - Generates assessment to BMF
292	No reply to CP 213 Notice - assess penalty – also for TC 972 (reversal)
293	Filer under the DFVC Program – also for TC 972 (reversal)
294	Destroy CP 213 Notice per research – also for TC 972 (reversal)
295	IRS requesting corrected return from filer – also for TC 972 (reversal)
296	Indicates credit(s) or payment(s) that has been thoroughly researched (which means – cannot be refunded or

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Action Code	Definition
	offset to balance due module or transferred to related TIN) will remain on the module until either systemic or manual transfer to the Campus Accounting Function (XSF/URF) – also for TC 972 reversal.
297*	Posts to the tax module to document that the notice has been issued. The notice advises the taxpayer the the tax module has a credit balance.
298	Mailing Filing Requirement Override – also for TC 972 (reversal)
299	Identify a cancelled DLN that has been sent to files – also for TC 972 (reversal)
300	Identify total corporate Alternative Minimum Tax (AMT) and research credit claimed in lieu of bonus depreciation.
301	Bank stamped FTD coupon with a date later than the date it processed on the taxpayer's check – also for TC 972 (reversal)
302	Bank stamped FTD coupon, "other" – also for TC 972 (reversal)
303	EFTPS untimely processing of transaction – also for TC 972 (reversal)
304	EFTPS erroneous processing of transaction – also for TC 972 (reversal)
305	EFTPS "other" – also for TC 972 (reversal)
306	ETA untimely processing of transaction – also for TC 972 (reversal)
307	ETA erroneous processing of transaction – also for TC 972 (reversal)
308	ETA "other" – also for TC 972 (reversal)
309	Third Party (Non-Financial Institution) responsible for late posting of FTD – also for TC 972 (reversal)
310*	Aggregate of payments to determine whether or not a taxpayer fits the criteria to be mandated to pay via EFTPS.
312	Allow input of a LIN-LINK for AIMS processing – also for TC 972 (reversal)
314	Receipt of a Student Loan Bond Notification – also for TC 972 (reversal)
315	A municipality was included in the states consolidation return – also for TC 972 (reversal)
320	Penalty Waiver allowed for filing paper instead of electronic return – also for TC 972 (reversal)
321	Penalty Waiver disallowed for filing paper instead of electronic return – also for TC 972 (reversal)
322	Approved waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically
323	Denied waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically.
324	EO Mandatory E-File Compliance check completed
325	EO Mandatory E-File Compliance review completed
330	Identify an executed Form 2750, ASER extension date – also for TC 972 (reversal)
331	Indicates no Form 2749 can be located – also for TC 972 (reversal)
334	TEFRA Election – also for TC 972 (reversal)
335	Revocation of TEFRA Election – also for TC 972 (reversal)
336	TEFRA Election erroneously input – also for TC 972 (reversal)
337	TEFRA Election has been denied – also for TC 972 (reversal)
338	TEFRA Revocation has been denied – also for TC 972 (reversal)
341	Establishes a fact of filing for Form 8329, Lender's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
342	Establishes a fact of filing for Form 8330, Issuer's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
343	Establishes a fact of filing for Form 8703, Annual Certification of Residential Rental Project – also for TC 972 (reversal)
344	Establishes a fact of filing for Mortgage Election Credit Certificates – also for TC 972 (reversal)
345	Establishes a fact of filing for Notice of Defeasance – also for TC 972 (reversal)
346	Identify pass-through entities – also for TC 972 (reversal)
347	Identify Form 1041 where the filing requirement is now part of a consolidated Form 1041 – also for TC 972 (reversal)
348	Identify input in the State Wages Paid field on Form 941 – also for TC 972 (reversal)
349	Indicates receipt of Form 8870, Personal Benefit Contracts – also for TC 972 (reversal)
350	Electronic Form 8871 received – also for TC 972 (reversal)
351	Form 8453-X has been filed – also for TC 972 (reversal)
352	Electronic Form 8872 received – also for TC 972 (reversal)
353	Paper Form 8872 received – also for TC 972 (reversal)
354	Indicates Form 8871 has been returned to filer – also for TC 972 (reversal)
355	Indicates manual interest netting computations has been performed on account
360	Establishes a fact of filing for Form 8875 (Taxable REIT Subsidiaries – also for TC 972 (reversal BMF)
361	Records a Section 942(a)(3) Election – also for TC 972 (reversal)
362	Records Extraterritorial Income Exclusion in lieu of Election – also for TC 972 (reversal BMF)
363	Records a Section 943(e)(1) Domestication Election – also for TC 972 (reversal BMF)
365	Single member owner identified in XREF-TIN is the liable taxpayer for this tax period

Action Code	Definition
366	Liabe taxpayer changed during the tax period
370	Establishes a fact of filing for Form 8868T, Disclosure by Tax-Exempt entity Regarding Prohibited Tax Shelter Transaction – also for TC 972 (reversal)
371	Establishes a fact of filine for Form 8921, Structured Transaction Information Return under Section 60509(v) – also for TC 972 (reversal)
375	Form 1120S has unposted at MF due to no TC 090 present in the entity – also for TC 972 (reversal)
376	F1120S is being converted to an F1120 and resent to MF – also for TC 972 (reversal)
377	Posted F1120 can now legally be viewed as an F1120S – also for TC 972 (reversal)
378	Indicates an amended return has been routed to Estate and Gift Tax Operation – also for TC 972 (reversal)
379	Indicates an amended return has been routed to Excise Tax Operation – also for TC 972 (reversal)
380	Indicates a Form 843 claim has been filed – also for TC 972 (reversal)
381	Identifies an employers appointment of an agent – also for TC 972 (reversal)
382	Indicates an agent pays all employment tax for home health care employers – also for TC 972 (reversal)
383	Indicates an agent pays all employment tax for employers (not home health care) – also for TC 972 (reversal)
384	Indicates an agent is not paying any employment tax for employers the agent represents – also for TC 972 (reversal)
385	Indicates an agent is paying part of employment tax for employers the agent represents – also for TC 972 (reversal)
400-449	Reserved for IDS/Headquarters Official Use only
450-459	Reserved for PDC
460-468	Reserved for Collection
469	CDP (No response from Post Office)
470-483	Reserved
484-485	TARP
486-499	Reserved for IDS/Headquarters Official Use only
501	Identifies an ID Theft Case – also for TC 972 (reversal) New for 2008
502	Indicates a case of \$100 million or more on NMF – also for TC 972 (reversal) New for 2008
503	CP 09 or CP 27 has been suppressed
504	ID Theft: Taxpayer Self-Identified, no tax administration impact
505	ID Theft: Data Loss
506	ID Theft: IRS Identified, tax administration impact
510	Central Withholding Agreement Program Activity
529	Indicates an approved Form 637 registration that has been filled by the IRS
560*	Reserved for Reconsideration
561*	Reserved for Reconsideration
562*	Reserved for Reconsideration
563*	Reserved for Reconsideration
564*	Reconsideration – No Response
565*	Reconsideration – No Response
566*	Reconsideration Disallowed in Full
567*	Reconsideration Disallowed in Part
568*	Reconsideration Allowed in Full
569*	Reserved for Reconsideration
597	Add a XREF-TIN to a doc code 51 assessment – also for TC 972 (reversal) New for 2008
600*	Used for SITLP
601	Alaska Permanent Fund Dividend - (AKPFD) Levy Program.
605	Identify 2010 Gulf Oil Spill relief
608	Credit/Grant claimed on original return
609	Credit/Grant claimed on amended return
610	Third Party Contact notification made by Exam – also for TC 972 (reversal).
611	Third Party Contact notification made by Collection – also for TC 972 (reversal).
612	Third Party Contact notification made by CAWR – also for TC 972 (reversal).
613	Third Party Contact notification made by FUTA – also for TC 972 (reversal).
614	Third Party Contact notification made by AUR – also for TC 972 (reversal).
615	Third Party Contact notification made by TE/GE – also for TC 972 (reversal).
616	Third Party Contact notification made by Taxpayer Advocate – also for TC 972 (reversal)
617	Third Party Contact notification made by AM TAP -also for TC 972 reversal
618-629	Reserved for Third Party Contact Processing
630	Indicates a taxpayer has requested a CDP levy hearing or a CDP levy and lien hearing – also for TC 972 (reversal)
631	Indicates a taxpayer has requested an equivalent levy hearing or an equivalent levy and lien hearing – also for TC 972 (reversal)

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Action Code	Definition
633	Indicates a taxpayer has elected a 3 year carryback period per section 1211 of ARRA 2009
634	Indicates a taxpayer has elected a 4 year carryback period per section 1211 of ARRA 2009
635	Indicates a taxpayer has elected a 5 year carryback period per section 1211 of ARRA 2009
647	Indicates the taxpayer is a Federal Contractor – also for TC 972 (reversal)
648	Advisor disclosure (Form 8264/8918 filed) – also for TC 972 (reversal)
649	Identify unagreed “listed transaction assessments” as assessments that are fully sustained by Appeals.
650	Establishes a fact of filing for Form 8288, Ad-hoc withholding tax return – also for TC 972 (reversal)
651	Indicates a taxpayer has filed a claim due to a Ponzi Scheme.
660	Identify form 843 (abatement) claims
661	Causes Undelivered Mail indicator to be set
662	Generated by FPLP for D0 Levy. Contains information in the miscellaneous field.
663	Identify Erroneous refunds
664	Identify that a Form 3753 has been sent to accounting
665	Identify that a Form 2859 has been sent to accounting
670	Indicates a user fee of \$500 attached to a 1120 series, 1065 or 1040 series form has been received – also for TC 972 (reversal)
671	OIC not accepted/waive IA fee/DO NOT alter fee – also for TC 972 (reversal)
672	Valid CP 213 – Generate CP213 Notice – also for TC 972 (reversal)
673	Incorrect proposed penalty amount, adjustment needed – also for TC 972 (reversal)
682	Identifies a case that has applied for and received a Reduced User Fee – also for TC 972 (reversal)
683	Identifies a case that has applied for and been denied a Reduced User Fee – also for TC 972 (reversal)
687	Identify what action was taken regarding a Collection Statute Expiration Date (CSED) – also for TC 972 (reversal) See Miscellaneous Codes and definitions in IRM 5.19.10.4.
688	Disaster with systemic and interest relief, but no compliance relief – also for TC 972 (reversal) New for 2008
690	Valid CP 213 – Generate CP213 Notice
691	Incorrect proposed penalty amount, adjustment needed
692	DHS indicator
693	Indicates a taxpayer has elected a 3 year carryback period per Section 13 of WHBA 2009
694	Indicates a taxpayer has elected a 4 year carryback period per Section 13 of WHBA 2009
695	Indicates a taxpayer has elected a 5 year carryback period per Section 13 of WHBA 2009
700	A protective claim, pending non-IRS litigation was filed for Form 706
705	An amended return has been filed as a result of the 2010 Gulf Oil Spill
762	Employment levy Ind generated for MFTs 01/10/11/14/16.
790-799	Reserved for BMF P&A recoveries (these ACs will post)
800-849	Reserved for CADE.
800*	Acknowledgement back to CADE after a successful R2CPE. Does not post.
801*	Generated for CADE Tickler
802*	Generated by CADE to record the System ID. Posts in Entity.
803*	Generated by/for potential EITC freeze conditions. Causes CADE to R2CPE the account.
804*	Generated when a master file/CADE notice is generated.
850	Flip Direct Deposit to paper
898	Continuous Wage Levy Status 60 – also for TC 972 (reversal)
899	Extension to Pay Status 60 – also for TC 972 (reversal)
997*	Used in IRAF to IMF transfer in 2005. Causes Interest Paid field from IRAF prior to the TC 400 to be moved into the MFT 29 interest paid field. Also used for mirror processing.
998*	Used on MFT 29 to point back to original MFT 30 module.
999*	Used to update the Control DLN for MFT 29.

* Generated by Master File – not input using REQ 77.

9 Master File, IDRS Location Codes

(1) Small Business/Self-Employed

SB Area Office	Universal Location Code	State	Campus
1/21	01, 02, 03, 04, 05, 06, 11, 13, 14, 16	ME, VT, NH, MA, RI, CT, NY	Brookhaven
2/22	22, 23, 25, 31, 34, 38, 55, 61	PA, NJ, MI, OH, KY, WV	Cincinnati

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3/23	51, 52, 54, 56, 57, 59, 65	DE, MD, VA, NC, SC, FL	Philadelphia
4/24	35, 36, 37, 39, 41, 42, 43, 45, 46, 47, 48	WI, IL, IN, ND, MN, SD, NE, IA, KS, MO	Cincinnati
5/25	58, 62, 63, 64, 71, 72, 73, 74, 75, 76	AR, LA, MS, TN, AL, GA, OK, TX	Memphis
6/26	81, 83, 84, 85, 86, 87, 88, 82, 91, 92, 93, 99	MT, WY, CO, NM, AZ, UT, NV, WA, OR, ID, HI, AK	Ogden
7/27	33, 68, 77, 94, 95	CA	Ogden
15/35	66, 98	DC	Philadelphia

(2) Wage & Investments

W&I Area Office	Universal Location Code	State	Campus
1/11	01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 22, 23, 25	ME, VT, NH, MA, RI, CT, NY, PA, NJ	Andover
2/12	31, 34, 35, 36, 37, 38, 39, 51, 52, 54, 55, 56, 57, 61, 78	OH, IN, IL, MI, DE, KY, MD, DC, VA, NC, SC, WV, WI	Kansas City
3/13	41, 42, 43, 58, 59, 62, 63, 64, 65, 71, 72	MN, IA, MO, AR, LA, MS, TN, AL, GA, FL	Atlanta
4/14	45, 46, 47, 48, 73, 74, 75, 76, 81, 82, 83, 84, 85, 86, 87	ND, SD, NE, CO, TX, OK, KS, ID, MT, WY, NM, UT, AZ	Austin
5/15	33, 68, 77, 88, 91, 92, 93, 99, 94, 95	CA, NV, WA, OR, AK, HI	Fresno

(3) Tax Exempt/Government Entities

TE/GE Area Office	Universal Location Code
1/41	01, 02, 03, 04, 05, 06, 11, 13, 14, 16
2/42	22, 23, 25, 51, 52, 54, 56, 57
3/43	31, 34, 35, 36, 37, 38, 39, 55, 61
4/44	58, 59, 62, 63, 64, 65, 71, 72, 73, 74, 75, 76
5/45	41, 42, 43, 45, 46, 47, 48, 81, 83, 84, 85, 86, 87, 88
6/46	33, 68, 77, 82, 91, 92, 93, 94, 95, 99
7/47	98 (State Code not = AA, AE, AP)
8/48	98 (State Code = AA, AE or AP)

(4) Large & Mid-Size Business

LMSB Area Office	Universal Location Code	State	Campus
1/11	50	ALL	Ogden – Examination Only

This Page for User Notes