

# Section 14 - Integrated Data Retrieval System (IDRS)

## 1 Nature of Changes

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## 2 Summary of IDRS

Reference Handbooks 2.3 and 2.4

The Integrated Data Retrieval System (IDRS) is a system which enables employees in the Campuses and the Area Offices to have instantaneous visual access to certain taxpayer accounts.

Some capabilities of the system include:

- Researching account information and requesting returns.
- Entering transactions such as adjustments, entity changes, etc.
- Entering collection information for storage and processing in the system.
- Automatically generating notices, collection documents and other outputs.

Several different files compose the IDRS data base. Some of them are:

- A. UDIT INFORMATION MANAGEMENT SYSTEM (AIMS)**—This file is a computer system designed to give Examination Division information about the returns open to Examination.
- B. DOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN)** - This file contains W-7A application information regarding pending adoptions. A temporary number is assigned to the child so that adoptive parents can claim dependency exemption and child care credit. All update processing will take place at the Austin Campus. Command Code ATINQ is available for universal access inquiries at all Campuses. (IRM Handbook 2.3 Chapter 79)
- C. CENTRALIZED AUTHORIZATION FILE (CAF) RESEARCH**—The Centralized Authorization File contains information regarding the type of authorization that taxpayers have given representatives for various modules within their accounts. This information is used to direct refunds and/or copies of notices and correspondence to representatives when this has been authorized. It can also be used to determine whether an individual claiming to be a representative (Rep) of a taxpayer is, in fact, authorized to represent or act in the taxpayer's behalf, or to receive the information requested. The command codes available for research are: (a) CC CFINK IRM Handbook 2.3 Chapter 31, and (b) CC RPINK IRM 2.3 Chapter 31.

**Note:** The service center CAF databases were consolidated in July 2001. Then the CAF was converted to DB2 format in March 2003. There is only one CAF, maintained on the master file IBM. All command code inquiries and updates process against that file.

- D. DISHONORED CHECK FILE (DCF)**—This file contains a record of the dishonored checks returned to the Campus by banks. The record will remain on the file until research positively identifies the tax module which was credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice will also be generated to notify the taxpayer. Reference IRM 2.4 Chapter 25
- E. EXCESS COLLECTION FILE (XSF)**—This file contains two accounts, non-revenue receipt credits in Account 6800 (Excess Collections) and Account 9999 (Revenue Clearance Accountability). Each record within the file

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contains the control number, amount, source of the credit, IRS received date, status code, other available payment and follow up information. This file may be accessed with CC XSINQ. (IRM 2.3.49).

- F. Name Search Facility (NSF)** - The NSF provides a way for IRS employees to access a Taxpayer Identification Number (TIN) with the selected taxpayer's name and address, or vice-versa. NSF data is stored in a DB2 data base on the IBM, which is accessed by NSF command codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP.
- G. IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)** - This file contains W-7 application information. The ITIN is a permanent number assigned to those individuals who do not qualify for Social Security numbers (SSN) but require a number for tax purposes. All update processing will take place at the Austin Campus.
- H. NATIONAL ACCOUNT PROFILE (NAP)**—The National Account Profile is maintained at the Martinsburg Computing Center. The Campuses and Area Offices have direct access to the NAP using CC INOLE.
- I. PREPARER TAX IDENTIFICATION NUMBER (PTIN)** - This file contains W-7P application information. The PTIN is a 9-character number assigned to tax return Preparers who choose to use the PTIN in lieu of their individual Social Security Number on those returns they prepare. All update processing will take place at the Brookhaven Campus. Command Code PTINQ is available for universal access inquires at all Post of Duties.
- J. REPORTING AGENTS FILE (RAF) RESEARCH**—The Reporting Agents File contains information regarding the type of authorization that taxpayers have given to their reporting agent for the employment tax/payment modules and/or the FTD payment modules in their account. This authorization allows the reporting agent to file the taxpayer's Form 940 or Form 941 on magnetic tape or make magnetic tape or electronically or make magnetic tape or electronic submission of federal tax deposits. The information from the authorization is used to direct copies of notices and correspondence to reporting agents if authorized. It can also be used to determine whether an individual claiming to be a reporting agent for a taxpayer is, in fact, authorized to receive the information requested.
- K. TAXPAYER INFORMATION FILE (TIF)**—The TIF provides tax account information for taxpayers selected for IDRS. The TIF is divided into three sub-groups as follows:
- ITIF—Individual Master File
  - BTIF—Business Master File
  - ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.
  - Entity changes may be made using CCs ENREQ, INCHG, IRCHG, BNCHG, , BRCHG, EOREQ, and EOCHG. - See IRM 2.3 Chapter 9 for the instructions.
- L. UNIDENTIFIED REMITTANCE FILE (URF)**—This file contains an information record of each remittance which is received but cannot be positively identified. This file aids in resolving payment tracers.

### 3 IDRS Security System

#### A. Security Procedures

##### General

The IDRS Security System is designed to provide protection for both the taxpayer and the IDRS user employee. The taxpayer must be protected from unauthorized disclosure of information concerning his/her account and unauthorized changes to it. The IDRS user employee must be protected from other personnel using his/her identification to access or make changes to an account.

IRM 1.3, Disclosure of Official Information Handbook contains guidelines governing the release of data included on tax returns and other information contained in Service files.

##### Protection of Taxpayer Accounts

Employees should exercise special precautions to identify the taxpayer or his/her authorized representative when answering inquiries about a refund, notice, adjustment or delinquent account.

When responding to telephone inquiries and walk-in taxpayers about a tax account, the employee handling the

inquiry should obtain:

- Taxpayer's name, address.
- Taxpayer Identification Number (SSN or EIN).
- Document Locator Number (DLN), date or amount on notice or other document received.
- Date and/or amount of refund, adjustment, payment or return.
- Type of notice or other communication received.

If a caller is unable to furnish enough information to establish that he/she actually is the taxpayer, the employee should request that the caller find out the information and call back. If the caller states he/she does not have the information and cannot obtain it, the employee should advise the caller to write.

Employees should not provide Taxpayer Identification Numbers over the telephone. Tele-Tin employees will follow their IRM guidelines.

Information concerning taxpayers will not be provided to third parties without written authorization from the taxpayer, even though the third party requesting the information has possession of a copy of the bill or notice in question.

Written authorization from the taxpayer is not restricted to a power of attorney or to any specific form. The authorization must bear the taxpayer's signature. If there is serious doubt whether the signature on the authorization is the taxpayer's, offer to mail the information to the taxpayer's address of record.

### **Authorized Access**

IDRS users are authorized to access only those accounts required to accomplish their official duties. IRM 0735.1, Handbook for the Rules of Conduct, states that instances of employee's accessing their own (or spouse's) account or the account of another employee (or spouse) via IDRS will be treated as administrative offenses. In addition, IDRS users must not access the account of a friend or relative, or any account in which they have a personal or financial interest.

### **Passwords**

- Each IDRS user employee will be furnished a password on a periodic basis.
- The employee is responsible for protecting his/her password. The password must not be revealed to anyone, regardless of his/her position in or outside the Internal Revenue Service.
- Employees must never use another employee's password.

**Note:** Any time a password is compromised, or even if an employee suspects that it has been, he/she will notify the System Security Supervisor to obtain another password.

## **B. Security Violations**

The following are examples of security violations:

- the input of incorrect CC SINON information.
- the input of a command code without an entry code or an invalid entry code.
- the input of a command that is not in the Employee Profile.

All security violations will be recorded in the security files by terminal and, if possible, by employee number.

A terminal will lock out after three (3) consecutive violations. In the event of a security lockout, the # screen of the affected terminal will display the message "SECURITY LOCK ON THIS TERMINAL" # The operator must immediately notify his/her supervisor who will initiate action to unlock the # terminal.

## **C. Security Reminders**

Employees should always clear the screen when the terminal operation is completed.

Employees should be sure to retrieve all prints. If someone leaves a print in the printer, it should be placed in classified waste if the originator cannot be determined.

IDRS terminals are programmed for real-time usage and are systematically deactivated at the end of each work day.

**Note:** The preceding rules must be followed carefully to protect the security and integrity of the IDRS.

The SFDIS Command Code with definer (values: P=Production, T=Training) is used to pull up the list of Command Codes in an employee's profile.

#### 4 IDRS Message File

IDRS Message file is available to all IDRS users via command code MESSG followed by the users entry code. This multi-page file contains up to date information on a variety of topics for example; command code availability, command code changes, MFTRA print status, ACTRA display status and system Files availability. An index of MESSG topics will be displayed. All IDRS users should make a point of checking the MESSG File every morning.

#### 5 Selection Criteria for IDRS

Data is extracted for IDRS when the entity or tax module meets extraction criteria prescribed in IRM Handbook 2.9. Updated records are extracted for each module whenever Master File activity occurs in the account, such as merges, unpostables, notices, Tax Code postings (including adjustments and examinations), certain freezes, and status changes. The files are constantly updated from various sources until the record is removed from IDRS.

#### 6 Retention Criteria for IDRS

Retention on the TIF is governed by the principle that a module should be retained as long as any one specified criteria is met, such as dummy modules less than 3 cycles old, accounts in TDA/BAL DUE status, accounts in TDI/DEL RET status, modules containing any open pending transactions, and modules with open control bases. If a module no longer meets any retention criteria it is dropped from the file and a generated transaction is sent to MCC to inform the Master File that the module is no longer on that Campuses IDRS file. Specific retention criteria is included in IRM Handbook 2.9.

#### 7 Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes

##### A. Pending Transaction Identification Codes

Code	Definition
AP	—A pending tax module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.
CU	—A corrected unpostable transaction
*DC	—A transaction deleted by ERS or Campus Reject Processing.
*DI	—A delinquent or entity transaction which appears on IDRS, but does not post to the Master File.
*DJ	—A transaction deleted through normal weekly update.
*DN	—A transaction deleted by IDRS daily TIF batch processing. This pending transaction status normally occurs under the following conditions:
	1. A transaction on the TIF other than a Unn or Nu did not match an incoming IDRS daily update on money amount. The transaction on the TIF changes to DN and the input transaction is separately appended.
	2. An entity transaction on the TIF other than a Unnn or Nu failed to match an incoming IDRS daily update transaction on size (transaction length). The transaction on the TIF changes to DN and the incoming transaction is appended separately.

Code	Definition
*DP	—A transaction deleted by CC DELET, or has been a TP on TIF for 4 cycles or an age-pending routine change or a TP transaction failed to match daily update on money amount.
*DQ	—A transaction deleted by Quality Review.
DR	—Retained for research.
*DU	—A deleted unpostable transaction.
*DW	—A transaction deleted via optional age routine in the weekend IDRS computer batch processing (weekly updates).
EP	—A pending entity module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.
ERS	—A RS transaction appended to the entity is identified as ERS when it is displayed with a tax module. Limited to TCs 903 and 904.
NU	—A nullified unpostable transaction.
PN	—A pending transaction that has passed all IDRS validity checks and has a complete DLN. All NMF transactions posted after establishment of module remain as PN.
RJ	—A reject transaction. RJ transactions are appended to the entity. They are displayed on the tax module if the MFT, Plan Number and Tax Period are for the displayed tax module.
RS	Resequence transaction
Rnnn	—A transaction has been delayed beyond the scheduled cycle. It is extracted from the resequencing file at MCC. Includes all TC 904s and TC 903s (Refer to 8A-35 for numeric code definitions).
TP	—A payment received in the Campus input to IDRS from the Remittance Processing System (RPS) with the cycle of input. It will not be included on a master file transaction tape until passing all validity and consistency checks and updated to "PN" status with the expected MCC posting cycle.
Unnn	—An open unpostable transaction (nnn - the numeric unpostable code).
*The pending transaction codes identified above with the asterisk will not be included in the IDRS balance.	

### B. Merge Related Transaction Codes

These differ slightly from those for the corresponding Master File transactions. The TC 003 and 026 are generated during IDRS processing, therefore they are not the actual MF transactions, but do reflect MF status.

TC	Description	Definition
003	BMF Partial Merge	Appears on the old EIN and contains a cross reference number. It indicates that a merge was attempted but was not able to become a complete merge because of modules in both involved accounts which are for the same MFT and tax period. The TC 003 will appear in "DI" pending status in the entity module.
004	BMF Partial Merge	Appears on the new EIN and contains a cross reference TIN. The TC 004 will appear in "DI" pending status in the entity.
006	A Merge/Merge	Fail. A TC 006 without a cross reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
008	IMF/BMF Complete Merge	Appears on the new TIN to reflect a successful merge and contains a cross reference TIN. The TC 008 will appear in "DI" pending status in the entity.
026	IMF/BMF Complete Merge	Appears on the old TIN to reflect a successful merge and contains a cross reference to the new TIN. It will appear in the entity module only in "DI" pending status.

### C. Transaction Information Codes

BMF:	Code	Condition	IMF:	Code	Condition
	A	FTD (Federal Tax Deposit) Credit computer transferred from a prior module		G	Amended (G Code) Return
	C	Consolidated FTD (TC 650) will		X	Indicates DLN (location) or

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BMF:		IMF:	
Code	Condition	Code	Condition
	consist of the number of payments consolidated.		Administrative file or refile DLN
F	Final Return	D	# [REDACTED] # [REDACTED]
G	Amended Return	M	# [REDACTED] # [REDACTED]
		F	Final Return
L	Rejected Forms 7004/2758		
P	FTD (TC 650) credit computer transferred to a subsequent module		
X	Return refiled under DLN indicated		
T	Treasury - U.S. DLN (Doc Code 97)		
W	Form 7004, changed Entity Fiscal Month		
2	Form 7004, 990C filed		
4	Form 7004, 990T Resident Corp.		
5	Form 7004, 990T Non-resident Corp.		
6	Form 7004, 1120F, Non-resident Corp.		
7	1120F Resident Corp.		
8	Form 1066 Filer		

### 8 Case History Status Codes

The following status codes are used when controlling a case. These status codes should not be confused with Master File Status codes or with freeze codes.

A	Assigned—Actively being worked	S	Suspense—Short term delay
B	Background—Non-workable case being monitored	M	Other—Long term delay
C	Closed	Z	Used to Close IRP Cases

### 9 Category Codes

The category codes are a 4 digit code to denote the type or source of an adjustment or correspondence case. For purposes of understanding the meaning of some of the column headings in the table below, the definitions are as follows: "Age" refers to the number of days given before a case defaults; "Recap Category" refers to the area assigned to work the case. A current list of the category codes and their definitions is given below:

Category Codes	Definition	Age	Recap	Recap Category
-Xnn	Expired or Potentially Expired Assessment Statute Case. Further descriptions are as follows:	099		STATUTE
-X01	Debit Balance – No Return	099		STATUTE
-X02	Erroneous Credit Freeze	099		STATUTE
-X03	Amended Return – No Original	099		STATUTE
-X04	Duplicate Return	099		STATUTE
-X05	Audit hold code	099		STATUTE
-X06	Claim Pending	099		STATUTE
-X07	ADP Credit to NMF Liability	099		STATUTE
-X08	Manual Refund	099		STATUTE
-X09	Additional Liability Pending	099		STATUTE
-X10	Refund – Repayment, Canceled or Deleted	099		STATUTE

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<b>Category Codes</b>	<b>Definition</b>	<b>Age</b>	<b>Recap</b>	<b>Recap Category</b>	
-X11	Advance Payment	099		STATUTE	
-X12	Credit Balance – No Return	099		STATUTE	
-X13	Expired Installment	099		STATUTE	
-X14	Barred Refund (STEX)	099		STATUTE	
-X15	Erroneous Refund	099		STATUTE	
-X16	Excess ES Credits	099		STATUTE	
-X17	Reserved	099		STATUTE	
-X18	TC59X w/Credit Balance – No Return	099		STATUTE	
-X19	Offer in Compromise	099		STATUTE	
-X20	Subsequent Payment	099		STATUTE	
-X21	Account Reactivation	099		STATUTE	
-X22	Original – No Amended Return	099		STATUTE	
-X23	CSED TC470 (Claim Pending)	099		STATUTE	
-X24	Math Error Protest	099		STATUTE	
-X25	Additional Liability Pending	099		STATUTE	
-X26	Reserved for Future Use	099		STATUTE	
-X27	Reserved for Future Use	099		STATUTE	
-X28	Unreversed TC 480	099		STATUTE	
-XSF	Statute Cases - Credit Systemically Transferred to XSF	099		STATUTE	
100P	100-Percent Penalty Two Year Refund Hold	060		INTERGEN	
1081	Reclamation credit received from FMS	030		REFINQ	
1184	Paper TFS 1184 sent to RFC	090		REFINQ	
1664	Undelivered Refund Check-NMF	045		UNDELRRERF	
170E	CP 170-Duplicate Filing - Filing Condition & prompt Assessment	075	11	INTERGEN	
170X	CP 170-Duplicate Filing - Filing Condition & prompt Assessment	075	11	INTERGEN	
185E	CP185 TC690 Penalty Payment, Module in Credit Balance	075	11	INTERGEN	
185X	CP185 TC690 Penalty Payment, Module in Credit balance	075	11	INTERGEN	
186E	CP188 Transcript	075	11	INTERGEN	
186X	CP188 Transcript	075	11	INTERGEN	
190E	Amended Return Posted No Original on Record, within 4 cycles	045	05	NTERGEN	
190X	Amended Return Posted No Original on Record, within 4 cycles	045	05	NTERGEN	
191E	CP 191 Extension	075	11	INTERGEN	
191I	CP 191 Installment	075	11	INTERGEN	
195E	Other Adjustments (no category)	075	11	INTERGEN	
195X	Other Adjustments (no category)	075	11	INTERGEN	
250E	Other Adjustments (no category)	075	11	INTERGEN	
270X	Other Adjustments (no category)	075	11	INTERGEN	
2287	Dishonored Check Case	045		ADJSTMTS	
3858	TFS 1133 and check photocopy sent to taxpayer	045		REFINQ	
3859	TFS 3859 Received from FMS Adjudication Division	014		REFINQ	
3864	TFS 3864 Follow up sent to FMS	030		REFINQ	
3870	Identify Form 3870 worked in CAWR and FUTA programs	045	24	TPI	
3911	Lost/Stolen Refunds	030		REFINQ	
3913	Refund Check Returned-TC841 to Post	045		RETDREF	
█	██████████████████	█	█	█	##
█	██████████████████████████████	█	█	█	##
840-	IDRS Generated Refund (CC RFUND)	045		CORRESP	

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Category Codes	Definition	Age	Recap	Recap Category	
841P	TC 841 Posted and P Freeze Set	014		RETDREF	
█	█	█	█	█	#
941C	Any Form 941C received at Ogden or Cincinnati worked in Accounts Management	045	29	AMADJUST	
941X	Any 941X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
943X	Any 943X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
944X	Any 944X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
945X	Any 945X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
ACA0	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA1	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA2	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA3	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA4	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA5	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
	ACA-Amended (generic form type)	045	08	DEFAULTS	
ACA6	ACA-Correspondence	045	08	DEFAULTS	

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Category Codes	Definition	Age	Recap	Recap Category	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACA7	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACA8	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACA9	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACAC	ACA-Correspondence	045	08	DEFAULTS	
	ACA – Spanish	045	08	DEFAULTS	
ACAX	ACA-Amended	045	08	DEFAULTS	
	ACA-1040X - 45R	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACEO	Adjustment Customer Experienced Improvement (all other)	045	5	CLAIM	
ACEX	Adjustment Customer Experienced Improvement (all other)	045	5	CLAIM	
ACKN	Claim or Photocopy Request Processed by RCF to CP&R	030		REFINQ	
ACTC	CC CHKCL input for ACTC	090	29	AMADJUST	
AKPF	Alaska Permanent Fund Dividend Levy Program	120	06	COLL	
AM-X	Expired or Potentially Expired Assessment Statute	099		STATUTE	
AMnn	Accounts Maintenance Research, Further Descriptions are as follows:	120		AMRESRCH	
AM01	Debit Balance - No return	120		AMRESRCH	
AM02	Erroneous Credit Freeze	120		AMRESRCH	
AM03	Amended Return - No Original	120		AMRESRCH	
AM04	Duplicate return	120		AMRESRCH	
AM05	Audit Hold Codes	120		AMRESRCH	
AM06	Claim Pending	120		AMRESRCH	
AM07	AADP Credit to NMF Liability	120		AMRESRCH	
AM08	Manual Refund	120		AMRESRCH	
AM09	Additionally Liability Pending	120		AMRESRCH	
AM10	Refund - Repayments, Cancelled or Delayed	120		AMRESRCH	
AM11	Advanced Payment	120		AMRESRCH	
AM12	Credit Balance - No return	120		AMRESRCH	
AM13	Expired Installment	045		AMRESRCH	
AM14	Barred Refund (STEX)	099		AMRESRCH	

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Category Codes	Definition	Age	Recap	Recap Category	
AM15	Erroneous Refund	045		AMRESRCH	
AM16	Excess ES Credits (IMF) or FTD Credit module (BMF)	120		AMRESRCH	
AM17	TDI/DEL RET Refund Freeze	010		COLL	
AM18	TC59X w/Credit Balance - No Return	099		AMRESRCH	
AM19	Offer in Compromise	099		AMRESRCH	
AM20	Subsequent Payment	120		AMRESRCH	
AM21	Account Reactivation	120		AMRESRCH	
AM22	Original -No amended return	120		AMRESRCH	
AM23	CSED TC 470 (Claim Pending)	045		AMRESRCH	
AM24	Math error protest	075		AMRESRCH	
AM25	Additional Liability Pending (URP)	045		AMRESRCH	
AM26	TC 59X w/Credit Balance - No return	120		AMRESRCH	
AM27	URP - Zero Debit Balance	045		AMRESRCH	
AM28	Unreversed TC 480	045		AMRESRCH	
AMCZ	Accounts Maintenance Combat Zone	180		AMRESRCH	
AMRH	Accounts Maintenance Research	120		AMRESRCH	
APPZ	Appeals Case	005	33	APPEALS	
AQC1	AQC Referrals from Wage and Withholding (WOW) program	045	38	RICS Response	
AQC2	AQC Manually Issued Letter	045	38	RICS Response	
ARDI	Accounts Receivable Dollar Inventory	045		COLL	
ASFR	Automated Substitute for Return	045	02	COLL	
ASIA	Assessed Installment Agreement	030		COLL	
ASTA	Alternative Strategy for Tax Administration	120		COLL	
ATAO	911 Hardship (effective July 1990)	020		DEFAULTS	
ATFR	Automated Trust Fund Recovery	045		COLL	
ATLA	Additional Tax Liability Assessment	075		INTERGEN	
AUDE	Duplicate Filing Audit (CPs 93, 293)	045	05	CLAIM	
AUDT	Special Audit	045		ADJSTMTS	
AUDX	Duplicate Filing Audit (CPs 93, 293)	045	05	CLAIM	
B249	249C Installment Bill	045	08	DEFAULTS	
BA14	Barred Refund (STEX)	099	23	STATUTE	
BARD	Barred Assessment	099		STATUTE	
BDUP	BMF Duplicate Files For (non-employment tax forms) All BMF Form 706, 709 and 94X series returns identified as amended, revised or corrected that by-pass processing.	045		CLAIM	
BEIC	Non-Select BCSC EITC	045	24	TPI	
BID1	BMF Identity Theft case involving Employment Forms 94X. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) .	120		BMF ID THEFT	
BID2	BMF Identity Theft case involving Forms 1120. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) .	120		BMF ID THEFT	
BID3	BMF Identity Theft case involving all other BMF related Forms. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) .	120		BMF ID THEFT	
BMFO	BMF Other Correspondence (non-employment tax forms)	045		TPI	
BNF-	BMF- Nonfiler related inventory	045	10	INRETURN	
BNFC	BMF- Nonfiler Correspondence relate inventory	045	10	INRETURN	
BNFR	BMF-Nonfiler Reconsideration Related inventory	045	10	INRETURN	

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Category Codes	Definition	Age	Recap	Recap Category	
BRRQ	BMF Other (non-employment tax forms) non-TPI issues	075		INTERGEN	
BUR-	BUR related inventory on MFT 30 accounts	045	10	INRETURN	
BUR0	CP2030 based inventory	045	10	INRETURN	
BUR1	CP2531 related inventory	045	10	INRETURN	
BURC	BUR closing actions including assessments	045	10	INRETURN	
BURR	BUR reconsideration related inventory	045	10	INRETURN	
BURS	BUR Statutory Notice related inventory	045	10	INRETURN	
BWH-	Backup Withholding	045		COLL	
C174	Unexplained exempt remuneration listed on Form 940	075		INTERGEN	
C175	Unexplained adjustment on Forms 941,945,942,943	075		INTERGEN	
C186	CP 186 Transcript	075		INTERGEN	
C190	Amended Return Posted No Original on Record Within Four Cycles	045		CLAIM	
C194	CP 194 (Potential FTD Penalty)	075		INTERGEN	
C234	CP 234 Potential ES Penalty Transcript Notice—BMF	075		INTERGEN	
C294	Possible 15% FTD Penalty	075		INTERGEN	
C36F	Domestic 36F	075	05	CLAIM	
C36P	Domestic CP36	045	01	ACCOUNTS	
C874	Unexplained exempt remuneration listed on Form 940PR	075		INTERGEN	
C875	Unexplained adjustment on Forms 941PR and 943PR	075		INTERGEN	
■	■	■	■	■	#
CATA	1040X CATA	45	02	ADJSTMTS	
CAWR	Combined Annual Wage Reporting—CAWR cases where correspondence has been issued and no previous CCA record has been generated.	045		CORRESP	
CCO1	Collection Contracted Out	060		DEFAULTS	
CDPF	Collection Due Process Front End Case	060		COLL	
CERT	Certified Transcript	045		CORRESP	
CFTE	Credit for the Elderly	120		INTERGEN	
CFWD	Net Operating Loss Carryforward - Domestic	045	5	CLAIM	
CISA	Assessed CIS	045	06	COLL	
CISP	Pre-Assessed CIS0	045	06	COLL	
CLAM	Claim Cases	030		CLAIM	
COCZ	Collection Combat Zone	180		COLL	
COLL	Collection Related Questions	045		COLL	
COPY	Taxpayer Request for Copy of Return	060		CORRESP	
CP04	Combat Zone Letters	070	06	COLL	
CP29	Amended Return Posted, No Original	045		CLAIM	
CP40	Potential ES Penalty Transcript Notice—IMF	075		INTERGEN	
CP44	Notice of Available Credit	045		ACCOUNTS	
CP46	CP 46 Paper transcript (Notice of Manual Refund on L or W Coded Return)	120	03	AMRSRCH	
CP86	CP 86 Transcripts	075		INTERGEN	
■	■	■		■	#
CRMR	Criminal Restitution Mirroring Review	180	08	DEFAULTS	
CRTS	Correspondence Response Time Study	045		ADJSTMTS	
CT1X	Any CT1X received at Ogden or Cincinnati worked in Accts Management	045	02	ADJSTMTS	
CZ01	Combat Zone	045		AMRSRCH	
DATC	Deferred Adverse Tax Consequence	075		INTERGEN	
DAUD	Duplicate Filing Audit	045		CLAIM	

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Category Codes	Definition	Age	Recap	Recap Category	
DDIA	Direct Debit Installment Agreement	060	30	CUSTSRVC	
DDIP	Direct Debit Installment Pre-Assessed (Agreement)	060	30	CUSTSRVC	
DFRL	1993 Deferral of Taxes Processing in 1995 and 1996	030		INTERGEN	
DFRX	Deferral Cleanup	045		INTERGEN	
DIAG	TDI/DEL RET DIAG-Q Transcripts	045	06	COLL	
DMFC	Debtor Master File Claim	045		CLAIM	
DMFE	Injured Spouse Claim – Efile	045	05	CLAIM	
DMFN	Injured Spouse Claim – No Debt	045	01	ACCTS	
DMFT	Injured Spouse Claim – Tax Debt	045	01	ACCTS	
DSTR	Disaster Case	045		CLAIM	
DUPA	Duplicate Assignment	045		ADJSTMTS	
DUPE	Duplicate Return for Estate and Gift Tax	045	29	AMADJUST	
DUPF	Duplicate Filing (CP 36,193,436)	045		CLAIM	
DUPR	Duplicate Refunds	045		REFINQ	
DUPX	Duplicate Return for Excise Tax	045	29	AMADJUST	
E190	Amended Return Posted for Estate and Gift Tax	045	29	AMADJUST	
█	█	█	█	█	#
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█	█	█	█	█	#
EARC	Electronic Account Resolution Control	045	07	CORRESP	
█	█	█	█	█	#
ECFD	Net Operating Loss Carryforward - Exempt Organization	045	5	CLAIM	
EDUP	Exempt Organization (EO) Duplicated Filed Returns	045	31	OAMC	
EICN	Earned Income Credit Notice (CP32)	045		TPI	
ENCC	Energy Credit Carryover Transcript	075		INTERGEN	
ENTC	Entity Change Case	075		INTERGEN	
EOAM	Exempt Organization(EO) Accounts Maintenance Transcripts	075	31	OAMC	
█	█	█	█	█	#
EOCP	EO CP Notices	045	31	OAMC	
EOCU	Miscellaneous EOCU Fallout	045	31	OAMC	
EOPC	EO Photo Copy	060	35	RAIVIS	
EPAM	Form 5330 AMRH Transcript	075	31	OAMC	
EPBS	Form 5330 – Reprocessing of Returns/Payment processed incorrectly by IRS	045	31	OAMC	
EPCD	Form 5330 – Credit/Debit Listing	030	31	OAMC	
EPDP	Form 5330 – Amended/Dup Returns & CP193	045	31	OAMC	
ER51	Error—Doc Code 51	075		INTERGEN	
ERAB	Erroneous Abatement	099		STATUTE	
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
ERRF	Erroneous Refund	045		CORRESP	

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Category Codes	Definition	Age	Recap	Recap Category	
					#
ESTA	Potential Expired Statute Case—Campus	045		EXPDSTAT	
ESTB	Potential Expired Statute Case—Area Office	045		EXPDSTAT	
ETAD	Employment Tax Adjustment-DCC Program.	075		INTERGEN	
ETAP	Employment Tax Adjustment Program	075		INTERGEN	
ETC-	Employee Tax Compliance Program	030		PRIVACT	
					#
EXES	EXEC-TC 840 transcript ( J-/-X Freeze)	120	03	AMRESRCH	
EXOR	Exempt Organization	045		ADJSTMTS	
F709	F709XTNSN Transcripts	075		EXAMS	
FACO	Field Assistance Collection (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FAOT	Field Assistance Other (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FARA	Field Assistance Referral ACA	45	08	DEFAULTS	
FARE	Field Assistance Refund (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FTHB	First - Time Home Buyer Credit - Claims	045	02	ADJSTMTS	
FTHC	First-Time Home Buyer Credit - Correspondence	045	02	ADJSTMTS	
FUTA	Federal Unemployment Tax Act	090		DEFAULTS	
GAIN	Gain on Sale of Residence	120		INTERGEN	
GRVW	Accounts Management – Global Review Reserved for AM IPSU	120	02	ADJSTMTS	
HCTC	Health Coverage Tax Credit	030		CUSTSRVC	
I174	Unexplained Exempt Remuneration Listed on Form 940—International	099		INTL-CP	
I175	Unexplained Adjustment on Forms 941/E/SS/942/943—International	099		INTL-CP	
I190	Amended Return Posted—BMF—No original—International	099		INTLCLAM	
I234	Potential ES Penalty Transcript Notice—BMF—International	099		INTL-CP	
I36F	International 36F	045	05	CLAIM	
I36P	International CP36	045	01	ACCOUNTS	
I840	IDRS Generated Refund—International	060		INTLCORR	
I874	Form 940—International	099		INTL-CP	
I875	Unexplained Adjustment on Forms 941PR/942PR/943PR—International	099		INTL-CP	
IAC1	ACA International correspondence	45	08	DEFAULTS	
IAC2	ACA International correspondence	45	08	DEFAULTS	
IAC3	ACA International 1040X	45	08	DEFAULTS	
IAC4	ACA International 1040X	45	08	DEFAULTS	
IATL	Additional Tax Liability Assessment—International	099		INTL-CP	
ICFD	Net Operating Loss Carryforward - International	060	13	INTLCLAM	
IDI1	IDT referral to IDTVA	120		IDTVA	
IDI2	Received and Assigned	120		IDTVA	
IDI3	Acknowledgement/First Read Completed	120		IDTVA	
IDI4	Additional documentation required	120		IDTVA	
IDI5	DITA referral	120		IDTVA	
IDI6	Bypass DIF Score Referral	120		IDTVAe	
IDI8	Module Count	120		IDTVA	
IDI9	IDTVA Internal Transfer	120		IDTVA	

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Category Codes	Definition	Age	Recap	Recap Category	
IDII	RPM	120	02	ADJSTMTS	
IDPA	Duplicate Filing Audit CP93, 293—International	099		INTLCLAM	
IDPF	Duplicate Filing Audit CP36, 193—International	099		INTLCLAM	
IDS-	Inventory Dollar System	045		COLL	
■	■	■	■	■	#
■	■	■	■	■	#
■	■	■	■	■	#
■	■	■	■	■	#
■	■	■	■	■	#
IDST	Disaster Case—International	099		INTLCLAM	
IDT1	Accounts Management – Tax Related IDT – Taxpayer Self-Identified	120	02	ADJSTMTS	
IDT3	Accounts Management – Tax Related IDT – IRS Internally Identified	120	02	ADJSTMTS	
IDT4	Accounts Management – Loose Form 14039 and Non-Tax Related IDT	120	02	ADJSTMTS	
IDT5	TP Responses to (miscellaneous) IDT Correspondence and Data Loss notifications/letters	120	02	ADJSTMTS	
IDT6	Electronic Fraud Detection System (EFDS) cases (AM only)	120	02	ADJSTMTS	
IDT7	Accounts Management – Reserved for AM IPSU	120	02	ADJSTMTS	
IDT8	CP05A and Deceased Taxpayer cases (AM only)	120	02	ADJSTMTS	
IDT9	Accounts Management – Cases with Form 14103, Identity Theft Assistance Request (ITAR), referrals from Andover or Fresno IPSU.	120	02	ADJSTMTS	
IDTX	Accounts Management – Tax Related – Monitoring only – Reserved for AM IPSU	120	11	ADJSTMTS	
IDUP	Unnumbered Intl Return	045	13	INTLCLAM	
IEIN	Application for EIN - IRC Section 965 (Beginning July 2018) Age 45 days Recap (no entry) Recap Category TPI	030	29	AMADJUST	
IENC	Entity Control Case—International	099		INTL-CP	
IERF	Erroneous Refund Case—International	099		INTLCORR	
IETP	Employment Tax Adjustment—International	099		INTL-CP	
IFUT	Federal Unemployment Tax—International	120		INTL-CP	
IIAC	Interest Abatement Claim—International	099		INTLCLAM	
IIEQ	Internal Examination Question—International	099		INTLTPRQ	
IIRQ	Internal Request for Adjustment—International	099		INTL-CP	
IJCC	Joint Committee Case—International	099		INTLCLAM	
IN29	Amended Return Posted—IMF—No original—International	099		INTLCLAM	
IN32	Earned Income Credit Notice (CP32)—International	099		INTLTPRQ	
IN40	Potential ES Penalty Transcripts Notice—IMF—International	099		INTL-CP	
INEQ	Internal Examination Question (3870)	045		ADJSTMTS	
INMF	NMF Return Adjustments—International	099		INTLTPRQ	
INSP	Primary Taxpayer Filed a Request for Innocent Spouse Relief	060		CLAIM	
INSS	Secondary Taxpayer Filed a Request for Innocent Spouse Relief	060		CLAIM	
INTC	Claim for abatement of Interest	045		CLAIM	
INTT	Complex Interest Cases	045		TPI	
INUP	Nullified Unpostable—International	099		INTL-CP	
IOTH	“Other Adjustment” (no Category)—International	099		INTL-CP	
IOUR	Output Review—International	010		INTL-CP	
IPRP	Problem Resolution Case—International	030		INTLTPRQ	

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Category Codes	Definition	Age	Recap	Recap Category	
IPTC	ACA-International Corr	45	08	DEFAULTS	
IPTX	ACA-International 1040X (form 1040X)	45	08	DEFAULTS	
IPYT	IMF and BMF Payment Tracer—International	099		INTLTPRQ	
IRA-	Individual Retirement Annuity Cases	045		ANNUITY	
IRAF	Individual Retirement Annuity Cases	030		ADJSTMTS	
IRNT	Restricted Interest Carryback Claim—International	060		RINTTENT	
IRP-	Information Reports Processing	045		INRETURN	
IRRQ	Internal Request, e.g. 3465	075		INTERGEN	
IRTL	IRS Telephone Inquiry, or other (Taxpayer Assistance)	045		CORRESP	
ISPJ	Other Special Project Cases—International	180		INTLSPJT	
ISSA	SSA Adjustments,SSA-7000,OAO-10,SS-13 and other SSA Cases—International	099		INTLCORR	
ITAR	Accounts Management – Identity Theft Assistance Request – Reserved for AM IPSU	120	02	ADJSTMTS	
ITCB	Tentative Carryback Application—International	060		RINTTENT	
ITCC	International and Possession Technical Request or Correspondence	099		INTLCORR	
ITIN	Individual Tax Identification Number	075	05	CLAIM	
ITLR	Telephone Inquiry or other Taxpayer Assistance—International	099		INTLTPRQ	
ITRQ	(TPRQ) Taxpayer Request—International 1040X or 1120X-International	099		INTLTPRQ	
IXRT	1040X or 1120X-international	060		INTLCLAM	
JCCC	Joint Committee Case	045		CLAIM	
KATX	Disaster – Hurricane Katrina	045	34	DSTR	
KITA	Killed In Terrorist, Killed In Action & 911 Rescue Workers Claims	045		AMADJUST	
L249	249C Reply	045	08	DEFAULTS	
LBSR	Lockbox Special Research	090		INTERGEN	
LEVY	Levy payment	014		COLL	
LGCP	Large Corp	045		AMRESRCH	
LGGE	Government Entity Large Case (01402)	045		TRDSBSE	
LGSB	Small Business Large Case (01401)	045		TRDSBSE	
LSFM	Loose Form	045	24	TPI	
LTXn	(n=1-9)—Lifetime Exclusion	120		INTERGEN	
MATH	Correspondence Math Error	045	24	TPI	
MCSD	MULTICSED transcript	090		COLL	
MDEF	Military Deferment	030	06	COLL	
MFCO	MF Clean-up Collection Cases	045		COLL	
MFRP	MF Clean-up Non-collection Cases	045		INTERGEN	
MISC	Miscellaneous Correspondence	045		TPI	
MLBD	Multi-lingual Bal Due	030	06	COLL	
MLRD	Multi-lingual Return Delinquency	030	06	COLL	
MULT	Multiple Spouse	060		ADJSTMTS	
████	████████████████████	████	█	██████████	#
MXSP	Duplicate Filing	180	02	ADJSTMTS	
████	████████████████████	████	█	██████████	#
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Category Codes	Definition	Age	Recap	Recap Category	
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█	█	█	█	█	#
█	█	█	█	█	#
NATF	Non-Atfr Transcript	45	11	INTERGEN	
█	█	█	█	█	#
NLUN	Nullified Unpostable	045		TPI	
NLWH	No Longer Works Here	060	06	COLL	
NMnn	(nn 01-29) No Merge	075		INTERGEN	
NM01	ADJSTMTS Nomrg-400 type NMRG CONTROL-CATEGORY	075		INTERGEN	
NM02	ADJSTMTS Nomrg-VEST type NMRG CONTROL-CATEGORY	075		INTERGEN	
NM03	ADJSTMTS Nomrg-XXSSN type NMRG CONTROL-CATEGORY	075		INTERGENT	
NM04	REFDELET Nomrg-914 type NMRG CONTROL-CATEGORY	045		ADJSTMTS	
NM05	REFDELET Nomrg-916 type NMRG	045		ADJSTMTS	
NM06	REFDELET Nomrg-918 type NMRG	045		ADJSTMTS	
NM07	COLL Nomrg-TDA/BAL DUE type NMRG	099		ADJSTMTS	
NM08	ADJSTMTS Nomrg-DUP type NMRG	075		INTERGEN	
NM09	ADJSTMTS Nomrg-576 type NMRG	075		INTERGEN	
NM10	ADJSTMTS Nomrg-930 type NMRG	075		INTERGEN	
NM11	DEFAULTS Nomrg-424 type NMRG	075		INTERGEN	
NM12	DEFAULTS Nomrg-940 type NMRG	045		ADJSTMTS	
NM13	COLL Nomrg-520 type NMRG	045		ADJSTMTS	
NM14	ADJSTMTS Nomrg-RPS type NMRG	075		INTERGEN	
NM15	CORRESP Nomrg-CAF type NMRG	020		ADJSTMTS	
NM16	ADJSTMTS Nomrg-RECR type NMRG	075		INTERGEN	
NM17	COLL Nomrg-PDT type NMRG	045		ADJSTMTS	
NM18	ADJSTMTS Nomrg-LTEX type NMRG	075		INTERGEN	
NM19	ADJSTMTS Nomrg-TAXI type NMRG	075		INTERGEN	
NM20	COLL Nomrg-CPNL type NMRG	099		ADJSTMTS	
NM21	DEFAULTS Nomrg-ATS type NMRG	045		ADJSTMTS	
NM22	ENTITY Nomrg-CONS type NMRG CATEGORY	020		ADJSTMTS	
NM23	ENTITY Nomrg-STAT type NMRG CATEGORY	020		ADJSTMTS	
NM24	ENTITY Nomrg-GEN type NMRG CATEGORY	020		ADJSTMTS	
NM25	ENTITY Nomrg-AF type NMRG CATEGORY	020		ADJSTMTS	
NM26	ENTITY Nomrg-FYM type NMRG CATEGORY	020		ADJSTMTS	
NM27	ENTITY Nomrg-NOUS type NMRG CATEGORY	020		ADJSTMTS	
NM28	ENTITY Nomrg-SS type NMRG CATEGORY	020		ADJSTMTS	
NM29	ENTITY Nomrg-NC type NMRG CATEGORY	020		ADJSTMTS	
NMRG	No Merge Transcripts	150		INTERGEN	
█	█	█	█	█	#
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█	█	█	█	█	#
█	█	█	█	█	#
NRPY	No Reply—CAWR cases (no SSA IND = 2 cases) are systemically closed as a No Reply on CAP.	045	07	CORRESP	
█	█	█	█	█	#

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Category Codes	Definition	Age	Recap	Recap Category	
					#
NYCX	New York City 1040X - IRC Section 965 (Beginning July 2018) Age 045 Recap 05 Recap Category Claim	045	05	CLAIM	
OECD	Form 1042/1042S OECD - Exchange of Information Project - International	180		INTLSPJT	
OICC	OIC Correspondence	030	06	COLL	
OIO-	Office of International Operations	045		OIO	
OOPS	Claim Processing Interrupted, Remedial Action Required	014		REFINQ	
OPA-	Online Payment Application	060	06	COLL	
ORCR	Original CR	180	08	DEFAULTS	
OTHE	Other Adjustments (no category)	075		INTERGEN	
OURV	Output Review	010		INTERGEN	
P810	Form 1042/1042S, Correspondence Listing of Underwithheld Withholding Agents—International	180		INTLSPJT	
PAID	Check Negotiated, Claims Package or Check-Photocopy to follow	030		REFINQ	
PAYT	Payment Tracer	045		TPI	
PDIA	Payroll Deduction Installment Agreement	030	06	COLL	
					#
PHZ1	Taxpayer Correspondence Initial Scan	045	24	TPI	
PHZ2	Unresolved Taxpayer Correspondence from Initial Scan	045	29	TPI	
PLTY	Correspondence Penalty	045	24	TPI	
PMTE	Payment After Expired CSED	045		COLL	
PPCC	Practitioner Priority Case Collection	045		AMRESRCH	
PPCM	Practitioner Priority Case Messages	045		AMRESRCH	
PPCO	Practitioner Priority Case Other	045		AMRESRCH	
PPCP	Practitioner Priority Case Program Accounts	045		CORRESP	
PPCR	Practitioner Priority Refunds	045		AMRESRCH	
PPEI	Practitioner Priority Electronic Request	045		PPSERVIC	
PPPI	Practitioner Priority Phone Inquiry	045		PPSERVIC	
PPRQ	Practitioner Paper Request	045		PPSERVIC	
PREA	Pre-assessed Installment Agreements	060		COLL	
PRNQ	Privacy Act Inquiry	030		PRIVACT	
PRPD	Problem Resolution Program—DO Initiated	030		TPI	
PRPS	Problem Resolution Program—SC Initiated	045		TPI	
PSUB	Parent/Subsidiary	045		ACCOUNTS	
PTCA	ACA-1040X – CATA	45	08	DEFAULTS	
PTCC	ACA-Correspondence	45	08	DEFAULTS	
	ACA - Spanish	45	08	DEFAULTS	
PTCX	ACA-1040X	45	08	DEFAULTS	
PYMT	Correspondence Payment Inquiry	045	24	TPI	
Q-FR	Notice Review of Q Freeze Cases	045		REFDELET	
QRPA	Questionable Refund Program Adjustments	045	29	AMADJUST	
RCTF	CHKCL Claim input	030		REFINQ	
REBV	Internal Transcript — REBATEREV	075		ADJUSTMTS	
RECL	Claim Denied or Reclamation	180		REFINQ	
RECN	Reconsideration Cases	030	05	CLAIM	
REF-	Refund Hold For return delinquency cases	060		COLL	
REFC	REFCANCL17	180	02	ADJUSTMTS	
REFI	REFCANCL18	180	02	ADJUSTMTS	
REFM	Refund MFT 31	060		ADJUSTMTS	

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Category Codes	Definition	Age	Recap	Recap Category	
REFQ	REFCALCL19	180	02	ADJUSTMTS	
RFCK	CHKCL photocopy or status request input	030		REFINQ	
RFDL	Refund Delete Case	045		REFDELET	
RFIQ	Refund Inquiry	045		REFINQ	
RINT	Restricted Interest	045		RINTTENT	
■	■	■	■	■	#
RSED	Refund Statue Exp Date	099		STAYUTE	
RTCK	Returned Check	045		CORRESP	
SC0E	Reserved	045	29	AMADJUST	
SC0P	Reserved	045	19	AMADJUST	
SC1E	Form 8849, Schedule 1 E-file	045	29	AMADJUST	
SC1P	Form 8849, Schedule 1 Paper	045	29	AMADJUST	
SC2E	Form 8849, Schedule 2 E-file	020	29	AMADJUST	
SC2P	Form 8849, Schedule 2 Paper	045	29	AMADJUST	
SC3E	Form 8849, Schedule 3 E-file	020	29	AMADJUST	
SC3P	Form 8849, Schedule 3 Paper	045	29	AMADJUST	
SC4E	Form 8849, Schedule 4 E-file	045	29	AMADJUST	
SC4P	Form 8849, Schedule 4 Paper	045	29	AMADJUST	
SC5E	Form 8849, Schedule 5 E-file	045	29	AMADJUST	
SC5P	Form 8849, Schedule 5 Paper	045	29	AMADJUST	
SC6E	Form 8849, Schedule 6 E-file	045	29	AMADJUST	
SC6P	Form 8849, Schedule 6 Paper	045	29	AMADJUST	
SC7E	Reserved	045	29	AMADJUST	
SC7P	Reserved	045	29	AMADJUST	
SC8E	Form 8849, Schedule 8 E-file	020	29	AMADJUST	
SC8P	Form 8849, Schedule 8 Paper	045	29	AMADJUST	
SC9E	Reserved	045	29	AMADJUST	
SC9P	Reserved	045	29	AMADJUST	
SCRM	Scrambled SSN Case	150		CLAIM	
SCTR	Substantiated Credit Transcripts	045		ACCOUNTS	
SFAR	ASFR Reconsideration	060		COLL	
SFR-	Substitute for Returns	045		INRETURN	
SFRC	ASFR correspondence	030	06	COLL	
SFRH	Refund Hold	030	06	COLL	
SFRI	ASFR Refund Hold	030	06	COLL	
SFRR	ASFR Returns	045	06	COLL	
SFRT	ASFR telephone calls	030	06	COLL	
SIXD	6020(b)-DCC	075		INTERGEN	
SPAC	Spanish Adjustments Correspondence	045	24	TPI	
SPC1	Reserved for special assignment	045		DEFAULTS	
SPC2	Reserved for special assignment	045		DEFAULTS	
SPC3	Reserved for special assignment	045		DEFAULTS	
SPC4	Reserved for special assignment	045		DEFAULTS	
SPC8	Combat Injured Veterans Claims	045		AMADJUST	
SRET	Statute Imminent 1040X/Cases	045		CLAIM	
SRWC	Spanish Referral Written Collection	045	24	TPI	
SRWO	Spanish Referral Written Other	045	24	TPI	
SRWR	Spanish Referral Written Refund	045	24	TPI	
SSA-	CAWR SSA IND = 2 cases where correspondence has been issued and no previous CCA record has been	045		CORRESP	

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Category Codes	Definition	Age	Recap	Recap Category	
	generated. OR CAP system systemically closed an SSA IND = 2 case as a no reply. OAO10, SS-13, OALETR, OAR7000, other SSA				
SSA2	Scrambled SSN 2-Year File	730	24	TPI	
STnn	(nn=01-29) Statute	099		STATUTE	
ST01	Debit Balance – No Return	099		STATUTE	
ST02	Erroneous Credit Freeze	099		STATUTE	
ST03	Amended Return – No Original	099		STATUTE	
ST04	Duplicate Return	099		STATUTE	
ST05	Audit Hold Codes	099		STATUTE	
ST06	Unreversed TC 470 (Claim Pending)	099		STATUTE	
ST07	ADP Credit to NMF Liability	099		STATUTE	
ST08	Manual Refund	099		STATUTE	
ST09	Additional Liability Pending	099		STATUTE	
ST10	Refund – Repayment, Cancelled or Deleted	099		STATUTE	
ST11	Advance Payment	099		STATUTE	
ST12	Credit Balance – No Return	099		STATUTE	
ST13	Expired Installment	099		STATUTE	
ST14	Barred Refund (STEX)	099		STATUTE	
ST15	Erroneous Refund	099		STATUTE	
ST16	Excess ES Credits	099		STATUTE	
ST17	Reserved	099		STATUTE	
ST18	TC 59X with Credit Balance – No Return	099		STATUTE	
ST19	Offer in Compromise	099		STATUTE	
ST20	Subsequent Payment	099		STATUTE	
ST21	Account Reactivation	099		STATUTE	
ST22	Original – No Amended Return	099		STATUTE	
ST23	CSED TC 470 (Claim Pending)	099		STATUTE	
ST24	Math Error Protest	099		STATUTE	
ST25	Additional Liability Pending	099		STATUTE	
ST26	Reserved for Future Use	099		STATUTE	
ST27	Reserved for Future Use	099		STATUTE	
ST28	Unreversed TC 480	099		STATUTE	
ST29	Refund Statute Expiration Date — Follow-up for Statutes Area	099		STATUTE	
ST30	Refund Statute Expiration — Follow-up for Exam Area Offices	030		STATUTE	
ST32	Status 32-Check outstanding	045		REFINQ	
STAT	Statute Cases	099		STATUTE	
STEX	Statute Case	099		STATUTE	
SWRC	Spanish Refund Written Collection	030		TPI	
SWRO	Spanish Refund Written Other	030		TPI	
SWRR	Spanish Refund Written Refund	030		TPI	
TBCD	TEB Credit/Debit Listing	075	31	OAMC	
TBCL	Tax Exempt Bond Claim Processing	045	31	OAMC	
TBCP	TEB CP 142/143 Notice Replies	030	31	OAMC	
TBFR	TEB First Read	045	31	OAMC	
TDI/DEL RET-	Campus TDI/DEL RET Cases	045		CORRESP	
TDI/DEL RETa	Campus TDI/DEL RET Cases (a=A-Z)	045		CORRESP	
TDUP	TEB DUP Files for Tax Exempt Bonds	045	31	OAMC	

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Category Codes	Definition	Age	Recap	Recap Category	
TECC	Technical Case, Congressional	045		CORRESP	
TECL	Technical Case, Letter	045		CORRESP	
TECT	Technical Case, Telephone or other	045		CORRESP	
TEGE	TEGE CAS – Customer Account Services	031	06	COLL	
TENT	Tentative Carryback	045		RINTTENT	
TETR	Telephone Excise Tax Rebate	045	05	CLAIM	
TFCR	Miscellaneous Trust Fund Credit Transcripts	099	06	COLL	
TFRP	Trust Fund Recovery Penalty	075		COLL	
TINP	No TIN Penalty	045		INRETURN	
TOAD	Completed TFS 1133 Sent to FMS Adjudication Dir.	090		REFINQ	
TPAR	Taxpayer Service, Impact on Accounts Receivable	075		DEFAULTS	
TPCI	Taxpayer Correspondence Inquiry	045		TPI	
TPLR	Late Reply—CAWR and SSA IND = 2 cases where a late reply is received (after closed on CAP system).	045	07	CORRESP	
TPPI	Taxpayer Personal or Phone Inquiry	045		TPI	
TR46	TRNS 46 automated transcript	120	03	AMERSRCH	
TPRQ	Taxpayer Request, e.g. 3870	045		TPI	
TPRR	CAWR taxpayer reply received and/or when case is reassigned (case is open on CAP).	030		TPI	
■	■	■	■	■	#
TWRA	Telephone Written Referral (ACA)	030		TPI	
TWRC	Telephone Written Referral (Collection Issue)	030		TPI	
TWRO	Telephone Written Referral (Other)	030		TPI	
TWRR	Telephone Written Referral (Refund Issue)	030		TPI	
■	■	■	■	■	#
UDRF	Undelivered Refund Check—IMF and BMF	045		UNDELREF	
UNDL	Undeliverables—CAWR and SSA IND = 2 cases that are updated for an undeliverable received for correspondence previously issued (for open cases only).	045	07	CORRESP	
■	■	■	■	■	#
URP-	CP-2000 Notice of Proposed Change	075		INRETURN	
URP1	CP-2501 Inquiry Notice	060		INRETURN	
URPS	Statutory Notice of Deficiency	120		INRETURN	
VERF	Verified Payment Transcripts	120		AMRESRCH	
WHCC	WHC Correspondence	030	06	COLL	
WHCP	WHC Phone Calls	030	06	COLL	
WHCR	WHC Referrals	030	06	COLL	
WHCS	WHC Special Projects	060	06	COLL	
WHCT	WHC Transcripts	045	06	COLL	
WPT-	Windfall Profit Tax	045		CLAIM	
X190	Amended Return Posted for Excise Tax	045	29	AMADJUST	
XHRG	1040X – Hurricane Relief Grant	120	05	CLAIM	
XRET	1040X, 1120X	045		CLAIM	

## 10 Activity Codes

These codes are used in the case control and history section. They are used when controlling a case or to describe an action taken. It should be noted that each Campus has its own Activity Codes and these will vary from center to center. The respective Campus bulletins and Regional Commissioner memorandums should be consulted in regards to explanations of Activity Codes.

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Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes specified in ADP Handbooks are listed below.

Code	Definition
1	ADJUSTMENT—Accounts Maintenance case sent to Adjustments
2	AMFOLLUPn—Accounts Maintenance follow-up number n.
3	CASETOCn—Related case closed for association with Cn case.
4	CREDTRANS—Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established.
5	CRTOSPnnnn—Credit transferred to spouse's tax period.
6	CnERRCLSD—Control base number n was closed prematurely. Current control base is a continuation of Cn.
7	DOnn2990—Miscellaneous Investigation (Form 2990) initiated to Area office nn, Field Branch.
8	ENMODCNTRL—Case controlled on ENMOD-overflow on TXMOD
9	ENTC—Input with an entity history item in order to hold entity posted transactions on IDRS for research purposes for seven weeks.
10	ERRORCASE—Case established in error, closed.
11	FOLLOWUP—Follow-up or second inquiry correspondence associated with established case.
12	FRERELINP—Freeze release input.
13	FRFRELVER—Freeze release verified.
14	IDRSREFUND—IDRS Generated Refund requested by CC RFUND
15	INCRADDLW2—To increase tax due to additional W-2 filed.
16	LETERvvvv—Specified RSC, C, or other letter sent.
17	LEVYa—LEVYE, LEVYR, or LEVYD input establishes a history item on the entity module.
18	MULTIPLE—Case was identified as "multiple" or a "duplicate" before the Campus adjustment control file was converted to IDRS' generated during conversion.
19	FODAUDIT—Return being audited at FOD (formerly OIO)
20	OVERSIZE—Account is too large to be brought into IDRS.
21	POAONFILE—Power of attorney on file
22	POTDUPLIC—Potential duplicate case
23	STAUPnnvvv—Module status changed by STAUP to status requested.
24	TELREPLY—Telephone reply to taxpayer
25	TNSFRCASE—Transferring a open control base from one employee to another.
26	TPnnn-nnnn—Taxpayer's phone number.
27	nnnnnnnnn—Adjustment control number; generated when case control is established by tape input.
28	ZEROSPACCT—Spouse's account backed out in full.
29	34-CR TRAN—Credit transferred by FRM34 input, generated when case control was not previously established.
30	54-TAX-ADJ—DP tax adjustment input by ADJ54; generated when no other action code was specified.
31	CANTPAY—Taxpayer referred to nearest IRS Office in response to claim of inability to pay tax or request for time to pay.
32	3911 TORDCC—Generated when check claim data input-etc.
33	IAaaa—An IAORG, IAREV, IADFL, input established or updated the Installment Agreement data in the accounts entity module.
34	UnnnCnnnn—Generated for nullified unpostable condition (where nnn equals the cycle)
35	RELIHOLD—Return held in suspense until clarification received. Return contains religious or conscience-based objection or taxpayer identifies as Amish/Mennonite/Form 4029 attached, AND dependents do not have a SSN, AND taxpayer claiming CTC, ACTC, or ODC.

## 11 North American Industry Classification System Codes (NAICS)

The North American Industry Classification System Code, formerly called Principal Industry Activity Code (PIA) will be self coded by the taxpayer on line B of Schedule C. The PBA identifies the nature of the taxpayers business and will appear on IDRS tax modules, IDRS module transcripts, and CC RTVUE. Additional references for these codes are included in

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## 12 Microfilm

All microfilm was not converted to Microfilm Replacement System. The unconverted microfilm will continue to be researched in the microfilm units.

Three types of microfilm information are available:

### A. CURRENT MICROFILM+m-

These microfilms contain data which cannot be found by using MRS. They are updated periodically and include the following:

- (a) Partnership Name Directory-can be used to determine the EIN and Name Control of partnership entities. Once these have been determined, the DLN and return can be obtained through existing procedures.
- (b) EPMF National Alpha Register-is produced annually and contains a nationwide listing (in alphabetical order) of all the active entities on the EPMF.
- (c) Federal Tax Deposit Registers-The Federal Tax Deposit (FTD) transactions (Doc. Code 97) received at MCC are listed on microfilm FTD Registers. For each Campus, the FTD Registers list only the FTD transactions received from that Campus. Three registers are produced for each scheduled production period. Each register contains the same information but in a different sort sequence. The three registers are:
  - 1) EIN Register listed by EIN
  - 2) Amount Register listed by the payment amount
  - 3) Each FTD payment is accompanied by an FTD coupon which is microfilmed upon receipt in the Campus. This microfilm register is the third FTD register maintained in the Research function. Images of FTD coupon are retained on this microfilm register in sequence by microfilm serial number within a weekly cycle.

### B. RETENTION REGISTER

These microfilms contain modules which are no longer carried on the Individual and Business Master Files. The Retention Registers require index information to be accessed; this information is found on the Reference Registers for prior to cycle 198401 located in the Microfilm Unit or in the retention register data section of certain types of MRS transcripts.

- (a) Retention Register (IMF/BMF)-The first IMF Retention Register was produced in January 1969 during the 1968 year-end conversion computer processing. The first BMF Retention Register was produced one year later. The format is identical to the Accounts Register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are an assessed module balance of zero and the last transaction (including the return) has been posted 51 or more months, or the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months. When the last tax module is removed from the account, the entity module is also removed from the Master File to the Retention File. The Reference Register shows a "2222" as the period, and "R" in the Status Indicator position and the cycle of removal. Each tax module is also shown with the reference to the cycle of removal.
- (b) IMF/BMF will be researched using the DO and year. Some of the BMF MFT's placed on retention in cycle 197901 or earlier will be found by researching the Residual Master File (RMF) Retention Register Microfilm. No transactions can post to the tax period once the module has been removed.

**Note:** No new Retention Registers were produced for calendar years 1982 and 1983 due to the time period of inactivity extending to at least 52 months before dropping to the Retention Register. Production began again in 1984.

### B. Archival Microfilm

These microfilms contain information which predates MRS.

### 13 Universal Access

Universal Access is part of the TSM effort to provide users the most current taxpayer data by providing on-line updates of taxpayer data from CFOL, the ability to view other SC TIP accounts, and the creation of a National Account Index (NAI) to keep track of the location of IDRS accounts.

Simply defined, Universal Access is part of the TSM effort to provide the user of an IDRS research command code with the ability to access and review TIF data on a remote Campuses TIF data base.

It is also the ability to Download or Refresh an account on the local IDRS TIF with data from CFOL.

It includes the creation of a National Account Index (NAI) to keep track of the SC location of IDRS accounts.

#### A. Universal Access Command Codes

The following command codes have Universal Access capability:										
ACTON	CHKCL	ESTABS	IAPND	INTST	PIFTD	REINF	STAUP	UPCAS	VPARS	VRINT
AISDL	DMSDL	FFINQ	IAGRE	LETER	PIFTF	REMF	SUMDL	UPDIS	VPMSG	XSINQ
AMDIS	DMSUL	FTDPN	IAORG	LPAGE	PIVAR	RFINK	SUMRY	UPTIN	VRIAG	
ATINQ	ENMOD	FTPIN	IAREV	MESSG	PLINF	RFRTM	TDI/DEL RETNQ	URINQ	VRIAO	
KAFRM	ERINV	IADIS	ICOMP	PICRD	PLINQ	RPINK	TXMOD	USIGNR	VRIAR	
CFINK	ERSDL	IADFL	ITDLN	PIEST	PTINQ	SCFTR	UNLCE	USIGNT	VRSTA	

#### B. National Account Index (NAI)

The NAI is an index of tax module and entity information that can be found on the IDRS nationwide.

- When the inquiry command code (mentioned above) fails to find the requested information on the local TIF it will then "default" to access the NAI. If the requested information cannot be found on the NAI, the CFOL files will be accessed to find the requested information.
- If a tax module or entity module exists on the NAI, the requesting input screen will be displayed as the new input display screen with the addition of the remote Campus abbreviations and location codes on lines 22 and 23.
- If a tax module or entity is not on the NAI but can be found on CFOL and is online, then a MFREQ input screen will be displayed. MFREQ will immediately bring the entity/tax module on line to the originating Campus.
- If a tax module or entity information is on the master file, but is not on line for BMF, then a BMFOLM screen with the message NO DATA FOUND AT LOCAL SITE - NAI - INPUT REQUEST FOR CFOL DATA on line 23 will be displayed to request that the data be placed on line the next day.
- The following collection update command codes can also be used at remote sites: LEVYD, LEVYE, LEVYR, LEVYS, TDI/DEL RETAD, TSIGN, TELEA, TELEC, TELED and TELER.

#### C. NAI/IDRS Timing

Lag time will exist between the time that MF, CFOL and NAI are updated to the time that the TIF is updated.

There is also a lag between the time TIF retention drops an account locally and the time NAI is updated with this information.

This lag time could give the appearance that something exists on a SC TIF when in reality it doesn't.

In these cases the remote access command code would give back a "NO DATA FOUND" message.

When data does not exist on the local TIF but exists on CFOL CC MFREQ may be used to download the account

information from CFOL to TIF.

When data exists on TIF but is not as current as CFOL a refresh update or reconciliation of the account may be performed using a new command code called RECON.

Account currency will be determined by comparing the Last MF Extract Cycle of the TIF account to that of the CFOL.

If they are equal no update will take place but an appropriate message will be returned.

If CFOL is more current, then the TIF account will be refreshed with the more current CFOL data.

Entity only or single module Download requests are input.

#### **D. TC902's**

Every time that an account is downloaded or reconciled using CC MFREQ or RECON a TC902 will be generated to MF. This TC902 will let MF know that the account is now resident on IDRS and where. It will also cause MF to reanalyze the module and send a current update back to IDRS.

A mini-weekend analysis will also be performed for each account downloaded or updated through CC MFREQ or RECON.

#### **E. 10 days to 10 seconds**

This whole process should accomplish in ten seconds what current MFREQ TC902 processing does in ten days.

#### **F. Profile Restrictions**

The remote access command codes would be used prior to making taxpayer contact or after the taxpayer has initiated contact to determine the current overall status of the account.

Once account research is completed the MFREQ/RECON command codes would be used to establish or update a local account prior to making or inputting an account adjustment.

MFREQ/RECON should not be used to download data for the sole purpose of researching. Remote access or CFOL command codes should be used for this purpose.

**Note:** Download capability from CFOL will not be available during Dead Cycles (cycles 1 through 4). Initially only IMF and BMF will be available for CFOL download. EPMF will be available at a later date. NMF accounts will not have update capability because they have no associated Master File or CFOL.

#### **G. Direct Remote Access**

IDRS users will have the option of directly routing a command code request to a remote Campus by manually inputting the CC information followed by the routing symbol (@) and the two digit Campus location code and transmitting.

This will provide file research functionality with files that are physically located in remote centers.

No adjustment, credit transfer or transaction type input command code will be allowed as this functionality is currently available locally. This service will effectively consolidate Security Processing at the local level and provide a National Password for IDRS users.

Users will have to determine beforehand which SC location they want to route to. How this determination is made will be dependent on each individual case and what data is needed.

#### **H. IDRS Command Codes Job Aid**

Many screen displays and field definitions for command codes reside in this helpful tool located at the SERP web site on the intranet. The web address is:

[http://serp.enterprise.irs.gov/databases/irm-sup.dr/job\\_aid.dr/command-code.dr/idrs\\_command\\_codes\\_job\\_aid.htm](http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm)

Because command code information can be obtained from the address mentioned above, this document will no longer be



providing the screen displays with field definitions.

**User Notes**