# 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

## 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)  Valid codes are:

| Source Code | Literal |
|---|---|
| 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.

▪ Use "2" when the notice results from a taxpayer error and Source Code "4" or "7" do not apply.

▪ 

▪ "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 Reason Code (PRC) (explained in Section 10). The RC completes the explanation for an adjustment in a notice sent to the taxpayer. (See IRM 21.6) Valid codes are:

| Reason Code | Description |
|---|---|
| **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 (valid for 2017 and prior) |
| 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 |

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| Reason Code | Description |
|---|---|
| 021 | Other Income |
| 022 | Total Income |
| 029 | Taxable Social Security Benefits |
| 042** | Ingreso Por Cuenta Propia |
| | |
| **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<br>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 |
| 136 | Additional Medicare Tax |
| 137 | Net Investment Income Tax |
| **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<br>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 |
| 136 | Additional Medicare Tax |
| 137 | Net Investment Income Tax |
| 153 | Shared Responsibility Payment (ACA) |
| 154 | Shared Responsibility Payment (Compliance use only) (ACA) |
| 170 | Schedule H FUTA |
| 171 | Schedule H CAWR |

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| Reason Code | Description |
|---|---|
| | |
| **AFFORDABLE CARE ACT (ACA)** | |
| 151 | Premium Tax Credit |
| 152 | Excess Advance Premium Tax Credit Repayment |
| 153 | Shared Responsibility Payment |
| 154 | Shared Responsibility Payment (Compliance use only) |
| | |
| **CREDITS** | |
| 035 | Education Credit  - See IRM 21.6.3.4.1.5 |
| 036 | Tax Credits |
| 041* | Alternative Minimum Tax Foreign Tax Credit |
| 063* | Virgin Island Credit On Form 8689 |
| 072 | Health Insurance Credit |
| 102 | TETR – Adjusting the Account - See IRM 21.6.3.5.14.2 |
| 105 | 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 21.6.3.4.1 |
| 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 21.6.3.4.1 |
| | TETR – Adjusting the Account - See IRM 21.6.3.5.14.2 |
| | |
| **FIRST TIME HOMEBUYER CR (FTHBCR)** | |
| 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 ( up to $3,250 for married individuals filing separately) |
| 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. |

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| Reason Code | Description |
|---|---|
| 130 | Income Exclusion for Loan Forgiveness for Health Professionals |
| 132 | Joint FTHBC repaid via separate returns, or separate credits repaid via joint return. |
| 133 | Repayment of the FTHBC. This is for taxpayers whose home was destroyed, condemned, or disposed of under threat of condemnation, and had a gain. |
| **PAYMENTS** | |
| 039* | Social Security Tax Withheld Based On Your Visa |
| 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 |
| 190 | This is amount deferred for the next 7 years under section 965(h) |
| | |
| **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 Adjustment 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. |
| 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 |
| 141 | Criminal restitution assessment with IMF client returns of the preparer the basis for the underlying tax liability, with duplicate or possible duplicate Civil assessments. |
| 142 | Criminal restitution assessment with BMF client returns of the preparer the basis for the underlying tax liability, with duplicate or possible duplicate Civil assessments Note: Prior to January 2014, RC 142 represented restitution assessments with BMF underlying tax liability, no duplicate assessment |
| 143 | Criminal restitution assessment with IMF underlying tax liability, with duplicate or possible duplicate Civil assessment. |
| 144 | Criminal restitution assessment with BMF underlying tax liability, with duplicate or possible duplicate |

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| Reason Code | Description |
|---|---|
| | Civil assessment. |
| 145 | Criminal restitution assessment with IMF underlying tax liability, with duplicate criminal restitution assessment. |
| 146 | Criminal restitution assessment with BMF underlying tax liability, with duplicate criminal restitution assessment. |
| 147 | There is reasonable cause to waive the FTP penalty, if known. |
| 148 | There is no reasonable cause to waive the FTP penalty, if known. |
| 149 | Reserved |
| 150 | Used with CRN 337 to mirror payments. |
| 176 | Home Grant Penalty and Interest Free Adjustment |
| 177 | Home Grant with Carryback Criteria Penalty and Interest Free Adjustment |
| **TAX REFORM** | |
| 156** | Qualified Business Deduction |
| 157** | Opportunity Zone |
| 158** | Reversal of Installment Deferral (waiver) |
| 159** | Excess Business Loss |
| 164** | IRC 965 systemic credit reversal |
| 172** | Employer credit for paid Family and Medical Leave |
| 173** | Credit for Other Dependents |
| 174** | Net tax liability under Section 965 |
| 175 | Disallowance adjustment of the Earned Income Tax Credit (EITC) based on Statutory Deficiency Procedures. |
| 178 | Disallowance adjustment of the American Opportunity Tax Credit (AOTC) based on Statutory Deficiency Procedures. |
| 181 | Disallowance adjustment resulting in a net reduction of the Child Tax Credit (CTC) / Advanced Child Tax Credit (ACTC) based on Statutory Deficiency Procedures. |
| 185 | Assessment of BBA Imputed Underpayment Amount reflected on a BBA AAR (BBA AARs can be filed beginning January 1, 2018) filed by a partnership not related to an examination, modification or a push out elected after issuance of a notice of Final Partnership Adjustments (FPA). |
| 186 | Assessment of BBA Imputed Underpayment Amount on pass through partner in Push Out elected as a result of a BBA AAR (Form 8985 will be filed by the pass-through partner with "AAR" box checked). |
| 187 | Assessment of BBA Imputed Underpayment Amount on Audited Partnership. |
| 188 | Assessment of Tax reflected on partner amended returns to reduce the BBA Imputed Underpayment amount via Modification. |
| 189 | Assessment of BBA Imputed Underpayment Amount on pass through partner in tiered Exam Push Out (Form 8985 will be filed by the pass-through partner with "BBA Audit" box checked.) |
| 195 | Override of an IMF account module balance. |
| 190** | This is amount deferred for the next 7 years under section 965(h) |
| | *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: RC 091 used only with SC 7. |
| | |
| **SPANISH REASON CODES** | |
| 042** | Ingreso Por Cuenta Propia (Self-Employment Income) |
| 044** | Contribucion Por Cuenta Propia (Self-Employment Tax) |

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| Reason Code | Description |
|---|---|
| 062** | Penalidad Pagadera Por Causa Rasonable (Penalty Adjustment 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: **"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. 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. |
| 072 | Health Coverage Tax Credit |
| 077 | 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." For Tax year 2019: RC 93 prints as a standalone with out a Source Code. We are required by law to mail the Economic Impact Payment by December 31 2020. We could not issue the check by this date so you will not get the payment based on your 2019 tax account. However, you may be able to claim a credit on your 2020 Federal Return |
| 096 | Tax Relief Credit Immediate Tax Relief credit — RELIEF Act 2001 |

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| Reason Code | Description |
|---|---|
| | For tax year 2001: Use RC 096 with the appropriate SC and any other RCs; RC 096 reads: Tax Relief Credit. <br><br>For tax year 2000: RC 096 alone will generate (no manual input of RC 096) ONLY with the systemic posting of TC 290 .00 CRN 338 (DLN of NN254-999-05099-1). RC 096 read: "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." <br><br>2008 Recovery Rebate Credit <br><br>For Tax Year 2008: RC 96 is used when correcting account information. Use RC 96 with appropriate SC and any other RCs. RC 96 reads: Recovery Rebate Credit. <br><br>2020 Recovery Rebate Credit <br><br>For Tax Year 2020: RC 96 is used when correcting account information. Use RC 96 with appropriate SC and any other RCs. RC 96 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. <br>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. <br>Note: Innocent Spouse/Joint and Several Liability Claim allowed. |
| 099** | Account Information <br>*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 |
| 135 | 2010 Gulf Region Oil Spill |
| 214 | EIP split equally 50/50 between the primary and secondary taxpayer. |
| 215 | EIP attributable to only the primary taxpayer |
| 216 | EIP attributed to only the secondary taxpayer |
| 217 | EIP attributable to both spouses (50/50 split) |
| 218 | EIP attributable to the primary taxpayer |
| 219 | EIP attributable to the secondary taxpayer |
| 221 | Excess advance child tax credit repayment |
| 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) 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. |

**(4) 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,TC 420 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. If both PC 1 and PC 7 are required to adjust an account, use PC 7. | |
| 2 | Use when both priority codes 1 and 3 are required to adjust an account. Use when assessing tax (TC 290/291) per delinquent return when module contains an SFR. | |
| 3 | Use when inputting an adjustment which is IRS initiated when considering the 45 or 180 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 priority code 4 is only valid for statute unit employees with unit number in the range 569-574. | |
| 5 | 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. Use also if both codes 1 and 7 are required to adjust an account. | |
| 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 | UPC 160 RC 4 UPC 150 RC 3 |
| 2 | Settlement Amount - TE/GE still uses this - no longer valid for Exam. | UPC 143 |
| 3 | Amended Return Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period. | UPC 160 RC 4 |
| 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 or 180 day interest-free back off periods. | |
| 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 20.2.4.5.5 *45-Day Rule and IRS Initiated Adjustments*. Use when inputting an overpayment adjustment which is | |

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**Valid Item Adjustment Codes**

| |
|---|
| 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 — Chemicals (Other than ODCs) |
| 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) |
| 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) |

| | **Valid Item Adjustment Codes** |
|---|---|
| | 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) |
| | 133- Patient-Centered Outcomes Research Fee (effective July 1, 2013) |
| | 136- Taxable medical devices (effective January 1, 2013) |
| | 140 - Indoor Tanning Services (effective July 1, 2010) |
| | 812- Adjust taxable medical device sales price (effective January 1, 2013) |
| | 813 – Adjust PCOR Specified Health Ins. Policies (SHIP) fee amount (effective July 1, 2013) |
| | 814 – Adjust PCOR Applicable Self-Ins. Health Plan (ASIHP) fee amount (effective July 1, 2013) |
| **B.** | **Forms 941, 943, 944** |
| | 004 — Taxable social security wages |
| | 005 — Taxable Social Security Tips (Form 941 only) (FITP) |
| | 072 — Tips deemed to be wages (Form 941 only used for Section 3121(q) adjustments for tax periods 1994 through 2010 |
| | 073 —Taxable Medicare Wages and Tips |
| | 074 — Taxable Wages & tips subject to Additional Medicare Tax withholding (tax periods beginning 01/01/2013 and subsequent. |
| | 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 |
| | 114 — Section 3121(q) Notice and Demand - Tax due on unreported tips (Form 941 only), tax period 201103 and subsequent |
| | 115 — HIRE Act exempt wages/tips (tax year 2010 only) |
| | 116 — Tax on HIRE Act exempt wages/tips (tax year 2010 only) |
| | 117 — HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201006 only for Form 941, tax period 201012 only for Form 944) |
| | 280 – COVID-19 CARES Act – 2302 Payment Deferral Credit |
| | 290 —  Work Opportunity Credit  (for tax periods after 201112) |
| | 296 - COVID-19 CARES Act - Employee Retention Credit, effective 04/01/2020 - 12/31/2020 Formerly HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only) |
| | 299 — COBRA premium assistance credit (for tax year 2009 and after) |
| | 766 — Advance EIC (increase) (tax periods 201012 and earlier) |
| | 767 — Advance EIC (decrease) (tax periods 201012 and earlier) |
| | *Note:  Item reference codes 003 and 007 were used instead of codes 111 and 112 for returns posting prior to 01/01/2005.  Item reference codes 184 and 185 were used for returns posting prior to 01/01/2005 to report adjustments to tax on tax*. |
| **C.** | **Form 943** |
| | 003 — Adjusted total of income tax withheld |
| | 004 — Taxable social security wages |

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| | Valid Item Adjustment Codes |
|---|---|
| | 073 — Taxable Medicare Wages and Tips |
| | 074 — Taxable Wages & tips subject to Additional Medicare Tax withholding (tax periods beginning 01/01/2013 and subsequent. |
| | 115 — HIRE Act exempt wages/tips (tax year 2010 only) |
| | 116 — Tax on HIRE Act exempt wages/tips (tax year 2010 only) |
| | 117 — HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only) |
| | 185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only) |
| | 290 — Work Opportunity Credit  (for tax periods after 201112) |
| | 296 — HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only) |
| | 299 — COBRA premium assistance credit (for tax year 2009 and after) |
| | 766 — Advance EIC (increase) (tax periods 201012 and earlier) |
| | 767 — Advance EIC (decrease) (tax periods 201012 and earlier) |
| | *Note:* Item reference 184 was used for adjustments to withheld income tax for tax periods 200812 and earlier. |
| D. | **Form 945** |
| | 003 — Adjusted total of income tax withheld (AITW) |
| | 008 — Backup Withholding (BUWH) |
| | 184 — Adjustment of Withheld Income Tax (ATWH) |
| E. | **Form 990, 990PF and 8038 Series (8038, 8038-B, 8038-G, 8038-CP, 8038-T and 8038-TC)** |
| | 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 |
| 334 | **Total of Line 5f plus Line 5g plus Line 5h plus Line 5i plus any amount to the right of Line 5i minus Line 8b of the Form 1120-F.** |
| | 391 — Issue Price |
| | 409 — Interest Payment Date (F8038-CP only) |
| | 411 — Date of Issue |
| | 412 — Maturity Date |
| F. | **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 |
| G. | **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 |
| H. | **Forms 1120, 1041, 990C 990T and 1040 -1040A** |
| | 221 — Partnership tax assessment amount. AdvCTC Repayment amount |
| | 222 — Partnership interest amount |
| | 817 — Excess AdvCTC |
| | 818 — AdvCTC Repayment |
| | 819 — AdvCTC Limitation amt (write-off) |
| I. | **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 |

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| Valid Item Adjustment Codes | |
|---|---|
| | 115 —    Taxable Gifts Current Period Amount |
| | 116 —    Taxable Gifts Prior Period Amount |
| | 117 —    Total Gifts Current Period Amount |
| | |
| J. | **Part I Form 1042** |
| | 198 – Excise Tax Amount |
| | |

## Valid credit/item reference numbers are as follows:

| Valid Credit/Item Reference Numbers | |
|---|---|
| A. | **Form 1042, 1120, 1120-F, 1120-FSC, 990C, 990T, 8038, 8038-G, 8038-GC, 8038-T, 720, 8804, 8849.** |
| | 263 Deferred portion of Section 965(h) liability |
| | 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 |
| | 313 - The credit claimed on Form 8827, Credit For Prior Year Minimum Tax - Corporations - Valid on MFT 02 |
| | 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 |

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| | Valid Credit/Item Reference Numbers |
|---|---|
| | 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 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) |

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| | Valid Credit/Item Reference Numbers |
|---|---|
| | 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 |
| | 438*- Medical Device |
| | 439* - Patient-Centered Outcomes Research Fee |
| | 454 - Chemicals (Other than ODCs) (Form 720 only) |
| | 500-599 — IRP Civil Penalties (For MFT 55 only, except 549 and 550 CAWR Civil Penalty (MFT13) Failure to file Forms W-2) |
| | 600-699 — Civil Penalties (See IRM 3.17.244-3) (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 — Obsolete as of 1/2015 (WR 104151). Adjustment to a DMF offset. |
| | 900 – Adjust the 108 tire count field (effective January 1, 2006) |
| | 901 – Adjust the 109 tire count field (effective January 1, 2006) |
| | 902 – Adjust the 113 tire count field (effective January 1, 2006) |
| | 903 – Adjust the 396 tire count field (effective January 1, 2006) |
| | 904 – Adjust the 304 tire count field (effective January 1, 2006) |
| | 905 – Adjust the 305 tire count field (effective January 1, 2006) |
| | 906 – Adjust the PCOR SHIP average number of lives count (effective July 1, 2013) |
| | 907 – Adjust the PCOR ASIHP average number of lives count (effective July 1, 2013) |
| Note: * after the number denotes the CRN is ONLY valid for MFT 03. | |
| **B.** | **Form 1040, 1040A, 1040NR and 1040NR-EZ, 1040SR** |
| | 003 —Primary Schedule H Income Tax Withheld for tax period 199512 and subsequent. |
| | 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 |
| | 074 -.  Primary Schedule H Additional Medicare Tax |
| | 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 |
| | 251 - Generates a TC 766 credit amount of look back interest. IRM 20.2.11.12 |
| | 252 — Excess Social Security or Railroad Retirement taxes withheld |
| | 255 – Form 8801, Credit for Prior Year Minimum Tax |
| | 256 —  TY 2020 & 2021 Recovery Rebate Credit (RRC) and Formerly TY 2007. |
| | 257 - Economic Impact Payment (EIP) - Qualifying Child, effective 04/10/2020 - 12/31/2021 Formerly 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.) |
| | 259 -  Schedule M, Making Work Pay (for tax year 2009 and 2010) |
| | 260  —  Refundable Education Credit |
| | 262  - Premium Tax Credit |
| | 263 – The amount of the net tax liability under section 965(h) to be paid in installments (deferred) to the following |
| | 271 —  Sick and family wages (refundable credit after 3/31/2021) |

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| Valid Credit/Item Reference Numbers | |
|---|---|
| | 272 — AdvCTC |
| | 273 — Refundable Child and Dependent Care credit |
| | 281 — Primary Non-refundable Q Sick and family leave wages after 3/31/2021 |
| | 299 — Sick and family refundable credits between 4/1/2020 - 03/31/2021 |
| | 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) (Form 720 only) |
| | 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 - Economic Impact Payment (EIP) - Qualifying Adult, effective 04/10/2020 - 12/31/2021 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 |
| | 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) |

| Valid Credit/Item Reference Numbers | |
|---|---|
| | 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. |
| | 817 - |
| | 818 - |
| | 819 - |
| | 861 - Net Investment Income |
| | 862- Net Investment Tax |
| | 863- Additional Medicare Tax on Medicare wages PLUS the Additional Medicare Tax on SE Income. |
| | 864- Additional Medicare Tax on RRB compensation |
| | 865 - Excess Advance Payment of PTC |
| | 866 - Total Premium Tax Credit |

| Valid Credit/Item Reference Numbers | |
|---|---|
| | 867 - Excess Advance Payment of Premium Tax Credit |
| | 868 - Repayment Limitation |
| | 869 - Coverage Checkbox indicator |
| | 870 - Used to record the Small Business Credit |
| | 871 - Overrides the 'Tax shown on the Return' |
| | 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 periods19 8112 thru 198412) |
| | 883 -- Nonconventional Source Fuel Credit |
| | 884 — Alcohol Fuel Tax Credit (Form 6478) |
| | 885 — Advance EIC. (valid for tax periods 197912 and subsequent) |
| | 886 — Taxable Income (valid only 197712 and subsequent) |
| | 887 — Number of exemptions (valid 2017 and prior) |
| | 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 — Obsolete as of 1/2015 (WR 104151). Adjustment to a DMF offset. |
| | 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. |
| | 946 – Reimbursement of Low-Income IA Origination user fee (Bipartisan Budget Act 2018) |
| | 966 – Reimbursement of Low-Income IA Revision/Reinstatement user fee (Bipartisan Budget Act 2018) |
| | 973 — Secondary Schedule H wages Subject to Medicare for tax period 199512 and subsequent. |
| | 974- Secondary Schedule H Additional Medicare Tax |
| | 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. |
| | 981—  Secondary Non-refundable Q Sick and Family leave wages after 3/31/2021 |
| | 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. |

**Valid Credit/Item Reference Numbers**

| C. | Form 1041 |
|---|---|
| | 263 – The amount of the net tax liability under section 965(h) to be paid in installments (deferred) to the following |
| | 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) |
| | 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) |

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| Valid Credit/Item Reference Numbers | | |
|---|---|---|
| | 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) | |
| | 861 - Net Investment Income | |
| | 862 - Net Investment Income Tax | |
| | 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 | |
| | 888 — Total Gross Receipts | |
| | 889 — End of Year (EOY) Assets | |
| E. | **Form 8038-CP** | |
| | 292—CRN to the New Clean Renewable Energy Bond entry on line 20c of F8038-CP | |
| | 293—CRN to the Qualified Energy Conservation Bond entry on line 20d of F8038-CP | |
| | 294 —CRN to the Qualified Zone Academy Bond entry on line 20e of F8038-CP | |
| | 295— CRN to the Qualified School Construction bond entry on line 20f of F8038-CP | |
| | 297— Build America Bonds | |
| | 298— Recovery Zone Economic Development Bonds | |
| F. | **Form 8801** | |
| | 255- Minimum Tax Credit | |
| G. | **Form 8928** | |
| | 480 — Excise Tax Under 4980B | |
| | 481 — Excise Tax Under 4980D | |
| | 482 — Excise Tax Under 4980E | |
| | 483 — Excise Tax Under 4980G | |
| I. | **Form 8962** | |
| | 262 - Premium Tax Credit (2014 & later) | |
| J. | **Form 7200** | |
| | 299 - COVID-19 FFCRA/CARES Employer Credits. Effective 4/01/2020-12/31/2020. Formerly COBRA premium assistance credit ( for tax year 2009 through 3/31/2020) | |
| **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 |
|---|---|---|---|---|
| A. | | **Withholding & FICA (True Tax Class 1)** | | |
| | 24 | Credit Adjustments, 8288 | 001 | |
| | | | 208 | |

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| | Doc. Code | Description | Manual Abstract Codes | Com. Gen. Abstract Codes |
|---|---|---|---|---|
| | 27 | Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP | 001 | |
| | | 8288 | 208 | |
| | 28 | NMF TDA/BAL DUE Payments, | 001 | |
| | | 8288 | 208 | |
| | 29 | 8804 | | 215 |
| | | 8813 | | 215 |
| | | 8805 | | |
| | 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 | 001 | |
| | | 8288 | 208 | |
| | 74 | Misc. Rev. NMF WFT/FICA | 001 | |
| | | 8288 | 208 | |
| | 75 | FTD NMF WFT/FICA | 001 | |
| | | 8288 | 208 | |
| | 54 | 100% Penalty F2749 | | |
| | 76 | Dep. Fund App. NMF WFT/FICA | 001 | |
| | | 8288 | 208 | |
| | 87 | Dishonored Checks | 001 | |
| | | 8288 | 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/BAL DUE 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, | 006 007 008 009 191 | |
| | | 1066 | 207 | |
| | 28 | NMF TDA/BAL DUE Payments | 006 007 008 009 191 | |
| | | 1066 | 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 | |

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| | Doc. Code | Description | Manual Abstract Codes | Com. Gen. Abstract Codes |
|---|---|---|---|---|
| | | | 008 | |
| | | 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 | |

| | Doc. Code | Description | Manual Abstract Codes | Com. Gen. Abstract Codes |
|---|---|---|---|---|
| | 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 | |
| | | 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 | | |
| | 37 | thousand | | 02 |
| | | Cigars, large more than $20 per | | |
| | 37 | 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 | |

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| | Doc. Code | Description | Manual Abstract Codes | Com. Gen. Abstract Codes |
|---|---|---|---|---|
| | | 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 | |
| | | 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 | |

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8C-26

| | Doc. Code | Description | Manual Abstract Codes | Com. Gen. Abstract Codes |
|---|---|---|---|---|
| | | 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 Revision) | 200 | |
| | | 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. | | **Estate & Gift (True Tax Class 5)** | | |
| | 05 | 706NA | 141 | |

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| | Doc. Code | Description | Manual Abstract Codes | Com. Gen. Abstract Codes |
|---|---|---|---|---|
| | 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 | | |
| F. | RRT (True Tax Class 7) | | | |
| | 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. | FUTA (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 | |

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

## 5. Underreporter Process Codes

**IMF**
Reference IRM 4.19.3-4

**(1) Tax Year 1999 - 2000 - 2001**

| Code | Definition | |
|---|---|---|
| **U/R Case Selected** | | |
| 01 | ███████████ | # |
| 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 | |

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| 16 | Survey Excess Inventory - closure | |
|---|---|---|
| 17 | Headquarters (HQ) Identified Program Problems - closure | |
| 18 | KITA and HSTG - 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 | ███████████████████████ | # |
| 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 | Auto Notice Screen Out (Case systemically closed through auto notice programming). | |
| 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 | |
| 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 | |

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| | | |
|---|---|---|
| 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 | |
|---|---|---|
| **U/R Case Selected** | | |
| 01 | ███████████ | # |
| 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 | |

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| Code | Definition | |
|------|------------|---|
| 24 | Payer Agent - closure | |
| 25 | ███████████████████ | # |
| 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 | Auto Notice Screen Out (Case systemically closed through auto notice programming). | |
| 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 | ███████████████████████ | # |
| 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 | |
| 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 | ████████████████ | # |
| 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) | |

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| Code | Definition | |
|------|-----------|---|
| 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 | ▓▓▓▓▓▓▓▓▓ | # |
| 03 | AUR selected case | |
| 06 | ▓▓▓▓▓▓▓▓▓ | # |
| 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 | ▓▓▓▓▓▓▓▓▓ | # |
| 14 | ▓▓ | # |
| 15 | ▓▓▓▓▓▓▓▓▓▓▓ | # |
| 16 | Survey Excess Inventory | |
| 17 | HQ Identified Program Problem | |
| 18 | ▓▓▓▓▓▓▓▓▓ | # |
| 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 | ▓▓▓▓▓▓▓▓▓▓▓▓▓▓▓▓▓▓ | # |
| 24 | Payer Agent | |
| 25 | ▓▓▓▓▓▓▓▓ | # |
| 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** | | |
| 31 | Auto Notice Screen Out (Case systemically closed through auto notice programming). | |
| 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 | ▓▓▓▓▓▓▓▓▓▓▓▓▓▓▓ | # |
| 39 | ▓▓▓▓▓▓▓▓▓▓▓ | # |

| Code | Definition | |
|------|-----------|---|
| 44 | Fraud | # |
| 46 | ████████████████████████ | # |
| 47 | | |
| 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 | ████████████████████████████████████ | # |
| 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 | ██████████████████████████████ | # |
| 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 | ██████ | # |
| 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 | ██████ | # |
| 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 | ██████████████████████████████ | # |
| 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 | ██████████████████████████████ | # |
| 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) | |

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**BMF**

IRM 4.119.4, *BMF **Liability Determination,BMF** Underreporter (BMF-AUR) Program*

**(1) Tax Year 2011 to Present**

| Code | Definition | |
|------|-----------|---|
| **U/R Case Selected** | | |
| 4030 | BUR selected case | |
| 4050 | Reconsideration Received | |
| 4090 | Establish IDRS Control Base - CP 2030 Interest Pending | |
| **Pre-Notice Transfer/Referral/Closure** | | |
| 4100 | ██████████████████████ | # |
| 4110 | Closed to Field/office Audit | |
| 4130 | Closed to Campus Examination | |
| 4140 | Fraud – Transfer to Campus Examination | |
| 4150 | ████████ | # |
| 4160 | Survey Excess Inventory | |
| 4170 | HQ Identified Program Problem  - Closure | |
| **Pre-Notice Closures** | | |
| 4200 | Adjustment (TC 290 with Reference 766/767 or 806/807) Withholding Discrepancy only | |
| 4210 | Discrepancy accounted for | |
| 4220 | ██████████████████████ | # |
| 4240 | Payer Agent | |
| 4260 | Other Closure (Referral to another Area) | |
| 4270 | ██████████████████████ | # |
| 4290 | Return cannot be secured | |
| **Letter  2531 Notice - Transfer/Referral/Closure** | | |
| 4300 | Letter  2531 | |
| 430A | Amended  Letter 2531 | |
| 4310 | Letter  2531 not mailed | |
| 4320 | Letter  2030 not mailed after a Leter  2531 (PC 4520) | |
| 4340 | ██████████████ | # |
| 4350 | Case closed to Field/Office Audit | |
| 4370 | Fraud – Transfer to Campus Examination | |
| 4380 | Case closed to Campus Exam | |
| 4400 | No Change **to original tax liability and all U/R resolved** | |
| 4420 | No Change **to tax and change to TXI (i.e., Partial Agree)** | |
| 4440 | ██████████████████████████ | # |
| 4460 | Other Closure (Referral to another area) | |
| 4470 | Amended return closed case | |
| **Letter 2030 Notice - Transfer/Referral/Closure** | | |
| 4500 | Letter  2030 | |
| 450A | Amended Letter 2030 | |
| 4510 | Letter 2030 Not mailed | |
| 4520 | Letter 2030 after Letter 2531 | |
| 452A | Amended Letter  2030 after Letter  2531 | |
| 4530 | Recomputed Letter 2030 | |
| 453A | Amended Recomputed Letter  2030 | |
| 4540 | Amended Recomputed not mailed (PC 4530 and amended 4500, 4520 and 4530) | |
| 4550 | ██████████████ | # |
| 4560 | Case Closed to Field/Office Audit | |
| 4570 | Case Closed to Campus Exam | |
| 4580 | Fraud – Transferred to Campus Examination | |
| 4590 | Disagreed Appeals Request Service Center Exam | |
| 4600 | No Change to original tax liability **and all U/R resolved** | |
| 4610 | No Change to **to tax and change to TXI (i.e., Partial Agree)** | |
| 4630 | ██████████████████████ | # |
| 4660 | Other Closure (**e.g., referral** to another area) | |
| 4670 | Fully Agreed | |

| Code | Definition | |
|------|------------|---|
| 4680 | Adjustment to Prepayment Credits Only closure, Partial Adjustment | |
| **Statutory Notice - Transfer/Referral/Closure** | | |
| 4700 | Statutory Notice - | |
| 470A | Re-issue Amended Statutory Notice | |
| 4710 | Statutory Notice not mailed | |
| 4730 | Statutory Notice Rescinded | |
| 4750 | Statutory Recomputed Notice | |
| 475A | Re-issue (Amended) Statutory Notice | |
| 4760 | Recomputed not mailed after Statutory Notice (PC 4750) | |
| 4770 | Fraud – Transferred to Campus Examination | |
| 4780 | Statutory case closed to Field/Office Audit | |
| 4790 | Statutory case closed to Campus Exam | |
| 4800 | Transfer Docketed Cases to Appeals | |
| 4810 | No Change to original tax liability **and all U/R resolved** | |
| 4820 | No Change **to tax and change to TXI (i.e., Partial Agree)** | |
| 4830 | ██████████████████████████ | # |
| 4840 | Default assessments based on revision(s) to statutory notice | |
| 4850 | Assessed by default | |
| 4860 | ███████████ | # |
| 4870 | Fully Agreed | |
| 4880 | Adjustment to prepayment Credits Only closure | |
| 4890 | **Other Closure (e.g., referral to another area)** | |
| 4900 | Reconsideration: Full Abatement | |
| 4910 | Reconsideration: Partial Abatement | |
| 4920 | Reconsideration: No Change to assessment | |
| 4930 | Reconsideration: Information Request | |
| 4940 | Reconsideration: Referral | |
| 4970 | Response received - Correspondence sent for additional information | |
| 4980 | Closed Case First Read Closure | |

## 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 TC424's. |
| 09 | 06 | NOMRG-520 | Both accounts contain modules (for the same tax period) with unreversed TC520'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  f 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/BAL DUE | Both accounts contain modules (with the same tax period) in TDA/BAL DUE/TDI/DEL RET 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 |

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| REASON CODES | | | |
|---|---|---|---|
| IMF | BMF | Transcript | Description |
| | | | 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 –or– Primary SSN = Spouse SSN. |
| 04 | | NOMRG-91X | CID - 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 – or – TC 914 posted in a Tax Mod for which there is no matching Tax Mod. |
| 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 TC930 (without form 3520 indicator) and TC424. TC930 module should not have a TC150. |
| 16 | | NOMRG-TAXI | ATS – Both accounts have unreversed TC810's for the same tax periods. |
| 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. |
| 91 | | | To account contains a condition that causes the From account to resequence 4 or more cycles before the merge can be intitalized –or- if a merge fail condition defined in the End-of-Year Handbook is met (e.g. merge attempt after Cycle XX48). |
| 92 | | | MFT 55 Tax Mods both contain TC 608 –or- resulting merged Tax Module will exceed the maximum allowed Module size –or- resulting module balance –or- either To or From account contains a MFR 08 and the scrambled SSN is set to 01,12,13,20 or 23. |
| 20 | | | ATS – Both accounts have unreversed TC810's for the same tax periods. |
| | 22 | NOMRG-SS | Both accounts contain significant Primary or Secondary FTHBCR amount –or- From account FTHBCR Spouse SSN is the same as the Primary SSN of the To account. |
| | 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 | | | CID – TC 916 in only one Tax Mod (of a merging pair) – or - Matching Tax Modules do not contain matching TC 916s (FLC Code in both DLN's do not match) – or – TC 916 posted in a Tax Mod for which there is no matching Tax Mod. |
| 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/DEL RET Location Code and those codes are not equal or only one has a TDI/DEL RET Location Code the code is not equal to the other's Primary Location Code or neither has a TDI/DEL RET 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)** | |
| 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 151 Action Codes

| Action Code | Definition |
|-------------|------------|
| 019 | TC 154 posted erroneously (EPMF) |
| 020 | TC 150 posted to wrong plan number |
| 021 | TC 150 posted to wrong plan year ending |

| Action Code | Definition |
|---|---|
| 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 977 posted to wrong plan number |
| 027 | TC 977 posted to wrong plan year ending |
| 028 | TC 977 posted to wrong EIN |
| 029 | TC 977 posted to wrong plan number, plan year ending and EIN |
| 030 | TC 977 posted to wrong plan and EIN. |
| 031 | TC 977 posted to wrong plan number and plan year ending |
| 032 | TC 976 posted to wrong plan number |
| 033 | TC 976 posted to the wrong plan year ending |
| 034 | TC 976 posted to wrong EIN |
| 035 | TC 976 posted to the wrong plan number and plan year ending |
| 036 | TC 976 posted to wrong plan number and EIN |
| 037 | TC 976 posted wrong plan number, plan year ending, and EIN |
| 038 | TC 150 posted to wrong plan number (EFAST-processed return reversed) |
| 039 | TC 150 posted to wrong plan year ending (EFAST-processed return reversed) |
| 040 | TC 150 posted to wrong EIN (EFAST-processed return reversed) |
| 041 | TC 150 posted to wrong plan number and PYE (EFAST-processed return reversed) |
| 042 | TC 150 posted to wrong plan number and EIN (EFAST-processed return reversed) |
| 043 | TC 150 posted to wrong plan number, PYE and EIN (EFAST-processed return reversed) |
| 044 | TC 977 posted to wrong plan number (EFAST-processed return reversed) |
| 045 | TC 977 posted to wrong plan year ending (EFAST-processed return reversed) |
| 046 | TC 977 posted to the wrong EIN (EFAST-processed return reversed) |
| 047 | TC 977 posted to the wrong plan number, PYE and EIN (EFAST-processed return reversed) |
| 048 | Reversal of EFAST2 Return |

## 9  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/ return reprocessed to same module as original – also for TC 972 (reversal) | |
| 003 | Re-input return from wrong TIN/tax period – also for TC 972 (reversal) | |
| 004 | TC 971 / AC 044 with a MISC field containing the notation CP 05A indicates the issuance of a Notice CP 05A, since per the Document 6209, the TC 971 / AC 044 is also used by BMF for recoveries. | |
| 005-009 | Reserved | |
| 010 | Amended return/claim forwarded to Accounts Management | |
| 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 | Used for EPMF | |
| 020-029 | Reserved for use with BMF. | |
| 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) | |

| Action Code | Definition | |
|---|---|---|
| 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 Inventory Delivery System – also for TC 972 (reversal) | |
| 039 | Used for the CSED Backup recovery | |
| 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* | On IMF, generated when CP 05 issued.  Also reserved for BMF | |
| 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 for BMF | |
| 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 | Contracting Out.  No longer input MY 2010 | |
| 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 BFS (formerly FMS) Continuous Levy program.  (pending RIS)- also for TC 972 | |
| 061* | Input to block module from BFS (formerly FMS) Continuous Levy program.  (pending RIS)- also for TC 972 | |
| 062* | Federal payment identified by BFS (formerly FMS) in the Federal Payment Levy Program.  DLN contains specific information - IRM Exhibit 5.11.7-6. | |
| 063 | Installment Agreement.  FTP at ¼%. – also for TC 972 (reversal) | |
| 064 | Section IRC 6404(g) interest suspension 3305 Date used for interest computations – also for TC 972 (reversal). | |
| 065 | Request for Innocent Spouse Relief Form 8857 Received.  Generates an L- Freeze.  TC 972 (IMF reversal) is used when claim has been closed. | |
| 066 | Return receipt  signed – also for TC 972 (reversal)<br>*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. | |
| 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 | BMF.  Activates transaction consolidation routine | |
| 071 | DMF-Injured Spouse Claims | |
| 072 | Inspected Return (used for Exam). | |
| 073 | Open/processable under the SS-8 program | |
| 074 | Closed under the SS-8 program" | |
| 075* | 3rd Party Database | |
| 076 | FDIC Modular Refund Freeze MFT 02 | |
| 077 | Reversal of S & L Modular Refund Freeze MFT 02 | |
| 078 | BFS (formerly FMS)-Forgery – also for TC 972 (reversal) | |
| 079 | BFS (formerly FMS)-Denied Settlement.  – 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) | |

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| Action Code | Definition | |
|---|---|---|
| 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 AC 96/97 MFT 55 only. | |
| 097 | 100% Penalty BMF Cross-Reference Information. | |
| 098 | TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module. Reversal of AC 99 | |
| 099 | Received Application for Taxpayer Assistance Order | |
| 100 | Bankruptcy case Will cause MFT 31 creation or MFT 65 – also for TC 972 (IMF reversal).  Will cause MFT 31 creation. | |
| 101 | OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation or MFT 65 | |
| 102 | Criminal Restitution Assessments - also for TC 972 (IMF reversal) (creates MFT 31 account, does not mirror) Used by SBSE Exam Technical Services ONLY - effective 3/23/2011. | |
| 103 | Examination/Appeals/AUR - Individual Assessments for a Joint Account - also for TC 972 (IMF reversal) (creates MFT 31, does not mirror) | |
| 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. (creates MFT 31 account, mirror account) | |
| 105 | Exam Agreed/Unagreed Cases   Reserved for Examination/Appeals/AUR -  (Creates MFT 31 mirror account) - also for TC 972 (reversal) | |
| 106 | Taxpayer Assistance Order.  Will cause MFT 31 or 65 creation – also for TC 972 (reversal). | |
| 107 | Indicates one spouse has requested an Installment Agreement. Will cause MFT 31 or 65 creation.  – 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) Will cause MFT 31 or 65 creation.  – also for TC 972 (reversal) | |
| 110 | Duplicate Assessment of ARDI accounts – also for TC 972 (reversal) | |
| 111 | ███████████████████████████████████ | # |
| 114 | Represents the total net tax liability under section 965 reported by the taxpayer. | |
| 115 | Represents the total net tax liability to be paid in installments (deferred) under section 965(h)(1)BMF | |
| 116 | Represents the underpayment of the first installment of 965 payments due under section 965(h) | |
| 117 | Represents the interest on the  underpayment of the first installment of 965 payments due under section 965(h) | |
| 118 | Low-Income IA Origination user fee subject to reimbursement upon completion of IA (Bipartisan Budget Act 2018) | |
| 119 | Low-Income IA Revision/Reinstatement user fee subject to reimbursement upon completion of IA (Bipartisan Budget Act 2018) | |
| 120 | Amended return/claim in Submission Processing. | |
| 121 | ███████████ | # |
| 122 | ████████████████████████████████████ | # |
| 123 | ████████████████████████████████████ | # |
| 124 | ██████████████████████████ | # |
| 125 | █████████████████████████████████ | # |

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| Action Code | Definition | |
|---|---|---|
| | ███████████████████████████████ | |
| 126 | ████████████████ | # |
| 128 | ████████████████████████████ | # |
| 129 | ██████████████████████████████ | # |
| | ███ | |
| 131 | Establish a False Credit to clear a debit – also for TC 972 (reversal) | |
| 132 | Used to write off a debit balance transferred to MFT 31 or MFT 65 – also for TC 972 (reversal) | |
| 133 | Identify a signed Justification Memo – also for TC 972 (reversal) | |
| 134 | ████████████████████████████████ | # |
| | ████████████ | |
| 135 | Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal) | |
| 136 | ██████████████████████ | # |
| 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 | Cases selected systemically by Automated Questionable Credit (AQC) unit for review after posting due to potential non-compliant withholding or refundable credit. The refund is frozen until a review is complete. | |
| 141 | For TC 971, an ASFR return was generated; for TC 972 an ASFR return was generated in error. (TC 971 cannot be input via FRM77 to an IMF module.) | |
| 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) | |
| 149 | Reserved for use with Withholding Compliance | |
| 150* | Causes all TCs 150 (except 1040SS) to unpost | |
| 151 | Duplicate TIN processing | |
| 152 | Generated by EFDS runs. Causes returns to resequence (seven days) under CADE 2. | |
| 154 | Reserved | |
| 155* | Generated to suppress CP 09. | |
| 156 | Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal). | |
| 157 | Exam XREF TIN/MFT/Tax Period from AC 057 and Prevents XREF TM Leveling Below Level 3 | |
| 158 | ███████████████████████ | # |
| 159 | DDB | |
| 160 | Per IRM 4.19.14.6(7) CTC/ACTC NOTE Action Code 161 turns off CTC/ACTC recertification indicator. | |
| 161 | Per IRM 4.19.14.6(7) AOTC NOTE Action Code 160 turns off AOTC recertification indicator. | |
| 162 | Identifies members of the Armed Forces | |
| 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 | |
| 165 | Identifies that a deferred tax liability under Section 965(i) was reported by the taxpayer | |
| 166 | Identifies SSNs issued for non-work purposes | |
| 169* | Federal Payment Levy Program SSA intent to levy notice issued (CP 91 IMF, CP 298 BMF) - also for TC 972 | |
| 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* | Net tax liability under Section 965. | |
| 175 | Indicates an ACA Health Coverage Exemption (F8965 Part II or Part III) has been claimed | |
| 176 | Indicates reversal of a previously claimed ACA Health Coverage Exemption (F8965 Part II or Part III) | |
| 177 | Indicates taxpayer made a temporary capital gain deferral allowed by IRC 1400Z on Form 8949. The amount deferred, along with the EIN of the entity in which invested and date of investment posted with the AC 177. | |
| 178 | Return Submitted under Streamlined Filing Compliance Procedure for taxpayers with offshore | |

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| Action Code | Definition | |
|---|---|---|
| | noncompliance – also for TC 972 (reversal) | |
| 179 | Indicates taxpayer that had previously made a temporary capital gain deferral allowed by IRC 1400Z on Form 8949 has reported the end of the deferral and included the capital gain on the return. The amount reported, along with the EIN of the entity in which divested and date of divestment is posted with the AC 179. | |
| 180 | Input on RBA module (MFT 31) to cross-reference the module with the underlying tax liability (MFT 30, 01, 02, 10 etc.).  No duplicate assessment (MMA = Zero). Taxes Receivable | |
| 181 | Input on module with underlying tax liability (MFT 30, 01, 02, 10 etc.) to cross-reference the RBA module (MFT31) where the tax is assessed and collected as Restitution-Based Assessment.  No duplicate assessment (MMA = Zero). | |
| 182 | ███████████████████████████████████████ | # |
| 183 | ███████████████████████████████████████ | # |
| 184 | Input on module with duplicate RBA/Civil assessment, where module assessment(s) is smaller, to cross-reference module(s) with duplicate RBA/Civil assessment where module assessment is larger.  (MMA = $$$ amount of the duplicate)  EXCEPTION: On cases with multiple co-defendants where one or more parties are civilly assessed, link Civil to co-defendant with TC971/AC184 to TC971/AC184. | |
| 185 | Input on module with the duplicate RBA/Civil assessment, where module assessment(s) is larger, to cross-reference module(s) with duplicate RBA/Civil assessment where module assessment(s) is smaller. (MMA = $$$ amount of the duplicate)  Taxes Receivable. **When RBA and Civil assessment amounts are equal, normally the TC971/AC185 will be on the MFT 31 module - EXCEPTION: if the Fraud Penalty (TC320) has been assessed on MFT 30 creating a larger assessed balance, then Action Code TC971/AC185 will be used on MFT 30 and TC971/AC184 will be on MFT 31.<br>Action Codes     DUPLICATE RBA/CIVIL ASSESSMENT WITH CO-DEFENDANT | |
| 186 | Used to cross-reference the IMF module that contains the civil assessment related to the criminal restitution assessment with joint several liability. | |
| 187 | Input on RBA module (MFT 31) to cross-reference the module with the underlying BMF tax liability (MFT 03, 64 etc.) with NO established Taxpayer Identification Number or business tax module. Input on RBA module (BMF) to cross-reference the module with the underlying BMF tax liability when a Corporation is assessed restitution.<br>No duplicate assessment (MMA = Zero). Taxes Receivable. | |
| 188 | Input on co-defendant module with duplicate RBA, where module assessment(s) is the same or smaller, to cross-reference module(s) with duplicate RBA on the Lead (primary) co-defendant assessment is the same or larger.  (MMA = $$$ amount of the duplicate)  EXCEPTION: On cases with multiple co-defendants, the Lead co-defendant will have the TC971/AC189 and linked to all co-defendants, and all co-defendants will have a TC971/AC188 linked to another TC971/AC188 on each others co-defendant. | |
| 189 | Input on RBA module(s) of Lead (primary) defendant to cross-reference duplicate RBA module to all other co-defendants, (MMA = $$$ amount of the duplicate).  Taxes Receivable | |
| 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 | |
| 193 | Used for the ITIN Status. Posts in the entity. | |
| 198 | Victim of Domestic Violence Indicator. Do not disclose victim's Personal Identity. | |
| 199 | 199 Also used to identify data sources and Economic Impact Payment amounts – also for TC 972 (reversal) | |

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| Action Code | Definition | |
|---|---|---|
| 199 | ██████████████████████████████████████████████ ██████████████████████████████████████████████ . ██████████████████ | # |
| ******* | Action Codes 200-218 are reserved for Financial Reporting Input, and restricted to CFO employees. | |
| 200 | Resolution Trust Company (RTC) – also for TC 972 (reversal) | |
| 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 | Reserved for financial classification purposes - Manual Split Assessment Allocation - also for TC 972 (reversal) | |
| 210 | Reserved for financial classification purposes – Manual Split Assessment Allocation - also for TC 972 (reversal) | |
| 211-214 | Reserved for financial classification purposes - – also for TC 972 (reversal) | |
| 215 | Trust Fund Recover Program | |
| 216 | Module is too complex for CDDB to classify – also for TC 972 (reversal) | |
| 217 | Used to mark UA modules with IA payments. | |
| 218 | Misc field will contain the UA Collectability Calculation – Used by CFO" or "Reserved for financial classification purposes - Misc field will contain the UA Collectability Calculation | |
| 220 | Generated by Internal Management for TC 604 generation | |
| 200-250* | 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, Reserved for ALS – also for TC 972 (reversal) | |
| 253 | Lien CDP Notice Undelivered, Reserved for ALS – also for TC 972 (reversal) | |
| 254 | Lien CDP Notice Unclaimed Reserved for ALS,  – 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 | BMF AUR Unit SNOD issued for over $100,000. | |
| 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 | No longer generated as of 1/13. Was used for CP78 generation. | |
| 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 | |

| Action Code | Definition | |
|---|---|---|
| | 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)       Reserved for EPMF | |
| 286 | Reasonable cause for incomplete filing accepted – also for TC 972 (reversal)  Reserved for EPMF | |
| 287 | Reasonable cause for late and incomplete filing accepted – also for TC 972 (reversal)  Reserved for EPMF | |
| 288 | Return was signed – also for TC 972 (reversal)  Reserved for EPMF | |
| 289 | Extension to file was approved – also for TC 972 (reversal)  Reserved for EPMF | |
| 290 | Return was posted under a different EIN or Plan number – also for TC 972 (reversal)  Reserved for EPMF | |
| 291 | Reasonable Cause statement denied - Generates assessment to BMF   Reserved for EPMF | |
| 292 | No reply to CP 213 Notice - assess penalty – also for TC 972 (reversal)  Reserved for EPMF | |
| 293 | Filer under the DFVC Program – also for TC 972 (reversal)  Reserved for EPMF | |
| 294 | Destroy CP 213 Notice per research – also for TC 972 (reversal)  Reserved for EPMF | |
| 295 | IRS requesting corrected return from filer – also for TC 972 (reversal)  Reserved for EPMF | |
| 296 | Indicates credit(s) or payment(s) that has been thoroughly researched (which means – cannot be refunded or 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 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. | |
| 311 | For Date of Death in 2010, indicates a Form 8939 was filed nullifying the 706 filing. For Date of Death in 2011 and forward, portability is denied. | |
| 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) | |
| 316 | Form 709 gift return is associated with 706 estate return income - also for TC 972 (reversal) | |
| 317 | Prior year 709 gift return is associated with current year gift return income - also for TC 972 (reversal) | |
| 319 | Identifies a Re-insurance Company filing a Form 990-T for unrelated business income - 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 | |

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| Action Code | Definition | |
|---|---|---|
| | electronically. | |
| 324 | EO Mandatory E-File Compliance check completed | |
| 325 | EO Mandatory E-File Compliance review completed | |
| 329 | Notice CP236 was issued (applies to 2014 and subsequent years). | |
| 330 | Identify an executed Form 2750, ASED 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) | |
| 339 | Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Preliminary Fee | |
| 340 | Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Final Fee | |
| 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 | |
| 356 | Indicates original credit payment amount prior to sequestration. | |
| 357 | Insurance Provider Fee (IPF) Penalty without-fee assessment | |
| 359 | C-Corp Indicator | |
| 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) | |
| 364 | LLC is the liable taxpayer for this taxpayer | |
| 365 | Single member owner identified in XREF-TIN is the liable taxpayer for this tax period | |
| 366 | Liable 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 filing for Form 8921, Structured Transaction Information Return under Section 60509(v) – also for TC 972 (reversal) | |
| 373 | Form 1120S has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing – Also for TC972 | |
| 374 | Form 1120 has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing – Also for TC972 | |
| 375 | Form 1120S has unposted at MF due to no TC 090 present in the entity – Correspondence sent to Taxpayer - also for TC 972 (reversal) | |
| 376 | F1120S is being converted to a F1120 and resent to MF – also for TC 972 (reversal) | |
| 377 | Posted F1120 can now legally be viewed as a 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) | |

| Action Code | Definition | |
|---|---|---|
| 381 | Identifies an employer's 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 paying all tax for employer/client's Form 945, CT-1, or CT-2 FRCs - also for TC 972 (reversal) | |
| 385 | Indicates an agent is paying some of the employment tax for employers/clients the agent represents - also for TC 972 (reversal) | |
| 400-449 | ██████████████████████████████████████ | # |
| 450- | Reserved for PDC, Reconsiled commissionable PCA payment. | |
| 451 | Reconciled commissionable PCA offset | |
| 452 | Reconciled commissionable PCA credit/debit transfer | |
| 453 | Reconciled commissionable PCA refund | |
| 454 | Reconciled commissionable PCA other | |
| 455 | can only be used for administrative fee inputs. Death Certificate obtained by PCA | |
| 456 | can only be used for administrative fee inputs. Bankruptcy documentation obtained by PCA | |
| 457 | can only be used for administrative fee inputs. Installment Agreement that exceeds 60 months | |
| 458 | can only be used for administrative fee inputs.     Reserved for later release | |
| 461 | Reserved | |
| 462 | Balance Due Notice worked by ACS | |
| 463 | "Correspondence Impacted due to COVID in 2020- Delayed Mail and/or Letters Not Mailed" | |
| 464 | Notate notice & demand was sent on the module for the 2020 tax year for deferred taxes under the CARES Act. Specific to MFTs 01, 09, 11, 14, 05, 30, and 31 | |
| 465-467 | Reserved for Collection | |
| 468 | Reserved | |
| 469 | CDP (No response from Post Office) | |
| 470-483 | Reserved | |
| 484-485 | Reserved | |
| 486-499 | Reserved for IDS/Headquarters Official Use only | |
| 501 | Tax-administration related identity theft - taxpayer provided the required ID theft documentation and case resolution is complete. | |
| 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 | IRS identified identity theft - IRS identified, taxpayer not required to provide required ID theft documentation, unless requested and identity theft issue is resolved... | |
| 507 | Identifies taxpayers involved with a 965 (h) Transfer Agreement | |
| 508-509 | Waiver/Reimbursement of IA user fees. | |
| 510 | Central Withholding Agreement Program Activity | |
| 511 | Used to transfer the FTHBC entity and total recapture amount from one account to another | |
| 512 | Used to zero out the FTHBC entity and total recapture amount | |
| 515 | Account  is in the Prisoner File. | |
| 520 | ASFR Statutory Notice of Deficiency Unclaimed/Refused | |
| 522 | Identity Theft Documentation Received – also for TC 972 (reversal) | |
| | The taxpayer alleges identity theft, but has not yet provided supporting documentation | |
| | ID Theft documentation provided | |
| | The IRS suspects identity theft and the case is not yet resolved. | |
| 523 | Potential Repeat Identity Theft – also for TC 972 (reversal) | |
| 524 | No Filing Requirements or Locked Account – also for TC 972 (reversal) | |
| 525 | Employment Related Identity Theft | |
| 528 | IP PIN (IDTX inventory).  Approved Form 15227 application for IP PIN. | |
| 529 | Indicates an approved Form 637 registration that has been filled by the IRS | |
| 530 | Generated to show a Shared Responsibility Payment reported on Form 1040 posted to MFT 35 (TC 240 PRN 692) – also for TC 972 (reversal) | |

| Action Code | Definition | |
|---|---|---|
| 542 | Total IRP Income used by Unpaid Assessment.  Posts to entity | |
| 543* | Federal Payment Levy Program Low Income Filter analysis made - also for TC 972.  Miscellaneous field contains information. Posts to entity | |
| 544 | Frivolous Return Program (FRP) monitoring marker for account compliance prior to approval of 6702D penalty reduction Used for RICS.  Posts to tax module | |
| 545 | IPSO-Restricted | |
| 560 | Reconsideration Initiated | |
| 561 | Closed Case Mail – Disallowed in Full | |
| 562 | Closed Case Mail – Partial Disallowance | |
| 563 | Closed Case Mail – Full Allowance | |
| 564 | Reconsideration - No Response – Campus | |
| 565 | Reconsideration - No Response – Field | |
| 566 | Reconsideration - Full - Disallowance – Campus | |
| 567 | Reconsideration –Full Disallowance - Field | |
| 568 | Reconsideration – Full Allowance - Campus | |
| 569 | Reconsideration – Full Allowance - Field | |
| 570 | Reconsideration – Partial Disallowance – Campus | |
| 571 | Reconsideration – Partial Disallowance – Field | |
| 572 | HINF Reconsideration – No Response | |
| 573 | HINF Reconsideration – Full Disallowance | |
| 574 | HINF Reconsideration – Partial Disallowance | |
| 575 | HINF Reconsideration – Full Allowance | |
| 576 | 3338C Letter Sent | |
| 577 | Taxpayer Preference for Digital Communication | |
| 592 | Used for the Form 9000, Alternative Media Preference. | |
| 597 | Add a XREF-TIN to a doc code 51 assessment – also for TC 972 (reversal)  New for 2008 | |
| 598 | Manual input of TOP Offset record used to create a memo record when a TC 898 has been deleted in error. | |
| 599 | Manual input of TOP Offset record used to create a memo record when a TC 899 has been deleted in error. | |
| 600* | Used for SITLP | |
| 601 | Alaska Permanent Fund Dividend - (AKPFD) Levy Program. | |
| 602 | Municipal Income Tax Levy Program (MTLP) | |
| 604 | Used to document the waiver of coll. appeal rights in settlement agreements | |
| 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 Integrity and Verification Operation (IVO).  -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) | |
| 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 | |
| 636 | 5 Year carryback per section 2012. | |
| 637 | Notes full judgment reversal | |
| 638 | Notes partial judgment reversal | |

| Action Code | Definition | |
|---|---|---|
| 642 | Mandated reversal and/or exclusion from passport certification- also for TC 972 (reversal) | |
| 643 | ██████████████████████████ | # |
| 644 | Indicates the IRS has requested the U.S. Department of State exercise its authority to revoke a taxpayer's U.S. Passport – Entity transaction on IDRS cc ENMOD. | |
| 645 | Post Filing Disclosure Form 15307 | |
| 646 | Taxpayer has used the second skip privilege on their Installment Agreement; 4458C letter has been issued. (Generated by TDA/BAL DUE Analysis) | |
| 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. | |
| 652 | Posts TC 387 to allow systemic refund of less than $1 | |
| 653 | Revenue Ruling 99-40 has been considered on the module – also for TC 972 (reversal) | |
| 660 | Identify form 843 (abatement) claims | |
| 661 | Causes Undelivered Mail indicator to be set | |
| 662* | Federal Payment Levy Program - Levy issued. Miscellaneous field contains information. | |
| 663 | Identify Erroneous refunds | |
| 664 | Identify that a Form 3753 has been sent to accounting | |
| 665 | Identifies that a Form 2859 has been processed by 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) | |
| 677* | Federal Payment Levy Program - Federal Contractor (pre-CDP) Levy issued. Miscellaneous field contains information. | |
| 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) | |
| 686 | Generated by 701 to set the Taxpayer Repeater Indicator. | |
| 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 | |
| 689 | Indicates a form 8886 has been filed | |
| 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 | |
| 696 | Generated by MF, indicates that a refund confirmation has been received from FMS. | |
| 697 | Special Project (RIC/REIT) - Restricted Interest | |
| 698 | Used to reflect from 8938 | |
| 700 | A protective claim, pending non-IRS litigation was filed for Form 706 | |
| 701 | Posts to the primary to cross reference to the subsidiary | |
| 702 | Posts to the subsidiary to cross reference to the primary | |
| 703 | Posts to the subsidiary to cross reference to another subsidiary | |
| 704 | Intentional Disregard Civil Penalty | |
| 705 | An amended return has been filed as a result of the 2010 Gulf Oil Spill | |
| 707 | Carries the GIIN number to BMF – also for TC 972 (reversal) | |
| 710 | Illegitimate Recipient Form 1042 | |
| 711 | ████████████████████████████ ████████████████████████████ ████████████████████████████ ████████████████████████████ ████████████████████████████ | # # # # # |

| Action Code | Definition | |
|---|---|---|
| | ███████████████████████████ . | |
| 712 | ███████████████████████████████████████ ███████████████████████████████████ ███████████████████ | # # # |
| 713 | ███████████████████████████████████████ ███████████████████████████████████████████ ███████████████████████████████████████████ ████████████████████████████████████████ ██████████ | # # # # # |
| 730 | Sets the CPEO indicator and effective date on the CPEO's EIN. | |
| 731 | Sets the CPEO status and effective date on the CPEO's EIN. | |
| 732 | Used to input the EIN of the CPEO into the Customer's Entity – also for TC 972 (reversal) | |
| 733 | Authorized Individual Designation | |
| 734 | CSP agreement Indicator | |
| 740 | Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Refund Claim is received | |
| 741 | CSP agreement Indicator | |
| 745 | Causes BMF to generate TC 400 | |
| 746* | Indicates that the refund freeze (–R) is due to FATCA | |
| 747 | Extends FATCA refund freeze for the number of cycles contained in the miscellaneous field | |
| 748 | Indicates insufficient funds deposited to cover 1042-S liability – also for TC 972 (reversal) | |
| 749 | Indicates Underreporting of 1042 withholding – also for TC 972 (reversal) | |
| 754 | 754 revocation | |
| 762* | Federal Payment Levy Program - Disqualified Employment Tax (pre-CDP) Levy issued.  BMF only. | |
| 777 | F990-BL posted to Non-Master File | |
| 780 | Indicates that the BMF taxpayer has filed a 1094C information return stating that the company is an ALE (Applicable Large Employer – more than 50 Full Time Employees) for the module in question | |
| 781 | Transition Relief A (2015) | |
| 782 | Letter 226J issued | |
| 784 | Non-filer Letter 5699 issued | |
| 785 | Not an Applicable Large Employer (ALE) | |
| 786 | Delinquent Forms 1094-C and 1095-C | |
| 787 | 4980H Time Based Review Completed | |
| 788 | Indicates a form 8023 has been filed with LB&I | |
| 789 | Indicated a form 8883 has been filed with tax return | |
| 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 DDb for potential EITC freeze conditions | |
| 804* | Generated when a master file/CADE notice is generated. | |
| 805 | Transcript is requested on the account.  This is a CADE function.  The type of transcript issued is entered in the misc. field of the CC | |
| 806 | Used to record the mailing of a manual notice of assessment and demand for payment of criminal restitution | |
| 811 | Used to record the NAP date on the tax module. | |
| 813 | Posts to the partnership's adjustment year return.  Identifies the imputed underpayment amount and the corresponding reviewed year. | |
| 815 - 816 | BBA Partnership | |
| 817 | Posts to the partnership's reviewed year return.  Identifies the adjustment year in which the BBA partnership adjustments and the Imputed Underpayment (IU) amount are considered final. | |
| 818-819 | BBA Partnership for linking Partner/Owner Accounts | |
| 820 | PBBA PTP Push-Out | |
| 849 | Individual/Estate Indicator | |
| 850 | Flip Direct Deposit to paper | |
| 851 | IRS Error | |

| Action Code | Definition | |
|---|---|---|
| 852 | Preparer/TP Error | |
| 853 | Bank Error | |
| 856 | Advanced Child Tax Care | |
| 861 | FPA Waiver Date | |
| 862 | Push Out Package Received Date | |
| 863 | Push Out Default Date | |
| 864 | COVID-19 ASED 30 Day Extension | |
| 866 | Letter 6312 mailed to the taxpayer | |
| 867 | Letter 6313 mailed to the taxpayer | |
| 868 | Used to indicate the EIN of the foreign trust related to a penalty assessment on the TIN of the U.S. Owner for a failure to timely file Form 3520-A (TC 240, PRN 660, assessed on MFT 13 or MFT 55). | |
| 869 | COVID-19 ASED Extension | |
| 898 | Continuous Wage Levy Status 60 – also for TC 972 (reversal) | |
| 899 | Extension to Pay Status 60 – also for TC 972 (reversal) | |
| 922 | Taxpayer received AUR Soft Notice CP 2057 | |
| 973 | Form SS-8 received | |
| 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 and MFT 35 | |
| *. | Generated by Master File – not input using REQ 77  Refer to Section 8C, Master File Codes, 8 TC 971 Action Codes | |

## 10 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 |
| 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 |

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| 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 |

## User Notes