



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.2

JUNE 6, 2024

EFFECTIVE DATE

(06-06-2024)

PURPOSE

- (1) This transmits revised IRM 2.3.2, *IDRS Terminal Responses, Introduction to IDRS Terminal Responses*.

MATERIAL CHANGES

- (1) IRM 2.3.2.1 Included mandatory internal control subsection.
- (2) IRM 2.3.2.1 Updated stakeholder Wage & Investment (W&I) to reflect new name Taxpayer Services (TS).
- (3) Editorial changes were made throughout the IRM section.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.2 dated March 16, 2010, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, TS.

Rajiv Uppal
Chief Information Officer

2.3.2

Introduction to IDRS Terminal Responses

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2.3.2.1
(06-06-2024)

Purpose, Scope and Objectives

- (1) This IRM provides instructions for the use of the Integrated Data Retrieval System (IDRS) terminal displays.
- (2) **Purpose:** These instructions provide a guide to research information on the use and contents of IDRS, abbreviations and definitions, as well as explicit instructions on the use of command codes in extracting data. Some command codes used for entering information also are included in this IRM. Additional command codes used for entering transactions (adjustments, remittances, entity changes, etc.) are discussed in IRM 2.4, IDRS Terminal Input.
- (3) **Audience:** LMSB, SB/SE, TE/GE AND TS
- (4) **Policy Owner:** Project Director-Dean, Information Technology
- (5) **Primary Stakeholders:** Instructions for administering the IDRS Security System are included in IRM 2.4.2 , IDRS Terminal Responses, Command Codes SINON, SINO, RMODE, LOKME, CMODE, and FIEMP.
- (6) **Program Owner:** Taxpayer Services (TS) is responsible for the administration, procedures, and updates related to the program.
- (7) **Program Goals:** This IRM is a general use IRM for IDRS terminal operations at all SCRS locations. Document 6209 - IRS Processing Codes and Information, Chapter 13, may be used in conjunction with this IRM. Instructions relating to the use of IDRS and what is to be accomplished by its use can be found in the appropriate procedural handbooks and Internal Revenue Manuals. This section contains information on:
 - a. IDRS Databases;
 - b. IDRS Research Techniques;
 - c. IDRS Terminology;
 - d. Miscellaneous Error Messages;
 - e. Disclosure and Security awareness, and
 - f. IDRS time savers.
- (8) **Contact Information:** Applications Development, Internal Management, Im Sub Office, Account Services Branch
- (9) See Exhibit 2.3.2-1., for a list of IDRS Terminal Responses section titles. See Exhibit 2.3.2-2., contains an alphabetical listing of command codes used in IDRS Terminal Responses. (Similar information may be found in IRM 2.4.1 , Section Titles and Command Codes for IDRS Terminal Input).

2.3.2.1.1
(06-06-2024)

Background

- (1) A pilot IDRS was implemented at Southwest Service Center in July 1969. Based on experience gained from that pilot system, a new, improved, and enlarged IDRS was implemented at the Southwest Service Center in 1972. By July 1973 the new system was implemented in all service centers and field offices.
- (2) The capabilities of the initial system included entering adjustments, entity changes, etc., as well as entering collection information for storage and processing in the system and the automatic generation of notices, collection documents, and other outputs. Various subsystems have since been added to the IDRS system:
 - EACS (EP/EO Application Control System),
 - ERAS (EIN Research and Assignment System),

- RMIS (Report Management Information System)
- QRDB (Quality Review Data Base)
- ICTR (Intelligence Case Control and Time Reporting System)
- REF (Refund Information File).

- (3) The Integrated Data Retrieval System is designed primarily to accomplish the following:
- a. Provide better, faster, more responsive, and more personal service to the taxpayer.
 - b. Facilitate and speed the work of employees in Campuses and Area Offices by providing the most current information on tax accounts, and by furnishing the most up-to-date data processing tools available today.
- (4) Integrated Data Retrieval Systems were furnished to all Regions and Service Centers, beginning in 1972 and completed in early 1973.
- (5) Beginning in October 1982, the IDRS System was transferred to UNIVAC 1100/84 computer equipment. This transfer was completed in the third quarter of 1984.

2.3.2.1.2
(06-06-2024)
Authority

(1)

All IRS systems and applications shall be complaint with:
Executive Orders (EOs)
Office of Management and Budget (OMB)
Federal Information Security Modernization Act of 2014 (FISMA)
National Institute of Standards and Technology (NIST)
Cyber-Security and Infrastructure Security Agency (CISA)
National Archives and Records Administration (NARA)

2.3.2.1.3
(06-06-2024)
**Roles and
Responsibilities**

- (1) IRM 2.3.2 IDRS data bases are maintained in several separate areas. It is not necessary to know in which area a particular element of data is located. However, for clarity, the TIF sections are described separately in this section.

2.3.2.1.4
(06-06-2024)
**Program Management
and Review**

- (1) These Command Codes and Terminal Responses are used in Campuses and Area Offices to research or input data related to Delinquency Investigations during the Taxpayer Delinquent Return Notice phase of the investigation or after a TDI (Taxpayer Delinquency Investigation, Form TYD14) has been issued.
- (2) Provides such details as the name of the author, section description and previous versions of the section.
- (3) Provides contact information for the responsible branch.

2.3.2.1.5
(06-06-2024)

Program Controls

- (1) When discrepancies, problems, recommendations, etc. surface, submit the information to Headquarters by the appropriate method as indicated below.

Note: Inappropriate forms will be returned without consideration (example would be using Information Technology Asset Management System (ITAMS) to report IRM inconsistencies).

- a. Use Form 5391, Procedures/Systems Change Request, to report non-emergency changes to the IRM or computer programs. See IRM 3.31.125 , ADP Evaluation - Procedures/Systems Change Request, for complete information on the preparation and routing of that form.
- b. Use ITAMS to identify computer programming or operational problems that need immediate attention. If the problem being reported is on a particular account, include a TIF Edit with the background information.
- c. Use the employee suggestion program to submit ideas to improve processing, eliminate waste/duplicate efforts or to improve taxpayer relations. See IRM 6.451.1 , Employee Performance and Utilization / Awards and Recognition - Policies, Authorities, Categories, and Approvals, and Document 11773 , Employee Suggestion Program Brochure, for information.
- d. Use Form 9345 or Form 9345A, Editorial Change Request, to report printing or typographical errors and incorrect IRM reference.

Note: Since operational problems or defects are not being reported on the form, the requests will not be controlled upon receipt nor will they require a written response.

2.3.2.1.6
(06-06-2024)

Terms/Definitions/ Acronyms

- (1) IDRS Database Acronym Overview

Employee Profile Security File	EPSF
Terminal Profile Security File	TPSF
Unidentified Remittance File	URF
Dishonored Check File	DCF
Taxpayer Information File	TIF
Edited Research Data File	ERDF
Servicewide Electronic Research Program	SERP
Integrated Data Retrieval System	IDRS
Integrated Automation Technologies	IAT

- (2) The description of these files is included to facilitate use of IDRS. The IRM section **IDRS RESEARCH TECHNIQUES** and various sections on Command Codes are integral parts of the description of IDRS, and are to be used with this section to furnish an understanding of IDRS.

2.3.2.1.7
(06-06-2024)

Related Resources

(1) Unidentified Remittance (UR)

- a. This file contains unidentified remittances. It replaces the Form 3731 (Unidentified Remittance Voucher) files previously maintained by the UR function. It provides a rapid research tool, for payment tracing, which is available to all area offices serviced by a campus. It generates credit posting documents or on-line credit posting when payments are applied. The periodic updating of the file results in registers and listings to be used for control and balancing.
- b. Content—The UR contains a record of each remittance that is received and cannot be positively identified. Each record contains the UR control number, amount, received date, and all known identifying data. In addition, the UR contains a record of all questionably-applied ES credits. These records, which are for information only, are added to the file by Clearing and Deposit after the remittance is applied to the taxpayer account. These records are excluded from the reports generated for the control and balancing of the UR.
- c. Updating—Additions to the file are made daily, or as needed, through terminals located in the Clearing and Deposit and the Unidentified Remittance areas. Application of UR credits may be made from specified terminals throughout the area office and/or campus, by persons designated to make such applications.
- d. Research—The UR is sequenced in three separate files:
 - the name file — alphabetically by name control
 - the amount file — by money amount
 - the control number file — by UR control number.

2.3.2.2
(01-01-2005)

IDRS Data Base Overview

- (1) IDRS databases are maintained in several separate areas. It is not necessary to know in which area a particular element of data is located. However, for clarity, the TIF sections are described in this section.

2.3.2.2.1
(01-01-2007)

Tax Information File (TIF)

- (1) The Taxpayer Information File (TIF) will provide tax account information for taxpayers selected for IDRS. See <http://unisysdb.web.irs.gov/glossaries.htm> for latest changes.
- (2) The TIF is divided into three subgroups.
 - The ITIF will contain data from the Individual Master File (IMF) . ITIF is broken into 100 areas- (ITIF00-ITIF99)
 - The BTIF will contain data from the Business Master File (BMF), as well as Exempt Organization (EO) cases. BTIF is broken into 100 areas - (BTIF00-BTIF99).
 - The ZTIF will contain data from Employer Pension Master File (EPMF) and the Non-Master File (NMF). ZTIF has one area - ZTIF01

2.3.2.2.1.1
(01-01-2005)

BASIC-ENT-REC (TIF-00)

- (1) This record will be present for all TIF accounts. It will contain:
 - a. Taxpayer identification, establishment data, and location data and
 - b. An indicator (MEMO-CD) as to whether the data has been extracted from the MF, established via terminal input ("dummy"), or is being resequenced to another account ("memo"), or downloaded from the Masterfile on-line.

This information is used for terminal research and input as well as the daily and weekend TIF analysis.

2.3.2.2.1.2
(01-01-2008)
ENT-IND-REC (TIF-02)

- (1) This record contains a bank of indicators used by many separate functions. It will carry information such as the CAF Indicator, IMF Scrambled SSN Indicator, or Criminal Investigation Indicator. This data is utilized for terminal research, notices, edits, etc. This record also will contain BMF and EPMF Filing Requirements extracted from MF or established on real-time for new entities. On IMF accounts this record will contain data for the latest return filed.

2.3.2.2.1.3
(01-01-2005)
**ENT-NAME-ADDR-REC
(TIF-04)**

- (1) This record will be present for all TIF accounts extracted from the Master File, as well as new entities established during real-time. Data will include current name and address as well as name-line related codes or indicators (such as IMF Name Line Year Digits). This information will be utilized for terminal research, T/P notices, letters, labels, and refunds.
- (2) This record also will contain any prior year name line data. Prior year name lines may be used for notices and EXAM forms, and are displayed for entity research. It is also useful as a research tool to determine case assignment and history.

2.3.2.2.1.4
(01-01-2005)
**ENT-CASE-
ASSIGNMENT-REC
(TIF-10)**

- (1) This record contains the current and prior A.O. employee or group to which a TDA or TDI case is assigned. This information is useful for research as well as being an integral part of the Collection Activity Reports.

2.3.2.2.1.5
(01-01-2005)
**ENT-CONTROL-HIST-
REC (TIF-11)**

- (1) This record contains assigned control information for an issue/case being worked by a Campus or Area Office employee in regards to the taxpayer's account or entity module. The case status, type and received date are used in generating inventory and overage reports. The case data also is useful as a research tool to determine case assignment and history.

2.3.2.2.1.6
(01-01-2005)
**ENT-ACTION-HIST-REC
(TIF-12)**

- (1) This record is used to record actions on this account and general information that is not subject to reporting or analysis. This record is used to research the activity on a taxpayer's account.

2.3.2.2.1.7
(01-01-2005)
**ENT-POSTED-TRANS-
REC (TIF-20)**

- (1) When present, this record contains posted transactions that have changed the MF entity. Some of these transactions are available for research while others may be dropped in weekend processing after being analyzed for location code changes that update the ENT-CASE-ASSIGNMENT-REC.

2.3.2.2.1.8
(01-01-2005)
**ENT-PND-CHANGE-
TRANS-REC (TIF-21)**

- (1) This record contains entity transactions other than resequence and reject transactions. Transactions recorded here indicate entity changes (address, filing requirements, employment code, etc.) which have been input but have not yet posted to the Master File. This information is available for terminal research and is used to determine the most current name and address information for Collection notices.

2.3.2.2.1.9 (01-01-2005) ENT-PND-SHORT-GEN-TRANS-REC, ENT-PND-REJECT-TRANS-REC, ENT-PND-SHORT-INPUT-TRANS-REC, ENT-PND-EPMF-PLAN-TRANS-REC (TIF-22)	(1) These are TC904, pending, merge, and reject transactions. TC904's indicate that the entity module requested to be extracted to IDRS is not on the MF. Re-sequence transactions record account number changes on merge conditions. Reject transactions are those considered unprocessable by mainline processing. This information is available for terminal research.
2.3.2.2.1.10 (01-01-2005) ENT-DEFERRED-ACTION-REC (TIF-30)	(1) This record contains information about tax modules that are to be updated at a future time, including the type of action to be taken.
2.3.2.2.1.11 (01-01-2008) ENT-LEVY-REC (TIF-31)	(1) This record contains name and address data for one or more levy sources. This information is available for terminal research and is printed at the time the taxpayer's TDA is generated.
2.3.2.2.1.12 (01-01-2005) ENT-TDI-COMPLIANCE-REC (TIF-32)	(1) This record contains TDI notice history, TDI issuance cycles, reason for TDI issuance, prior year return data (IMF), and last period satisfied data (BMF). This information is available for research and is used for TDI analysis.
2.3.2.2.1.13 (01-01-2005) ENT-INSTALLMENT-AGRMENT-REC (TIF-33)	(1) This record contains data pertaining to a taxpayer's installment agreement with the IRS. This includes the terms of the agreement, reminder notices and update history information. This is available for research and is used by TDA analysis to issue installment agreement reminder notices.
2.3.2.2.1.14 (01-01-2005) ENT-NOTICE-HIST-REC (TIF-34)	(1) This record records notices or collection report categories related to either the entity module or the entire account. This information is available for research and collection analysis.
2.3.2.2.1.15 (01-01-2005) ENT-REPORT-REC (TIF-35)	(1) This record contains entity data that is used to produce various Collection related reports (Collection Activity Reports and Delinquent Account Inventory Profile Reports). This record will not be present until the TDA First Notice is issued.
2.3.2.2.1.16 (01-01-2005) ENT-TDA-COMPLIANCE-REC (TIF-36)	(1) This record contains entity data of BMF filing requirements information.
2.3.2.2.1.17 (01-01-2005) ENT-EO-REC (TIF-40)	(1) This record contains data related to Exempt Organization accounts. It will be used for terminal research and updated from MCC during the weekend update.

2.3.2.2.1.18 (01-01-2005) ENT-ESTABLISHMENT- REC (TIF-41)	(1) This record will be created when an account is established with a new EIN. After the record is established it will be available for Entity Research. This record will remain on the TIF until the Master File account is established and extracted. This record and the entire account may be deleted by command code ESIGNT or ESIGND.
2.3.2.2.1.19 (01-01-2008) ENT-SPECIAL-FIELD- REC (TIF-42)	(1) This record will carry the Date of Death, RWMS (Resource and Workload Management System) data, IRA Filing History data, Home Telephone Number, Other Telephone Number, Reactivation XREF TIN, ICS data, Business-Termination data, Business Operations data, Cell Telephone Number, and International Telephone Number.
2.3.2.2.1.20 (01-01-2005) BASIC-TAX-MOD-REC (TIF-50)	(1) This record carries the data basic to every established tax module on the TIF. It is used by all research and analysis programs that access the tax modules.
2.3.2.2.1.21 (01-01-2005) SPOUSAL-ADDR-REC (TIF-51)	(1) This record contains the spousal name and address information for taxpayers with a filing status of "2." Weekend batch programs will request updates from the NAP. This record is updated when the update cycle on the NAP is greater than the update cycle supplied by the weekend update program.
2.3.2.2.1.22 (01-01-2005) SC-STATUS-HIST-REC (TIF-52)	(1) This record contains those status codes, cycles, and amounts that reflect the collection history in the campus. This record is updated by real-time update and by daily and weekend batch programs. It is present whenever there is collection or notice activity on a module.
2.3.2.2.1.23 (01-01-2005) MF-STATUS-HIST-REC (TIF-53)	(1) This record contains the Master File statuses, cycles, and related data. It is used by weekend TDI and TDA analysis. The data is present whenever a module is extracted to the campus for collection purposes. The data is also used to research Master File activity on problem accounts.
2.3.2.2.1.24 (01-01-2005) NOTICE-HIST-REC (TIF-54)	(1) This record contains notices issued for an account. It is used for account research and includes the notice number, notice amounts and notice extract/issuance cycle.
2.3.2.2.1.25 (01-01-2005) REPORT-REC (TIF-55)	(1) This record contains module data that is used to produce various Collection-related reports (Collection Activity Reports and DIAL (Delinquent Investigation/Account Listing). This record will not be present until the TDI or TDA First Notice is issued.
2.3.2.2.1.26 (01-01-2005) MF-INTEREST-PENALTY- REC (TIF-59)	(1) This record will contain the Master File accrued interest and penalty amounts and the "TO-DATE", for which interest and penalty was computed. Data will be extracted by the Master File for use in TDA and PINEX analysis.
2.3.2.2.1.27 (01-01-2005) All Posted Return Records (TIF-60)	(1) These records contain data extracted from the posted return. It may include a variable number of abstracts or reference amounts, It is used by EXAM/TDI/TDA analysis and for reports. The format of the data in this- record will vary, depending on the MFT of the Tax Module.

2.3.2.2.1.28 (01-01-2005) PENDING-RET-REC (TIF-61)	(1) This record contains data from the TC150 transaction before it has posted to the Master File. It will be used by TDI analysis, Daily analysis, and for research. If there is a POSTED-RET-REC present, then this record will not be present. Any pending, amended, or duplicate return (TC 976, 977) will be carried in the PENDING-TRANS-REC.
2.3.2.2.1.29 (01-01-2005) All Posted Transaction Records (TIF-62)	(1) These records are those transactions that have posted at the Master File. These records will be present whenever the module is a “full” module, i.e., not a memo or dummy. These records will be used for TDA/TDI/EXAM analysis, and analyzed for reports. (2) The posted transactions will be controlled through the Master File, so no data in this record will be directly changed by a campus program.
2.3.2.2.1.30 (01-01-2005) All Pending Transaction Records (TIF-63)	(1) These records contain transactions that have not yet posted to the Master File, or transactions that were once in the pipeline, but have been deleted. The records will be updated directly by real-time commands and by daily and weekend update programs.
2.3.2.2.1.31 (01-01-2005) CONTROL-HIST-REC (TIF-70)	(1) This record contains control and assignment information for this case. It is used by terminal research to limit the assignment of cases to a single area of campus control. Weekly reports will be generated from this record to be used by Campus staff for case management and monitoring.
2.3.2.2.1.32 (01-01-2005) ACTION-HIST-REC (TIF-71)	(1) This record carries a history of the actions taken on this case. It is updated by real-time application programs, and is used for account research. The data in this record is not extracted for reports.
2.3.2.2.1.33 (01-01-2005) INNOCENT-SPOUSE- TRACKING-REC (TIF-72)	(1) This record contains information for various stages of the Innocent Spouse data that is tracked.
2.3.2.2.1.34 (01-01-2005) COLLECTION-DUE- TRACKING-REC (TIF-73)	(1) This record contains information for various stages of the Collection Due data that is tracked.
2.3.2.2.1.35 (01-01-2005) OPEN-AIMS-REC (TIF-80)	(1) This record contains the basic report data needed to track the examination of a taxpayer's return. This record will be created when a TC424 is generated from the examination system; when an NMF case is established during real-time or when an opening record is received from the Master File due to DIF selection. This record will be used by EXAM analysis for tracking the examination and for weekly and monthly reports.
2.3.2.2.1.36 (01-01-2005) CASE-UPDATE-REC (TIF-81)	(1) This record contains those data fields that could be changed after an examination of a return is opened, and before it's closed. Changes to data in this record can occur during real-time and during batch analysis. The record is used by weekend EXAM analysis for reports extraction.

2.3.2.2.1.37 (01-01-2005) CASE-CLOSING-REC (TIF-82)	(1) This record contains EXAM long closing data. It is entered during real-time and extracted for reports by weekend EXAM analysis.
2.3.2.2.1.38 (01-01-2005) APPL-REC (TIF-83)	(1) This record contains basic report data needed to track an account controlled by Appeals. Data for this record is entered and updated during real-time and analyzed for reports during weekend EXAM analysis.
2.3.2.2.1.39 (01-01-2007) AIMS-HIST-REC (TIF-84)	(1) This record contains a history of AIMS-STATUS-CDs and associated AIMS-STATUS-DTs for an OPEN-AIMS-REC.
2.3.2.2.1.40 (01-01-2005) ABST-REC (TIF-85)	(1) This record contains abstract data and related amounts present on Form 720 returns. It is used by EXAM real-time for research and update. It may also be updated during real-time when an adjustment is made to the module.
2.3.2.2.1.41 (01-01-2007) TEGE-REFERENCE-REC (TIF-87)	(1) This record contains information about TEGE Excise returns.
2.3.2.2.1.42 (01-01-2005) AIMS-NAME-ADDR-REC (TIF-88)	(1) This record contains the Taxpayer name and current address applying to the particular tax module.
2.3.2.2.1.43 (01-01-2005) AIMS-ENT-INFO-REC (TIF-89)	(1) This record contains various indicators about conditions present in the account.
2.3.2.2.1.44 (01-01-2005) EPMF-REC (TIF-90)	(1) This record contains account data related only to EP accounts. It will be established whenever an examination or collection of an EPMF case is opened. It will be used by real-time research and update. EXAM and report analysis will extract report information.
2.3.2.2.1.45 (01-01-2005) NAME-LINE-REC (TIF-91)	(1) This record will carry name lines associated with this tax module that are not the Taxpayer's name. Examples are representative's name, preparer's name, and agent's name. The other names are present for real-time display and are extracted to the Detroit Computing Center for its reports.
2.3.2.2.1.46 (01-01-2005) REASON-CD-HIST-REC (TIF-92)	(1) This record contains the past reason codes and cycles for this module's retention history. It will be used to monitor data base growth and usage. Data will be updated by the Weekend TIF Update, or retention analysis at the end of the Weekend, and is used to research problem modules.
2.3.2.2.1.47 (01-01-2005) POSTED-BLOCK-REC (TIF-99)	(1) This record contains all TIF-60s and 62s in a blocked format. One TIF-60 is allowed per tax module/block and is the first record in the block. This record is accessed by the "optimized procs" for blocking and deblocking.

- 2.3.2.2.2
(01-01-2005)
Dishonored Check File (DCF)
- (1) This file contains a record of the dishonored checks returned to the campus by banks as unprocessable or due to insufficient funds. The record will remain on the file until research positively identifies the tax module(s) credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice also will be generated to notify the taxpayer.
 - (2) Each dishonored check record contains the DC Control Number, amount of the check, name control, reason code (indicating why the check was dishonored), and the check writer's name; also the TIN and address if shown on the check. All actions taken are recorded on the file and various computer-generated listings and reports are produced for the accounting function, and for control, audit trail, and management purposes.
 - (3) Research of the DCF is provided through input of CC BDINQ, which produces a screen display of all the data, history records of all actions taken and current status (Open, Closed, Void, or Unprocessable) of the desired dishonored check record on the DCF.
- 2.3.2.2.3
(01-01-2005)
National Account Profile
- (1) This file is a compilation of selected entity data from various Master Files. It includes all valid and invalid individual taxpayer entity information for all taxpayers on the IMF, BMF (SSN and EIN), IRA, and EPMF. There also is SSA data (DM-1) and Cross Reference data (XREF) on the NAP, making it possible to verify taxpayers who have no primary Master File account. The NAP files can be read by batch programs for research purposes and by real time programs to provide data to the CFOL and IDRS Command Codes.
- 2.3.2.2.4
(01-01-2005)
Individual Master File On-Line
- (1) This file is an on-line version of the IMF tape at Martinsburg Computing Center (MCC). It contains an exact copy of all the entity module and tax module records on the IMF. This file also has an Index Record for each account (SSN) on the IMF identifying what tax modules are present on the IMF and retention modules available through IMFOL. All tax modules dropped to retention from 1994 to present are stored on optical disk in MCC. Retention tax modules are copied to an on-line file when requested by users.
- 2.3.2.2.5
(01-01-2005)
Business Master File On-Line
- (1) This file is a disk extract of the tape BMF at Martinsburg, WV. It contains full data for extracted records. Criteria for the extract include:
 - most freezes and holds
 - potential dangerous taxpayer
 - intelligence control, refund schemes
 - open balance
 - bankruptcy
 - excess ES credits
 - math error
 - certain status codes
 - IDRS control
 - recent postings of certain transactions
 - and recent merge fail.
 - CAWR out of balance indicator

Additional accounts reside in the file when requested by other users.

- (1) The purpose of this section is to provide a guide to research on IDRS. This section, the preceding section, "IDRS Data Bases", and the various sections on Command Codes may be used together in order to determine what is available on IDRS, how to access the information, and what to do with it.

- (1) After it is determined that IDRS is to be used for research (instead of microfilm, MCC transcript, taxpayer contact, etc.), determine what information is available and what information is required. See Figure 2.3.2-1 (a, b, and c), Basic Research Flow Chart, and use it as a guide to determine what Command Code may contain the sought after data, then refer to that Command Code in this Manual.

		1-9		>		11-19		>		21-29		>		31-39		>		41-49		>		51-59		>		61-69		>		71-79		>																															
		1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0																						
		BMFOLvvvvvvvvvvvvvvvv																		BMF RETENTION REGISTER																		NM CTRL:vvvv																		UP-CYC:nn		CTRL		PDT		CID	
1	BMFOLvvvvvvvvvvvvvvvv	BMF RETENTION REGISTER																		NM CTRL:vvvv																		UP-CYC:nn		CTRL		PDT		CID																			
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4	MFT	TXPD	PLAN	CTRL	ULC	REMOVED	MFT	TXPD	PLAN	CTRL	ULC	REMOVED	MFT	TXPD	PLAN	CTRL	ULC	REMOVED	MFT	TXPD	PLAN	CTRL	ULC	REMOVED	MFT	TXPD	PLAN	CTRL	ULC	REMOVED	MFT	TXPD	PLAN	CTRL	ULC	REMOVED	MFT	TXPD	PLAN	CTRL	ULC	REMOVED																					
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6	nn	YYYYMM	nnn	nn	nn	YYYY	nn	YYYYMM	nnn	nn	nn	YYYY	nn	YYYYMM	nnn	nn	nn	YYYY	nn	YYYYMM	nnn	nn	nn	YYYY	nn	YYYYMM	nnn	nn	nn	YYYY	nn	YYYYMM	nnn	nn	nn	YYYY	nn	YYYYMM	nnn	nn	nn	YYYY																					
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		1-9 > 11-19 > 21-29 > 31-39 > 41-49 > 51-59 > 61-69 > 71-79 >																																																													

Figure 2.3.2-1a

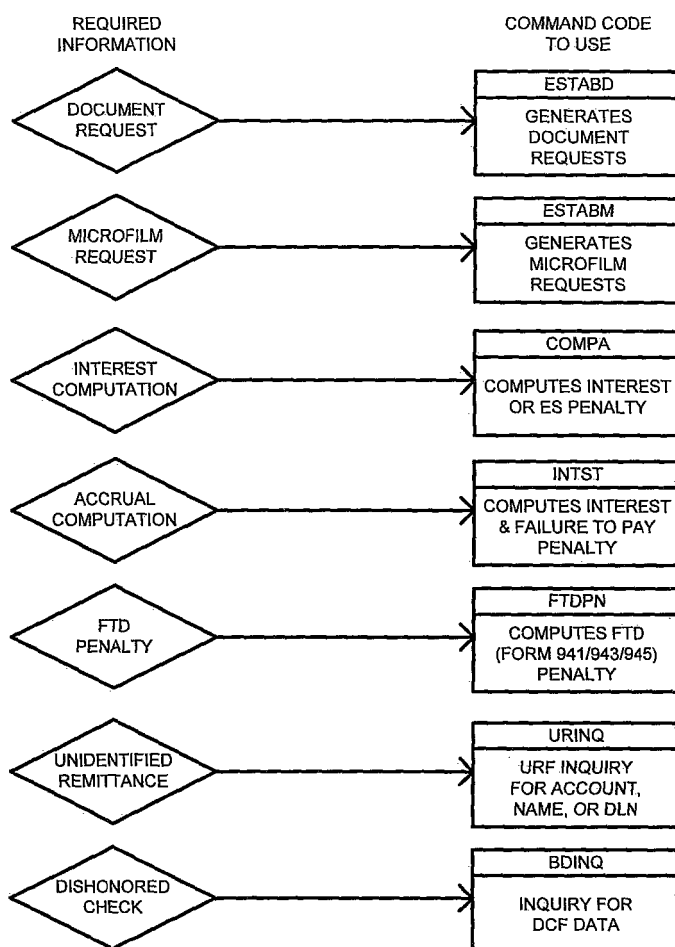


Figure 2.3.2-1b

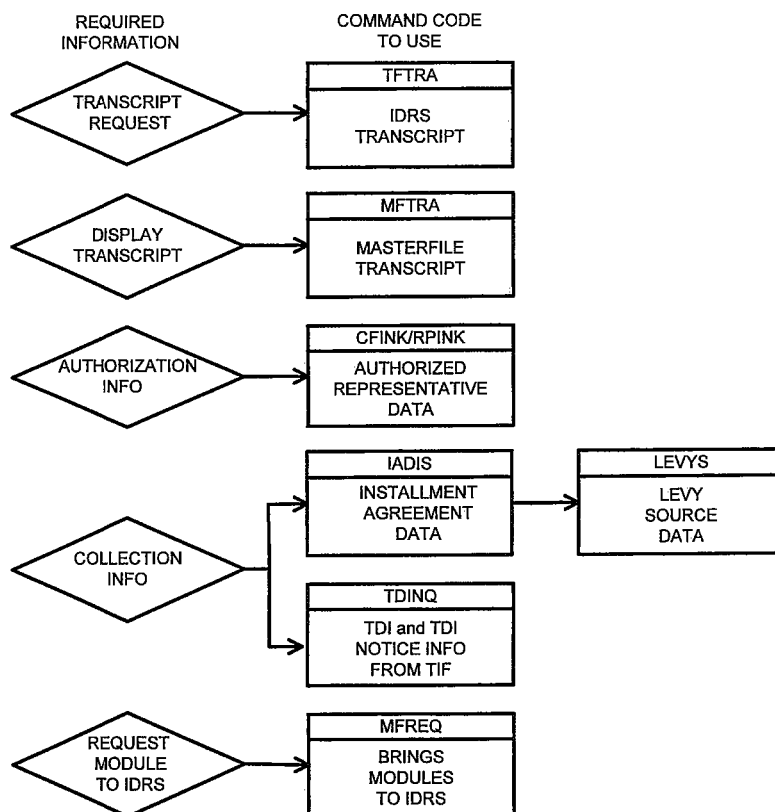


Figure 2.3.2-1c Basic Research Flow Chart

2.3.2.4 (01-01-2005) IDRS Terminology Overview

- (1) The following terms are commonly used throughout sections wherever IDRS procedures apply. Although they may be similar to Master File processing, these definitions are peculiar to IDRS.

2.3.2.4.1 (03-16-2010) Definitions

- (1) **ACCRUALS**—Accrued interest and Failure To Pay penalty computed to cycle 23c date for 3rd and 4th Balance Due Notices, and to cycle 23c date plus 21 days for TDA's and Levys.
- (2) **ACTION CODE**—A one-digit numeric used on an IDRS case control header record to designate that the adjustment control records which follow the header are to establish new cases (action code 1) or update existing cases (action code 5).
- (3) **AGREEMENT REVIEW NOTICE, 522/622**—Issued for accounts in IDRS Status 60 two weeks prior to review of the installment agreement financial statement.
- (4) **AGGREGATE IDRS MODULE BALANCE PLUS ACCRUALS**—Total of each IDRS, debit module balance plus accruals greater than \$9.99 not in a suspended status (except for suspended modules eligible for Notice or TDA this cycle).
- (5) **BATCH PROCESSING**—When more than a single entry is input without repeating the Command Code.

- (6) BRACKET, RIGHT HANDED—A symbol (]) used to designate the name control when the first four characters of the first name line are not the valid name control. Also used for continuation name lines.
- (7) BUSINESS OPERATIONAL DATE—Date input with Command Code ESIGN which indicates the beginning of liability of the taxpayer for BMF 1120, 1065, 1041, CT-1, 720, 1066, 2290, 11C, or 730 return or the beginning of operations for BMF & EPMF entities. Recorded on the TIF, BMF, and the EPMF if appropriate.
- (8) CARET —
 - a. Symbols (<) to indicate the boundaries of a field of input data.
 - b. Symbols used to indicate capitalization of a letter () or a word (<) within a letter format from IRS Correspondence.
- (9) CATEGORY CODE—A four-character code denoting the type or source of an adjustment or correspondence case.
- (10) CLOSING CODE (CC)—A two-digit code that identifies the various categories of TDA disposition by the Collection Division. Also used when taxpayer protests math error notice, CC-94. Or, on MFT88, BMFOL, the two-digit code that identifies how the CAWR case was closed.
- (11) COLLATERAL SUSPENSION TERMINATION NOTICE, 536—Issued for accounts in IDRS status 41 to indicate that the collateral should be used to settle the taxpayer's account.
- (12) COMBAT STATUS VERIFICATION NOTICE, 533—Issued for accounts in IDRS status 43. Issued every six months to verify taxpayer's combat status.
- (13) COMBAT STATUS TERMINATION NOTICE, 534—Issued for accounts in IDRS status 46 if prior status was 43. Notification that taxpayer is no longer in a combat situation.
- (14) COMMAND CODE (CC)—A five-character code used to initiate contact with IDRS may be additionally described as an Action Code or an inquiry Code, depending on the nature of the terminal response. Action Codes enter data on IDRS. Inquiry Codes retrieve data from IDRS. Identifies the application to be performed by an IDRS operator.
- (15) CONTROL BASE—An item, recorded in the ENT-CONTROL-HIST-REC on CONTROL-HIST-SEC of the TIF account which indicates the module is controlled for adjustment or correspondence action, and contains information relative to the case.
- (16) CRIMINAL INVESTIGATION INDICATOR—a code which indicates the presence of criminal investigation. This used to be called the Intelligence Freeze Indicator.
- (17) CURSOR—A blinking dash that indicates where the next character will display on the screen.
- (18) DEFERRED STATUS—Modules in IDRS Status 23, or Master File Status 12 (with accruals) or status 23.
- (19) DISHONORED CHECK (DC)—The IDRS File that contains the dishonored checks returned to the campuses by banks.

- (20) DISPLAY STATION TERMINAL (DST)—See TERMINAL
- (21) DUMMY MODULE—A module created on IDRS in order to record information when the tax module or entity module is not present. It contains name control, TIN, MFT and tax period, and will be replaced by the true module when the generated TC 902 finds a match on the Master File.
- (22) EDITED RESEARCH DATA FILE (ERDF)—The IDRS file which contains MF transcript data requested by CC MFTRA.
- (23) EIN KEY INDEX FILE (EKIF)—The IDRS file which contains name and address information for all BMF, EPMF and NMF taxpayers with EIN's residing within a Campus' jurisdiction or out-of-Campus taxpayers with modules on IDRS.
- (24) EIN RESEARCH AND ASSIGNMENT SYSTEM—A method of assigning new EINs and processing the new entity data utilizing IDRS. New entity data is input to IDRS, which then assigns an EIN, records the data on the Taxpayer Information File (TIF) and Key Index File (KIF), analyzes for Master File establishment, prior periods of liability, FTDs, and notices to the taxpayer.
- (25) ELEMENT—An individual unit (group of characters) of information that is input to or retrieved from IDRS.
- (26) EMPLOYEE NUMBER—A ten-digit number assigned to each employee to be used for identification in the Employee Profile Security File and for IDRS case control.
- (27) EMPLOYEE PROFILE SECURITY FILE (EPSF)—That portion of the Security File which contains significant data concerning employees who are authorized users of IDRS.
- (28) ENTER SYMBOL OR END OF MESSAGE SYMBOL (EOM)—A symbol () flashed on the screen after the ENTER key is depressed. It appears immediately to the right of the last character displayed. Also called a delta or an end of text (ETX) symbol.
- (29) FIELD—An area within a record defined by a fixed length, a fixed position or by field breakers such as carets, commas or dollar signs.
- (30) FILE SOURCE—A one-character code immediately following an input TIN to denote which account file (IMF, BMF, IRAF valid or invalid SSN or BMF, NMF, EPMF, TIN is being affected or addressed.
- (31) FLOATING FIELDS—Fields on a screen input which do not have to be in a fixed position, The field is preceded by a two-character identification and followed by a comma.
- (32) FTD SUPPRESSION INDICATOR—Input with Command Code ESIGN to suppress FTDs normally issued under the "modified entity program", which issues initial FTDs for new taxpayers. Does not suppress future FID) issuance.
- (33) GENERATED—Data produced from input to or update of the IDRS.
- (34) HISTORY ITEM—A record of an action taken on an adjustment or correspondence case; recorded in the ENT-ACTION-HIST-REC or ACTION-HIST-REC of the TIF account.

- (35) IDRS BALANCE—The Master File module balance adjusted to reflect certain specified pending transactions.
- (36) INSTALLMENT AGREEMENT INDICATOR—A code that indicates the presence of installment agreement data.
- (37) INSTALLMENT AGREEMENT RECORD—A record in IDRS containing installment agreement information.
- (38) CRIMINAL INVESTIGATION CODE—A code which indicates the intelligence freeze status.
- (39) INSTALLMENT PAYMENTS—FINAL NOTICE, 523/623—Issued for accounts in IDRS Status 64. Notifies taxpayer of default of his Installment Agreement.
- (40) LEVY (ACS)—Record sent to the Automated Collection System with levy source data from the TIF or TILT File.
- (41) LEVY SOURCE LISTING—Levy information from the TILT File printed and associated with paper TDAs.
- (42) LIEN CODE—Indicates that a lien has been filed.
- (43) LITERAL—A generated description of a data field, usually in abbreviated form, which displays on the screen in response to certain command codes.
- (44) MASTER FILE INDICATOR (MF)—Indicator input with Command Code ESIGN to designate the Business (B), Exempt Organization (O) or the Employee Plans (P) Entity data being input.
- (45) MEMO ENTITY/MODULE—A record of a resequenced account displayed in response to CC ENMOD.
- (46) MILITARY SUSPENSION TERMINATION NOTICE, 535—Issued for accounts in IDRS Status 46 if prior status was 44. Notification that taxpayer is no longer in a military situation.
- (47) MODULE—TIF entity information for a given account; or TIF tax information for a single MFT/Period combination within a given account.
- (48) MOST SEVERE NOTICE—The process which causes all eligible notice modules to be accelerated to Fourth Notice if a TDA module is present in the account.
- (49) NEW LINE SYMBOL—A generated symbol (-) that marks the end of a data line on the DST screen. Data to the right of the new line symbol, including the end of message delta, cannot be read by the computer.
- (50) NOTICE INFORMATION—Data input with Command Code ESIGN which indicates which notice (576, 577, 580, 581, 582, 583 or 584) to send to the taxpayer and certain information to be included on the notice. Notice may also be suppressed. This data is recorded on the TIF.
- (51) NOTICE—TDA Notices
 - a. FIRST IDRS NOTICE, 501/601—For IMF accounts only, IDRS normally issues this notice 5 cycles after the Master File 1st Notice is issued. IDRS status 20 is generated at the time of the First IDRS Notice issuance.

- b. THIRD IDRS NOTICE, 503/603—IDRS normally issues this notice 5 cycles after the First IDRS Notice is issued (IMF) or 5 cycles after the Master File 1st Notice is issued (BMF/IRAF). IDRS status 56 is generated at the time of Third IDRS Notice issuance.
- c. FOURTH IDRS NOTICE, 504/604—Final Notice—IDRS normally issues this notice 5 cycles after the Third IDRS Notice is issued (IMF) or 4 cycles after the Third IDRS Notice is issued (BMF/IRAF). IDRS status 58 is generated at the time of Fourth Notice issuance.

(52) NOTICE—TDI Notices

- a. FIRST NOTICE: 515/615 (IMF,BMF/Spanish), 403 (EPMF), 411 (EOMF). This notice is issued from the TIF for BMF, EPMF, IMF, and NMF delinquent modules.
- b. FOURTH NOTICE: 518/618 (IMF, BMF/Spanish), 406 (EPMF), 414 (EOMF). This notice is issued from the TIF 6 cycles after first notice for IMF and NMF and 8 cycles after first notice for non-Primary Code B BMF accounts.

(53) NOTICE—ERAS (EIN Research and Assignment System)

- a. EIN ASSIGNED-SS-4, 575, 580, 582, 583—Notification of new EIN issued as the result of taxpayer submitted Form SS 4 input through IDRS.
- b. EIN ASSIGNED-Sub. SS-4, 576, 581, 584—Notification to the taxpayer of an EIN issued as the result of a return filed for which no EIN can be found or an accepted Form 2553. The taxpayer is requested to respond with information to be used in verifying the correctness of the new account. Taxpayer is to respond if an EIN was previously issued.
- c. EIN ASSIGNED-BUSINESS CHANGE, 577—Notification to the taxpayer that we have issued a new EIN as the result of a return filed, indicating a change in business organization. Taxpayer is requested to respond with information to be used in verifying the correctness of the new account.
- d. EIN ASSIGNED-TELE-TIN 575, 580, 582, 583—Notification to the taxpayer that we have issued a new EIN as the result of an Telephone Request Account is retained on the TIF until Form SS-4 is received or 30 cycles has elapsed.

(54) NOTICE SUPPRESS CODE—An IDRS code which indicates if a notice was issued, systemically suppressed, or selected for the Review Notice Register.

(55) PAGING—The condition that exists when information requested exceeds 12 lines of data.

(56) PAYMENT REMINDER NOTICE, 521/621—Issued for accounts in MRS Status 60. Notifies taxpayer of his next payment due.

(57) PAYMENT SEQUENCE NUMBER—A 13-digit number established each day for each terminal from which remittances will be input. The last three digits are the sequence number and are incremented after each input to provide a unique remittance number for every payment.

(58) PASSWORD—A unique set of characters used to identify the employee signing

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- (59) PENDING TRANSACTION—A transaction input to IDRS but not yet effective at the Master File account.
- (60) PENDING TRANSACTION CONDITION CODE—A two or three character code that shows the type of transaction pending. Also known as pending transaction indicator and pending transaction status. See command codes TXMOD and ENMOD.
- (61) PRINCIPAL INDUSTRY ACTIVITY CODE (PIA)—A four-digit code denoting the type of business activity conducted by a business entity.
- (62) PRODUCTION/TRAINING INDICATOR (PTI)—A one-character code used in signing on a terminal, which indicates whether the production profile or the training profile will be considered in constructing the employee/terminal profile.
- (63) REAL-TIME CONTROL AREA (RTCA)—This file maintains three types of new account control records. Part one contains the “next EIN to be issued” for each area office within the campus, This part is accessed when command code ESIGN is input, at which time the next EIN is assigned and the “next EIN to be issued” is incremented. Part two contains the “next Taxpayer’s Representatives Number to be issued”. This part is accessed when a new Taxpayer’s Representative is assigned through the Central Authorization File (CAF) system.
- (64) REMOTE TERMINAL OPERATOR (RTO)—A Field Office employee authorized to input transactions and closing actions through IDRS terminals in the Area Office.
- (65) RETURN CONDITION INDICATOR—A one-character code denoting the status of a return as filed.
- (66) REQUEST CODE—A one-character code used in conjunction with CC ESTAB to specify the type of document request desired.
- (67) REVERSE VALIDITY SSN INDICATOR—An asterisk (*) that denotes the presence, within IDRS, of an identical SSN whose validity is opposite the one displayed.
- (68) SATISFIED MODULE WITH LIEN FILED NOTICE, CP 528—issued for modules updated to IDRS status 12 from prior status 41–48, 50, 53, 58, 60–64, 71, 72, 73 or 91, if the tax module Lien Indicator is on.
- (69) SCREEN DISPLAY FORMAT—A format, displayed on the DST screen in response to certain command codes, and used to input data to IDRS.
- (70) SEARCH KEY—The key consisting of last name, first initial, ZIP CODE and street address data which directs the SKIF or EKIF search in a NAMEI or NAMEB inquiry. Also any similar codes by which a file may be logically searched.
- (71) SECURITY FILE—The IDRS file that contains, for security purposes, significant data concerning each user and each terminal in the system.
- (72) SEQUENCE NUMBER—
 - a. The sequential number assigned by a tax examiner to each ADJ54 adjustment, and each CHK64 or REFUND transaction input each day.
 - b. The last three digits of the Payment Sequence Number, which identifies a specific remittance input through a terminal.

- c. TIF sequence number generated with ESIGN.
- (73) **SIDELINE REJECT**—A SC reject transaction that was placed on the sideline Error File because of errors encountered when the attempt was made to correct the SC reject transaction. This occurs during sideline processing. Sideline error transactions, when appended to IDRS have the letter “S” in the first position of the reject control number.
- (74) **SOURCE CODE**—A two-character code used in an Unidentified Remittance record to denote the source or origin of a remittance.
- (75) **SPOUSE SSN XREF FILE**—A file at MCC that contains all Primary SSN/ Spouse SSN combinations for current IMF name lines. The file is recreated annually and is in Spouse SSN sequence. It is used for MF Transcript Requests (CC MFTRA) where the available TIN is suspected to be a Spouse SSN and a transcript is required for the Primary SSN.
- (76) **SSN KEY INDEX FILE (SKIF)**—The IDRS file which contains name and address, information for IMF, IRAF, BMF and NMF taxpayers with SSN's residing with a Campus' jurisdiction or out-of-campus taxpayers with modules on IDRS.
- (77) **START MESSAGE INDICATOR**—A symbol appearing on the screen that points to the beginning position for data input. Used only when message begins in other than line one, position one.
- (78) **STATUS CODE**—
 - a. A two-digit numeric code indicating the IDRS status of a tax module; for example, Status 22, ACS TDA; Status 60, Installment Agreement.
 - b. A four-character code used in an Unidentified Remittance Record which reflects the current status of the record. May be updated by direct input or generated by an action taken on the record.
 - c. A one-character code used in the control base of a tax module to reflect the current status of an adjustment case.
 - d. A two-digit code for MFT (BMFOL) reflecting status of a CAWR case.
- (79) **DEFINER**—Alpha character entered after CC TXMOD, CC SUMRY, etc., to specialize search or action.
- (80) **SUSPENDED STATUS**—Modules in IDRS Status 41, 42, 43, 44, 46, 47, 48, 71, 72, 73, 9 1; or 914 or 47X Hold is in effect.
- (81) **TAX ACCOUNT REPRESENTATIVE (TAR)**—A Field Office tax examiner who reviews and prepares adjustments and other inputs for IDRS terminal operations in the area office.
- (82) **TAXPAYER IDENTIFICATION NUMBER (TIN)**—That number, whether an SSN or EIN, which identifies a specific tax account.
- (83) **TDA**—IDRS normally issues the TDA 4 cycles after the Fourth Notice is issued (BMF/IRAF) or 5 cycles after the Fourth Notice is issued (IMF). IDRS Status 22 or 26 is generated at time of TDA issuance.
- (84) **TDA/TDI ASSIGNMENT CODE**—An eight-digit code which designates the responsibility for a specific TDA or TDI.
- (85) **TDI INDICATOR**—A code which indicates the presence or absence of a TDI,

- (86) TDI NOTICE CODES—an alpha character displayed on TDI Notices and TDI's used for notice interruption (accelerate, delay, insufficient information or undelivered) or to indicate the type of TDI being issued. See the definition for NOTICE—TDI Notices for additional information.
- (87) TELEPHONE NUMBERS—Home and Other—Telephone numbers stored in the ENT-SPECIAL-FIELD-REC on the TIF. The numbers can be accessed and updated by Command Codes TELER, TELED, TELEA and TELEC.
- (88) TERMINAL OPERATOR NUMBER—Employee number of person operating the CRT.
- (89) TERMINAL PROFILE SECURITY FILE (TPSF)—That portion of the Security File which contains significant data concerning each terminal in the IDRS.
- (90) TIF—An IDRS file which now contains entity and module information. It is divided into three subgroups consisting of ITIF, BTIF, and ZTIF.
- (91) TIN CHANGE XREF FILE—A file at NCC which contains a record of each account number (TIN) change from cycle 8305 for IMF and 8237 for BMF to the present. The file is utilized when a MF Transcript Request (CC MFTRA) TIN is not on the MF. If a TIN is found on the TIN File, the request will be searched on the MF with the “new” TIN.
- (92) TRANSACTION CODE 902—A transaction to request a specific module from the Master File to be brought to the TIF in IDRS.
- (93) TRANSACTION CODE 903—Transaction generated by the IMF or BMF to indicate that an entity has been deleted as the result of a TC 020 posting. This will cause IDRS to establish a memo entity with the pending TC 903.
- (94) TRANSACTION CODE 904—Transaction Code signifying that module or account requested through IDRS (TC 902) is not present on the Master File but may be present on the retention register.
- (95) TRANSACTION REGISTER INDICATOR (T or TRI)—Usually numeric “1” when present. Used only when the field office having a case on the module is already aware of the transaction being input. Prevents the transaction from going out on the Daily Transaction Register.
- (96) TYPE PAYMENT CODE—A two-character code used in the Unidentified Remittance record to designate the type of remittance received.
- (97) UNIDENTIFIED REMITTANCE (UR)—The IDRS File that contains all Unidentified Remittances.
- (98) VALIDATION FREEZE—Indicates validity of an SSN in reference to a refund freeze.
- (99) WAGES PAID DATE—Date input with Command Code ESIGN indicating the beginning of liability of the taxpayer for 940, 941, 942, 943 or 945 returns. Recorded on the TIF and the BMF.
- (100) 100% PENALTY ASSESSMENT STATUTE ABOUT TO EXPIRE NOTICE , CP 527—Issued for BNT filers who have an assessed Trust Fund Tax Liability (MFTs 01, 03, 09, 11) outstanding and the ASER for one or more of the Trust Fund modules will be reached in 58–70 weeks. Issued quarterly.

2.3.2.5

(01-01-2007)

Error Messages

- (1) Many error messages apply to more than one command code. They may reflect a problem with a file, the availability of a file, or an error with a common subroutine. See Miscellaneous Error Messages below for a few of these messages and command codes.

Miscellaneous Error Message

Message	Condition
ADD2CTRL ERROR-nn —NOTIFY USER SUPPORT STAFF	Error encountered in 'ADD2CTRL' subroutine. Check the following error list. If you need more help, make a print of screen input if possible and notify User Support Point. (nn-error number) 01 CONTROL-SEQ-NUM invalid 02 ACTION-DT invalid 03 ACTION-EMPLEE-NUM invalid 04 CONTROL-BASE-SOURCE-CD invalid 05 ACTIVITY-CD invalid 06 CASE-STATUS-CD invalid 07 CONTROL-CATEGORY invalid 08 ASSIGNEE-EMPLEE-NUM invalid 09 IRS-RCVD-DT invalid 10 END-SEQ-IND invalid 11 FOLLOW-UP-COUNT invalid
ASSN GRPnn	(nn= 00–99) Error encountered in 'VAL-CASE-ASSIGNMENT-GROUP' subroutine
BLOCK RESERVED AT THIS TIME	Block of data requested is reserved by a prior request. Try again.
CSTT ERR NNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN	Input message header contains invalid data. Notify Campus CSA (Computer Systems Analyst).
DEPART ERROR ABORT—NOTIFY CSA.	An error was encountered when attempting to depart from the data base. Notify Campus CSA.
AO ERROR	The Area Office from the header was found invalid when building the TC 902. Therefore, TC 902 was not built and the dummy account was not created.
ERR-ABORT	An error was encountered when attempting to depart from the data base. Notify Campus CSA.
ERRTIF-NNERRORTIF-NN/NOTIFY CONTROL GROUP	Unprocessable condition encountered with a TIF record, could be bad data, incorrect record name etc. Make a screen print and notify Systems Control Group. (NN = Sect ID of TIF record)
FS ERROR	The File Source from the header was found invalid when building the TC 902. Therefore, the TC 902 was not built and the dummy account was not created.
HIST GRPnn	(nn=00–99) Error encountered in 'VAL-ACTION-HIST-GROUP' subroutine.
INV PEND	System error. Transaction could not be appended because of a merge. This is the "FROM " account.
I/O ERROR	Unusual error condition occurred on I/O. Make a screen print if possible and notify CSA. (nnnnnn = error status).

Miscellaneous Error Message

Message	Condition
I/O ERROR—TRY AGAIN LATER	Data for account requested is reserved by a prior request. Try again.
I/O ERROR ON THIS RECORD, TRY AGAIN	Input/Output error has been encountered. Try again.
I/O ERROR—TRY AGAIN	Read error (or incorrect file pointers) while attempting to find data on the database. Try again.
INS ERROR	When a dummy account was established the RTAP was unable to insert it in the file.
NO DATA—REVERSE VALIDITY ON xTIF	No match for the SSN Validity input, but opposite validity is present (x = B, I, Z)
NO SET RECORD FOR ACCOUNT	Data base error. Contact CSA. An owner record has been found for an account that has no set members.
NO xTIFnn	File temporarily unavailable. Enter again later. (x = B, I, Z) (nn = 00–99)
No xTIFnn—AREA NOT AVAILABLE	File temporarily unavailable. Enter again later. (x = B, I, Z) (nn = 00–99)
NOTIFY CSA. INV HDR CUR DATE MM/DD/YY	Input message header date invalid. Notify Campus CSA.
NOTIFY CSA. INV HDR AOTO Code XXXX	(XXXX = AO/TO) Input message header Area Office/Territory Office Code invalid. Notify Campus CSA.
NOTIFY CSA. INV HDR campus X	(X = Campus Code) Input message header Campus Code invalid. Notify Campus CSA.
NOTIFY CSA. INV HDR JULIAN DATE DDD	Input message header Julian Date invalid. Notify Campus CSA.
REENTER	Block is in use. Program has tried three times to access the block. Re-enter request.
REQUESTED BLOCK ALREADY RESERVED—TRY AGAIN	The block of data presently requested has already been reserved by a prior request. Try again.
REQUEST INTERRUPTED—CSTT INDICATOR ERROR	Unprocessable program condition exists. Try once or twice; if error repeats, notify Campus CSA.
RETRY	Unprocessable condition encountered for the prior screen transaction. Re-enter remaining transactions.
SCREEN FORMAT ERROR—REINPUT	End-of-text symbol detected prior to fixed location of all input data needed for inquiry.
SYSTEM ERROR ON ACCESS/UPDATE	Unusual error condition occurred on I/O. Notify CSA.
SYSTEM I/O ERROR	Unusual error condition occurred on I/O. Make a screen print if possible and notify CSA.
TRY LATER	Data for requested account is reserved by a prior request. Try again.

Miscellaneous Error Message

Message	Condition
UNABLE TO ACCESS REV.VALIDITY SSN	IMF only. Irrecoverable error attempting to access reverse validity account on disc. Message also typed to the computer console operator.
xTIFnn—AREA NOT AVAILABLE	File temporarily not available. Enter again. (x = B, I, Z)
xTIFnn—I—AREA NOT AVAILABLE	Index file temporarily not available. Enter again. (x = B, I, Z)

2.3.2.6
(01-01-2005)

**Disclosure and Security
Awareness**

- (1) Employees who have access to and work with returns processing information and data in connection with this IRM must not disclose information to persons without a need to know basis. Employees should not use data for unauthorized purposes of make unauthorized access to the data.
- (2) While serving in an official capacity within the Service, employees may be exposed to information concerning business incomes, individual, financial situations, criminal proceedings, and other sensitive matters. Each employee has the responsibility for upholding the confidentiality of tax returns and all information including the taxpayer's address.
- (3) Most unauthorized disclosure of information is unintentional. Letting someone see what they should not see, disposing of tax materials improperly, or poor filing procedures may result in disclosure. Avoid acts which could lead to security or disclosure problems. Following are some reminders which help you to improve security and avoid being the source of an information leak:
 - a. File documents properly. Lock up confidential material before you leave the office.
 - b. Do not leave sensitive information lying on desks or cabinet tops while you are away from your work area for any length of time.
 - c. If you see strangers in the work area, challenge them to find out if they have business in the area. This can be done tactfully by asking if you can help them find someone. If they do not have business in the office and refuse to leave, call your internal Security Guard.
 - d. All discarded taxpayer information must be shredded.
 - e. Do not discuss confidential matters with anyone unless it is on a "need to know" basis. This includes other employees within the work area, during coffee and lunch breaks, or family members or friends outside of work.
 - f. Use judgement and discretion with respect to providing information of a confidential nature. Don't obtain information for family or friends.
 - g. Employees in violation of disclosing tax information can receive punishment up to removal from the Service.
 - h. When contacting a third party (attorney, personal representative, family member, etc.) about a taxpayer's account, you may request information that will help you resolve your case. However, you may not disclose information about the taxpayer's account unless there is a Power of Attorney on file for the third party.

- i. If you write reports as part of your job, do not keep personal copies for reference purposes or any other purpose unless they are thoroughly sanitized (Consult your Disclosure Officer).
- j. Report possible security problems and unauthorized disclosures to your supervisor for referral to the Campus Disclosure Officer.
- k. When transferring information to another IRS employee, be sure the "need to know" requirement exists and that any unnecessary information is removed. If you are not sure, ask the requestor.
- l. Direct any questions or problems concerning disclosure matters (Privacy Act Freedom of Information Act, IRC Section 6103, etc.) to the Disclosure Officer.

2.3.2.7
(01-01-2005)
**IDRS Time Savers
Overview**

- (1) This section deals with step saving techniques which can make IDRS usage more efficient.

2.3.2.7.1
(01-01-2008)
Omitting Data Elements

- (1) When researching the Taxpayer Information File (TIF) there are times when one or more data elements may be omitted. Since research command codes are used more frequently than any others, valuable time can be saved by omitting unnecessary data elements. ENMOD, SUMRY, and TDINQ store the Taxpayer Identification Number and File Source in the computer memory. TXMOD, stores the TIN, File Source, MFT, Tax Period, Plan Number in the computer memory.
- (2) Examples of omitting data elements are given in See Exhibit 2.3.2-1.

2.3.2.7.2
(01-01-2008)
**Using Data Elements
from Prior Command
Code Display**

- (1) Frequently, data displayed on the screen from one command code is in the correct data field to be used with the next command code. This feature is of no value to the terminal operator who clears the terminal screen after each display. The practice of automatically clearing the terminal screen should be avoided. An operator must clear the screen, however, before leaving the station. Almost every command code will ignore extra data which may be present on the screen if this extra data does not appear in one of the positions provided for required data for their command code. For example, command code SUMRY requires only the Command Code and TIN on the first line. The cursor can be in any position below or to the right of the required data. Other data appearing on the screen will be ignored with the exception of the start of message indicator and the new line symbol.
- (2) Examples of using data elements from prior command code displays are given in See Exhibit 2.3.2-2.

2.3.2.7.3
(01-01-2008)
**Positioning the Cursor
or Looping**

- (1) The position of the cursor marks the placement of the next character to be keyed in from the keyboard. Versatility in using the Reset, Upspace, Downspace, Backspace, Forwardspace and New Line keys is necessary for proficient Looping terminal operations.
 - a. Looping is a feature built into the system which allows an IDRS terminal operator to move the cursor from one extreme on the screen display to the opposite extreme with one keyboard stroke.
 - b. The Reset key moves the cursor from any position on the screen display to line 1, position 1. This key, when used in conjunction with the looping

feature, will assist an operator to move about on the screen display with speed. This is especially helpful when filling in generated formats.

- (2) Examples of positioning the cursor or looping are given in See Exhibit 2.3.2-3.

2.3.2.7.4
(01-01-2008)

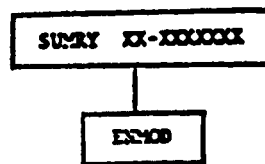
**Miscellaneous Time
Savers**

- (1) The following timesaving Savers techniques can be used for more proficient terminal operations.
- a. When NAMEI or NAMEB has been used to locate an EIN or SSN, and a SUMRY is desired, the taxpayer's number can be picked up from the screen display. Copy the number to paper only when it is necessary.
 - b. After an initial SUMRY research when multiple case controls are needed on a taxpayer's account, successive ACTON's can be entered without having to return to TXMOD between each completed ACTON.
 - c. If you have "Page 001 of 008 Pages" displayed and know that your desired information will probably be on page 6, you can get there faster than by pressing ENTER five times. In the paging area overlay the "008" with the desired page number and press ENTER.
 - d. When completing generated formats such as a IAORG format enter all the required data for a line; then depress the New Line key. The New Line key will remove all of the generated format to the right of the New Line symbol but this has no effect on the input. See Exhibit 2.3.2-4. This same procedure applies equally to other command codes such as ADJ54, BNCHG, INCHG and EOCHG.
 - e. When rejecting inputs using Command Code TERUP, locate the transaction to be rejected by using ENMOD, TXMOD, or NAMEBE. While the display is still on the screen, enter the required elements for TERUP by copying the elements from the screen display into their correct position. This is likely to result in a more accurate input than when the information has been written down and later input.
 - f. When using the MRS terminal printer to print displays from the screen and the current date and employee number would be considered useful on the printout this information can be keyed in a blank space on the screen before the print key is depressed. The date would eliminate the necessity of hand stamping the date on the printout. The employee number would allow the printout to be given easily to the correct employee.

Exhibit 2.3.2-1 (01-01-2005)**IDRS Time Savers—Examples of Omitting Input Data**

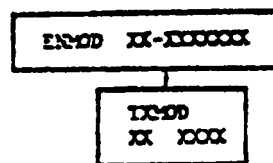
The TIN and File Source are not required to be repeated when going from SUMRY, ENMOD or TDINQ to SUMRY, ENMOD or TDINQ on the same taxpayer.

Example: If you wish to see the complete name and address of the taxpayer of the immediately preceding response to another command code, you need to input only the Command Code (ENMOD) and your Entry Code. The TIN and File Source may be omitted as this data was stored in the computer memory by the preceding command code.

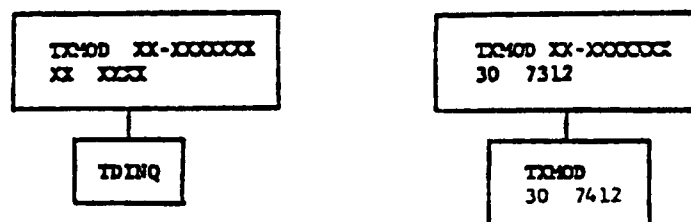


The TIN and File Source are not required to be repeated when going from SUMRY, ENMOD or TDINQ to TXMOD, on the same taxpayer.

Example: If you wish to see a tax module and the preceding command code was ENMOD, you input only the Command Code TXMOD, MFT, Tax Period, Entry Code and, for EPMF, Plan Number. The TIN and File Source may be omitted.



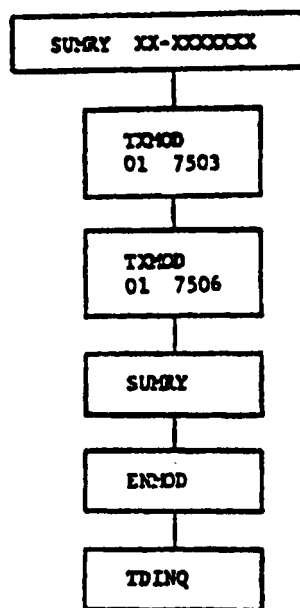
The TIN and File Source are not required to be repeated when going from TXMOD to TXMOD of the same taxpayer or to TXMOD, TXDLN or TXDLNP of the same taxpayer but another tax module.



When a series of command codes are used in researching a taxpayer's account, the same rules of omitting data elements apply.

Exhibit 2.3.2-1 (Cont. 1) (01-01-2005)

IDRS Time Savers—Examples of Omitting Input Data



If you need to see a tax module with a different TIN and File Source, but the same MFT, Tax Period and (for EPMF) Plan Number as the immediately preceding displayed tax module, input only the Command Code, TIN, File Source and Entry Code. The MFT, Tax Period and Plan Number may be omitted.

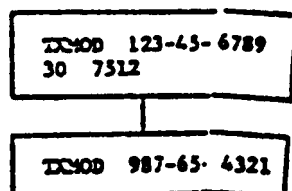


Exhibit 2.3.2-2 (01-01-2008)**IDRS Time Savers—Examples of Using Data Elements From Prior Command Code Display**

The TIN and DLN can be used from a TXMOD display when going from TXMOD to ESTAB, if the return filed under the control DLN is the desired document. Use the following terminal operation method.

1. Overlay "TXMOD" and its Command Code Modifier with Command Code "ESTAB" with Command Code Modifier "D" and a Request Code (C,O, etc.).
- Note:** The operator must insert a space between the Command Code and the TIN in order to enter both the Command Code Modifier and the Request Code.
2. Reset and Downspace to Line 3 (leaving Line2—DLN—as displayed).
 3. Enter Requesting Employee's Number if other than the Terminal Operator and depress New Line key. If the Terminal Operator is the Requesting Employee, just depress New Line key.
 4. Enter the remaining data for Command Code "ESTAB" with Command Code Modifier "D" for lines 4–12.

The starting TXMOD screen:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TXMOD 999-99-9999		MFT=30	TX-PRD=9112			MM-CTRL=BPAC		1
2	88888-888-88888-1=DLN								2
3									3
4									4
5									5
6									6
7									7
8									8
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

The resultant ESTAB screen after overlay:

Exhibit 2.3.2-2 (Cont. 1) (01-01-2008)

IDRS Time Savers—Examples of Using Data Elements From Prior Command Code Display

))))))))))									
)) 1-9) 11-19) 21-29) 31-39) 41-49) 51-59) 61-69) 71-79)									
)) 1234567890123456789012345678901234567890123456789012345678901234567890									
) 1) ESTABD000-00-9999))))))))))									
) 2) 32247-633-00352-7))))))))))									
) 3) 3201700000))))))))))									
) 4) 30_1040))))))))))									
) 5) 0812))))))))))									
) 6) 6000))))))))))									
) 7) NONE.))))))))))									
) 8)))))))))))									
) 9)))))))))))									
) 10)))))))))))									
) 11)))))))))))									
) 12)))))))))))									
) 13)))))))))))									
) 14)))))))))))									
) 15)))))))))))									
) 16)))))))))))									
) 17)))))))))))									
) 18)))))))))))									
) 19)))))))))))									
) 20)))))))))))									
) 21)))))))))))									
) 22)))))))))))									
) 23)))))))))))									
) 24)))))))))))									
)) 123456789012345678901234567890123456789012345678901234567890									
)) 1-9) 11-19) 21-29) 31-39) 41-49) 51-59) 61-69) 71-79)									

If it becomes necessary to recall a TXMOD or a SUMRY following input of ACTION, ADJ54, FRM77 or any of the credit transfer command codes, all that is required to be input is the Command Code TXMOD or SUMRY and Entry Code.

Time can be saved when performing several accruals computations with Command Code "INTST" by using data already displayed on the screen from the first input.

Example: If a computation of accruals is needed for liabilities to March 31, 1976 on TIN 12-3456789 for tax modules 01 7303, 01 7306, 01 7309 and 01 7312, the following procedures should be followed:

1. First Computation—Enter INTST 12-3456789 01 7303 033176 NAME
2. Second Computation—Overlay "7303" with "7306", downspace 1 line and input Entry Code.
3. Third Computation—Same as 2 above, except the period " 7309" is entered.
4. Fourth Computation—Same as 2 above, except the period " 7312" is entered.

The same principle of using data elements previously input and still displayed applies to multiple inputs for Command Code MFREQ.

1. First request—Enter MFREQ 12-3456789 01 7303 NAME

Exhibit 2.3.2-2 (Cont. 2) (01-01-2008)

IDRS Time Savers—Examples of Using Data Elements From Prior Command Code Display

2. Subsequent requests—Overlay “7303” with 7306, 7309, and 7312 in successive steps.

Exhibit 2.3.2-3 (01-01-2005)**IDRS Time Savers—Positioning the Cursor or Looping**

Diagram illustrating the IDRS terminal screen layout for positioning the cursor or looping. The screen displays a grid of 12 rows and 80 columns. The grid is divided into four sections by vertical lines. The top section contains the text "1-16", "11-29", "51-30", and "31-20". The bottom section contains the text "M-5730" and "Department of the Treasury Internal Revenue Service". The grid is filled with dots representing characters. A cursor is shown at position 1, and a loop is shown at position 2.

Upspace one time from position 1 and cursor moves to position 2.

Backspace one time from position 3 and the cursor moves to position 4.

Forwardspace one time from position 5 and the cursor moves to position 6.

Backspace one time from position 7 and the cursor moves to position 8.

Downspace one time from position 2 and the cursor moves to position 1.

Forwardspace one time from position 8 and the cursor moves to position 7.

Exhibit 2.3.2-4 (01-01-2005)

IDRS Time Savers—Example of Overlaying Screen Display With New Inquiry Data

Format generated by Command Code IAGRE

	1-10	11-20	21-30	31-40
	1 2 3 4 5 6 7 8 9 0	1 2 3 4 5 6 7 8 9 0	1 2 3 4 5 6 7 8 9 0	1 2 3 4 5 6 7 8 9 0
1	I A O R G , 9 0 1 - 1 0	0 0 0 0 0 0 0 0	S A M P	
2		A G R E E M E N T	L O G A T O R	N O
3		A G R E E D	B A L A N C E	D U E
4		P A Y M E N T	A M O U N T	
5		P A Y M E N T	D A T E	
6		S T	P A Y M E N T	D U E
7		A G R E E M E N T	R E V I E W	D A T E
8	A I S S I S I S	I N D	A G R D	S I K I P
9	R E M I N D I - S U P		R E V I E W - S U P	D E L I T - S U P
10		C I R T I N I		I N C I
11		C I R T I N I		I N C I
12		C I R T I N I		I N C I
13				

Form **M-5730** (5-71)

Department of the Treasury
Internal Revenue Service

Completed IAORG Format. The New Line symbol. "-", indicates the point at which the New Line key was depressed.

	1-10	11-20	21-30	31-40
	1 2 3 4 5 6 7 8 9 0	1 2 3 4 5 6 7 8 9 0	1 2 3 4 5 6 7 8 9 0	1 2 3 4 5 6 7 8 9 0
1	I A O R G -			
2	0 0 2 7 -			
3	9 8 7 6 5 -			
4	5 0 1 0 0 -			
5	2 8 -			
6	8 4 1 3 -			
7	8 4 1 3 6 -			
8				
9				
10				
11				
12				
13				

Form **M-5730** (5-71)

Department of the Treasury
Internal Revenue Service

