



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.8

JANUARY 15, 2025

EFFECTIVE DATE

(01-15-2025)

PURPOSE

- (1) This transmits revised IRM 2.3.8, IDRS Terminal Responses, Standard Validity Criteria.

MATERIAL CHANGES

- (1) Updated referenced of Wage & Investment (W&I) to Taxpayer Services (TS)
- (2) Updated Internal Controls in subsection 2.3.8.1.
- (3) Updated CIO Signature section

EFFECT ON OTHER DOCUMENTS

IRM 2.3.8, dated November 14, 2023, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, Taxpayer Services (TS).

Rajiv Uppal
Chief Information Officer

2.3.8

Standard Validity Criteria

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Exhibits

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2.3.8.1
(01-15-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides explanations of validity conditions for common data elements (TIN, FILE-SOURCE, TIN-TYPE, NAME-CONTROL, TAX-PERIOD, MFT, EMPLOYEE-NUM, DATES, UNIVERSAL LOCATION SERVICE CENTER CODE (ULC) and PLAN-NUMBER) that are used for the IDRS system
- (2) **Audience:** All business units.
- (3) **Policy Owner:** Chief Information Office (CIO) is responsive for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (4) **Program Owner:** Customer Service.
- (5) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business and Self-Employes (SB/SE), Tax Exempt and Government Entities (TE/GE).

2.3.8.1.1
(01-01-2024)
Background

- (1) This IRM provides standard validity criteria for all Command Codes used for input to IDRS.

2.3.8.1.2
(01-01-2024)
Authority

- (1) These standard validity criteria were designed to provide the fundamental knowledge and procedural guidance for employees to be able to validity conditions for common data elements.

2.3.8.1.3
(01-15-2025)
Responsibilities

- (1) The shared subroutines project lead is responsible for adding new validity criteria.

2.3.8.1.4
(01-01-2024)
Program Management and Review

- (1) The standard validity criteria are managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections

2.3.8.1.5
(01-15-2025)
Program Controls

- (1) None. This IRM outlines validation processes that are used by programs that are governed by their own individual access controls.

2.3.8.1.6
(01-15-2025)
Terms/Definitions/ Acronyms

- (1) Acronyms in the Validity Criteria IRM and used throughout IRS.

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| TIN | Taxpayer Identification Number | |
| SSN | Social Security Number | |
| EIN | Employer or Employee Identification Number | |
| ATIN | Adoption Taxpayer Identification Number | |
| ITIN | Individual Taxpayer Identification Number | |
| IMF | Individual Master File | |

| | | |
|------|------------------------------------|--|
| BMF | Business Master File | |
| NMF | Non Master File | |
| EPMF | Employee Plan Master File | |
| IRAF | Individual Retirement Account File | |
| ULC | Universal Locator Code | |
| MFT | Master File Tax (Code) | |
| MM | Month | |
| DD | Day | |
| YYYY | Year | |

2.3.8.1.7
(01-01-2024)
Related Resources

(1) There are no other related resources for this IRM

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