



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.32

AUGUST 22, 2025

EFFECTIVE DATE

(08-22-2025)

PURPOSE

- (1) This reinstates IRM 2.4.32 IDRS Terminal Input, Command Code PDTUP.

MATERIAL CHANGES

- (1) IRM 2.4.32 has been revised to correct spacing of input in the exhibit graphics.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.32, dated November 02, 2023 is superseded.

AUDIENCE

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

Kaschit Pandya
Acting, Chief Information Officer

2.4.32

Command Code PDTUP

Table of Contents

2.4.32.1 Program Scope and Objectives

2.4.32.1.1 Background

2.4.32.1.2 Authority

2.4.32.1.3 Responsibilities

2.4.32.1.4 Program Management and Review

2.4.32.1.5 Program Controls

2.4.32.1.6 Acronyms and Terms

2.4.32.1.7 Related Resources

#

#

#

#

Exhibits

#

2.4.32.1
(08-22-2025)
Program Scope and Objectives

- (1) **Overview:** This IRM section provides an overview of the PDTUP Command Code.
- (2) **Purpose:** This IRM contains procedural steps for use of the PDTUP Command Code. The IDRS file will contain entity modular data for taxpayers with selected accounts. The setting of the Potentially Dangerous Taxpayer Indicator can be input directly through IDRS eliminating the need for a paper document. The setting will be effected if the taxpayer's account is on the IDRS file and the entity is a Full Entity.
- (3) **Audience:** These procedures apply to IRS employees who are responsible for the processing of PDT and CAU cases. These employees are located within Privacy, Governmental Liaison & Disclosure (PGLD).
- (4) **Policy Owner:** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (5) **Program Owner:** IT
- (6) **Primary Stakeholders** Privacy, Governmental Liaison & Disclosure.
- (7) **Program Goals** This IRM provides the fundamental knowledge and procedural guidance for employees who work with PDT and CAU cases. By following the processes and procedures provided by this IRM, employees will process PDT and CAU cases in a manner that follows IRS policy and procedures while promoting the best interests of the Government

2.4.32.1.1
(11-02-2023)
Background

- (1) This IRM and the contained subsections provide the user the necessary information on how to use the command code PDTUP.

2.4.32.1.2
(11-02-2023)
Authority

- (1) PDTUP was developed to place a indicator on a taxpayer's entity account.

2.4.32.1.3
(11-02-2023)
Responsibilities

- (1) The PDTUP programmer is responsible for
 - reviewing and implementing WR's that affect PDTUP.
 - Updating the contents of this IRM

2.4.32.1.4
(11-02-2023)
Program Management and Review

- (1) **Program Reports** Entity Record: Each individual taxpayer or business is assigned a unique identity that contains information about them such as SSN/ EIN, name and address. Transaction Record: Tracks PTD OR CAU indicator for a specific entity record. Transaction records must contain at least one transaction code.
- (2) **Program Effectiveness** Command Code PDTUP formatted screen allows input for placing either a PDT or CAU indicator on a taxpayer Entity Module. CC PDTUP must operate within the constraints of the Realtime Operating System.

2.4.32.1.5
(11-02-2023)
Program Controls

- (1) Access to this program is governed by SACS

2.4.32.1.6
(11-02-2023)
Acronyms and Terms

(1)	IDRS	Integrated Data Retrieval System
	CAU	Caution Indicator
	PDT	Potentially Dangerous Taxpayer Designation

2.4.32.1.7
(11-02-2023)
Related Resources

(1) IRM 2.9.1 Integrated Data Retrieval Systems Procedures

#

#

This Page Intentionally Left Blank

#

#

#

