



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.12.37

OCTOBER 16, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.12.37 Error Resolution, IMF General Instructions.

MATERIAL CHANGES

- (1) IRM 3.12.37 Changed No Reply IRM 3.12.3-1 to IRM 3.12.3 to be consistent with the changes in IRM 3.12.3 i.e. throughout.
- (2) IRM 3.12.37.2(2) Updated incorrect hyperlink.
- (3) IRM 3.12.37.3.1(1) Changed language per TAS guidance.
- (4) IRM 3.12.37.3.2 Removed subsection as Rejects does not refer cases to TAS.
- (5) IRM 3.12.37.3.3 Removed subsection as Rejects does not refer cases to TAS.
- (6) IRM 3.12.37.4(3) Moved IRM number for consistency purposes.
- (7) IRM 3.12.37.4.1(2) Removed duplicate procedure.
- (8) IRM 3.12.37.4.2.1 Removed subsection due to duplicate information.
- (9) IRM 3.12.37.4.3 Removed Form 6752 as it is obsolete.
- (10) IRM 3.12.37.4.4(3) Updated Form 1040-SR per WRN dated 4/16/2024 and moved Form 1040-SS(sp) to Form 1040-SS column for consistency.
- (11) IRM 3.12.37.4.6 Removed entire subsection per IRM 3.12.2.
- (12) IRM 3.12.37.4.7 Removed Care subsections per IRM 3.12.2.
- (13) IRM 3.12.37.5.1 Removed related processing payment from the list as this procedure is being removed.
- (14) IRM 3.12.37.5.1.3 Removed entire subsection as these procedures are obsolete.
- (15) IRM 3.12.37.5.2.1(3c) (4c) Added procedures to locate missing blocks of work or missing documents. Added procedures to be sure all Rejects work is closed prior to sending documents to Files. Added procedures to complete Form 3210 when routing paper documents to an area outside of SP for review.
- (16) IRM 3.12.37.5.2.2 Removed Action Code 410 as Rejects does not work these suspended cases. Removed Action Code 352-355 per IRM 3.12.3 procedures. Removed Action Code 510 per IRM 3.11.3.
- (17) IRM 3.12.37.6.3(2) Updated incorrect IAT link to link to the Letters Job Aid.
- (18) IRM 3.12.37.9.3 Updated language for Document 12990. throughout subsections for consistency purposes.
- (19) IRM 3.12.37.9.7 Updated verbiage for Document 6209 per clearance feedback.

- (20) IRM 3.12.37.9.9 Updated verbiage for Document 6209 per clearance feedback.
- (21) IRM 3.12.37.16.3(3f) Updated incorrect hyperlink.
- (22) IRM 3.12.37.17.1 Removed paren 4 as this procedure is obsolete. Moved paren 5 to control clerk guidelines 3.12.37.5.2.2 for consistency purposes. Removed paren 2 as unworkable inventory is not included in timeliness measure.
- (23) IRM 3.12.37.18 All Unpostable Codes with several reason codes have been rearranged i.e. throughout this section and subsections have been renumbered accordingly.
- (24) IRM 3.12.37.18 Changed titles with several reason codes for consistency i.e. throughout this entire section and subsections.
- (25) IRM 3.12.37.18.2.1 Removed corresponding for a missing Statute return as Statutes will correspond if needed.
- (26) IRM 3.12.37.18.2.3(1a)(2) Removed obsolete procedures and updated incorrect action code.
- (27) IRM 3.12.37.18.4(5) Removed information as Auto Unpostable procedures are written throughout section and subsection IRM 3.12.37.18.
- (28) IRM 3.12.37.18.5.1(3) Removed obsolete procedures as Rejects does not work this UPC.
- (29) IRM 3.12.37.18.6.2.1 Changed \$100 million to \$999 million per IDRS programming.
- (30) IRM 3.12.37.18.8.1(4,6) Updated incomplete procedures.
- (31) IRM 3.12.37.18.9 Changed UPC 138 RC 0 to UPC 140 RC 3 as UPC 138 RC 0 is no longer sent to Rejects for processing.
- (32) IRM 3.12.37.18.9.1 Changed UPC 138 RC 0 to UPC 140 RC 3 as UPC 138 RC 0 is no longer sent to Rejects for processing.
- (33) IRM 3.12.37.18.9.2 Removed UPC 138 correction procedures as this UPC is no longer sent to Rejects for processing.
- (34) IRM 3.12.37.18.11.1(2) Removed obsolete procedure.
- (35) IRM 3.12.37.18.13 Added UPC 147 RC 0 condition for setting per Unpostables IRM.
- (36) IRM 3.12.37.18.13.1 Added correction procedures for UPC 147 RC 0 per Unpostables IRM.
- (37) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.18.14 Added condition for Unpostable Code 150 RC 0.
- (38) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.18.14.1 Added instructions for Unpostable Code 150 RC 0.
- (39) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.18.14.2 Added condition for Unpostable Code 150 RC 1.
- (40) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.18.14.2.1 Added instructions for Unpostable Code 150 RC 1.
- (41) IRM 3.12.37.18.17 Added UPC 152 per Unpostables IRM.
- (42) IRM 3.12.37.18.17.1 Added UPC 152 RC 0 condition for setting per Unpostables IRM.
- (43) IRM 3.12.37.18.17.1.1 Added correction procedures for UPC 152 RC 0 per Unpostables IRM.

- (44) IRM 3.12.37.18.17.2 Added UPC 152 RC 1 condition per Unpostables IRM.
- (45) IRM 3.12.37.18.17.2.1 Added UPC 152 RC 1 correction procedures per Unpostables IRM.
- (46) IRM 3.12.37.18.18.1 Updated procedure on how to handle Unpostable cases in which no instruction on was given.
- (47) IRM 3.12.37.18.19.1(2) Removed obsolete procedure.
- (48) IRM 3.12.37.18.21.4 Removed UPC 157 RC 4 and subsection as Unpostables no longer sends UPC to Rejects for processing.
- (49) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.4.2 Unpostable Code 164 RC 6 moved to IRM 3.12.37.18.21.5 for consistency.
- (50) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.4.3 Correction Procedures UPC 164 RC 6 moved to IRM 3.12.37.18.21.5.1 for consistency.
- (51) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.4.4 Unpostable Code 164 RC 8 moved to IRM 3.12.37.18.21.6 for consistency.
- (52) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.4.5 Correction Procedures UPC 164 RC 8 moved to IRM 3.12.37.18.21.6.1 for consistency.
- (53) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.4.6 Unpostable Code 164 RC 9 moved to IRM 3.12.37.18.21.7 for consistency.
- (54) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.4.6.1 Correction Procedures UPC 164 RC 9 moved to IRM 3.12.37.18.21.7.1 for consistency.
- (55) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.18.21.7.1 Added instructions to remove the entire amount of IRC 1341 if the amount is less than the refund amount.
- (56) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.21.8 Deleted subsections as they have been moved to their respective subsection for consistency.
- (57) IRM 3.12.37.18.22.1(3) Updated procedure on how to handle Unpostable cases in which no instruction was given.
- (58) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.18.22.4.1(4) Updated incorrecion procedures.
- (59) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.18.22.7.1(3) Added missing instruction to send TPNC 845.
- (60) IRM 3.12.37.18.23.1(5)(10) Removed obsolete procedure, updated procedure on how to handle Unpostable cases in which no instruction was given.
- (61) IRM 3.12.37.18.24.1 Updated incorrect hyperlink.
- (62) IRM 3.12.37.18.24.2.1(6)(3) Updated language throughout the table for consistency purposes. Removed paren 3 as it is duplicate instruction.
- (63) IRM 3.12.37.18.24.3(1) Added acronym HSTG for consistency purposes.
- (64) IRM 3.12.37.18.24.4 Removed condition for making work pay as it no longer sets. Added missing field names, removed sp from Form 1040-SS and updated incorrect hyperlink.
- (65) IRM 3.12.37.18.24.4.1(2)(4)(5) Updated incorrect hyperlink and action code. Added procedures for Fields 05OTH and 05TYP.

- (66) IRM 3.12.37.18.24.4.6 Added UPC 164 RC 9 condition for setting per Exam changes.
- (67) IRM 3.12.37.18.24.4.6.1 Added correction procedures for UPC 164 RC 9 per Exam changes.
- (68) IRM 3.12.37.18.25 Added UPC 166 RC 0 condition for setting per Unpostable IRM.
- (69) IRM 3.12.37.18.25.1 Added UPC 166 RC 0 correction procedures per Unpostables IRM.
- (70) IRM 3.12.37.18.35.1.1(3) Updated procedure on how to handle Unpostable cases in which no instruction on how to close the case was given.
- (71) IRM 3.12.37.18.35.3 Added UPC 189 RC 9 condition for setting due to changes in IRM 3.12.3.
- (72) IRM 3.12.37.18.35.3.1 Added UPC 189 RC 9 correction procedures due to changes in IRM 3.12.3
- (73) IRM 3.12.37.18.40.1.1 Changed incorrect instruction route to originator to route to Accounting.
- (74) IPU 25U0147 issued 01-31-2025 IRM 3.12.37.18.43.3.1(6) j) Added TY20 and TY21 for Recovery rebate credit.
- (75) IRM 3.12.37.18.50 Removed UPC 198 RC 3 condition per IRM 3.12.179.
- (76) IRM 3.12.37.18.50.1 Removed UPC 198 RC 3 correction procedures per IRM 3.12.179.
- (77) IRM 3.12.37.18.51.2 Removed UPC 290 RC 3 subsections as it is no longer sent to Rejects for processing.
- (78) IRM 3.12.37.18.51.4 Removed UPC 290 RC 5 subsections as it is no longer sent to Rejects for processing.
- (79) IRM 3.12.37.18.52.2.1 Changed incorrect instruction route to originator to route to Accounting.
- (80) IRM 3.12.37.18.52.3 Removed UPC 291 RC 3 condition for per IRM 3.12.179.
- (81) IRM 3.12.37.18.52.3.1 Removed UPC 291 RC 3 correction procedures per IRM 3.12.179.
- (82) IRM 3.12.37.18.52.4.1 Changed incorrect instruction route to originator to route to files.
- (83) IRM 3.12.37.18.56 Changed UPC 295 RC 1 and 2 to UPC 295 RC 3 due to changes in IRM 3.12.179.
- (84) IRM 3.12.37.18.56.1 Changed UPC 295 RC 1 to UPC 295 RC 3 due to changes in IRM 3.12.179.
- (85) IRM 3.12.37.18.56.2 Removed UPC 295 RC 2 condition for setting per IRM 3.12.179.
- (86) IRM 3.12.37.18.56.2.1 Removed UPC 295 RC 2 correction procedures per IRM 3.12.179.
- (87) IRM 3.12.37.18.57.1.1 Added example and missing procedure on how to correct the received date for the return to post.
- (88) IRM 3.12.37.18.57.2.1 Changed incorrect instruction route to originator to route to files.
- (89) IRM 3.12.37.18.57.3 UPC 299 RC 2 Removed SRP penalty/amounts and Schedule H procedures due to programming changes.
- (90) IRM 3.12.37.18.57.3.1 UPC 299 RC 2 Removed SRP procedures and added new codes for Field 05TYP per programming changes.
- (91) IRM 3.12.37.18.57.6 Removed recovery rebate credit from title for consistency purposes.

- (92) IRM 3.12.37.20.8 Removed resuspend with same action code for consistency purposes.
- (93) IRM 3.12.37.21 Moved Disposition of ERS Records and Documents to IRM 3.12.37.29.
- (94) IRM 3.12.37.22 Removed loose document section and subsection as this information is covered in the late reply section.
- (95) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.22 Changed Correspondence suspense to loose forms and schedules due to update in IRM 3.12.37.22.4.
- (96) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.22.4 Changed title to loose form and schedules and removed duplicate paragraphs and obsolete instructions.
- (97) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.22.6.2(2) Removed FLC table due to changes of rules for scanned paper.
- (98) IPU 25U0283 issued 02-27-2025 IRM 3.12.37.22.6.2 Added missing scanned paper FLC for Austin.
- (99) IPU 25U0452 issued 04-17-2025 IRM 3.12.37.22.6.2(6) Added Action 199 per reach in guidance from RIVO.
- (100) IPU 25U0432 issued 04-09-2025 IRM 3.12.37.22.6.3 Added instructions to close the case in e-gain if the taxpayer did not submit a Reply. Added instructions if the reply received warrants the return to be processed as an International and/or BMF return.
- (101) IPU 25U0452 issued 04-17-2025 IRM 3.12.37.22.6.3(6)(9) Updated incorrect instructions for when second correspondence is needed on a secure messaging reply. Added instruction when a reply is received for a different DLN than what is showing in the eGain system.
- (102) IRM 3.12.37.24 Removed section and subsection as this information is obsolete.
- (103) IRM 3.12.37.25 Added secure messaging due to changes in how the taxpayer can submit a reply to correspondence.
- (104) IRM 3.12.37.25(2) Removed procedure for submitting a change to a form letter as these procedures are not input by tax examiners.
- (105) IRM 3.12.37.25.1(4f) Moved procedure from paren f to paren e and deleted paren f for consistency purposes.
- (106) IRM 3.12.37.25.2(9) Updated dates of when to accept an electronic or digital signature per changes in IRM 3.12.2.
- (107) IRM 3.12.37.25.4 Added procedures for loose document Form 8822 as the loose document IRM reference is being deleted.
- (108) IRM 3.12.37.25.4.2 Removed subsection and moved procedures on how to process a Reply with any International return criteria to IRM 3.12.37.25.6.
- (109) IRM 3.12.37.25.6(14)(10) Added error code 30 and 380 to Reply procedures per IRM 3.12.3. Added procedures when a reply on a Domestic return meets International processing criteria.
- (110) IRM 3.12.37.25.6.2(5)(10) Removed obsolete procedure to close the dummy module. Removed duplicate procedure.
- (111) IRM 3.12.37.25.6.3 Added subsection with procedures on how to process a reply received via secure messaging system.

- (112) IRM 3.12.37.25.7.1 Removed No Reply procedures for specific error codes due to changes in IRM 3.12.3. Also removed duplicate undeliverable procedure. Added IRM 3.22.3 when processing International no replies. Removed IRM 3.12.3.33 per changes in IRM 3.12.3.
- (113) IRM 3.12.37.25.9(3) Removed instruction as they do not pertain to late replies.
- (114) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.26 Added Form 1040 that must be processed at ANMF.
- (115) IRM 3.12.37.26.1 Removed duplicate procedure and obsolete procedure to resuspend.
- (116) IPU 25U3388 issued 06-09-2025 IRM 3.12.37.26.2(1) Updated incorrect procedures on routing a Form 1040 for conversion to Form 1041.
- (117) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.26.3 Moved Automated Non-Masterfile from IRM 3.12.37.30.4 for consistency purposes. Added instructions on how Austin and Ogden are to handle MeF Form 1040 to be processed at ANMF.
- (118) IRM 3.12.37.26.4(2) Added note to follow up with Entity if returns have not been received within the 10-day suspense period.
- (119) IRM 3.12.37.27 Deleted section and subsections as these procedures are in IRM 3.12.37.34 section and subsections.
- (120) IRM 3.12.37.28.5.3(7) Added missing master file codes from Exhibit 3.12.37-25 for clarity.
- (121) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.28.6 Moved ANMF Subsequent and Advanced Payment Items from IRM 3.12.37.30.4.1 for consistency purposes.
- (122) IPU 25U0432 issued 04-09-2025 IRM 3.12.37.28.6 Updated title, removed and updated incorrect instructions.
- (123) IRM 3.12.37.29(18)(21) Removed obsolete instructions. Changed Field 05TYP from T to Z per IRM 3.12.3.
- (124) IRM 3.12.37.29.1(1)(4) Removed IRM 3.12.3.33 per changes in IRM 3.12.3. Updated IRC 965(h) election as a refundable credit and updated Field 05TYP for per IRM 3.12.3. Added TY17 when inputting a TC 971 AC 114 for consistency purposes.
- (125) IRM 3.12.37.30(2) Updated instructions for MeF documents that must be processed as International.
- (126) IRM 3.12.37.30.1(2) Added instruction to not transship MeF documents for International processing due to update in IRM 3.12.37.30.
- (127) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.30.4 Moved to IRM 3.12.37.26.3 for consistency purposes.
- (128) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.30.4.1 Moved to IRM 3.12.37.28.6 for consistency purposes.
- (129) IPU 25U0432 issued 04-09-2025 IRM 3.12.37.31.1 Added condition for Transaction Code 840 was not keyed in the header.
- (130) IPU 25U0432 issued 04-09-2025 IRM 3.12.37.31.2(4) Added instructions for when a TC 840 must be keyed in the block header.
- (131) IRM 3.12.37.32 Updated title to include IRS prepared documents. Moved payment IRM references for consistency purposes.

- (132) IRM 3.12.37.32(1) Updated incorrect hyperlink.
- (133) IRM 3.12.37.32.2 Moved procedures for Transfer to Unidentified from IRM 3.12.37.34.2 for consistency purposes.
- (134) IRM 3.12.37.32.3 Moved procedures for Excess Collections from IRM 3.12.37.34.2.2 for consistency purposes.
- (135) IRM 3.12.37.32.4 Moved procedures for completing Form 8758 from IRM 3.12.37.34.2.1 for consistency purposes.
- (136) IRM 3.12.37.32.5 Added and updated procedures. Changed title from remittance renumbering to Renumbering payments and IRS prepared documents as procedures are being moved from 3.12.37.35.4.
- (137) IRM 3.12.37.32.5.1 Added and updated General Requirements when renumbering payments and IRS payments.
- (138) IRM 3.12.37.32.5.2 Moved Trace ID Requirements from IRM 3.12.37.35.1.1 for consistency purposes.
- (139) IRM 3.12.37.32.5.3 Moved and updated Command Code NWDLN procedures from IRM 3.12.37.35.1.2.
- (140) IRM 3.12.37.32.5.4 Moved and updated assignment of new DLN procedures from IRM 3.12.37.35.3.
- (141) IRM 3.12.37.33 Moved payment IRM references to IRM 3.12.37.32 for consistency purposes.
- (142) IRM 3.12.37.34 Moved Accounting Data Control, duplicate DLNs, and Rejects records ERS 05-40 to list due to procedures being moved from 3.12.37.21.
- (143) IRM 3.12.37.34.1 Added Data Control, duplicate DLNs from IRM 3.12.37.21.3 and updated procedures throughout for consistency purposes.
- (144) IRM 3.12.37.34.1.2(4)(2) Updated language for Document 12990 for consistency purposes. Removed do not line through the DLN when voiding a return to be consistent with the working trail.
- (145) IRM 3.12.37.34.1.4 Moved Data Control deletes procedures from IRM 3.12.37.21.3 and IRM 3.12.37.27 for consistency purposes.
- (146) IRM 3.12.37.34.1.5 Moved duplicate DLNs from IRM 3.12.37.21.4 for consistency purposes.
- (147) IRM 3.12.37.34.1.5.1 Moved ERS inventory from IRM 3.12.37.21.4.1 for consistency purposes.
- (148) IRM 3.12.37.34.1.5.2 Moved Purged ERS records from IRM 3.12.37.21.4.2 for consistency purposes.
- (149) IRM 3.12.37.34.1.6 Moved Rejected records list ERS 05-40 from IRM 3.12.37.21.2 for consistency purposes.
- (150) IRM 3.12.37.34.2 Moved Transfer to Unidentified procedures to IRM 3.12.37.32.2 for consistency purposes.
- (151) IRM 3.12.37.34.2.1 Moved Preparing Form 8758 procedures to IRM 3.12.37.32.4 for consistency purposes.
- (152) IRM 3.12.37.34.2.2 Moved Excess Collections procedures to IRM 3.12.37.32.3 for consistency purposes.

- (153) IRM 3.12.37.35 Removed Trace ID Requirements, assignment of DLNs, remittance renumbering procedures from the list as these procedures are being moved for consistency purposes. Changed non-remittance renumbering to renumbering Domestic and International Form 1040.
- (154) IRM 3.12.37.35.1.1 Moved Trace ID Requirements procedures to IRM 3.12.37.32.5.2 for consistency purposes.
- (155) IRM 3.12.37.35.1.2 Moved Command Code NWDLN procedures to IRM 3.12.32.5.3 for consistency purposes.
- (156) IPU 25U0283 issued 02-27-2025 IRM 3.12.37.35.2(4),(5),6) Updated paren 4 to include Files special search, removed paren 5 as the instructions are in paren 4 and updated paren 6 to include Files special search for consistency purposes.
- (157) IRM 3.12.37.35.2 Moved DLN format procedures from IRM 3.12.37.35.3.1 for consistency purposes.
- (158) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.35.3 (3)(4)(5) Removed invalid instructions for resuspending missing documents.
- (159) IRM 3.12.37.35.3 Moved Assignment of new DLN procedures to IRM 3.12.37.32.5.4 for consistency purposes.
- (160) IRM 3.12.37.35.3.1 Moved DLN format procedures to IRM 3.12.37.35.2 for consistency purposes.
- (161) IRM 3.12.37.35.4 Moved remittance renumbering procedures to IRM 3.12.37.32.5 for consistency purposes.
- (162) IRM 3.12.37.35.5 Updated title when renumbering Domestic and International returns. Updated procedures to include the title change for consistency.
- (163) IPU 25U0383 issued 03-17-2025 IRM 3.12.37.36.1 Added instructions on when to contact the originator.
- (164) IRM 3.12.39 Changed title and updated list due to title changes throughout this subsection.
- (165) IRM 3.12.37.39.1 Changed list to inventory in title for consistency purposes, moved ERS aged items from IRM 3.12.37.39.2, and updated procedures throughout for clarity.
- (166) IRM 3.12.37.39.1.1 Changed title, removed obsolete procedures, and updated invalid procedures.
- (167) IRM 3.12.37.39.2 Moved procedures to 3.12.37.39.1 for consistency purposes.
- (168) IRM 3.12.37.40 Deleted obsolete procedures from missing documents subsection list and updated title due to subsection title change.
- (169) IRM 3.12.37.40.1 Deleted obsolete procedures.
- (170) IRM 3.12.37.40.2 Changed title, updated and deleted obsolete procedures for clarity.
- (171) IRM 3.12.37.40.3 Removed entire subsection as these procedures are obsolete.
- (172) IRM 3.12.37.40.4(4)(7) Removed invalid procedure per IRM 3.11.3. Removed invalid procedures.
- (173) IRM 3.12.37.40.5 Removed obsolete procedures and moved valid procedures to 3.12.37.40.2.
- (174) IRM 3.12.37.40.5.1 Removed subsection as these are duplicate and obsolete procedures.
- (175) IRM 3.12.37.40.6 Removed subsections as these instructions are obsolete as Form 6752 is no longer used on IMF Rejects.

- (176) IRM 3.12.37.41.1(5) Updated incorrect Form 4028-A to Form 4028.
- (177) Exhibit 3.12.37-1 Removed Fresno Submission Processing center from table.
- (178) Exhibit 3.12.37-2 Added notations on what Command Code is used with these action codes. Removed obsolete action code.
- (179) Exhibit 3.12.37-22 Removed obsolete action code.
- (180) Exhibit 3.12.37-25 Removed obsolete action code. Removed action code table as this information is in Exhibit 3.12.37-24. Removed masterfile codes, literals and NWDLN as these procedures are in IRM 3.12.37.28.5.3.
- (181) Exhibit 3.12.37-26 Removed Exhibit as these action codes are in IRM 3.12.37.12.
- (182) Editorial changes have been made throughout this IRM to include spelling, punctuation, annual updates, corrected typos, changed Efax to Fax, removed error code 348 from action code 450, removed resuspended, changed field 946EV to 94CEV throughout, changed section to subsection where applicable, and cleaned up language for easier read.

EFFECT ON OTHER DOCUMENTS

IRM 3.12.37, IMF General Instructions, published on November 10, 2023, is superseded. This IRM also incorporates the following IRM Procedural Updates (IPU) issued between January 2024 and August 2024: 24U0013, 24U0101, 24U0357, 24U0378, 24U0472, 24U0512, 24U0601, 24U0639, 24U0702, 24U0736,.

AUDIENCE

IMF Error Resolution Departments, Submission Processing

Scott Wallace
Director, Submission Processing
Taxpayer Services

3.12.37

IMF General Instructions

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3.12.37-21	ERS Status Codes
3.12.37-22	Rejecting Records and Researching ERS Inventory
3.12.37-23	Tax Class—Doc Code—MFT Code—Program Code
3.12.37-24	Action Code/Command Code Chart for Deleting Records
3.12.37-25	Activating Unworkable Suspense
3.12.37-26	General Ledger Account Numbers

3.12.37.1
(04-04-2022)
Program Scope and Objectives

- (1) **Purpose:** This Internal Revenue Manual (IRM) provides instructions for correcting errors in Error Resolution System (ERS). The instructions are used to correct the validity, consistency or math computations during processing.
 - a. This IRM also provides instructions for the control clerks to receive, sort, distribute returns, control registers, and input correspondence.
 - b. This IRM also provides instructions for unpostable codes, payments and correspondence.
- (2) **Audience:** This IRM is used by tax examiners and clerks in the Submission Processing sites.
- (3) **Policy Owner:** The Director of Submission Processing
- (4) **Program Owner:** Taxpayer Services (TS) Submission Processing (SP) Return Processing Branch is responsible for the procedures and all updates related to this IRM.
- (5) **Primary Stakeholders: Submission Processing (SP) and Modernized E-File (MeF).**

3.12.37.1.1
(11-17-2020)
Authority

- (1) IRC Sec 6213(b) provides the authority for resolution of mathematical and clerical errors identified during processing of tax returns.
- (2) Policy Statements for Submission Processing are contained in IRM 1.2.1.4, **Policy Statements for Submission Processing Activities.**

3.12.37.1.2
(11-10-2021)
Responsibilities

- (1) The SP Director is responsible for monitoring operational performances for the Submission Processing campuses.
- (2) The Operational manager is responsible for monitoring operational performance for their operation.
- (3) The team manager/lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

3.12.37.1.3
(01-01-2023)
Program Objectives and Review

- (1) **Program Goals:** Correct all errors that are identified by the Error Resolutions System.
- (2) **Program Reports:** The Monitoring Section under Submission Processing Program Management /Process Assurance monitors the ERS Reports.
- (3) **Program Effectiveness:** The program goals are measured by the following reviews:
 - a. Embedded Quality Submission Processing (EQSP) individual quality review
 - b. Computer Assisted Review of ERS (CARE) is an on-line review of Taxpayer Notice Code (TPNC) assigned by the ERS/Rejects tax examiner during processing
 - c. Balanced Measures
 - d. Managerial Reviews

- (4) **Annual Review:** This IRM is updated and reviewed annually to ensure accuracy and promote consistent tax administration. Review and concurrence is performed by affected offices according to the clearance process established in IRM 1.11.9 Internal Management Documents System-Clearing and Approving Internal Management Documents (IMD) prior to publishing.

3.12.37.1.4
(11-10-2021)
Program Owner

- (1) The Code & Edit/ERS Section of the Return Processing Branch of Submission Processing is the program owner of this IRM.

3.12.37.1.5
(11-17-2020)
Primary Stakeholder

- (1) Submission Processing (SP) and Modernized E-file.

3.12.37.2
(01-01-2025)
Deviations from this Internal Revenue Manual (IRM)

- (1) Service Center Directors, Headquarter Branch Chiefs, and Headquarter Analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive approval. This will ensure that other functional areas are not adversely affected by the changes and that it does not result in disparate treatment of taxpayers.
- (2) See guidelines in IRM **1.11.2**, Internal Management Documents System, **Internal Revenue Manual (IRM) Process**. Request for an IRM deviation must be submitted in writing and signed by the Field Director, following instructions from IRM **1.11.2.2.3**
- (3) Any disclosure issues will be coordinated by the Program Owner. No deviations can begin until they are reviewed by the Program Owner and approved at the Executive Level. All requests must be submitted to the Submission Processing Headquarters IRM Coordinator.

3.12.37.3
(11-10-2021)
Taxpayer Advocate Service (TAS)

- (1) This subsection contains information on referring cases to TAS.

3.12.37.3.1
(01-01-2025)
TAS Background Information

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights.
- (2) TAS criteria include economic burden, systemic burden, best interest of the taxpayer, and public policy (as determined solely by the National Taxpayer Advocate (NTA)). TAS is responsible for assisting taxpayers who have unresolved problems with the IRS. See IRM 13.1.7.3, **Taxpayer Advocate Service (TAS) Case Criteria**, if additional information is required.
- (3) While the IRS is continually working to serve customers in a quality manner, some taxpayers still have difficulty getting solutions to their problems or getting timely and appropriate responses to their inquiries. Per IRC 7803(c), Congress established the Office of the Taxpayer Advocate and its functions within the

IRS to assist these taxpayers, TAS has identified criteria that qualify taxpayers for TAS assistance. The Case Advocate will conduct an independent review of actions that have been taken or need to be taken to resolve the problems taxpayers are experiencing.

- (4) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

3.12.37.3.2
(05-24-2023)
**Processing Received
TAS Cases**

- (1) Ensure each person working TAS cases are experienced in all aspects of ERS/Rejects work.
- (2) Review the case to ensure the case is being worked by the correct service center and SP is the correct area. If the case is not your area or the correct service center, contact the TAS employee in Section II part 1, Section IV, and your lead.
- (3) Check to see if the document is in ERS. If in ERS, follow IRM 3.12.2 IRM 3.12.3 and IRM 3.12.37. If not in ERS, ACTVT the return and work the following day. If the document is not in ERS, fill in all appropriate response from Section VI – RESPONSES
- (4) When correspondence is needed from the taxpayer to close the return, and the return is in workable suspense and not included in the e-mail or the OAR PDF, GTREC the document (do NOT clear it). GTSEC 01 and input OARXXXXXXX (the OAR number from Section I, Part 3) in the 01CCC field and LEADXXX (your team number, Ex: LEAD101) in the 94EXV field. Request the information from the TAS Case Advocate (CA) in PDF format following TAS CASE ADVOCATE EMAIL CORRESPONDENCE procedures below.
- (5) After processing a TAS case in which TAS is asking the tax examiner to remove the IRC 1341 credit due to taxpayer error, tax examiners will notify their local P&A analyst by sending an email which includes the DLNs they have closed.
- (6) If the document is NOT in workable suspense, ERINV the DLN to see if it can be activated. If the DLN can be activated, ACTVT the document and work the next day GTSEC 01 and input OARXXXXXXX (the OAR number from Section I, Part 3) in the 01CCC field and LEADXXX (your team number, Ex: LEAD101) in the 94EXV field. Request the information from the TAS Case Advocate (CA) in PDF format.
- (7) If correspondence was requested and it is the completion date of the OAR or the OAR has expired and no correspondence has been received from the CA, e-mail the CA with the following literal: The OAR is set to expire or has already expired. Provide the requested information by close of business tomorrow or OAR will be processed as a no-reply.
- (8) Follow all local procedures for processing TAS cases.

3.12.37.3.3
(01-01-2023)
**Operations Assistance
Request (OAR)**

- (1) The Taxpayer Advocate Service uses the Operation Assistance Request (OAR) process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. The TAS uses Form 12412, **Operation Assistance Request** to initiate the OAR process.
- (2) In cases requiring an OAR, TAS completes Form 12412 and forwards the case to the Operating Division Liaison via Form 3210, **Document Transmittal**. The Operating Division Liaison reviews the case, assigns it to the appropriate area, and monitors the case through its conclusion.
- (3) When TAS requests expedite processing, Operating Division or Functions Liaisons acknowledge receipt via Form 3210, secure messaging e-mail, fax, or by phone within one workday of receipt of the OAR.
- (4) For OARs not requiring expedite processing, the Operation Division or Functions Liaisons acknowledge receipt via Form 3210, secure messaging e-mail, fax, or by phone within three workdays of receipt of the OAR.
- (5) Make every effort to expedite completion of OAR cases. Form 12412 indicates time frames for OAR Case completion. Employees:
 - Work with your manager and the Taxpayer Advocate contact listed on Form 12412 to arrive at agreed upon timeframes for follow-up based on the facts and circumstances of the particular case.
 - Immediately notify your manager if you can't resolve a taxpayer's case by the requested timeframe or by a negotiated extension date.
 - Discuss your findings and recommendation for final case disposition with your manager and the appropriate TAS contact. The TAS contact communicates the final case decision to the taxpayer. However, you and your manager can also tell the taxpayer of the decision.
 - The TAS employee elevates this disagreement to their manager who discusses it with the appropriate Operating Division manager, if you, your manager, and the TAS contact can't agree upon the resolution to the taxpayer's problem. Elevate any disagreement up the chain to your Department Manager.
 - Upon case resolution, the tax examiner assigned the OAR completes section VI of Form 12412 and returns it to the TAS Case Advocate assigned the case. Return the Form 12412 within three (3) workdays of completing all actions and posting all transactions.
- (6) For more detailed information, refer to IRM 13.1.19, Advocating with Operations Assistance Requests (OARS).

3.12.37.4
(01-01-2025)
**Introduction and General
Procedures**

- (1) This manual contains general procedures for the following:
 - Control Clerks
 - Corrections of Error Resolution System (ERS)
 - Service Center Replacement System (SCRS)
 - Corrections of Suspense/Rejects
 - Reports to monitor and control inventories in the Input Correction Operation
 - Unpostable Codes and Correction Procedures
 - Procedures for the correction of specific tax returns or documents are contained in other Sections of the Internal Revenue Manual (IRM) 3.12.3, Error Resolution, Individual Income Tax Returns.

- (2) General procedures are always overruled by the IRM for the specific form being worked, when there are differences. The purpose of Error Resolution is to ensure that the tax return posts accurately and correctly to the proper taxpayer's account, providing quality customer service to taxpayers. This IRM cannot address every possibility that may arise while correcting returns or documents. Taxpayer intent must be taken into consideration. In some cases, it may be necessary to refer the issue to your Subject Matter Expert (SME), lead and/or manager to determine the proper corrective action. Employees will exercise sound judgment when determining which Taxpayer Notice Codes (TPNCs) is the most appropriate to send, or when to correspond for clarification.
- (3) Procedures for specific tax returns, documents and Error Codes are contained in Internal Revenue Manual (IRM) 3.12.3, Error Resolution, Individual Income Tax Returns, IRM 3.12.2 Individual Master File Error Resolution General Instructions.

3.12.37.4.1
(01-01-2025)
General Explanation

- (1) This manual contains instructions that apply to several different functions within the Input Correction and Document Correction Operation.
- (2) Subsections in this manual contain procedures applicable to several different functions. However, tax examiners and clerks are not expected to be knowledgeable regarding portions of this manual that clearly do not relate to their work functions.
 - a. Control Clerk—Controls the inventory received into the Input Correction Operation from other areas. They also control and release inventory to other functions.
 - b. ERS/SCRS—Returns or source documents that have failed validity, consistency or math computation and must be corrected via ERS or SCRS.
 - c. Suspense/Rejects—Returns and documents are unprocessable and included as rejects.

Note: Returns activated to be worked via the Error Resolution System (ERS) will be processed using IRM 3.12.2 & IRM 3.12.3 Individual Income Tax Returns and/or IRM 3.22.3 International ERS.
 - d. Reports—Designed to control and monitor inventories. Some reports are designed to monitor the performance of employees.
 - e. Rejected Unpostable Returns - Certain unpostable returns will be forwarded to Rejects by the Unpostable function to be worked via ERS. These returns will be processed using the procedures in IRM 3.12.37, IRM 3.12.2, IRM 3.12.3, IRM 3.12.179, IRM 3.13.122 and IRM 3.22.3.

3.12.37.4.1.1
(11-17-2020)
**Suspense/Rejects
Conditions**

- (1) Work may be included in the Suspense/Rejects inventory for any of the following reasons:
 - Correspondence with the taxpayer is required to obtain missing information or Schedules/Forms
 - The return or document has been numbered incorrectly
 - The return requires review by another function
 - The return required additional research to determine the correct entity, filing status, FYM (fiscal year month), or filing requirements
 - The return must be reentered because of an incorrect Block Header or a program cut-off

- The return will not be processed
- A previous examiner was unable to make the proper correction
- The return is missing
- The return was filed early (i.e., before the end of the tax period)
- Nullified Unpostables

3.12.37.4.1.2

(11-07-2023)

Working Trail

- (1) It is important to leave a legible working trail and/or Action Trail for those who may work with the return later. If your Campus has written in-house agreements which vary from the instructions below, you may follow them.
- (2) A working trail is to be left at the point of error on the return or schedule for each correction made in the areas specified below. Place an **X** beside the incorrect data and write the correct data to the left or above the **X**. However, if the information is available on the page, use an arrow to move the information to the correct line.

Note: Circle out incorrect Tax Periods, SSNs and EINs.

- (3) Leave a working trail on the return when changes are made to the following items:
 - Tax Period (Field 01TXP)
 - Name Control (01NC)
 - Primary Social Security Number (01PS)
 - Return Processing Code (01RPC)
 - Audit Code (01ACD)
 - Special Processing Code (01SPC)
 - Computer Condition Code (01CCC)
- (4) When working Rejects re-input, circle out any previous Action codes shown on the front of the return, if no longer applicable.
- (5) When working Rejects, line through the DLN and write "Voided" with the date above the DLN, when voiding a return.

3.12.37.4.2

(01-01-2023)

Related Resources

- (1) This subsection references Internal Revenue Manuals (IRM) and job aids used in processing tax returns.
- (2) The resources below provide the IRM references and titles.

RESOURCE	TITLE
IRM 2.3	IDRS Terminal Responses
IRM 2.4	IDRS Terminal Input
IRM 20.2	Interest
IRM 3.10.72	Receiving, Extracting, and Sorting
IRM 3.10.73	Batching and Numbering
IRM 3.11.3	Individual Income Tax Returns
IRM 3.12.2	Individual Master File Error Resolution General Instructions

RESOURCE	TITLE
IRM 3.12.3	Individual Income Tax Returns
IRM 3.12.8	Information Returns Processing
IRM 3.12.10	Revenue Receipts
IRM 3.12.21	Credit and Account Transfers (Miscellaneous Accounting)
IRM 3.12.32	General Unpostables
IRM 3.12.38	BMF General Instruction
IRM 3.12.179	IMF and PMF Unpostable Resolution
IRM 3.12.212	Applications For Extension of Time to File Tax Returns
IRM 3.12.279	BMF/CAWR/PMF Unpostable Resolution
IRM 3.13.122	IMF Entity Control Unpostables
IRM 3.17.10	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
IRM 3.17.79	Accounting Refund Transactions
IRM 3.17.220	Excess Collections File
IRM 3.22.3	International ERS
IRM 3.24.21	Credit and Account Transfers (ISRP)
IRM 3.42.5	IRS e-File For Individual Income Tax Returns
IRM 21.5.1	General Adjustments - handling classified waste
Document 6209	IRS Processing Codes and Infor- mation
Current Year 2532-701 Job Aid	Correcting IMF Suspense/Rejects

(3) The following are additional related resources:

- Servicewide Electronic Research Program (SERP)
- Integrated Automation Technologies (IAT)
- Integrated Data Retrieval System (IDRS)
- National Archives and Record Administration (NARA) approved Document 12990, IRS Records Control Schedules, for records retention, disposition, and destruction guidance.

(4) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord

with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

3.12.37.4.3
(01-01-2025)

Miscellaneous Related Forms

- (1) This subsection of the manual contains a listing of the miscellaneous forms used in error resolution procedures. The forms below can be found on the Forms/Pubs/Products Repository and/or the Rejects Job Aid 2532-701.
- (2) Refer below for a listing of forms and their uses.

MISCELLANEOUS FORMS	DESCRIPTIONS
Form 813 - Document Register	Used to list transaction amounts for remittance or assessment documents to be processed with a new Document Locator Number (DLN).
Form 1332 - Block and Selection Record	Used to process non-remittance documents with a new DLN. It is usually prepared by the Numbering Unit.
Form 2275 - Records Request, Charge and Recharge	Used to request documents from Returns File Unit and Federal Record Center. It is also used to replace a document that is sent to Rejects when no Form 813 or Form 1332 is present. Use a single copy as a replacement.
Form 2424 - Account Adjustment Voucher	Used to transfer money from one account to another account.
Form 3210 -Document Transmittal	Used to transmit documents to be worked by other Submission Processing campus functions. These documents will normally be returned to Rejects to be corrected.
Form 3244 - Payment Posting Voucher	Used to post a remittance that cannot be processed with the document with which it was received.
Form 3245 - Posting Voucher Refund Cancellation or Repayment	Used to reverse refunds or cancel payments.
Form 3465 - Adjustment Request Form	Used to request transfers of credits by Accounts Management or other areas.
Form 3471 - Edit Sheet	Used by Code and Edit to edit ERS Section 02 data.

MISCELLANEOUS FORMS	DESCRIPTIONS
Form 3499 - Informational Transmittal	Used to transship International returns to AUSPC and BMF returns to Ogden.
Form 3531 - Request for missing Signature or Missing Information to Complete Return	Used when returning a tax return back to the taxpayer.
Form 3696/3696A - Correspondence Action Sheet	Used to initiate correspondence to the taxpayer through Integrated Data Retrieval System (IDRS) or Clerical Unit.
Form 3753 - Manual Refund Posting Voucher	Used in Rejects to prepare Manual Refunds for Accounting.
Form 3809 - Miscellaneous Adjustment Voucher	Used for Non-Revenue Receipt credit transfer and will be processed immediately.
Form 3893 - Re-entry Document Control	Used to reenter documents with original DLNs.
Form 4028 - SCCF Adjustment Record Form	Used by Accounting to remove, establish, and adjust records or money on the Service Center Control File (SCCF). For reject documents, Form 4028 is prepared by Rejects and routed to Accounting. At the option of the Submission Processing Campus Accounting Operation, Form 4028 may be bypassed in favor of direct input of SCCF adjustments using Command Code (CC) SCFAJ.
4028-A - Service Center Control File Renumber Adjustment Record	Used to delete a DLN from the SCCF and simultaneously establish a new DLN for the same count and amount.
Form 4227 - Intra-SC Reject or Routing Slip	Used by Document Perfection and Input Correction Tax Examiners to identify the reason for rejection or suspension.
Form 4251- Return Charge-Out	Used by various functions to charge out a document from a block.
Form 4338 - Information or Certified Transcript Request	Used to request copies of the unit ledger card for ANMF subsequent and advance payments.

MISCELLANEOUS FORMS	DESCRIPTIONS
Form 5260 - Quick Note	Used when no IDRS letter is suitable or used for a less formal request for information or action.
Form 5792 - Request for IDRS Generated Refund	Used in Rejects to prepare Manual Refunds.
Form 6001 - Letter 12C Correspondence Action Sheet	Used to request missing information for IMF tax returns on IDRS.
Form 6826 - Error/Reject Display Request Card	Used to designate the print and sort requirements for SCRS error and reject registers and listings.
Form 6882 - IDRS/Master File Information Request	Used to alert the IDRS researcher of what research is to be conducted.
Form 8161 - ERS Returns Charge-Out	Used to charge out ERS returns on the New Suspense list, Rejected Records List, and Duplicate Document DLN Register. Input Correction will also use as a routing slip and history item.
Form 8749 - Unpostable Action and Routing Slip	Used in Unpostables and Entity to identify reason for reject.
Form 9856 - Attachment Alert	Used to transmit return information to the Files Storage Area.
Form 12857 - Refund Transfer Posting Voucher	Used in Rejects to process manually prepared refunds.
Form 13900 - Letter 4087C Correspondence Action Sheet	Used to request missing information for IMF tax returns on IDRS. (AUSC only)
Form 13975 - Letter 2894C/SP Correspondence Action Sheet	Used to request missing information for IMF tax returns on IDRS. (AUSC only)

3.12.37.4.4
(01-01-2025)
IMF Forms

- (1) The IMF Forms chart below contains a listing of the forms corrected on the terminal via Error Resolution System (ERS).
- (2) Forms 1040A and 1040EZ are historical beginning in tax year 2018. Form 1040-NR-EZ are historical beginning in tax year 2020.
- (3) Below are the forms used and the description of each form:

FORMS	DESCRIPTION
Form 1040	U.S. Individual Income Tax Return
Form 1040-ES	U.S. Declaration of Estimated Income Tax for Individuals
Form 1040-NR	U.S. Nonresident Alien Income Tax Return (AUSPC Only)
Form 1040-SP	U.S. Individual Tax Return in Spanish
Form 1040-SR	U.S. Income Tax Return for Seniors
Form 1040-SS/Form 1040-SS(sp)	U.S. Self-Employment Tax Return-U.S.Virgin Islands, Guam, American Samoa,CNMI, Puerto Rico (AUSPC Only)
Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

3.12.37.4.5
(03-11-2024)
Related Reports

- (1) The table below provides a list of related Control D reports. This is not an all-inclusive list. It is intended to provide a basic point of reference. Go to Job Aid 2515–019 for more information.

ERS REPORTS	DESCRIPTION
CRX-0316	LETTER INPUT DATA FROM ILITS
CRX-0340	DAILY LETTER USE REPORT
PARAGRAPH COUNTS	DAILY 12C PARAGRAPH COUNTS REPORT
ERS-00-40	ERROR RESOLUTION END OF YEAR INVENTORY REPORT
ERS-01-40	ERROR RESOLUTION AVAILABLE INVENTORY REPORT
ERS-01-41	ERROR LIST REPORT
ERS-01-42	PAS CHARGE-OUT FILE (Form 8161)
ERS-01-43	PROGRAM ANALYSIS SELECTION REPORT
ERS-01-44	ERROR RESOLUTION ELECTRONIC FILED RETURNS LIST

ERS REPORTS	DESCRIPTION
ERS-03-40	ERROR RESOLUTION UNSELECTED RECORDS INVENTORY
ERS-03-41	ERROR RESOLUTION SELECTION METHOD
ERS-05-40	ERROR RESOLUTION REJECTED RECORDS LIST
ERS-05-41	REJECTED-REC-CHARGE-OUTS
ERS-07-40	ERROR RESOLUTION UNWORKABLE SUSPENSE INVENTORY
ERS-07-41	ERROR RESOLUTION UNWORKABLE SUSPENSE INVENTORY SUMMARY
ERS-13-40	ERROR RESOLUTION ERROR INVENTORY
ERS-13-41	ERROR RESOLUTION ERROR INVENTORY SUMMARY
ERS-13-42	ERROR RESOLUTION WORKABLE SUSPENSE INVENTORY
ERS-13-43	ERROR RESOLUTION WORKABLE SUSPENSE INVENTORY SUMMARY
ERS-17-40	ERROR RESOLUTION NEW SUSPENSE LIST
ERS-17-41	NEW-SUSP-CHARGE-OUT (Form 8161)
ERS-17-42	ERROR RESOLUTION DUPLICATE DOCUMENT DLN REGISTER
ERS-17-43	DUP-DLN-CHARGE-OUT (Form 8161)
ERS-17-44	IMF INTEREST JEOPARDY REPORT – ERROR FILE
ERS-17-45	IMF INTEREST JEOPARDY REPORT – SUSPENSE FILE
ERS-17-46	IMF INTEREST JEOPARDY REPORT SUMMARY
ERS-17-47	ERROR RESOLUTION INVENTORY CONTROL REPORT

ERS REPORTS	DESCRIPTION
ERS-17-48	ERROR RESOLUTION NEW SUSPENSE LIST SUMMARY
ERS-19-40	ERROR RESOLUTION DUPLICATE DOCUMENT DLN REPORT BY INVENTORY SOURCE
ERS-31-40	ERROR RESOLUTION UN-WORKABLE SUSPENSE AGED REPORT
ERS-31-41	ERROR RESOLUTION WORKABLE SUSPENSE REPORT
ERS-77-40	ERROR RESOLUTION PRODUCTION REPORT – ERROR CORRECTION
ERS-77-41	ERROR RESOLUTION PRODUCTION SUMMARY – ERROR CORRECTION
ERS-77-42	ERROR RESOLUTION PRODUCTION REPORT – SUSPENSE CORRECTION BY PROGRAM
ERS-77-43	ERROR RESOLUTION PRODUCTION SUMMARY – SUSPENSE CORRECTION BY PROGRAM
ERS-77-44	ERROR RESOLUTION PRODUCTION REPORT – SUSPENSE CORRECTION BY STATUS
ERS-77-45	ERROR RESOLUTION PRODUCTION SUMMARY – SUSPENSE CORRECTION BY STATUS
ERS-77-46	ERROR RESOLUTION DAILY EMPLOYEE TIME REPORT
ERS-77-47	ERROR RESOLUTION DAILY EMPLOYEE TIME REPORT SUMMARY
ERS-83-40	ERROR RESOLUTION QUALITY REVIEW REPORT
ERS-83-41	DAILY ERS REVIEW QUALITY REVIEW CHARGE-OUT (Form 8161)
ERS-83-42	ERROR RESOLUTION QUALITY ASSURANCE HOLD REPORT

ERS REPORTS	DESCRIPTION
ERS-83-44	ERROR RESOLUTION QUALITY ASSURANCE REWORKED REPORT
MER-03-40	ERROR COUNT REPORT DAILY
MER-03-41	ERROR COUNT REPORT YEAR-TO-DATE
MER-13-40	PROGRAM ANALYSIS REPORT
MERDAIL	ERROR COUNT REPORT MeF DAILY
MERYRDT	ERROR COUNT REPORT ELF YEAR-TO-DATE
GMF-10-40	ERROR DISPLAY RUN CONTROL REPORT
GMF-10-41	ERROR REGISTER RAW/LOOP
GMF-10-42	ERROR PULL LIST RAW/LOOP/SUMMARY
GMF-10-43	DAILY ERROR VOLUME REPORT/SUMMARY
GMF-11-40	REJECT REPORTS RUN CONTROL REPORT
GMF-11-41	REJECT RE-INPUT TRANSMITTAL
GMF-11-42	REJECTED AGED LIST
GMF-11-43	REJECT INVENTORY LIST (DLN Sequence)
GMF-11-44	REJECT PULL LIST
GMF-11-45	REJECT REGISTER RAW/LOOP
GMF-11-46	CURRENT REJECT LIST
GMF-11-47	REJECT DISPOSITION LIST
GMF-11-48	REJECT CORRECTION VERIFICATION LIST
GUF 55-47	NULLIFIED DISTRIBUTION LIST
SCF-11-48	NEW DLN RECORD LIST
SCF-11-51	TAPE CONTROL RECORD LISTING

- 3.12.37.5
(11-10-2021)
Control Clerk Guidelines
- (1) This subsection of the manual lists control clerk procedures. Control clerk duties include:
- Receiving, sorting and distributing work
 - Controlling documents
 - Inputting correspondence
 - Controlling registers
 - Maintaining suspense files and charge out
 - Fulfilling other clerical functions as assigned
- 3.12.37.5.1
(01-01-2025)
Control of Error Documents
- (1) The control clerk is responsible for controlling error documents including:
- Controlling transcription carts
 - Alpha Block Control Number (ABC) Listing or Batch Transmittals
 - Document withdrawal requests
- 3.12.37.5.1.1
(11-10-2021)
Controlling Transcription Carts
- (1) All returns and documents are routed to Cycle Control Unit after transcription is completed. Prioritize cart order as follows:
- a. Correspondence Carts (CORR)
 - b. Block Out of Balance Cart(s) (BOB) - Blocks are pulled from the regular error carts and routed to the BOB resolution function. The blocks are returned and placed on separate carts after resolution; they will be identified by new work group after resolution. The information on the cart does not need to be entered in Batch Block Tracking System (BBTS), the write-up sheet is pre-written and attached to the front of the cart(s).
 - c. Prior Year Carts (PY)
 - d. Current Year Carts (CY)
 - e. Miscellaneous Cart (MISC) - The write-up sheet is pre-written and attached to the front of the cart(s) by the clerks.
- (2) Separate carts by program code order smallest to the largest, then block order smallest to largest within Domestic, ITIN, & International returns.
- (3) Label each cart according to local procedures for **Control Day = Julian Date**, indicating the day the work was received and the type of documents on the cart. Complete **roadmap** for carts as follows:
- a. Prepare a list (i.e., **roadmap**) that shows all of the alphas and batches on each cart. This list will be prepared using (BBTS) IRM 3.10.5.5, Batch/Block Tracking System.
 - b. This **roadmap** may be combined with a program to verify that each block actually received in Cycle Control Unit was released from Integrated System Remittance Processing (ISRP).
- Note:** Do not depend on the Batch Transmittals to list blocks actually received. Check each block against the transmittal or a separate listing prepared to verify blocks actually received.
- (4) Retain document carts until:
- a. SCRS—the first loop register has been worked, or three days.
 - b. ERS—all items in error inventory have been worked.
- (5) Identify all documents based on the Julian date to maintain effective control.

- (6) If a document is not removed to Files within 4-5 days, maintain all documents in a researchable order by work group so that the documents can be pulled by Files personnel. Route completed carts to Files or a designated staging area.

Exception: Route Form 1096 processed on ISRP to the Data Conversion Operation Control area or SCRIPS unit for retention imaging instead of sending the carts to Files. Local Procedures designates which area will receive the documents for imaging once ERS processes are complete.

3.12.37.5.1.1.1
(01-01-2023)

**Alpha Block Control
Number (ABC) Listing or
Batch Transmittal**

- (1) Check each block of documents (including single-document re-inputs) off the ABC listing or the Batch Transmittal as it is associated with the ERS-13-40, Error Resolution Error Inventory. Remove any **left over** blocks that haven't been pulled for BOBs, Data Conversion, or Accounting and containing no errors from the cart. Verify the blocks have processed using the Service Center Control File (SCCF).

- (2) Use any ERS terminal to input Command Code (CC) SCFTR to verify the block has been processed. Enter the following format:

- enter **SCFTR**
- a blank space
- enter the Master File Code
(IMF-1, Information Returns Processing IRP-5, or
Automated Non Master File ANMF-6)
- enter the 12,3-digit block Document Locator Number (DLN) (without
hyphens),
- transmit

Example: block 00221-056-003-8, enter SCFTR 1002210560038.

- (3) The response screen will indicate that the block has already been processed by showing the 0-5 (or 1-5) control record with the entire count of the block and machine Alpha Block Control Number (ABC). The error, reject, and suspense counts in the header will be blank for original blocks. For reentries, the ABC and serial number of the 0-5 or 1-5 control record will match the Form 3893.
- (4) Use the SCF-11-51, Tape Control Record List, as an alternative.
- (5) If any **left-over** blocks cannot be located on the SCCF, research using the following steps:
- a. Check for unassociated error registers, Error Inventory listings or BOB registers for two days before and after current date.
 - b. For ERS documents, research using CC ERINV.
 - c. Recheck the SCRS tape listing and ISRP mismatch listing back and forward at least two days.
 - d. Check the Edit Reject List.
 - e. Check leftover error, ERS, and BOB listings for matching alpha and batch number, indicating that the block has been input with the wrong DLN.
 - f. Research the Batch Transmittals to determine when the block was to be input.
 - g. If unsuccessful, leave the block with the Data Control Unit as a potential unprocessed block.

3.12.37.5.1.2
(11-10-2021)

**Document Withdrawal
Requests**

- (1) Files processes most document requests. Control clerks process priority document requests when the blocks are located in Error Correction.
- (2) Form 2275 or Form 4251 will be received for each document to be pulled for other campus functions. Attach the original record request to the document being pulled. File the second copy in the block the document was removed from as a substitute for the document and document trail.
- (3) Every ERS suspense document has a 3-part Form 8161 attached.
 - a. Use the original to pull or replace the document in Files.
 - b. Detach copy two and retain in a suspense file.
 - c. Keep copy three with the document to inform the receiving area that the document is controlled by ERS.

Note: If the documents are hand carried to the receiving function, the second copy of the Form 8161 may be signed as a receipt. A separate routing form such as a Form 3210 may be used in the place of the Form 8161.
- (4) Form 8161 is received as a charge-out for ERS suspense documents and deleted ERS documents.
- (5) Form 8161 identified as **Program Analysis** charge-outs must be placed on top of the appropriate cart and used to pull the documents immediately before the cart is released to Files.

3.12.37.5.2
(11-10-2021)

**ERS Suspense
Document Control**

- (1) This subsection of the manual lists the procedures to be followed for pulling ERS suspense documents.
 - Pulling ERS Suspense Documents, ERS-17-40
 - Disposition of documents

3.12.37.5.2.1
(01-01-2025)

**Pulling ERS Suspense
Documents, ERS-17-40**

- (1) Receive the New Suspense List and accompanying charge-outs for each record assigned to ERS Suspense.
- (2) The Error Resolution New Suspense List identifies the source of each record to assist in locating the documents.
- (3) Pull documents listed as suspended by Code and Edit from the ISRP carts received for that day and complete the following procedures:
 - a. Replace each document removed from its block with the original copy of its charge-out.
 - b. Attach the remaining copy of the charge-out to the removed document.
 - c. If the document is missing, indicate on both copies of the charge-out and on the New Suspense List that it is missing. Date and initial your entry on the New Suspense List, and notify the work lead. The work lead will follow instructions in IRM 3.12.2.2.5.1.3 to locate a missing block of work or missing documents.
- (4) Pull each document from the carts suspended by ERS shown on the New Suspense List.
 - a. Replace each document removed from its original block with the original copy of its associated charge-out.

- b. Attach one copy of the charge-out to the removed document.
 - c. If the document is missing, indicate on both copies of the charge-out and on the New Suspense List that it is missing. Date and initial your entry on the New Suspense List, and notify the work lead. The work lead will follow instructions in IRM 3.12.2.2.5.1.3 to locate a missing block of work or missing documents.
- (5) Verify receipt of all New Suspense List documents received from the Unpostable Unit.
- a. Associate the charge-outs with the unpostable documents.
 - b. Forward the original of the charge-outs to Files for all unpostable documents received from the Unpostable Unit.
 - c. Attach the remaining copies to the unpostable document.

3.12.37.5.2.2
(01-01-2025)
Disposition of Documents

- (1) This subsection refers to several different suspense files. These files may be maintained separately or combined in a single **ERS** suspense file. The ERS automated control system will be easier to maintain by using a single ERS suspense file.
- (2) The Action Code printed on the charge-out indicates the disposition of the paper document or MeF Section 01 Print.
- (3) **Action Code 21X & 22X—Correspondence:**
- a. Place the paper document and charge-out in the Correspondence suspense basket to be batched by ACA, SSPND 224 and Non-ACA, SSPND 211.
- (4) **Action Code 370 — Examination Review:**
- a. Place the paper documents and charge-out in the folder or basket for review by Examination.
 - b. Examination will visit the Rejects area to work the case.
- (5) **Action Codes 310, 320, 333, 34X, 360 — Suspense to Other Functions:**
- a. Use the second copy of the charge-out as a routing slip to the designated function in the campus.
 - b. Detach the copy of the charge-out and place in a suspense folder for the designated function in DLN order.
 - c. If the document must be routed to another area, complete Form 3210 to route the paper document.
- (6) **Action Codes 351, 6XX, 700, 900 — Workable Suspense:**
- a. Associate the paper document with the current Workable Suspense Inventory report.
 - b. If the document must be routed to another area, complete Form 3210 to route the paper document.
- (7) **Action Codes 491 through 499 — Management Suspense:**
- a. Place the paper documents in a suspense file for management suspense and system problems.
 - b. The file must be maintained in DLN order, unless otherwise instructed.

(8) Action Codes 511 through 515 — Missing Documents:

- a. If the document is not available, place the copy of the charge-out in the missing document suspense in DLN order. The first and second copies of the charge-out are used to initiate a special search.
- b. If the document is attached for Action Codes 511–514, input CC ACTVT and route the document and charge-out for association with the Workable Suspense Inventory report on the following day.

- (9) In order to prevent returns from being sent to Files in error, all completed Rejects work must be checked by using CC ERINV for a status prior to releasing the returns to Files. Only release returns to Files that are no longer in an ERS suspense status. Any returns reflecting an ERS status will be returned to the Rejects function for resolution.

3.12.37.5.3
(01-01-2020)

**Error Resolution System
(ERS) Reports**

- (1) This subsection of the manual provides information about the ERS reports.
- (2) Information in this subsection includes the following:
 - Error Resolution Inventory Control Report, ERS–17–47
 - Error Resolution Error Inventory Summary, ERS–13–41
 - Error Resolution Error Inventory, ERS–13–40

3.12.37.5.3.1
(01-01-2023)

**Error Resolution
Inventory Control
Report, ERS-17-47**

- (1) The ERS Inventory Control Report, ERS–17–47, is a one-page summary of activity for each of the ERS files.
 - a. This daily report is used to provide an overview of the ERS inventories.
 - b. The report shows the number of records added and removed from each inventory daily. Items in the Quality Review File are included in the ending inventory counts for Errors and Workable Suspense.
- (2) The primary purpose of this report is to provide Data Control Unit a simplified method of balancing the ERS to the SCCF.

3.12.37.5.3.2
(01-01-2023)

**Error Inventory
Summary, ERS-13-41**

- (1) The ERS Error Inventory Summary Report, ERS-13-41, shows the volume of error records by ascending program number with a total for each Master File. Separate reports are produced by the number of working days the records remain unworked in the error inventory. This report is available daily.
- (2) The report is used for management control of the inventory and work planning and control.

3.12.37.5.3.3
(01-01-2023)

**Error Inventory,
ERS-13-40**

- (1) The ERS Error Inventory Report, ERS-13-40, lists the error records by the number of days in working inventory with their Block DLN. This report is printed daily. Separate inventories are printed for:
 - Each Master File
 - Each Program number
- (2) Use this report to assign work to tax examiners, to associate documents with error records, and to release documents from previous day's workload, retaining only those for the unworked records.
- (3) Separate reports are printed showing the records in inventory by the number of working days the records have been in the inventory.

- (4) Separate reports are printed for each Batch number showing the following information items:
 - Block Control Number
 - Block DLN
 - Error Count for each Block
 - Control date of data entry through ISRP and GMF
 - Ascending DLN order within each Batch
 - Total error count for each Batch
- (5) Separate reports are available for Blocks received from BOB Correction.

3.12.37.6
(01-01-2020)

Clerical Letter Input

- (1) This subsection of the manual lists the procedures for:
 - Batching
 - Letter Tool Set-up
 - Input of Correspondence
 - ICO Letter Inventory Tracking System (ILITS) Tool

3.12.37.6.1
(01-01-2020)

Batching

- (1) This subsection of the manual lists the Batching procedures for the suspended and Non-Pending Correspondence to be entered by Letter Input Clerical Teams.

Note: All documents are batched in Suspense Date Order.

- (2) Batch documents by Paper, area of suspense (Code & Edit or ERS), 2nd Correspondence/Non-Pending, and special suspense codes.
- (3) Limit batches to **25 documents** each. Assign each batch numerically in range or per local procedure based on type of correspondence. Notate batch number on each bundle and the log in order to ensure numbers are not reissued.
- (4) Bundle work by type and place on batch carts for letter processing by processing day.

3.12.37.6.2
(01-01-2023)

Letter Tool Set-up

- (1) This subsection lists procedures performed to set-up the Letter tool prior to entering ICO Correspondence:

Note: If inputting correspondence for another site, remember to CMODE and use the other site's IDRS. See Document 6209 for Command Code CMODE and Return Address codes.

- a. Open IAT on Desktop after logging into IDRS.
- b. Open Letters and select Options: CAS Mode - Checked; View - Unchecked; User Settings to complete tabs.
- c. Letter Tool Tab - the following listed items will be selected:

Section	Action
Tool Defaults	Check "Show Selected Only"
Tool Defaults	Default to DLN research
Tool Defaults	Populate form to applicable fill-ins

Section	Action
Tool Defaults	Populate plan numbers to IRS Control N.
Tool Defaults	Populate tax period to applicable fill-ins
Tool Defaults	Populate TIN to applicable fill-ins
F5703 Print	Manual
Letter Sent	Confirm transmit of CC LPAGE
Letter Sent	Clear fields after letter is successfully sent
Letter Sent	Close tool after letter is successfully sent
Sort Letters	Useage
Sort Scenarios	Useage
Sort Paragraphs	Useage
STAUPS	Checked (Cycles default of 03)
LPAGE Defaults	Number: 12C
LPAGE Defaults	Employee: (enter 10 IDRS Employee number)
LPAGE Defaults	Suspend: R
LPAGE Defaults	Ex-Spouse Copy: Unchecked
LPAGE Defaults	OMB, CB, & PA: All Blank
LPAGE Defaults	Return Address Code: Specific by Service Center - See <i>Correspondex Return Address Codes (irs.gov)</i>

Note: Use CMODE when inputting correspondence for the primary site.

- d. General Info Tab - Fill-in Name, Mailing Address, & Manager's Information fields. The following listed items will be selected:

Section	Action
IDRS	Minimize IDRS when researching: Checked
508-Compliance	Zoom Text User: Checked

- e. Work Info Tab - Function and Program Codes & Categories remain blank. The following listed items will be selected:

Section	Action
Organizational Information	BOD: TS SP

Section	Action
Organizational Information	Org: Input Corrections
Organizational Information	Area: Error Resolution
Organizational Information	Title: Clerk
Organizational Information	Team Number: Enter Unit 5 digit number
Organizational Information	Badge Number: Varies by Clerk

f. Letter Info Tab - the following listed items will be selected:

Section	Action
Signature Code	1. Austin - CJ 2. Kansas City-CB 3. Ogden-AJ
Opening	None
800 Extension	0922
Certified Mail Signature Code	Blank
Closing	None
800 Number	800-829-1040
My Info	Fax: by Campus 1. Austin paper -855-204-5020 2. Austin MeF - 844-254-2836 3. Kansas City paper- 855-892-7588 4. Kansas City MeF - 844-254-2834 5. Ogden paper- 855-309-9361 6. Ogden MeF- 844-254-2835
My Info	All other fields to be completed by user.

g. Select Save

3.12.37.6.3
(01-01-2025)

Input of Correspondence

- (1) Correspondence is input by tax examiners or clerical clerks following local procedures.
- (2) Input the letter using the IAT CAS Letter Tool. Refer to the Letter Job Aid at *Letters Job Aid*.
- (3) Input other Non-Pending C Letters using IAT as appropriate.
- (4) Correspondence must be issued as soon as possible, but **no later than 10 business days from the ERS Suspense date**. If correspondence has **not** been issued within 10 business days, ACTVT and resuspend return immediately and issue correspondence.

3.12.37.6.4
(11-10-2021)

**ICO Letter Inventory
Tracking System (ILITS)
Tool**

- (1) The ICO Letter Inventory Tracking System (ILITS) is an IAT tool used by the correspondence function to maintain and control the letter inventory. The tool performs three primary actions:
 - Add Case Controls
 - Close Single Case Controls, and
 - Purge Expired Case Controls
- (2) The CRX0316 Report is a daily report on Control-D, which contains the previous day's letter input data. Use the **Add Case Control** feature daily to run the CRX0316 file through the ILITS tool. Case controls are added to display the Batch Number on CC ENMOD, which identifies where the document is located in the suspense file. This control will also show on the CCA4243 Overage Report with a list of the controls assigned to the employee who ran the tool.
- (3) Use the **Generate Batch Sheets** feature to print all the batch sheets for that letter file. Associate each batch sheet with its related bundle and place the bundle in the suspense file in batch number order.
- (4) As correspondence **replies** are received, associate the reply with the return. Use the **Close Single Case Control** feature and the SSN on the reply/return to close the case control on CC ENMOD and activate the return to Workable Suspense Inventory.

Note: Do not perform a separate action with CC ACTVT.

- (5) Use the **Purge Expired Case Controls** feature to run the weekly Overage Report through the tool to close the case controls on the No Reply documents. **Do NOT activate No Reply documents.** When the suspense period has expired, IDRS will automatically place the documents in the Workable Suspense Inventory.
- (6) Batch Sheet and Case Control Instructions to be run daily:
 - a. Control-D filter, Report Name CRX0316
 - b. Verify and select correct day of work, click on Report and Select SAVE
 - c. Click on save and then select SAVE AS in the drop down box and add the previous day's date to the end of the file name
 - d. Select C-drive, Users, your SEID, My Documents, SBU, IAT, Save
 - e. Go to IAT Tool and select Generate Batch Sheets
 - f. Select Continue (a list will open in IAT of the CRX0316 saved in the C-drive) Select the previous day's date, select Open - Batch sheets will print
 - g. After Batch sheets are complete select Add Case Control
 - h. Select Continue (a list will open in IAT of the CRX0316 saved in the C-drive) Select the previous day's date and select Open
 - i. Once complete, close out of ILITS

3.12.37.7
(01-03-2022)

**Correspondence
Suspense File**

- (1) When the correspondence letter has been prepared, place the return in a suspense file awaiting a reply from the taxpayer.
 - a. File ERS paper documents in Batch Number order.
 - b. File Non-Pending and 2nd Correspondence in date order.

- (2) Maintain each document and Correspondence Action Sheet in a suspense file for at least 20 days after the period given for the taxpayer to respond.

Note: Only destroy Section 01 screen print and do not destroy taxpayer's correspondence or taxpayer's documentation.

Do NOT activate No Reply documents. When the suspense period has expired, IDRS will automatically place the documents in the Workable Suspense Inventory.

- (3) When the taxpayer's **reply is received**:
- Stamp letter with Rejects Unit received date, if not already date stamped.
 - For paper replies, associate the reply with document and Correspondence Action Sheet.
 - Check the envelope for remittance or additional information.
 - For paper replies, attach the envelope and Form 6001, Form 3696/A, Form 13900, or Form 13975. For MeF replies, attach the envelope to the reply.

Caution: If reply is received through Registered Letter, do not discard the envelope or contents.

- Staple the letter and attachments to back of original paper document in the upper left-hand corner.
 - When correspondence replies are received, input CC ACTVT to move the returns to the Workable Suspense Inventory. See Exhibit 3.12.37-25. If a reply to a MeF document shows **IN WORKABLE SUSPENSE** add **reply box** to field 94EXV or follow local procedures to leave a working trail of the reply for the MeF document.
- (4) If a reply is received without the DLN or Batch number, research to obtain the correct DLN or Batch number. Use the following instructions to research:
- If the TIN is not available, use CC NAMEI or NAMES.
 - Use CC ERINV with the TIN to search for the DLN.
 - Use CC ENMOD with the TIN to search for the Batch Number.

Note: Review the document received to ensure it is a reply for ICO Correspondence. Return mis-routed documents to the originating location. See specific sections of IRM 3.10.72 Receiving, Extracting, and Sorting: IRM 3.10.72-1 Routing Guide/Local Maildex, IRM 3.10.72-2 Correspondex C Letters - Routing Guide, or IRM 3.10.72-3 Computer Paragraph (CP) Notices - Routing Guide.

3.12.37.8
(01-01-2020)
**Control of Error
Registers**

- (1) This subsection lists the procedures to maintain control of error registers.
- General control procedures
 - Daily Error Volume Report, GMF-10-43
 - Error Register Summary
 - Associate Error Registers with documents
 - Control of Loop Registers
 - Error Pull List, GMF-10-42
 - Disposition of Completed Registers

3.12.37.8.1
(01-01-2023)
**General Control
Procedures**

- (1) As new data enters the Submission Processing Campus (SPC) computer, the computer performs validity and consistency checks, mathematically verifies taxpayer computations, and codes the data to assure taxpayer notification of errors.
 - a. If the data for an input document passes all required checks, it is placed on a tape for transmittal to the Enterprise Computing Center at Martinsburg (ECC-MTB). This is known as **good tape**.
 - b. If the data for an input document does not pass all validity checks, the record is placed in error status.
- (2) The error sequence numbers have gaps because the same series of numbers is used for BOB registers. The last number on the right side of the Document ID line is a register counter used to count the number of errors within a batch of work.
- (3) The Error Display Run Control Report, GMF-10-40, is generated daily as a computer summary of the error processing for the day.
 - a. The information on this report reflects the totals for the Error Register Summary, Pull List, and Daily Error Volume Report.
 - b. Three portions of this report are used in preparing Form 6826, Error/Reject Display Request Card.

3.12.37.8.2
(01-01-2023)
**Daily Error Volume
Report, GMF-10-43**

- (1) The Daily Error Volume Report is a listing of volumes of error records in each program on the error tape. The information is provided by Master File and Error Sequence Number Julian date. This report is used to schedule the workload for Error Resolution and to prepare Error Display Requests.
- (2) The last line of the report contains the total volume for all programs within the Master File and Julian date specified.
- (3) There is a summary page for each Master File system. The summary page is in the same format as the detail page except that the word **SUMMARY** replaces the Julian date on the second print line.
- (4) Review the Daily Error Volume Report when preparing the daily Error Display Card to be sure the correct error Julian dates are being requested.
- (5) If any items are shown with a Program Number of **00000** determine which programs are not recognized by number and follow the procedures in IRM 3.30.126, Control Data Analysis, for updating the Program Number Master List.

3.12.37.8.3
(01-01-2023)
Error Register Summary

- (1) The Error Register Summary (GMF-10-42) is produced when the error register is printed.
 - a. GMF-10-42 reflects the count of all the error documents printed on the register for that day.
 - b. This summary is used by management to maintain a daily count of work in the Error Correction function.
- (2) This summary contains totals for each type of error document by Program Number and error status (i.e., Raw, 1st Loop, and Advanced Loops). The listing also provides the total error documents in error status for all program numbers within a Master File.

Note: This is not a comprehensive total of all records on the error tape. Those figures are available on the Daily Error Volume Report.

- (3) The count by loops is based strictly on the Julian dates designated by the Error Display Card. The computer does not independently determine how many times a record has appeared on an error register.
- (4) Any program shown as Program Number **00000** with no title has not been recognized by the Program Number Master List. See IRM 3.30.126, Control Data Analysis, if any programs have not been identified or if changes are needed to identify campus subprograms.

3.12.37.8.4
(11-10-2021)
**Associate Error
Registers with
Documents**

- (1) The Error Correction Control function receives the error register from the Computer Operation normally within half a day after receiving the carts of newly transcribed documents.
- (2) After verifying with the Error Register Summary, the correct registers have been received, the registers are sorted by batch number for association with the documents.
- (3) The control clerk assigns portions of the error register with the related document cart to the various units. Follow local procedures for controlling, routing, and/or sign-out forms prepared by the Error Correction Control function.

3.12.37.8.5
(01-01-2023)
**Control of Loop
Registers**

- (1) Each error register is corrected, transcribed, and re-validated. If the record is still unresolved, a loop error register is printed and worked in the same manner as the original register.
 - a. In some cases, the original register has not been corrected or transcribed and the loop will be identical to the original register.
 - b. The raw registers may be retained and compared to the loop to help identify program or transcription problems.
- (2) In most campuses, first loop registers are worked directly from the document carts in the same manner as raw.
- (3) **For second loop, all documents must be pulled** from the blocks and associated directly with the individual error registers.
- (4) Be sure to indicate on the Block Header, Form 1332 or Form 813, that the document is being pulled for error loop.
- (5) Be sure that old error records do not remain in the inventory for an extended period. Except for Information Returns Processing (IRP), all errors will be corrected or rejected within three weeks of the Error Sequence Julian date. Carefully monitor the Daily Error Volume Reports (GMF-10-43) to ensure that this procedure is being followed.

Note: Only transactions in the reject file are available for IDRS research by other functions within IRS.

3.12.37.8.6
(01-01-2023)
**Error Pull List,
GMF–10–42**

- (1) The Error Pull List (GMF–10–42) may be requested as an aid to locating source documents for error register items:
 - a. The Error Pull List may be printed for raw errors, first loop, second loop, or subsequent loop.
 - b. The Error Pull List is always printed in the same sequence as the error registers.
 - c. The Error Pull List is recommended for the loop in which the documents will be pulled from the block for association with the individual register. The listing is then used as a check list as the documents are pulled.
- (2) The Error Pull List Summary may be used to assist in scheduling the resources needed to pull documents.

3.12.37.8.7
(11-10-2021)
**Disposition of
Completed Registers**

- (1) Corrected error registers are released to the control function as the pages are completed by tax examiners and/or quality review.
- (2) The registers are batched and routed to ISRP throughout the workday until the daily cut-off. The last transmittal for the day's registers will be marked **final**.
- (3) Each block of registers must have a correction Alpha Block Control (ABC) and each corrected register requires a serial number.
 - a. If the ABC is generated and is to be transcribed, it must be underlined for the first record of the register block.
 - b. An ABC sticker must be used if the ABC is not generated or is not to be transcribed.

Note: The ABC sticker will take priority over the generated ABC. In this case, the generated serial numbers may still be used as long as they are in ascending sequence for the transcription operations.

 - c. If the Serial Number (SN) is not generated, an SN must be stamped or written above and to the right of the @@ signs.
 - d. If the SN is generated, but is not to be transcribed, an SN must be stamped (or written) above the generated number. (The generated SN will not be lined through in this case.)

Note: The stamped or written SN takes priority over the generated SN.

 - e. If a record on the error register is not to be corrected at all for that day (i.e., no corrections are to be transcribed for that record), the SN must not be stamped or written onto the register for that record. In addition, if a generated SN is present, it must be lined through. The absence of any SN—or the presence of a lined through SN—will indicate to ISRP not to transcribe any correction data for that record.
- (4) The error registers are returned to Error Correction after transcription. Verify that no unusual problems have occurred on the next loop; once all issues are resolved, destroy the error register.

3.12.37.9
(11-10-2021)
**Control of Reject
Registers**

- (1) This subsection lists the procedures to maintain control of error registers.
 - General reject register control procedures
 - Reject Sequence Number (RSN)
 - Reject Inventory List, GMF–11–43
 - Receipt of Documents and Registers

- Control of Reject Loop Registers
- Reject Register Summary, GMF–11–45
- Disposition of Reject Registers (coding and routing)
- Reject Correction Verification List, GMF–11–48
- Reject Disposition List, GMF–11–47

3.12.37.9.1
(11-10-2021)

General Reject Register Control Procedures

- (1) Associate each reject register with the source document, per local procedures.

3.12.37.9.2
(11-10-2021)

Reject Sequence Number (RSN)

- (1) The Reject Sequence Number (RSN) is used to access each record on the file.
- (2) The RSN is 10 digits displayed in the format of **X–XXX–XXXXXX**. The RSN format is described in the following table:

Position	Content Description
1 XXXX	Year digit
2 through 4	Julian date plus 600
5 through 10	Consecutive serial numbers beginning with 000001 for all new rejects on the file

3.12.37.9.3
(01-01-2025)

Reject Inventory List, GMF–11–43

- (1) The Reject Inventory List (GMF–11–43) is a listing of all items in the reject inventory as of the date of the listing.
- (2) The listing may be produced in **any** of the following sequences:
- Document Locator Number (DLN)
 - Reject Sequence Number (RSN)
 - Taxpayer Identification Number (TIN)
- (3) Produce the inventory list at least once a week as a research tool for items in Rejects. Retain this list for at least one year as outlined in the National Archives and Records Administration (NARA)-approved Document 12990, IRS Records Control Schedules, for record retention, disposition, and destruction guidance.
- (4) The Reject Display Card is used to request the inventory list and select the sequence(s) for the printed list.

3.12.37.9.4
(01-01-2023)

Receipt of Documents and Registers

- (1) Upon receipt of the documents and registers, the Reject Control Clerk will compare document and register for correct association.
- a. The tax examiner/clerk will make sure that all documents are received or noted as missing.
- (2) Route the work to the applicable functions within the unit.

- (3) Some Reject Registers will be received without documents.
 - a. Submission Processing Campus deletes have already been pulled by Data Controls in Accounting.
 - b. Verify the DLN and alpha with Data Control and code the register with Action Code **2-R**.
- (4) If the document is not on the reject inventory listing, route to a Lead ERS Tax Examiner for research to determine if the transaction has posted to the Master File.

3.12.37.9.4.1
(01-01-2023)
**Documents Received
without a Reject
Register**

- (1) Research using CC SCFTR to determine if the DLN is in Rejects and the date of the register.
- (2) Check the reject DLN inventory listing to verify that the document is a reject case.
- (3) If items are listed on inventory and the original register cannot be located, use the reject file copy and replace it with a photocopy. If a file copy is not available, reconstruct the register:
 - a. Use a photocopy of a reject file copy register with the same format as is applicable to the document.
 - b. Line through and rewrite above the RSN the document's corresponding sequence number.
 - c. Line through pertinent data on the register, such as the SSN, to ensure that the register will loop. Route the photocopy of the register to ISRP for input. When the reject item appears on the loop, it will have all the data applicable to the document. Associate the loop register with document and work the case as required.
- (4) If the document is not on the reject inventory listing, route to your lead TE. The lead will perform research to determine if the transaction has posted to the Master File.

3.12.37.9.5
(01-01-2023)
**Control of Reject Loop
Registers**

- (1) Each corrected reject record is resubmitted to the normal validity checks just as any error record is.
 - a. The record becomes a reject loop if the correction has failed to clear to **good tape** or to delete from the reject file.
 - b. Each time the reject loop register is printed, every record in loop status is re-displayed, regardless of whether a correction has been transcribed.
 - c. **A reject loop record can be returned to a regular reject status with Action Code 9.** This will prevent the record from reprinting each time the loop is printed.
- (2) Reject loop records are considered part of the reject inventory and will print on the Reject Inventory List, Reject Aged List, and Reject Disposition List. Corrected loop records do not print on the Correction Verification List.
- (3) Any action that is valid on a reject register is also valid on a reject loop register. It is not necessary to re-reject the record before deleting it with Action Code **2**.
- (4) Reject loop registers must be associated with the documents in much the same way as raw rejects.

- a. Separate Reject Pull Lists may be requested for reject first loop or all subsequent loops.
 - b. If the corrected raw reject documents were sent to Files, send the first loop pull list with the registers to the Files Cycle Control function.
- (5) Print reject loop registers at least once a week, but may be printed as often as daily.
- (6) Use the Reject Display Card to request printing of the loop. Use the Reject Sort Card to determine the print sequence and to request the pull list.

3.12.37.9.6
(01-01-2023)
**Reject Register
Summary, GMF-11-45**

- (1) The Reject Register Summary (GMF-11-45) lists all programs and categories of reject registers for the day.
- (2) Use this summary to ensure all registers are received. It may also assist in work assignment or resource allocation.

3.12.37.9.7
(01-01-2025)
**Disposition of Reject
Registers (Coding and
Routing)**

- (1) Batch the completed reject registers for data transcription as follows:
 - a. Separate the documents and route to Files or other holding area as determined by campus management.
 - b. Sort the registers into raw and loop, by Master File.
 - c. Separate the corrected from the deleted register.
 - d. Group into blocks of 100 or fewer registers.
- (2) Assign a sequential Serial Number to each register.
 - a. Enter the serial number immediately above the Reject Sequence Number.
 - b. Number the registers consecutively, beginning with 00.
- (3) Enter an alpha sticker on the top-left corner of the first document in each block.
- (4) Prepare a transmittal to ISRP according to local procedures.
- (5) The registers are returned after transcription and matched against the Reject Correction Verification List. Retain this list as outlined in the National Archives and Records Administration (NARA)-approved Document 12990, IRS Records Control Schedules, for records retention, disposition, and destruction guidance.
 - a. Deleted registers are filed and retained for one year.
 - b. Corrected raw reject registers are retained for four months.
 - c. Corrected loop reject registers may be destroyed.

3.12.37.9.8
(01-01-2023)
**Reject Correction
Verification List,
GMF-11-48**

- (1) The Reject Correction Verification List (GMF-11-48) is printed in correction block and Serial Number sequence for easy association with the reject registers returned from transcription.
 - a. This listing contains an entry for each reject correction record which either failed to match to a reject document by RSN or matched to a previously **non-corrected** reject. Reject loop corrections are not printed on this listing and require no verification because **no match** would print as a subsequent loop.
 - b. This listing matches the order in which the corrected registers were transcribed.

- c. Compare each block of returned registers with the Verification List to ensure that all corrections were transcribed. Corrected items identified as **Valid** or **Invalid** require no additional action. If the item is still in the reject inventory, a loop register will be printed.
 - d. Deleted items (Code **2-D** or **2-R**) must be further checked against the Reject Disposition List. (See IRM 3.12.37.9.9 Reject Disposition List).
- (2) Put the following from the block for re-transcription or, if necessary, to be reworked:
 - a. Any register with a corrected RSN that was not transcribed.
 - b. Any register identified as **No Match**.
 - c. Any register identified as **Dup RSN**. If the two corrections are input for the same SN, both will come out as **Dup RSN**, unless one also had an incorrect Format Code.
 - (3) Check the Summary and reconcile the total count with the number of registers processed.
 - (4) Retain the Correction Verification List as an index to the corrected registers for at least one year.
 - (5) Items identified as **Invalid** will always loop. Some of the reasons for **Invalid** corrections are as follows:
 - Invalid Action Code
 - Invalid RSN
 - Invalid Action Code for the section being corrected
 - Invalid data for the Action Code
 - Action Code **2** not followed by a Disposition Code
 - Action Codes **2**, **7**, or **9** used with other Action Codes
 - SNs transcribed in the wrong sequence

3.12.37.9.9
(01-01-2025)
**Reject Disposition List,
GMF-11-47**

- (1) The Reject Disposition List (GMF-11-47) is used to research rejects that have already matched corrections input.
- (2) This listing is printed in RSN sequence and includes all corrected rejects for that date, both raw and loop.
- (3) Each entry includes a literal indicating the disposition of the document, or in the case of renumbered documents, includes the new DLN.
 - a. Good—Valid correction sent the document to good tape.
 - b. Loop—The correction was invalid or a valid correction failed to resolve all reject conditions.
 - c. Reinput—Action Code **2** and Disposition Code **R**. Check off each reentry document and mark the date as it is released to Accounting.
 - d. Re-Reject—Action Code **9**.
 - e. Void—Action Code **2** and Disposition Code **D**. These items must be checked against returned reject registers to ensure that the correct code was entered.

Caution: Retain the Disposition List as a reference for at least one year as outlined in the National Archives and Records Administration (NARA)-approved

Document 12990, IRS Records Control Schedules, for records retention, disposition, and destruction guidance. so that corrected reject registers can be located.

3.12.37.10
(11-07-2023)
**Form 6826, Error/Reject
Display Request Card**

- (1) This subsection lists the procedures for Form 6826, Error/Reject Display Request Card and the OS GetServices Request Fulfillment (RF) Ticket request.
- (2) Information in this subsection includes the following:
 - Purpose of the Form 6826
 - IRS Service Central (formerly OS GetServices) Request Fulfillment (RF) Ticket request
 - Form 6826, Section I - Beginning SC Block Number Card (ABC Card)
 - Form 6826, Section II—Error Display Card
 - Form 6826, Section III—Reject Display Card
 - Form 6826, Section IV—Error Sort Card
 - Form 6826, Section V—Reject Sort Card

3.12.37.10.1
(11-07-2023)
Purpose of Form 6826

- (1) The error and reject register correction systems provide a great deal of flexibility in deciding what registers and inventory listings will be printed each day, and in what sequence.
 - a. **Form 6826** is prepared to select the needed printouts. It is for register processing for all Master Files. Programs that have been converted to ERS cannot be affected by this form. Form 6826 is now PDF fillable and is available on the Forms and Pubs website.
 - b. The program provides a “default value” that determines what will be printed when no card is input.
- (2) Sections I, II, and IV of Form 6826 are used for error registers.
- (3) Sections III and V are for rejects.
 - a. The error correction sections are normally prepared in the Error Correction Control Unit and are input to run the GMF-10.
 - b. The rejects sections may be prepared by the Control Unit, Rejects Unit Supervisor, or the lead TE and are input to run the GMF-11.
- (4) Complete Form 6826 electronically and follow the steps below to input the IRS Service Central (formerly OS GetServices) RF Ticket request.
 1. Go to IRS Service Central from the IRS Share Point homepage.
 2. On the main page of IRS Service Central, click on the smart search button and type in **Batch Processing/Job Scheduling-Unisys**. Select **18370-Batch Processing/Job Scheduling-UNISYS**.
 3. On the next screen, input the below information:
Application: GMF SCF Reject Display Error Cards
Type of Work: Job Run
Description: GMF SCF Reject Display Error Cards.
Example: GMF SCF Reject Display Error Cards for Ogden SC
 4. After completing the information in the above fields, click Add to Cart.
 5. The next screen is where you will add your Form 6826 SCRS order card by following the steps below.

Locate the SCRS order card file.

Click on the file and open as this will attach the file to your ticket.

Caution: Verify Form 6826 is added before moving forward. If the file is not there, go back and add the file.

6. Once you have added Form 6826, click the save button and then Checkout.
7. On the next screen, click the clock/calendar button and select today's date for the order.
8. In the Purpose box add the following text, **Please follow the attached file for the SCRS order card for (enter your site).**

3.12.37.10.2
(01-01-2023)
**Form 6826, Section
I—Beginning SC Block
Number Card**

- (1) Section 1 will be prepared whenever the Correction ABC and SN are pre-printed on the error registers.
- (2) Examine the Informational Run Control Data for the Beginning ABC on the Error Display Run Control Report (GMF-10-40) of the previous day.
- (3) Enter the **Beginning ABC to be Input Next Day** in Section I of Form 6826.

3.12.37.10.3
(01-01-2023)
**Form 6826, Section
II—Error Display Card**

- (1) Section II, Error Display Card, is used to request the printing of raw and loop error records from the error tape and must be input daily.
- (2) Use the following chart to determine when the documents will appear on the register:

If an Error Display Card is not input on a particular day	Then
A] For IMF and BMF	Only the raw error documents will print on the error register.
B] For IRP	Nothing will appear on the error register.

- (3) Each horizontal line on the Error Display Card represents a computer line. A separate line must be completed for each Master File. A separate line must also be completed if only certain programs within a Master File are being requested.
- (4) Circle the appropriate Master File Identification Code number on the Error Display Card as follows:
 - **1** for IMF
 - **2** for BMF
 - **5** for IRP
- (5) Use the Program Number field to select specific programs within a Master File to be printed on the error register. Enter the complete Program Number or enter any lead numerics followed by Xs. The program numbers may be entered as follows:
 - a. Leave blank or enter "XXXXX"—All programs within a Master File will print on the error register.
 - b. **NXXXX**—All programs with the same first digit will print (e.g., 4XXXX).

- c. **NNXXX**—All programs with the same first two digits will print (e.g., 44XXX).
 - d. **NNNXX**—All programs with the same first three digits will print (e.g., 444XX).
 - e. **NNNNX**—All programs with the same first four digits will print (e.g., 4444X).
 - f. **NNNNN**—Only one program will print (e.g., 44700).
- (6) Use the Raw field to select the raw error records to be printed on the error register. This field contains four positions as year digit and Julian date (YDDD).
- Caution:** If loop registers are requested, and a card is not input to request the raw register, only the loop register will print.
- a. If error records for one Error Sequence Number Julian date is requested, enter as YDDD in the **From** column and leave the **To** column blank.
 - b. If error documents from two or more Julian dates are requested, enter as **YDDDYDDD**. All error records which have Error SN Julian dates greater than or equal to the first YDDD and less than or equal to the second YDDD will be selected for printing as raw errors.
 - c. Check the Daily Error Volume Report (GMF–10–43) to determine which Julian dates are on the error file.
- (7) Loops, First through Fifth—The same criteria for raw errors applies to loop errors.
- (8) Subsequent Loop (YDDD Only)—All error records that have Error Sequence Number Julian dates less than or equal to the YDDD entered will print as **sixth loop or over** errors.
- (9) Be sure that all records with old Julian dates are printed on the error register.
- (10) Valid Error Display Cards will appear on the listing with nothing printed in the last column of the report. The last column of the report does not have a printed title.
- (11) Invalid Error Display Cards will appear on the listing with **INVALID** printed in the last column. The Error Display Cards are invalid if any of the following conditions are present:
- a. The Master File Identification (ID) Code is other than 1, 2, 3, 4, or 5. If the Master File ID code is invalid, the card will print on the listing for IMF.
 - b. The program number entered is not in a valid format.
 - c. A Julian date is entered for the **TO** column and the **FROM** column is blank.
 - d. The Julian date is not numeric.
 - e. The day portion of the Julian date is not 001-366.

Note: The items listed as **invalid** will not print on the error register.

- (1) Input Section III, Reject Display Card, whenever a Reject Inventory or Age List is required or whenever reject loop registers will be printed.
- a. If no card is input, only the raw rejects will be printed.

- b. If Inventory and Age Lists and loop registers are always printed on the same day of the week, the same card may be used by the Computer Operation.

(2) Prepare the Reject Display Card as follows:

- a. Circle the **RD** for each Reject Display card being prepared.
- b. Circle the appropriate Master File. A separate card must be prepared for each SCRS file. (**1** = IMF, and **5** = IRP)
- c. Enter the program number only if the request applies only to a particular program or group of programs. For a group of programs, enter two succeeding X fillers. An additional request with the program number blank may be used to request all remaining items on a Master File.
- d. Circle the **1** for **Print Raw Rejects**. If the card is prepared, this position must be circled for each Master File or the raw rejects will not print.
- e. Circle **1** for **Print Loop** if the loop will be printed on this day. To avoid duplicate registers, the loop is normally not requested until all of the previous loop has been input for the designated file.
- f. Circle **1** for **Reprint Raw Rejects** if registers have been printed incorrectly and must be reprinted.

Reminder: This must be done at End of Year processing.

- g. If the Reject Inventory List will be printed on this day, circle a number for **Reject Inventory List**. The available sorts for the inventory list are shown in the lower-right corner of the Form 6826. Be sure to circle only one number. For instance, if the list will be printed in both DLN and RSN order, circle 3, not 1 and 2.
- h. To print the Age List circle one number for **Age List** using the same code shown on the form.

3.12.37.10.5
(01-01-2023)
**Form 6826, Section
IV—Error Sort Card**

- (1) Use Section IV, Error Sort Card to request changes to the following conditions:
 - a. The order the error records will print.
 - b. The Error Pull List—whether to print or not.
 - c. The computer generation of the Alpha Block Control Number and correction record Serial Numbers (ABC/SN) to generate or not.
- (2) Generally, the sort requests will not change from day to day. If a request is not input, the computer will default to the last request made.
- (3) Each horizontal line on the Error Sort Card represents a computer line. A separate line must be prepared for each Master File. Circle the appropriate Master File Code as follows:
 - **1=IMF**
 - **2=BMF**
 - **5=IRP**
- (4) The Print Sequence field determines whether the error records are printed in transcribed batch sequence or in DLN sequence. Circle the appropriate number on the card for Raw, First, Second and Subsequent Loops. A code must be circled for all four items.
 - a. Code 1—Transcribed Document Locator Sequence. The error registers are printed in the following order: Error Sequence Julian date, Program

Number, Batch Number, SC Block Control Number and DLN Serial Number. Use this code for raw and loop errors.

- b. Code 2—Files DLN Sequence Within Loop. The error register will be printed in Files DLN order within each Error Sequence Julian date within each loop. Use this code for raw and loop registers.
- c. Code 3—Files—DLN Sequence Without Regard for Loop. The Loop error registers will be printed in Files DLN order.

(5) Circle **1** for each register to print an Error Pull List.

Note: If the Error Pull List won't be printed, do not circle a number.

(6) Correction ABC/SN—This field determines whether the computer will generate correction record alpha block control numbers and correction record serial numbers for raw and first loop records. Circle the appropriate number. Leave blank if the numbering is not to be computer generated.

- a. Code 1—Raw errors only.
- b. Code 2—Raw and first loop errors.
- c. Code 3—Raw and all loops. Until the form is revised to show this option, enter the numeric **3** on Form 6826.

(7) If the Correction ABC/SN has been computer generated, a computer card must be prepared daily to assign the beginning ABC.

- If a Beginning SC Block Number Card is not input to update the generated ABC, the computer will default to **/22**.
- It is recommended that a Beginning SC Block Number Card be input so that the ABCs will not be duplicated from day to day.
- The Beginning SC Block Number is listed on page 3 of the Error Display Run Control Report.

3.12.37.10.5.1
(01-01-2020)
**Error Display Run
Control Report**

- (1) Error Sort Cards are validated and printed on the Error Display Run Control Report.
- (2) The Error Sort Requests show the Old Error Sort Parameters, the Error Sort Requests Input, and the New Error Sort Parameters.
- (3) Valid Error Sort Requests Input will appear on the listing with nothing printed in the last column of the report.
- (4) Error Sort Requests will appear on the listing with **DUPLICATE** printed in the last column. If the request is valid, but there already is a valid Error Sort Request, the first valid request input is used to determine the print sequence.
- (5) Error Sort Requests will appear on the listing with **INVALID** printed in the last column if **any** of the following conditions exist:
 - The Master File Code is other than a 1, 2, or 5
 - If the Master File Code is entered as an invalid character
 - If any invalid characters are entered
- (6) Error Sort Requests will also appear on the listing with **INVALID** printed in the last column if any of the following combinations are entered:
 - a. Print Sequence Key for First Loop is 3 and for Second and/or Advance Loops is 1 or 2.

- b. Print Sequence Key for Second Loop is 3 and for Advanced Loops is 1 or 2.
- c. Print Sequence Key for First Loop is 3 and the Correction ABC/SN code is 2.

- (7) If a valid Error Sort Request was input, the New Error Sort Parameters will be identical to the valid Error Sort Request. Otherwise, the New Error Sort Parameters will be equal to the old Error Sort Parameters.

3.12.37.10.6
(01-01-2023)
**Form 6826, Section
V—Reject Sort Card**

- (1) Section V, Reject Sort Card, is prepared only if the Rejects Unit wishes to change the way that registers are sorted or the way the Current Reject Listing or Pull List is printed.
- (2) Prepare Section V, Form 6826, to establish a standard print format for the reject register, Current Reject Listing, and Pull List. Once the desired sort is determined, the same card will be used each day by the Computer Operation. No new card is needed unless the Rejects function changes procedures.

3.12.37.10.6.1
(01-01-2020)
**Preparing the Reject
Sort Card**

- (1) Circle **RS** for each Reject Sort card being prepared.
- (2) Circle the desired Master File. A separate line must be used for each file.
- (3) Circle the sort option desired for the reject register.
 - a. Circle **1** to sort the register in Files DLN sequence.
 - b. Circle **2** to sort first by the source of the reject. That is, all Rejects coming from errors, BOBS, raw data, or Unpostables will be printed separately. The sort within each source is by DLN for errors, BOBS, and Unpostables and by transcribed document sequence for raw data.
- (4) Circle the sort desired for the Current Reject Listing. Circle **3** if the list will be printed in both DLN and RSN sequence.
- (5) Indicate the desired loop print sequence.
 - a. Circle **1** if the loop will be printed in strict DLN sequence, without regard to loop.
 - b. Circle **2** if each loop will be printed separately.
 - c. Circle **3** if only the first loop will be printed separately, with all other loops combined.
- (6) If one or more Reject Pull Lists is used, indicate the requested lists. If a pull list is used for all reject registers, circle the **1** for **Raw, First Loop**, and **Other Loop**.

3.12.37.11
(11-10-2021)
Error Register Format

- (1) This subsection lists the procedures for the Error Register.
 - General Error Register information
 - Error Register title line
 - Error Register document sections
 - Types of errors

- 3.12.37.11.1
(06-25-2021)
General Error Register Information
- (1) The Error Registers are listings of document records that failed the validity, consistency, or math verification tests of the service center (SC) computer.
 - (2) The Error Register is printed in the order requested by each campus on the Error Sort Card from Form 6826. The registers may be sorted in any of five sequences. (See IRM 3.12.37.10.5 for additional information)
 - (3) Each processing campus will select the sequence best suited for its operations. The sort sequence is not required to be the same for every Master File.
- 3.12.37.11.2
(01-01-2023)
Error Register Title Line
- (1) The Error Register Title Line identifies the Run Number and Master File, type of record, type of register, and source of the error register, program, form number, Format Code, date, and page number. It will appear as the first printed line at the top of each page.
 - (2) The Generalized Mainline Framework (GMF) processes all Master Files on one file but the error registers will be printed separately for each Master File (see the list as follows).
 - IMF—Individual Master File
 - BMF—Business Master File
 - IRP—Information Returns Program
 - EPMF—Employee Plans Master File
 - (3) The title line designates that the register is raw or loop.
 - (4) For loop registers, the correction loop counter specifies which loop may be contained on the page. If loop errors have been sorted separately, this field will be a one-digit number (e.g., **1**, **2**, etc.). This field will be the range of loop registers printed (e.g., **1–6**, **2–6**, or **3–6**) if some or all loop errors have been sorted separately.
- 3.12.37.11.3
(01-01-2023)
Error Register Identification (ID) Line
- (1) The **Error Register ID Line** will identify each document on the error register and, sometimes, why the document is on the error register.
 - (2) The **Error Register ID Line** is always the first printed line for each document on the error register. If an error document is too long to fit on one page, the ID line for this split record is repeated on the next register page.
 - (3) The **Correction ABC and SN** are present when requested on the Error Sort Card.
 - a. See IRM 3.12.37.8.7 for procedures for assignment of the ABC/SN.
 - b. When the generated ABC/SN is not selected, each error record is preceded by @@.
 - (4) The **Error Sequence Number (ESN)** is assigned to each raw input document that is determined to be in error.
 - a. This number remains the ESN of the error document until the record is corrected or rejected from the Error File Tape.
 - b. The ESNs will not be in sequence on the error registers. ESNs are assigned to all Error and BOB Records as they are entered on the files, whereas Error Records are sorted in various sequences prior to being printed on the Error Register.

- c. The first four positions of the ESN are the year digit and Julian date.
- (5) The **Service Center Block Control Number** is a three-digit alpha-numeric assigned to a block of documents and input by ISRP for control purposes. It is used to associate error registers with blocks or documents.
- (6) The **Batch Number** is a four-digit number assigned to a group of blocks which have been associated for document control purposes and which have identical program code, tax class, document code, and other specific record criteria.
- (7) The **Document Locator Number (DLN)** is a unique 14-digit number assigned to each document within a block.
- (8) The **Block Header MFT** is a code which is used to further identify the types of documents in a block. The MFT is a two-position numeric code.
- (9) The **Invalid Correction Error Reason Code** is a code indicating that the last error register correction attempt was invalid. This invalid correction attempt will be identified by Error Reason Code AA for all Master Files. See IRM 3.12.37.12.8 for a list of the various invalid correction attempt conditions. This field will be blank if an invalid condition is not identified.
- (10) The **Correction Loop Counter** is a two-digit numeric field that provides the number of times a particular record has appeared on a Loop register.
- (11) The **Correction Match Counter** is a two-digit numeric field that provides the number of times that a document on the error register has had a correction matched to it. This number reflects the number of correction attempts.
- (12) The **Last Action Code Used** is a code identifying the correction action code applied to an error document to resolve an error condition. When more than one action code is present in the matching correction record, the first action code in the correction record is considered to be the last action code used.
- (13) The **Error Register Consecutive Counter** is an ascending and consecutive count of error records as they appear on the error register. The counter is reset to 00001 with each change of Master File and each change of raw to loop register. This counter will be used to determine the number of registers in a block of work.

3.12.37.11.4
(01-01-2020)

Error Register Document Sections

- (1) Each error register document record contains one or more sections of data.
 - a. The section number is displayed to the left of the first line of each section.
 - b. The first section number for each document is 01. Other sections may follow, always in ascending order but not necessarily consecutively.
- (2) The fields of each section begin on the same line as the Section Number. Each field is identified on the Error Register by an Alpha Field Designation printed before the field. The sign of the field is also printed on the Error Register for variable length input fields. When required, the sign of a field is printed after the field.
 - a. If the field in error is one normally designated by an asterisk, the asterisk is printed in the first space immediately to the left of the field designator.
 - b. The fields of a section must always be in the same sequence and must be corrected in that sequence. For correction purposes, each field is

referred to by its Alpha Field Designation. The first field of each section is designated as the **A** field and letters are assigned in alphabetic sequence for the rest of the fields in the section. Corrections must be transcribed in alphabetical order.

3.12.37.11.5
(01-01-2023)
Types of Errors

- (1) **Every record that appears on an Error Register has failed a specific validity, consistency, or math error check.** When processing GMF Error Registers or Reject Registers refer to IRM 3.12.21.
- (2) Every error must be corrected with an Action Code.
- (3) An unpostable will create a **U** and the Unpostable Code (e.g., **U168**) and is printed in the top middle of the register.

3.12.37.11.5.1
(01-01-2023)
Terminus Errors

- (1) A **Terminus Error** is indicated by two asterisks (**) printed to the left of the Section Number. This indicates that there is a non-numeric character in a numeric field or that the format of the section is incorrect.
 - a. In case of a Terminus error, check that all necessary fields and sections are present. If they are not present, enter the missing section with Action Code **5** and the fields with Action Code **6**.
 - b. If the data is correct, it will be necessary to reenter a field using Action Code **6** to send the record to good tape.

3.12.37.11.5.2
(01-01-2023)
Validity Errors

- (1) Validity errors are identified either because a field, which must have data, is blank, or because the computer identified invalid characters within that field. Fields are validity checked to ensure data before transmittal to the master file. Each field that is found invalid is identified on the register with an asterisk (*) before the alpha-field designator.
- (2) Correct as follows:
 - a. Compare the data on the register with the document.
 - b. If the information on the register matches what is on the document, use CC TXMODA and compare all Dates, Transaction Codes, and money amounts match what is on the document. Make any corrections needed to Dates and/or Transaction Codes.
 - c. Money amounts cannot be changed as it will throw the register off-balance and create a math error.
 - d. If the information in CC TXMODA matches the information on the document and register, reach out to the originator of the document for guidance.

3.12.37.11.5.3
(01-01-2023)
Math Errors

- (1) **Math Errors** result when the computer computation differs from the transcribed amount.
- (2) The Error indicator is the computer computation amount printed on the Error Register under the transcribed amount.
- (3) Correct as follows:
 - a. Check for transcription errors.
 - b. Compare the data on the register with the document.

- c. If the information on the register matches what is on the document, use CC TXMODA and compare all Dates, Transaction Codes, and money amounts match with what is on the document. Make any corrections needed to Dates and/or Transaction Codes.
- d. If the information in CC TXMODA matches the information on the document and register, reach out to the originator of the document for guidance.

3.12.37.11.5.4
(01-01-2020)
Missing Section Errors

- (1) **Missing Section** errors will be indicated by a single asterisk (*) to the left of the section number. This indicates a missing required section. Use Action Code **6** to enter the missing data.

3.12.37.11.5.5
(01-01-2023)
Extraneous Section Errors

- (1) **Extraneous Section** errors are indicated by a pound sign (#) to the left of the Section Number. This indicates an invalid section. Use Action Code **4** to delete an unnecessary section.

3.12.37.12
(01-01-2020)
Error/Reject Register Action Codes

- (1) This subsection of the manual provides information on Error/Reject Register Action Codes.
- (2) Information in this subsection includes the following:
 - Action Codes **2** through **7** and **9**
 - Invalid correction attempts

3.12.37.12.1
(06-12-2023)
Action Code 2

- (1) **Action Code 2 is used to delete or re-enter records on Service Center Control File (SCCF).**
- (2) Action Code **2** is entered to the left of Section 01 and must be accompanied by a Reject Disposition Code. The valid Reject Disposition Codes are as follows:
 - **2-D**— delete the document from the Reject inventory

Caution: Do not use 2-D to void a register that contains a transfer-in amount in paragraph I.

 - **2-R**— reenter the document with the current DLN
- (3) Be sure to maintain an audit trail of deleted documents. Notate on the register the reason for Action Code **2**.
- (4) Action Code **2** is valid for IRP and Reject Register only.
- (5) **When Action Code 2 is used, no other Action Code is valid.**

3.12.37.12.2
(01-01-2023)
Action Code 3

- (1) **Enter Action Code 3 to the left of Section 01 for any record that is unprocessable.**
- (2) Some of the reasons for using Action Code **3** are:
 - a. A document with illegible or missing necessary data, that requires additional research.
 - b. A document that was numbered with the wrong document code.
 - c. A document that has data incorrectly transcribed in a field that cannot be changed by an Error Register Correction.

- d. The ERS register is on loop 5 and must be moved to Rejects inventory for correction.

(3) Action Code **3** is valid for Error Registers only.

Exception: IRP

(4) **When Action Code 3 is used, no other Action Code is valid.**

3.12.37.12.3
(01-01-2023)
Action Code 4

- (1) **Action Code 4 is used to delete a section from a register.**
- (2) This code is valid for any section that is considered optional by the return program. Section 01 can never be deleted.
- (3) This code will not be used to delete a section identified as **missing** (a single asterisk in front of the section number). A missing section will be dropped automatically if no data is entered in it.

3.12.37.12.4
(01-01-2023)
Action Code 5

- (1) **Action Code 5 is used to add a section to a record on the register.**
- (2) Action Code **5** is followed by the number of the section being added, the alpha field designator(s), and the data for the section being added.
- (3) This code is invalid for a section already on the register or a section that is not valid for the type of document being processed.
- (4) When adding sections, be sure that all corrections are entered in the proper sequence.
 - a. If the document also requires Action Code **6** corrections, sections must be added in the proper sequence with respect to other corrected sections.
 - b. If the document requires no other corrections, sections may be added at any place on the record, provided that each new section is in the proper sequence.

3.12.37.12.5
(01-01-2023)
Action Code 6

- (1) **Action Code 6 is used to change a field or fields of a section within the Error Record.**
 - a. The computer identifies each field of a section with an Alpha Field Designation and prints the Alpha Field Designation before the field on the Error Register.
 - b. To correct a field, the incorrect field data must be lined out and the correct data entered above. Any number of fields may be changed during one correction cycle.
 - c. Enter Action Code **6** immediately to the left of the Section Number for the section being changed.

3.12.37.12.6
(01-01-2023)
Action Code 7

- (1) **Action Code 7 is used to indicate that the data on the error register is correct and that no action is necessary.**
- (2) Use Action Code **7** to clear an error record that is on the register for a one time only validity condition.

Note: Action Code 7 must not be used unless all other information on the register is correct.

- (3) Action Code 7 will not clear a math error condition.
- (4) **When Action Code 7 is used, no other Action Code is valid.**

3.12.37.12.7
(01-01-2023)
Action Code 9

- (1) **Use Action Code 9 to re-reject a loop register for correspondence or other suspense action.**
- (2) This code is used to prevent a reject loop record from reprinting each time the loop is run, if the record is not ready for correction.
- (3) Action Code 9 is to be used for reject loop only. Do not use for raw rejects or error registers.
- (4) **When Action Code 9 is used, no other Action Code is valid.**

3.12.37.12.8
(11-10-2021)
Invalid Correction Attempts

- (1) Each correction attempt is subject to tests which ensure proper correction.
 - a. If a correction attempt fails, the record will reappear on the Error Register with Error Reason Code **AA**.
 - b. When Error Reason Code **AA** is present, correct the error register as if no other correction attempt has been made.
- (2) For a given record, any correction that precedes the invalid correction attempt will print out as a corrected field.
 - a. Any other corrections made after an invalid correction will not print out, an Error Reason Code **AA** will be present.

Example: Fields A, B, and C are to be corrected in a section and C was transcribed **Z**. **Z** is an invalid Alpha Field Designation for the Section.
 - b. The Error Register will have the corrected Fields A and B printed out, but Field C will still be incorrect.

3.12.37.12.8.1
(01-01-2023)
Action Codes

- (1) Action Codes **2**, **3**, and **7** are considered invalid correction attempts under the following conditions:
 - a. The Correction Record contains other than the Error Sequence Number, Section Number 01, and Error Action Code, or Reject Disposition Code (Action Code 2 only).
 - b. There is more than one section in the Correction Record for an Error Sequence Number.
- (2) Action Code **4** is considered an invalid correction attempt under the following conditions:
 - a. An attempt is made to delete any section with a single asterisk (*) before the Section Number.
 - b. Attempts are made to delete Section Number 01 which is a required section.
- (3) Action Code **5** is considered an invalid correction attempt when:

- a. The Alpha Field Designators are not in alphabetic sequence.
- b. An attempt is made to add a section already in the error record.
- c. An attempt is made to add a section that has an invalid Section Number.
- d. An attempt is made to add a section with a field that has an Alpha Field Designation not possible for that section.

(4) Action Code **6** is considered an invalid correction attempt when:

- a. The Alpha Field Designators are not in alphabetic sequence.
- b. An attempt is made to change a field of a section with an invalid Section Number or invalid field breaker.
- c. An attempt is made to change a field of a section which is not on the Error Tape.
- d. An attempt is made to change a field with an Alpha Field Designation not possible for that section.

3.12.37.13
(01-01-2020)
**Error Resolution System
(ERS)**

- (1) This subsection of the manual provides information about the **Error Resolution System (ERS)**.
- (2) Information in this subsection includes the following:
 - General concepts
 - General correction procedures
 - Use of terminals
 - System capacity

3.12.37.13.1
(01-01-2023)
General Concepts

- (1) ERS is a real-time computer system used to correct errors detected during Generalized Mainline Framework (GMF) processing.
- (2) All errors for the 1040 series returns are corrected on the terminal using ERS.
- (3) All Form 3552 quick and prompt assessments and Form 3413 transfer in accounts are processed through mainline Submission Processing Campus programs. They are corrected according to Service Center Replacement System (SCRS) error and reject register procedures.
- (4) All ERS records are controlled by DLN.
- (5) ERS records are divided into three inventories:
 - a. The ERS Error Inventory consists of records that have failed specific validity, consistency, or math checks. Records are accessed by block DLN and remain in the complete block while being worked. The ERS record remains in the Error Inventory until all corrections are made. Any error record that cannot be corrected is suspended.
 - b. The ERS Workable Suspense Inventory contains the Rejects inventory. These records are accessed by the complete 14-digit DLNs, as the documents have been pulled from the original block and are no longer identified with block processing.
 - c. The ERS Unworkable Suspense Inventory consists of the reject items that are being held in suspense, pending a reply to correspondence or the return of a document from elsewhere in the campus. These records are not included in the on-line file and cannot be worked until they have been activated in overnight batch processing.

3.12.37.13.2
(01-01-2023)

**General Correction
Procedures**

- (1) ERS Tax Examiners (TE) access error blocks using CC GTREC with the block DLN.
 - a. The first error document within the block displays with the highest priority error first.
 - b. When the correction is made and transmitted for that error, the document is validity checked.
 - c. Each error record must be completed before the next error record in the block can generate.
 - d. When the screen message indicates that the error block is completed, the tax examiner enters another DLN.
- (2) Suspend any document that cannot be corrected with a three-digit action code, identifying the reason the return was unprocessable. The record is then controlled on either the Workable or Unworkable Suspense Inventory, depending on the action code used.
- (3) If a record needs to be reworked, it can be retrieved at any time on the same day using CC GTRECW. See Current Year Job Aid 2515–015 for details.
- (4) All corrected records are transmitted to the Enterprise Computing Center at Martinsburg (ECC-MTB), also known as **good tape**.
- (5) ERS listings and charge-outs will be received and associated timely. This process will be well underway each morning before the real-time ERS system is available.
- (6) All ERS functions:
 - a. Use all appropriate control listings.
 - b. Work older errors and Workable Suspense cases first.
 - c. Resolve or suspend all error records within three days.
 - d. Resolve or suspend all Workable Suspense records within five days.
- (7) In order to prevent workable inventory being sent to Files in error, all DLNs must be checked for **Error Block Completed** prior to releasing block of work to Files.

3.12.37.13.3
(11-10-2021)

Use of Terminals

- (1) ERS uses the same terminals as IDRS so each tax examiner can easily switch from ERS to IDRS Command Codes.
- (2) Each TE will learn and use the IDRS Command Codes that are provided in their operator profile. **See IRM 2.3 (IDRS TERMINAL RESPONSES) and IRM 2.4 (IDRS TERMINAL INPUT) for further instructions.**
- (3) The ERS and IDRS computer systems are separate and will not necessarily be operating during the same hours. If a TE needs to research IDRS while the IDRS system is down, suspend the record so the research can be completed at a later time.

3.12.37.13.3.1
(11-10-2021)

**IDRS Changes and
Posting Time Frames
Due to CADE2**

- (1) The Customer Account Data Engine (CADE) 2 is comprised of several components which allow daily processing by using several transition states:
- (2) The cycles are:
 - a. Campus Cycle – Thursday – Wednesday
 - b. Master File Processing – Friday – Thursday
 - c. Notice Review Saturday – Monday (8+ days)
 - d. Unpostables – New available Tuesday; closing Tuesday
- Note:** Cycles are the same for IMF and BMF sites.
- (3) Taxpayer refunds:
 - a. Direct deposit refunds will be issued 4 business days from posting.
 - b. Paper check refunds will be issued 6 business days from posting.
- (4) IMF transactions posting time frames:
 - a. Daily transactions directed to a daily account post daily with daily processing. Transactions will be viewable using CFOL command codes the second day after campus input. Transactions will be viewable on IDRS command codes the third day after campus input.
 - b. Weekly transactions directed to a daily account are expected to post with the weekly processing run on Thursday and may result in the account type changing to Weekly.
 - c. Daily and Weekly transactions directed to a Weekly account are expected to post with the weekly processing on Thursday.
 - d. The following transactions will post daily on weekly accounts: Name change, Address change, Disasters designations, Combat Zone, ID Theft and certain MFT 29 and 30 payments (TCs 430, 610, 660 and 670).
- (5) IMF cycle posting dates will reflect a format of YYYYCCDD. YYYY will indicate the year. CC will indicate the posting cycle. For IMF transactions, the following values for DD are defined:
 - a. 01 = Friday
 - b. 02 = Monday
 - c. 03 = Tuesday
 - d. 04 = Wednesday
 - e. 05 = Thursday

Note: BMF cycle posting dates on BMFOL will continue to reflect YYYYCC. YYYY will indicate the year. CC will indicate the posting cycle. BMF cycle posting dates in TXMOD will reflect a format of YYYYCCDD. The DD value will be 08.

3.12.37.13.4
(01-01-2023)

**Error Resolution System
Capacity**

- (1) The real-time portion of the Error Resolution System has a capacity of approximately 1 million Form 1040 records per campus. The capacity may be set higher as individual campuses deem necessary.
 - a. Up to 30,000 records may be retained on the Quality Review File, so the effective capacity for real-time planning is 400,000 records.
 - b. The ERS programs will run more efficiently with fewer records on the file. If the system approaches capacity, it may be difficult to have ERS real-

- time available by the beginning of the shift the next day because the nightly update may not have been completed.
- c. Although the ERS database can hold several days of inventory, the campuses will strive to keep each Master File's inventory that is day 5 or older at less than five percent (5%) of that Master File's total inventory (e.g., if the sum of IMF ERS cases from the ERS-13-41 Report is 100,000 cases, that means inventory that is day 5 or older must not be 5,000 or more).
- (2) An ERS inventory threshold has been established where up to 50,000 records are automatically added to the error file. This would happen only if the entire workable suspense file had been worked.
- a. An automatic **ORDER ALL RECORDS** will be made if the total of the unworked/unselected records is less than 70,000 records.
 - b. If the total of the unworked/unselected records will exceed the threshold, only the two oldest workgroups will be added. The system will keep a count of the two oldest workgroups.
 - c. If the addition of the two oldest workgroups will exceed the threshold, only the oldest workgroup will be added. If the oldest workgroup will exceed the threshold, only the predetermined program (43110) will be added automatically.
 - d. No inventory will be automatically added to the system if the threshold will be exceeded unless a selection is made.
- (3) The Input Correction Operation has the ability to select any or all of the unselected records that are available. However, if the total workable inventory (error, suspense, and quality review) is permitted to exceed capacity, the excess will be placed in overflow status.
- a. Because the ERS file is maintained in DLN sequence, the records with the highest DLNs, regardless of status or days in inventory, will move to the temporary **overflow** inventory.
 - b. All overflow records will appear on the ERS control file with status 999.
 - c. During the nightly update, if the size of the workable file has been reduced, overflow records will be automatically transferred back to the workable inventory.
 - d. In overflow status, the record is not accessible with any command code or included on any inventory list. The record is available only for research on the ERS control file with CC ERINV.
- (4) Although unselected records will be automatically added to the ERS error file, Input Correction Operation managers will monitor the inventory levels to ensure that adequate work will be available for the next day.
- a. After each GMF 27 and GMF 37 runs, records are loaded into the ERS01 file prior to selection for the real-time ERS system. Records are held in this file to be selected later for real-time. The Error Resolution Available Inventory Report will be received from the console printer in the Computer Operation.
 - b. A separate printout, Error Resolution Unselected Records Inventory (ERS-03-40) is in the same format as the Available Records Inventory and lists all ERS records being held in the unselected inventory. In addition, the Error Resolution Selection Method (ERS-03-41) lists the records selected and the identification number of the employee making the selection.

3.12.37.13.4.1
(11-10-2021)

Command Code ERVOL

- (1) Command Code ERVOL may be used to estimate, view, and select records for ERS processing.
- (2) Each day compare the Grand Total Error Records count to the count from ERVOL 100 to estimate the unselected records that will be automatically added to ERS during nightly processing. Remember that Workable Suspense records are always added automatically to the real-time file and must be taken into consideration due to limited system capacity.
- (3) If the automatic selection will exceed the established threshold, but it has been determined that all records will be added to ERS, enter CC ERVOL, space once and **ORDER ALL RECORDS**.
- (4) If only a limited number of records will be added, enter CC ERVOL, space once, and **INVENTORY DISPLAY**.

3.12.37.13.4.1.1
(11-10-2021)

**Viewing and Selecting
Records from the
Available Records
Inventory**

- (1) There are two screens available for viewing and/or selecting. The two screens display the program number and available inventory. Each page/screen shows the program number and available workable inventory as it appears in the data base.
- (2) When ordering by program number from one page/screen only:
 - a. **Page** (position cursor on line 24 position 47 and transmit) to needed page/screen.
 - b. Select program number(s) and enter amount(s) to order or enter **ALL** to order all inventory of selected program(s).
 - c. Transmit from line 23 or below last item on page/screen.
- (3) When ordering from more than one page/screen:
 - a. Enter **ERVOL INVENTORY DISPLAY**
 - b. Select program number(s) and enter amount(s) to order or enter **ALL** to order all inventory of selected program(s).
 - c. Transmit from line 23 or below last item on page/screen.

Note: ERVOL ORDER BY PROGRAM must appear at top left corner when ordering. This is issued by the program. Do not attempt to input this command or the program will abort.
- (4) After records have been ordered, the first page/screen of the series will display the message **REQUEST COMPLETED-ORDER AS FOLLOWS:** This message will appear on all pages/screens. The page/screen will display all the program numbers along with the selected inventory ordered.
- (5) Within each program, the oldest records are automatically selected. Within an inventory day, records are selected in DLN sequence up to the end of the batch in which the requested volume has been reached.
- (6) Selections made using CC ERVOL can be changed at any time during the workday. If a selection is not made, the automatic selection procedures will be employed.

3.12.37.13.4.1.2
(11-10-2021)

**Viewing and Selecting
Records from the Error
Resolution Unselected
Records Inventory**

- (1) Selective ordering of documents is available as well as moving from screen 1 to screen 2.
 - a. To view the documents on the second screen, position cursor on line 24, column 47 of screen 1 and transmit.
 - b. To return to the first screen, position the cursor at the bottom of the screen 2 on line 24, column 47 and transmit.
- (2) To order records from the first screen, enter number of documents requested in each program and transmit on line 23.
- (3) Ordering from the second screen requires entering **ERVOL INVENTORY DISPLAY** going to the second page/screen and making individual selections.
- (4) To selectively order records on the second screen, make your selections then position the cursor on any line below the last item on this screen and transmit.
- (5) Within each program, the oldest records are automatically selected. Within an inventory day, records are selected in DLN sequence up to the end of the batch in which the requested volume has been reached.
- (6) To request all documents for a program, enter **ALL** then transmit.

Note: Command Code ERVOL will only order programs from the first screen and not the second screen unless you go back to the **ERVOL ORDER ALL RECORDS** and go to the second page and order **ALL**.

3.12.37.14
(01-01-2023)

**Command Codes Used
in the Error Resolution
System/Rejects/
Suspense**

- (1) The following table lists the majority of the IDRS and ERS command codes used in the ERS, Rejects and Suspense functions. Many of these command codes can be accessed via the IAT tool.

IDRS COMMAND CODES	DESCRIPTION
SINON	<p>Command code is used to sign onto the computer.</p> <ul style="list-style-type: none"> SINON is used by all terminal users, including ERS, GUF and IDRS. To ensure the accuracy of production reports, be sure to enter CC SINON if the system has been down.
SINOF	<p>Command code is used to sign off the computer.</p> <ul style="list-style-type: none"> SINOF is used by all terminal users, including ERS, GUF and IDRS. You must sign off the computer when leaving the terminal or at the completion of your shift.

IDRS COMMAND CODES	DESCRIPTION
ACTON	Shows the Case Control and History. It's used to: <ul style="list-style-type: none"> • Establish control bases. • Update or close control bases that are open. • Correct a name control on dummy accounts. • Append history items to modules on IDRS.
ACTVT	Command code is used to transfer Unworkable Suspense records to the Workable inventory.
ADD24/DRT24	Command code is used to transfer payment/credits, except credit elects, between modules on all Master Files.
ADD34/FRM34	Command code is used to transfer payment/credits, except credit elects, between modules on one Master File (IMF or BMF).
ADD48/DRT48	Command code is used to transfer credit elects.

IDRS COMMAND CODES	DESCRIPTION
ATINQ	<p>Command code is used to research the status of the Adoption Taxpayer Identification Number (ATIN) application (Form W-7A). ATINS are in the same format as an SSN or an ITIN.</p> <ul style="list-style-type: none"> • Taxpayers are required to list a TIN for each adoptive dependent child to claim the exemption (2017 and prior). Applicants must submit Form W-7A. • The Austin Submission Processing Campus will process the Form W-7A upon receiving. • The ATIN is a temporary number normally used as a dependent TIN only until the applicant can obtain an SSN. • The taxpayer may not use the ATIN to qualify for EIC. • The ATIN must begin with the digit "9". • The fourth and fifth digit must be "93". • The last four digits must be assigned in ascending sequential order. <p>See IRM 3.12.3 to process all ATIN error codes.</p>
BMFOL	<p>Command code is used to research nationwide entity and tax data posted to the Business Master File (BMF).</p>
CFINK	<p>Command code is used to research the Centralized Authorization File (CAF) for Power of Attorney (POA).</p>

IDRS COMMAND CODES	DESCRIPTION
CMODE	<p>Command code enables users to access and update records on another campus' database.</p> <ul style="list-style-type: none"> The primary site is responsible for working ERS 100 work. If your site assisting the primary site, work the ERS 100 work. The assisting site is required to issue the correspondence and use the primary sites signature code. All Unpostables, Entity, Accounting Function, Review or Reject function issues are the responsibility of the primary site. Do not transship returns or correspondence. <p>This command code requires a two-character location acronym as follows:</p> <ul style="list-style-type: none"> Andover (AN) Austin (AU) Fresno (FR) Kansas City (KC) Ogden (OG) Philadelphia (PH)
COMPA	Command code is used to manually compute interest and certain penalties (for example, Failure to Pay, estimated tax).
CRECT	Command code is valid after an error has been displayed in response to the use of Command Codes GTREC and GTSEC.
DLSEC	Command code is used to delete a section from the data record.
DUPOL	Command code is used to access the duplicate TIN database and provides duplicate Social Security Number data.
ENMOD	Command code is used to request the Entity Module for a specific EIN or SSN.

IDRS COMMAND CODES	DESCRIPTION
ENREQ	Command code defaults to INCHG (SSN) or BNCHG (EIN) and is used to request an entity update of the Master File.
ENREQR	Command code defaults to IRCHG (SSN) or BRCHG (EIN) and is used to merge two Master File accounts.
ERINV	Command code is used to research a Document Locator Number (DLN) or Taxpayer Identification Number (TIN) on the ERS Control File.
ERUTL	Command code is used to display several different areas in the ERS record for research purposes.
ERVOL	Command code is used to obtain the actual count of records in current Workable Inventory or the status of an error record.
ESTAB	Command code is used to request documents from return files.
FFINQ	Command code is used to research for a DLN using the SSN.
FINDE	Command code is used to research for the business' name and address information, using the Employer Identification Number (EIN).
FRM49	Command code is used to input Transaction Code (TC) and closing code to finalize or satisfy the requirements for filing a tax return (for example, TC 599 with CC 18 is used to indicate that the original return posted to the wrong module and will be reprocessed to the correct module).

IDRS COMMAND CODES	DESCRIPTION
GTREC	Command code is used to access the following: <ul style="list-style-type: none"> • First error record in an ERS error block. • A specific record in the Workable Suspense Inventory. • Re-display the previous uncorrected error display of a record after performing IDRS operations for the error. • Previous uncorrected error display is desired.
GTSEC	Command code is used to obtain or enter a specific section on an ERS record.
IMFOL	Command Code is used to research accounts posted to the Individual Master File (IMF).
INOLE	Command code is used to access the National Account Profile (NAP) which contains selected entity information for all Master File (MF) accounts.
INTST	Command code is used to compute the correct outstanding balance including interest and failure to pay accruals to the date specified in the input.
IRPTR	Command code is used to request either online or hardcopy IRP transcripts from Information Return Master File (IRMF).
LETER	Command code is used to initiate taxpayer correspondence.
LPAGD	Command code is used to delete a letter.
MFREQ	Command code is used to request an entity module and/or a tax module from Master File when case control is not required.
MFTRA	Command code is used to request transcripts from a taxpayer's account at Master File.

IDRS COMMAND CODES	DESCRIPTION
NAMEE and NAMEB	Command code is used to search for EINS and SSNV accounts.
NAMEI and NAMES	Command code is used to search for SSNs for the primary and secondary filers.
NOREF	Command code is used to intercept refunds.
NWDLN	Command code is used to assign a new DLN to a record. This action deletes the original record.
QRSEL	Command code is used to select a record which will remain in ERS one day for quality/CARE review and possible correction.
REINF	Command code is used to research IDRS Refund Information File (RFIF).
REQ54/ADJ54	Command code is used to make data processing (DP) adjustments to tax, penalty and/or interest.
REQ77/FRM77	Command code is used to input miscellaneous transactions.
RFUND	Command code is used to generate a manual refund to the taxpayer.
RJECT	Command code is used to delete a record from ERS.
RTFTP	Command code is used to sanitize version of CC RTVUE for printing and mailing to the taxpayer.
RTVUE	Command code is used to display the line item transcribed from Form 1040 series and their accompanying schedules and/or forms as the returns are processed at the campuses.
SCFTR	Command code is used to research the Service Center Control File (SCCF) for the status of a block DLN.
SFDISP	Command code is used to view a listing of the command codes in an employee's profile.

IDRS COMMAND CODES	DESCRIPTION
SFINQ	Command code is a security command code limited to security representatives.
SSPND	Command code is used with an ERS Action Code to place a record in suspense status.
STAUP	Command code is used to suppress balance due notices generated by IDRS that are normally sent to the taxpayer.
SUMRY	Command code is used to request a summary for an account on IDRS for a particular TIN and File Source.
TERUP	Command code is used to delete erroneous transactions (for example tax adjustments).
TRDBV	Command code is used to obtain a display of edited transcribed and corrected data from electronically filed returns.
TRERS	Command code is used to link the DLN entered with command code GTREC, with the TRDBV and display the electronic or transcribed posted paper return.
TRPRT	Command code is used to order electronic filed tax returns.
TXMOD	Command code is used to request all tax module information for a specific tax period on the TIF.
UPCAS	Command code is used to add or delete history items posted on the Generalized Unpostable Framework (GUF) database.
UPDIS/UPRES	Command code is used to correct unpostable cases.
UPTIN	Command code is used to research open and closed cases on the GUF database.
URINQ	Command code is used to research credits in the Unidentified Remittance File (URF).

IDRS COMMAND CODES	DESCRIPTION
XSINQ	Command code is used to research credits in the Excess Collection File (XSF).

- (2) Command Code ERUTL is a utility command code which displays several different areas within the ERS record for research purposes. It can be used to display the following:

- Section problem indicators (Priority II Errors)
- The error code and clear code indicators (Priority IV Math and Consistency Errors)
- Section presence indicators
- Selected header information

Note: This code is valid for workable records or on the day the record is worked.

- (3) If only CC ERUTL is entered, a screen listing the available function codes and their uses will be displayed.

1. ERUTL DPD displays section problem indicators for Priority II section problems.
2. ERUTL DEI displays field error indicators for Priority III Errors.
3. ERUTL DEC displays Error Codes and Clear Codes for Priority IV Errors.
An “*” appears where an error code is set
A “C” appears where an error code is cleared
4. ERUTL DSP displays section presence indicators
A “0” indicates section is not present
A “1” indicates section is present
5. ERUTL DHR displays the following ERS header information:
Line 1: Header information (DLN, current date, and time)
Line 2: Blank
Line 3: Document DLN
Line 4: Document program number
Line 5: Employee number (last person to update the record)
Line 6: Shows a “Y” if the record has an invalid action code (Priority I Error)
Line 6: Shows an “R” if document was reworked
Line 7: Displays any Action Code assigned to the record
Line 7: File from which the record was loaded (Error or Suspense)
Line 8: ERS worked indicator (“W” for Worked or “U” for Unworked)
Line 8: Disposal code listed in the following (8)
Line 9: The action taken is listed in the following (7)
Line 10: Any remittance amount displayed with the error
Line 10: DLN of the record
Lines 11-13: CAPR Code Modules
Line 14: RPS indicator is listed in the following (9)
Line 15: EIF Access Indicators
Lines 16-23: NAP Access/Response Indicators

- (4) The line 9 Action taken for the parameter “DHR” are as follows:

- a. CORRECTED-indicates error free record

- b. NEW DLN XXXXX-XXX-XXXXX-X- indicates a new DLN was assigned
- c. SUSPENDED-indicates record was suspended
- d. NOT WORKED-indicates record is not worked
- e. REJECTED-indicates record was rejected. It listed the reason it was rejected such as:ANMF/NON-ADP, REENTRY, VOID, INTERNATIONAL, DATA CONTROL DELETE, or MISSING DOCUMENT

(5) The line 8 Disposal Code can be one of the following:

- a. 1-error record awaiting correction
- b. 2-suspense record awaiting information
- c. 3-suspense record with expired suspense period
- d. 4-suspense record with information
- e. 5-record was deleted
- f. 6-record is corrected and error free

(6) The line 14 RPS indicator can be one of the following:

- a. Blank-for non-ISRP
- b. S-for IMF ISRP
- c. 2-for BMF ISRP

(7) For further explanation, screen displays, and applicable definer codes, refer to IRM 2.3 IDRS Terminal Responses, IRM 2.4 IDRS Terminal Input, and the applicable training series.

3.12.37.15
(11-10-2021)
**Integrated Automation
Technologies (IAT)**

- (1) IAT tools simplify research, reduce keystrokes and increase the accuracy work. They also improve efficiency, productivity and quality by performing some functions automatically. Instructions on how to use each IAT tool can be found on the IAT website.
- (2) Managers will ensure employees understand that the use of IAT is mandatory and will verify that employees have access to all the tools needed for their duties. Managers will ensure all employees receive training on the use of IAT Tools.
- (3) IAT uses IDRS to gather and submit data. If IDRS is down or not functioning properly, or a command code is down or not functioning properly, IAT will not function correctly.
- (4) If you are having a problem with an IAT tool, try entering the command code manually using IDRS.

3.12.37.16
(01-01-2023)
Suspense Correction

- (1) This subsection lists the procedures for resolving the below errors.
 - Mixed data.
 - Unrecognizable Field Error
 - Action Code 430

3.12.37.16.1
(01-01-2023)
**Mixed Data Correction
Procedures**

- (1) Mixed data occurs when information from one document is input under the wrong DLN.
- (2) Take mixed data documents to your work lead and/or manager to contact Accounting before processing the documents.

3.12.37.16.2
(01-01-2023)
**Unrecognizable Field
Error Correction
Procedures**

- (1) An unrecognizable field error displays when a field error cannot be displayed and/or contains invalid data.
- (2) To resolve this condition enter CC GTSEC 01, go to the bottom of the screen, and transmit. If this does not resolve the Unrecognizable field error **RJECT 630** the document and re-input the document to resolve the error.
- (3) All MeF unrecognizable field errors must be renumbered to a paper DLN using CC **NWDLN 610**.

Reminder: When renumbering a MEF return be sure to print all documents from EUP and write do not correspond for signature on the signature line.

3.12.37.16.3
(01-01-2025)
**Action Code 430
Correction Procedures**

- (1) Action Code **430** is edited by C&E when a return is received with a statement or Form 8958, **Allocation of Tax Amounts Between Certain Individuals in Community Property States** and when an amount is present on or near line 26, Form 1040 indicating the taxpayer wants the credit applied to the spouse's account.
- (2) Follow IRM 3.12.3 Error Code 260 for correction procedures for community property returns.
- (3) If the return is FSC 3 or FSC 6 and there is a statement or schedule present showing how estimated payments are to be allocated, use the following instructions:
 - a. Research forms and schedules to determine correct taxpayer/spouse.
 - b. Review Form 8958 and statements to determine taxpayer's intent.
 - c. Research IDRS CC TXMODA and CC IMFOLT to verify credit amount is correct to transfer.
 - d. Verify the amount is correct before inputting credit transfer.

Note: Use the IAT Credit Transfer Tool to input the credit transfer. If IDRS is down the tool will not function properly.

 - e. Follow taxpayer's intent/request and transfer the credit as requested per Form 8958 or statements.
 - f. Follow IRM 3.12.37.23.6 for Credit Transfer instructions.

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Caution: If the taxpayer requests a credit transfer input the credit transfer first and hold the return to allow the credit transfer to post. After the credit transfer posts work the return. :

3.12.37.17
(11-10-2021)
**Receiving Rejected and
Suspended Documents**

- (1) This subsection lists the procedures to be followed when receiving rejected and suspended documents.
 - Timeliness of processing rejects.
 - Sources of rejects.

3.12.37.17.1
(01-01-2025)
**Timeliness of
Processing Rejects**

- (1) Corrective action for items in the workable inventory will be completed within 10 business days. Correspondence (Letter Input) will be completed within 10 business days for items requiring taxpayer contact.

- (2) Aged Reject cases (over 60 days) will be worked as quickly as possible and will **not exceed twenty percent** of the inventory. All cases will be completed within 120 days.
- 3.12.37.17.2
(01-01-2020)
Sources of Rejects
- (1) Records are identified and coded for Rejects or ERS suspense from several different sources. These sources are:
- Code & Edit
 - Error Correction
 - Unpostables
- (2) Records are automatically sent to ERS suspense because of a duplicate block DLN.
- 3.12.37.17.2.1
(11-10-2021)
Code & Edit Function
- (1) An Action Code is entered on the source document and transcribed as part of the record when a tax examiner determined that research or correspondence is required on a numbered document. A valid Action Code will place the record in the unworkable suspense inventory for a predetermined number of days or in the workable suspense inventory to be resolved immediately.
- 3.12.37.17.2.2
(01-01-2023)
Error Correction Function
- (1) When an ERS examiner has determined that additional information is needed for processing a return they will enter CC SSPND with a valid Action Code.
- (2) An error correction tax examiner will enter Action Code 3 on the register to move the register from ERS to Reject inventory for further research.
- 3.12.37.17.2.3
(01-01-2023)
Unpostables Function
- (1) Certain unpostable records, determined to be uncorrectable on the Generalized Unpostable File (GUF), are rejected and automatically established on an ERS workable suspense record.
- (2) A tax examiner nullifies an unpostable document with Unpostable Resolution Code (URC) **8**.
- 3.12.37.18
(01-01-2023)
Unpostables
- (1) This subsection lists the procedures for receiving and correcting unpostables.
- a. Receiving rejected and auto voided unpostables
 - b. Types of rejected unpostables
 - c. Researching rejected unpostables
 - d. Applicable unpostables and their various correction procedures
 - e. Unpostables – New available Tuesday; Closing Tuesday
- (2) Customer Account Data Engine (CADE) IMF will identify unpostable criteria daily, but the files will not be processed by GUF until the weekly cycle. This may result in subsequent transactions posting in the same cycle.
- 3.12.37.18.1
(01-01-2023)
Receiving Rejected Unpostables
- (1) Unpostable records are received directly from the Generalized Unpostable Framework (GUF).
- (2) Each reject unpostable (or batch of rejected unpostables) will include an explanation of the unpostable condition, the suggested action, and the document or return. Normally this information is shown in an Unpostable Routing Slip (Form 8749) or an attached CC UPRES print. Ensure Form 8749 is stapled and

maintained with the document/return. Any document or return received without a satisfactory or with a conflicting explanation will be referred to unpostable for clarification.

- (3) All nullified records are listed on the Nullified Distribution Listing (GUF-55-47) by the area that is to receive the documents. The Nullified Distribution Listing provides an audit trail for all nullified closures (URC **1**, **2** or **8**).
- (4) Items nullified with URC **8** will appear on a listing titled **Nullified Distribution Listing—Rejects**. When receiving 8 coded returns use the GUF-55-47 to verify.
- (5) The Reject function will receive a copy of the listing for all URC **8** closures. Cases may also be referred back to the Unpostable Function for clarification.

3.12.37.18.2
(01-01-2020)
**Types of Rejected
Unpostables**

- (1) Rejected Unpostables are divided into four categories:
 - Statute Cases
 - Batch Rejects
 - Missing Documents
 - Unpostable Resolution Code (URC) **8**

3.12.37.18.2.1
(01-01-2025)
Statute Cases

- (1) Statute cases are assigned directly to the Statute Unit but will remain in the Unpostable inventory until the case is resolved by the Statute Unit or **URC 8 coded** into Reject/Suspense inventory to be processed.
- (2) After reviewing the documents, the Statute Unit will make corrections to the files available to them on the GUF screen. The Statute Unit will **URC 8 code** the case to be worked by Rejects/Suspense.

3.12.37.18.2.2
(01-01-2020)
Batch Rejects

- (1) Certain unpostable conditions are identified and corrected for several documents at the same time. These may be received with a single Unpostable Routing Slip for the entire batch of unpostable documents.

3.12.37.18.2.3
(01-01-2025)
Missing Documents

- (1) Unpostables is required to conduct the initial research for missing documents and three additional follow-up searches: one after the initial search and 2 at approximately 14-day intervals.
 - a. When a record is rejected (after the third search), all research documentation is routed to Rejects to await the outcome of the fourth search request initiated by Unpostables. An unpostable routing slip is attached to indicate the reason for the unpostable and the corrective action (when appropriate).
 - b. When additional information or action is needed to process the return and Unpostables is unable to locate the correct taxpayer entity information, and the record has been processed with full entity, then Rejects/Suspense will be able to correspond or request a copy of the return.
- (2) If all of the procedures in the proceeding (1) a. and b. have been addressed with no resolution, make copies of all the ERS screen displays (all sections with entries) and proceed as follows:

If the return is	Then
A] A non-remittance	Enter CC RJECT with Action Code 640.
B] A remittance	If transferring the money to Unidentified, enter CC NWDLN with Action Code 611 and the literal URF . If transferring to Excess Collection, use the literal EXC .

3.12.37.18.2.4
(01-01-2023)
URC 8

- (1) URC **8** is used by Unpostables Tax Examiner when it is determined the document must be corrected by Rejects/Suspense. A separate unpostable routing slip will be attached with an explanation of the unpostable condition and the proposed resolution (corrective action). URC **8** documents may originate with instructions from Unpostables, Entity, Fraud Detection Center, or Statutes.
- (2) Revalidate all returns before correcting the Unpostable record by using GTSEC 02 and entering **R** in Field 02RI.

3.12.37.18.3
(11-10-2021)
Researching Rejected Unpostables

- (1) Sources of information on unpostables activated and case status, in addition to IDRS Command Codes are:
 - GUF1140-New Unpostable Report (reports are separated by Master File)
 - GUF-55-47– Nullified Distribution Listing
 - GUF-57-40-Closed Unpostable Register
 - Unpostable Logbook or Listing
- (2) GUF-11-40, New Unpostable Report is generated each week for all unpostables printed in order by Master File, Category Code and DLN and contains the following information:
 - Sequence Number
 - Document Locator Number (DLN)
 - Repeat Indicator
 - Taxpayer Identification Number (TIN)
 - Name Control or Check Digits
 - MFT
 - Tax Period
 - Transaction Code (TC)
 - Cycle of Unpostable
 - Unpostable Code
 - Master File Name Control if applicable
- (3) The Cumulative Closed Unpostable Register lists all unpostables which have been closed during the current processing year.
 - a. It is used as the audit trail for closed unpostables.
 - b. A separate list is provided for each Master File, and cases for each list are sorted in unpostable TIN order.

3.12.37.18.4
(01-01-2025)
**Receiving Autovoid
Unpostables**

- (1) Rejects will be receiving certain unpostable returns directly from the GUF system.
- (2) Unpostable returns routed to Rejects for correction by the Unpostable unit or through Auto Void from GUF will need to be worked using the Error Resolution System by accessing the DLN document via CC GTREC on IDRS. Rejects tax examiners will follow the procedures in IRM 3.12.3 **Individual Income Tax Returns** when resolving the unpostable returns.
- (3) The ERS Priority I screen has been changed to display the Master File unpostable and reason code on all transactions with Action Code 900.
- (4) For more detailed information on category codes see IRM 3.12.32 **Generalized Unpostable Framework** (GUF).

3.12.37.18.5
(11-10-2021)
**Unpostable Code 126
RC 0**

- (1) This condition has been expanded to include TC 971 AC 124. Also, unposts if TC 971 AC 121 or AC 124 with a DLN in the MISC Field equal to the return DLN is input in the same cycle as the TC 150.

Note: The Taxpayer Protection Program (TPP) is responsible for identifying potential identity theft cases that are scored by a set of identity theft models in the Dependent Database (DDb), selected through filters in the Return Review Program (RRP) system or manually selected by Return Integrity Verification Operations (RIVO).
- (2) Bypass the UPC 126 0 if the IP-PIN on the input return is equal to the IP-PIN posted on CC **ENMOD**.
- (3) UPC 126 RC 0 GUF is worked by the Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP)

3.12.37.18.5.1
(01-01-2025)
**Correction Procedures
UPC 126 RC 0**

- (1) Verify and correct all Entity in Section 01.
- (2) Follow instructions given by RIVO unit to process the return and assign all applicable TPNCs.

3.12.37.18.6
(11-10-2021)
**Unpostable Code 127
RC 0**

- (1) Unpostable Code 127 is for invalid Area Office Code or
- (2) Occurs when TC 150/430, Entity Code is **1** (Long Entity) or **3** (Intermediate Entity) and the Area Office (AO) is invalid.

3.12.37.18.6.1
(01-01-2020)
**Correction Procedures
UPC 127 RC 0**

- (1) Renumber the return with the appropriate AO.

3.12.37.18.7
(01-01-2025)
**Unpostable Code 130
RC 0**

- (1) This unpostable occurs when an input transaction contains information that causes a halt in the posting run.

3.12.37.18.7.1 (01-01-2025) Correction Procedures UPC 130 RC 0	<ul style="list-style-type: none"> (1) Compare the tax return with all fields on the screen. (2) Verify the taxpayer's SSN, name, address and ALL money amount fields before transmitting. Ensure the AGI, total tax and withholding amounts are the same as the taxpayer's figures. (3) If the debit module is \$999 million or greater, follow instructions in IRM 3.12.37.23.5.4 for cases over \$999 million dollars.
3.12.37.18.8 (11-10-2021) Unpostable Code 136 RC 1	<ul style="list-style-type: none"> (1) Occurs when TC 150 attempts to post with a Primary SSN that starts with a 9 containing a claim for the EIC Computer and/or a personal exemption attempts to post. <p>Note: Master File will bypass this check if the SSN is in the ITIN range (middle two digits are 50-65, 70-88, 90-92, 94-99). Master File will bypass the exemption portion of the unpostable if the exemption positions verified field contains a 0 in position 1 or if the return contains RPC O.</p>
3.12.37.18.8.1 (01-01-2025) Correction Procedures UPC 136 RC 1	<ul style="list-style-type: none"> (1) Research for the correct TIN/ITIN and name control of the taxpayer. Research to determine the correct last name of the taxpayer. Ensure the TIN/ITIN and last name/NC were transcribed correctly. <p>Caution: If the TIN has been changed to an ITIN/IRSN, follow the instructions in paragraphs 3-7.</p> <ul style="list-style-type: none"> (2) If the TIN/ITIN or name control requires correction, use IRM 3.12.2 Section 01 to correct fields as needed. Ensure all corrective action is taken before proceeding. (3) If either the primary or the secondary taxpayer has a TIN/ITIN/IRSN starting with a 9 ensure RPC A is removed from the Field 01RPC. Assign TPNC 702 when EIC is limited to zero at EC 337 or EC 338. (4) If the primary taxpayer has an IRSN, ensure RPC O is present. (5) If the TIN is invalid enter RPC O and if EIC is claimed enter RPC B. (6) If RPC O is present, enter 0 in the first position of Field 94EXV. (7) Assign appropriate TPNCs when exemptions, EIC or other credits are disallowed.
3.12.37.18.9 (01-01-2025) Unpostable Code 140	<ul style="list-style-type: none"> (1) UPC 140 RC 3 will unpost an RPC TC 150 if the posted RPS TC 610 or TC 610 with Doc Code 19, 70, or 76 has been reversed by a TC 612.
3.12.37.18.9.1 (01-01-2025) Correction Procedures UPC 140 RC 3	<ul style="list-style-type: none"> (1) Follow instructions from Unpostables to post TC 150 to the correct module.
3.12.37.18.9.2 (01-01-2025) Unpostable Code 140 RC 5	<ul style="list-style-type: none"> (1) This condition occurs when a TC 150 contains a transaction date prior to the transaction date of an unreversed TC 610 or unreversed TC 610 with Doc

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3.12.37.18.9.2.1
(01-01-2025)

**Correction Procedures
UPC 140 RC 5**

- (1) Verify the correct date of the return.
- (2) Consider the return filed on time and enter the received date in Field 01RCD when all of the following exist:
 - a. The return was originally received by the due date
 - b. Code and Edit or ITIN corresponded with the taxpayer

3.12.37.18.10
(01-06-2023)

**Unpostable Code RC
141 RC 0**

- (1) TC 150 does not contain RPC **F** and is input to a module containing an unreversed TC 971 AC 114.
- (2) TC 150 contains RPC **F**, after resequencing two cycles, the input module does not contain a posted unreversed TC 971 AC 114.
- (3) TC 150 contains RPC **F** and the Other payment CR amount is greater than the TC 971 AC 114 MISC field Total 965 amount.
- (4) TC 150 is input to module containing a posted TC 971 AC 115 and the Other payment CR amount is equal to or less than the TC 971 AC 115 MISC field Deferred amount.
- (5) TC 670 DPC 64 input to MFT 29, 35, 65, 55.
- (6) Unpost the input return if the Total 965 tax amount is significant and RPC **F** is not present on the return.
- (7) Unpost the input return if the TC 150 contains RPC **F** and the Total 965 tax is equal to \$0 and 965 Installment amount is significant.
- (8) Unpost the input return if the deferred 965 amount is greater than the Total 965 amount.
- (9) Unpost the Return if the Other Payment Credit Type Code is **T** and both RPC **F** and TC 971 AC 114 are not present.
- (10) Unpost TC 150 (except Doc Code 26) input into a module containing an unreversed TC 971 AC 150.

3.12.37.18.10.1
(01-01-2025)

**Correction Procedures
UPC 141 RC 0**

- (1) All Section 965 Conditions can only be resolved by following IRM 3.12.37.25 instructions and Error Code 188.
- (2) If the condition is TC 670 DPC 64 with MFT 29, 35, 65, 55 research IDRS CC SUMRY, IMFOLI, IMFOLT, TXMODA, and the RTR system. Determine the correct payment amount, tax period, MFT and DPC.
- (3) If unable to determine where to apply the payment because the taxpayer has multiple balances due and does not designate the form type or tax year on the check, apply the payment to the earliest unexpired CSED date. If multiple tax periods have the same CSED date, apply to the earliest tax period.
- (4) If the condition is not related to Section 965 or DPC 29 TC 670 and the document unpost due to an unreversed TC 971 AC 150 use the following instructions:
 - a. Void the DLN, RJECT 640/651
 - b. Route to ICT and
 - c. Complete and attach Form 4227

- d. Input in the Other box on Form 4227:
Scan the returns into CII as IMF International, using CII ID number **0534037958** and category code IRRQ. Reverse TC 971 AC 150 and letter issue 86c to taxpayer.

- (5) If the taxpayer is only reporting IRC 965 election payment, remove RPC F as well as any money amount in Field 05TL.

3.12.37.18.11
(01-01-2020)
**Unpostable Code 145
RC 0**

- (1) Unpostable Code 145 is for Substitute for Returns (SFR).
(2) Occurs when a TC 150 SFR (Doc Code 10, Blocking Series 000–299) attempts to post to a module with a posted TC 150.

3.12.37.18.11.1
(02-09-2022)
**Correction Procedures
UPC 145 RC 0**

- (1) Research command codes TXMODA and IMFOLT to determine the correct area to send the return.
(2) Void the DLN and route the document to either -Automated Substitute for Returns (ASFR) or CORR-EXAM (Examination).
(3) Cases posted with TC 150 on the account and TC 290 for \$0.00 will be sent to ASFR.
(4) Cases with an L freeze or TC 420 will be sent to Exam.
(5) The addresses below are used to send delinquent secured returns to ASFR when it has been identified that a previous ASFR assessment has been made.

TS Cases	SB/SE Cases Form 1040 with Schedule C, E, F or Form 2106	International Returns
FSC - 89	BSC - 19	BSC - 19
Fresno Campus ASFR Unit Stop 81304 3211 S. Northpointe Fresno CA 93725	Brookhaven Campus ASFR Unit Stop 654 PO Box 9013 5000 Corporate Ct. Holts- ville, NY 11742	Brookhaven Campus ASFR Unit Stop 654 PO Box 9013 5000 Corporate C. Holts- ville, NY 11742

3.12.37.18.12
(01-01-2025)
**Unpostable Code 147
RC 0**

- (1) This condition occurs when a return does not contain a matching IP PIN, when an IP PIN is present in the entity. The IP PIN indicator is placed on the accounts of taxpayers who have previously been identified as victims of identity theft.
a. If an Identity Protection PIN has been issued to the taxpayer, then the return will unpost if the PIN is not present or is input incorrectly.
b. The IP PIN will not be visible on IDRS and will not be correctable.
(2) Returns with CRIM Control bases/Z freezes.

3.12.37.18.12.1
(01-01-2025)
**Correction Procedures
147 RC 0**

- (1) Follow instructions from Unpostables to deny the personal exemption as well as EIC if claimed and input CCC 3 to freeze the refund.
- (2) Follow instructions from Unpostables to void the return.

3.12.37.18.13
(01-01-2020)
Unpostable Code 148

- (1) Unpostable Code 148 is for a missing spouse's SSN.

3.12.37.18.13.1
(01-01-2020)
**Unpostable Code 148
RC 0 and RC 1**

- (1) Unpostable Condition—UPC 148 RC 0— Occurs when a TC 150 with Section 18 (**Schedule SE** for the spouse) is present and transaction does not contain a secondary SSN and no secondary SSN is present to control the name line for the input period.
- (2) Unpostable Condition—UPC 148 RC 1— Occurs when a TC 150 with Section 18 (**Schedule SE** for the spouse) is present and Field 18SSN does not match the secondary SSN for the controlling name line of input return contained in entity or not matching S-SSN from input return.

3.12.37.18.13.1.1
(01-01-2020)
**Correction Procedures
UPC 148 RC 0**

- (1) Use the following chart to correct UPC 148, RC 0.

If the Schedule SE is for	And	Then
A] The primary taxpayer,		Correct the SSN and change Section 18 to Section 17.
B] The primary taxpayer,	Section 17 is blank,	Correct Field 18SSN and the computer will generate the data from Section 18 to Section 17 based on the SSN.
C] The secondary taxpayer,		Correct Fields 18SSN and 01SS. Add the spouse's name to Field 01NL1.

3.12.37.18.13.1.2
(04-25-2022)
**Correction Procedures
UPC 148 RC 1**

- (1) Use the following chart to correct UPC 148, RC 1.

If the Schedule SE is for	And	Then
A] The primary taxpayer,		Verify and/or correct Fields 01PS and 18SSN.
B] The primary taxpayer,	Section 17 is blank,	Correct Field 18SSN and the computer will generate the data from Section 18 to Section 17 based on the SSN.
C] The secondary taxpayer,		Verify and/or correct Fields 01SS and 18SSN.
D] The secondary taxpayer,	There are no transcription errors and the correct SSN is not available from the return or attachments,	Research IDRS for an SSN. If an SSN is found, enter in appropriate field(s). If an SSN is not available, SSPND 211 to correspond with the taxpayer.

Note: Refer to IRM 3.12.2 Section 17/18 and IRM 3.12.3 for appropriate Error Codes.

3.12.37.18.13.2
(01-01-2020)
Unpostable Code 148 RC 2

- (1) Unpostable Condition-UPC 148 RC 2- Occurs when a TC 150 with Section 25 (**Form 4137** for the spouse) is present and transaction does not contain a secondary SSN and no secondary SSN is present to control the name line for the input period.

3.12.37.18.13.2.1
(11-10-2021)
Correction Procedures UPC 148 RC 2

- (1) If the Form 4137 is for the primary taxpayer, correct the SSN in Field 24SSN/ 25SSN. Refer to IRM 3.12.2 (Section 24/25 and appropriate Error Codes).
- (2) If the Form 4137 is for the spouse, correct Fields 25SSN/01SS and add the spouse's name to Field 01NL1.

3.12.37.18.13.3
(01-01-2020)
Unpostable Code 148 RC 3

- (1) Unpostable Condition-UPC 148 RC 3- Occurs when a TC 150 with Section 25 (**Form 4137** for the spouse) is present and Field 25SSN does not match the secondary SSN for the controlling name line of input return contained in entity or not matching S-SSN from input return.

3.12.37.18.13.3.1
(04-25-2022)
Correction Procedures UPC 148 RC 3

- (1) Use the following chart to correct UPC 148, RC 3.

If the Form 4137 is for	And	Then
A] The primary taxpayer,		Verify and/or correct Fields 01PS and 25SSN.
B] The primary taxpayer,	Section 24 is blank,	Correct Field 25SSN and the computer will generate the data from Section 25 to Section 24 based on the SSN.
C] The secondary taxpayer,		Verify and/or correct Fields 01SS and 25SSN.
D] The secondary taxpayer,	There are no transcription errors and the correct SSN is not available from the return or attachments,	Research IDRS for an SSN. If an SSN is found, enter in appropriate field(s). If an SSN is not available, SSPND 211 to correspond with the taxpayer.

Note: Refer to IRM 3.12.2 (Section 24/25) and IRM 3.12.3 for appropriate Error Codes.

3.12.37.18.13.4
(01-01-2020)
**Unpostable Code 148
RC 4**

- (1) Unpostable Code -148 RC4 - Occurs when a TC 150 with Section 62 (**Form 8919** for the spouse) is present and transaction does not contain a secondary SSN and no secondary SSN is present to control the name line for the input period.

3.12.37.18.13.4.1
(11-10-2021)
**Correction Procedures
UPC 148 RC 4**

- (1) Correct transcription errors and misplaced entries in Sections 61 and 62.
- (2) Verify the Primary and Secondary name line and SSN in Section 01.
- (3) Ensure the primary taxpayer's data is in Section 61 and the secondary taxpayer's data is in Section 62.
- (4) Ensure all data present on Form 8919 has been entered into the correct fields for Section 61/62.
- (5) Delete Section 61 and/or 62 if the taxpayer has not used/completed Form 8919.
- (6) Follow correction procedures in IRM 3.12.2 Section 61/62 and IRM 3.12.3 for appropriate Error Codes.

3.12.37.18.13.5
(01-01-2020)
**Unpostable Code 148
RC 5**

- (1) Unpostable Condition -148 RC 5 - Occurs when a TC 150 with Section 62 (**Form 8919** for the spouse) is present and Field 62SSN does not match the secondary SSN for the controlling name line of input return contained in entity or not matching S-SSN from input return.

- | | |
|--|---|
| 3.12.37.18.13.5.1
(11-10-2021)
Correction Procedures
UPC 148 RC 5 | <ul style="list-style-type: none"> (1) Correct transcription errors and misplaced entries in Sections 61 and 62. (2) Verify the secondary SSN in Field 01SS. (3) Ensure the secondary SSN in Field 01SS matches the secondary SSN in Field 62SSN. (4) Ensure all data present on Form 8919 has been entered into the proper fields for Section 61/62. (5) Delete Section 61 and/or 62 if the taxpayer has not used/completed Form 8919. (6) Follow correction procedures in IRM 3.12.2 Section 61/62 and IRM 3.12.3 for appropriate Error Codes. |
| 3.12.37.18.13.6
(01-01-2020)
Unpostable Code 148
RC 6 | <ul style="list-style-type: none"> (1) Unpostable Code 148 RC 6– Occurs when a TC 150 with Form 5405 (FTHBC); Section 58 contains an SSN not equal to the primary SSN in Field 01PS. |
| 3.12.37.18.13.6.1
(11-10-2021)
Correction Procedures
UPC 148 RC 6 | <ul style="list-style-type: none"> (1) CC GTREC the DLN of the document. (2) Re-validate the document by entering R in field 02RI. (3) Correct transcription errors and misplaced entries in Section 58/59. (4) Verify the Primary and Secondary name line and SSN from Section 01. (5) Ensure the primary taxpayer's SSN is in Section 58, Field 58SSN and the secondary taxpayer's SSN is in Section 59, Field 59SSN. (6) If a change is made to the primary or secondary taxpayer's SSN, enter "R" in Field 02RI after the change has been made to re-validate the SSN. (7) If FSC is other than 2 and data has been entered in Section 59; DLSEC Section 59. (8) Ensure all data present on Form 5405 has been entered into the correct fields/ sections. (9) Follow correction procedures in IRM 3.12.3 EC 128 and EC 328 & EC 329 as appropriate. |
| 3.12.37.18.13.7
(01-01-2020)
Unpostable Code 148
RC 7 | <ul style="list-style-type: none"> (1) Unpostable Code 148 RC 7 occurs when a TC 150 with Form 5405 (FTHBC); Section 59 contains an SSN not equal to the secondary SSN in Field 01SSN. |
| 3.12.37.18.13.7.1
(11-10-2021)
Correction Procedures
UPC 148 RC 7 | <ul style="list-style-type: none"> (1) CC GTREC the DLN of the document. (2) GTSEC 02 and enter R in field 02RI to re-validate the return. (3) Correct transcription errors and misplaced entries in Sections 58 and 59. (4) Verify the Primary and Secondary name line and SSN from Section 01. |

- (5) Ensure the secondary taxpayer's SSN is in Section 59, field 59SSN and the primary's SSN is in Section 58, field 58SSN.
 - (6) Ensure all data present on Form 5405 has been entered into the correct fields for Section 58/59.
 - (7) Follow correction procedures in IRM 3.12.2 Section 58/59 and IRM 3.12.3 for Error code as appropriate.
- 3.12.37.18.13.8
(01-01-2020)
Unpostable Code 148 RC 9
- (1) Unpostable Code 148 RC 9 occurs when Form 8941, Section 65 contains SSN that is not equal to the primary or Section 66 contains an SSN that is not equal to the secondary SSN.
 - (2) If 2 Forms 8941 are filed both SSNs are invalid on Form 8941.
- 3.12.37.18.13.8.1
(01-01-2020)
Correction Procedures UPC 148 RC 9
- (1) Correct transcription and misplaced entries on displayed fields.
 - (2) If AVS is down SSPND 800 and follow local procedures until AVS is functioning properly.
 - (3) Review Form 1040, Form 8941 and attachments to ensure the primary SSN is entered in field 65SSN correctly.
 - (4) Review Form 1040, Form 8941 and attachments to ensure the secondary SSN is entered in field 66SSN correctly.
 - (5) If 2 Forms 8941 are filed, review attachments to ensure the primary and secondary SSNs are entered correctly. The primary will be entered in field 65SSN and the secondary will be entered in field 66SSN.
 - (6) Delete Section 65/66 if taxpayer has not used Form 8941.
 - (7) If unable to determine correct SSN assign Primary SSN in field 65SSN.
- 3.12.37.18.14
(06-09-2025)
Unpostable Code 150
- (1) This condition occurs when the first return is attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date.
- 3.12.37.18.14.1
(06-09-2025)
Correction Procedures UPC 150 RC 0
- (1) Follow instructions from Statute Unpostables and close the return.
 - (2) If the remarks state 4th request, void the return..
- 3.12.37.18.14.2
(06-09-2025)
Unpostable Code 150 RC 1
- (1) This condition occurs when an amended or duplicate return contains an Assessment Statute Expiration Date or extended RDD less than 60 days after the Assessment 23C date.
- 3.12.37.18.14.2.1
(06-09-2025)
Correction Procedures UPC 150-1
- (1) Follow instructions from Statute Unpostables and close the return.
 - (2) If the remarks state 4th request, void the return.

3.12.37.18.15 (01-01-2025) Unpostable Code 151	(1) Unpostable Code 151 RC 0 occurs when transactions do not create entities and no entity is present on Master File.
3.12.37.18.15.1 (01-01-2025) Correction Procedures UPC 151 RC 0	<p>(1) Correct transcription and misplaced entries in displayed fields.</p> <p>(2) Disallow personal exemptions claimed and disallow EIC per remarks from Unpostable unit. Apply appropriate TPNC. If no remarks are notated, return the document to Unpostables for clarification.</p> <p>(3) If working payments and the taxpayer is not the same as the taxpayer on the valid segment, and a correct TIN cannot be found. Input TC 000 to the invalid side.</p> <p>(4) If working payments and a correct TIN cannot be found. Use Command code NWDLN to send the payment to Unidentified per remarks from Unpostables.</p> <p>(5) If working Doc Code 58, follow instructions from Unpostables to forward to Excess Collections, 6800 account using Command code NWDLN per remarks from Unpostables.</p> <p>Note: Complete Form 4028 after inputting CC NWDLN per the above instructions and send to accounting with document.</p>
3.12.37.18.15.2 (01-01-2025) Unpostable Code 151 RC 1	<p>(1) Unpostable Code 151 RC 1 occurs if the account is not present and the TC 670 input to MFT 29 or current year RPS TC 610s and TC 610s with Doc Codes 19, 70, or 76 input with MFT 30 to the valid segment.</p> <p>(2) EFTPS payments post with a TIN which contains 0000000002 or an invalid TIN.</p>
3.12.37.18.15.2.1 (01-01-2025) Correction Procedures UPC 151 RC 1	<p>(1) Research using IDRS CC IMFOL Q on the resequencing file by the TIN or payment amounts. Additional information on CC IMFOL Q is available in IRM 2.3.51 Command Code IMFOL.</p> <p>(2) If you locate the TC 610 payment, input a TC 000 using the valid taxpayer's information to bring the payment off the Re-sequencing file. If necessary, request MFTRA U to establish the account. Do not establish account on the invalid side. Monitor account and once established transfer the payment to the correct taxpayer.</p> <p>(3) If unable to determine the correct taxpayer's TIN/payment or establish the account, forward to Unidentified.</p>
3.12.37.18.16 (01-01-2025) Unpostable Code 152	(1) This condition occurs when any other than a long entity TC 150, 430, or 140 is addressing the invalid segment of Master File.
3.12.37.18.16.1 (01-01-2025) Unpostable Code 152 RC 0	(1) This condition occurs when any other than a long entity TC 150, 430, or 140 is addressing the invalid segment of Master File.

3.12.37.18.16.1.1 (01-01-2025) Correction Procedures UPC 152 RC 0	<ul style="list-style-type: none"> (1) Correct coding and transcription errors. (2) Follow instructions from Unpostables to remove personal exemption, and EIC if claimed.
3.12.37.18.16.2 (01-01-2025) Unpostable Code 152 RC 1	<ul style="list-style-type: none"> (1) This condition occurs for transactions that are not covered by UPC 153 addressing the invalid side and is not long Entity.
3.12.37.18.16.2.1 (01-01-2025) Correction Procedures UPC 152 RC 1	<ul style="list-style-type: none"> (1) Correct coding and transcription errors. (2) Follow instructions from Unpostables to remove personal exemption and EIC if claiming.
3.12.37.18.17 (01-01-2020) Unpostable Code 153 RC 0	<ul style="list-style-type: none"> (1) This condition occurs on a name control and TIN mismatch—long entity TC 150, 140, or 430 addressing invalid segment.
3.12.37.18.17.1 (01-01-2025) Correction Procedures UPC 153 RC 0	<ul style="list-style-type: none"> (1) Correct transcription and misplaced entries in displayed fields. (2) If SSN is incorrect, research return, attachments and IDRS for the correct SSN and update Entity. (3) Follow instructions provided by Unpostable Unit. If no instructions provided, take return to work lead. The work lead will reach out to the Unpostables work lead for clarification on how to close the case.
3.12.37.18.18 (01-01-2020) Unpostable Code 156 RC 0	<ul style="list-style-type: none"> (1) This condition occurs when a name control mismatches on the valid segment for TC 150 or 430 (Entity Code 2 or 3) or TC 140. Exceptions occur for TC 150, 140, or 430, Entity Code 1, 4, and 5.
3.12.37.18.18.1 (01-01-2025) Correction Procedures UPC 156 RC 0	<ul style="list-style-type: none"> (1) Correct transcription and misplaced entries in displayed fields. (2) Follow instructions provided by Entity or Unpostables Unit. Delete exemptions and EIC as documented.
3.12.37.18.19 (01-01-2025) Unpostable Code 157	<ul style="list-style-type: none"> (1) This condition occurs when a TC 150 with FSC 5 attempts to post and the controlling name line for two most current preceding tax periods before the year of the input transaction contains FSC 5.
3.12.37.18.19.1 (01-01-2025) Unpostable Code 157 RC 0	<ul style="list-style-type: none"> (1) This condition occurs when a TC 150 with FSC 5 attempts to post and the controlling name line for two most current preceding tax periods before the year of the input transaction contains FSC 5.
3.12.37.18.19.1.1 (01-01-2025) Correction Procedures UPC 157 RC 0	<ul style="list-style-type: none"> (1) Research the two tax periods immediately prior to the tax period of the return. If research determines the taxpayer has claimed FSC 5 for more than two years, take the following actions:

- If dependents and/or qualified non-dependents are claimed, change FSC to 4 and send TPNC 104. If no dependents are claimed, change the FSC to 1 and send TPNC 101.
- If EC 250 generates and the taxpayer is using the Standard Deduction, assign the appropriate TPNC.
- If EC 260 generates, verify the taxpayer's computation of Tentative Tax and enter the correct amount of Tentative Tax in Tentative Tax Verified Field.
- Take into account all previous math errors when verifying Tentative Tax.

3.12.37.18.19.2
(01-01-2025)

**Unpostable Code 157
RC 2**

- (1) This condition occurs when a TC 000, TC 01X containing name information, TC 140, 150, or 430 with a joint name line that:
 - a. Contains an ampersand (&) and is not followed by a minimum of a blank space, alpha, blank space, alpha.
 - b. The & is followed or preceded by blank space, blank space.
 - c. The & is part of the last name.
 - d. FSC is other than 2 or 7 and the ampersand (&) is included in the name line or the "last name line" is blank.

3.12.37.18.19.2.1
(01-01-2025)

**Correction Procedures
UPC 157 RC 2**

- (1) Correct transcription and misplaced entries in displayed fields.
- (2) Compare the names on the return to the name line Section 01.
- (3) Research thoroughly using IDRS CC ENMOD & INOLE to determine the correct name and/or TIN information.
- (4) If FSC is other than 2 or 7 and the ampersand is included follow IRM 3.12.2.4.3.12 procedures to correct FSC field.

3.12.37.18.19.3
(01-01-2025)

**Unpostable Code 157
RC 3**

- (1) Unpostable Code 157 RC 3 occurs when a return contains either a RPC E, a TC000, a TC016, a TC017 that has a temporary spouse SSN (except ITINs) or spouse SSNs with 123-45-6789 or 111-11-1111, 222-22-2222 etc.

3.12.37.18.19.3.1
(01-01-2025)

**Correction Procedures
157 RC 3**

- (1) Correct transcription and misplaced entries in displayed fields.
- (2) When the return is received from the Unpostable Units with a valid TIN, input the correct SSN in Field 01SS.
- (3) When the return is received from the Unpostable Units without a valid TIN, research the documents and attachments for the correct secondary SSN. Research and update per IDRS CC ENMOD, and/or INOLES for a cross reference with the P-SSN for the secondary SSN. If unable to determine the correct secondary SSN, input the following:
 - Disallow entry in Field 01SS
 - Disallow exemption for secondary taxpayer
 - Remove RPC "E"
 - Assign TPNC as appropriate

3.12.37.18.20
(06-02-2021)
Unpostable Code 159
RC 0

- (1) This condition occurs when there are invalid Installment Agreement (IA) user fees or payments posted to an account or no existing tax account module.

3.12.37.18.20.1
(01-01-2025)
Correction Procedures
UPC 159 RC 0

- (1) Correct transcription and misplaced entries.
- (2) Correct Designated Payment Codes (DPC) as directed by the Unpostable unit.
- (3) Follow instructions provided by Unpostable units. If no instructions are provided, take return to work lead. Work lead will reach out to the Unpostables work lead for clarification on how to close the case.

3.12.37.18.21
(01-01-2020)
Unpostable Code 162
RC 0

- (1) Unpostable Code 162 RC 0 occurs when the displayed taxpayer's Tax Year month is different from the month of the return.

3.12.37.18.21.1
(01-01-2025)
Correction Procedures
UPC 162 RC 0

- (1) Correct transcription and misplaced entries in displayed fields.
- (2) If Form 4868 is received with incorrect FY, follow the Unpostable units request to change the FY to agree with Master File.
- (3) Follow taxpayer's intent when correcting the Tax Period Ending of the transaction.
- (4) If payment transaction is TC 610, 640, 660 or 670 and is intended for a BMF account, renumber to a BMF account.

Note: Ensure the payment is directed to correct MFT and/or taxpayer. These payments may be for a module on MFT 55.

- (5) Follow Unpostable unit request to change the month ending to agree with Master File.
- (6) If the date of death is before the beginning of the tax period of the return. If your site processes BMF forward the return to the BMF Rejects team, otherwise tranship the return to a BMF site for 1041 processing.
- (7) If the document is a Short period return and the date of death is after the return's ending period, follow Unpostable units request to change month ending on return to agree with Master File.
- (8) If the tax year is not a Short Period return, ensure the date and form is correct. If it is not correct convert the return to a Short period return.
- (9) Follow instructions provided by Unpostable units. If no instructions are provided, take return to work lead. Work lead will reach out to the Unpostables work lead for clarification on how to close the case.

3.12.37.18.22
(11-10-2021)
Unpostable Code 164

- (1) Unpostable Code 164 is for EITC Recertification Indicators, Killed in Terrorist Actions (KITA), Health Coverage Tax Credit (HCTC), First-Time Homebuyer Credit (FTHBC) and Estimated Payment (ES) credits.

3.12.37.18.22.1
(01-01-2020)

**Unpostable Code 164
RC 0**

- (1) This condition occurs when an input TC 150 contains a significant withholding amount equal to the sum of ES credits posted.

3.12.37.18.22.1.1
(11-10-2021)

**Correction Procedures
UPC 164 RC 0**

- (1) Taxpayers may claim both ES credits and withholding credits, verify withholding amount per Form(s) W-2 or substitutes attached. Research to verify withholding using IDRS CC IRPTR, TXMOD and IMFOL, etc.
- (2) Verify ES credits using IDRS CC IMFOLT or TXMOD.

Note: A TC 670 posted before April 23rd of current year is considered an ES credit.

- (3) If withholding amount is not verified, or no W-2 or substitutes are attached, correspond with taxpayer using 12C letter for verification of withholding amount.

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holding and follow instructions in IRM 3.12.3.35.2.

3.12.37.18.22.2
(11-10-2021)

**Unpostable Code 164
RC 1**

- (1) This condition occurs when a TC 150 with a tax period of 199812 and subsequent contains Earned Income Credit (EIC) per computer is input to an account containing the EITC Recertification Indicator in the entity section that is set to the normal or self only setting; if the 2-or-10 year settings of the EITC Recertification Indicator are significant, or if the EITC Recertification Indicator is set to 3.

Note: Master File will bypass UPC 164 RC 1 if the TC 150 contains Audit Code U; or if the normal setting only (1 setting) and not the income related setting (8 setting) is significant, and the input return is tax period 200212 or subsequent and does not contain a Schedule EIC. Master File will also bypass UPC 164 RC 1 if the EITC Recertification Indicator is set to 3 and the input tax period is equal or later than the EITC Eligible Tax Period.

- (2) American Opportunity Tax Credit (AOTC)
 - a. AOTC Recertification indicator 1. Unpost UPC 164 RC 1 a Return input to tax year 201612 or later claiming AOTC if the AOTC Recertification indicator is set to 1. Bypass if Audit code 3 is input on the return.
 - b. AOTC Recertification indicator 2 or 4. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming AOTC if the AOTC Recertification indicator is set to 2- or 4 (2/10 year ban). Bypass if the input tax period is equal or later than the AOTC Eligible Tax Period and the return contains Audit Code 3.
 - c. AOTC Recertification indicator 30. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming AOTC if the Recertification indicator is set to 30. Bypass if the input tax period is equal or later than the AOTC Eligible Tax Period.
- (3) Additional Child Tax Credit Recertification
 - a. ACTC Recertification indicator 1. Unpost UPC 164 RC 1 a Return input to tax year 201612 or later claiming CTC/ACTC if the CTC/ACTC Recertification indicator is set to 1. Bypass if Audit code 2 is input on the return.

- b. ACTC Recertification indicator 2 or 4. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming CTC/ACTC if the CTC/ACTC Recertification indicator is set to 2 or 4 (2-or-10 year ban). Bypass if the input tax period is equal to or later than the CTC/ACTC Eligible tax period and Audit code 2 is input on the return.
- c. ACTC Recertification indicator 30. Unpost UPC 164 RC 1 a Return input to a tax year 201612 or later claiming CTC/ACTC if the Recertification indicator is set to 30. Bypass if the input tax period is equal or later than the CTC/ACTC Eligible Tax Period.

3.12.37.18.22.2.1
(01-01-2025)

**Correction Procedures
UPC 164 RC 1**

- (1) If the Earned Income Tax Credit (EITC), Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC) or American Opportunity Tax Credit (AOTC) is disallowed due to deficiency procedures, a CP 79 is sent to the taxpayer explaining the disallowance of the credits. The taxpayer will be required to file Form 8862 **Information to Claim Certain Credits after Disallowance** to recertify the next time they claim the credit. A Recertification Indicator (RI) **1** will remain on the account until the taxpayer recertifies. IDRS CC ENMOD/IMFOLE will display the recertification indicator if the credits were disallowed through deficiency procedures by Exam. Exam determines if the recertification is no longer required. Each credit is disallowed individually and displayed on IDRS CC ENMOD and CC IMFOLE.
- (2) In addition to a recertification requirement, Exam can apply a 2 or 10 year ban on one or more of the credits. The taxpayer is required to recertify for each banned credit to claim it after the ban period expires.
- (3) If the taxpayer files a subsequent year's return claiming EITC with no qualifying child, the taxpayer will not attach Form 8862, if the only reason the EITC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not the taxpayer's qualifying child. The EITC will be allowed and the recertification indicator **IS NOT REMOVED**. The taxpayer will be required to recertify for the next year that the taxpayer claims the EITC with a qualifying child.
- (4) Review each section of Form 8862, **Information to Claim Certain Credits after Disallowance** in its entirety before processing UPC 164 RC 1. Review Part I line 2, Part II Section A (EITC), Part III (CTC/ACTC/ODC) and/or Part IV (AOTC) to determine the refundable credit(s) the taxpayer is claiming. Ensure ALL Audit codes and RPCs are input before processing.

Example: If Audit Code **3** and **U** are required, ensure they are both input before closing the UPC 164 RC 1.

- (5) Research using IDRS CC ENMOD and CC IMFOLE to locate the EITC, AOTC, and ACTC Recertification Indicators. When the Recertification Indicators are located, use the following instructions:

If the recertification indicator is	And the	Then.
A) Blank or 0		Recertification is not required, allow credit

If the recertification indicator is	And the	Then.
B) RI 1 or RI 9 for EIC	Taxpayer has a Schedule EIC with qualifying dependents, Schedule EIC with no qualifying dependents, or no Schedule EIC and Form 8862 is not attached	Disallow the credit by entering RPC B and transmitting. Assign TPNC 653 when the applicable error code displays.
C) RI 1 or RI 9 for EIC	Taxpayer is claiming EIC and Form 8862 is attached	Allow the credit by entering Audit Code U and RPC A.
D) The document is TY 2002 and later RI 1 or RI 9 for EIC	Taxpayer is claiming EIC for self only and Form 8862 is not attached	Allow the credit by entering Audit Code U and RPC A.
E) The document is TY 2015 and later RI 1 or RI 9 for ACTC	Taxpayer is claiming CTC/ACTC/ODC with or without Sch 8812 and Form 8862 is not attached	<ol style="list-style-type: none"> 1. Disallow the credit by entering 00 in field 94CEV/DEV Note: TY21 also enter 00 in field 94CEV for children under 6 and transmitting. Assign TPNC 653 when the error code redisplay. 2. Form 1040-SS/SS (sp) assign TPNC 470.
F) The document is TY 2015 and later RI 1 or RI 9 for ACTC	Taxpayer is claiming CTC/ACTC and Form 8862 is attached	Allow the credit by entering Audit Code 2.

If the recertification indicator is	And the	Then.
G) The document is TY 2015 and later RI 1 or RI 9 for AOTC	Taxpayer is claiming AOTC with Form 8863 and Form 8862 is not attached	<ol style="list-style-type: none"> 1. Disallow the credit for TY17 & prior by entering .01 in field 94AOV/ 94EDV and transmitting. Assign TPNC 653 when the applicable error code displays. 2. TY18 and later Enter 00 in field 50ASV and transmitting. Assign TPNC 653 when the error code re-displays.
H) The document is TY 2015 and later RI 1 or RI 9 for AOTC	Taxpayer is claiming AOTC with Form 8863 and Form 8862 is attached	Allow the credit by entering Audit Code 3.
I) RI 2 for EIC	Tax year is less than EITC-EL TXPD field and the taxpayer is claiming EIC with qualifying children regardless if Sch EIC and Form 8862 is attached or is not attached	Disallow the credit by entering RPC B and transmitting. Assign TPNC 814 when the applicable error code displays.
J) RI 2 for EIC	Tax year is less than EITC-EL-TXPD field and the taxpayer is claiming EIC for self only, regardless if Form 8862 is attached	Disallow the credit by entering RPC B and transmitting. Assign TPNC 653 when the applicable error code displays.
K) RI 2 for EIC	Tax year is greater than or equal to EITC-EL-TXPD field, Sch EIC and Form 8862 is attached	Allow the credit by entering Audit Code U and RPC A.

If the recertification indicator is	And the	Then.
L) RI 2 for EIC	Tax year is greater than or equal to EITC-EL-TXPD field, either Sch EIC and/or Form 8862 is not attached	Disallow the credit by entering RPC B and transmitting. Assign TPNC 815 when the applicable error code displays.
M) RI 2 for EIC	Tax year is greater than or equal to EITC-EL-TXPD field, taxpayer is claiming EIC for self only and Form 8862 is attached	Allow the credit by entering Audit Code U and RPC A.
N)RI 2 for ACTC	Tax year is less than ACTC-ELG-TXPD field and the taxpayer is claiming CTC/ACTC/ODC with qualifying dependents regardless if Sch 8812 and/or Form 8862 are attached	<ol style="list-style-type: none"> 1. Disallow the credit by entering 00 in Field 94CEV/DEV and transmitting. Assign TPNC 820 when the applicable error code displays. 2. Form 1040-SS/SS(sp) assign TPNC 499.
O) RI 2 for ACTC	Tax year is greater than or equal to ACTC-ELG-TXPD field and the taxpayer is claiming CTC/ACTC/ODC with qualifying dependents and/or Sch 8812 and Form 8862 is attached	Allow the credit by entering Audit Code 2.

If the recertification indicator is	And the	Then.
P) RI 2 for ACTC	Tax year is greater than or equal to ACTC-ELG-TXPD field and the taxpayer is claiming CTC/ACTC with qualifying dependents and Sch 8812 and Form 8862 is not attached	<ol style="list-style-type: none"> 1. Disallow the credit by entering 00 in Field 94CEV and transmitting. Assign TPNC 819 and TPNC 653 when the applicable error code displays. 2. Form 1040-SS/SS(sp) assign TPNC 498 and TPNC 470.
Q) RI 2 for AOTC	Tax year is less than AOTC-ELG-TXPD field and the taxpayer is claiming AOTC for self or dependents regardless if Form 8863 and Form 8862 are attached	<ol style="list-style-type: none"> 1. Disallow the credit for TY17 and prior by entering .01 in Fields 94AOV/94EDV and transmitting. Assign TPNC 823 when the applicable error code displays. 2. TY18 and later enter .00 in Field 50ASV and transmitting. Assign TPNC 823 when the applicable error code displays.
R) RI 2 for AOTC	Tax year is greater than or equal to AOTC-ELG-TXPD field, Form 8863 and Form 8862 are attached	Allow the credit by entering Audit Code 3.

If the recertification indicator is	And the	Then.
S) RI 2 for AOTC	Tax year is greater than or equal to AOTC-ELG-TXPD field and the taxpayer is claiming is AOTC for self/and or dependents and Form 8863 and Form 8862 are not attached	<ol style="list-style-type: none"> 1. Disallow the credit for TY17 and prior by entering .01 in Fields 94AOV/ 94EDV and transmitting. Assign TPNC 823 when the applicable error code displays. 2. TY18 and later enter .00 in Field 50ASV and transmitting. Assign TPNC 823 when the applicable error code displays.
T) RI 1 or RI 2 for EIC	Tax year is the same as the EITC-ELG-TXPD field and the taxpayer is claiming EIC with qualifying dependents and Form 8862 is not attached	Disallow credit by entering RPC B and transmitting. Assign TPNC 653 and 815 when the applicable error code displays.
U) RI 3 for EIC	Tax year is greater than or equal to EITC-ELG-TXPD field and Schedule EIC is attached if claimed with qualifying dependents and/or EIC is claimed for self only	Allow the credit by entering Audit Code U and RPC A.

If the recertification indicator is	And the	Then.
V) RI 3 for EIC	Tax year is less than any of the following fields: <ul style="list-style-type: none"> • EITC-ELG-TXPD • ACTC-ELG-TXPD • AOTC-ELG-TXPD 	<ol style="list-style-type: none"> 1. Disallow EIC credit by entering RPC B and transmitting. Assign TPNC 815 when the applicable error code displays. 2. Disallow CTC/ACTC/ODC by entering 00 in Field 94CEV and transmitting. Assign TPNC 819 when the applicable error code displays. 3. Form 1040-SS/SS(sp) assign TPNC 498. 4. Disallow AOTC for TY17 and prior by entering .01 in Fields 94AOV/94EDV and transmitting. Assign TPNC 822 when the applicable error code displays. 5. TY18 and later enter .00 in Field 50ASV and transmitting. Assign TPNC 823 when the applicable error code displays.
W) RI 3 for AOTC	Tax year is greater than or equal to AOTC-ELG-TXPD field and Form 8863 is attached for AOTC claim for self	Allow the credit by entering Audit Code 2.

If the recertification indicator is	And the	Then.
X) RI 3 for ACTC	Tax year is greater than or equal to ACTC-ELG-TXPD field regardless if Sch 8812 is attached for CTC/ACTC/ODC claim	Allow the credit by entering Audit Code 3.
Y) RI 4 for EIC	Tax year is less than EITC-ELG-TXPD field and the taxpayer is claiming EIC with qualifying dependents Sch EIC and Form 8862 is or/is not attached	Disallow the credit by entering RPC B and transmitting. Assign TPNC 816 when the applicable error code displays.
Z) RI 4 for EIC	Tax year is greater than or equal to the EITC-EL-TXPD field and taxpayer is claiming EIC with or without qualifying dependents. Recertification is required.	If Schedule EIC and Form 8862 are not attached, disallow the credit by entering RPC B and transmitting. Assign TPNC 653 when the applicable error code displays.
1) RI 4 for ACTC	Tax year is greater than or equal to the ACTC-ELG-TXPD field and the taxpayer is claiming CTC/ACTC/ODC with qualifying dependents and/or Sch 8812	<ol style="list-style-type: none"> 1. Allow the credit if Form 8862 is attached by entering Audit Code 2. 2. Disallow the credit If Form 8862 is not attached, by entering 00 in Field 94CEV/DEV and transmitting. Assign TPNC 821 when the applicable error code displays.

If the recertification indicator is	And the	Then.
2) RI 4 for ACTC	Tax year is less than ACTC-ELG-TXPD field and the taxpayer is claiming CTC/ACTC/ODC with qualifying dependents regardless if Schedule 8812 and/or Form 8862 is attached	<ol style="list-style-type: none"> 1. Disallow CTC/ACTC/ODC by entering 00 in Field 94CEV/DEV and transmitting. Assign TPNC 821 when the applicable error code displays. 2. Form 1040-SS/SS(sp) assign TPNC 500.
3) RI 4 for ACTC	Tax year is greater than or equal to the ACTC-ELG-TXPD field and the taxpayer is claiming CTC/ACTC/ODC with qualifying dependents and/or Sch 8812 and Form 8862 is not attached	if Schedule 8812 and Form 8862 are not attached disallow credit by entering 00 in Field 94CEV and transmitting. Assign TPNC 653 when the applicable error code displays.
4) RI 4 for AOTC	Tax year is less than the AOTC-ELG-TXPD field and are also greater than the TXPD field and the taxpayer is claiming AOTC regardless if Form 8863 or Form 8862 is attached	<ol style="list-style-type: none"> 1. Disallow AOTC credit for TY17 and prior by entering .01 in Fields 94AOV/94EDV and transmitting. Assign TPNC 824 when the applicable error code displays. 2. Disallow AOTC credit for TY18 and later by entering .00 in Field 50ASV and transmitting. Assign TPNC 824 when the applicable error code displays.

If the recertification indicator is	And the	Then.
5)RI 4 for AOTC	Tax year is greater than or equal to AOTC-ELG-TXPD field (Recertification is required)	<ol style="list-style-type: none"> 1. If Form 8862 and Form 8863 are attached, allow the credit by entering Audit Code 3. 2. For TY 2017 & prior, If Form 8863 and or Form 8862 are NOT attached enter .01 in Fields 94AOV/ 94EDV and transmitting. Assign TPNC 653 when the applicable error code displays. 3. For TY 2018 and later enter .00 in Field 50ASV and transmit. Assign TPNC 823 when the applicable error code displays.

3.12.37.18.22.3
(01-01-2025)
**Unpostable Code 164
RC 2**

- (1) Unpostable Code 164 RC 2 occurs when a TC 150, TC 290, or TC 300 is input to an account containing a Killed in Terrorist Action (KITA) or Hostage Indicator (HSTG).

3.12.37.18.22.3.1
(01-01-2023)
**Correction Procedures
UPC 164 RC 2**

- (1) If the remarks from Unpostable Unit states **HSTG** or **KITA** follow instructions below. If IDRS command codes ENMOD, SUMRY or TXMOD displays **HSTG** or **KITA** RJECT 640 document to void the DLN. Mail the case along with all supporting documentation (tax forms, taxpayer correspondence, etc.) after cancellation of the DLN to the following address:
- a. For **Hostage Indicators** only - Internal Revenue Service Hostage Indicator, 2385 Chamblee Tucker Road STOP 74 / Team 107, Chamblee
cators. #
 - b. For **KITA Indicators** only - Internal Revenue Service KITA Indicator Accounts Management, 333 W. Pershing Road, Kansas City, MO 64108. #

3.12.37.18.22.4
(01-31-2025)
**Unpostable Code 164
RC 5**

- (1) Unpostable Condition 164 RC 5 occurs when a return claiming the Health Care Coverage Tax Credit (HCTC) does not have the HCTC indicator set.
- (2) Unpostable Condition 164 RC 6 occurs when TC 150 input at the same time as a TC 971 AC 137, taxpayer has previously claimed First-Time Home Buyer Credit (FTHBC).
- (3) Unpostable Condition 164 RC 8 occurs when the FTHBC is significant and either primary or secondary or (both) taxpayers FTHBC are on the DMF file and duplicate credit attempts to post.

3.12.37.18.22.4.1
(06-09-2025)
**Correction Procedures
UPC 164 RC 5**

- (1) Correct transcription errors, misplaced entries and verify the taxpayer is claiming HCTC.
- (2) For HCTC TY 2015 and later follow instructions in IRM 3.12.3.31.11.6.2 Error Code 358 AC 450 HCTC.
- (3) If correspondence has not been issued and documentation for the credit is not present, correspond following instructions in EC 358.

Note: If MeF correspondence is needed for EC 358, ensure the **20-day** suspense period has expired.

- (4) For TY 2015 and later, follow instructions in EC 358. Enter Audit Code J in Field 01ACD. Enter amount in Field 05OTH and enter H in Field 05TYP.
- (5) For TY 2013 and prior, follow instructions in EC 358. Enter the amount in Field 05OTH and enter H in Field 05TYP.
- (6) If the taxpayer is filing an International return (Form 1040-SS) and they are not eligible to claim the HCTC credit send TPNC 377 to advise the taxpayer that they are not eligible to claim the HCTC credit.

3.12.37.18.22.5
(01-31-2025)
Unpostable 164 RC 6

- (1) This condition will occur when the return breaks the FTHBC rule.
Note: Masterfile will bypass for a corrected UPC 164 RC 6 or if the FTHBC amount is equal to zero.
- (2) This Unpostable code is valid for TY 2008 - TY 2011 only.
- (3) Occurs when the First-Time Home Buyer Credit (FTHBC) is present with TC 150 FTHBC computer is significant and either primary or secondary or (both) FTHBC are on the DMF file, or
- (4) TC 150 input at the same time as a TC 971 AC 137, taxpayer has previously claimed First-Time Home Buyer Credit, or
- (5) Taxpayer has owned another main home during the **3-year** period ending on the purchase date.

3.12.37.18.22.5.1
(01-31-2025)
**Correction Procedures
UPC 164 RC 6**

- (1) Correct coding, transcription errors and misplaced entries in displayed fields. The Unpostable code is valid for TY 2008 - TY 2011.

- (2) If the taxpayer indicates they are **First time home buyer** by checking the 1st box on line 3, Form 5405 or the amount present on line 3 Form 5405 is not equal to \$6500, delete all Special Processing Codes related to First-Time Home Buyer Credit if present and assign appropriate TPNC.
- (3) If the taxpayer indicates they are **Long Time Resident** by checking the 2nd box on line 3, Form 5405 or \$6,500 is present on line 3, Form 5405 follow instructions in IRM 3.12.3 for First Time Home Buyer instructions. (TY 2008 - TY 2011 ONLY)

3.12.37.18.22.6
(01-31-2025)
**Unpostable Code 164
RC 8**

- (1) Unpostable 164 RC 8 occurs when TC 150 with First Time Home Buyer Credit (FTHBC) per Computer (section 4) is significant and either primary or secondary or (both) taxpayers FTHBC are on the DMF file.

3.12.37.18.22.6.1
(01-31-2025)
**Correction Procedures
UPC 164 RC 8**

- (1) This error occurs when the taxpayer, according to our records, has already received the credit.
- (2) CC GTREC the DLN.
- (3) Re-validate the document by entering **R** in Field 02RI.
- (4) Correct coding, transcription errors and misplaced entries in displayed fields.
- (5) Research using CC IMFOL, TXMOD, and/or RTVUE to determine if a TC 150 has posted.
- (6) If research determines the return is a duplicate or an amended return follow procedures for both.
- (7) If FSC 3 and taxpayer is splitting FTHBC with spouse, and research shows primary taxpayer has not received credit, delete fields 01SNC and 01SS, See. EC 366.
- (8) If instructions in 2 through 7 (above) do not apply, GTSEC 01 and delete all FTHBC codes in field 01SPC. If EC 366 appears, assign applicable TPNC.
- (9) If the first box is checked on line 3 (Form 5404 TY 2011 and earlier), or the amount present on line 3 (Form 5405 TY 2011 and earlier) is \$6,500, then assign **TPNC 636**.

3.12.37.18.22.7
(01-31-2025)
**Unpostable Code 164
RC 9**

- (1) This condition occurs when IRC 1341 amount is significant and:
 - a. The module contains a posted TC 971 AC 137 with MISC 1341C or
 - b. The IRC 1341C indicator is set on the tax return.

3.12.37.18.22.7.1
(06-09-2025)
**Correction Procedures
UPC 164 RC 9**

- (1) If the IRC 1341 credit amount reported on Schedule 3 matches the taxpayers refund amount, remove the IRC 1341 credit and assign TPNC 845.
- (2) If the IRC 1341 amount reported on Schedule 3 is more than the taxpayers refund amount, remove the IRC 1341 credit amount up to the refund amount and assign TPNC 845.

Example: IRC 1341 credit amount is \$14,900.00 and the taxpayers refund amount is \$3,500.00, remove only \$3,500.00 of the IRC 1341 credit.

- (3) If the IRC 1341 amount reported on Schedule 3 is less than the taxpayers refund amount, remove the entire amount of IRC 1341 and assign TPNC 845.

3.12.37.18.23
(01-01-2025)
**Unpostable Code 166
RC 0**

- (1) This condition occurs when there is a Filing Status code mismatch (TC 150, Entity code 2 or 3).

3.12.37.18.23.1
(01-01-2025)
**Correction Procedures
UPC 166 RC 0**

- (1) Correct filing status and entity information per Unpostables instructions.

3.12.37.18.24
(01-01-2020)
**Unpostable Code 167
RC 2**

- (1) Unpostable Condition 167 RC 2 occurs when the pre-journalized amount is not equal to zero or a TC 270 is input as the secondary transaction to a Revenue Receipt and the module contains an unreversed TC 320.

3.12.37.18.24.1
(11-10-2021)
**Correction Procedures
UPC 167 RC 2**

- (1) If the pre-journalized amount is not equal to zero, re-input the transaction after removing the TC 570 for zero (00), by either:
- Re-inputting the document.
 - Routing a copy of the corrected document to Service Center Collection Branch (SCCB), explaining the unpostable condition and action taken to resolve it.

Note: Send a copy to the originator, informing them of the action taken.

3.12.37.18.25
(01-01-2020)
**Unpostable Code 168
RC 0**

- (1) Unpostable Condition 168 RC 0 occurs if TC 892 is addressing the correct module.
- (2) It also occurs if correct account is being addressed and a TC 896 with the correct money is posted.

3.12.37.18.25.1
(11-07-2023)
**Correction Procedures
UPC 168 RC 0**

- (1) Correct the tax period and/or SSN is of the module.
- (2) Correct the account being addressed and the TC 896 with the correct money.
- (3) If TC 892, determine if TC is addressing the correct module. Determine if tax period and/or SSN is correct.
- (4) Review spousal indicators and change spousal indicators to agree with Master File.

Note: The valid spousal indicators are:

- 0 (non-joint taxpayer)** systemically generated)
 - 1 (joint-filer primary taxpayer)**
 - 2 (joint-filer secondary taxpayer)**
- (5) If Doc Code 51 is present change Doc Code and correct transaction code according to instructions from Unpostable Units.

- 3.12.37.18.26
(01-01-2020)
Unpostable Code 169 RC 9
- (1) Unpostable Code 169 RC 9 occurs when a TC 150 attempts to post to a MFT 30 with FSC 2 (including dummy IRA) containing an IRA Form 5329 (Section 29 or 30) and any of the following conditions are met:
 - a. Does not contain a spouse indicator, contains a spouse indicator greater than 02 or contains a section 29 or 30 with spouse indicators of equal value.
 - b. Contains a spouse indicator of 02 and the Secondary SSN in the controlling name line is missing or invalid.
- 3.12.37.18.26.1
(04-25-2022)
Correction Procedures UPC 169 RC 9
- (1) Correct coding, transcription, and misplaced entries on displayed fields.
 - (2) Ensure field 29ISI IRA Spouse Indicator is correct. If the FSC 2, Form 5329 is for the **Primary taxpayer, the code will be 1**. If the FSC 2 Form 5329 is for the **Secondary taxpayer, the Code will be 2**. If the FSC is other than 2, delete the code from Field 29ISI.
 - (3) Follow instructions from Unpostable unit. Research all documents to ensure the correct SSN is provided by the Unpostable Unit. The Secondary SSN must be corrected on the document and the screen. If unable to determine the correct Secondary SSN, SSPND 211 to obtain the correct Secondary SSN from the Primary Taxpayer. Follow No Reply procedures if no response is received.
- 3.12.37.18.27
(01-01-2023)
Unpostable Code 176 RC 0
- (1) Unpostable Condition 176 RC 0 occurs when TC 150 or 430 which would create an entity on the invalid segment of Master File and no account is present. This condition is bypassed by:
 - a. Corrected UPC cases.
 - b. TC 150 or TC 430 with high order digit in SSN of 9 (temporary SSN).
 - c. TC 430 for Form 1040C (Doc. Code 61).
 - d. TC 150 with CCC X.
 - e. TC 150 or 430 with the Accretion Indicator

Note: Dual, hyphenated, or alternated-dual surnames are sometimes transcribed incorrectly. Make every effort to follow taxpayer's intent. If the taxpayer's signature contains one last name, or a dual name is hyphenated, post the document to that name control. Input TC 013 or TC 000 if needed.
- 3.12.37.18.27.1
(06-12-2023)
Correction Procedures UPC 176 RC 0
- (1) Correct coding, transcription and misplaced entries on displayed fields.
 - (2) Follow instructions given by Unpostable Unit to correct SSN on Form 1040 Schedule SE and other forms and schedules.
 - (3) If further research is required, search the return, attachments and Form W2. Use IDRS CC NAMEI, NAMES, INOLE, to find valid SSN. If no SSN provided, return to Unpostable Unit.
 - (4) Edit new SSN on all fields and documents to correct unpostable condition.
 - (5) Leave a working trail if TC 013 or TC 000 is input.
 - (6) Follow instructions given by Unpostable Unit. Disallow personal exemptions, IRSN and EIC as requested. GTSEC 01 and disallow exemptions as appropriate.

ate as well as input RPC B to disallow EIC if claimed. Assign correct TPNC as necessary for EIC and exemptions. GTSEC 17 and 18 and enter correct SSN as given by the Unpostable Unit for Schedule SE and other forms and schedules.

3.12.37.18.28
(01-01-2023)
**Unpostable Code 177
RC 0**

- (1) This condition occurs when a module creating transactions attempts to post to an account on the valid segment with the Scrambled SSN Indicator set to 01, 10, 12 or 20 if the MFR is set to 08. All transactions except TC 01X with a significant Scrambled SSN value or TC 020 if the Scrambled SSN Indicator is set to 13 or 23.

3.12.37.18.28.1
(01-01-2023)
**Correction Procedures
177 RC 0**

- (1) Do not research SSNs or TINs.
- (2) Follow instructions provided by the Entity Unpostable Units.

3.12.37.18.29
(01-01-2023)
**Unpostable Code 182
RC 0**

- (1) This condition occurs when a module creating transaction except TC 140; TC 500 cc 52, 54, or 56; or TC 971 AC 100–106 input to MFT 31, attempts to post to an account with MFR 8.

3.12.37.18.29.1
(01-01-2023)
**Correction Procedures
182 RC 0**

- (1) Follow instructions provided by Entity and the Unpostable unit.
- (2) Ensure IRSN has been assigned.

3.12.37.18.30
(01-01-2023)
**Unpostable Code 183
RC 0**

- (1) Cases are Scheme development cases from IDT unit.

3.12.37.18.30.1
(01-01-2023)
**Correction Procedures
UPC 183 RC 0**

- (1) Follow instructions provided by Entity and the Unpostable unit. If no instructions provided return to Entity/Unpostable units for clarification.
- (2) Update IRSN (IRSN 9XX-XX-XXXX*) as provided in Remarks section of Form 8749 or local transfer.
- (3) Remove personal exemption for the primary taxpayer (TY2017 and prior), remove EIC, and input CCC 3 to freeze any possible refund.

3.12.37.18.31
(01-01-2023)
**Unpostable Code 186
RC 1**

- (1) This condition occurs if module balance is credit and any TC (except TC 400), attempts to post to a tax module with a transaction section exceeding maximum programming size.

Note: A TC 820 will post if, after posting of the TC 820, the module balance becomes zero or debit.

3.12.37.18.31.1
(11-07-2023)
**Correction Procedures
UPC 186 RC 1**

- (1) Follow instructions provided by the Unpostable unit. If no instructions provided return to the Unpostable unit for clarification.
- (2) If TC 400 is on module and there is a payment or payment reversal TC, research CC XSINQ, SUMRY for correct module.

3.12.37.18.32
(01-01-2023)
**Unpostable Code 188
RC 0**

- (1) This condition occurs when a module creating transactions not containing name line information addresses a period earlier than earliest name line on Master File, except TC 140, Entity Code 2.

Note: Master File will bypass this check for the following:

- a. TC 971 AC 010
- b. RPS TC 610s
- c. TC 610 with Doc Code 19, 70, or 76 that are input to a module one year prior to the earliest tax module on the Master File.
- d. all DOD TC 500s regardless of the name line comparison
- e. any transaction input to MFT 29, 31 or 55

3.12.37.18.32.1
(01-01-2023)
**Correction Procedures
UPC 188 RC 0**

- (1) Verify transaction is input to correct taxpayer's account.
- (2) Ensure all tax data is entered correctly. Verify name, address, SSN, TXPD, AGI, Credits, Total Tax and Balance Due/Refund is entered correctly before processing return.
- (3) Form 3413 Doc Code 52— Renummer with Doc Code 51 following instructions from the Unpostable units.
- (4) Form 3413 Doc Code 52— Renummer to 200–299 Blocking series per Unpostable instructions.

3.12.37.18.33
(01-01-2025)
Unpostable Code 189

- (1) Unpostable Code 189 RC 0 occurs if Form 3552, TC amount or date, incorrect money amounts, transaction dates, and installment agreement user fees are in error.

3.12.37.18.33.1
(01-01-2025)
**Unpostable Code 189
RC 0**

- (1) Unpostable Code 189 RC 0 occurs if Form 3552, TC amount or date, incorrect money amounts, transaction dates, and installment agreement user fees are in error.

3.12.37.18.33.1.1
(01-01-2025)
**Correction Procedures
UPC 189 RC 0**

- (1) **Form 3552 Prompt Assessment Billing Assembly** Research Form 3552 for correct money amount. Verify correct MFT, TXPD, Assessment Date and Transaction Code (TC). If the amount is located, contact initiator of the document and explain the condition. If money amount is correct but the date and/or TC is wrong, change date and/or TC using Action Code 6 on the register.
- (2) **TC 892** If TC 892 with the correct money is posted, correct Spousal indicator to agree with Master File.

Note: Valid Spouse Indicators are:

- a. 0 (non-joint taxpayer)
- b. 1 (joint filer-primary taxpayer)
- c. 2 (joint filer-secondary taxpayer)

- (3) Review IDRS CC TXMOD for the correct tax period. Ensure the Unpostable amount and the TC 896 amount match using IDRS CC TXMOD. If the amount is less than the Unpostable amount, follow instructions from Unpostables. If the amount is greater than the Unpostable amount notify the originator for correc-

tion. If no instructions are provided, take return to work lead. Work lead will reach out to the Unpostables work lead for clarification on how to close the case.

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3.12.37.18.33.2
(01-01-2025)
**Unpostable Code 189
RC 7**

- (1) Unpostable Code 189 RC 7 occurs if a TC 150 of the SSN from Section 59 (Secondary Form 5405) is not equal to the posted spouse First Time Home Buyer Credit SSN in the Entity and the spouse First Time Home Buyer Credit FSC is equal to 2.

3.12.37.18.33.2.1
(01-01-2025)
**Correction Procedures
UPC 189 RC 7**

- (1) GTREC the DLN.
- (2) Re-validate the document by entering **R** in Field 02RI.
- (3) Section 59 information is for the spouse. Research form 5405 and Section 01 field 01SS for the correct spouse SSN.
- (4) Ensure the correct spouse SSN is input in Field 59SSN.
- (5) If the taxpayer's return is not FSC 2 and Form 5405 is not needed DLSEC 59.
- (6) Refer to IRM 3.12.3.28.6 EC 329 for further processing instructions.

3.12.37.18.33.3
(01-01-2025)
**Unpostable Code 189
RC 9**

- (1) This condition occurs for a TC 150 **not** containing Form 5405 (Section 58 or 59), but the entity contains a First Time Homebuyer section with purchase year 2008.
- (2) A payment of the First-Time Homebuyer Credit may come back to ERS with Unpostable Code 189, Reason Code 9. Procedures for processing these Unpostable returns are shown below. Some common reasons for the unpostable payment are shown below:
 - a. The repayment has to be divided between the primary and secondary taxpayers.
 - b. The taxpayer is reporting a disposition and it has to be applied to the secondary taxpayer too.
 - c. The taxpayer has died and is no longer required to pay back the credit, but the programming still requires a payment.
 - d. The primary TIN is input into section 59 and the secondary TIN is input into section 58.

3.12.37.18.33.3.1
(01-01-2025)
**Correction Procedures
UPC 189 RC 9**

- (1) Form 1040, underpayment or overpayment of First-Time Homebuyer Credit. The repayment on Schedule 2, line 10 is less or more than the sum of Fields PNRI> and SNRI>.
- (2) Stop, do not clear the return.
- (3) Enter **R** in Field 02RI and drop to the bottom and transmit.
- (4) GTSEC 58 and enter 250.00 in Field 5808 and transmit.
- (5) Enter **C** in the clear field.

3.12.37.18.34 (01-01-2025) Unpostable Code 194	(1) This condition occurs when an input transaction is attempting to post to a module and the date does not match the transaction reversal.
3.12.37.18.34.1 (01-01-2025) Unpostable Code 194 RC 0	(1) This condition occurs when an input transaction is attempting to post to a module and the date does not match the transaction reversal.
3.12.37.18.34.1.1 (01-01-2025) Correction Procedures UPC 194 RC 0	<p>(1) Research Form 3552, Prompt Assessment Billing Assembly for correct dates. Verify correct MFT, TXPD, Assessment Date and Transaction Code (TC). If the amount is located, contact initiator of document and explain the condition. If money amount is correct but date and/or TC is wrong, change date and/or TC using Action Code 6 on the register.</p> <p>(2) If unable to determine correct date or amount contact originator.</p>
3.12.37.18.34.2 (01-01-2025) Unpostable Code 194 RC 1	(1) This condition occurs when reversal transaction money amounts exceed the original transaction code money amount.
3.12.37.18.34.2.1 (01-01-2025) Correction Procedures UPC 194 RC 1	(1) If Form 3552 has incorrect dates, money amounts or transaction codes, correct according to the Form 3552. If unable to determine contact the originator.
3.12.37.18.35 (01-01-2025) Unpostable Code 195	(1) This condition occurs when the FSC is other than 2 and Section 59 is present.
3.12.37.18.35.1 (01-01-2025) Unpostable Code 195 RC 1	(1) This condition occurs when the FSC is other than 2 and Section 59 is present.
3.12.37.18.35.1.1 (01-01-2025) Correction Procedures UPC 195 RC 1	<p>(1) CC GTREC the DLN of the document.</p> <p>(2) To ensure programming is correct, drop to the bottom and transmit.</p> <p>(3) GTSEC 01 and verify the taxpayer's primary and secondary SSN.</p> <p>(4) If Section 59 is entered and the filing status is not FSC 2, delete section 59. Section 59 is for the secondary taxpayer only.</p> <p>(5) If Form 5405 is required; GTSEC 58 and enter the correct data in the appropriate fields.</p> <p>(6) Verify that the taxpayer's SSN is entered correctly in field 58SSN before transmitting.</p>

- 3.12.37.18.35.2
(01-01-2025)
Unpostable Code 195 RC 2
- (1) Unpostable Code 195 RC 2 occurs when the Primary/Secondary NAP FTHBC amount is not equal to zeros. If Form 5405, Section 58/59 is present and the Disposition code is equal to 'I' and the **repayment-per-computer is less than** the Primary/Secondary NAP FTHBC Installment amount.
- 3.12.37.18.35.2.1
(01-01-2025)
Correction Procedures UPC 195 RC 2
- (1) GTREC the DLN of the document.
 - (2) Verify from the return that sections 58/59 have been transcribed correctly. Correct coding and transcription errors.
 - (3) Remove the Disposition Code **I** in field 5803. This action will generate the correct error code.
 - (4) If the Disposition Code is necessary re-enter as appropriate when the correct error code generates.
 - (5) When Error Code 329 (Form 5405 attached) or Error Code 334 (No Form 5405) generates, follow instructions in IRM 3.12.3 as appropriate.
- 3.12.37.18.36
(01-01-2025)
Unpostable Code 197
- (1) Unpostable Condition 197 RC 4, 5,6 and 7 will be auto closed by GUF to Rejects when the MFT is 29.
- 3.12.37.18.36.1
(01-01-2025)
Unpostable Code 197 RC 4
- (1) Unpostable Condition 197 RC 4 occurs when any TC 370 contains a return TC 150 and TC 150 has already posted.
- 3.12.37.18.36.1.1
(01-01-2025)
Correction Procedures UPC 197 RC 4
- (1) To resolve this condition, change TC 150 to TC 290.
 - (2) Re-input the document Form 3893 Re-entry document control per Unpostable Unit instructions.
 - (3) If MFT 29, cancel DLN and route to files.
- 3.12.37.18.36.2
(01-01-2025)
Unpostable Code 197 RC 5
- (1) Unpostable Condition 197 RC 5 occurs when a TC 400 or TC 971 AC 145 is input to a credit balance module or the module does not contain a TC 150.
- 3.12.37.18.36.2.1
(01-01-2025)
Correction Procedures UPC 197 RC 5
- (1) Research IDRS command code TXMOD to determine the originator.
 - (2) Cancel the DLN and route the document to Accounting with remarks to input **TC 402 and input TC 972 AC 145.**
 - (3) Do not send document to ANMF or MF.
- 3.12.37.18.36.3
(01-01-2025)
Unpostable Code 197 RC 7
- (1) Unpostable Condition 197 RC 7 occurs for the following reasons:
 - a. When a TC 400 (Transfer Out) amount is not equal to zero or attempts to post to a module without a TC 150 or a module is in credit balance.
 - b. When a TC 370 with a secondary TC 402 does not find an unreversed TC 400 for the same date and amount.

- c. When a TC 370 with a secondary TC 402 attempts to post to a module that is not in Status 29.

3.12.37.18.36.3.1
(01-01-2025)
Correction Procedures
UPC 197 RC 7

- (1) Verify using TXMOD the correct transaction date and amount.
(2) If date or amount is mismatch and unable to determine the correct date or amount, cancel the DLN and send to Accounting

3.12.37.18.37
(01-01-2025)
Unpostable Code 198

- (1) UPC 198 RC 2 occurs when a TC 430, 610 (Doc Codes 19, 70 or 76) 660, 670 or 760 attempts to post to a settled module.

3.12.37.18.37.1
(01-01-2025)
Unpostable Code 198
RC 2

- (1) UPC 198 RC 2 occurs when a TC 430, 610 (Doc Codes 19, 70 or 76) 660, 670 or 760 attempts to post to a settled module.

3.12.37.18.37.1.1
(01-01-2025)
Correction Procedures
UPC 198 RC 2

- (1) Correct any transcription errors or misplaced amounts.
(2) Verify payment, date, Transaction code, DPC and amount using IDRS command codes IMFOLT, TXMODA, ENMOD, BMFOLI.
(3) If a TC 670 contains DPC 36. Remove DPC code per Unpostables instructions.
(4) If the TC is a 670 and the taxpayer has a balance due on MFT 35, and DPC 36 **is not** present, add DPC 36.
(5) If payment belongs to a different Master File (e.g., BMF) and/or different MFT, renumber payment to correct Master File and/or MFT.
(6) If payment is TC 430 or 660 or module contains a TC 836, post to current processing year.
(7) If the module contains an **L** Freeze, change the TC 670 to TC 640.
(8) If research indicates that the TC 610 or the TC 670 payment must be processed as a quarterly estimated tax payment, correct the tax period and change the Transaction Code to TC 660.
(9) If TC 760 and module contains payment for like amount follow Unpostable instructions and route to Accounting.
(10) If unable to determine where payment is to post send payment to Unidentified using CC NWDLN. Send to accounting with Form 4028.

3.12.37.18.38
(01-01-2025)
Unpostable Code 290

- (1) This condition occurs when any TC is not valid for IMF processing and includes the following:
a. 060, 95X, 05X, 07X, 080 (campus generated), 081, 473, 41X, 422, 423, 564, 772, 940, 942, 962; or
b. If transactions input to MFT 35 including transactions that are secondary to TC 290, TC 300 and TC 370 or revenue receipt.
c. Revenue Receipt transaction with reversal digit not 0/1/2/4.

3.12.37.18.38.1
(01-01-2025)
Unpostable Code 290
RC 2

- (1) This condition occurs when any TC is not valid for IMF processing and includes the following:
 - a. 060, 95X, 05X, 07X, 080 (campus generated), 081, 473, 41X, 422, 423, 564, 772, 940, 942, 962; or
 - b. If transactions input to MFT 35 including transactions that are secondary to TC 290, TC 300 and TC 370 or revenue receipt.
 - c. Revenue Receipt transaction with reversal digit not 0/1/2/4.

3.12.37.18.38.1.1
(01-01-2025)
Correction Procedures
UPC 290 RC 2

- (1) Correct transcription or misplaced entries
- (2) Follow instructions provided by Unpostable unit for the correct transaction code
- (3) If unable to determine correct transaction code, cancel DLN with CC RJECT 630 and send document with Form 4028 to Accounting with remarks stating unable to locate correct transaction code.

3.12.37.18.38.2
(01-01-2025)
Unpostable Code 290
RC 4

- (1) This condition occurs for the following:
 - a. Tax period invalid
 - b. If TC 290, 300, 861/862, 901–904, 971, and 972 with a tax period more than two years later than the 23C date month and year.
 - c. Reference numbers 865-869/262 and PRN 692 input for tax period other than 201412.
 - d. If TC 740/841 contains an invalid tax period.
 - e. MFT 35 posted to tax period prior to 201412.

3.12.37.18.38.2.1
(01-01-2025)
Correction Procedures
Unpostable Code 290
RC 4

- (1) Correct transcription and misplaced entries.
- (2) The tax period is in the format YYYYMM. The current period is never transcribed for current-year returns. It is transcribed for prior- and fiscal-year returns.
- (3) Review the document and attachments to determine correct tax period.
- (4) If TC 290, 300, 901-904, 971 and 972 with a tax period more than two years verify correct tax period and update as appropriate. Allow credit reference numbers 861/862 for tax period 201312 and later only.
- (5) If TC 740/841 research for better address to determine correct mailing of refund check. Update IDRS using INCHG to correct address. Correcting the address will send the refund to the correct address (TC 018).
- (6) Allow credit reference numbers 865-869/262 and PRN 692 for tax period 201412 and subsequent.
- (7) If MFT 35 post to tax period prior to 201412, research for correct MFT. If unable to determine correct MFT, RJECT 640 and send to originator.
- (8) If unable to determine the correct Reference number, PRN, or tax period, RJECT 640 and send return to files.

3.12.37.18.38.3
(01-01-2025)
Unpostable Code 290
RC 6

- (1) This condition occurs for the following reasons:
 - a. A Form 1040 with Computer Condition Code (CCC) **S** and there is a remittance with the return.
 - b. A Non-Math error TC 150 (except G or Y coded) contains a zero liability and either a remittance greater than \$1 or a CCC **S** is present.

Note: Master File with bypass this condition if the balance due per taxpayer is zero or a credit.

- c. If a TC 610 has a return Doc Code in the DLN and control date is other than 401-766.

3.12.37.18.38.3.1
(01-01-2025)
Correction Procedures
UPC 290 RC 6

- (1) Correct all Coding and Transcription errors.
- (2) **TY20 only**, if there is an entry in Field 05202, delete the amount. If a subsequent math error displays because of this tax change, assign **TPNC 796**.
- (3) If the payment matches an income or loss amount on the return, enter the payment amount in Section 03, Field 03BDR.
- (4) If the payment matches the tax before credit amounts on the return:
 - a. Enter the payment in Section 03 (Field 03TAX), and in Section 03 (Field 03BDR) and
 - b. send TPNC 299
- (5) If the payment is the same as the amount the taxpayer has computed for his refund, or to be applied to estimated payments:
 - a. Enter in Field 03BDR as a balance due and
 - b. Send TPNC 299
- (6) If the taxpayer indicated the return filed was an extension, overlay the return with Form 4868, edit appropriately, then renumber. Renumber using TC 670 as the Primary Transaction Code and TC 460 as the Secondary Transaction Code.
- (7) If the taxpayer indicates that the return was filed in lieu of an estimated tax payment for a future tax period:
 - a. input a credit transfer to move the money from the established TC 610 module to the future year using TC 660
 - b. Cancel the return DLN and forward to Files to be filed in its original block
- (8) If the taxpayer indicates they want the IRS to figure their tax:
 - a. Enter the payment in Section 03 (Field 03TAX) and Section 03, (Field 03BDR)
 - b. Send TPNC 218, if necessary
- (9) If the taxpayer resides in Alaska, due to Alaska Permanent Fund Dividend (APFD), check for valid SSNs for the children listed as exemptions on the return.
 - a. Research the children's account for outstanding balances
 - b. If determination can be made, initiate a credit transfer of the TC 610 payment to each account involved. Notate action taken

- (10) If the entire payment is removed from the return and if Doc Codes 06, 08, 10, 12 or 22, renumber with applicable Doc Codes. For all other Doc Codes prepare Form 3893 to re-input the document without the ISRP indicator. Hold the return for a cycle before releasing to Batching. (This will prevent UPC 140 RC 2)
- (11) If a portion of the payment will remain with the return, ensure that all Sections have been transcribed, then enter a **C** in the Clear field and continue processing

3.12.37.18.38.4

(01-01-2025)

**Unpostable Code 290
RC 9**

- (1) This condition occurs due to invalid User Fee Data:
- Any Revenue Receipt (except 694 or 695) containing Designated Payment Code (DPC) 44-52.
 - TC 694 DPC 44-52 not containing secondary TC 360
 - TC 694 DPC 44-52 containing secondary TC 360 money amount (TC 694 and 360) do not match. Disregard the sign.
 - TC 694 or 695 with DPC 44-52 not addressed to MFT 55
 - TC 694 input to MFT 55 tax period YYYY01 not containing DPC 44-52.
- (2) The User Fee appears as TC 360 and the payment as a TC 694. The Designated Payment Codes (DPCs) for the TC 694 are shown in the table below:

DPC	Definition	Amount
44	On Line Payment Agreement (OPA) Direct Debit Installment Agreement (DDIA) Origination Fee	\$31.00
45	OPA Non Direct Debit Installment Agreement Origination Fee	\$149.00
46	OPA Installment Agreement Reinstatement or Restructure Fee (Reserved)	Reserved for Future Use
47	Installment Agreement Reduced Origination User Fee	\$43.00
48	DDIA Reduced Origination User Fee	\$43.00
49	DDIA Origination User Fee	\$107.00
50	Installment Agreement Initial Original User Fee	\$225.00

DPC	Definition	Amount
51	Installment Agreement Restructured User Fee Reinstated	\$89.00
52	Installment Agreement Reinstated or Restructured Reduced User Fee (Low Income)	\$43.00

- (3) See IRM 3.12.10.3.3, Revenue Receipts, Installment Agreement User Fee and IRM 5.19.1.6.4, Balance Due, Methods of Payments Installment Agreements (IA) for additional information regarding valid DPC and fee amounts.

3.12.37.18.38.4.1
(01-01-2025)
**Correction Procedures
UPC 290 RC 9**

- (1) Use the following to resolve Designated Payment Code (DPC) MFT, TC, or money amount discrepancy:
- If the DPC is 44-52 and the TC is not TC 694 or TC 695, remove DPC.
 - If the TC 694 with DPC is 44-52 does not contain secondary TC 360, follow Unpostable instructions to add the TC 360. If Form 3893 is not completed, complete Form 3893 and input TC 360.
 - If the TC 694 is input to MFT 55 Tax period YYYY01 not containing DPC 44-52, enter the correct DPC 44-52.

3.12.37.18.39
(01-01-2025)
Unpostable Code 291

- (1) Use the following instructions for resolving UPC 291 with Reason Codes 1, 2 or 9.

3.12.37.18.39.1
(01-01-2020)
**Unpostable Code 291
RC 1**

- (1) Unpostable Condition 291 RC 1 occurs when the transaction amount is not compatible to transaction code.
- Transaction amount is not zero and the transaction code is 140/141/142/474/475/582/583 or 59X.
 - TC 370 Doc Code 51 for a credit amount.
 - TC 61X–69X with a reversal code other than zero and a Doc Code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694).
 - TC 150 with a negative liability.
 - TC 610 with return Doc Code must be a credit.
 - TC 430 with a zero amount field (Doc Code 61).

3.12.37.18.39.1.1
(01-01-2020)
**Correction Procedures
UPC 291 RC 1**

- (1) Renumber or cancel as appropriate.

3.12.37.18.39.2
(11-10-2021)

**Unpostable Code 291
RC 2**

- (1) Unpostable Condition 291 RC 2 occurs when Revenue Receipt transaction contains an invalid Secondary Transaction Code:
 - a. Secondary TC is other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770 or 772.
 - b. Secondary TC 280 only valid for Primary TC 611, 641, 661, 671, 681, 691, or 721.
 - c. Secondary TC 460 valid for Primary TC 670 only.
 - d. Secondary TC 570 must have zero amount.
 - e. Secondary TC 200 or 360 must have a significant amount.
 - f. Secondary TC 770 only valid with Primary Transaction Code 721.
 - g. Secondary TC 772 only valid with Primary Transaction code 720.
- (2) Unpostable Code 291 RC 2 occurs when a TC 370 has any of the following conditions:
 - a. Secondary TC 630 or 636 with ID number other than 02.
 - b. Secondary TC 632 or 637 with ID number other than 03.
 - c. Secondary TC 63X present and Doc Code 52 has a status indicator of 1.
 - d. Secondary TC 63X is present and tax period is other than 197810 through 198011.
 - e. Secondary TC 636 or 637 with Doc Code other than 52.
 - f. Document contains an 870 date with no secondary TC 300 present.

3.12.37.18.39.2.1
(01-01-2025)

**Correction Procedures
UPC 291 RC 2**

- (1) If the document is an extension and Field 01STC is other than 460, change Field 01STC to 460.
- (2) If TC 370 with assessment code TC 290 and Doc Code 51:
 - a. If module already contains an TC 870 agreement date, remove the agreement date and continue processing.
 - b. If module does not contain an TC 870 agreement date, change the TC 290 to 300 and continue processing.
- (3) If TC 370 with assessment code TC 290 and Doc Code 52, delete the DLN and forward the document to Accounting.

3.12.37.18.39.3
(11-10-2021)

**Unpostable Code 291
RC 9**

- (1) Unpostable Condition 291 RC 9 occurs when TC 150 with invalid Information.

3.12.37.18.39.3.1
(01-01-2025)

**Correction Procedure
UPC 291 RC 9**

- (1) Review to determine correct information.
- (2) If unable to determine correct transactions, RJECT 640 and send to files.

3.12.37.18.40
(01-01-2025)

Unpostable Code 292

- (1) Use the following instructions for resolving UPC 292 with Reason Codes 0, 1, 2, 3, 4 and 5.

- 3.12.37.18.40.1
(01-01-2023)
Unpostable Code 292 RC 0
- (1) Unpostable Condition 292 RC 0 occurs when EIC is greater than the maximum allowed for the tax period.
 - (2) See IRM 3.12.3 Error Codes 337 and 338 and the Prior Year Job Aid, 2515–014, for the allowable amounts.
- 3.12.37.18.40.1.1
(01-01-2023)
Correction Procedures UPC 292 RC 0
- (1) Correct the EIC amount and assign appropriate TPNC. See IRM 3.12.3 Error Codes 337 and 338 and Prior Year Job Aid, 2515–014, EIC PY information.
- 3.12.37.18.40.2
(01-01-2020)
Unpostable Code 292 RC 1
- (1) Unpostable Condition 292 RC 1 occurs if section word count is present and corresponding section is not input on the return.
- 3.12.37.18.40.2.1
(01-01-2020)
Correction Procedures UPC 292 RC 1
- (1) Enter the appropriate section with all applicable fields or delete the section that was erroneously entered.
- 3.12.37.18.40.3
(01-01-2023)
Unpostable Code 292 RC 2
- (1) Unpostable Condition 292 RC 2 occurs when TC 150 with doc code other than 05–12, 21–22, 26–27, or 72–73.
- 3.12.37.18.40.3.1
(01-01-2020)
Correction Procedures UPC 292 RC 2
- (1) Renumber the document with the appropriate doc code.
- 3.12.37.18.40.4
(11-10-2021)
Unpostable Code 292 RC 3
- (1) Unpostable Condition 292 RC 3 occurs when a:
 - a. Non-Math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer **or**
 - b. Math error return with IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Overpayment Computer.
- 3.12.37.18.40.4.1
(11-10-2021)
Correction Procedure UPC 292 RC 3
- (1) Correct math error. (See IRM 3.12.3).
- 3.12.37.18.40.5
(01-01-2020)
Unpostable Code 292 RC 4
- (1) Unpostable Condition 292 RC 4 occurs when TC 150 or TC 430 has **any** of the following invalid entity code address information present:
 - City character count +3, greater than City/State word count X5, and non-zero city character count
 - City character count or Major City Code is less than 2 characters
 - Entity Code is 1 or 3 and City/State word count is zero
 - Transaction with address data and invalid state code or major possession or blank city/state field

3.12.37.18.40.5.1
(11-10-2021)

**Correction Procedure
UPC 292 RC 4**

- (1) GTSEC 01 and enter the complete address as shown on the return.
- (2) Research IDRS CC INOLES and ENMOD for the address.
- (3) If you are unable to perfect the entity from the information on the return, CC INOLES or ENMOD take the following action:

If the address is	Then
A] Found on INOLES or ENMOD	Enter the long entity (IRM 3.12.2.4.2)
B] If an address is NOT found	<ol style="list-style-type: none"> 1. Enter IRS in Field 01ADD 2. Enter your campus city and state in Field 01C/S and the ZIP code unique to that campus in Field 01ZIP 3. Review EC 014

- (4) The city, state, and ZIP Code for each IMF processing center appear below:

Campus	City & State	01ZIP
AUSPC	Austin/TX	73301
KCSPC	Kansas City/MO	64999
OSPC	Ogden/UT	84201

3.12.37.18.40.6
(11-10-2021)

**Unpostable Code 292
RC 5**

- (1) Unpostable Condition 292 RC 5 occurs when entity code is 1, 4 or 5 and **either** of the following conditions is present:
 - Schedule SE SSN is invalid
 - Individual Retirement Accounts (IRA) section when the significant type indicator and entity code is other than 2 or a non-remittance, or FSC of 2 and IRA Spouse Indicator is zero

3.12.37.18.40.6.1
(11-10-2021)

**Correction Procedure
UPC 292 RC 5**

- (1) Verify the entity information in Section 01 is correct. Compare and correct the Name, SSN, Address, City, State and Zip code on the return and the screen.
- (2) Correct Schedule(s) SE. Ensure that the SSN on Schedule SE matches the Secondary SSN on the return (See IRM 3.12.2 Section 17 & 18, 29/30 and Section 01).
- (3) Correct the IRA Spouse Indicator or filing status if Form 5329 is transcribed into Section 29/30 (the Spouse Indicator is **1** for the Primary taxpayer and **2** for the Secondary taxpayer).

3.12.37.18.41
(01-01-2025)

Unpostable Code 293

- (1) Use the following instructions for resolving UPC 293 with Reason Codes 2, 3, 4 and 8.

3.12.37.18.41.1 (11-10-2021) Unpostable Code 293 RC 2	<p>(1) Unpostable Condition 293 RC 2 occurs when SFR TC 150, Doc Code 10, blocking series 000–299 are present, the tax period is 198112 and later, and either of the following conditions are present:</p> <ul style="list-style-type: none"> Sections other than 1–6 are present. Tax data is present in Sections 4 through 6, other than exemption amount computer, standard deduction computer, Non Taxable Earned Income, qualifying EIC Dep NUM, gross exemption amount computer.
3.12.37.18.41.1.1 (01-01-2020) Correction Procedures UPC 293 RC 2	<p>(1) Check transcription in Sections 1–6.</p> <p>(2) If Sections other than 1–6 are present, delete the return and route back to originator.</p> <p>(3) If data is present in Sections 4–6, other than the information previously listed, delete the return and route back to originator.</p>
3.12.37.18.41.2 (01-01-2020) Unpostable Code 293 RC 3	<p>(1) UPC 293 RC 3 occurs when TC 370 transaction amount is not equal to net money amount of all secondary transaction plus the civil penalty reference number amount.</p>
3.12.37.18.41.2.1 (01-01-2020) Corrections Procedures UPC 293 RC 3	<p>(1) Re-input the document.</p>
3.12.37.18.41.2.2 (11-10-2021) Unpostable Code 293 RC 4	<p>(1) Unpostable Code 293 RC 4 occurs when TC 150 containing IMF Total Tax Computer, Withholding Amount, or Excess Social Security Tax greater than 10 positions (i.e., \$100,000,000.00).</p>
3.12.37.18.41.2.3 (01-01-2020) Corrections Procedures UPC 293 RC 4	<p>(1) RESERVED</p>
3.12.37.18.41.3 (01-01-2020) Unpostable Code 293 RC 8	<p>(1) Unpostable Condition 293 RC 8 occurs when TC 150 has an Entity Code 1 (Long Entity), 4 (Partial Entity), or 5 (Partial Entity) and any of the following conditions are present:</p> <ul style="list-style-type: none"> The last name is not present The first name exceeds the 35 maximum field length The first name line is not present
3.12.37.18.41.3.1 (11-10-2021) Correction Procedures UPC 293 RC 8	<p>(1) Review tax return and attachments for taxpayer's first and last name.</p> <p>(2) If taxpayer's first or last name exceed 35 characters follow the instructions in IRM 3.12.2.4.3.5(6) for abbreviation instructions.</p>

3.12.37.18.42
(01-01-2020)
**Unpostable Code 294
RC 1**

- (1) This condition occurs when a TC 150 with DLN XX211-XXX-99XXXX containing CCC G and any of the following conditions apply:
 - a. Entity code is other than 2 or 4; or
 - b. Tax period is prior to 197301; or
 - c. CCC 5 or 6 is not present.

Note: **CCC 5** is needed when Form 1040X shows **one** yes box checked for Presidential Election Campaign Fund (PECF). **CCC 6** is needed when Form 1040X shows **two** yes boxes checked for the PECF.

3.12.37.18.42.1
(01-01-2020)
**Correction Procedures
UPC 294 RC 1**

- (1) If Entity code is other than 2 or 4, Re-input the return using short entity.
- (2) If tax period is prior to 197301, before releasing, research for correct tax period. If the tax period was correctly transcribed, cancel the return DLN. Notate on routing slip **Invalid tax period prior to 197301**. If tax period was transcribed incorrectly, re-input return with the correct tax period.
- (3) If the return does not contain CCC 5 or 6, determine if one of those codes are needed. If CCC 5 or 6 is needed ensure CCC G precedes the CCC 5 or 6.
- (4) For all other conditions, cancel DLN and route to Files.

3.12.37.18.43
(01-01-2025)
**Unpostable Code 295
RC 3**

- (1) Unpostable Condition 295 RC 3 occurs when TC 000 contains a fiscal month of 00 or greater than 12.

3.12.37.18.43.1
(01-01-2025)
**Correction Procedures
UPC 295 RC 3**

- (1) If MFT 29 input Form 5329 long entity with RPC E.

3.12.37.18.44
(01-01-2025)
Unpostable Code 299

- (1) Unpostable Code 299 is for TC 150 with invalid fields/invalid transactions.

3.12.37.18.44.1
(01-01-2020)
**Unpostable Code 299
RC 0**

- (1) This condition occurs when an invalid received date is present.

3.12.37.18.44.1.1
(01-01-2025)
**Correction Procedures
UPC 299 RC 0**

- (1) Verify the received date on the return or attachments and correct any coding or transcription errors.
- (2) Ensure the received date is not earlier than the ending month and year of the tax period in Field 01TXP.

Example: If Field 01TXP is 202404 the received date cannot be earlier than 20240501.

- (3) If the return has multiple receive dates enter the earliest received date in Field 01RCD.

- (4) Verify and correct tax periods, dates, months, and year for Form 1040 on the following conditions:
 - a. If the input return is other than a timely filed current calendar year, then date received must not be subsequent to current (23C date) processing date.
 - b. The month digits must be 01 through 12.
 - c. The day digits must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29.
 - d. The day digits must be 01 through 30 when the month is 04, 06, 09, or 11.
 - e. The day digits must be 01 through 31 when the month is 01, 03, 05, 07, 08, 10, or 12.

Note: Remember the format of the received date is YYYYMMDD, YYYY for the year, MM for the month, and DD for the day.

- (5) When the received date is equal or prior to the ending date of the tax period and the received date was transcribed correctly, change the received date to match the Julian date of the DLN.

Example: Field 01TXP is 202312 and the received date is 20231227.

- (6) Be sure CCC Y is present for Short Year tax returns to change the accounting period at the Master File. See EC 260 for more information.
- (7) Ensure the tax period is entered correctly for Fiscal Year tax returns. See EC 260 for more information.
- (8) After all corrections have been made drop down to the **BOTTOM** of the screen and transmit.

3.12.37.18.44.2
(11-10-2021)
**Unpostable Code 299
RC 1**

- (1) Unpostable Condition 299 RC 1 occurs when an invalid field or section is present on Form 1040.
- (2) This condition also occurs when more than 25 TC 150s are received for the same MFT/Tax Period.

3.12.37.18.44.2.1
(01-01-2025)
**Correction Procedure
UPC 299 RC 1**

- (1) Verify and correct tax periods, dates, months, and year for Form 1040.
- (2) After all corrections have been made drop down to the **BOTTOM** of the screen and transmit.
- (3) If unable to determine correct dates, months, and year of Form 1040; RJECT 640 and send return to files.

3.12.37.18.44.3
(01-01-2025)
**Unpostable Code 299
RC 2**

- (1) Unpostable Condition 299 RC 2 occurs when:
 - a. TC 150 is significant for Making Work Pay Credit or American Opportunity Tax (Hope) Credit, input to a tax period prior to 200912.
 - b. TC 150 contains Section 61 and 62 Form 8919, **Uncollected Social Security and Medicare Tax on Wages** input to a tax period prior to 200712.
 - c. TC 150 is significant for First-Time Homebuyer Cr-Computer for Tax Period other than 200812 through 201011.

- d. TC 150 is significant for Other Payment CR amount and the Other Payment Credit type is equal to R input to tax period other than 200812 through 200911.
Basic RRC on Tax Liability Computer.
Basic RRC on Qualifying Income Computer.
Additional RRC for Eligible Children Computer.
Total Recovery Rebate Credit Computer input to tax period other than 200812-200911.
- e. TC 150 contains Section 71 or 72 presence indicator, input to tax period prior to 201312.
- f. TC 150 is significant for Taxable Investment Income amount input to tax period prior to 201312.
- g. TC 150 is significant for Additional Medicare tax on wages, Additional Medicare tax on SE Income, Tier I additional Medicare tax on Railroad Retirement Compensation amount, Additional Sch H tax for each spouse, input to tax period prior to 201312.
- h. TC150 containing blanks in the Other Payment CR Type. Invalid codes are: 8, P, N, 4, X, F, 6, 1, B, Y, H, 3, 2, A, 9, 5, C.
- i. TC 150 is significant for taxpayer health care responsibility penalty amount per computer or Total APTC/Total PTC/APTC Repayment/Reconciled PTC input to tax period prior to 201412.
- j. Modify UPC 299 RC 2 to unpost TY 2014 through TY 2016 return with a responsibility penalty per computer is more than \$13,380 for TY 2016, \$12,420 for TY 2015, or \$12,240 for TY 2014.
- k. TC 150 is significant for Tax on Excess ABLE contribution amount for (Section 29 or 30) input to tax period prior to 201512.
- l. TC 150 is significant on Form 8839 Refundable Adoption Credit computer amount input to tax period prior to 201012 through 201212.
- m. TC 150 containing section 57 Form 8978 input to a tax period prior to 201812.

3.12.37.18.44.3.1
(01-31-2025)

**Correction Procedure
UPC 299 RC 2**

- (1) Correct coding, transcription, and misplaced entries on displayed fields.
- (2) Ensure all credits are input for the correct tax period.
- (3) Verify Sections 05, 44/45, 61/62, 71/72, 73/74 are entered correctly.
- (4) Review return and determine type of refundable credit being claimed by the taxpayer.
- (5) Ensure the amount in Field 050TH and the code in Field 05TYP are correct. Search the return for the amount of payment or credit in the Payments section of the return or for the form(s) in (6) below and enter the correct code in Field 05TYP.
- (6) Codes for Field 05TYP are as follows:
 - a. **A** - Refundable Adoption Expenses (TY10 and TY11 only)
 - b. **C**- Refundable Child and Dependent Care Credit (TY21 only).
 - c. **D**-Deferred Tax from Schedule H and SE (TY20 only)
 - d. **F**- First Time Homebuyer's Credit.
 - e. **H**- Health Coverage Tax Credit (TY02 through TY21 only).
 - f. **K**- Sick and Family Leave Credit after (03/31/2021 (TY21 through TY2023).
 - g. **L**- Sick and Family Leave Credit (TY21 through TY2023).

- h. **M** - Making Work Pay Credit (TY10 and TY09 only)
- i. **P** - Credit for Prior Year Minimum Tax Credit (2007 through 201311)
- j. **R**-Recovery Rebate Credit (TY08, TY20, and TY21)
- k. **S** - Withholding from Form 1042-S, **AUSPC only** File Location Code is 20
- l. **T** -Federal Telephone Excise Tax (TETR-TY06 only)
- m. **V** - Multiple Credits/Payments Identified
- n. **Z** - Other, or Unidentified Payment (TY 08 - TY 11 only)

Note: If more than one payment or credit type, use code **V**.

- (7) If Field 05TYP is blank or the code is not listed in (10) above and Field 05OTH then correct coding and transcription errors or misplaced entries in Field 2951 or 3051 for Tax on Excess ABLE Contribution amount. Ensure field amount is from Line 51 Form 5329.

3.12.37.18.44.4
(01-01-2020)
**Unpostable Code 299
RC 3**

- (1) Unpostable Condition 299 RC 3 occurs when a TC 150 contains a credit amount in an Unallowable Total field.

3.12.37.18.44.4.1
(11-10-2021)
**Correction Procedure
UPC 299 RC 3**

- (1) Correct coding and transcription errors or misplaced entries in displayed fields.
- (2) If the credit is for Form 4136 review Form 1040 field 05FUE.
- (3) Enter UA 85 and the amount on Form 1040 line 31 (Field 05FUE) when the

#

3.12.37.18.44.5
(01-01-2020)
**Unpostable Code 299
RC 4**

- (1) Unpostable Condition 299 RC 4 occurs when a TC 150 is present and the Primary SSN equals the Secondary SSN.

3.12.37.18.44.5.1
(01-01-2020)
**Correction Procedures
UPC 299 RC 4**

- (1) Research IDRS and attachments for correct Primary and Secondary SSN.
- (2) Determine the correct Primary and Secondary SSN.
- (3) Correct Section 01 and all applicable fields and sections with the correct SSN.

3.12.37.18.44.6
(01-01-2025)
**Unpostable Code 299
RC 5**

- (1) RESERVED

3.12.37.18.44.6.1
(01-01-2020)
**Correction Procedures
UPC 299 RC 5
RESERVED**

- (1) RESERVED

- 3.12.37.18.44.7
(01-01-2023)
Unpostable Code 299 RC 6
- (1) Unpostable Condition 299 RC 6 occurs when:
 - a. TC 150 for Tax Period 200812–201011 with significant First Time Home Buyer Credit amount in Section 58 (primary **Form 5405**) or Section 59 (secondary Form 5405).
 - b. If First Time Home Buyer Credit NAP amount field for the primary is equal to zeros and check a box a , b, d, f, or g for Section 58 (primary Form 5405) is present.
 - c. If First Time Home Buyer Credit NAP amount field for the secondary is equal to zeros and check a box a, b, d, f, or g for Section 59 (secondary Form 5405) is present.
- 3.12.37.18.44.7.1
(11-10-2021)
Correction Procedures UPC 299 RC 6
- (1) GTREC the DLN of the document.
 - (2) Input **R** in Field 02RI to revalidate the document.
 - (3) Follow instructions in IRM 3.12.3; Error Code 329 and EC 128.
- 3.12.37.18.44.8
(01-01-2023)
Unpostable Code 299 RC 8
- (1) Unpostable Condition 299 RC 8 occurs when a TC 150 claiming First-Time Home Buyer Credit Section 58 & 59 are present/input before February 7, 2010.
 - (2) The TC 150 claiming First-Time Home Buyer credit amount per computer without Section 58 and/or Section 59.
- 3.12.37.18.44.8.1
(01-01-2023)
Correction Procedures UPC 299 RC 8
- (1) GTREC the DLN of the document.
 - (2) Input **R** in field 02RI for validation.
 - (3) Ensure sections 58 for the primary taxpayer & 59 for the secondary taxpayer are correctly transcribed.
 - (4) Follow the instructions in IRM 3.12.3, Error Code 329.
- 3.12.37.18.44.9
(01-01-2023)
Unpostable Code 299 RC 9
- (1) This condition occurs when TC 150 with significance in the remittance with return field input to MF 32 **or** TC 150 older than 2 years of the current processing year attempts to post to MFT 32.
- 3.12.37.18.44.9.1
(01-01-2023)
Correction Procedures UPC 299 RC 9
- (1) If the return is a current year return, post the return with CCC **3**.
 - (2) Follow instructions from Unpostables.
- 3.12.37.18.45
(01-01-2020)
Unpostable Condition 325 RC 3
- (1) Unpostable Code 325 RC 3 occurs when a credit reversal (TC XX2) with Doc Code 24, 47, 48 ,54 or 58 may have X-Ref, MFT, Tax Period 99/999999 (TIN) attempts to post and the input debit amount exceeds the module credit balance.
 - (2) The credit reversal exceeds the Master File module credit balance.
- 3.12.37.18.45.1
(11-10-2021)
Correction Procedures 325 RC 3
- (1) Correct coding, transcription errors and misplaced entries on displayed fields.
 - (2) Forward to 6800 Account Excess Collections.

3.12.37.19
(01-01-2023)
**Reject Inventory
Controls**

- (1) This subsection lists the procedures for controlling the reject inventory.
 - Reject Sequence Number (RSN)
 - Reject Register
 - Reject Register Summary
 - Reject Inventory List
 - Current Reject Listing
 - ERS Error File, Suspense File, and IMF Interest Jeopardy reports
 - SCRS Error and SCRS Reject Interest Reduction Initiative reports

3.12.37.19.1
(11-10-2021)
**Reject Sequence
Number (RSN)**

- (1) Rejects are maintained on a separate computer file from Errors and BOB.
- (2) The RSN is used to access each record on the file.
- (3) The RSN is in the following format which consists of: **X-XXX-XXXXXX**
 - a. Position 1- year digit.
 - b. Positions 2 through 4 — Julian date plus 600.
 - c. Positions 5 through 10 — Consecutive serial number, beginning with 000001 for all new rejects on the file.

3.12.37.19.2
(01-01-2023)
Reject Register

- (1) The Reject Register will remain in the Rejects Unit until the register is coded for transcription.
- (2) All reject **register corrections** will be made with a **colored pen/pencil** or in accordance with campus procedures.

3.12.37.19.2.1
(01-01-2023)
**Reject Register Title
Line**

- (1) The first line of the reject register is the title line.
- (2) Each register contains a literal in the title line which identifies the register as **raw**, **loop**, **re-reject**, or **special**.
- (3) The Entry Source Code is located on the title line. It identifies the last status of the document before it was rejected. The Entry Source Codes, and the meaning of each, are in the following list:
 - a. D-Raw Input—If the last function handling the document was ISRP.
 - b. B - Corrected BOB — After ISRP, the block of document was worked by the BOB Resolution function.
 - c. U- Unpostables — The document was nullified to Rejects by Unpostables. The **U** will be followed by the Unpostable Code.
 - d. E- Error—The error register was **3** coded by Error Correction.
- (4) The program number is printed to left of the name of the program on the title line.

3.12.37.19.2.2
(01-01-2020)
**Reject Register
Identification Line**

- (1) The second line is the document ID line.
- (2) The batch number is printed between the ABC and DLN.
- (3) The correction loop and correction match counter identifies the number of times a register has printed and the number of times a correction record has attempted to post to good tape. The loop counter and match counter are reset for re-rejects.

- (4) The last number on the right is the last action code used.
- (5) Each Reject is matched with its corresponding document. Make sure the DLNs and TINs on the register and document match.

3.12.37.19.3
(01-01-2020)
**Reject Register
Summary, GMF-11-45**

- (1) The Reject Register Summary lists all programs and categories of reject registers printed for the day.
- (2) This summary will be used to ensure that all registers have been received. The summary may be used to assist in work assignment or resource allocation.

3.12.37.19.4
(01-01-2020)
**Reject Inventory List,
GMF-11-43**

- (1) The Reject Inventory List is a listing of all items in the reject inventory as of the date of the listing.
- (2) The listing may be produced in any of the following sequences:
 - Document Locator Number
 - Reject Sequence Number
 - Taxpayer Identification Number
- (3) The Inventory list will be produced at least once a week as a research tool for items in rejects. Retain this list for at least one year.
- (4) The Reject Display Card is used to request the inventory list and select the sequence(s) for the list to be printed.

3.12.37.19.5
(01-01-2023)
**Current Reject Listing,
GMF-11-46**

- (1) The Current Reject Listing is a daily list of all items added to reject inventory on that date.
- (2) Some items may be added and removed from the inventory during the same week and never appear on the Reject Inventory List. These items can only be researched on the Current listing.
- (3) The Current Reject Listing may be printed in DLN or RSN sequence, or both. Use the Reject Sort Card to request the sequence.

3.12.37.19.6
(01-01-2023)
**ERS-17-44 Error File,
ERS-17-45 Suspense
File, IMF Interest
Jeopardy Reports**

- (1) These reports are generated from the error tape file and Reject Transaction File to reduce the amount of interest paid by the IRS.
- (2) The reports include:
 - BLOCK NUMBER
 - BATCH NUMBER
 - DLN
 - TAX PERIOD
 - STATUS
 - RECEIVED DATE
 - EXPIRATION DATE
 - OVERPAYMENT
 - CONTROL DATE
- (3) ERS-17-44 and ERS-17-45 are **daily reports** and they list overpayments in excess of \$1,500 that may not be processed within the 45-day interest-free period. Items included are those with a Tax Class 2 an MFT 30 and the received date is 25 or more days.

- (4) Documents listed on ERS-17-44 or ERS-17-45 require expedited corrective actions to refund the overpayment.
 - a. Locate the Error and Reject item listed and resolve immediately.
 - b. Notate the report with the date of correction and the Tax Examiner's initial to the right of the overpayment column.

3.12.37.20
(11-10-2021)
ERS Suspense Inventory Control

- (1) This subsection lists the procedures for controlling the ERS suspense inventory.
 - Types of suspense records
 - ERS Status Codes
 - ERS reports
 - Workable inventory display
 - Maintaining the ERS suspense file

3.12.37.20.1
(11-10-2021)
Types of Suspense Records

- (1) A suspense record may originate from:
 - a. **Code and Edit**—An Action Code is edited and transcribed as part of the data record.
 - b. **ERS**—A record may be suspended for additional information by either Error Correction or Suspense Correction. The ERS Tax Examiner may suspend a record for deletion.
 - c. **Unpostable Resolution**—Rejects will receive certain unpostables for correction that are uncorrectable by the Unpostable Unit. Additionally, designated Unpostables are automatically routed to Rejects for correction by the computer. This will eliminate the need to nullify and re-transcribe the entire record. These records are placed in the Workable Suspense Inventory for immediate resolution.
- (2) Suspense records appear on one of two inventories.
 - a. Records requiring correspondence, research, or routing to other campus functions are placed in the **Unworkable** Suspense Inventory to await additional information.
 - b. Records that are immediately resolvable are placed in the **Workable** Suspense Inventory. These records will be controlled and assigned to tax examiners for resolution as they appear on the Workable Suspense Inventory.
- (3) The Action Code determines in which inventory a record appears. For a specific list for a workday suspense period, see Exhibit 3.12.37-2.

3.12.37.20.2
(11-10-2021)
ERS Status Codes

- (1) Records wait in suspense under different Status Codes, which are determined by the Action Code assigned. The second and third digits of the Status Code are the same as the first and second digits of the Action Code. The first digit of the Status Code indicates whether the record is in the Workable or Unworkable Inventory.
- (2) Records held for quality review are in status **1QA** for Worked Error Records, and **3QA** and **4QA** for Worked Suspense Records.
- (3) All error records on the real-time file are included in Status 100. Error records waiting to be loaded from the ERS 01 file are identified on CC ERVOL as status 900.

- (4) For a listing of the ERS Status Codes, see Exhibit 3.12.37-21.

3.12.37.20.3

(01-01-2023)

**Workable Suspense
Inventory Summary,
ERS-13-43**

- (1) This report shows the total number of records in the Workable Suspense Inventory by program number and number of days in Workable Suspense.
 - a. Each program is printed on a separate page and counts the number of days in Workable Suspense for items in each Status Code. A separate page provides totals for each Master File.
 - b. All items in **Workable Suspense will be resolved within 10 work-days**.
- (2) This report is used to monitor the timely resolution of Workable Suspense records.

3.12.37.20.4

(01-01-2023)

**Workable Suspense
Inventory, ERS-13-42**

- (1) This report lists by DLN, each record in the Workable Suspense Inventory and the total number of days the record has been in ERS.
 - a. The records are listed in DLN order for each program. Separate pages with totals for each program are provided.
 - b. Separate inventories will be provided for each Suspense Status in each Master File. Separate reports will be printed showing the records in inventory by the number of working days the records have been in the inventory.
- (2) Items identified as zero days in Workable Suspense reflect the complete inventory of records newly assigned to Workable Suspense.
 - a. These items will be resolved within 10 work days. If a case cannot be closed and requires additional action (i.e., second correspondence, route to Entity, etc.), suspend using the appropriate action code.
 - b. Records will appear on the Workable Suspense Inventory listing (ERS-13-42) in 5-day intervals until resolved.
 - c. All listings of 10 or more days will be routed to the person designated to work aged cases.

3.12.37.20.5

(01-01-2023)

**Workable Inventory
Display**

- (1) Command Code ERVOL shows, by ascending program number, the current number of records in the Workable Error Inventory and Workable Suspense Inventory. Separate displays will be provided for each status and shows the time and date of the display.
- (2) This report is used for work planning and control and indicates the volume of unworked Error Records remaining that day.

3.12.37.20.6

(01-01-2023)

**Unworkable Suspense
Summary, ERS-07-41**

- (1) This report shows the total number of records in the Unworkable Suspense Summary for each status code based on the number of days remaining in suspense. Separate Inventory and Summary reports and totals are printed for each Master File.
- (2) The Unworkable Suspense Summary report provides an overview of the status code and age of the records and may be used to project the number of items that will become workable on future dates.

- 3.12.37.20.7
(01-01-2023)
Unworkable Suspense Inventory, ERS-07-40
- (1) This report provides the same information as the Unworkable Suspense Inventory, except it contains further breakout by program number.
 - (2) This report is especially useful for programs approaching a Program Completion Date to identify the type of documents in the inventory.
- 3.12.37.20.8
(01-01-2025)
Maintaining the ERS Suspense File
- (1) ERS Suspense records are automatically moved to the Workable Inventory when the designated suspense period has **expired**.
 - (2) Associate the expired suspense documents or charge-outs with the Workable Suspense Inventory listing.
 - (3) Check the correspondence to ensure that the taxpayer has had at least ten days beyond the date stated in the letter for response. Do not mark as **No Reply** or route to Tax Examiners without verifying the actual expiration date of the letter.
 - (4) Review to determine if the documents are ready to be worked.
 - (5) If the document was routed to another area of the campus, contact that area to determine if the document has been completed.
 - (6) Input CC ACTVT to bring the returns back to workable suspense when documents and correspondence replies are received.
- 3.12.37.21
(11-10-2021)
Suspense Action Codes
- (1) This subsection lists the procedures for the disposition of ERS records and documents.
 - a. Assigning Action Codes to resuspend records
 - b. Use of the suspense charge-out by tax examiners
- 3.12.37.21.1
(01-01-2025)
Assigning Action Codes to Resuspend
- (1) During suspense correction, the Suspense Tax Examiner may decide to resuspend a record if **either** of the following conditions is present:
 - a. If the document was suspended for review by another function and the tax examiner determines correspondence is needed input SSPND 211 or SSPND 224 (ACA).

Note: If suspending for second correspondence input SSPND 212.
 - b. An incorrect action code was assigned in Code and Edit or Error Correction.
 - (2) For a complete list of ERS Action Codes, See Exhibit 3.12.37-2
- 3.12.37.21.2
(11-10-2021)
Use of Suspense Charge-Out by Tax Examiners
- (1) For each suspense record, a Form 8161, ERS charge-out is generated which includes:
 - Primary TIN
 - Form Number of Document
 - Tax Period
 - Current Date
 - Original DLN
 - Name Control
 - Control Day—Julian date of the GMF processed date
 - Literal **ERS**

- Literal **Suspense**
 - Remittance Amount
 - Action Code description
 - Alpha Block Control
 - Batch Number
 - Employee Number of Error Correction or Rejects Tax Examiner
- (2) Each charge-out has an original and two copies. The two copies will be attached to the document when the Rejects TE receives a suspense case.
- (3) Use the charge-out to record such actions as:
- a. Resuspending—Enter the new Action Code and the date you resuspended the record.
 - b. Routing to other areas—**X** the appropriate campus function or **other** listed on the Form 8161.
 - c. Recording data received from research or history items.
 - d. Processing instructions for the person who may follow up on the case after you.
 - e. Deleting a record with CC RJECT or NWDLN; enter the Action Code assigned and the date of deletion.

3.12.37.22
(06-09-2025)
Correspondence

- (1) This IRM subsection contains procedures for taxpayer correspondence and must be used in conjunction with IRM 3.12.3 to avoid situations where subsequent correspondence cannot be initiated. Additionally, this subsection also provides instructions for working correspondence received from taxpayers.
- (2) Letters generated by Submission Processing must be approved by Headquarters when they are intended for dissemination to 10 or more persons. These letters are numbered in accordance with IRM 1.17.1 and IRM 1.17.2, Printing and Publication. Form letters, pattern letter, and pattern paragraph are prescribed by Headquarters for use in service centers. Do NOT make changes to text format, date of issue (or revision), or physical characteristics of these letters and paragraphs without prior **Headquarters** approval. .
- (3) Information in this subsection includes:
- Taxpayer correspondence
 - Signature Requirements
 - Quick Notes (Form 5260)
 - Loose Forms and Schedules
 - Streamline International Correspondence
 - Form 8288-A Credit Verification
 - Form 4442 Referrals
 - Second correspondence
 - Field 02RPD Return Processing Date (RPD)
 - Replies to Correspondence
 - MeF Responsibilities
 - MeF/Scanned Paper Replies
 - Secure Messaging Replies
 - Identity Theft - Related Replies
 - No Reply Cases
 - No Reply Processing Instructions
 - Undeliverable
 - Late Replies

3.12.37.22.1
(01-01-2025)

**Taxpayer
Correspondence**

- (1) Taxpayer correspondence is defined as, but not limited to:
 - a. All written communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited.
 - b. Written communication in response to IRS requests for information or data.
 - c. Written communication which requests information, including requests that may accompany tax returns.
 - d. Written communication, including annotated notice responses, that provide additional information or dispute a notice.
- (2) If taxpayer correspondence is for International IMF returns, follow the instructions in IRM 3.22.3, International Error Resolution – Individual Income Tax Returns, Correspondence Procedures.
- (3) Correspondence is initiated by tax examiners in C&E or ERS using Form 6001, Letter 12C Correspondence Action Sheet, or Form 3696/A, Correspondence Action Sheet.

Exception: For MeF correspondence refer to IRM 3.12.2.2.12.

- a. These forms will be routed directly to the TE/clerk when received by the Rejects Unit. If the return or Correspondence Action Sheet indicates that the letter has already been transmitted, route the return directly to the suspense file.
 - b. IAT will be used for all correspondence letters, if possible. If the letter cannot be issued via IDRS, research the CAF for Power of Attorney prior to issuing the letter whenever the return was prepared by someone other than the taxpayer.
- (4) Preparation of Correspondence Action Sheets on paper returns:
 - a. Prepare Form 6001 or 3696/A (according to local procedures) for IMF correspondence.
 - b. Request **all** missing information. Check for missing signature(s).
 - c. Enter the money amount(s) from the return in dollar and cents.
 - d. Attach the completed Form 6001 or Form 3696/A to the front of the return, leaving the entity portion exposed.
 - e. If the record was not suspended with the proper Action Code, enter CC SSPND and use the following as appropriate:
 - **211** for first correspondence
 - **212** for second correspondence
 - **213** HCTC
 - **215** for International correspondence
 - **216** for International second correspondence
 - **224** for ACA correspondence

3.12.37.22.2
(01-01-2025)

Signature Requirements

- (1) An **original signature**, made by the taxpayer is required below the jurat (perjury statement) in the **Sign Here** box. Without the taxpayer's signature (or the signature of both taxpayer's if FSC 2), the return is not an official document and may not be processed. Accept a taxpayer's signature elsewhere on the return if the taxpayer has drawn an arrow from their signature to the Sign Here/Jurat area. Before requesting the **taxpayers** original signature read all instructions below for exceptions to the original signature requirement.
- (2) Inspect all returns for original signatures.

- a. If an original signature is present in the correct location, accept the taxpayer's signature and continue processing the return.
 - b. If the taxpayer has signed elsewhere but arrowed their signature to the correct location, accept the taxpayer's signature and continue processing.
 - c. If the signature is faxed or scanned, see paragraph (3) below.
 - d. If only one signature is present on an FSC 2 return, see paragraphs (5 & 6) below.
 - e. If the return is signed by someone other than the taxpayer or if only one signature is present on a FSC 2 return, review the return for indicators of a Power of Attorney, and see paragraphs (5 & 6) below.
 - f. If the taxpayer is a minor child, see paragraph (7) below.
 - g. If you cannot determine whether the signature is original, SSPND 211 to correspond for an original signature.
 - h. Review the additional exceptions listed in paragraph (8) below.
 - i. If a return is unsigned and there are no notations the return has been sent back to the taxpayer for signature, RJECT 640 the return and send to Code and Edit to be sent back to the taxpayer.
- (3) Faxed or scanned signatures: Accept as valid signatures only if:
- a. Signature was received as a Reject reply via Fax.
 - b. Received from Taxpayer Advocate Service (TAS), or
 - c. Received from an IRS area, Substitute for Return (SFR) return or returns marked **59XXX** (excluding **59XXX**) received from the Collections Branch, or Correspondence Imaging Inventory (CII) returns from Accounts Management.
 - d. Returns stamped by RIVO (including Handwritten RIVO reviewed).
 - e. Return edited with SPC **B** or **M**.
 - f. Copies with the remark Process as Original (PAO).
 - g. Electronic return prints with an IRSN processed as an original, even when no copy of Form 8453 is attached, or when the electronically filed return was signed with a PIN.
- (4) If the taxpayer used a thumbprint instead of a signature, route return to the Frivolous Filing Program (FRP), unless already seen by Frivolous, then process the return as an original and do not correspond for signature.
- (5) **Joint returns** require the signature of both taxpayers: Accept the signature of one taxpayer on a FSC 2 return only if:
- a. One taxpayer is deceased and there is an indication that the signing taxpayer is filing as the surviving spouse.
 - b. **POW-MIA**(prisoner of war) or **MIA**(missing in action) is indicated.
 - c. A statement is attached that one spouse is unable to sign the return due to health reasons.
 - d. In a combat zone/qualified hazardous duty area identified by -C freeze on IDRS cc IMFOLE for the Combat Zone (CZ) indicator.
 - e. If CZ indicator is **1** then the taxpayer is still serving in a combat zone. If CZ indicator is **2**, then the taxpayer is no longer a combat zone participant.
 - f. If a POA is attached granting the signing spouse signature authority for the other taxpayer. A POA is required even if the taxpayer indicates their spouse is overseas (including military if there is no notation of combat zone/hazardous duty area), or received advance permission from the IRS.

- (6) **Power of Attorney/Form 2848:** If a Power of Attorney (POA) or Form 2848 is attached, the designated individual may sign on behalf of the taxpayer. One original signature is acceptable on a joint return when the POA is valid for both taxpayers.

Note: If a guardian, personal representative, executor, trustee, or fiduciary files the return, it must have an original signature. Supporting documentation that the appointee has the legal right to file on behalf of the taxpayer may also be required. See IRM 3.12.2.3.18, Deceased Taxpayer for related information.

- (7) **Minor Child:** If the taxpayer is a minor child and the tax return is:

- a. Signed by a parent, never requires documentary evidence such as birth certificate, but the parent must sign as **Parent for Minor Child**,

Note: The notation must clearly identify the relationship to the minor.

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ments.

- (8) **Exceptions:** Do not correspond for a missing original signature in the situations below:

- a. Substitute for Return Prepared by IRS is noted, a signed Form 1040X is attached for the same period with an original signature, see 1040X is noted, or dummy return.
- b. Section 6020(b) or prompt assessment is noted, or Form 4810 Request for Prompt Assessment under IRC Code Section 6501(d), is attached.
- c. Form 8879 IRS e-file Signature Authorization, is attached with a valid signature, and there is any indication that an electronic filing was rejected or the return is for a prior year.
- d. The return comes from Exam, Collection, or Accounts Management and **Process as Original** (PAO) is present on the return.
- e. An employee's Integrated Data Retrieval System (IDRS) number is present on the signature line.
- f. Taxpayer has signed an attached CP59 or Letter 143C on the **Sign Here** line. CSCO will notate in the **sign here** area whether the taxpayer has signed under the jurat on the CP59 or Letter 143C.
- g. Automated Substitute for Return (ASFR) is written or stamped in the top margin, a pink Form 3531 is attached, or Letter 2566 (SC/CG) or Letter 3219 (SC/CG) is attached. See IRM 3.12.2.3.2.
- h. There is an indication of TRPRT (transcript of a return).
- i. Computer Condition Code (CCC) **3** is already present.
- j. The return is from the Correspondence Imaging Inventory (CII).
- k. Paper-printed MeF returns that are sent from TAS.
- l. Efile Graphic Print (includes when the notation is circled out or lined through).

- (9) If Form 8453/Form 8878/Form 8879: Electronic and digital signatures are permitted on these forms per the Temporary Deviation from Handwritten Signature Requirement for Limited List of Tax Form. Do not correspond for original signature on these forms if electronically or digitally signed and received between on or after August 28, 2020.

- (10) If the chart below states to send correspondence/returns to the Alpha Files, ensure the following are complete:
- Line through and/or **X** out any coding and editing markings for example CCC or SPC
 - Use Form 3210 to send correspondence/returns to Alpha Files
 - Ensure the **Remarks** box of Form 3210 notates the reason the returns/correspondence will be stored in the Alpha File
- (11) Use the following chart for missing signatures and no reply to missing signatures when the return does not fit any exception criteria listed in the tridocs above.

If Signature is	Then Rejects will	No Reply to missing signature
A) Missing signature and NO previous correspondence	RJECT 640 attach Form 3531 and send return to C&E to be sent back to the taxpayer. See note.	Return to the taxpayer
B) Signature is in wrong place and taxpayer did not arrow signature	RJECT 640 attach Form 3531 and send return to C&E to be sent back to the taxpayer as a second attempt. See note.	after second correspondence - RJECT 640 to Alpha Files
C) FSC 2 but only 1 taxpayer signed return	RJECT 640 attach Form 3531 and send return to C&E to be sent back to the taxpayer as second attempt. See note.	after second correspondence - RJECT 640 to Alpha Files
D) FSC 2 only one signature with Form 2848 (POA) attached	Research using CC CFINK for POA verification. Verify POA for missing TP signature, if POA is not valid, correspond SSPND 211.	CCC 3 and process return
E) FSC 1 or 4 POA signed return, Form 2848 (POA) attached	Research using CC CFINK for POA verification. Verify POA is correct for taxpayer; Accept POA signature and continue processing. If POA signature is valid, continue processing. If POA is NOT valid correspond SSPND 211.	CCC 3 and process return

If Signature is	Then Rejects will	No Reply to missing signature
F) Photocopy Signature	RJECT 640 attach Form 3531 and send return to C&E to send back to the taxpayer. See note.	RJECT 640 to Alpha Files
G) Undelivered mail return with missing signature	Research for better address if better address found SSPND 211, if better address not found, RJECT 640 and send to Alpha Files.	RJECT 640 to Alpha Files
H) Page 2 missing and No Signature	RJECT 640 attach Form 3531 and send return to C&E to send back to the taxpayer. See note.	RJECT 640 to Alpha Files
I) Taxpayer signs with an X	RJECT 640 attach Form 3531 and send return to C&E to send back to the taxpayer. See note.	RJECT 640 to Alpha Files
J) Digital Signature	RJECT 640 attach Form 3531 and send return to C&E to send back to the taxpayer. See note.	RJECT 640 to Alpha Files

Note: When preparing a return for mail back to the taxpayer circle out or erase any received dates, editing, and coding markings. Identify all other correspondence conditions when mailing a return back for missing, photocopied or incorrectly placed signature.

3.12.37.22.3
(01-01-2023)

Quick Notes, Form 5260

- (1) Quick notes may be used instead of IDRS letters when no IDRS letter is suitable or for a less formal request for information or action. Retain a copy of each Quick Note with the return. **Managerial approval is required** before sending Quick Note, Form 5260.
- (2) A quick note must contain all of the following:
 - Original and 1 copy of the letter
 - Request to return one copy of the letter with the reply
 - Tax examiners name, employee number and 800-829-1040
 - Return envelope
 - Return Address

Note: Do not use your digital signature when using Form 5260.

- (3) Quick Notes will be brief and concise and written in business-like and non-threatening terms. Specify the purpose of the letter, what information is needed, and what action will be taken if no reply is received.
- (4) Be sure to specify the type of document and the tax period in question. In cases where the recipient of the letter is a trustee, guardian, or other legal representative, specify the name and TIN of the return entity.

3.12.37.22.4
(06-09-2025)
**Correspondence
Suspense**

- (1) Loose forms and schedules are defined as those schedules and forms which have inadvertently been detached, or which cannot be associated with a return. When a loose schedule is found, research CC ERINV to determine if the case is in ERS/Rejects inventory.
- (2) If correspondence was initiated, pull the case and work with the information obtained.
- (3) If a loose page 2 with only a signature and no attachments or page 1 are obtained, research for more information. If no other information is received, and the document is no longer in ERS/Rejects, check for an IDRS control base. If an open control base is not found void the page 2. If loose page 2, original signature and attachments are received associate correspondence with return.
- (4) If Form 8867 is received send form to classified waste.
- (5) If the loose schedule/form does not pertain to a return in ERS/Rejects inventory, research IDRS CC TXMODA to determine if the return is controlled by another area and route the form/schedule to the controlling area with the open control base. If the return is not in ERS/Rejects inventory and no open control on IDRS send the loose form/schedule to Files to associate with the original return. If there are no DLNs on IDRS send the form/schedule to Classified waste.
- (6) For International loose Forms and Schedules **Austin ONLY** If a loose Form 8843 or 8840 are in ERS inventory associate return with original DLN. If research determines the return **is not in ERS** inventory send the Form 8843 or 8840 to Alpha files.
- (7) When a loose Form 8822 is received, route Form 8822 to Entity using Form 4227, IntraOSC Reject or routing slip.

3.12.37.22.4.1
(11-10-2021)
**Streamline International
Correspondence**

- (1) When streamlined Non-filers correspondence is received, ensure all returns submitted by the taxpayer are kept together. Do not separate the package. ERS will correspond if any of the following are not attached:
 - a. The taxpayer is required to submit delinquent tax returns for the last three years for which a U.S. tax return is due. It is acceptable for the taxpayer to submit more than 3 years returns. If the taxpayer submits less than 3 years but attaches copies of returns or statements indicating the other years were already filed, **DO NOT** correspond.
 - b. Completed questionnaire signed under penalty of perjury.
 - c. Signed and dated delinquent **Form TDF 90-22.1** FBAR-Report of Foreign Bank & Financial Accounts, for the past 6 years.
 - d. If a Form 8891, U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans, is included with the submission,

the following will be included with that form:

A statement requesting an extension of time to make the election

A dated statement signed under penalty of perjury describing the events that led to the failure to file Form 8891, how they discovered that failure and if they relied on a tax professional.

- e. If any of the above items are missing, correspond with the taxpayer using Letter 4087C. Ensure page 1 and page 8 are always included in the correspondence to the taxpayer.

- (2) If **late replies** or miscellaneous correspondence is received on a Streamlined return, follow the table below.

If	And	Then
Response is received after the return has been sent to files OR Miscellaneous Streamlined correspondence is received for a return that is not in ERS	Form 8891 is attached	<ul style="list-style-type: none"> Detach the F8891 and forward to Mail Stop 4300 AUSC Send all other correspondence to Files to be associated with the original return. Write Streamlined at the top of the attachment alert when sending Streamlined Correspondence to Files
Response is received after the return has been sent to Files OR Miscellaneous Streamlined correspondence is received for a return that is not in ERS	FBAR (Form TDF 90–22.1) is attached	<ul style="list-style-type: none"> Detach FBAR(s) and route to Detroit per the routing guide. Send all other correspondence to Files to be associated with the original return. <p>Note: Write Streamlined at the top of the attachment alert when sending Streamlined correspondence to Files</p>

If	And	Then
Response is received after the return has been sent to Files OR Miscellaneous Streamlined correspondence is received for a return that is not in ERS	No Form 8891 or FBAR is attached	Send to files to be associated with the original return. Note: Write Streamlined at the top of the attachment alert when sending Streamlined correspondence to Files.
If a 2012 tax return is submitted to be associated with the original Streamlined package.	We did not correspond for the 2012 tax return	Process as original non Streamlined return

- (3) If the taxpayer's correspondence is returned No Reply or incomplete, follow the instructions in IRM 3.22.3-10.

3.12.37.22.4.2
(04-22-2022)

**Form 4442 Referrals:
Treat Form 4442 as
classified waste.**

- (1) If Form 4442 is received and research determines there is no indication the return was ever in ERS, route erroneous referrals back to the originator via the Form 4442 Erroneous Referral Coordinator found in SERP -Who/Where - Form 4442 Erroneous Referral Coordinator drop down list under Referrals from Call Sites.
- (2) After following the steps listed below to address the Form 4442, dispose of Form 4442 as classified waste unless it contains original documents from the taxpayer. If there is original documentation from the taxpayer then associate the original documents with the tax return and send to files.
- (3) Follow the steps below to process Address Change requests.

IF	THEN
A] The return reference on Form 4442 is in Rejects awaiting a reply to taxpayer correspondence.	<ol style="list-style-type: none"> 1. Input the new address information in Fields 01ADD, 01C/S, and 01ZIP. 2. SSPND the return with Action Code 211. 3. Resend the correspondence to the new address.

IF	THEN
B] If the return is not in Rejects when Form 4442 is received.	Classify waste Form 4442. Exception: If it can be determined the 4442 will be routed to another area then route to that area.

- (4) Follow the steps below to process Responses to Reject Letters requests.

IF	THEN
A] The Form 4442 transmits a response to a letter issued out of Rejects,	Treat the response as if it has been received directly from the taxpayer and follow reply/no reply procedures as appropriate.
B] There are documents attached to the Form 4442 and the return is no longer in Rejects,	Treat Form 4442 reply as a late reply. Follow Late Reply procedures at IRM 3.12.37.22.9 as appropriate.
C] The return is not in Rejects when the Form 4442 is received,	Classify waste Form 4442. Exception: If it can be determined the 4442 will be routed to another area then route to that area.

- (5) Inquiries from other areas. If the Form 4442 is received from another area, research may be required to determine how to correctly close the case. Any time a case has been open in Rejects for an extended period of time, another area may be instructed to send a Form 4442 to follow up per their IRM.

IF	THEN
A) Form 4442 has been received from another area and research determines that correspondence has been issued and the suspense period has lapsed,	Follow IRM procedures to close the document.
B) Form 4442 has been received from another area and research determines that correspondence has not been issued,	1. SSPND the return with Action Code 211. 2. Resend the correspondence.

IF	THEN
C) The return is not in Rejects when the Form 4442 is received,	Classify waste the Form 4442. Note: If it can be determined the 4442 will be routed to another area then route to that area.

- (6) Follow the steps below for Form 4442 referrals with other issues.

IF	THEN
A) Form 4442 does not indicate why it is being sent to Rejects,	Route Form 4442 to Form 4442 Erroneous Referral Coordinator.
C) Form 4442 will be routed to another area and you can determine which one,	Route to that area, such as Entity or Exam.

3.12.37.22.5
(01-01-2023)

Second Correspondence

- (1) When contact with the taxpayer has previously been made by any area of Submission Processing, including Form 3531, treat missing information on the return as a No Reply.
 - (2) Correspond a second time when any of the following exceptions apply, if it was not requested during first correspondence and the taxpayer provided a **complete reply**.
 - a. Error Code 268, Alternative Minimum Tax
 - b. Error Code 358, Health Coverage Tax Credit (HCTC)
 - c. **Form 4137** when you cannot determine the liable taxpayer
 - d. **Form 5329** when you cannot determine the liable taxpayer
 - e. **Form 8606** when you cannot determine the liable taxpayer
 - f. **Form 8919** when you cannot determine the liable taxpayer
 - g. **Schedule H** when you cannot determine the liable taxpayer
 - h. **Schedule SE** when you cannot determine the liable taxpayer
 - i. If EC 028, 029 displays after Code & Edit has corresponded or ERS has corresponded, for **field errors only**.
 - (3) When second correspondence is issued based on the exceptions in (2) a) through i), enter SSPND 212 and prepare the applicable Form 3696-A for LTR 1263C.
- Note:** Refer to the Forms 3696-A located under Job Aids in the SERP ERS/Rejects portal.
- (4) If ACA Error Codes 100, 101, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 270, or 352 displays after the first correspondence and the taxpayer has provided a complete reply, issue a second correspondence. SSPND 212 and follow the procedures under the error code for the appropriate paragraph(s) to send using Form 6001. Also include paragraph **e** with fill-in #23. **EXCEPTION:** If correspondence has been issued for ACA EC 190 through 199, EC 270 or

EC 352, and another ACA error code displays for the requesting additional information, do not correspond, follow No Reply procedures in IRM 3.12.3.

- (5) Do not correspond a second time if the information was previously requested and the taxpayer did not furnish the information or furnished an incomplete response. Treat the return as a No Reply using the procedures in IRM 3.12.3.
- (6) If taxpayer second correspondence is for International IMF returns, follow the instructions in IRM 3.22.3.287, International Error Resolution – Individual Income Tax Returns, Second Correspondence.

3.12.37.22.6

(01-01-2025)

Replies to Correspondence

- (1) When a reply is received from the taxpayer revalidate the return, GTSEC 02 and enter **R** in field 02RI. After revalidation use the reply to perfect the document. Resolve every issue with the taxpayer's correspondence by updating fields, schedules and dummyming in forms or schedules as required.

Note: If necessary, use CC ENMOD to identify LTR 12C paragraphs issued for MeF and/or missing information for paper correspondence in the reply. See Job Aid 2515-015 for instruction on how to access LTR 12C.

- (2) When correspondence has been issued in error do not enter return processing date in Field 02RPD or CCC **U**.

Note: If correspondence was issued erroneously, refer to the correction procedures for the specific Error Code displayed.

- (3) Enter the correspondence reply received date in Field 02RPD (Return Processed Date). The format is YYYYMMDD. Y= Year, M= Month and D=Day. To correct Field 02RPD, refer to the date stamped on the reply or the received date printed on the fax response. Do not use dates generated by the sending fax machine when the reply is received via fax.

- (4) When a return has been held in suspense and a complete reply has been

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Note: CCC U and the RPD **must not** both be present in the same return.

- (5) The date in Field 02RPD may not be later than the current processing date or earlier than or equal to the received date in Field 01RCD.

- (6) The return processed date must be present when:

- a. a return has been held in correspondences suspense **and**,
- b. a **complete reply** is received after the due date of the return.

- (7) The RPD and CCC U must not be present if a complete reply is received prior

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- (8) If the taxpayer responds **Not My Return** RJECT 640 and enter TC 971 AC 506. Follow IRM 3.12.37.22.6.4 ID Theft/Not My Return for further instructions.

- a. Send MeF reply to Alpha File.
- b. If the taxpayer provides a completed return (i.e., page 1 and 2 of Form 1040); accurately reports estimated payments/credit elect, all required form and schedules are attached, and an original signature, detach the complete return from the correspondence including Form 14039. Edit cor-

respondence received date in the center of page 1 of the tax return and edit RPC 8. Send document to Receipt and Control to be processed.

- c. If paper return, attach response to return and send return to Files to be refiled in block.
- (9) When the reply date is missing or edited incorrectly, refer to IRM 3.12.2.5.5 to determine the return processed date.
- (10) When a response is received on a Domestic return that meets International processing criteria per IRM 3.12.2.3.7, the return must be renumbered to an International return. Kansas City and Ogden(only) will follow instructions in IRM 3.12.37.26 to transship the Domestic return to Austin Submission Processing for renumbering. Austin(only) will renumber the return using instructions in IRM 3.12.37.30.3.
- (11) If the taxpayer submits an amended return, **Form 1040X**, treat the amended return as the reply to the correspondence only if the ERS correspondence is attached. If it is not attached, file Form 1040X on the wall and wait for correspondence. If correspondence is not timely, correct the account using the Form 1040X and follow no reply procedures. If the **Explanation of Changes** indicates a change or the addition of a form or schedule, in order to make that change to the original return the form or schedule must be attached to the Form 1040X. If the taxpayer's computations on the amended return do not agree with the taxpayer's original computation, correct/process the return with the information provided by the taxpayer. **Assign TPNC 558** as appropriate.
- (12) Refer to the Error Codes contained in IRM 3.12.3 for the specific correction procedures.
- (13) If a 12C letter has been sent to the taxpayer and the 1040X unit forwards a Form 1040X before the reply due date, hold the Form 1040X only if the requested information isn't provided. Combine the 1040X and the taxpayer's 12C reply and process. Do not process the Form 1040X without the complete 12C response. If the complete reply isn't received by the due date, work the Form 1040X and all documents. If needed, follow no reply procedures IRM 3.12.3.
- (14) A return that had been issued a 12C letter for EC 190 through 199, EC 270 or EC 352 and responds with a reply, if other ACA error Codes display for the return requesting additional information (correspondence) **DO NOT CORRESPOND**.
- (15) Reply instructions for the following error codes can be found in IRM 3.12.3 within; ECs 018, 028, 029, 30, 100, 101, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 270, 352, and 380. Follow the reply instructions under each error code in IRM 3.12.3.

Note: CCC U is not input on EC 195, 197, 198 and 199.

- (16) Enter the reply data including any address changes. Use CC GTSEC for applicable sections.

Note: Master File addresses will not be changed unless there is oral/written verification from the taxpayer or written information from the authorized POA.

- (17) If the taxpayer's correspondence reply is a TIN, it must be validated against the **NAP/OLE** (e.g., Primary TIN, dependent/EIC TINs, childcare credit TIN, Schedule H TIN, etc.).
- Enter CC **GTSEC 02** and transmit. Enter **R** in Field 02RI, Revalidation Indicator, to generate Error Code 011 for TIN validation.
- Note:** It may be necessary to access the NAP using CC INOLE for verification of any TINs that do not display in Error Code 011.
- (18) When correspondence issue is unknown, research CC ENMOD to identify the LTR 12C paragraph(s) number/alpha sent. Refer to LTR 12C and read the applicable paragraph(s). See Job Aid 2515-015 instructions on how to access LTR 12C.
- (19) If the taxpayer's correspondence amount differs from the computer amount, assign **TPNC 558** and all other applicable TPNCs.
- (20) For replies to **multiple tax periods on the Same Return**, take **one** of the following actions:
- If the taxpayer responds with income different from that of the tax period of the return (e.g. W-2s for more than one tax year, or income statements for another tax period etc.) allow only the income and withholding for the tax return in hand. Adjust the taxpayer's figure to include only the income and withholding for that tax year. Assign TPNC 759.
 - If the taxpayer indicates a non-remittance multiple period return, determine how the data is to be divided and prepare dummy returns for those periods. Correct the original return to reflect liability for the earliest tax periods. Route the new returns to Receipt and Control for normal processing.
 - If the taxpayer submits returns to cover all tax periods, correct the rejected return to reflect the tax liability for one tax period. If the return was non-remittance, send the additional return(s) to Batching.
 - The taxpayer must meet all requirements to file a change-of-accounting period return if indicated in the correspondence.
- (21) Process as **No Reply** when the taxpayer has indicated a **refusal** to comply.
- (22) If the taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason, attach the letter to the return. Resuspend the return with Action Code 212 (Action Code 216, International returns for AUSPC only) as appropriate and leave in suspense. Allow the taxpayer up to thirty days from the interim response received date. Consider the original response due date (45 days) and the 2nd correspondence date and ensure enough time has been given for the taxpayer to respond. If no response from the taxpayer after the extended 30 days, treat as No Reply.
- (23) When the taxpayer requests a **photocopy** of the return or part of the return in order to answer our correspondence:
- Photocopy the requested return or parts of the return.
 - Prepare a Quick Note, Form 5260. IRM 3.12.37.22.3
 - Send the Quick Note and photocopy of the return to the taxpayer without charge.

- (24) If the taxpayer's response includes a question or a request for additional information, take the following action:
- If the information is not available to answer the question/request, send a copy to the appropriate area in the campus.
 - Ensure that the taxpayer's name, TIN, and the received date are on any correspondence leaving the area.
- Note:** Process the reply and close the case prior to routing the taxpayer's request.
- (25) Prepare a Quick Note, Form 5260, and mail directly to the taxpayer instead of a typed letter when making interim replies.
- (26) Ensure all Quick Notes have been reviewed and approved by a manager or lead before sending to the taxpayer.
- (27) If additional information is provided, make the necessary corrections based on the new information.
- (28) If the taxpayer addresses new/other issues that are not related to the correspondence, but the issue does relate to the original return, correctly process the return using IRM 3.12.3. If the issue relates to another type of return (ie. Prior Year Return), route to Accounts Management.
- (29) Filing of original tax returns via **FAX** will only be allowed as part of a return perfection process initiated by the IRS where contact with the taxpayer has been made and documented. If multiple fax replies are received for the same taxpayer destroy the duplicate faxes. Do not send duplicate fax replies to Files or the Alpha File.

3.12.37.22.6.1
(11-07-2023)
**MeF/Scanned Paper
Responsibilities**

- Each site is responsible for the complete closure of MeF and/or Scanned paper returns in their inventory.
- If your site is **assisting** the primary site, it is the responsibility of the assisting site to complete the ERS 100 work.
- If required, the assisting site will issue the correspondence and have the correspondence returned to the primary site. It is the primary sites responsibility to complete the replies.
- All Unpostables, Entity, Accounting Function, Review or Reject function issues are the responsibility of the primary site.
- Do not deviate from these instructions. Only deviate from these instructions if requested from Headquarters.
- The table below provides each sites responsibility for MeF processing:

Sites	MeF Responsibility
Austin	Austin
Kansas City	Kansas City, Andover & Fresno

Sites	MeF Responsibility
Ogden	Ogden & Philadelphia

3.12.37.22.6.2
(04-17-2025)

MeF/Scanned Paper Replies

- (1) Use the following procedures before sending MeF and/or Scanned Paper replies to Files. Ensure all IDRS research is performed before inputting IDRS action.

Note: This process is necessary to create a DLN in Files to associate the reply. Input all REQ54 actions within 10 business days after closing the MeF and/or Scanned Paper reply in Rejects. Complete routing form and send to Files. Allow the CARE unit to review the return before sending to Files. Do Not input TC 290 for zero (.00) when a MeF and /or Scanned Paper reply has been closed after inputting SPC T.

- (2) When processing Scanned Paper correspondence the attached PDF scan of the original return, IRS Form 1040 Document will be present.

Note: Transcription errors may be present and some fields may contain invalid or incorrect data if the field is blank or illegible during the scanning process. Verify and perfect the fields in IDRS using the attached Form 1040 Scanned Document.

- (3) If a campus receives a MeF and/or Scanned Paper reply for another campus Do Not Transship. Any IMF processing center can process MeF and/or Scanned Paper replies using IDRS CC CMODE. IDRS CC CMODE allows the user to access other IDRS databases. To change modes, enter CC CMODE and the 2-digit code abbreviation for the other campus. Below are the 2-digit codes for each site:

Sites	2-Digit Codes
Andover	AN
Austin	AU
Fresno	FR
Kansas City	KC
Ogden	OG
Philadelphia	PH

- (4) Review the DLN of the MeF and/or Scanned Paper reply. Blocking Series 92X indicates Injured Spouse (Example 76211-446-929XX-X). Input TC 290 .00 using Hold Code 4 for Injured Spouse MeF replies. If the Blocking Series is other than 92X, continue to paragraph 5.
- (5) Research for Freeze codes using IDRS CC TXMODA and IMFOLI and IMFOLT. Freeze codes are listed next to the letters FRZ> at the top of each IDRS screen. Use Document 6209, Section 8A, Master File codes to research displayed freeze codes. Leave hold code field blank if Freeze code field is

blank. Use the freeze code chart below if freeze codes are listed. Research IDRS CC IMFOL, TXMOD, TRDBV, TRERS and take the following action:

1. Use the IAT Tools Manager, click and startup **Quick CC, REQ54**, and **Fill Forms** then arrange the tools to **your** preference.
2. Enter IDRS CC TXMODA for the Tax Period of the reply and transmit.
3. Enter CC REQ54 and transmit. This will generate an ADJ54 format.
4. Review CC TXMODA to determine if TAS has an open control. A TAS open control shows the Category (CAT) as ATAO. **Do not work TAS open control cases.** Contact TAS for further instructions.
5. If there is an Open Control, other than TAS, place the control in B status and work as instructed and put control back in open status when complete.
6. On ADJ54 input the next sequence number (i.e., if this is your first input for the day start with 1). Then for each subsequent input change accordingly (1, 2, 3, etc.). Notate your tax examiner number on the correspondence with the sequence number used behind it (i.e., 12345XXXX-4).
7. Enter the Blocking Series (BLK) as **05**.
8. Enter the Correspondence Received Date (CORRESP-DT). This will be the received date stamped on the correspondence by Receipt and Control.

Note: If the reply date stamp is missing or edited incorrectly determine the CORRESP-DT in this order

- a) Fax date on reply
- b) date stamped on the reply
- c) date in the postmark on the reply envelope
- d) current date minus 10 days

9. Enter the IRS Received Date (IRS-RCVD—DT) as the date of input.
10. In the ACTIVITY field, overlay 54-TAX-ADJ with MeFReply and/or SCNNDPPRREPLY. (This field will not accept a space between words).
11. Enter the Return Processing Date (RET-PROC-DT). This entry will be the same as the CORRESP-DT entry.
12. Enter the Transaction Code (TC) as **290**.
13. Enter the Transaction Amount (AMT) as **.00**.
14. Enter the Hold Code (HLD-CD) per the instructions in (5) below.
15. If **TC150 not posted**, enter the Posting Delay Code (PSTNG-DLAY-CD) as **"4"**. If **TC150 posted**, do not enter Posting Delay Code. (TC 150 is an indication that the taxpayer's return has posted).

Note: If CCC 3 or O is input, enter Hold Code 4.

16. If there is an open control, place the control in **B** status, work as instructed, and put control back in open status when completed.
17. Enter the SOURCE-DOCUMENT-ATTACHED as **Y**.
18. Enter the REMARKS as **MeF Reply and/or Scanned Paper Reply**
19. Transmit.
20. Put source document in Folder, (Document 6981) and attach Form 10274 to the front of the folder. Include current date (Input Date), Employee Number, Sequence numbers (ex.,103,104,105) Function and Program Code on label (Form 10274). Bundle 100 documents or less in each source document folder to send to files.
21. Send folders to files.

- (6) If the Freeze code **is not** listed below enter **0** in the Hold Code field. If screen shows CI/RIVO involvement input hold code 4. The **RIVO indicators are TC 971 AC 111, 121,122, 123, 124, 125, 134, and 199**. Use the chart in (8) below when considering Freeze codes and Hold codes.
- (7) If the -G Freeze code is on CC TXMODA/IMFOLT **AND** TPNC 558 is displayed on CC TXMOD/RTVUE/TRERS in response to the MeF reply DO NOT SEND -G Freeze code to AM. Input REQ54 TC 290 .00 in this scenario.
- (8) Review all freeze codes and open controls before making a final decision to input the TC 290 .00 or sending the reply to Files or AM.

Note: If Action Needed for Freeze Codes state to **Route to AM, do not input REQ54 TC 290 .00**. Route per local procedures.

- (9) Use the chart below and review the Freeze codes and Hold codes on MeF Replies.

Freeze code	Use Hold Code	Action Needed
-A		Route to AM
E-		Route to AM
-E		Route to AM
-G		Route to AM
-K		Route to AM
-L	4	
M-		Route to AM
P-	4	
-Q		Route to AM
-R	<ul style="list-style-type: none"> 4 if screen shows CI/RIVO indicators 4 if Form 8379 (BS 92X)) 	
-S	4	
-U	4	
-V		Route to AM
-W	4	
-X	4	
Y-		Route to AM
-Z -	4	

- (10) If IDRS CC ENMOD displays name control mismatch or no account on Masterfile as an examples create a dummy module to input the TC 290 .00 using IDRS CC MFREQD.

- (11) For MeF returns with MFT 32, send the returns to Alpha Files. Use MFREQD to create the MFT 32 module if the MFT 32 is not established. Use CC TXMODA when the MFT 32 is established to enter a History Item using IDRS CC ACTON: H,DOC2ALPHA

Note: Use Exhibit 17 as a reference/example for Acton History Procedures Exhibit 3.12.37-17.

- (12) Always contact an employee with an open control base prior to taking action on a case, except in the following instances:
- Do not initiate contact if the control is in **B** or **M** (monitoring status).
 - Do not initiate contact if there is a History Item but not Open Control
- (13) Use the IAT Tool **Fill Forms** to complete **Form 9856 ATTACHMENT ALERT** or **Purple Sheet**) to send the reply to Files.

3.12.37.22.6.3
(04-17-2025)
**Secure Messaging
Replies**

- (1) Taxpayer Digital Communications (TDC) is an IRS program that digitizes communications with taxpayers using eGain Secure Messaging.
- (2) Individuals and their representatives can use Secure Messaging when invited on Letter 12C to securely submit electronic documentation in response to the correspondence.
- (3) After approval of BEARS entitlement requests and training (*Secure Messaging Training (sharepoint.com)*), employees can access the secure messaging website <https://connect.irs.gov/>.
- (4) After closing the case using the taxpayer's reply, use CC ACTON to leave a history item with the case ID.
- (5) If the taxpayers response includes information that warrants the return to be reviewed by an area outside of SP, print the reply and suspend the return with the correct action code for review.
- Caution:** Do not close the return in eGain until a response is received from the reviewing area.

- (6) If after inputting the reply, an error code sets that warrants second correspondence, reply to the taxpayer using the appropriate knowledge base article and suspend the document with CC SSPND 212.
- (7) If a response is received that is not pertaining to correspondence and/or a reply is not attached, close the case in eGain...
- (8) If a response is received and falls under International and/or BMF processing. Follow procedures in IRM 3.12.37.26.
- (9) If a response is received for a different DLN than what is showing in the eGain system, treat the reply as a new case and work per normal correspondence procedures.

3.12.37.22.6.4
(04-03-2024)
**Identity Theft - Related
Replies**

- (1) The following instructions are for Identity Theft related replies. Do not issue 4310C letter or similar ID Theft letter if it was previously issued.

- (2) If Form 14039, **Identity Theft Affidavit**, police statement or similar statement is received. input TC 971 AC 506 using IDRS CC REQ77. Follow instructions in paragraph (4) below for inputting a TC 971 AC 506.
- (3) Use the following chart to resolve taxpayer's ID Theft related replies:

IF	AND	THEN
A)		
Timely Reply	A) Taxpayer states Not My Return and/or Form 14039, police report and/or equivalent statement	<ol style="list-style-type: none"> 1. RJECT 640 bad return 2. Input TC 971 AC 506. 3. If paper, send return including 12C and/or Form 14039 to Files to be refiled in the block of work. 4. If MeF, send reply to Alpha files.
	B) Not My Return , Form 14039, police report and/or equivalent statement and Here's my return	<ol style="list-style-type: none"> 1. RJECT 640 the bad return. 2. Input TC 971 AC 506. 3. If paper, route reply including 12C to Files to be refiled in the block of work 4. If MeF, send reply to Alpha files. 5. Process the good return with FPC 8 <ol style="list-style-type: none"> a. Attach Form 14039 or equivalent statement to the good return b. Forward good return to R&C for processing
B)		

IF	AND	THEN
No Reply/ Undeliverables	If EC 029 (Unclaimed Credits)	<ol style="list-style-type: none"> 1. For current year, if the filer doesn't reply to correspondence or is undeliverable, enter SPC T, and CCC 3 in the first position, when EC 029 redisplay, enter C in the clear field. 2. For Prior year returns, No reply, RJECT 640. 3. Input TC 971 AC 506. 4. If paper return, send to Files to be refiled in the block of work. 5. If MeF, input CC ACTON History Item, DOC2ALPHA, and send return to Alpha Files.
C)		
Late Reply	A) Not My Return and/or Form 14039 and/or equivalent statement for EC 029	<ol style="list-style-type: none"> 1. If MeF, route reply including 12C and Form 14039 to Alpha File 2. If paper, route reply including 12C and Form 14039 to Files to be refiled in the block of work 3. Input TC 971 AC 506 if not already present.
	B) Not My Return and/or Form 14039 and/or equivalent statement for EC 029 AND Here's my return	<ol style="list-style-type: none"> 1. Process the good return with FPC 8 2. Attach Form 14039 or equivalent statement to the back of the good return 3. Forward good return to R&C for processing 4. Bad return: If MeF return, send to Alpha File and if paper return send to Files to be refiled in the block of work. 5. Input TC 971 AC 506 if not already present.

IF	AND	THEN
	C) Is MY Return and return was moved to MFT 32	<ul style="list-style-type: none">• Before sending correspondence to the SP IDT group, ensure the return's DLN matches the DLN of the TC 976 posted on MFT 32. Ensure the taxpayer's ES payments are the same as on the tax return. If they are not the same send the correspondence to the Alpha Files. If the ES payments are correct do the following:• If it is determined that the ES payments are correct, forward TP return, Form 1040, 12C and other documentation to the SP IDT unit using Form 3210 to have return removed from MFT 32 to MFT 30.

IF	AND	THEN
	D) Is MY Return and return was moved to MFT 32 and TP sends Form 1040X or other documentation for additional credits deduction, or other changes	<ul style="list-style-type: none"> Before sending correspondence to the SP IDT group, ensure the return's DLN matches the DLN of the TC 976 posted on MFT 32. Ensure the taxpayer's ES payments are the same as on the tax return. If they are not the same send the correspondence to the Alpha Files. If the ES payments are correct do the following: Before sending correspondence to the SP IDT group, ensure the return's DLN matches the DLN of the TC 976 posted on MFT 32. Once determination is made forward TP return, Form 1040X/ other documentation and 12C to SP IDT unit using Form 3210 to have return moved from MFT 32 to MFT 30.

(4) Enter TC 971 AC 506 Instructions:

- On CC ENMOD, enter CC REQ77 and transmit see Exhibit 3.12.37-20. This will generate FRM77 format.
- Enter the TC field as 971
- Enter Secondary Date field as 123120XX, XX notates the year the ID Theft is based on return information.
- Enter the TC971/151 field as 506.
- Enter the MISC field as WI SP OTHER
- Enter Remarks as IDENTITY THEFT
- Transmit

3.12.37.22.7
(01-01-2023)
No Reply Cases

- Revalidate the return by inputting GTSEC 02 and entering **R** in Field 02RI.
- Ensure that the taxpayer is given sufficient time to respond. If the letter shows a specific date, allow ten additional days for the letter to be received.
- If the taxpayer does not reply to a request and the suspense period has expired pull the paper return from the suspense file and stamp it **No Reply**. MeF No Reply cases, generate the ERS-13-42 Control-D report daily to work the cases and stamp it **No Reply**.

- (4) If the correspondence is **undeliverable** and if the letter comes back a second time as **undeliverable**, attach the undelivered envelope, letter, or Correspondence Action Sheet and process following the **No Reply** procedures.
- (5) Ensure all instructions are followed in the No Reply procedures section of IRM 3.12.3.
- (6) When correspondence issue is unknown, research CC ENMOD to identify LTR 12C paragraph(s). See Job Aid 2515-015 for instructions on how to access LTR 12C.

3.12.37.22.7.1

(01-01-2025)

No Reply Processing Instructions

- (1) Perfect all documents from information on the return and/or attachments as well as any research specifically permitted in IRM 3.12.3, IRM 3.12.2, IRM 3.22.3 and IRM 3.12.37.
- (2) Ensure all NAP values are current, GTSEC 02 and enter **R** in field 02RI. If the return closes prior to revalidating, recall the record with GTRECW and revalidate.
- (3) If there is an indication there is a reply (e.g. a notation of **reply box** or similar in Field 94EXV) then follow local procedures for reply association before working the case.
- (4) Follow instructions in the No Reply section of IRM 3.12.3. If the instructions under actions to be taken are to enter **CCC 3**, enter it in the first position of Field 01CCC. All other CCCs must follow. CCC U is not input on EC 195, 197, 198 and 199.
- (5) If the instructions under actions to be taken require **Audit Code B**, follow that instruction first before taking any other action.
- (6) No reply, Incomplete reply, Undeliverable returns are to be worked using No Reply instructions through the completion of the return. Follow No Reply instructions in IRM 3.12.3-.
- (7) If other Error Codes display on the return requesting additional information (correspondence), follow the no reply procedures for those Error Codes. **DO NOT CORRESPOND**.
- (8) The return processing date and CCC U must not be present if the following conditions are met:
 - The complete reply was received prior to the due date of the return
 - The correspondence was issued in error.
- (9) Use the following table when working correspondence:

#

If reply is	And	Then
A) Complete,	additional information is needed but not requested	<ol style="list-style-type: none"> 1. Process missing information with no reply procedures. 2. Enter the date stamped on the reply in Field 02RPD, if received after the due date of the return. <p>Note: See the example in 11a below</p>
B) unnecessary, because the correspondence was issued in error,		do not enter the return processed date in Field 02RPD or CCC U. See example 11b below.
C) a completed Form 8962 (requested),	the taxpayer didn't include Form 1095-A (requested)	<p>consider a complete reply.</p> <p>Note: Form 1095-A is not a required attachment.</p>

(10) Examples associated with the table above:

- IRS corresponded for Schedule A, and the taxpayer replies with a completed Schedule A. Yet Form 2441 was missing, but it wasn't requested. Enter the date stamped on the reply in Field 02RPD, if received after the due date of the return. Follow no reply procedures for the missing Form 2441.
- IRS corresponded needlessly for Schedule A. It was attached to the return but overlooked. The return was complete and the correspondence was in error. **Do not enter the return processed date or CCC U.**

(11) On any correspondence (incomplete reply) received from the taxpayer and the taxpayer states Not My Return, RJECT 640 and enter TC 971 AC 506. Follow IRM 3.12.37.22.6.4, Identity Theft Related replies procedures.

(12) For No reply/Incomplete reply/Undeliverables follow the instructions for Action to be taken in IRM 3.12.3.

(13) If a return has a missing signature follow instructions in IRM 3.12.37.22.2 before taking action.

(14) Take the following actions for **Multiple Tax Periods:**

- a. If the taxpayers include in the tax return income from a tax year different from that of the tax period of the return, allow only the income and withholding for the year of the tax return in hand. Adjust the taxpayer's figures to include only income and withholding for that tax year and assign **TPNC 759**.
- b. For all other income and withholding statements that do not belong to that tax period, take the following actions:
 - Detach income and withholding statements from the return.
 - Edit in the left margin Detached income/withholding document as appropriate.
 - Take detached documents to work leader. The work leader will complete Form 5260, Quick Note using the verbiage below.
 - Mail the Quick Note and income and withholding statements to the taxpayer shown on the documents.

Note: Use the following verbiage on Form 5260, **We have detached the enclosed income and/or withholding statement(s) from your XXXX (XXXX=tax year) tax return. The statement(s) are for a different tax year(s). If you have not filed a tax return for this year, you will need to file your tax return. If the enclosed statements are for more than one year, you will need to file a return for each tax year. If you need additional assistance, you may call 1-800-829-0922.**

3.12.37.22.8
(04-05-2023)
Undeliverable

- (1) Undeliverable mail is any letter, notice or correspondence sent to an individual or business taxpayer and is returned to the IRS with an indication that the individual no longer resides or the business is no longer located at the address.
- (2) If undeliverable correspondence is received with an USPS **yellow label address sticker**, this USPS address may be the last known address (LKA) for this account. However research is necessary prior to using this USPS address.

Note: Any USPS yellow label sticker undeliverable mail received with handwritten address information or comments **MUST BE** considered **THIRD PARTY** information and may not be used to update the address on IDRS.

If	Then
<p>A] The taxpayer's name printed in the letter and what is shown on the "yellow label" are exactly the same,</p> <p>Note: If the address is a correctional facility, check the return and attachments for the taxpayer's Prisoner ID number and input in Field 01NL2.</p>	<ol style="list-style-type: none"> 1. Update the taxpayer's mailing address to the yellow label address. 2. Reissue the correspondence to the taxpayer's updated mailing address.

If	Then
B] The taxpayer's mailing address differs from the yellow label and the name printed on the yellow label is an exact match to the correspondence,	<ol style="list-style-type: none"> 1. Update the taxpayer's mailing address to the yellow label address. 2. Reissue the correspondence to the taxpayer's updated mailing address.
C] If the taxpayer's first name is like the one on the yellow label , but the last name is an exact match,	<p>Confirm whether IDRS records show any other taxpayers with similar first names and the exact same last name at the same address.</p> <ol style="list-style-type: none"> 1. If not, update the taxpayer address. 2. Otherwise, do not update the taxpayer address.
D] If the taxpayer first and last name do not match the name on the "yellow label",	Do not update the taxpayer address.

- (3) If the undelivered mail is for ID Theft correspondence such as 4310C letter, attach the Form/Correspondence and destroy as classified waste. Refer to IRM 21.5.1 for guidance on handling classified waste. Do no research on undelivered ID Theft correspondence.
- (4) If the following is written or stamped on the undeliverable mail envelope, research is **mandatory** for a more current address:
 - Forward Time Expired, return to sender
 - Bad Address
 - No such street
 - No such number
- (5) Research using IDRS Command Codes ENMOD, and IMFOLE, for the most current address. Use the ITIN Real Time System (RTS) for ITIN filers, if needed. Before completing any address changes, compare and note the following researchable dates:
 - date of correspondence
 - postmark date on the envelope
 - date of pending address change
 - latest address change on IDRS (TC 152 date)
- (6) Use the following chart when undeliverable correspondence **is** in the ERS inventory, research IDRS for a more current address.

If research shows	Then
A] A more current address for ACA correspondence	Notate new address and reissue correspondence to the most current address and SSPND 224
B] Address change is pending and matches undelivered address and the address shown on the yellow USPS label	Note: Do Not update the address on IDRS Send correspondence to the updated address.
C] Correspondence date or the postmark date is EARLIER than the address update cycle shown on ENMOD/IMFOLE AND A newer address IS located,	Notate new address and reissue correspondence to new address and SSPND 211
D] The same address but a different DLN is located, for the same tax period	Refer to lead tax examiner for further instructions
E] The same address that is on your original document,	<ol style="list-style-type: none"> 1. For paper returns, attach undeliverable letter and envelope to the back of the return and process as a No Reply. 2. For MEF returns, process as a No Reply then Classify waste. <p>Exception: When correspondence was issued for EC 028, send MEF UD correspondence to alpha files. If correspondence was for EC 029, follow instructions in IRM 3.12.37.22.6.4 to input REQ77 prior to sending MEF UD correspondence to alpha files.</p>
F A new or more current address is found,	<ol style="list-style-type: none"> 1. Reissue correspondence to the new or more current address and attach new 6001. 2. Notate new address and leave a working trail on the letter to be filed on the suspense wall.

- (7) When undeliverable correspondence is received after the suspense time has expired and the return is **not** in ERS inventory, research IDRS for a more current address or if the return is assigned to another area.
- (8) Use the chart below to research for a better address when the return is **not** in ERS inventory:

If research shows	Then
A] A new or more current address,	1. Route undeliverable correspondence to ICT.
B] The same address,	Route the undeliverable correspondence to Files for association with the return.
C] MeF correspondence is undelivered mail,	MeF UD correspondence is Classified Waste.

Note: If you notice issues such as frivolous filing issues, mass mail out concerns or ID theft on the account, contact your lead for guidance.

3.12.37.22.9
(01-01-2025)
Late Replies

- (1) Use CC ERINV or CC GTREC with the returns 14-digit DLN to determine if the reply **is** or **is not** in the ERS inventory. If the return is in the ERS inventory the return is not a late reply. Follow IRM 3.12.3 for processing instructions for the Error Code displayed.
- (2) When a late reply is received in response to **EC 029 Unclaimed Credits**, review IRM 3.12.37.22.6.4 Identity Theft-Related Replies before taking action.
- (3) When a reply is received after the suspense time has expired and the return is **not** in ERS inventory, research IDRS using command codes IMFOL, ENMOD and TXMOD to determine if the return is assigned to another area and follow the chart below.

If research shows	Then
A] The return has been assigned to another area,	Check TXMOD to determine the IDRS number the case is assigned to. Follow local procedures to route the return to the area. Late Replies must be routed to the proper function within five days of receipt. If the function/area is outside of your processing center use the Mail Routing Guide and Form 13538 to route to the appropriate processing center and mail stop.
B] The return is not assigned to another area,	Compare the Late Reply (schedule/form/attachment) with the accompanying letter and follow procedures in the following tables.

- (4) Research using IDRS CC ENMOD, IMFOLT, TXMOD, RTVUE, TRDBV and TRERS to determine if any of the following conditions apply and take the appropriate actions in the chart below after it is determined that a TC 150 has posted to the account.

If the Late Reply	Then
A] Changes the total tax, balance due, or refund	Route to ICT.
B] Has Form 8962, Form 8965, or Form 1095A attached,	Route to ICT only if there are changes to total tax, balance due, or refund.
C] Is for SE liability and the reply indicates the SE is for the secondary taxpayer instead of the primary taxpayer,	Route to ICT.
D] Changes the entity (change to primary SSN, name control, name line, or filing status),	Route to Entity.
E] Has a Form W-7 attached,	Route the reply with Form W-7 to AUSPC using Form 3210. Notate the controlling DLN and temporary SSN.
F] Has an address change or minor name changes that do not affect the name control,	Use IDRS CC ENMOD/INCHG to make minor changes to address or minor name changes that do not impact the name control of the taxpayer.
G] Has no change in tax or balance due/refund amount,	Send the Late Reply (paper) to Files using local procedures to be associated with the return using the controlling DLN. Send MeF late reply to Files using TC 290 .00 to create a source document following IRM 3.12.37.22.6.2 MeF Replies procedures.

- (5) If the late reply has changes to ACA, total tax, balance due or refund research to see if the TC 150 has posted. Research using IDRS CC IMFOL, TRDBV, TXMOD, UPTIN, FFINQ and ENMOD to determine if a TC 150 has posted or other actions have been taken on the late reply. If the TC 150 has not posted check the cycle date of the reply to ensure enough time has lapse from the posting of the no reply. Also, follow instructions for ID Theft Related Replies. IRM 3.12.37.22.6.4 **If No TC 150 is found on late replies do the following:**

If No TC 150	Then
A] Research determines no open controls on paper or MeF returns and reply has no change to ACA, total tax, balance due or refund,	Send the Late Reply (paper) to Files using local procedures to be associated with the return using the controlling DLN. Send MeF late reply to Files using TC 290 .00 to create a source document following IRM 3.12.37.22.6.2 MeF Replies procedures.
B] Research determines no open controls on paper or MeF returns and reply has changes to ACA, total tax, balance due or refund,	Route to ICT.
C] Late reply has an Unpostable condition,	Check UPTIN to determine if assigned to a local Unpostable Unit. If assigned locally, attach UPTIN print to show the document is open and route to the Unpostable Unit for resolution. Note: If case is RIVO or UPC 126 RC 0 related, send to Alpha Files. If case is UPC 150 RC0-9 send document to Statutes.
D] Research determines late reply is GUF Voided,	<ol style="list-style-type: none"> 1. If GUF voided route late reply to Alpha File. 2. If previously voided and reply establishes taxpayer's identity, retrieve paper return from Alpha File or reconstruct electronic return with print from the RRD and process the return.
E] Late reply has Form 1040X attached with changes to ACA, total tax, balance due and/or refund	Send Form 1040X to ICT. BMF sites working IMF Late replies, route to your ICT.

3.12.37.23
(01-03-2023)

Documents Routed to Other Campus Functions

- (1) This subsection lists the procedures for routing documents to other campus functions.
- General instructions to route documents to other campus functions
 - Statute expiration cases
 - Exam Review
 - Entity Control
 - Manual refunds

- Credit transfers

3.12.37.23.1
(01-01-2025)

**General Instructions for
Documents Routed to
other Campus Functions**

- (1) Some returns require action by other areas of the campus before being worked by Rejects or ERS including:
 - Statute Protection Unit
 - Examination
 - Entity Control Unit
 - Accounting
- (2) If a spreadsheet is needed ensure a complete DLN, SSN, Name Control, and Tax Period is listed on each spreadsheet.
- (3) For paper returns, prepare Form 3210 with copies.
 - a. Complete the TO box with a complete address including the drop point or stop number.
 - b. Release Date with current date.
 - c. Transmittal Code include all special types to be identified.
 - d. Remarks provide any required information.
 - e. Quantity indicates volume of documents per batch being sent.
 - f. Code or Type indicate application Type.
 - g. Document Identification indicate the MFT, TXPD, DLN, last 4 of the SSN, EIN, Form, and Payment amount etc. If the documents are hand delivered, the person receiving the transmittal will sign in this block. Transmittals routed to Statute Control will always be signed and dated by the receiver.
 - h. From include your complete return address with phone number and stop number.
 - i. Releasing Official signature of person preparing Form 3210 with manager approval.
 - j. Originator Telephone Number indicate manager's phone number.
 - k. Ensure all information is completed on all four parts pages of form.
 - l. If the documents are hand delivered, the person receiving the transmittal will sign in the Received and verified box. Transmittals routed to Statute Control will always be signed and dated by the receiver.
 - m. Route the documents with the first copy of Form 3210 to the receiving function.
 - n. Retain the copy of Form 3210.

Exception: Do NOT send paper returns to Exam for review. Exam will review paper returns in the respective area the returns are being held in for review.
- (4) Campuses that use local automated systems to control items routed to other functions must incorporate as much information as possible from these procedures to ensure control of the routed items. In addition, Rejects Unit managers must ensure that sufficient manual procedures are in place to back up the local automated system in case of a malfunction.
- (5) As the documents are returned, enter the date in the Disposition column of Form 3210 or at the bottom of Form 8161, or in the appropriate area on the local automated system. All documents may be returned at one time with the transmittal or the documents may be sent back individually.

- a. After two weeks, contact the receiving area regarding any documents and/or list of MeF DLNs that have not been returned. Note the response on Form 3210 or 8161. Weekly follow-up is required on any delinquent items.
 - b. As ERS items are returned, pull copy 2 of the charge-out from the suspense file and activate Unworkable records with CC ACTVT.
- (6) Representatives from other areas may come to Rejects to examine and make a determination on the disposition of the documents. In this case, Form 3210 is not required. Take the action indicated on the Form 4227.

3.12.37.23.2
(01-01-2023)

Statute Expiration Cases

- (1) The Internal Revenue Code provides that the IRS will assess and collect taxes and refund credits within a specific time limit. Rejects will review all prior year returns and all documents rejected for additional determination as statute expiration cases.

- a. Review involves those returns where the statute of limitations will expire within 90 days or less and those for which the statute has already expired.
- b. Each campus distributes a monthly listing of statute alert tax periods.

Note: Generally, Statute will not clear any potential statute documents without enough information (i.e., to establish a tax liability amount) or a return, and/or correspondence without an original signature agreeing to that liability.
(A photocopy of a signature is not acceptable.)

- (2) Potential statute expiration cases will be hand-carried to the Statute Unit.
- a. For ERS documents, use Form 8161 for routing control.
Note: The Statute Stamp is good for 90 days from the date stamped. If the case has been in the inventory for longer than 90 days, hand-carry/reclear the case through the Statutes Unit.
 - b. Rejects will keep control of these cases until they are returned from Statutes. Form 4227 will indicate either that the return must be processed or voided to Statutes.

- (3) Some cases will be received in Rejects which have already been identified as true statutes cases. These returns are not rerouted on Form 3210 but can be voided immediately to Statute.

- (4) ERS examiners will SSPND using Action Code 310 and route to Statute Control.

- a. If cleared by the Statute Unit, indicated by TC 59X-XX on TXMOD or tax return, enter C in Clear Code Field.
- b. To process a cleared Statute, enter Return Processing Code **K**.

- (5) Exception: Do not route the following returns to Statute:

- Coded CCC W
- TC 599 edited in upper left margin
- 6020(b) returns
- SFR returns

3.12.37.23.3
(11-07-2023)
Exam Review

- (1) Code and Edit and Error Correction will identify returns that suggest questionable or fraudulent refund practitioner with frivolous filer implications. The specific situations to be identified are included in other sections of IRM 3.11.3 Returns and Analysis/Individual Income Tax Return and IRM 3.12.3 Error Resolution/Individual Income Tax Return.
- (2) For ERS, the following Action Codes are used to route cases to Examination:
 - 333 - Prompt Audit
 - 334 - Joint Committee
 - 335 - Frivolous Filer Case
 - 360 - Other In House Research

Note: If a return was previously reviewed/stamped do not send the return a second time to the same area.

- (3) Action Code 331, Frivolous Filer Review, is used for cases held in Error Resolution for review by an FRP coordinator or another designee as assigned.
- (4) For non-ERS, all cases will use CCC U (Code and Edit) or Action Code 3 (Error Correction).
- (5) When the case has been reviewed by Exam, follow the corrective action indicated on Form 4227 or other attachment. For ERS, enter **C** in the Clear Field if instructed to process the return.

Note: EXAM instructions will remain attached to the tax return.

- (6) Follow the same procedures for Action Code 370 (Examination) referrals.
- (7) If Form 14039 (Identity Theft Affidavit), a police report or similar statement is attached to a return ensure SPC 8 has been input. Do Not remove or detach Form 14039. Continue processing the return. If Form 14039 is loose in Rejects, research for an Active DLN in ERS and associate the return if possible. If the DLN is not in ERS, route Form 14039 to Account Management according to local procedures.
- (8) Follow the chart below to determine RIVO good or false wages:

If RIVO states wages are	Then
Good wages.	<ol style="list-style-type: none"> 1. Route return to Entity on Form 3210 for Entity to assign an IRSN. The narrative on Form 3210 will state Bad-assign IRSN. Provide original return or Section 1 screen print of CC TRDBV of E-file return. 2. Rejects will disallow the primary exemption and all applicable credits, input CCC 3 , and post the return to the IRSN.
False wages	REJECT 640 to void the return.

3.12.37.23.3.1
(01-01-2023)
**EXAM Form 8839
Qualified Adoption
Expenses**

- (1) Form 8839 requires the Exam function to enter the classification code from the Exam classifiers. Rejects units are required to have 3 designated Exam boxes in the Rejects units for:
 - EXAM-Code & Edit Form 8839.
 - EXAM-Form 8839 Correspondence review.
 - EXAM-Form 8839 Classified Coded.
- (2) The Exam classifiers will review the correspondence received for the Qualified Adoption Expenses in the Rejects units. No live work will leave the area. The meaning of Exam's classifiers codes are:
 - 0-zero no support is attached.
 - 1-all support is attached.
 - 2-support does not meet the requirements.

The Supporting Documentation Indicator is edited in the right margin under Part I of Form 8839. Ensure the codes has been entered in Field 38SDI for supporting documentation. Continue processing the return following IRM 3.12.3 Error Code 294 procedures. For No Replies, disallow the credit amount and assign TPNC 255.

3.12.37.23.4
(01-01-2025)
Entity Control

- (1) Documents with the following conditions will be routed to Entity Control Unit if research is unsuccessful:
 - a. SSN is missing or mismatch.
 - b. SSN is invalid and the invalid segment of Master File has a different taxpayer.
 - c. SSN is **applied for**.

Note: For IMF, correspondence is required unless **none** or **applied for** is indicated on the document.

- (2) ERS documents are suspended with Action Code 320 when sending documents to Entity. Action Code 320 has an automatic 10 suspense period.

Note: If the suspense period has expired and Rejects has not received the return back from Entity, weekly follow-up with Entity is required.

- (3) When the document is returned from Entity, enter the new TIN and correct the name line if edited before clearing the return.
- (4) If research determines the return will be routed to ITIN, attach Form 4227. Check the "Reject Correction box", "Other" box under reason, and notate "Delete DLN and route to ITIN" in the Other (explain) box.

3.12.37.23.5
(05-03-2024)
Manual Refund

- (1) A manual refund is a refund that is not generated through normal Master File processing, bypassing all systemic safeguards. For this reason, caution must be used when issuing manual refunds. Manual refunds are requested on Form 5792, Request for IDRS Generated Refund, or Form 3753, Manual Refund Posting Voucher.

Note: Form 3753 must be used when issuing a manual refund on a return requesting direct deposit.

- Both Form 3753 and Form 5792 **must be accessed through IAT** via the Manual Refund Tool. The use of IAT is **mandatory** to prevent duplicate refunds. The Manual Refund Tool assists the TE with processing a Manual Refund case. It conducts preliminary research and will auto-fill portions of Form 5792 and Form 3753.

Note: IDRS input of CC RFUND is no longer an option

- Expedite processing prior to the end of the calendar year, in order to reduce the number of manual refunds required.

Caution: Prior to releasing the Manual Refund, ensure all returns suspended to Entity has 10 days to review the return.

- MFREQ C the accounts to verify any credits on an end of year Manual Refunds.
- Section 965 Returns** - Extra care must be utilized when issuing manual refunds on Section 965 returns. The only time the taxpayer will be entitled to the refund requested is when the **refund amount exceeds the deferred tax amount**. If the refund requested exceeds the deferred tax amount, then the taxpayer is entitled to refund for difference between deferred tax and overpayment and not the entire refund amount requested.

 - Example 1: Taxpayer requests refund of \$1,000. The taxpayer's deferred Section 965 tax is \$800. The refund amount must be reduced to \$200.
 - Example 2: Taxpayer requests refund of \$1,000. The taxpayer's deferred Section 965 tax is \$1,500. The refund amount must be reduced to zero (0).
 - ERS is instructed to use Suspense Code 341 to suspend all refunds of \$100 million or more as manual refunds. IDRS can process returns under \$100 million automatically. A manual refund will not need to be issued unless the return meets other manual refund criteria (for example: International decedent taxpayer, the 45 day interest free period is in jeopardy, the taxpayer filed Form 1040-NR and requested the refund check to be mailed to an alternate address, refund is more than \$100 million, etc.). Verify all credits using IDRS CC IRPTRO, IMFOL, and TXMOD before issuing a manual refund.
 - Verify estimated payments applied from last year's return and amount(s) paid with request for extension. If IMFOL shows these totals to be greater than the amount being requested to be refunded, Exam approval is **not** necessary. Clear Error Code 372.
 - If income and withholding can be verified per CC IRPTRO, then the returns will not be referred to Exam for approval. Refer returns to Exam if unable to verify the documents on CC IRPTRO or IRPTRO contains the

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- (5) All Form 1040-NR with a refund supported by a Form 1042-S will have that portion of the refund systemically frozen for up to 154 days. The 154 day freeze period begins from the later of the return due date or the date the complete return was actually filed.
- a. Follow normal manual refund procedures but ensure that credits for Form 1042-S (or signed Competent Authority Letter), Form 8288-A and/or Form 8805 are calculated using refund interest free period of 180 days of interest computations. If the refund is supported by Form 1042-S (partially or in full), process the return normally.

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jeopardy, do a manual refund

- (6) The more common reasons to issue a manual refund are:
- A hardship situation necessitates a faster refund (TAS cases) TAS will prepare their own manual refunds. Rejects will input CCC **O** and process only the refund return.
 - The 45 day interest free period is in jeopardy and the refund is \$25,000 or more.
 - Overpayments of less than \$1.00 when requested by the taxpayer.
 - International decedent returns may have an international address that requires the second name line to be used for the address. The second name line would not be available for the surviving spouse or personal representative. See IRM 3.22.3.197.6
 - International taxpayer request check mailed to an alternate address on indicated on Form 1040-NR. See IRM 3.22.3.196.7
 - The refund is more than \$100 million.
- Note:** Do Not issue manual refunds on amended returns or from taxpayers who have never filed a return before and are filing a return for the first-time or No Reply returns. Do not issue manual refund on returns that are less than 20 days old and the refund is less than \$100 million. Close control on TXMOD and leave history explaining why manual refund was not issued.

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- (7) Do **not** issue a Manual Refund if any of the following conditions exists:
- a. Unallowable conditions are present.
 - b. Missing or photocopy signature. SSPND 215 for original signature. When original signature received follow Manual Refund procedures.
 - c. Taxpayer completed the Direct Deposit Section (Section 06) of the return.
 - d. Substantiation of payments is missing (e.g., W-2, 100, 8288-A, 1042-S, etc.)
 - e. Return is balance due return or taxpayer is applying their total refund amount to the next tax year (i.e., credit election to the next tax year).
 - f. Taxpayer has been assigned an IRSN. (IRSN begins with 9 and the two middle digits are other than 70-88; 90-92; 94-99).

- g. Never issue a manual refund on any original return marked **Protective Claim**. These returns will not be processed, RJECT 640 the DLN and route the return to Accounts Management.

Note: Any return hand carried by a TS liaison for Taxpayer Advocate Service (TAS) as a Manual Refund will be processed by a Lead Tax Examiner or a designated Tax Examiner.

- (8) Contact RICS if all of the following exist:

- The Return is requesting a refund of less than \$100 million.

Note: If there is a TC 971 AC 711 on the account and NO TC 973, this indicates there is an unprocessable condition in SP that must be resolved prior to RICS resolution of the account.

- If there is a closed IDRS control originally assigned to 1381400000 with activity of **ISSUELTR** along with a new IDRS control originally assigned to 1481055555 with activity of either **FXMDDYYYY** or **CRMMD-DYYYY**.
- If it has been 15 days past the response received date (MMDDYYYY).

suspend them for Exam review. Some fraudulent returns have Form 1099-OID and some have Form 1096. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID such as Form 2439, promis-

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- (10) If Form 1099-OID or Form 1099 MISC is received with a request for a Manual Refund, follow instructions in IRM 3.17.79.3.2.1.
- (11) ERS/Rejects will not re-issue returned or undeliverable manual refund unless the IRS caused the refund to be returned.
- (12) All manual refunds will be reviewed by an Authorizing Official prior to sending the return to Accounting. In addition, all manual refunds for \$100 million or more will be reviewed by a lead prior to being sent to the Authorizing Official.
- (13) If a manual refund must be issued and the return was suspended with Action Code 341, continue processing the return.
 - The return must be complete with all required forms, schedules and information documents. Original signatures are required
 - Correspond with the taxpayer for all missing documentation.
 - If taxpayer does not respond or provide the necessary documentation, continue processing the return with CCC **3** without issuing a manual refund.
 - If the return is a decedent return ensure that the name line is edited correctly.
 - Verify that CCC **O** has been entered and CCC **Y** and **LW** are removed. After all corrections have been made to Section 01, print the Section 01 screen and include this print in the Manual Refund packet to be sent to Accounting.
 - Math verify the return. Field 03BDR will be removed, print the screen showing CCC **O** and the computer underprint of the refund amount and

include this print in the Manual Refund packet for Accounting. Enter the taxpayer's amount of refund in field 03BDR and transmit.

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- Verify all credits.
- If credits have been transferred into the module, check the from module for other transactions, such as extensions and payments, that may also need to be transferred.
- Research the account using IDRS before issuing manual refunds, (e.g., IMFOL, BMFOL, MFTRA, TXMOD) use Document 6209 to verify freeze conditions and Criminal Investigation or Examination codes (e.g., TC(s) 914, 916, 918, or 810).
- Use CC IRPTR **O** to verify all withholding, if IRPTRO does not show the credit, suspend the return for Exam review. Do not issue a manual refund. Exam will determine how to freeze the credits and if they want to select the return for an audit, prior to sending it back for completion of processing. In the case of ID theft they may decide the return must not be processed.

Note: IRPTR is updated in mid-February with the previous year's data and shows all withholding types.

- Use CC IMFOL to research for any outstanding liability on another tax period.
- If the account is controlled by another IRS employee, contact them prior to issuing a manual refund.
- Verify that the Refund Statute Expiration date (RSED) has not expired.
- If the return is a decedent return ensure all CCC are included and the name line is edited correctly.
- If the return is a MeF return ensure all screen prints are copied.
- Copy pages 1 and 2 of the return. Be sure that both the original return and the copy show CCC **O** coded. Copy all Forms W-2 and other forms showing withholding, Form 1310 or a Court Certificate, and/or any notation asking that the refund be sent to another address. If the Manual Refund is for an International Minor Taxpayer, copy Form 8615 or other form showing the parent's name. If there is a math error of \$100 or more, show working trail on the copy (but NOT on the original return). **Include these prints in the Manual Refund packet for Accounting.**

- (14) Use IDRS to ensure no other site or employee has issued a duplicate refund (TC 840). Also check for TC 971 AC 664 as an indication Form 3753 (Manual Refund) has been issued or that a refund has not already generated. (TC 846).
- (15) When addressing a case that involves looking for a refund issuance, follow the chart below for guidelines:

If	And	Then
A] The account has TC 846 posted,		A NOREF or HAL request cannot be initiated on an IMF account. Erroneous Refund Procedures will be followed.
B] The account has TC 570 with blocking series 55555	A TC 971 AC 805 is also posted on the module indicating a refund transcript has generated,	<ol style="list-style-type: none"> 1. A TC 570 can be input up to 3 business days after the systemically generated TC 570 transaction date (up to 6 PM local time) to prevent the refund transaction from generating. 2. A NOREFP can be input on the third business day after 6 PM or the fourth business day before 6 PM local from the systemically generated TC 570 transaction date to request IMF reverse the refund and stop the refund information from going to BFS.

If	And	Then
C] The account has TC 570 with blocking series 55555	A TC 971 AC 804 is also posted on the module indicating a CP 12, or 24 has been issued,	<ol style="list-style-type: none"> 1. A TC 570 can be input up through 6 PM the following Wednesday (6 calendar days after the systemically generated TC 570 transaction date to prevent the refund transaction from generating). 2. A NOREFP can be input on the Wednesday after PM or Thursday before PM local to request IMF reverse the refund and stop the refund information from going to BFS.

Note: The NOREFP request will be processed by IMF. The account will reflect a TC 841 on IMFOL the next processing day after the NOREFP is processed by IMF. Weekly taxpayer accounts will reflect the TC 841 one cycle after the TC 846. Daily taxpayer accounts will reflect the TC 841 the next business processing day after the TC 846.

- (16) To determine whether the 45 day interest free period has been met on a refund of tax, consider these three dates:

- Normal due date
- Return received date
- Return process date (RPD) if present

If the refund schedule date (when the refund is certified by Accounting) is not on or before that date, interest must be allowed on the refund. Form 3753 must be processed no later than the 43rd day. Form 5792 must be processed no later than the 42nd day when the 43rd day is a work day. Consider the normal due date, return received date, and return processing date before plus 45 calendar days when issuing a manual refund.

- (17) If the Refund Statute Expiration Date (RSED) or Assessment Statute Expiration Date (ASED) has expired or the return is unsigned, do NOT issue a manual refund. The ASED generally expires three years from the due date of the return or when the return is filed, whichever is later. The RSED generally expires three years from the due date of the return. These dates are shown on IDRS. Remove any CCC **O** unless a manual refund has already been issued

and process the return. The Clear Code Field will only be used by Suspense TEs. If a previous TC 840 has posted to the same module, stop processing and hold document until reject sub-TC 840 posts, to prevent erroneous refund.

- (18) Research for pending refunds, pending payments and credits before issuing a manual refund using IDRS CC IMFOL and/or TXMOD. Also, **be sure to check the other campus's ERINV via CMODE**, if they have the same return in inventory do not issue a manual refund without coordinating with them. **Read the TXMOD history**. If TC 840, F5792 Prep, or F3753 Prep is part of the history, do not issue a refund. See your Lead or Manager. Also, ensure all IMF MeF work has been correctly reviewed before accessing CC CMODE for the examiner to transfer access from one IDRS database to another.
- (19) Review the Freeze chart below before taking action.

If TXMOD shows	Then
C- Freeze	Issue refund
-H Freeze	Issue refund
-K Freeze	Issue refund only if no open Exam issues
-L Freeze	Contact Compliance if AIMS Status Code is other than 00 through 06 or 08
N- Freeze	Issue refund
-R Freeze	Issue refund unless indication of CI or RIVO involvement or if there is a TC 570 with blocking series 55555, 55514, or 55528
-S Freeze	Issue refund
T- Freeze	Issue refund
-U Freeze	Contact Erroneous Refund Team in Accounting
X- Freeze	Issue refund unless there is a TC 971 AC 664 posted on the IMFOLT or TXMOD within 6 cycles
-Z or Z- Freeze	Contact CI

- (20) For a complete listing of freeze codes see Document 6209. If any other freeze codes are present, do not issue a manual refund. Process the return normally, without the CCC O.
- (21) Verify that the module does not contain -L or -Z freeze. If a "-L" freeze (AIMS indicator) is present on a module, research the account for the presence of a history item or activity code "MAAS (MMDDYYYY)". This indicates that a "quick assessment" has been requested and that a new liability may be in the process of posting. If the assessment (TC 300 for other than .00) has not posted, contact Exam for the amount of the additional liability and where the

refund must be applied. If other freeze codes are listed with the indication of the L freeze code, the -L takes priority over the other freeze codes. Confirm the module does not contain a Z freeze, the Z freezes the entire account. Obtain written approval to issue manual refund for audit trail purposes. An e-mail approving the manual refund with the correct DLN must be attached to the manual refund package and notated in remarks. Ensure secure e-mail is used.

- (22) Ensure that CCC **O** has been entered on the return and on the record. Take whatever corrective actions are necessary and continue processing the return. **If there is a previous TC 840 on the module, hold the return until the new manual refund (TC 840) posts, then continue processing.**
- (23) Obtain written approvals to issue manual refund, for audit trail purposes. An e-mail approving a manual refund on DLN XXXXX-XXX-XXXXX-XX must be attached to the manual refund package and notated in the remarks. (Use secure e-mail for all emails) If no response from the other area is received in 2 business days, telephone the unit. Do not issue the manual refund until approval is received.
- (24) Form 5792 and Form 3753 must be accessed through IDAP/IAT via the Manual Refund Tool. The use of IDAP/IAT is mandatory unless IDAP/IAT is down, then the refund will be hand prepared on Forms 3753 and/or 5792. The Manual Refund Tool assists the TE with processing a Manual Refund case. It conducts research and will auto-fill portions of Form 5792 and Form 3753. Start IDAP while IDRS is on the TXMOD screen, it will also input CC RFUNDR when appropriate. If the taxpayer has requested a Direct Deposit, copy the return pages showing the banking information and forward to the Accounting function along with the refund document Form 3753. **Do not** allow a paper check to go to the taxpayer. Initiators of manual refunds are responsible for daily monitoring of accounts using command code (CC) IMFOL/REMRQ/ Universal IDRS/TXMOD until the TC 840 is posted to Master File, and the account is in **0** balance.
- (25) A copy of the return, ERS screens showing CCC **O** and prints of the necessary IDRS research must accompany the request for manual refund (Form 5792 or 3753) to the Accounting Function. Accounting will input IDRS refund with CC RFUND. Check with the manual Refund Unit for their daily cut off time.
 - On the same day, the Accounting Operation will release the refund with CC REFAP.
 - On the following day, they will associate the case with Form 5147, IDRS Transaction Record.
 - When the TC 840 is pending, ensure that the CCC **O** has been entered on the return and on the record.
 - If the manual refund will not be issued, remove CCC **O** and continue processing return.
 - DO NOT HOLD return.
- (26) **All manual refunds must have an open control base** established by ERS/ Rejects or Accounting will reject them back to the originators. Areas initiating manual refunds are responsible for monitoring the accounts, with the IAT EMT Tool until the TC 840 has posted. Follow IRM 3.12.37.23.5.2 for monitoring manual refund instructions. It may take 2–4 weeks for the TC 840 to post when issued via Form 3753, which is being processed on an expedite cycle.

- IDRS CC IMFOL will provide the most up to date posted refund information.
- Monitoring is essential to avoid the issuance of duplicate/erroneous refund (TC 840 or TC 846).
- Immediately contact the campus Manual Refund function to determine whether the TC 840 can be stopped.
- Initiators must research and intercept duplicate refunds by using the IAT NOREF Tool no later than the established cut off times.

- (27) Prepare Form 5792 to initiate a manual refund for **less than \$100 million**, input history item F5792 Prep, and open a control base using the ERS/Rejects group number. Verify and edit, if necessary, the auto-fill fields. The DLN will not auto-fill because the return hasn't been processed yet. Type in the DLN of return. If the entity portion includes a foreign address, both the city and/or country are placed in the city field with a space placed between the city and country and a comma and period after the last letter in the city field and it will

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refund.

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input history item F3753Prep, and open a control base using the ERS/Rejects group number.

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either another Form 3753 or Form 5792, depending upon the total amount of the refund.

- (29) Verify and edit, if necessary, the auto-fill fields. The DLN will not auto-fill because the return hasn't been processed yet. Type in the DLN of return. If the entity portion includes a foreign address, both the city and/or country are placed in the city field with a space placed between the city and country and a comma and period after the last letter in the city field and it will appear on the Form 3753.

Note: For additional information refer to IRM 3.17.79.3.2 **Accounting and Data Control** - Accounting Refund Transactions and IRM 21.4.4.4 **Refund inquiries - Manual Refunds**.

- (30) ITM course 30914, **Manual Refunds training must be completed annually within the period of January 1 to February 1** or prior to being assigned Integrated Data Retrieval System (IDRS) command code(s) RFUND, REFAP or a manual refund profile restriction (RSTRK (M)).
- (31) ITM course 42841, **Monitoring Manual Refunds** must be taken by managers, leads and all employees required to monitor manual refunds no later than February 1st.

Note: Timely completion of all training courses is a requirement. If not, the refund command codes will be removed.

3.12.37.23.5.1
(11-10-2021)
Refund Credit Interest

- (1) Refund credit interest is the interest that we owe the taxpayer for not processing the refund timely. It increases the amount of the total refund.

Note: The allowance of interest is authorized only on overpayments. There is no overpayment until the entire tax liability (including any interest, additions to the tax, or additional amount) is satisfied.

- (2) To determine whether the 45 day interest free period has been met on a refund of overpayment, consider these three dates:

- Normal due date
- Return received date
- Return Processable Date (RPD), if present

To the latest of these three dates, add 45 calendar days. If the refund schedule date (when the refund is certified by Accounting) is not on or before that date, interest must be allowed on the refund. Form 3753 must be processed no later than the 43rd day. Form 5792 must be processed no later than the 42nd day. Form 5792 must be processed no later than the 42nd day when the 43rd day is a work day.

Accounting must transmit the authorization to pay the refund to the Bureau of Fiscal Services (BFS) and BFS actually prepares the check and mails it, or processes the direct deposits or Fedwire transfers.

Note: An alert is issued in January of each year issuing the Accelerated Refund Cycle Charts. The accelerated refund cycles are also in the IRM 3.0.275.8.3(2), **Business Results Measures for Submission Processing Functions**.

- (3) Interest may be computed from **other than** the availability date of the overpayment when the original tax return was filed late, or in unprocessable form. When information needed to make a return processable is not received, or the reply is incomplete, no interest is allowed. See IRM 20.2.4.4 **Delinquent Returns**, and IRM 20.2.4.5, **Unprocessable Returns**.

3.12.37.23.5.2
(01-01-2023)
Monitoring Manual Refunds

- (1) After preparing **all** manual refunds, take the following actions to prevent duplicate refunds:
- Establish a new control on IDRS. Use the Reject's team number followed by the five digits designated for Manual Refunds.
 - Each site will designate a unique IDRS number not being used by the Reject team. **Example:** 0345200000
 - Use M status, activity code WT840, category code MISC, and the current date as the received date.
- (2) Print the Manual Refund form, attach necessary documentation and forward the Manual Refund documentation to the technical lead or designated individual for review.
- (3) They will review the manual refund form, the attached documentation, and using the IAT Erroneous Manual Refund tool (EMT)/Case Monitoring Tool, review the information on IDRS. Utilization of the tool by the manager, lead or designated individual will create an active monitoring file for the team. This file is automatically stored in the C drive of their computer.

Note: Ensure the open control has been established prior to sending the refund for review.

- (4) After completion of the review, the Manual Refund documentation will be forwarded to the authorized official in ERS/Rejects for review and signature. Refer to IRM 3.17.79.3.5, Employees Authorized to Sign Requests for Refunds.
- (5) The documentation will be returned to the T/E for the input of CC RFUND.
- (6) Anytime a manual refund is created within Rejects, the lead, employee, or designated individual will monitor the account weekly until the TC 840 posts, using the EMT Tool. Use of the EMT Case Monitoring Tool is **mandatory** for documenting the monitoring process. If there are no open manual refunds within the team (i.e., there are no cases within the active EMT file), the designated reviewer is not required to run the tool daily.
- (7) During the monitoring process the account must be reviewed thoroughly to prevent erroneous refunds:

If	Then
A TC 846 or a subsequent TC 840 appears after initiating the manual refund due to an input error and a duplicate erroneous refund situation is created,	<ul style="list-style-type: none"> • Contact the area that input the adjustment and request that the adjustment be deleted (DQd through CC TERUP Input), or • Input CC NOREF to stop the refund (TC846 or TC 840). Refer to IRM 21.4.1.5.10, Refund Intercept CC NOREF and IRM 21.4.1.5.11, IRS Holds Automated Listing (HAL)
A pending credit transfer without a TC 570,	<ul style="list-style-type: none"> • Contact the area that input the credit transfer and request that the credit transfer be deleted (DQd through CC TERUP input) or • Input CC NOREF to stop the refund (TC 846 or TC 840). Refer to IRM 21.4.1.5.10, Refund Intercept CC NOREF and IRM 21.4.1.5.11, IRS Holds Automated Listing (HAL)

- When the Accounting Function processes a Form 3753, Manual Refund Posting Voucher, they input a history item, a control base, and TC 971 AC 664 on the account.

Caution: If a TC 971 AC 664 is on the account and a TC 840 is showing as Rejected (RJ), Unpostable (UP), or Resequencing (RS) **do not prepare another refund**. The refund has been issued.

- (8) When the TC 840 posts, the following actions will be taken:

- a. The EMT Tool will delete the module from the active monitoring screen and will place it in the archived file located on the reviewer's C drive on their computer. The tool will notate "TC 840 Posted" and "No E/R" if no erroneous refund was issued. This file is maintained for 90 days.

Note: If the TC 840 has posted but the adjustment transaction associated with the manual refund is still pending, the reviewer will notate "adj pending" and continue monitoring for the adjustment to post. The EMT tool will not move the module from the active monitoring file to the archive file until the adjustment has posted.

Caution: If a record doesn't get removed from the active file and placed in the archive file, it may be due to incorrect information loaded into the tool, e.g., refund amount or refund date. Once the information is correct on the EMT tool the case record will move to the archive file.

- b. Indicate if an erroneous refund was issued. If so, notate **E/R** and corrective actions taken to resolve the erroneous refund, in the EMT tool.

Note: If a duplicate refund was issued, a Form 14165, Erroneous TC 840 / 846 Report **MUST** be completed and sent to Accounting, see IRM 21.4.5.5.6 **Erroneous TC 840/846 Report**.

- c. Once the module has been moved from the active file to the archive file, as indicated by the posting of the TC 840 and any adjustment transaction, close the control base with the control activity in IDRS to "840 Posted" or "TC840PSTD"
 - d. Close the control base.
- (9) The lead, or designated individual, will export the EMT active case monitoring file each week after they have performed their review (only when there are manual refunds to review). The exported EMT active case file and the EMT archive case file will be sent to the manager/designated individual via encrypted secure e-mail each day.

Note: Refer to the IAT Job Aid EMT Section 5.1

, Exporting Cases, for step by step instructions on exporting and emailing the file to the manager.

- (10) Managerial review of manual refund monitoring and documentation is required. Managers must complete ALL actions below:

Note: The person conducting the managerial review cannot be the same person who documented the refund transactions above.

- a. Import the EMT active file and then the EMT archive file from the secure e-mail.

Note: Refer to the IAT website EMT Job Aid Section 5.2, Loading Cases, for step-by-step instructions.

- b. Every week, notate on the Manager's Monitoring Confirmation Log, whether the monitoring of manual refunds by the lead or designated individual was performed and sign the confirmation log. The history area for each module will indicate each day the tool was run and the SEID of the person who performed the monitoring. Check the Yes box if the review was performed. Check the "No" box if the review as not performed and

provide an explanation in the notes column. If a review was not required provide an explanation in the notes column.

Note: Managers can save Form 14696, Manager's Monitoring Confirmation Log, by individual quarters to minimize the size of the log file. To save the log, print the pages for the quarter as an Adobe PDF file and save.

- c. Sign the confirmation log
- d. Keep the Manager's Monitoring Confirmation Log for a period of 90 days. The confirmation log must be available to review by upper management or outside auditors, e.g., TIGTA.
- e. Complete a 100% review of all accounts each week, through the EMT by accessing IDRS to verify the notations are accurate. The review needs to be both the active file and the archive file.
- f. Indicate managerial review in the History section of EMT for each case reviewed by clicking on the Edit button. The EMT tool will store the monitoring for a period of 90 days.

Note: For additional information refer to IRM 3.17.79.3.2, Accounting and Data Control - Accounting Refund Transactions and IRM 21.4.4.5, Refund Inquiries - Manual Refunds.

3.12.37.23.5.3

(01-01-2023)

**Refunds for less than \$1
when requested by
taxpayer**

- (1) Overpayments of less than \$1 are systemically cleared from the module by the posting of a TC 386. If a taxpayer requests a refund of an overpayment of less than \$1, use the following procedures to reverse the TC 386 and force the generation of a systemic refund:
 - a. Input a TC 971 action code (AC) 652 using CC REQ77. Refer to IRM 2.4.19 **Command Codes REQ77, REM77, FRM7A**
 - b. Enter the transaction date of the TC 386 on line 3 positions 56 - 63, <TRANS-DT>.
- (2) The above actions will post a TC 387, reversing the TC 386, and will generate a systemic refund (TC 846).

3.12.37.23.5.4

(04-26-2022)

**IMF Accounts Over 999
Million Dollars**

amount is correct, enter RJECT 620.

#

#

- (6) Overnight these returns to:
Kansas City Submission Processing Campus
333 W. Pershing Road Stop 6263 P6 ANMF Team
Kansas City, MO 64108
- (7) The Accounting Function will process the returns to Non-Master File. RACS will receive these returns and input Form 813 information through the Form 813 Block Control screen.
- (8) Form 1040 will be numbered as follows:
- Tax Class 6.
 - Document Code 10.
 - Blocking Series: 000–099 non-remittance, 900–919 with remittance.
 - MFT 20.
 - Abstract Number 004.
- (9) ANMF will establish an account on the Automated Non-Master File system through the Original Assessment Screen. If it is determined that the return is an amended return, void the DLN and renumber as follows:
- Tax Class 6.
 - Document Code 54.
 - Blocking Series: 000–999.
 - MFT 20.
 - Abstract Number 004.

#

amination Classification prior to routing to Accounting.

- (11) Balance Due —research Master File to ensure that all payments/credits have been transferred to ANMF. Standard billing will apply.

3.12.37.23.6
(01-01-2023)
Credit Transfers

- (1) A credit transfer moves a payment or credit from one account to another, or reverses credits previously applied. Credit transfer adjustments will not be input if another employee or organization has an open control base. Contact the person or organization with the open control base. DO NOT reassign or change the control base until contact has been made.

(2) Credit Transfers are performed for various reasons:

- Incorrect tax period
- Incorrect SSN
- Incorrect MFT
- Incorrect payment
- Incorrect dates

(3) Use of IAT is **mandatory** for all credit transfers. IAT eliminates the need to hold cases by detecting potential unpostable conditions. For additional IAT information, refer to the IAT website. This tool provides a list of transferable payments, auto-fills reversal transaction codes (TCs), performs unpostable checks, and ensures use of appropriate codes, amounts, and dates to prevent unpostable conditions.

Exception: IDRS will be used when IAT is unavailable.

- (4) Credit transfers will not be done before the TC 610 has posted to the module. On IMF Returns, if extensive research indicates that an account is not on Master File, input a TC 000 to establish the taxpayer's account. Ensure a working trail has been input showing TC 000 or TC 013 on the document.
- (5) Credit transfers may be routed to Accounting or completed in the Reject/Suspense function depending on local procedures.
- (6) A Short Period Return with credits will be routed to Accounting to verify that all credits have been transferred to the proper period. Notate on Form 4227 **Short Period with Credits**.
- (7) Whenever credits are transferred by the Rejects functions, follow the procedures in IRM 3.24.21. The following transfers can be completed by the Reject/Suspense Units:
- a. Multiple period returns which require the payment to be split.
 - b. Transfers to Unidentified.
 - c. Returns being posted to a different SSN, MFT, or Tax Period and the associated payment has already posted to an incorrect module.

Note: If a return is received with a statement from the taxpayer indicating that the **Credit Elect Payment (line 65)** must be applied to the spouses account, research CC TXMOD for posted payments on the account before inputting the credit transfer.

(8) Never do a credit transfer when a **B-** freeze code is present or if the payment is three years or older (expired RSED).

3.12.37.23.6.1
(11-10-2021)
**IAT Tool and Credit
Transfers Procedures**

(1) The IAT tool **must** be used for credit transfers.

Exception: If IAT is not available, then IDRS will be used

- (2) If the module where the payment is posted is present on IDRS use ADD24/ADD48 to request DRT24/DRT48 format screen.
- (3) If the module is not present, it can be created using MFREQ or ACTON. TXMOD or ACTON must precede ADD24/ADD48 and will generate the tax module into the top half of the DRT24/DRT48 screen.

- a. Overlay the top line of TXMOD where the credit is being moved (this will generate into the bottom half of the DRT24/DRT48 screen) with the TIN, MFT, Tax Period, and Name Control.
 - b. If the bottom half of DRT24/DRT48 is not on IDRS, an indicator must be used. Enter the indicator in the first position of the second line on the ADD24/ADD48 screen. Use an **A** when the entity for the bottom half is not present on IDRS. Use an **@** when the entity is present, but the module is not.
- (4) Use ADC24/ADC48 in place of ADD24/ADD48 when the debit module is not present, but where you are moving the money to is present.

3.12.37.24
(01-01-2020)
Form 4028 and Form 4028A

- (1) This subsection of the manual lists the procedures to be followed for preparing Form 4028 and Form 4028A.
- (2) Information in this subsection includes the following:
 - General instructions
 - Preparation of Form 4028
 - Preparation of Form 4028A

3.12.37.24.1
(01-01-2023)
General Instructions

- (1) The SCCF is automatically updated by the correction made on the reject register or ERS records in most cases.
- (2) Prepare Form 4028, Adjustment Record, whenever the SCCF has not been properly updated by the action on the reject register or ERS record.
 - a. A document was rejected with CC RJECT 630.
 - b. A register was coded with Action Code 2-R.
- (3) Prepare Form 4028A, Renumber Adjustment Record, whenever the SCCF has not been properly updated for a document that is being renumbered.
 - a. A generated renumbered record was invalid on the SCCF and is resubmitted manually.
 - b. A record was renumbered to the incorrect DLN.
- (4) Check SCCF and ERS 05–40 (Error Resolution Rejected Records List) or SCF11–46–CRL (Renumbered Transactions) to determine the correct SCCF adjustment to be made.

3.12.37.24.2
(01-01-2023)
Preparing Form 4028

- (1) Use the instructions in this subsection of the IRM to prepare Form 4028.
- (2) Enter the ABC or other designated control number.
- (3) Enter the adjustment **From** and **To** Code. The most common examples for rejects are shown on the Exhibit 3.12.37-13. Codes 0–6 have standard meanings.
 - a. When the **From Code** is 7 or 8, both the **From Code** and the **To Code** have special meanings. These codes will only be used by Rejects for exceptional adjustments.
 - b. SCCF adjustments with the standard codes will transfer a balance (count and/or amount) from one status to another. For instance, Code 3–4 will transfer a balance from Error to Rejects and Code 1–5 would transfer a balance from BOBs to good tape.

- (4) The reentered Source Code is needed only for establishing new DLNs for documents which have previously been unpostable or reprocessable. Use the code with adjustment From–To Code 0–0 only.
 - a. Use Code **R** for a document identified as a reprocessable on Form 3893. Also use Code **R** if a document was both a reprocessable and an unpostable.
 - b. Use Code **N** for a document previously in Unpostables. An unpostable document can be identified by an entry source code **U** to the right of the reject register title or by a Form 3893 prepared in Unpostables.
- (5) Enter the code for the Master File being adjusted. The codes are shown in the upper center of Form 4028:
 - 1 = IMF
 - 2 = BMF
 - 5 = IRP
 - 6 = ANMF

Note: The Master Files may be mixed on the same form, unless the Data Controls function requests separate forms.

- (6) Enter the DLN of the document being adjusted. Be sure to enter the correct DLN year digit, even if not shown on the document.
- (7) **Document Count:**
 - a. Enter the number of documents being adjusted.
 - b. If the adjustment does not affect document count, leave this field blank. For example, if money is being removed from a document that will still be processed with the same DLN, no count is necessary.
- (8) **Credit Adjustment:** Enter the amount of credit being adjusted.
- (9) **Debit Adjustment:** Enter the amount of the debit adjustment. Debit adjustments are valid only for Document Codes 24, 45, 48, 51, 58 and 87.
- (10) **Serial Number:** Enter the DLN serial number whenever only one document is being adjusted.
- (11) **Control Record Source Code:** Enter **R** for Rejects.
- (12) **ANMF Abstract Number:** No entry is necessary in this column.
- (13) **Reason for Adjustment:** Enter the reason for the SCCF adjustment and enter the reject sequence number to provide an audit trail. If more than one adjustment is being made for the same document, enter brackets around the related adjustments.

3.12.37.24.3
(01-01-2023)
Preparing Form 4028A

- (1) Use the instructions in this subsection of the IRM to prepare Form 4028-A.
- (2) The **To Code** is always **2** and is generated.
- (3) Enter the reentered Source Code if applicable.
 - N—Nullified or rejected unpostable
 - R—The document was already a reprocessable return

- (4) Enter the appropriate Master File System Code as shown at the top of the Form. If the Master File of the new DLN is different from the original DLN, enter the new Master File Code.
- (5) Enter the old block DLN and year digit. If this is a correction to a previous renumber record, be sure to enter the DLN that is on SCCF.
- (6) Enter the new block DLN and year digit in the designated blocks.
- (7) Enter the old and new DLN serial number, if only one document.
- (8) Enter Control Record Source Code **R** for Rejects.

3.12.37.25
(01-01-2025)

Section 965 Processing

- (1) A Section 965 return can be identified by either "Section 965" or "965-Tax" (or similar language) notated on the return or Section 965 Transition Tax Statement (or similar 965 statement) is attached. On TY18 and later returns, Form 965-A replaces the Section 965 Transition Tax Statement.
- (2) The IRC 965 inclusion period, was 201712-201911. After November 2019, no new IRC 965 inclusions can be made.

Note: After November 2019, no new IRC 965 inclusions can be made, however if a taxpayer made a timely 965(i) election during the inclusion period, and subsequently experiences a triggering event, the taxpayer may make a subsequent IRC 965(h) election, at that time, to pay the triggered S corporation-related net 965 tax liability in 8 installments, beginning in the year of the triggering event.

- (3) During the inclusion period (201712-201911) taxpayers could elect one or more of the following on the inclusion year return:
 - to pay the Section 965 transition tax in full
 - eligible S Corporation shareholders could elect to defer the assessment and payment of the Section 965 transition tax until a triggering event occurred by making a 965(i) election and/or
 - the taxpayer could elect to defer the payment of the Section 965 transition tax over the course of 8 annual installments by making a 965(h) election

IRC 965 inclusions and elections could be identified on 2017-2019 returns as follows

Inclusion Made	2017	2018	2019
Full Paid	The 965 income was reported on line 21, the 965-tax was included in line-44 and thereby included in the "Total Tax" calculation reported on line 63 and fully paid by the due date of the return	The 965 income was reported on Schedule 1, line 21, the 965-tax was included in line 11a and thereby included in the "Total Tax" calculation reported on line 15 and fully paid by the due date of the return	The 965 income was reported on Schedule 1, line 8, the 965-tax was reported in line 12a and thereby included in the "Total Tax" calculation reported on line 16 and fully paid by the due date of the return
IRC 965(i)	The income was reported on line 21, line 44, was reduced by the amount of net tax liability deferred under section 965(i) and thereby NOT included in the "Total Tax" calculation reported on line 63	The 965 income was reported on Schedule 1, line 21, line 11a, was reduced by the amount of net tax liability deferred under section 965(i) and thereby NOT included in the "Total Tax" calculation reported on line 15	The 965 income was reported on Schedule 1, line 8, line 12a, was reduced by the amount of net tax liability deferred under section 965(i) and thereby NOT included in the "Total Tax" calculation reported on line 16

Inclusion Made	2017	2018	2019
IRC 965(h)	The 965 income is reported on line 21, 965-tax is included in line 44 and thereby included in "Total Tax" calculation reported on line 63 and a portion of this tax is deferred on line 73d of Form 1040	The 965 income is reported on Schedule 1, line 21, the 965-tax is included in line 11a and thereby included in "Total Tax" calculation reported on line 15 and a portion of this tax is deferred on Schedule 5, line 74d	The 965 income is reported on Schedule 1, line 8a, the 965-tax is included in line 12a, and thereby included in the "Total Tax" calculation reported on line 16 and a portion of this tax is deferred on Schedule 3, line 13d

Note: IRC 965 income may be reported on line 8 of Form 1040-NR, and taxes reported on line 16, and deferred on line 31. Follow the IRC 965 instructions when processing Form 1040-NR. If dual-status, the amounts may be brought forward to Form 1040-NR from the Form 1040 statement.

Reminder: Taxpayers may report 965(i) and 965(h) elections on the same return. Follow 965(i) procedures in paragraph 13 below and 965(h) procedures in paragraph 18 below. Sometimes a taxpayer's 965-Tax transition statement or Form 965-A shows a type of election but does not match amounts reported on specific lines of the tax return. In that case, use the most applicable election and process the return accordingly.

- (4) On TY17 returns, a 965-Tax transition statement is considered complete when it meets any of the following conditions with its category of 965 election.
 - a. When the return meets the criteria from paragraph 3 above, if the statement is unsigned but the taxpayer indicates the 965 tax liability then the statement is considered complete. This election 965 tax statement can show the liability as zero or it could be blank, consider these statements to be complete. Returns in this category with income less than \$5,000 the statement is not required. If a statement is attached whether signed or not consider it complete.
 - b. When the taxpayer is making 965(i) election from paragraph 3 above the statement **MUST BE SIGNED** and the statement will indicate the 965(i) tax liability that is excluded from tentative tax.
 - c. When the taxpayer is making 965(h) election from paragraph 3 above the statement **MUST BE SIGNED** and the statement will indicate the 965 tax liability and the deferred amount.
- (5) On TY18 and later returns, Form 965-A must be attached with Section 965 returns when income is reported on line 8, Schedule 1 (TY18, line 21) and the income is greater than \$5,000 or an amount is present on line 9 of Schedule 2 (TY18 line 63 of Schedule 4). Signature is not required on Form 965-A.

If	Then
The return/attachments are reporting a 965 income inclusion with or without a deferral election being made during the inclusion period (201712-201911)	An "F" must be present in Field 01RPC for the inclusion year return
If the return/attachments are reporting a triggering event and the assessment of 965 tax previously deferred under 965(i)	An "F" must be present in Field 01RPC for the year of the triggering event
If the return/attachments are ONLY reporting a 965(h) installment payment being made to an already established 965(h) election made during the inclusion period (201712-201911) or in the year of the triggering event	An "F" must NOT be present in Field 01RPC for the reporting year and there should be no money amount in Field 05TL. Note: Taxpayer is reporting the installment payment on Form 965-A Part II, Column k
If the return/attachments are ONLY reporting that the 965(i) election made during the inclusion period (201712-201911) remains intact for the reporting year	An "F" must NOT be present in Field 01RPC for the reporting year and there will be no money amount in Field 05TL. Note: No IRC 965 amounts will be reported on Form 1040 when a taxpayer is only reporting that the 965(i) election that was made during the inclusion period (201712-201911) remains intact for the reporting year

- (6) Review all Section 965 cases suspended with AC 300 and 498 and ensure the returns are suspended correctly. All Section 965 returns MUST contain **F** in Field 01RPC.
- (7) If the suspended returns are not Section 965 returns, delete RPC **F** and close the returns following IRM 3.12.2, IRM 3.12.3 and IRM 3.22.3 instructions.
- (8) On TY17 returns only, all Section 965 returns with RPC **F** will require a TC 971 AC 114 input. Input the TC 971 AC 114 once the return is closed in Rejects. In the event you correspond for 965 tax transition statement do not input TC 971 AC 114.

Note: On TY18 and later returns with Section 965 election, manual input of TC 971 AC 114 is not required. On EC 188, when an amount is entered in Field 05TL (ERS input only field), TC 971 AC 114 will generate automatically.

- (9) Taxpayer is not allowed to reduce the adjusted gross income with Section 965 income when applying AGI limitations. For example: Medical Deduction on Schedule A is limited by AGI and taxpayer must use the adjusted gross income amount from line 11, TY23 Form 1040 (line 11, TY 22 Form 1040; line 11, TY 21 Form 1040) to apply AGI limitation.
- (10) On Section 965 returns from the above paragraph 3, ensure F is present in Field 01RPC. If it is not present **enter F in field 01RPC** and take the following action prior to working the case in Rejects as these returns will not generate an error code for Section 965.

If	And	Then
A) The Section 965 income reported on line 8 of Form 1040 (TY23) or (line 8, Schedule 1 TY22-TY21) and the income is greater than \$5,000	965-Tax transition statement or Form 965-A is not attached	<p>a. On TY17, Correspond for missing statement with SSPND 211 or 215 (International). Complete Form 6001 using paragraph e with fill-in #42. (For International returns use Form 13900 using paragraph \$ with fill in B).</p> <p>b. On TY18 and later, Correspond for Form 965-A with SSPND 211 or 215 (international). Complete Form 6001 or Form 13900 using one of the paragraphs for form.</p>

If	And	Then
B) The Section 965 income reported on line 8 of Form 1040 (TY23) or (line 8, Schedule 1 TY22-TY21) and the income is greater than \$5,000	965-Tax transition statement is attached but incomplete or Form 965-A is not attached Note: A statement is considered incomplete if the statement does not identify net 965 tax liability. Sometimes 965 tax liability can be blank or zero and consider them to be complete. Signature is not required if the statement attached identifies the net 965 tax liability	a. On TY17, Correspond for missing statement with SSPND 211 or 215 (International). Complete Form 6001 using paragraph e with fill-in #42. (For International returns use Form 13900 using paragraph \$ with fill in B). b. On TY18 and later, Correspond for Form 965-A with SSPND 211 or 215 (international). Complete Form 6001 or Form 13900 using one of the paragraphs for form.
C) The Section 965 income reported on line 8 of Form 1040 (TY23) or (line 8, Schedule 1 TY22-TY21) and is greater than \$5000	965 Tax transition statement is not signed but identifies 965 tax liability either on the statement or Form 965-A	Enter P in Field 01CCC and continue processing the return.
D) The Section 965 income reported on line 21 of Form 1040 (TY23) or (line 8, Schedule 1 TY22-TY21) is less than \$5000	965 Tax transition statement or Form 965-A is attached or not	Enter P in Field 01CCC and continue processing the return.

- (11) On TY18 and later returns, taxpayers report the Section 965 tax liability on line 20, TY23 Schedule 2 (line 20, TY22- TY21 Schedule 2) (line 9 TY19 -TY20 Schedule 2) (line 63, TY18 Schedule 4, Form 1040). When there is an amount on line 9 (TY18 line 63), taxpayer must attach Form 965-A and these returns are coded with RPC "F". All RPC "F" returns fall out at EC 188. To resolve this error code follow the correction procedures in IRM 3.12.3.19.8.3.

Reminder: If EC 188 appears with an “F” in field 01RPC and the return do not appear to be a Section 965 return, delete “F” in Field 01RPC.

- (12) If taxpayer is making Section 965(i) election from above paragraph 3 and EC 265 generates, ensure **F** and **7** are present in Field 01RPC.
- (13) If they are not present **enter F and 7 in Field 01RPC** and take the following actions to resolve the error code.

If	And	Then
A) Taxpayer has attached a statement showing a 965(i) tax liability and the statement is signed or Form 965-A is attached	The difference between Tentative Tax Computer and Tentative Tax match the amount identified as 965(i) tax liability on the attached statement or the amount on Form 965-A	<p>a. Enter the tentative tax amount in Field 94TTV and continue with the below procedure.</p> <p>b. For all tax years, Input TC 971-165 with 965-(i) election tax. See paragraph (18) below for TC 971-165 Input Instructions.</p> <p>Note: If there is a previous error or if EC 265 re-displays SSPND 420 and send the DLN to P&A to send it to HQ.</p>
B) Taxpayer has attached a statement showing a 965(i) tax liability and it is signed or Form 965-A is attached	The difference between Tentative Tax Computer and Tentative Tax does not match the amount identified as 965(i) tax liability on the attached statement or Form 965-A	SSPND 420 and send the DLN to P&A to send it to HQ.

If	And	Then
C) Taxpayer has not attached a 965 tax statement or the statement attached is not signed for TY17 or Form 965-A it not attached for TY18 and later		<p>a. On TY17, Correspond for missing statement with SSPND 211 or 215 (International). Complete Form 6001 using paragraph e with fill-in #42. (For International returns use Form 13900 using paragraph \$ with fill in B).</p> <p>b. On TY18 and later, Correspond for Form 965-A with SSPND 211 or 215 (international). Complete Form 6001 or Form 13900 using one of the paragraphs for form.</p>

Note: In August 2019, a new TC 971-165 was programmed for 965-(i) election amounts. Examiners are reminded to manually Input TC 971-165 transaction when taxpayer is making a 965-(i) election. This will apply to all tax years.

- (14) Taxpayer may claim a credit on line 6z, TY23 Schedule 3 (line 6z, TY21-TY22 Schedule 3) with Form 1118 with a Section 962 or a Section 965 election on the return. On a Section 962 or Section 965 return, if there is a credit reported from Form 1118 on line 6z, TY23 Schedule 3 (line 6z, TY21-TY22 Schedule 3, line 54, TY18 Schedule 3) follow the procedures below to resolve error codes:
- When EC 299 generates and taxpayer is reporting a credit on line 6z, TY23 Schedule 3 (line 6z, TY21 - TY22 Schedule 3) from Form 1118 and there is no previous math error enter the taxpayers amount in Field 05OSC.
 - If EC 300 generates enter total amount of credits in Field 94NRV.
 - If EC 600 generates enter "C" in clear field.
- (15) If there is no Section 962 or Section 965 election on the return and taxpayer is claiming credit from Form 1118, SSPND 420 and send the return to P&A to send it to HQ.

Exception: If there is a money amount in Field 76TOT, remove the money amount and continue processing the return.

- (16) When EC 333 generates and taxpayer is reporting a Section 965 tax amount on line 20, TY23 Schedule 2 (line 20, TY21- TY22 Schedule 2) take the following actions to resolve the error code:

If	And	Then
A) Taxpayer reports Section 965 tax with a negative amount on line 20	Section 965 tax is reduced from the computation of total tax	<ol style="list-style-type: none"> 1. Assign TPNC 530 2. If EC 334 generates follow IRM 3.12.3.28.11 procedures. If none of the procedures apply at IRM 3.12.3.28.11 and EC 334 still displays ripple TPNC 530.
B) Taxpayer reports Section 965 tax with a positive amount on line 20	Section 965 tax is added in computation of total tax	Enter the amount in Field 05STAT.

- (17) If taxpayer is making 965(h) election from above paragraph 3 and EC 358 generates, ensure **F** is present in Field 01RPC. If it is not present **enter "F" in Field 01RPC** and take the following steps below to resolve the error codes:

Reminder: On MeF many types of payments on line 13d TY23 (13f, TY21- TY22 Schedule 3) are included with a notation of "Credit for Repayment Code: TAX". Examiners are reminded to follow EC 358 instructions in IRM 3.12.3.30 including research IMFOL for payments before applying EC 358 instructions for Section 965.

- (18) Follow the chart below for 965(h) election instructions:

If	And	Then
<p>A) Taxpayer has attached a statement showing 965(h) tax liability and the statement is signed or Form 965-A is attached</p>	<p>There is an amount for 965-deferred tax amount on line 13d, TY23 (13f, TY22 -and TY21Schedule 3))</p>	<ol style="list-style-type: none"> 1. Enter 3 and P in Field 01CCC 2. Enter the 965 deferred tax amount from line 13(d) or ,13(f) in Field 05OTH. Note: Field 05OTH with 05TYP "Z" should only contain total of second through eighth installment amounts from 965(h) statement or on Form 965-AIf the statement showing eight installments is not attached, the amount will be 92 percent of 965(h) tax liability 3. Enter "Z" in Field 05TYP if the payment reported is only for 965 tax deferred amount. If the amount reported on line 13(d) or 13(f) or includes any other payments besides 965 amounts, then SSPND 420 and send the return to P&A to send it to HQ. 4. Paper Returns ONLY with 965(h) election, scan the following and send them to P&A to go to Headquarters <ul style="list-style-type: none"> • Page 1 of tax return • Page 2 of tax return • All 965 tax statements • Section 965 income statement • For TY18 and later, Schedule 1 through 5 as applicable

If	And	Then
B) Taxpayer has not attached a 965-tax statement or the statement attached is not signed for TY17 returns or Form 965-A is not attached on TY18 and later returns		<p>a. On TY17, Correspond for missing statement with SSPND 211 or 215 (International). Complete Form 6001 using paragraph e with fill-in #42. (For International returns use Form 13900 using paragraph \$ with fill in B).</p> <p>b. On TY18 and later returns, Correspond for Form 965-A with SSPND 211 or 215 (international). Complete Form 6001 or Form 13900 using one of the paragraphs for form.</p>

Note: On MeF returns, these payments maybe notated as 'TAX' so examiners are reminded to check the attached 965-tax statement to verify the deferred payment amounts.

(19) **On TY17 returns only**, once the return is closed in ERS, use the following instructions to input TC 971 with AC 114:

- a. Enter IDRS CC ENMOD with the SSN and transmit.
- b. If IDRS CC ENMOD displays no data found on TIF*, use CC MFREQC to bring up the taxpayer's module. If MFREQC does not bring up the module, create a dummy module to input the TC 971 using CC MFREQD.
- c. Enter IDRS CC REQ77 and transmit. This will generate FRM77 format.
- d. Enter 30 for MFT>
- e. Enter TX-PRD> in YYYYMM format. This is the tax period of the return.
- f. Enter 971 in TC>.
- g. Enter TRANS-DT> in MMDDYYYY format. This is the current date.
- h. Enter SECONDARY- DT> in MMDDYYYY format. This is the tax return ending date. For example: On a 2017 return the ending date is 12312017.
- i. Enter 114 in TC 971/151-CD>
- j. Enter 965-tax amounts in MISC field as whole dollars only and no punctuations. For example: \$5,200,300 will be entered as 5200300
 - If the return meets the criteria from above paragraph 3, taxpayer has not attached a statement showing 965-tax liability enter **0** in MISC Field
 - If the return meets the criteria from above paragraph 3, taxpayer has attached a statement showing 965 tax liability enter that amount in MISC Field
 - If the return meets the criteria from paragraph 3 taxpayer has attached a statement showing 965(i) tax liability and this liability is NOT included in tentative tax, enter **0** in MISC field.

Exception: If there is 965(i) and 965(h) election on the same return do not follow the above procedure instead continue.

- If the return meets the criteria from above paragraph 3, taxpayer has attached a statement showing 965(h) tax liability and this liability is included in tentative tax enter this liability amount in MISC field.
- **CAUTION:** Taxpayer may attach two statements with two liability amounts. If there are two statements combine the 965 tax liability amount and enter that amount in **MISC** Field
- k. Enter a statement after the last line on the screen. For AC 114: NSD - 965 update for total tax amount.

(20) **For all Tax Years**, once the return is closed in ERS, use the following instructions to input TC 971 with AC 165. This transaction represents the 965-(i) election amount:

- a. Enter IDRS CC ENMOD with the SSN and transmit.
- b. If IDRS CC ENMOD displays no data found on TIF*, use CC MFREQC to bring up the taxpayer's module. If MFREQC does not bring up the module, create a dummy module to input the TC 971 using CC MFREQD.
- c. Enter IDRS CC REQ77 and transmit. This will generate FRM77 format.
- d. Enter 30 for MFT>
- e. Enter TX-PRD> in YYYYMM format. This is the tax period of the return.
- f. Enter 971 in TC>
- g. Enter TRANS-DT> in MMDDYYYY format. This is the current date.
- h. Enter SECONDARY- DT> in MMDDYYYY format. Enter the same date as TRANS-DT>.
- i. Enter 165 in TC 971/151-CD>
- j. Enter 965-(i) election tax amount in MISC field as whole dollars only and no punctuations. For example: \$2,385,606 will be entered as 2385606.
- **CAUTION:** Taxpayer may attach two statements with two liability amounts. If there are two statements combine the 965 tax liability amount and enter that amount in **MISC** Field
- k. Enter a statement after the last line on the screen. For AC 165: IRC 965-(i) election amount.

3.12.37.25.1
(01-01-2025)
**Reply and No Reply
Procedures on Section
965 returns**

- (1) Review the return and determine whether the return is a complete reply, incomplete reply, a no reply or the correspondence was issued in error. After you have made the determination, follow IRM 3.12.37.22.7 and if required, enter return processing date or computer condition code "U".
- (2)
 - a. Ensure F is present in Field 01RPC. If it is not present enter "F" in Field 01RPC.
 - b. Enter "P" in Field 01CCC and continue processing.
 - c. On TY17 returns, If taxpayer provided a statement identifying Section 965 tax liability with the reply, input TC 971 with AC 114 and the amount from the statement in MISC Field.
 - d. On TY17 returns, If the return is a no reply and there is no statement, input TC 971 with AC 114 and "0" in MISC Field.
- (3) On Section 965(i) elections, ensure "F" and "7" are present in Field 01RPC. If they are not present enter "F" and "7" in field 01RPC and take the following actions:

#

If	And	Then
A) The 965-tax statement is attached with the original return so the correspondence was for a missing signature on the statement	Whether taxpayer provides a signature or not	<ol style="list-style-type: none"> 1. Follow the instructions for 965(i) elections at IRM 3.12.37.25 and process the return with the attached statement. 2. On TY17 returns, input TC 971 with AC 114 following IRM 3.12.37.25 paragraph (19) instructions. 3. Input TC 971 with AC 165 following IRM 3.12.37.25 paragraph (20) instructions.
B) The correspondence was for a missing 965-tax statement or Form 965-A	Taxpayer provides a statement with or without signatures showing a 965-tax liability and making a 965(i) election or provides Form 965-A	<ol style="list-style-type: none"> 1. Follow the instructions for 965(i) elections at IRM 3.12.37.25 and process the return with the attached statement. 2. On TY17 returns, Input TC 971 with AC 114 following IRM 3.12.37.25 paragraph (19) instructions. 3. For all tax years, Input TC 971 with AC 165 following IRM 3.12.37.25 paragraph (20) instructions.

If	And	Then
C) The correspondence was for a missing 965-tax statement or Form 965-A	Taxpayer does not provide a statement	<ol style="list-style-type: none"> 1. When EC265 generates assign TPNC 531. 2. ON TY17 returns, There is no statement input TC 971 with AC 114 and "0" in MISC Field.

- (4) On Section 965(h) refundable credit elections, ensure "F" is present in Field 01RPC. If it is not present enter "F" in field 01RPC and take the following actions:

If	And	Then
A) The 965-tax statement is attached with the original return so the correspondence was for a missing signature on the statement	Whether taxpayer provides a signature or not	<ol style="list-style-type: none"> 1. Follow the instructions for 965(h) elections at IRM 3.12.37.25 and process the return with the attached statement. 2. On TY17 returns, input TC 971 with AC 114 following IRM 3.12.37.25 paragraph (19) instructions.
B) The correspondence was for a missing 965-tax statement or Form 965-A	Taxpayer provides a statement with or without signatures showing a 965-tax liability and making a 965(h) election or provides Form 965-A	<ol style="list-style-type: none"> 1. Follow the instructions for 965(h) elections at IRM 3.12.37.25 and process the return with the attached statement. 2. On TY17 returns, Input TC 971 with AC 114 following IRM 3.12.37.25 paragraph (19) instructions.

If	And	Then
C) The correspondence was for a missing 965-tax statement or Form 965-A	Taxpayer does not provide a statement or Form 965-A	<ol style="list-style-type: none"> 1. Enter 3 and P in Field 01CCC 2. Enter the 965 deferred tax amount from line 13(d) or (13(f), in Field 05OTH 3. Enter "Z" in Field 05TYP if the payment reported is only for 965 tax deferred amount. If the amount reported on line 13(d) or (13(f) includes any other payments besides 965 amounts, then SSPND 420 and send the return to P&A to send it to HQ. 4. If the return with 965(h) election was closed out of ERS and it has a balance due on the return, notate the SSN of the return on spreadsheet and send the SSN's to P&A to go to Notice Review. 5. Divide the amount reported as Section 965 deferred tax amount on line 73(d) by .92 and enter this amount in MISC Field when inputting TC 971 with AC 114.

3.12.37.26
(03-17-2025)

Transshipping Returns

- (1) Prepare a non-suspense Letter 86C to notify the taxpayer that the return is being routed to Austin, Kansas City, and/or Ogden Submission Processing Campus. Transship the return to AUSPC, KCSC, and/or OSC and notate **86C prep** on the document.
- (2) When a MeF document must be processed as International, enter CC RJECT 651 and email MeF DLN's to Austin ICO P&A.
- (3) Remittances with Form 1042 can be processed in all campuses.
- (4) Except for ANMF, all remittances are applied in the campus that received the document.
- (5) Forms 1040-ES and 1040C may be processed as short entity, thus eliminating the need to route to either campus. Any required entity change may be input with TC 013.
- (6) If Form W-7 is attached, transship to Austin.
- (7) Form 1040 that must to be processed as Form 1041.
- (8) For non-remittance documents, enter RJECT 651 on the terminal.

- (9) Prepare a replacement Form 2275 (or local substitute) to route to Files. Note in remarks transferred to Austin, Kansas City, and/or Ogden.
- (10) Form 1040 that must be processed at ANMF.

3.12.37.26.1
(01-01-2025)
**Transshipping
International Returns**

- (1) International Returns must be forwarded (transshipped) to Austin Submission Processing Campus (AUSPC) on the day that it is received for processing to the address listed in the **Note**.

-

Exception: Do not process or send to AUSPC any Form 1040 with a Virgin Islands address if **both** of the following conditions apply:

- The return has a Virgin Islands address, and
- All Form(s) W-2/1099 are from US possessions.

Pull these returns and transship to:

Virgin Islands Bureau of Internal Revenue
6115 Estate Smith Bay, Ste 225
St. Thomas U.S. Virgin Islands 00802

Note: Austin Submission Processing Campus
3651 South IH 35
Stop 6069
Austin, TX. 78731

Exception: Do not transship returns to AUSPC if the taxpayer is only converting income paid in foreign currency (e.g., Income reported in Canadian dollars instead of American dollars).

- (2) Do not transship MeF returns IRM 3.12.37.26.
- (3) Send International returns to Austin Submission Processing Campus on the day that it is received for processing to the address listed in the above. See IRM 3.12.2.3.7 for a complete list of International returns.
- (4) If the ZIP Code is missing, enter **01** as the last two digits.

Note: APO/DPO/FPO filers are instructed to file at AUSPC; however, if received at another campus, process as normal.

3.12.37.26.2
(06-09-2025)
**Transshipping Form
1040 for 1041
conversion**

- (1) When a return is filed for a single deceased taxpayer (two deceased taxpayers on a joint return), and the return covers a tax period after the one in which the taxpayer(s) died, Code & Edit (C&E) will edit Action Code (AC) 640 on a replacement page and route the return to R & C for transshipment to the appropriate Submission Processing Campus (SPC) for conversion to a Form 1041. If the IMF site is processing BMF returns do not transship the return. RJECT 640 the return and route the return using local procedures to BMF C&E team for conversion
- (2) AUSC only, when a Form 1040 is filed for a deceased taxpayer that must be processed as a Form 1041 follow the procedures in the table below.

If	Then
A] The taxpayer's total income is more than \$600.	<ol style="list-style-type: none"> 1. RJECT 640 the return. 2. Complete Form 3696 for Letter 86C (para l and n fill-in with 1-800-829-0922). Complete the 86C fill-ins as follows, Form 1040, tax period on return, received date, OSC, 45 days. 3. Route to Letter Input team for input of letter. 4. Follow local procedures for transshipping returns.

3.12.37.26.3
(03-17-2025)

**Automated Non-Master
File Items**

- (1) The Automated Non-Master File (ANMF) is an automated system developed to replace the previous NMF accounting system.
- (2) All ANMF processing is centralized in the Kansas City Submission Processing Campus (KCSPC).
- (3) Potential **Tax Straddle** Returns (Form 6781 attached) will be hand carried to Examination.
 - a. Returns identified by Examination as true Tax Straddles will be sent to ANMF for processing.
 - b. Returns that are not Tax Straddle will be processed to Master File.
 - c. Kansas City(**only**) Rejects will void the return with CC RJECT 620 and send document to Accounting to be processed at ANMF.
 - d. Austin and Ogden(**only**) will void the return with CC RJECT 620 and follow procedures in paragraph 4. Austin and Ogden will void MeF returns with CC RJECT 620, print the return, and follow procedures in paragraph 4.
- (4) Route all Non Master File documents to:
Kansas City Submission Processing Campus
333 W. Pershing Road
ANMF Team, Mailstop 6263 P-6
Kansas City, MO 64108

3.12.37.27
(11-10-2021)

**Verification and Release
of Renumbered
Documents**

- (1) This subsection lists the procedures for verifying and releasing documents.

3.12.37.27.1
(01-01-2023)

Processing Instructions

- (1) All renumbered documents will be held until verification that the new DLN has been properly transcribed and has properly updated the SCCF. DLNs can be verified from any of three different listings or from CC SCFTR.
 - a. The most efficient listing for DLN verification is the New DLN Record List, SCF-11-48, which lists in new DLN sequence all documents which have

been renumbered. Although this listing may include items renumbered elsewhere in the campus, this is the only listing in the same sequence as the source documents which have been blocked for input.

- b. The Rejected Records List, (ERS-05-40), includes only items renumbered in ERS.
- (2) Compare the new DLN shown on the document with the new DLN on the listing.
 - a. If the new DLN does not match, and the DLN shown on the document is correct, determine whether the erroneous DLN was established on the SCCF by checking the Control Record Listing (CRL) Renumbered Transaction List or research the SCCF using CC SCFTR.
 - b. If the erroneous DLN was established, prepare Form 4028 changing the erroneous DLN to the correct renumber DLN. Use **From Code 0**.
 - c. If the erroneous DLN was not established and the original DLN was not deleted, prepare Form 4028-A for the old DLN and the correct new DLN. Use **From Code 4**.
 - d. If the new DLN on the Rejected Records List is correct, change the document to agree with the listing.
 - e. If unable to determine the correct action, request assistance from Data Controls.
 - (3) When all items in a new block have been verified, route the block to Batching for input. Be sure to include the original Form 813 or 1332 as the block header document. The second copy of Form 813 is routed to Accounting.

3.12.37.28
(01-01-2025)
**Processing Payments
and IRS Prepared
Documents**

- (1) This subsection of the manual lists the procedures to be followed for resolving payments. Follow the instructions in the IRMs listed below for processing payments, RTR payments, unidentified remittances, lockbox, and special payment perfection procedures.
 - a. IRM 3.17.10.3 Unidentified Remittance File
 - b. IRM 3.12.10.6.5.2 Special Procedures for Lockbox Incomplete Processing Records
 - c. IRM 3.12.212 Application for Extensions of Time to File Tax Returns (Denied Extensions).
 - d. IRM 3.8.45.5.16 Manual Deposit Process (W7)
 - e. IRM 3.12.10.3.5 Remittance Transaction Research (RTR) System
 - f. IRM 3.12.10.3.7 Lockbox Unprocessable Reductions (Special Payment Perfection Procedures)
 - g. IRM 3.12.212.6.3 Application for Extension for Time to File (Error Code 004).
- (2) IRM references must be researched prior to processing payments.

3.12.37.28.1
(03-16-2023)
**SSPND 351 Research
and Unprocessable
Payments**

- (1) The Integrated Automation Technologies IAT Tool for Payment Perfection must be used to perform IDRS research. Check the Collection Statute Expiration Date (CSED) on all payments, apply to earliest payment when applicable. Always check cross-referenced TIN to ensure proper posting. Correct all transcribed fields and leave a working trail.
- (2) Below is an if then table for payments and Lockbox payments:

If Payment is	Then
Payment received with TIN, taxpayer name and/or tax period missing	Research attachments for correct tax period. Research IDRS using CC SUMRY, IMFOLT, TXMOD to determine correct tax period. If unable to determine correct tax period, apply payment to the earliest balance due.
Payment received and the only identifying information is the name and address on the check	Research attachments for correct TIN. Research IDRS CC NAMEI & NAMES to determine SSN. Use IDRS CC NAMEB & NAMEE to determine EIN. Research attachments for TP TIN. If unable to determine correct TP SSN/EIN send to Unidentified Remittance File (URF).
Payment received and verification of TIN, Tax period or Name of taxpayer needed	Use CC ENMOD/INOLE to determine missing information. CC INOLEX displays SSA Name controls, cross references and MFT, merge transaction information. Apply payment correctly.
Payment received and verification of TIN is needed.	Research attachments for correct TIN. If a full name and address is found, research IDRS CC NAMEI & NAMES to determine correct SSN. If unable to determine correct TP SSN/EIN send payment to Unidentified Remittance File (URF).

- (3) Envelopes from unprocessable payments/lockbox payments have been delivered to ERS clerical daily for use in payment research and may be used to locate an address for the taxpayer. If envelopes have been associated with payments sent to URF, send envelopes to URF along with Unidentified payment.
- (4) Below are a list IRM referenced for IDRS Command Codes. Please use references for screen display usage.

IDRS Command Code	IRM Reference (Screen Display)
IMFOL	IRM 2.3.51
INOLE	IRM 2.3.47
NAMEE AND NAMEB	IRM 2.3.60
SUMRY and TXMOD	IRM 2.3.11
BMFOL	IRM 2.3.59

IDRS Command Code	IRM Reference (Screen Display)
ENMOD	IRM 2.3.15

3.12.37.28.1.1
(11-10-2021)
**Internal Revenue Code
965 Payments**

- (1) IRC 965 payments can be identified on the payment as **IRC Section 965, Section 965** or **965**. This indication will be located in the top margin of the tax return or payment posting vouchers or anywhere on the paper check. These payments can be received with both IMF or BMF Forms and MFTs.
- (2) Taxpayers may be required to pay tax resulting from Section 965 of the Code when filing their returns for tax years 2017 and subsequent. Taxpayers must initiate payment either by same day wire transfer, check, or money order. For same day wire transfers taxpayers will use a 5 digit tax type code 09650. The fifth digit of the tax type must be **0** so the payment post with TC 670 and a secondary TC 570.
- (3) Electronic Federal Processing Payment System (EFPPS) will automatically add a Designated Payment Code (DPC) 64 to same day wire payments that come in with tax type 09650. If the EIN/SSN indicator is **1** EFPPS will auto correct the tax type to 1040. These payments are identified as 23X and DPC 64
- (4) Below are the correction procedures for IRC 965 payments:
 - Research using IDRS CC TXMODA, IMFOLT, BMFOLT, and SUMRY to determine the correct tax form to apply the payment.
 - Payments will be applied to Forms 1040, 1120, 1065, 1041, and 990-T. When the correct form is determined input the correct tax type with **0** as the fifth digit.
 - All IRC 965 tax payments must be posted to the tax module where the assessment was posted. For example, if the 965 tax assessment is posted on the 201712 tax modules, all tax payments will be posted to the 201712 tax module regardless of the year in which the payment is made.
 - For tax payments received in 2018 for a tax period other than 201712 the payment must be changed to 201712.
- (5) Review payment IRM references in IRM 3.12.37.28 for specific payment instructions.

3.12.37.28.1.2
(11-07-2023)
**Identifying IDRS
Transactions**

- (1) IDRS transactions are identified by the inflated Julian date. In order to research an IDRS transaction, follow the below steps.
- (2) Go to Control-D, click on filter and input EOD1821* under Job Name. Set your filter dates to run at least a day or two prior to the SCFTR date as well as a week after the date and locate your Campus (example EOD1821G is for Kansas City).
- (3) Select all the reports for your campus, click on the binocular icon on the top right and input the TIN with dashes to locate the transaction. You may also search by the DLN using the following format, XX X XX - XXX - XXX XX - X.
- (4) When searching for the transaction be sure to look for both sides of a credit transfer.

- (5) You can then save the transaction page and/or pages as your document.

3.12.37.28.2
(01-01-2025)

Transfer to Unidentified

- (1) The Unidentified Remittance File (URF) was established for the purpose of controlling unidentified payments that are received in the campuses. URF employees use various methods to determine where the credit needs to post.
- (2) Remittance documents are transferred to Unidentified in the following cases:
 - a. The document is missing and contains insufficient information to initiate research, correspond, or apply the money to the tax module.
- (3) If the document is in RTR, print the document to send to accounting.
- (4) If you are unable to locate the paper document, you must recreate the document utilizing the information in Section 01 in IDRS to send to accounting.
- (5) If the Julian date in the DLN is for the current fiscal year, enter **NWDLN 611** with the literal **URF** and send the document to accounting.
- (6) If the Julian date in the DLN is for a prior year, enter **NWDLN 611** with the literal **OTHER** and send the document to accounting.
- (7) Some remittance cannot be applied to Unidentified as the DLN is more than 1 year old and must be applied to Excess Collection by entering **NWDLN 611** with the literal **EXC** and/or **OTHER** send the document to accounting.
- (8) Credits less than one year old other than Doc Codes 48, 58, or 65 may not be added to the XSF. When this occurs, prepare Form 8758 to send to Excess Collection File in the Accounting Operation.

3.12.37.28.3
(01-01-2025)

Excess Collection File

- (1) The Excess Collection File (XSF) is where URF cases are moved to once the transaction date is a year old. It is also used when the Refund Statute Date expires and there are credits still on the account. Those credits are moved to the XSF as the taxpayers are no longer entitled to a refund. The credits remain on the IDRS file for seven years after they are moved to the XSF. XSF employees continue to research where the money belongs.
- (2) The XSF can be assessed one day after the Form 8758 has been sent to Accounting.
- (3) Use CC XSINQ to verify that the credit has been added to the XSF file.
 - a. As soon as a record has been added to the XSF, it is available for research at any IDRS terminal serviced by the campus.
 - b. Any function which establishes control bases on its cases and which requests a credit to be added to the XSF, may consult CC XSINQ to determine appropriate closure of its control base.
 - c. CC XSINQ researches the Excess Collections File by amount of credit, by name control or by DLN. At least one of these data elements must be input. The search is narrowed by using as many of these pieces of information as possible.
 - d. If the DLN of the credit being researched is not known, using the area office number reduces the volume of matches presented to the researcher from campus-wide to those of the designated district.
- (4) Apply to Excess Collection by entering **NWDLN 611 EXC**.

- (5) If the remittance will be applied to another file, use the literals found in IRM 3.12.37.28.5.3 with **NWDLN**.

Note: See Exhibit 3.12.37-26 for the correct General Ledger Account Number.

3.12.37.28.4
(01-01-2025)
Preparing Form 8758

- (1) **All fields on Form 8758 are required unless stated below**
- (2) **Document Locator Number— Required** — This 14-digit required entry is the DLN of the credit on the account from which its transfer to XSF is requested and will become the XSF control number. If the original DLN is not used as the XSF control number, it will be the first entry on line 9 (**CREDIT INFORMATION**) of the CC ZSADD format adding the credit to XSF.

Note: Each DLN must be on a separate Form 8758.

- (3) **Renumbered DLN — Optional** — If completed, this 14-digit entry is the XSF control number.
- If several credits having the same DLN are transferred to the XSF from one taxpayer account (e.g., TC 640 and TC 680) use the DLN with the tax or **real** credit. After verifying that it's not a true duplicate, assign the DLN, changing the first digit of the blocking series to the next higher number, to the addition to the tax or **generated** credit (e.g. TC 680). Change the first digit of the blocking series on credits from a reactivated retention register account.
 - If the credit is an FTD payment, it may be shared with a number of FTD payments. Take the last five digits for the TUS number and replace digits 9 through 13 of the original DLN to create a unique control number which reflects the credit's origin.
 - Cases received with out-of-campus DLNs will not be transferred to the campus that received the payment. Add the credit to the XSF using the **dump** area office code.
- (4) **Source Code— Required** — This 2-character required entry identifies organizationally from where the credit is being transferred.
- **AD** — Adjustments
 - **AM** — Accounts Maintenance
 - **CO** — Collections
 - **AO** — Area Office
 - **FD** — Federal Tax Deposit (FTD)
 - **NM** — Automated Non-Master File (ANMF)
 - **OT** — Other
 - **RJ** — Rejects
 - **ST** — Statutes
 - **NU** — Nullified Unpostables
- (5) **Status Code— Required** — This 4-character entry will be either **FROZ**, **OPEN**, or **IDEN**.
- If **FROZ** (frozen) is used, Source Code must be **ST** with documentation in file explaining Status.
 - OPEN** will be assumed if no entry is made.
 - If **IDEN** (identified) is used, attached documentation or History section must explain why this credit cannot be applied to the correct amount.

- (6) **Employee Assignment Number — Optional** — This 10-digit entry is added by the XSF function if the case is to be assigned to an employee other than the person entering the credit to the file using CC XSADD. Used by XSF employees only.
- (7) **Debit Transaction Code — Required**— This 3-digit code is the debit transaction code valid with document codes 24, 48, or 58 which reverses the credit to be added to the XSF. Be certain that the selected transaction code is compatible with the credit's MFT and document code.
- (8) **Dollar Amount of Credit— Required** — This is the amount of credit to be added to the XSF. The amount is to represent a single credit on the account from which it is moved.
- (9) **TC 570 Indicator — Optional** — Check the box to input TC 570 to be added as a secondary action code. When it is necessary to debit any credits in a multiple-credit transfer from a single master file account module to the XSF, this box must be checked.
- (10) **Payment Type— Required** — 2-character optional entry will generally be completed only if the credit was previously incorrectly applied from the URF and is now too old to be read to that file.
- **BC** — Business Check
 - **CA** — Cash (including cash conversions)
 - **CC** — Cashier's Check
 - **FD** — Federal Tax Deposit (including Certificates of Deposit)
 - **GC** — Government Check
 - **MO** — Money Order
 - **PC** — Personal Check
 - **UK** — Unknown
 - **WH/WT** — Withholding
- (11) **IRS-Received Date— Required** — This 8-digit entry in month, day, year format (MMDDYYYY, e.g., January 6, 2012 is 01062012). This entry will reflect earliest date recorded by any IRS office (actual received date).
- a. Credits less than one year old (computed from the IRS-received date) other than Doc Codes 48, 58, or 65 may not be added to the XSF. For accounting purposes, they must be added to the Unidentified Remittance File.
 - b. The Return Due Date (RDD) is used for TC 806 (prepaid withholding and excess FICA payments). For carry back credits, use the availability date of the credit.
 - c. **True Statute Cases** — CC XSADD will accept credits with received dates less than one year old when source code **ST** and status code **FROZ** are used. The statute of limitations for assessments may have expired either before the taxpayer filed an amended return or made the payment after the amended return was filed or the Examination determination was made and, due to employee error, the assessment was not made.
- (12) **Actual IRS Received Date — Optional** — No entry is required.
- (13) **First Name Line— Required** — Enter the name or name control in legibly printed block letters (limited to 35 characters).

- (14) **Second Name Line— Optional** — Enter in legibly printed block letters (limited to 35 characters).
- (15) **Street Address— Optional** — Enter in legibly printed block letters (limited to 35 characters).
- (16) **City, State, ZIP Code—Optional** — Enter in legibly printed block letters (limited to 29 characters).
- (17) **Reason for Transfer to XSF— Required** — Enter available information to indicate the reason for the credit to be transferred to the XSF (limited to 70 characters).
- (18) **Taxpayer Identification Number— Required** — Enter the appropriate 9–digit TIN.
- (19) **EFTPS Indicator — Required** if this is an EFT payment.
- (20) **MFT— Required** — Enter the appropriate 2–digit entry.
- (21) **Tax Period— Required** — Enter the 6–digit tax period in YYYYMM format (e.g., June 2011 is 201106).
- (22) **Trace ID Number - Required** - Enter the 14 character ID number found on the back of the deposit ticket or the 20 digit number found on the payment tracer records (20 digits).
- (23) **Preparer Name — Required** — Enter the name of the preparer of the Form 8758 in legibly printed block letters.
- (24) **Preparer Identification— Required** — Enter the preparer’s 10–digit employee number.
- (25) **Campus — Required** — Enter the IRS campus of the preparer.
- (26) **Team Name — Required** — Enter the functional area of the preparer.
- (27) **Team Fax Number — “Required”** — Enter the fax number of the functional area of the preparer.
- (28) **Stop # — Required** — Enter the IRS stop number for the functional area of the preparer.
- (29) **Phone # — Required** — Enter the phone number of the functional area of the preparer.
- (30) **Date— Required** — Enter the date that the Form 8758 is completely prepared. Manager’s signature and date required before sending to XSF.
- (31) **Research Prior to Transfer— Required** — This entry will reflect all thorough research performed in the originating function.
 - a. Copies of pertinent documents such as transcripts and taxpayer correspondence will be attached to the completed Form 8758.
 - b. The originator of Form 8758 will include the IRM reference authorizing amounts that are below tolerance to be added to the XSF.

Note: See IRM 3.17.220.2.2.1 if additional information is needed.

- (32) **Research by Excess Collection Personnel** — To be completed by Accounting Excess Collection functions.

3.12.37.28.5
(01-01-2025)
**Renumbering Payments
and IRS Prepared
Documents**

- (1) This subsection lists the procedures for renumbering payments.
- General Requirements
 - Trace ID Requirements
 - Assignment of the new DLN
 - Command Code NWDLN

3.12.37.28.5.1
(01-01-2025)
General Requirements

- (1) Payments must be renumbered if they have been input to the wrong tax class or given the incorrect document code.
- (2) Use the table below when recreating missing Doc Codes 24, 45, 48, 58, and 87 to determine which form to complete.

Document Code	Form
24	Complete Form 2424
45	Complete Form 3245
48, 58, 87	Complete Form 3809

3.12.37.28.5.2
(01-01-2025)
Trace ID Requirements

- (1) As of January 1, 2009, all payments are assigned a Trace Identification (ID) Number for tracking purposes. Every Deposit is assigned a Trace ID which is also assigned to each payment within that deposit. This data is entered into the Custodial Detail Data Base (CDDB). The CDDB is used for balancing receipts by IRS and BFS. It is used for payment tracers.
- (2) Each Deposit Ticket is assigned a Trace ID number in the following format:

Parts	Characters	Definition
Site ID	NN	FLC
System ID	NN	Identifies Deposit Method
Deposit Date	YYYYDDD	Julian Date of Deposit
Sequence Number	NNN	Deposit Sequence

Note: The last six digits are the Transaction Sequence Number for each payment.

- (3) If the original document is not available, use the Remittance Transaction Research (RTR) System to locate the correct Trace ID for each payment being renumbered for re-entry.
- (4) Every remittance must have a Trace ID, which must be transcribed. When creating a new document (or recreating a document) containing credit money, the Trace ID must be annotated at the bottom of the new form.

- (5) Payments with the same first 20 digits in their Trace ID will be given a DLN. That 20-digit Trace ID will be annotated on the bottom of the Form 813 and the transaction sequence number will go to the right of each payment listed on the Form 813.

3.12.37.28.5.3
(01-01-2025)

Command Code NWDLN

- (1) The SCCF must be changed to remove the old DLN and establish the New DLN anytime a document is renumbered.
- (2) Documents can be renumbered without a manually prepared SCCF adjustment by using CC NWDLN.
- (3) The valid literals that can be used with CC NWDLN are as follows:
- OTHER -- miscellaneous general ledger accounts (use only with prior year DLN).
 - URF -- Unidentified Remittance File (use only with current fiscal year DLN).
 - DEPF -- Deposit Fund Account 4700
 - EXC -- Excess Collection Account 6800 (Use only with prior fiscal year DLN or non-revenue document codes 48 and 58).
 - SMCR -- Small Credit/Debit Write-off Account 6540 (use only if debit balances are less than \$5 and credit balances are less than \$1).
 - WASH -- Washout transactions with both debit and credit sides being closed (WASH can only be used when both the debit and credit documents are in Rejects and are for the same tax class and Master File Code, and will be closed on the same day)

Note: For **WASH** documents when the tax class and/or Master File Code are not the same, prepare Form 4028 RJECT 630 the document DLN, 0 to 2 and notate **WASH** in remarks.

Note: Do not use the Literals **EXC**, **DEPF**, or **OTHER** except for prior fiscal year DLN without prior coordination with Accounting.

- (4) The Rejects function will assign all new DLNs for the following documents:
- RPS payments.
 - Revenue Receipt documents (Document Codes 17, 18, 19, 20, 24, 70,87).
 - Pre-journalized non-revenue receipt documents (Document Codes 45, 48, 58).
 - Forms 3244, Payment Posting Voucher, prepared to apply remittances from other documents.
- (5) When renumbering revenue receipt documents, be sure that the TC Code, MFT, Tax Period, Name Control, received date and Trace ID are present on the document.
- (6) Enter the new DLN on the record as follows:
- Input CC NWDLN. with Action Code 611 for payments. Input CC NWDLN with Action Code 620 to renumber a payment to ANMF.

Example: NWDLN 611 09217-001-00100-2

Example: NWDLN 620 09617-001-00100-2

- (7) If the new DLN is for a different Master File, enter a hyphen after the DLN in IDRS followed by the New DLN Master File Code as follows:
- If renumbering a revenue receipt from IMF to BMF, input a **2** following the hyphen at the end of the new DLN.
 - If renumbering a revenue receipt from BMF to IMF, input a **1** following the hyphen at the end of the new DLN.
 - If renumbering a revenue receipt from IMF to EPMF, input a **3** following the hyphen at the end of the new DLN.
 - If renumbering a revenue receipt from IMF to IRAF, input a **4** following the hyphen at the end of the new DLN.
 - If renumbering a revenue receipt from IMF to ANMF, input a **6** following the hyphen at the end of the new DLN.

3.12.37.28.5.4
(01-01-2025)

Assignment of New DLN

- (1) Use BBTS offline DLN Generation to ensure that no number is assigned twice.
- (2) Assign separate block DLNs for payments documents.
- (3) The DLN is a 14 digit number assigned to every document input to the ADP system that affects a taxpayer's account. The DLN is used for controlling, identifying, and locating a document. The table below identifies the components of a DLN.

00	2	21	073	550	02	X
File Location Code	Tax Class	Doc Code	Julian Date	Blocking Series	Serial Number	Year Digit

- (4) Stamp or write the new DLN on each document being numbered.

Note: Be sure the old DLN has been lined through in red.

- (5) Prepare Form 813 for each block of renumbered payments.
- Enter the first 11 digits of the new DLN. Verify that the DLN entered on the document and register are the same and that the new DLN is accurate.
 - Enter the year digit of the new DLN.
 - Enter the current date.
 - Enter the Block Header Transaction Code, if applicable.
 - Enter the primary amount from the document. An entry of .00 for non pre-journalized documents is considered an amount.
 - Enter the secondary amount in brackets and the credit adjustment as an increase or decrease.
 - Circle the printed serial number to indicate the number of documents in the block.
 - Add the primary amounts and enter the total credit or debit.
 - Add the secondary amounts in brackets and credit adjustment amounts as increases or decreases.
 - Enter initials.

Note: Each payment listed on the Form 813 must have the Trace ID Number listed to the left due to the format of Form 813.

- (6) Hold all renumber documents until the next day to verify the new DLNs were input correctly, see IRM 3.12.37.29.1.6

3.12.37.28.6
(04-09-2025)
**ANMF Subsequent
Transactions**

- (1) To request an ANMF transcript send an email to (*TS KCSPC Non-Master File Team)
- (2) Upon receipt of ANMF transcript, follow normal renumbering procedures.
- (3) If the response is **No Record** follow procedures to transfer to Unidentified.

3.12.37.29
(01-01-2025)
Voided Documents

- (1) This subsection lists the procedures for voiding documents, including.
 - Conditions for Voiding Documents
 - Numbered Documents not to be Processed
 - Accounting Data Control requests
 - Duplicate DLNs
 - Rejects records list

3.12.37.29.1
(01-01-2025)
**Conditions for Voiding
Documents**

- (1) Documents are deleted because the document will not be processed.
- (2) Returns without the taxpayer's signature are not official documents and may not be processed.
- (3) Never void a return that has had a manual refund issued.
- (4) Normally, no SCCF adjustment is necessary. Enter **RJECT 640** on the terminal and the SCCF is automatically updated.
- (5) Below are the types of documents which will be voided:
 - Numbered documents which are never to be processed, e.g. an attachment or form without a tax return.
 - Unprocessable IRS prepared documents
 - Returns sent back to the taxpayer
 - Data Control request
 - Duplicate DLNs

Note: CC ESTABDT must be performed. See Exhibit 3.12.37-12

3.12.37.29.1.1
(05-03-2024)
**Numbered Documents
Not to Be Processed**

- (1) Some documents are numbered that will not be processed. These would include the following:
 - Subsequent payments
 - Attachments to returns
- (2) Attachments to returns will be routed to Files for association with the proper return. Input CC RJECT 640 line through the DLN and notate **DLN voided** with a date and route the document to Files with a note indicating the DLN of the associated returns. For **MeF** Returns input CC RJECT 640 and send the return to Alpha files.
- (3) Voided documents might have to be sent back to the filer. These types of cases will need the DLN lined out completely after you have voided the document with CC RJECT 640.

3.12.37.29.1.2
(01-01-2025)

**Unprocessable IRS
Prepared Documents**

- (4) Returns that will not be attached to a previously filed return or returned to the taxpayer will be sent to Files to be refiled in its original block.
- (1) IRS prepared documents are voided with CC RJECT 640 for non-remittance and CC RJECT 630 for remittance documents. They are then returned to the originator if not fully processable. Attach Form 4227 (or local form) to the front of the document stating the reason for deletion.
- (2) When processing campus initiated documents, use CC RJECT 640, write **DLN voided** and the date in the top margin near the DLN. If the preparer cannot be identified, line through DLN, route to Files. For documents returned to originator, prepare a Routing and Transmittal Slip or follow local routing control.
- (3) For area office prepared documents, use CC RJECT 640, write **DLN voided** and the date in the top margin near the DLN, and route to the originating office.
- (4) Only with supervisory approval, destroy IRS prepared documents that are to be canceled and not attached behind the return or routed to the preparer. National Archives and Record Administration (NARA) approved Document 12990, IRS Records Control Schedules, for records retention, disposition, and destruction guidance to prevent unauthorized/unlawful destruction of records.

3.12.37.29.1.3
(11-07-2023)

**Returns Sent Back to
the Taxpayer**

- (1) A few returns are voided and sent back to the taxpayer. Refer to IRM 3.11.3 and Form 3531 for a description of the returns that are returned to the taxpayer.
- (2) If a tax return is received without the taxpayer's signature, see IRM 3.12.37.22.2 for more information.
- (3) If a taxpayer has filed a non-remittance return, such as a BMF-type entity on a IMF form as an example, void the document and route back to the taxpayer. Prepare a Quick Note, advise the taxpayer to see www.irs.gov to locate the appropriate business form.

3.12.37.29.1.4
(01-01-2025)

**Data Control Delete
Request**

- (1) Data Control deletes are removed from ERS with Action Code 660. These are records that have been selected by Data Control in Accounting for deletion.
 - a. Data Control function may access an ERS record and delete it, instead of indicating to ERS Tax Examiners which records to delete at the campus option.
 - b. Regardless of the method used to enter **RJECT 660**, the documents will be pulled by Data Control.
- (2) Rejects documents:
 - a. Enter CC RJECT, Action Code 660, for each document in the Workable Suspense Inventory.
 - b. For documents in Unworkable Suspense, use CC ACTVT and enter CC RJECT, Action Code 660 on the following day.
- (3) GMF registers:

- a. If the register is in ERS status, ERS will enter Action Code 3 to move the register to Rejects inventory.
 - b. On the following day, enter 2-R on the registers that were 3-coded the previous day.
 - c. If the register is in Rejects inventory, enter 2-R.
- (4) Compare the DLNs with Action Code 660 on the Rejected Records List (ERS 05-40) with the list of deletes received from Data Control to ensure that the correct records were deleted. If Data Control has deleted the records by accessing the ERS file, no verification is necessary.
- a. If the correct documents were deleted, destroy the charge-outs and mark both lists to show that the items have been deleted.
 - b. If any Action Code 660 charge-out does not match the Data Control list, pull the document using local procedures and annotate the Rejected Records List and all copies of the charge-out that the record was deleted in error. Route the document and remaining copies of the charge-out (according to local procedures) for preparation of the necessary forms to adjust the SCCF and reenter the document.

3.12.37.29.1.5
(01-01-2025)
Duplicate DLNs

- (1) The Document Locator Number (DLN) is used in ERS to control every record on the file. Items in the error inventory are controlled by block DLN, while suspense records are controlled by 14–digit DLN.
- (2) If a block DLN attempts to establish on the error inventory for a DLN that is already on the file, the record is passed to the Suspense Inventory.
 - a. If the 14–digit DLN does not match another on the workable inventory, the record will become part of Workable suspense, with a generated Action Code 700 and Status Code 470.
 - b. After accessing the Suspense Record by 14–digit DLN, clear the Action Code 700 and correct as an error record.
 - c. If ERS 19–40 is generated work the workable document first, then activate unworkable and cancel DLN

3.12.37.29.1.5.1
(01-01-2025)
ERS Inventory

- (1) Identical 14–digit DLNs are not permitted in the same ERS inventory at the same time.
- (2) If a second record attempts to establish on either the Workable or Unworkable Suspense Inventory, one is purged from ERS.
 - a. A record already on the Unworkable file has priority over a new record trying to establish on that file.
 - b. A record on the Workable file has priority over a new or Unworkable record attempting to establish on the Workable file.
 - c. A record being activated from the Unworkable file has priority over a new record trying to establish on the Workable file.

3.12.37.29.1.5.2
(01-01-2025)
Purged ERS Inventory

- (1) All purged ERS records are listed on the Duplicate Document DLN Register.
- (2) The Action Code indicates the previous status of the record being purged. The codes are as follows:
 - 711 – From Code and Edit
 - 712 – From Error Correction

- 713 – From Unpostables
 - 714 – From Unworkable Suspense
- (3) No SCCF control records are produced for documents purged from ERS. If not prepared by Data Control, use Form 4028 to correct the SCCF for deleted and/or renumbered documents.
- (4) Most duplicate DLN cases will have been identified by the Data Controls function in Accounting.
- (5) Use the chart below to determine Data Control and Accounting numbering procedures:

If Data Control	Then
A] Has already requested deletion of the document on the duplicate listing,	No further action is necessary. The document has already been deleted from ERS and Data Control will complete the required action on the SCCF.
B] Has requested deletion of the other document with that DLN,	Enter RJECT 660 for the DLN on ERS. Then reenter the document erroneously deleted from ERS. Contact Data Control or research the SCCF with CC SCFTR to ensure that the SCCF will accept this reentry. It may be necessary to prepare Form 4028 with From-To Code 3–0 or 4–0 before routing the document to Batching with Form 3893.
C] Wants both documents deleted,	Enter RJECT 660 and route to Accounting any documents not already pulled.
D] Has not identified the duplicate condition,	Contact Data Control for further instructions. SCCF research will be used to determine if the documents must be reentered.

- (6) A 3 part charge-out is generated for each item on the duplicate listing.
- a. For Action Codes **711** and **712** the documents will be located in blocks still in the Error Correction work area.
 - b. For Action Code **713**, the documents have been routed by Unpostables to Error Resolution. Detach and route the original copy of the charge-out to Files for insertion into the block.
 - c. If the documents are already charged to ERS Suspense, route the original copy of the charge-out to Files for insertion into the block next to the previous charge-out for Action Code **714**.
 - d. Regardless of Action Code, the documents may have already been charged to Data Control. Insert the original copy of the charge-out into the block where the document had been previously filed.

- e. The second copy of the **Duplicate** charge-out may be destroyed when the case is resolved, or the second copy may be attached to the back of the return to provide an audit trail.

3.12.37.29.1.6
(01-01-2025)

**Rejected Records List,
ERS-05-40**

- (1) This report lists each record that is deleted from ERS. It is printed each day and contains the following:
 - Original DLN
 - Master File Code
 - Block Number
 - Batch Number
 - Primary TIN
 - Name Control
 - Employee number of tax examiner who rejected the record
 - Action Code used
 - Renumbered DLN (and MFT, if applicable)
 - New Master File Code
 - Total number of Rejected Records
- (2) For each rejected record, there is a charge-out, with the literal **REJECT**.
 - a. Make sure that you have a document and charge-out for each entry on the Rejected Records List.
 - b. Contact Data Controls if the documents are available for Action Code 600. They are probably looking for the documents.
- (3) Route the documents according to the Action Code shown on the listing.
 - a. Action Code **610** or **611** —Renumber. After verifying that the same DLN is shown on the New DLN Summary as on the document, route the documents to Batching with the new Form 813 or 1332. Action Code 611 items that show a literal will be routed to Accounting.
 - b. For Action Code **620**, route the documents to the ANMF function in Accounting.
 - c. Items with Action Code **630** are routed to Batching for re-input after verifying that Form 3893 has been prepared for each block DLN. Occasionally, Action Code 630 is entered for non-re-input items where later manual SCCF adjustments will be prepared.
 - d. Action Code **640** indicates documents that have been voided. Route campus initiated documents to the originator. Otherwise, route to Files unless other routing instructions are attached to the return.
 - e. Action Code **651** —Route International documents to the Austin Submission Processing Campus per local procedures. Prior to transshipping line through the DLN. (See IRM 3.12.37.26)
 - f. Action Code **660** —Data Control Delete. Route to Data Controls if not already sent.
- (4) Keep the Rejected Records List for one year as a reference.

3.12.37.30
(01-01-2025)

**Renumbering Domestic
and International Form
1040**

- (1) This subsection lists the procedures for renumbering documents.
 - General requirements
 - DLN Format
 - Domestic and International Return Renumbering Procedures

3.12.37.30.1
(01-01-2025)

General Requirements

- (1) Form 1040 Injured Spouse with blocking series other than 920-929 require renumbering.
- (2) Form 1040-NR or Form 1040-SS Injured Spouse with blocking series other than 920-925 require renumbering.
- (3) See IRM 3.12.2.3.7 to determine if a Domestic Form 1040 must be renumbered to an International Form 1040-NR or Form 1040-SS.

3.12.37.30.2
(01-01-2025)

DLN Format

- (1) Positions 1 and 2 File Location Code.

Submission Processing Center	File Location Code
Austin	18, 20, 21, 74, 75, 76
Kansas City	09, 14, 16, 36, 43, 70, 79, 80, 89
Ogden	29, 30, 32

- (2) **Position 3** —Tax Class. Identifies the type of tax.

- 2 = Individual Income Tax/Fiduciary

- (3) **Positions 4 and 5** —Document Code.

Form Numbers	MFT Code	Tax Class	Doc. Code
1040	30	2	11, 12, 21, 22
1040 MeF	30	2	11, 21
1040 MeF International (AUSC Only)	30	2	05
1040NR (AUSC Only)	30	2	72, 73
1040SS(sp) (AUSC Only)	30	2	27
1040SS (AUSC Only)	30	2	26
1040X	30	2	11, 54

- (4) **Positions 6, 7, and 8** —Julian Date.

- a. Campuses will renumber using the same Julian date and year digit as the original DLN with the appropriate blocking series designated by Receipt and Control Operation and Accounting.
- b. Coordinate with Receipt and Control Operation and Accounting to determine if specific Julian dates are used in your campus.

- (5) Use the following chart for renumbering Form 1040, Form 1040-NR, and Form 1040-SS:

If renumbering	Then
Form 1040	Prepare Form 1332.

- (6) **Positions 9, 10, and 11** —Blocking Series. For more information, follow IRM 3.10.73 **Batching and Numbering**. The blocking series will be assigned sequentially beginning with 000 for each document code and Julian date except for the following documents:

- a. Forms 1040X numbered as Form 1040 (Document Code 11) must contain a block number from the following table:

Codes	Definition
970–989	G Coded, Amended 1040X
990–999	Presidential Election

- b. Renumbered Forms 1040 with Document Code 11 must use block numbers 000–969.

Note: If all available blocks have been used, number with a different File Location Code and start again with the lowest block number.

- (7) **Positions 12 and 13** —Serial Number. Number sequentially beginning with 00. Up to 100 documents may be blocked together.
- (8) **Position 14** —Year Digit. Enter the year for all prior year DLNs.

3.12.37.30.3
(01-01-2025)
**Domestic and
International Return
Renumbering
Procedures**

- (1) All Domestic and International returns that require new DLNs are renumbered by Rejects.
- (2) Follow instructions in IRM 3.12.37.28.5.4 for assigning the new DLN.
- (3) Prepare Form 1332 for blocking the renumbered documents.
- (4) If an electronically filed return is being renumbered, ensure **MeF Return** is written on the signature line(s) to avoid unnecessary correspondence.

3.12.37.30.4
(11-10-2021)
**Suppression of
Erroneous Balance Due
and Delinquency Notices**

- (1) Whenever a return or payment must be renumbered/re-input because the document had been input to the wrong MFT or tax period, immediate consideration must be given to the possibility that erroneous balance due or return delinquency notices may be issued.
- (2) IDRS action must be input to the correct account by the first person identifying the condition whenever any of the subsequent documents must be renumbered or re-input to correct MFT, TIN, or tax period:
- a. Any IMF return that is more than six months past the due date also requires CC FRM49 with TC 599–18.
- b. Any subsequent payment transaction (Document Code 17, 18 or 19) requires input of CC STAUP (and the appropriate status) for six cycles.

Note: Command Codes FRM49 and STAUP instructions can be found in IRM 21.5.2.4.8.2.

- (3) When the TIN, name control, MFT, and tax period are present but the returns are determined to be unprocessable, use TC 599 with Closing Code 17 to defer the normal delinquency.
- (4) Annotate the document with **599–17**, **599–18**, or **STAUP-6** in the upper left margin. If the document has already been annotated, no further action is required.

3.12.37.31
(11-10-2021)
Re-Entry Documents

- (1) This subsection lists the procedures for reentry documents.
 - Conditions for reentry
 - Preparation of documents for reentry
 - Preparation of Form 3893

3.12.37.31.1
(04-09-2025)
Conditions for Re-Entry

- (1) Reenter all documents in which the record cannot be corrected due to limitations in existing computer programs. These uncorrectable conditions include **any** of the following:
 - a. DLN transcribed wrong on record.
 - b. Transaction amount transcribed incorrectly or is missing.
 - c. Transaction Code or MFT is missing or incorrect in the block header.
 - d. Non-ERS documents identified by Data Control for deletion from the reject inventory.
- (2) Enter CC RJECT 630.
- (3) Ensure that the received date is present for each document to be re-entered.
 - a. If the date is not stamped on the face of the document refer to IRM 3.12.2.4.3.20 to determine and edit the correct received date.
 - b. If the document is TY 2019 and prior and has not been cleared by Statute, follow instructions in IRM 3.12.3.3.2.3
- (4) Transaction Code 840 was not keyed in the header.
- (5) Rejects are a separate category on the SCCF. When a reject is reentered, a control record with a From-To Code 4–0 must post to the SCCF.
- (6) This 4–0 Code is produced automatically whenever CC RJECT 630 is input on the ERS terminal.
- (7) Prepare Form 4028 and send re-entry documents along with Form 4028 to Accounting.

3.12.37.31.2
(04-09-2025)
Preparing Documents For Re-Entry

- (1) When a document is re-entered, it will be processed as an original entry document and sent back through the pipeline functions.
- (2) Therefore, all previous edit markings must be correct for current processing. Circle out any unnecessary Action Codes.
- (3) When a re-input document contains a CCC **O** indicating a manual refund has been issued, or Form 3753 or Form 5792 is attached, research IDRS to see if a TC 840 or pending TC 840 is posted to the tax module with the following exceptions:

- a. If the CCC O is not edited in red, do not reissue a manual refund or research for a TC 840 on IDRS. Look at the history for an indication that the account is to be frozen, if unsure take the return to your lead.
- b. If a TC 840 has posted or the module contains a pending TC 840, allow the CCC O to remain on the return. Prepare Form 3893 and re-enter the document.
- c. If a TC 840 has not posted or there is no pending TC 840 on the module, reissue the manual refund using the instructions contained in this IRM. Hold the document until a pending TC 840 appears on the module. Prepare Form 3893 and reenter the document.

Caution: Do not issue a manual refund if the TXMOD history indicates either a systemic or manual refund has been issued, e.g., F3753PREP, F5792PREP, TC 840 or TC 846. Take the return to your lead or manager. Also, look for a TC 971 AC 664, which indicates that a Form 3753 manual refund has been sent.

- (4) If the Transaction Code is 840 and Field 01BH is blank, the document must be reinput. Input CC RJECT 630, complete Form 3893 and in the remarks box type input TC 840 in the header.

3.12.37.31.3
(01-01-2023)
Preparing Form 3893

- (1) Form 3893 is prepared for a re-entry in block or portion of a re-entry block. Attach it to the first document in the re-entry block. Do not detach the form when processing unless a previously re-entered document is being re-entered again.
- (2) If a single previously re-entry document is being input again, attach the new Form 3893 to the front of the document and the previously processed Form 3893 to the back of the document.
- (3) When multiple documents within the same block are being input again, attach the new Form 3893 to the document with the lowest serial number.
- (4) On subsequent serial numbers, attach previously processed Form 3893 to the back of each document.
- (5) Follow the instructions in (6) through (26)
- (6) File Type-Check appropriate box.
- (7) **Box 1**— Alpha/Numeric Block Control Number.
 - Leave blank if routing to Batching in the Receipt and Control Operation.
- (8) **Box 2**— Document Locator Number.
 - Enter the eleven digit block DLN. The complete DLN may be entered, but only the first eleven digits will be transcribed into the Block Header.
- (9) **Box 3**— Batch Number.
 - The batch number will be entered by Batching in the Receipt and Control Operation.
- (10) **Box 4**— Document Count.
 - Enter the number of documents attached to Form 3893. .

(11) **Box 5**— Credit.

- Enter the amount of the credit transaction. If more than one document, enter the sum of the credit amounts.
- If present, enter the total of the Primary and Tertiary amount. Amounts may be from remittance returns, payment transactions, transfer documents, or adjustments.

(12) **Box 6**— Debit Amount.

- Enter the total amount of the debits. This box must be blank if a credit amount is present.
- Debit amounts may be present only with Document Codes 24, 45, 48, 54, 58, and 87.

(13) **Box 7** —Transaction Code.

- Enter only when Block Header Transaction Code is required.

Document Code	Transaction Code on Document	Transaction Code in Block Header
45	840	840
53	090–092	090
51, 52	Transfer in	370
30	984, 986	984, 986
80	000, 012, 013, 014, 016	000, 010
81	000, 016	000, 016

(14) For IRP, enter the Account Type Code followed by the Record Identification Code (F or G) followed by the Payer Count.

(15) **Box 8** —Transaction Date.

- Always enter the received date for Forms 1040-ES (Document Code 20) and 1040-C (Document Code 61). Enter received date for returns received after the tax period due date.
- For other documents, the transaction date must be edited onto the actual document for it to be transcribed.

(16) **Box 9**— Header MFT Code.

- Enter only when required.

Document Code	Document MFT	Header MFT
IRAF	29	29
ISRP Payments	Various	Same as document

(17) **Box 10**— Secondary Amount.

- Enter the secondary transaction amount when required. If you fail to enter the secondary money amount on the Form 3893, but the amount is edited on the document, there will be a block out of balance condition.
 - Place DR. or CR for the Secondary Amount.
- (18) **Box 11** — Reentry Source Code. Mark one box as indicated.
- Mark **N** for Nullified if the re-input document was previously an un-postable. Also complete box 18.
 - Mark **4** for re-input if the document has not posted or unposted at the Master File. Also complete box 18.
- (19) **Box 12**— DLN Year Digit.
- This box must be entered. Enter the 14th digit of the DLN from the source document. If the year digit is not shown on the document, determine the correct year from the DLN or from other information on the document.
- (20) **Box 14**— Remarks.
- Enter any additional information needed to clarify the reason for re-input or to preserve a proper audit trail. For deletes, enter the cycle of the delete action.
- (21) **Box 15**— Process as Remittance or Non-remittance.
- Mark the remittance box if the document or block contains money.
 - Adjustment Document, Doc. Code 54, is non-remittance even though header amounts may be present in box 5, 6 or 10.
 - All payment documents, and accounting transactions with Document Codes 24, 48, 51, 58, and 87 are remittance documents.
- (22) **Box 16**— Serial Number.
- Enter the DLN serial number(s) of the documents being re-input.
 - For an entire block or multiple documents, enter the range of serial numbers, such as 00–49.
- (23) **Box 17**— Preparer Information.
- Enter your name and phone number and the current date. Also mark the appropriate originating organization.
- (24) **Box 18**— Reentry Document.
- If box 11 is **N** or **4**, mark the appropriate box.

3.12.37.32
(01-01-2023)
**Individual Retirement
Account File (IRAF)**

- (1) The Individual Retirement Account File (IRAF) and Master File were merged into the Individual Master File (IMF) as MFT 29. IRA MFT 29 accounts will be established when Forms 5329 are received with Forms 1040. IRA transactions may be input to post to establish MFT 29 accounts. These transactions include entity change adjustments, audit transactions, etc. IRA transactions will carry a Tax Class of Zero.
- (2) When Form 5329 is received without Form 1040, a dummy Form 1040 must be prepared with the following information to process Form 5329 to MFT 29.

1. Write across the top of Form 1040 **Dummy to process Form 5329 to MFT 29.**
 2. Original to IMF **TC 150** DLN.
 3. Tax Period.
 4. Name Control of Individual subject to additional tax.
 5. Primary taxpayer's SSN.
 6. Secondary SSN (if applicable).
 7. Filing status of Form 1040.
 8. Tax Exempt Interest of Ordinary Dividends
 9. Received date.
 10. RPC "**L**".
 11. Amount on line 8 of Schedule 2, Form 1040.
 12. Employee number who prepared the dummy return.
- (3) If Form 1040, Schedule 2 is received with an amount on line 8 and Form 5329 is not attached, prepare a dummy Form 5329 with the following information:
1. Write across the top of Form 5329, **Photocopy for input to MFT 29.**
 2. Spouse indicator (if FSC 2) edited to the left of the form name above the entity section of Form 5329 (**1** if primary or **2** if secondary).
 3. The taxpayer's complete name (always a single name line), with a [(bracket) immediately in front of the proper last name.
 4. Taxpayer's SSN.
 5. IRA indicator of "**1**" in the margin to the right of the address line on Form 5329.
 6. Penalty amount as entered on line 58 of the Form 1040.
- (4) Use the original **TC 150** DLN of the IMF account except when:
- a. The controlling DLN on the IMF account is a re-file DLN.
 - b. The Assessment Statute Expiration Date (ASED) of the original Form 1040 is within six months of expiration or expired.
- (5) Prepare Form 3893, check the appropriate boxes.
- 3.12.37.33
(01-01-2020)
Early Filed Returns
- (1) A return is considered an early filed return when the return is received 5 months earlier than the due date of the tax return.
 - (2) Correct any coding or transcription errors in received date or tax period fields.
 - (3) Verify attachments, correspondence, taxpayer's date of death and follow taxpayer's intent for determining the correct tax period.
 - (4) If it is determined the return is an Early Filed Decedent return, RJECT 610 and renumber the document using the current year DLN.
 - (5) Do not delete the CCC Y from the early filed returns.
 - (6) If both the primary and secondary taxpayer died during the tax period of the early filed return, enter A in Field 01CCC.
 - (7) Ensure all prior year markings are circled out/removed.
 - (8) Coordinate with Receipt and Control Operation and Accounting to determine correct DLN.

3.12.37.34
(01-01-2025)
**Processing Aged
Inventory**

- (1) This subsection lists the procedures for reviewing aged cases.

- Reject aged inventory
- Closing aged inventory
- SCCF aged items
- On-line SCCF research

3.12.37.34.1
(01-01-2025)
Reject Aged Inventory

- (1) The Reject Aged list is a report in Control-D that shows all registers in the below days in inventory range categories. The Reject Aged list (GMF 11-42) is a daily report and will be used to monitor and assign inventory.
- (2) The Aged List is divided into four different age groupings.
- a. 45–59 days.
 - b. .-60-89 days
 - c. 90–119 days
 - d. 120 days and over
- (3) If the reject register is not available in Control-D, use the file copy or reconstruct a new register.
- (4) The following ERS reports will be used to identify aged documents.
- a. The weekly ERS 31-40, Error Resolution **ERS Unworkable Suspense Aged Report**, lists all documents currently in Unworkable Suspense that have been in the ERS system for 45 or more calendar days.
 - b. The weekly ERS 31-41, Error Resolution **ERS Workable Suspense Report** lists all documents in Workable Suspense for 0 or more days.
- (5) The ERS–31–40, Unworkable Suspense Aged Report, is available on Control-D.
- a. Each Unworkable Suspense document in which the current date is at least 45 calendar days later than the Control Day will print on the listing. The Control Date is the Julian day the document is received in Input Correction and can be determined from CC ERINV or CC SCFTR.
- (6) The ERS 31-41 Error Resolution Workable Suspense Report lists all documents that have been in the Workable Suspense Inventory for zero or more working days, and will appear on this report until the document is removed from the inventory or placed in unworkable status.
- a. Correspondence status (e.g., 321 and 421) will be reviewed to determine the actual date the correspondence was issued and, if appropriate, processed as a No Reply.
Example: If a return is in activated status and there is no reply attached, the return may have been inadvertently activated and may be processed as a No Reply.
 - b. If a return was suspended to be reviewed by an area outside of Submission Processing, initiate follow-up action in order to process the return.
 - c. If the taxpayer sends in a Reply asking for more time to submit the missing information, resuspend with Action Code 212.
 - d. Annotate the Aged listing and the Suspense charge-out to document your research actions. Also annotate any contact made with any area outside SP (e.g., Entity).

3.12.37.34.1.1
(01-01-2023)

Closing Aged Inventory

- (1) The person working the Aged list must have a knowledgeable background on the research tools/listings applicable for the control of reject records.
- (2) Aged inventory will be worked daily first in first out (FIFO) according to days in ERS until all aged inventory is closed.
- (3) Locate all Aged reject cases.
 1. Search any files held by TEs or clerks within the Reject Unit.
 2. Use CC ESTAB to request missing documents from Files. If ESTAB files request are unsuccessful, request special search using Form 2275 .
- (4) If Files search to include special search are unsuccessful, follow instructions below:
 - a. Research IDRS to look for a posted TC 150. If there is a posted TC 150, enter CC RJECT 640 to void the missing document.
 - b. If there is no posted TC 150, process the return to the best of your ability and follow No Reply instructions if applicable.

3.12.37.34.2
(05-10-2023)

SCCF Aged Items

- (1) Review the error and reject inventories on a weekly basis by reviewing the SCCF Aged Reports (SCF 07–50 and SCF 07–51) using Control D. Reports are generated on the first processing day of each new cycle and are available on the first workday of the new week (usually Friday). Reports will be worked at the beginning of the week and submitted to Accounting no later than 10:00am on Monday.
- (2) For SCCF purposes, Rejects includes both reject registers and ERS suspense records.
- (3) There will be no SCCF inventories aged over 3 months without a written explanation to the Data Control Unit.
- (4) Annotations will be specific and include:
 - Reason it is aged, ie. NU for nullified unpostable, or early filed return.
 - Date received in Rejects Inventory.
 - What action has been taken or will be taken to resolve the aged item.
- (5) Aged error items are on the same list and will also be resolved by Rejects with assistance from Error Resolution.
 - a. Closed items from Error Correction will be annotated on the transcript.
 - b. If the DLN is not in the ERS/Rejects inventory, refer to Accounting.
 - c. If an aged item is determined to be open after online SCCF adjustment, refer to Accounting.
- (6) Another portion of the SCCF Aged Transcript will be worked jointly between Rejects and Data Control. This is the **Aged Man Er/Rej Modules**, SCF–07–51. This transcript includes aged blocks with **either** of the following conditions:
 - a. Open items in both SCCF manual balance and the error or reject balance.
 - b. Items that were coded as reentries by Rejects (From–To Code 4–0) and have no subsequent activity.

- (7) SCCF aging is based on variable criteria. The following reject and error items are considered aged:
- Any return block with an open reject balance and no activity for 13 weeks.
 - Any non-return block with an open reject balance and no activity for 8 weeks.
 - Any block with open error balance for 4 weeks (8 weeks for IRP).
 - Any block that has been open on the SCCF for 26 weeks, regardless of activity (13 weeks for Document Codes 17, 18, and 19).

3.12.37.34.2.1

(01-01-2023)

Researching the SCCF Aged List

- Notify Data Controls by the 20th of each month of any open rejects that have been in Rejects inventory for 90 days and are still being worked by other campus functions. The emphasis will be to close three months or more aged items quickly.
- The SCCF is Data Control responsibility. However, to review SCCF aged items and perform other SCCF related duties, it is necessary to read and understand SCCF transcripts.
- Work the SCCF Aged Listings at least twice a month.
- Work the SCCF Aged list (SCF 07-50 and SCF 07-51) in coordination with the Reject Aged List to avoid duplication of efforts. Due to the variances in the aging criteria, items listed on the SCCF Aged Reports may not be aged in the Reject Inventory.
- Annotate the SCCF Aged Lists with detailed explanations.
 - If the case will be closed before the next report is due, notate closed by and put the expected closing date.
 - If not, what form is it, what is the problem, and what is being done to resolve the issue, for example: Form 1040, missing return, special search.
 - Use ditto marks or vertical lines for identical remarks, to save time.
 - Provide a copy of the annotated report to the Data Control Team in Accounting.
- Rejects is responsible for the research of aged items on the SCCF Reports that are in ERS and Reject Inventories. They will provide the status information to Data Control, so history items can be added to the SCCF transcript.
 - If the record is in ERS, locate the document and resolve quickly.
 - If the record is no longer in Rejects or ERS, research the closed listing to see the resolution.
 - If the record is no longer in Rejects and the document has not finished processing, check the ERS 05-40.
 - If the record was closed in error, prepare any necessary SCCF adjustments or obtain the document and re-input, if needed.

Caution: There will be no SCCF inventories aged over 3 months, without providing a written explanation to the Data Control Team.

3.12.37.34.2.2
(01-01-2023)

SCCF Transcript Format

- (1) The transcript format described here is used for all Master Files.
- (2) The original count and amount is the total for the block shown in the control record with From-To Code 0–0.
 - Code 7-0 is an increase
 - Code 8-0 is a decrease
- (3) The other balances on the transcript are manual, error, reject, and file delete. The reject balance will always agree with the count and amount of items on the reject file plus ERS suspense.
- (4) The Record Type ID Code identifies the type of record that posted to the SCCF.
 - 0 = SCCF Adjustment Record (except renumber)
 - 1 = Master Control Record
 - 2 = BOB Control Record
 - 4 = Generated SCCF Adjustment Record
 - 5 = Delete or Reenter Block Proof Record
 - 6 = Renumber Block Proof Record or Renumber Adjustment Record
 - 7 = Good, Error, or Reject Block Proof Record
- (5) The From and To Codes show the effect on SCCF balances. If the From Code is 0–6, the standard meanings apply.

From Code	To Code	Meaning	SCCF Balance Affected
0	0	Raw data/re-input	Manual
1	1	BOBs	Manual
2	2	Deletes	Delete
3	3	Errors	Error
4	4	Rejects and ERS Suspense	Reject
5	5	Good Tape	None
6		Unpostables	None

- (6) When the From Code is 7, 8, or 9 special meanings apply.

From Code	To Code	Meaning	SCCF Balance Affected
7	0	Increase the original balance	Suspense
8	0	Decrease the original balance	Suspense
7	7	Turn the ADSI On	None

From Code	To Code	Meaning	SCCF Balance Affected
8	7	Turn the ADSI Off	None
8	2	Remove the block from the SCCF	All
9	9	Information only	None

Note: Normally, these special codes are not used by Rejects. No corrected error or reject document can post to the Master File if the ADSI is on.

- (7) The re-input Source Code is:
 - N for nullified (rejected) unpostables
 - R for reprocessible
 - U for applications from the Unidentified Remittance File
- (8) The next fields are the SCCF posting tax year, Julian date, posting cycle, document count, serial number, and amount.
- (9) The cross-reference DLN is printed for any renumber record or new DLN created by a renumber record. The cross-reference serial number will print in the second serial number field.

3.12.37.34.3
(01-01-2023)

On-Line SCCF Research

- (1) To access any DLN on the SCCF, enter CC SCFTR, space, followed by the Master File System Code, the Block DLN, and transmit.
- (2) The Master File System Codes are:
 - 1 = IMF
 - 2 = BMF
 - 5 = IRP
 - 6 = ANMF
- (3) The DLN must be entered as 12 numerics without hyphens or spaces.
- (4) If the DLN has been entered correctly and is open on the SCCF, the complete transcript is displayed.
- (5) The online control file will be updated continually by CC SCFAJ nightly from batch processing.
- (6) The Control File Block Status Code, field S on the transcript, identifies the current status of the block on the SCCF. The values are:
 - A = Active
 - D = Being deleted
 - H = Historic
 - I = Inactive (no open balances)
 - S = Shelved
- (7) The Control File Age Indicator shows the number of times that a block has been selected for SCCF age review.

- a. Each time the block is printed on the SCCF age transcript, the indicator is increased by one.
 - b. The indicator is never decreased except when the block is removed to the Historic.
- (8) The Historic Cycle (HC) indicates the cycle that a block had previously gone to the Historic transcript.

Note: To reactivate historical records, move the cursor below the historical record message and transmit. The record will be available on SCCF the next day.

3.12.37.35
(01-01-2025)
Missing Documents

- (1) This subsection lists the procedures for resolving missing documents.
- General guidelines
 - Closing Missing Documents
 - ERS missing document Action Codes
 - Write-off of missing document and document found after write-off

3.12.37.35.1
(01-01-2025)
Guidelines

- (1) The guidelines for resolving missing document records are basically the same for Reject records and ERS records.
- (2) Unpostables will have already attempted to locate the missing document for records received from the Generalized Unpostables File (GUF). Await the results of Unpostables fourth request from Files. All research documentation will be attached to the file before being sent to Rejects.

3.12.37.35.2
(02-27-2025)
Closing Missing Documents

- (1) After two weeks from the control day on the Form 8161, initiate a request for a Files search for the document. If the documents have been delayed in routing to Files, this two week period may be extended but not beyond four weeks.
- (2) For the first search for a missing document, input CC ESTAB.. This action generates Form 4251 to Files, where the search is performed. The result of the search, or the requested document is returned to you with this form.
- (3) If Form 4251 is sent back indicating no document found, initiate request for a special search using Form 2275. Campus management may reduce or eliminate the waiting period for requesting the special search. Be sure to keep a history as each attempt is made to resolve the case. Use copy 3 of Form 8161, or a locally developed form to maintain the history information.
- (4) If Files search to include special search are unsuccessful, follow instructions below:
- a. Research IDRS to look for a posted TC 150. If there is a posted TC 150, enter CC RJECT 640 to void the missing document.
 - b. If there is no posted TC 150, process the return to the best of your ability and follow No Reply instructions if applicable. .
- (5) If Files search to include special search are unsuccessful and the return must be reviewed by an area outside of SP, initiate taxpayer correspondence requesting a copy of the return using Form 6001, paragraph A. Be sure to ask for all attachments and original signatures. Note the history file with the action taken and date. Hold the file in suspense up to 45 days for the taxpayer reply.

- (6) If the taxpayer does not respond to correspondence, enter CC RJECT 640 to void the return.
- (7) For Document Codes 20, 24, 45, 48, or 58, credits or debits, research IDRS and/or Form 813 to determine the proper application.
 - a. If unable to determine the correct processing of credits or debits, contact the Accounting Operation for further instructions.

3.12.37.35.3
(03-17-2025)

**ERS Missing Document
Action Codes**

- (1) ERS records are suspended with Action Codes 511 through 515 to indicate a missing document.
- (2) Action Code **511** is used with CC SSPND by Error Correction or Rejects to establish the initial twenty-five (25) workday suspense period.
 - a. Enter this code when transcript, files, and IDRS research has failed to produce the document or sufficient information to reconstruct the document.
 - b. Do not use Action Code 511 if we have corresponded with the taxpayer to request a copy of the return. Instead, use the appropriate 21X Action Code.
 - c. Use Action Code 511 only if the case will not be reviewed for the next five weeks. If the return is located and routed to ERS, it can be reactivated at any time.

3.12.37.36
(01-01-2023)

**Erroneous Prompt,
Quick and Jeopardy
Assessments**

- (1) This subsection lists the procedures for resolving erroneous Prompt, Quick, and Jeopardy assessments.
- (2) Prompt, Quick and Jeopardy requests are expeditious assessments when a statute is near, or collection of taxes is in jeopardy. These pre-journalized transactions are numbered with a Doc Code 51. Erroneous assessments are sometimes made and these assessments go unpostable.

3.12.37.36.1
(03-17-2025)

Processing Instructions

- (1) Use the instructions in this subsection to correct duplicate Doc Code 51 assessments.
- (2) Tax examiners will research the TIN reported on Form 3552 to determine if the assessment is a complete and/or partial duplicate assessment. In order for the assessment to post all money that is being reversed must be in TXMOD. Research using CC TXMODA to verify the money has not already been reversed in full and/or part.
 - a. If there is a TC 767 on Form 3552 and there are two TC 766's in TXMOD, verify the total of the TC 766's match the amount reported as a TC 767. If the money amounts match and have not been reversed the tax examiner will add another TC 767 to the register with money amount. See example below:

Example: The reported TC 767 amount is \$6,771.00. Research shows a TC 766 for \$4200.00 and a TC 766 for \$2571.00. Tax examiner will add a TC 767 for \$2571.00 and change the original TC 767 amount from \$6771.00 to \$4200.00 and the case will post.
 - b. If research shows the TC 767 money amount has already been reversed in full, the tax examiner will process Form 3552 as a complete abatement. Tax examiner will code the register with 2-R, notate cancel

per research on Form 3552 and reach out to the originator to complete Form 1331-B. Once paperwork is received all paperwork will be sent to Accounting Data Control.

- c. If research shows the TC 767 has not been reversed in full, the tax examiner will process assessment as a partial abatement. Tax examiner will code the register with 2-R and send Form 3552 as well as Form 1331-B to Accounting Data Control in order for the assessment to be reinput with the correct money amount.
- (3) If you are unable to obtain the original Form 3552 from RACS, follow the instructions below to create Form 3552 from the information on the IMF Reject Register.

Title	Input Information
Top Middle	In red ink, write Cancel per Research
Document Locator Number	Enter DLN printed on register
MFT	Enter MFT from paragraph C
Tax Period	Enter tax period from paragraph D
Assessment Date	Enter date from paragraph E
IDRS Number	Enter your 10-digit IDRS number
Notice Date	Enter the date from paragraph E
Name Control	Enter name control from paragraph A
Taxpayer Identifying Number	Enter SSN/EIN from paragraph B
Form Number	Enter Form 1040
Taxpayer	Enter taxpayers name control
Tax Period Ended	Enter the last day of the tax period listed in paragraph D Example: Tax Period is 201712 the tax period ended would be 20171231
Reference, Box 31	Enter all dates listed in Sections 01-19, 30, and 40
TC, Box 32	Enter all transaction codes listed in Sections 01-19, 30, and 40
Assessment, Box 33	Enter all money amounts listed in Sections 01-19, 30, and 40
Balance Due	Input the total assessment amount in the 3rd box to the right of box 37

- (4) Form 1331-B must be completed to abate a duplicate assessment or portion of the assessment. Contact the originator with a request to complete Form 1331-B. If the tax examiner does not receive a response from the originator inform management and/or your local P&A analyst for assistance in resolving this issue. Tax examiners will verify Form 1331-B has the following information:

Title	Input Information
EIN/SSN	Enter the taxpayers TIN from Form 3552.
Form/MFT/Tax Period	Enter 1040, MFT and Tax Period from Form 3552.
Name and Address of taxpayer	Only enter the taxpayers name control from Form 3552.
Section I	Computation of liability. See example below of a partial abatement. Example: Money amount of decrease from form. Money amount of available credit. Money amount to be removed from form for reinput.
Prepared by	Employee name.
Date	Date Form 1331-B was completed.

- (5) Once all paperwork is completed, a Form 4028 must be filled out with the below information.
1. Mark the correct Master File box on the top left.
 2. From;To is 0-2.
 3. Master File is 1 for IMF or 2 for BMF.
 4. Input DLN from the top of the register without the document code.
 5. Enter money amount under either credit or debit from the information on the register.
 6. Under remarks input Abate assessment to 6510 account.
- (6) If the above instructions do not pertain to the issue presented on the register, contact the originator for resolution.

Note: If the originator does not provide instructions to resolve the issue, elevate to management. The manager must contact the originators manager for resolution.

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Exhibit 3.12.37-1 (11-17-2020)**Acronyms**

Acronym	Definition
“A”	
AAC	Agricultural Activity Code
ACA	Affordable Care Act
ARC	Affordable Care Act Reason Codes
ADM	Administration
ACD	Audit Code
ACS	Automated Collection System
ADJ	Adjustment
ADP	Automated Data Processing
ADSI	Action Delete Status Indicator
AEIC	Advanced Earned Income Credit
AFDC	Aid to Families with Dependent Children
AGI	Adjusted Gross Income
AIL	Additional Information Line
AI	Annualized Income
AKA	Also Known As
AMT	Alternative Minimum Tax
AMT CR	Alternative Minimum Tax Credit
APFD	Alaska Permanent Fund Dividend
APO	Army Post Office
ARC	ACA Resolution Code
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATIN	Adoption Taxpayer Identification Number
AUSPC	Austin Submission Processing Center
“B”	
BBTS	Batch/Blocking Tracking System
BFS	Bureau of the Fiscal Service
BMF	Business Master File
BOB	Block out of Balance

Exhibit 3.12.37-1 (Cont. 1) (11-17-2020)**Acronyms**

Acronym	Definition
BOE	Business Enterprise Object Review
“C”	
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCA	Chief Counsel Advice
CCC	Computer Condition Code
CDDDB	Custodial Detail Data Base
CFE	Credit for the Elderly
CFOL	Corporate Files on Line
CGD	Capital Gains Distribution
CLS	Common Law Spouse
CLW	Common Law Wife
CMODE	Change Mode
COMM	Commissioner
CONS	Conservator
CP	Computer Paragraph
CPA	Certified Public Account
CW	Classified Waste
CZ	Combat Zone
“D”	
DAN	Deposit Account Number
DCB	Dependent Care Benefits
DD	Direct Deposit
DECD	Deceased
DIS	Distributed Input System
DO	District Office
DOD	Date of Death
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPC	Designated Payment Code

Exhibit 3.12.37-1 (Cont. 2) (11-17-2020)**Acronyms**

Acronym	Definition
DSI	Dependent Status Indicator
“E”	
EC	Error Code
ECC-MTB	Enterprise Computing Center at Martinsburg Computing Center
EFDS	Electronic Fraud Detection System
EFTPS	Electronic Federal Tax Payment System
e.g.,	For Example
EGA	Ethics in Government Act
EIC	Earned Income Credit
EIF	Entity Index File
EIN	Employer Identification Number
ELF	Electronic Filing
EPP	Excess Parachute Payment
ERS	Error Resolution System
ES	Estimated Tax
ESOP	Employee Stock Option Plan
ESPI	Estimated Tax Penalty Indicator
EXEC	Executor
“F”	
FB	Fringe Benefit
FF	Frivolous Filer
FICA	Federal Insurance Contributions Act
FIRPTA	Foreign Investment in Real Property Tax Act of 1980
FLC	File Location Code
FMV	Fair Market Value
FNS	Fuel for Non-conventional Source
FPO	Fleet Post Office
FS	Filing Status
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay

Exhibit 3.12.37-1 (Cont. 3) (11-17-2020)**Acronyms**

Acronym	Definition
FY	Fiscal Year
“G”	
GDN	Guardian
GMF	Generalized Mainline Framework
GUF	Generalized Unpostable Framework
“H”	
HCTC	Health Coverage Tax Credit
HHM	Household Member
HSH	Household Employee
HQ	Headquarters
“I”	
IAT	Integrated Automation Technologies
ICO	Input Correction Operation
ICT	Image Control Team
IDRS	Integrated Data Retrieval System
IE	Itemized Election
ILITS	Input Correction Operation Letter Inventory Tools
IMF	Individual Master File
IRA	Individual Retirement Arrangement
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
ISRP	Integrated System Remittance Processing
ITIN	Individual Taxpayer Identification Number
“K”	
KCSPC	Kansas City Submission Processing Campus
KITA	Killed in Terrorist Action
“L”	
LEM	Law Enforcement Manual

Exhibit 3.12.37-1 (Cont. 4) (11-17-2020)**Acronyms**

Acronym	Definition
LSE	Lump Sum Election
LTC	Long Term Care
“M”	
MCC	a) Major City Code b) Mortgage Credit Certificate
MeF	Modernized Electronic File
MFA	Married Filing Alien
MFJ	Married Filing Joint
MFS	a) Married Filing Separately b) Multiple Filing Status
MFT	Master File Tax
MIC	Mortgage Interest Credit
MSA	Medical Savings Account
“N”	
NAICS	North American Industry Classification System
NARA	National Archives and Records Administration
NAP	National Account Profile
NEI	Non Taxable Earned Income
ANMF	Automated Non Master File
NMI	No Middle Initial
NO	National Office
NOL	Net Operating Loss
NPS	National Park Service
NQ	Non Qualifying
NR	No Record
NRA	Non Resident Alien
NU	Nullified Unpostable
“O”	
OAR	Operations Assistance Request
OBL	Outstanding Balance List
ODC	Orphan Drug Credit Credit for Other Dependents

Exhibit 3.12.37-1 (Cont. 5) (11-17-2020)**Acronyms**

Acronym	Definition
OID	Original Issue Discount
OSPC	Ogden Submission Processing Campus
OTN	TOP Offset Trace Number
OWPT	Overpaid Windfall Profit Tax
“P”	
PAL	Passive Activity Loss
PAO	Process as Original
PCD	Program Completion Date
PDS	Private Delivery Service
PECF	President Election Campaign Fund
PER REP	Personal Representative
PII	Personally Identifiable Information
POA	Power of Attorney
POD	Post of Duty
POW/MIA	Prisoner of War/Missing in Action
P-SSN	Primary Social Security Number
P-TIN	Primary Taxpayer Identification Number
PY	Prior Year
“Q”	
QFE	Qualified Farmers Election
QPA	Qualified Performing Artist
QRDT	Questionable Refund Detection Team
“R”	
RAIVS	Return and Income Verification Services
RCS	Document 12990, Records Control Schedules
RDC	Regional Disbursing Center Registered Domestic Partner
RE	Reimbursed Expenses
REC	Residential Energy Credit
REMIC	Real Estate Mortgage Investment Conduit
RICS	Return Integrity and Compliance Services

Exhibit 3.12.37-1 (Cont. 6) (11-17-2020)

Acronyms

Acronym	Definition
RIVO	Return Integrity Verification Operations
RPC	Return Processing Code
RPD	Return Processing Date
RPS	Remittance Processing System
RRB	Railroad Retirement Board
RRD	Return Request <i>Display</i>
RRTA	Railroad Retirement Tax Act
RSED	Refund Statute Expiration Date
RTN	Routing Transit Number
RTR	Remittance Transaction Research System
“S”	
SCCF	Service Center Control File
SCH	Scholarship
SCRIPS	Service Center Recognition/Image Processing System
SCD	Scheme Development Center
SD	Source Document
SE	Self Employment
SFR	Substitute For Return
SPC	a) Submission Processing Center b) Special Processing Code
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
S-SSN	Secondary Social Security Number
SST	Social Security Tax
SUB	Supplemental Unemployment Benefit
“T”	
TANF	Temporary Assistance for Needy Families
TAS	Taxpayer Advocate Service
TC	Transaction Code

Exhibit 3.12.37-1 (Cont. 7) (11-17-2020)**Acronyms**

Acronym	Definition
TCE	Tax Counseling for the Elderly
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner
TEI	Tax Exempt Interest
TIA	Tax Information Authorization
TIN	Taxpayer Identification Number
TP	Taxpayer
TPNC	Taxpayer Notice Code
TPP	Taxpayer Protection Program
TR	Trustee
TRA	Trade Readjustment Act
TS	Taxpayer Services
TXPD	Tax Period
TY	Tax Year
“U”	
ULC	Universal Location Code
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File
USPS	United States Postal Service
“V”	
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance
“W”	
W/H	Withholding
“X”	
XSF	Excess Collection File

Exhibit 3.12.37-2 (01-01-2025)
ERS and Rejects Action Codes

The ERS and Rejects Action codes indicates that specific information is missing, suspended, or removed from processing.

Only one action code can be assigned at a time to a record.

Action Code	Definition	Suspense Period, Bus. Days	Valid for C&E	Valid for Error Corr.	Valid for Susp Corr.	Valid for NWDLN	Valid for RJECT	Calendar Days
	In-House to ERS							
001	Input Document	00	no	yes	no	no	no	0
	Taxpayer Correspondence							
211	First Correspondence	40	yes	yes	yes	no	no	55–58
212	Second Correspondence	25	yes	yes	yes	no	no	34–37
213	Health Coverage Tax Credit (HCTC) Correspondence (EC 358)	40	yes	yes	yes	no	no	55–58
215	International Correspondence	45	yes	yes	yes	no	no	62–65
216	International Second Taxpayer Correspondence	45	yes	yes	yes	no	no	62–65
217	International Correspondence	45	yes	yes	yes	no	no	62–65
224	Affordable Care Act (ACA) Correspondence	40	yes	yes	yes	no	no	55–58
	In-House Research							
300	IRC 965	10	yes	yes	yes	no	no	13–16
310	Statute Control	10	yes	yes	yes	no	no	13–16
320	Entity Control	10	yes	yes	yes	no	no	13–16
	EXAM/CI/RIVO Review							

Exhibit 3.12.37-2 (Cont. 1) (01-01-2025)
ERS and Rejects Action Codes

Action Code	Definition	Suspense Period, Bus. Days	Valid for C&E	Valid for Error Corr.	Valid for Susp Corr.	Valid for NWDLN	Valid for RJECT	Calendar Days
331	Frivolous Filer Review	03	yes	yes	no	no	no	4–7
332	CI Review	03	yes	yes	no	no	no	4–7
335	Frivolous (FRP) Case	10	yes	yes	yes	no	no	13–16
370	Examination	10	yes	yes	yes	no	no	13-16
	Accounting							
341	Manual Refund-Accounting	10	yes	yes	yes	no	no	13–16
343	Other Accounting	10	yes	yes	yes	no	no	13–16
	TIN/Entity Research							
351	TIN Research	00	no	yes	yes	no	no	0
360	Other In-House Research/FIRTPA	10	yes	yes	yes	no	no	13–16
	Management Suspense							
410	Assistance Needed	00	no	yes	no	no	no	0
420	Management Suspense-A	05	yes	yes	yes	no	no	8-11
430	Management Suspense-B/ Form 8958 Community Property/ Allocation	10	yes	yes	yes	no	no	13-16
440	Management Suspense-C	15	yes	yes	yes	no	no	20-23
450	Management Suspense D, HCTC	20	yes	yes	yes	no	no	27-30
460	Management Suspense-E	25	yes	yes	yes	no	no	34-37

Exhibit 3.12.37-2 (Cont. 2) (01-01-2025)
ERS and Rejects Action Codes

Action Code	Definition	Suspense Period, Bus. Days	Valid for C&E	Valid for Error Corr.	Valid for Susp Corr.	Valid for NWDLN	Valid for RJECT	Calendar Days
470	Complex Error Codes	00	no	yes	yes	no	no	0
471	HQ Suspense	02	no	yes	yes	no	no	5-8
480	Early Filed Suspense	150	yes	yes	yes	no	no	211-218
481	ERS Bypass	01	yes	yes	yes	no	no	01
484	Bypass Reject	01	yes	yes	yes	no	no	01
490	System Problem	05	no	yes	yes	no	no	8-11
	HQ Requested Suspense Only							
491	System Problems HCTC, EC 358 PY	10	no	yes	yes	no	no	13-16
492	Complex Systemic Issue ACA, EC 011 and EC 750	15	no	yes	yes	no	no	20-23
493	Complex Systemic Issue ACA Systemic Issues, EC 067	20	no	yes	yes	no	no	27-30
494	Complex Systemic Issue EC 029 Credit Transfer	25	no	yes	yes	no	no	34-37
495	Complex Systemic Issue ACA BOE Research	30	no	yes	yes	no	no	41-45
496	Complex Systemic Issue	35	no	yes	yes	no	no	48-51
497	Complex Systemic Issue	40	no	yes	yes	no	no	55-58
498	Complex Systemic Issue	45	no	yes	yes	no	no	62-65
499	Complex Systemic Issue	50	no	yes	yes	no	no	69-72

Exhibit 3.12.37-2 (Cont. 3) (01-01-2025)
ERS and Rejects Action Codes

Action Code	Definition	Suspense Period, Bus. Days	Valid for C&E	Valid for Error Corr.	Valid for Susp Corr.	Valid for NWDLN	Valid for RJECT	Calendar Days
	Missing Document							
511	Missing Document 1st Suspense	25	no	yes	yes	no	no	34-37
	Rejects							
610	Re-number (CC NWDLN)	00	yes	yes	no	yes	no	0
611	Remittance Re-number (CC NWDLN)	00	yes	yes	no	yes	no	0
620	ANMF/Non-ADP (CC RJECT)	00	yes	yes	yes	yes	yes	0
630	Re-Input (CC RJECT)	00	no	yes	yes	no	yes	0
640	Void (CC RJECT)	00	yes	yes	yes	yes	yes	0
651	International Document (AUSPC) (CC RJECT)	00	yes	yes	yes	yes	yes	0
660	Data Control Delete (TEP Delete) (CC RJECT)	00	no	no	no	no	yes	0
	Duplicate DLN							
700	Dup. Block DLN	00	no	no	no	no	no	0
711	Dup. Doc. DLN from Code & Edit	NA	no	no	no	no	no	NA
712	Dup. Doc. DLN from Error Resolution	NA	no	no	no	no	no	NA
713	Dup. Doc. DLN from Un-postables	NA	no	no	no	no	no	NA

Exhibit 3.12.37-2 (Cont. 4) (01-01-2025)

ERS and Rejects Action Codes

Action Code	Definition	Suspense Period, Bus. Days	Valid for C&E	Valid for Error Corr.	Valid for Susp Corr.	Valid for NWDLN	Valid for RJECT	Calendar Days
715	Dup. Doc. DLN from Workable Suspense	NA	no	no	no	no	no	NA
800	NAP Outage	02	no	yes	no	no	no	5-8
	Unpostable Records							
900	Unpostable Record	00	no	no	no	no	no	0

Exhibit 3.12.37-3 (01-01-2020)
SSN Research

Command Code **NAMES** is used to query the Name Search Facility (NSF) for an SSN. NAMES analyzes the input name and address to select potential matches. A primary or secondary filer's name can be used. Taxpayer names that have spelling and phonetic similarities to the requested name will also be checked. After entering CC NAMES and transmitting, the following screen displays to input information.

NAMES	Input Format
1) NAME	WINE, SIENNA
2) ADDRESS*	
3) CITY*	ST LOUIS
4) STATE*	MO
5) ZIP*	63155
6) DOB*	
7) COUNTRY*	
* Optional entry	

1. Taxpayer's name: Last, First, Middle
2. Complete street address if known. If address does not exactly match the address on Master File, you will **not** get a match.
3. Full city name or two-digit Major City Code.
4. Two-digit State Code or blank. Blank will conduct a nationwide search.
5. Either three-digit or five-digit ZIP Code search.
6. Date of Birth: blank or MMDDYYYY format.
7. Full Country's Name: reserved for international use only.

A response screen will display with the names, addresses, and SSNs as they were filed on the taxpayer's last return. Paging capabilities display to view multiple records.

Command Code **NAMEI** is used to query the local SKIF (SSN Key Index File) for an SSN. Definers are used only if specific master file records are to be displayed. Up to 10 characters of the last name and up to 6 characters of the first name may be entered.

Definer Codes	Definer Codes
A - IRAF	N - ANMF
B - BMF	Q - INVALID SSNs
I - IMF	X - hard copy for a screen display that exceeds 30 pages

Use the following chart to input the Command Code NAMEI

Use When	Input Format
Full name and address are known	NAMEI BECKER,VIOLET,35203,4881

Exhibit 3.12.37-3 (Cont. 1) (01-01-2020)**SSN Research**

Use When	Input Format
Only the first initial of the first name is known	NAMEI BECKER,V, 35203
First name is unknown	NAMEI BECKER,-,35203,4881
Only address known is ZIP Code range	NAMEI BECKER,VIOLET,350–360
Only address known is state	NAMEI BECKER,VIOLET,AL

Exhibit 3.12.37-4 (01-01-2020)
Refund/Filing Research

REINF

Used to research whether a refund has been issued for the latest full calendar year for IMF tax returns.

To access, input the following:

REINF 000-00-4323

Example of Valid Response to **CC REINF**.

```

REINF 000-00-4323  PURP  FILING STATUS 2 REFUND STATUS W  REFUND CD 6 TIN TYPE 0
30 20XX12              RETURN CYCLE 20XX17 FILING METHOD E  CADE/MF M  EITC-CD
REFUNDED
00221-032-23391-X M/E-
REFUND CYCLE 20XX17 AMOUNT          1,246.00 T/P AMOUNT          1,246.00
MODULE BALANCE                      EVEN
GENERATED REFUND                    EXTRACTED 20XX17
REF CHK SCHEDULED    APR 25  20XX
SPOUSE-IND    PRIMARY-TIN              PRIMARY-TIN-TYPE
EARNED INCOME CREDIT NONE              BOD WI  BODC      FMS-DEBT-IND 0
TOP OFFSET PRIMARY AMOUNT          0.00  SECONDARY AMOUNT          0.00
RECORD TYPE

```

SUMRY with Definer **R** will also access the Refund Information File (RFIF).

To access, input the following:

SUMRYR000-00-4323

Exhibit 3.12.37-4 (Cont. 1) (01-01-2020)
Refund/Filing Research

FFINQ

Provides fact-of-filing information when **CC REINF** shows no current information.

A Status Code identifying the area with the return will be displayed.

Status Codes

1 – RAW	4 – ERS
2 – BOB'ed	5 – CORRECTED ERS
3 – CORRECTED BOB	

To access, input the following:

FFINQ 000-00-5481

Example of Valid Response to **CC FFINQ**.

```

FFINQ 000-00-5481    MFT 30 TX-PRD 20XX12    NM-CTRL TOPA    TIN-TYPE 9
                    DLN>00221-100-56721-X
SERVICE-CENTER-INPUT-CYCLE>20XX16    SERVICE-CENTER-INPUT-DATE>
FOF-STATUS-CYC>20XX16    FOF-STATUS-DATE>
PROJECTED-DATE>APR 25, 20XX    DAYS-LAPSED>
CURRENT-DATE>    CYCLE>    CYCLE-DIFF>

FILING-STATUS-CD>2    FOF-STATUS-CD>5    REFUND-STATUS>    K4-COND-CD>
FILING-METHOD>E    TAX-FORM 1040    REFUND-AMOUNT>    1401.00
RESEQUENCE-IND>

FREEZE-IND>    FREEZE-CYCLE>    FREEZE-DATE>20XX0425    DAYS-LAPSED>
  
```

Exhibit 3.12.37-5 (01-01-2020)**Entity Research**

Command Code **ENMOD** provides name, address, and other entity information and serves as a preceding step to CCs **ENREQ**, **BNCHG**, and **INCHG**. To access, input **ENMOD 000-00-1234**. Two sections of the **ENMOD** response screen that are useful to Reject Tax Examiners are:

ENMOD Section	Use
1) Pending Entity Transaction	1) Monitoring name and address changes
2) Control and History Data	2) Research correspondence history and case control

Command Code **INOLE** provides Master File entity data for a specific TIN from the National Account Profile (NAP). A definer is required. Command Code **INOLE** will be used before **MFTRA** is requested.

Definer	Input Format
G - Use when TIN type is unknown. Enter with an unedited or edited TIN.	INOLEG00009512 INOLEG000- 00-5618
S - Use when the specific account is known (such as: SSN or IRAF).	INOLES000-00-8795
T - Use on edited TIN and search will be done on all file types for the same SSN.	INOLET000-00-4592
X - Use when researching TINs that have no Master File account.	INOLEX000-00-1953

Command Code **URINQ** is used to research the Account 4620, Unidentified Remittance File (URF). Remittances less than one year old will be placed here when unidentifiable. Each unidentified record within the file contains the UR Control Number, DLN, amount, type of payment, status code, 3731 (C) notice indicator, name, address, TIN, and all available payments and follow up information.

Files can be researched in three different ways: by Name Control, amount of remittance, or DLN. If the DLN is not known, adding the File Location Code (FLC) to one of the other data elements will narrow the search.

Use When	Input Format
All elements are known	URINQ SMIT 1,672.28 00218-087-40019-X
To display complete URF matching the Name Control	URINQ SMIT 00
The amount is known and the FLC	URINQ 2,468.30 00

Exhibit 3.12.37-5 (Cont. 1) (01-01-2020)**Entity Research**

Use When	Input Format
Only the DLN is known	URINQ 00218-079-60193-X

Command Code **XSINQ** is used to research the Account 6800, Excess Collection File (XSF) , and Account 9999, Revenue Clearance Accountability. Unidentifiable remittances more than one year old will be placed in one of these accounts. Each excess remittance record within the file contains the control number, amount and source of credit, IRS receive date, status code, other available payments and follow up information.

Files can be researched in three different ways: by Name Control, amount of remittance, or DLN. If the DLN is not known, adding the File Location Code (FLC) to one of the other data elements will narrow the search.

Use When	Input Format
All elements are known	XSINQ SMIT 1,672.28 00218-087-40019-X
Display complete XSF matching the Name Control	XSINQ SMIT
The amount is known and the FLC	XSINQ 2,468.30 00
Only the DLN is known	XSINQ 00218-087-23471-X

Exhibit 3.12.37-6 (11-10-2021)**Entity Changes****ENTITY CHANGES**

Entity command codes may be used to correct addresses, name controls, misspelled names, and to make changes in names. **ENMOD** must precede **ENREQ** which is a prerequisite for **INCHG**. **INCHG** is a generated command code with a document code of 63.

INPUT FORMAT

When data is available on the IDRS Taxpayer Information File (TIF), overlay the **ENMOD** screen with the following:

ENREQ

When no data or a dummy module is available on **ENMOD** enter:

ENREQ 000-00-1467
SHEP C OTHE *

Example of response to CC **ENREQ**.

```

INCHG 000-00-1467                                NM-CTRL>SHEP
DOC-CD>63      BLK-SERIES-IND>      AGE-CAT-CD>      PSTNG-DLAY-CD>      KITA>
*****
NEW-NAME-CTRL>      PRIMARY-NAME>      <
      CONTINUATION-OF-PRIMARY-NAME>      <
      MAIL-STREET-OR-FOREIGN-CITY/ZIP>      <
      MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>      <
FORGN-CTRY-OVERRIDE-IND>      PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>      TC>      MFR>      FYM>      CLC>      DUP-ADDR-IND>N
FS>      IRA-IND>      KEOGH-IND>      MINSTR-SE-TX-EXEMP-CD>
NEW-SSN>      -      SPOUSES-SSN>      -      SCRAMBLED-SSN-IND>      MOP/UN>
TRANS-REG-IND>      REFERNT-MFT-CD>      CASE-ASSN-NUM>
OIC-YR>
REMARKS>

```

Exhibit 3.12.37-6 (Cont. 1) (11-10-2021)

Entity Changes

ENTITY CHANGES (continued)

Enter a right hand bracket (]) before the surname to identify the name control. The bracket is also used to separate a surname from a suffix.

UMBER J & ROSE A]WOLF]III
UMBER J]WOLF

To change an incorrect name control, input the following:

```
INCHG 000-00-1468                                NM-CTRL>BLUE
DOC-CD>63      BLK-SERIES-IND>      AGE-CAT-CD>      PSTNG-DLAY-CD>      KITA>
*****
NEW-NAME-CTRL>BASS      PRIMARY NAME>LYLE & NADINE]BASS      <
      CONTINUATION-OF-PRIMARY-NAME>      <
      MAIL-STREET-OR-FOREIGN-CITY/ZIP>      <
      MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>      <
FORGN-CTRY-OVERRIDE-IND>      PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE> 20XX      TC>      MFR>      FYM>      CLC>      DUP-ADDR-IND>N
FS> 2  IRA-IND>      KEOGH-IND>      MINSTR-SE-TX-EXEMP-CD>
NEW-SSN>      - -      SPOUSES-SSN>      - -      SCRAMBLED-SSN-IND>      MOP/UN>
TRANS-REG-IND>      REFERNT-MFT-CD>      CASE-ASSN-NUM>
OIC-YR>
REMARKS>CORRECT NAME CONTROL PER F1040
```

To make an address change, input the following:

```
INCHG 000-00-1469                                NM-CTRL>BLUE
DOC-CD>63      BLK-SERIES-IND>      AGE-CAT-CD>      PSTNG-DLAY-CD>      KITA>
*****
NEW-NAME-CTRL>      PRIMARY NAME>      <
      CONTINUATION-OF-PRIMARY-NAME>      <
      MAIL-STREET-OR-FOREIGN-CITY/ZIP>1414 S HERRING      <
      MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>BOSTON,MA,02109      <
FORGN-CTRY-OVERRIDE-IND>      PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>      TC>      MFR>      FYM>      CLC>      DUP-ADDR-IND>N
FS>      IRA-IND>      KEOGH-IND>      MINSTR-SE-TX-EXEMP-CD>
NEW-SSN>      - -      SPOUSES-SSN>      - -      SCRAMBLED-SSN-IND>      MOP/UN>
TRANS-REG-IND>      REFERNT-MFT-CD>      CASE-ASSN-NUM>
OIC-YR>
REMARKS>NSD-TAXPAYER REQUEST
```

If the City/State/ZIP is a Major City Code, enter with the following format:

NY,,10001

Exhibit 3.12.37-6 (Cont. 2) (11-10-2021)
Entity Changes

ENTITY CHANGES (continued)

TC 000 will establish an account on Master File. Enter with an "Intend to Build" Indicator **1** in column 20 when using CC **ENREQ**.

Reasons to input TC 000 to establish an account:

1. No record is found on INOLE and a different SSN is not found through research.
2. INOLE defaults to INOLEX with or without a matching name control.
3. INOLE shows another taxpayer is on the valid Master File, but no invalid account is established.

To establish an account on Master File, input the following:

ENREQ 000-00-6693 1

ORCH C OTHE *

OR

ACTON 00 000000 ORCH

C#,,C,OTHE

,

,

To establish an invalid account, input the following:

ENMOD 000-00-6789*

To change the name control on a dummy account, input the following:

ACTON 00 000000 PINK/

C#,,C,OTHE

,

,

On the response screen, input the new name control, primary name, address, year from the document, TC 000, filing status, and remarks as follows:

```
INCHG 000-00-6693                                NM-CTRL>ORCH
DOC-CD>63      BLK-SERIES-IND>      AGE-CAT-CD>      PSTNG-DLAY-CD>      KITA>
*****
NEW-NAME-CTRL>ORCH      PRIMARY NAME>VIOLET]ORCHID      <
CONTINUATION-OF-PRIMARY-NAME>      <
MAIL-STREET-OR-FOREIGN-CITY/ZIP>1312 E 4TH AVE      <
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>BOISE, ID, 83708      <
FORGN-CTRY-OVERRIDE-IND>      PRIM-ADDR-CHG-IND>
*****
YEAR-NM-LINE>20XX      TC>000      MFR>      FYM>      CLC>      DUP-ADDR-IND>N
FS>1      IRA-IND>      KEOGH-IND>      MINSTR-SE-TX-EXEMP-CD>
NEW-SSN>      -      SPOUSES-SSN>      -      SCRAMBLED-SSN-IND>      MOP/UN>
TRANS-REG-IND>      REFERNT-MFT-CD>      CASE-ASSN-NUM>
OIC-YR>
REMARKS>1040A
```

Exhibit 3.12.37-7 (11-10-2021)
Researching Unpostables

UPTIN

Displays all open and closed unpostables for a specific TIN. File will display for 90 days after it is closed. Each unpostable record will be sorted first by TIN, MFT, Tax Period, and Transaction Code (TC).

To access, input the following:

UPTIN 000-00-4136

Example of response to CC **UPTIN**:

```

UPTIN 000-00-4136                                08/08/20XX  07:21:38

      20XX31006909  MSR    R CAT Y1 AREA UP UPC 140 6 CYC 20XX3104 URC    NULL
ST A 080420XX MF 1 ASG 0020005432      00221-192-21357-X
WHIP SSN/EIN 0 TXPD 20XX12 MFT 30 PR      TC 150 DT 20XX0714  IDRS EMP
  
```

UPDIS

Displays all open unpostable cases for a specific unpostable sequence number (12-digit). **UPDIS** must be used prior to CC **UPCAS**, **UPRES**, and **UPREV**. The unpostable sequence number is generated in the **UPTIN** display.

To access, input the following:

UPDIS 20XX31006909

Exhibit 3.12.37-7 (Cont. 1) (11-10-2021)
Researching Unpostables

UPRES

Response to CC **UPDIS** is used to close a case with Unpostable Resolution Codes (URC).

Example of **UPRES** Screen:

```
UPRES 20XX31006909 ASG 0020005432 CAT Y1 AREA UP URC 08/08/20XX 07:25:12
NULL UPC 140 6 CYC 20XX31 REP ST A 080420XX $0.00 MSR
00221-192-21357-X EC 1 CR-INT 071420XX ASED DOD MF-AO 00
000-00-4136 0 TXPD 20XX12 MFT 30 PR 000 TC 150 DATE 071320XX
```

```
WHIP STC FTD/EFT# IDRS EMP
NAME CC SP#
REMARKS EDC
REL CYC DOC CC B
```

```

A/D BY: DATE A/D BY: DATE
TIN * MFT *
TAX PERIOD * TRANS CODE *
NAME LINE *
NAME CONTRL * HIST REM *
```

WHIP VIOLET S WHIPPET

UPDIS - DISPLAY COMPLETED

Exhibit 3.12.37-7 (Cont. 2) (11-10-2021)

Researching Unpostables

UPCAS

Used to place or update an unpostable case in suspense, request a document, or add information to aid in the resolution of an unpostable condition.

To access, overlay CC **UPRES** response with CC **UPCAS** and definer.

UPCAS Definer

Z – used to input history items by Rejects for unpostable corrections.

History Remarks Indicator

A – add history remarks

D – delete history remarks

Example of response to CC **UPCASZ**:

```

UPCASZ 20XX31006909 ASG 0020005432 CAT Y1 AREA UP URC 08/08/20XX 07:25:12
NULL UPC 140 6 CYC 20XX31 REP ST A $0.00 MSR
00221-192-21357-X EC CR-INT 20XX0714 ASED DOD MF-AO 00
000-00-4136 0 TXPD 20XX12 MFT 30 PR 000 TC 150 DATE 20XX0713

WILL STC IDRS EMP
NAME CC SP#
REMARKS EDC
REL CYC DOC CC B

A/D BY: DATE A/D BY: DATE
TIN * MFT *
TAX PERIOD * TRANS CODE *
NAME LINE *
NAME CONTRL * → HIST REM *A
TC 610 TO POST CYCLE 20XX34 PLEASE URC 0

WHIP VIOLET S WHIPPET

```

TERUP

Exhibit 3.12.37-7 (Cont. 3) (11-10-2021)**Researching Unpostables**

Command Code **TERUP** is used to delete previously input IDRS transactions from CCs **ADJ54, BNCHG, INCHG, DRT24, DRT48, FRM49, FRM77, FRM7A, and RFUND**. An employee can only delete their own entries. It must be input the same day as the original transaction(s) and will not close control bases.

When a credit transfer is being rejected, only the Debit TIN will be input for deletion. The pending transaction code of the deleted transaction(s) will appear as DQ (deleted per Quality Review) the following day on the **TXMOD** or **ENMOD** display. Enter CC **TERUP** followed by the sequence number of the transaction being deleted. A maximum of three sequence numbers may be deleted at a time.

To delete, input the following:

TERUP

000001

000002

000003

Example of the next day response screen:

DQ 612 20XX0516 495.00 20XX22 00224-233-00001-X

Exhibit 3.12.37-8 (01-01-2020)

Corporate Files On-Line Input Formats

CORPORATE FILES ON LINE INPUT FORMATS

Corporate Files on line input formats	Codes
KEY + = Replace with definer as appropriate. Definer Codes are listed on the summary screens. nnn-nn-nnnn = SSN nnyyyymm = MFT Code & Tax Period yyyymm = Tax Period yyyy = Tax Year x= TIN Type/Validity Indicator	Note: To specify TIN type, enter one of the following File Source Codes directly after the TIN. Blank = Valid SSN * = Invalid SSN D = Temporary TIN N = ANMF V = BMF valid SSN W = BMF invalid SSN P = IRAF valid SSN X = IRAF invalid SSN
IRPTR IRPTR+nnnnnnnnnxyyyy Definer Codes: E = Payee hardcopy transcript request H = Help Screen L = IRPOL Summary request O = Payee on-line transcript request R = Payer hardcopy transcript request W = Payee on-line sanitized transcript request	INOLE INOLE+nnn-nn-nnnn G = TIN type unknown T = When TIN known, file source unknown. S = Specific account is known X = No MF account, cross-reference information
RTVUE/RTFTP RTVUE nnn-nn-nnnn nnyyyymm ++ RTFTP nnn-nn-nnnn nnyyyymm ++ Refer to the "Command Code RTVUE Quick Reference Guide" for a listing of the Definer Codes and their meanings.	IMFOL H = Help screen ? = Definer input formats IMFOL+nnn-nn-nnnn E = Entity Information I = All tax modules V = Vestigial data (retention register) Z = Audit history data IMFOL+nnn-nn-nnnn nnyyyymm A = Adjustment transaction R = Posted return S = Status history data T = Tax module information

COMMAND CODE RTVUE-QUICK REFERENCE GUIDE

Definer	Main Return and Associated Schedule	Definer	Associated Form
SM	Summary Screen*	FT	Form 1116
DC	Summary Screen, page 2	K1	Form 2441
R1	Screen 1 of Return	L1	First Form 2555

Exhibit 3.12.37-8 (Cont. 1) (01-01-2020)
Corporate Files On-Line Input Formats

Definer	Main Return and Associated Schedule	Definer	Associated Form
R2	Screen 2 of Return	L2	Second Form 2555**
R3 R4	Screen 3 of Return Screen 4 of Return	M1 M2	Form 3800 Page 2 screen
R5 R6 R7	Screen 5 of Return Screen 6 of Return Screen 7 of Return	N1 N2 N3	Form 4136 Page 2 screen Page 3 screen
R8	Screen 8 of Return	U1	First Form 4137
SA A1	Schedule A, page 1 Page 2 screen	U2	Second Form 4137**
SB	Schedule B	CZ	Form 4684
C1 CA	First Schedule C Page 2 screen	P1	Form 4797
C2 CB	Second Schedule C** Page 2 screen	FR	Form 4835
C3 CC	Third Schedule C*** Page 2 screen	ED	Form 4952
SD D1	Schedule D Page 2 screen	Q1	Form 4972
SE E2	Schedule E Page 2 screen	RY	First Form 5329
E1	Schedule EIC	RZ	Second Form 5329
F1 FA	First Schedule F Page 2 screen	SZ	Form 6198
F2 FB	Second Schedule F** Page 2 screen	T1 T2	Form 6251 Page 2 screen
H1 HA	Schedule H Page 2 screen	V2	Form 8586
H2 HB	Second Schedule H** Page 2 screen	IR	Form 8606
SJ	Schedule J	X1	Form 8615
SR	Schedule R	Z1	Form 8814
S1	First Schedule SE (Primary T/P)	AC	Form 8839
S2	Second Schedule SE (Secondary T/P)**	W1	Form 8853
		EC	Form 8863

Exhibit 3.12.37-8 (Cont. 2) (01-01-2020)
Corporate Files On-Line Input Formats

Definer	Main Return and Associated Schedule	Definer	Associated Form
		DR	Form 8888
		Y1 YA	First Form 8889 Page 2 screen
		Y2 YB	Second Form 8889** Page 2 screen
		ET	Form 8913
		TF	Form 8917
		TX	Form 8919

* Blank or invalid definers, or definers requesting an unavailable screen will default to the summary screen.

** If more than one filed

*** If more than two filed

Code	Description
A	Adjustment transactions for the specified tax module
B	Re-establish tax module onto Master File
E	Posted entity transactions as well as various indicators and freeze codes for the specified SSN
H	Help screen
I	Index of all tax modules (on-line or off line) for the specified SSN
R	Posted return for the tax module
S	Status history data for the specified tax module
T	Posted transactions and various other data for the specified tax module
V	Vestigial section of the entity which indicates specified tax modules have been aged off to the retention register
Z	Audit history data of the specified SSN
?	Information screen containing a summary of definers and their input format

Exhibit 3.12.37-9 (01-01-2020)**Tax Account Information****SUMRY**

Sumry is used to request a summary of accounts available on TIF. If only one tax module is present TXMODA will display for that module.

To access, input the following:

SUMRY 000-00-1033

R will default to CC REINF if no data is available.

TXMOD

Used with a definer to request tax module information for a specific tax period (YYYYMM) on TIF. If the tax module requested is not present on TIF, but other modules are available, SUMRY will display. When the requested data is on Master File, but the account is inactive, TXMOD/SUMRY will default to IMFOL. When TXMOD follows any other command code where a TIF match was found for MFT, Tax Period, and TIN, only CC TXMOD needs to be entered.

TXMOD Definers

- A – displays most tax module information present on TIF.
- C – displays control base data, history data, and pending transaction data.
- L – pending transactions with DLNs present.
- N – notice data.
- P – posted and pending transaction data.
- S – SC and MF status history data.
- X – status history data and notice data.

Exhibit 3.12.37-9 (Cont. 1) (01-01-2020)

Tax Account Information

TXMOD (continued)

To access, input the following:

TXMODA000-00-1033
30 20XX12

Example of response to CC TXMODA (pages 1 and 2):

```

TXMODA000-00-1033      MFT>30  TX-PRD>20XX12      NM-CTRL>RUBY
00209-109-21752-X>DLN      BOD-CD>WI CLIENT-CD>

                                MF-XTRCT-CYC>20XX24  SC-REASON-CD>55
SC-ST>      MOD-BAL>      1,769.61
MF-ST>      MOD-BAL>      1,769.61  CYC>20XX27  TODAYS-DT>08/24/20XX
PENDING TRANS      LAST-NOTICE>DAS      PRIMARY-LOC>0001
-----
ASED>041620XX  FRZ>IN  -G  |
CSED>041620XX  INTL>      |
RSED>041620XX      |
-----
CASE-CTRL-INFO>ONE OPEN CASE      CLSD-CTRL-CYC>20XX30  LST-CS-CTRL-ACTY>080420XX
C#  STATUS  ACT-DT  ACTION-EMP  ACTIVITY  RCVD-DT  ASSIGN-TO  CAT  ORG  F  S
01   M      080420XX  0037503730  54-TAX-ADJ  072620XX      0037503730  TPRQ      I
Employee #0037504209  Page 001 of 002  PAGE 002

```

```

TXMODA000-00-1033      MFT>30  TX-PRD>20XX12      NM-CTRL>RUBY
-----POSTED RETURN INFORMATION-----
RCC>U
RET-RCVD-DT>031620XX      CRD>99999999TX/TPR      8,506.00
MTH-ERR>108  MULT MATH-ERRORS
FS>1  NUM-EXEMPT>01
AGI>      55,863.17      EST-TX-BASE>      8,506.00
TXI>      49,963.17
-----RETURN TRANSACTION-----
T/C  POSTED  TRANS-AMOUNT  CYC T  DLN
150  062720XX  11,205.00  20XX24 D 00209-109-21752-X
806  041520XX  9,460.32-  20XX24  WTHLDNG TAX CREDIT POSTED WITH RETURN
-----POSTED TRANSACTIONS SECTION-----
T/C  POSTED  TRANS-AMOUNT  CYC T  DLN
196  062720XX      24.93  20XX24  00209-109-21752-X
-----PENDING TRANSACTIONS SECTION-----
PN  290  000000      0.00  20XX32  00254-212-00130-X
                                RFSC-DT>20XX0726
                                ADJ-RSN-CD>06- - -
-----NOTICE HISTORY SECTION-----
NOTICE      AMOUNT      CYC  S  AO
CP011      1,769.61  20XX24  M  00  SUPPRESS-CD>0
DAS      1,769.61  20XX24  M  00
EMPLOYEE #0037504209  Page 002 of 002  PAGE 002

```

Exhibit 3.12.37-10 (01-01-2020)
Suppressing Erroneous Notices

FRM49 Transaction Codes	Closing Codes
590, 591, 594, 599	25, 26, 27, 28, 38, 53, 75, 76, 77, 78 88 97

Command Code FRM49 is used to input a satisfying transaction on Master File for a Taxpayer Delinquency Investigation (TDI) account when a tax return is not received. TC 59X serves as an indicator that an acceptable reason was given for the non filing of a tax return for a specific tax period. It must be input if the document is being worked six months after program completion. TCs 594 and 599 require a block indicator BB to generate blocking series 74, otherwise this field must be blank. Up to 11 transactions may be input on one screen.

The following is a list of valid Transaction Codes and Closing Code combinations:

TC590 CC 25, 26, 27, 28, 38, 53, 75, 76, 77, 78, 88 and 97

TC591 CC 25, 38, 75, 88, and 97

TC594 CC 33, 34, 38, 58,59, 63, 83, 84, and 88

TC599 CC 21, 31, 44, 46, 48, 50, 90, 94, 96, 97 and 98

FRM49 is input as follows:

FRM49 BB

000-00-0012 GRAY 30 200612 59434

000-00-4633 GOLD 30 200512 59918

000-00-5678 GREE 30 200412 59944 20080415

STAUP

STAUP is used to update IDRS status using the taxpayers SSN, MFT, TXPD and name control.

STAUP

000-00-0569 30 20XX12 ROSE 58 05 1520

Exhibit 3.12.37-11 (01-01-2020)
Master File Transcript Request

MFTRA

Command Code **MFTRA** is used for hard copy requests.

Example	Request Types
000-00-5657,30,20XX12 000-00-3456B,C 000-00-1234,A,123.00- 000-00-2345V,B 000-00-5678,M,30	A - Transaction Amount (input a minus sign - after the amount if amount is a credit.) B - Open Balance C - Complete D - Transaction Date E - Entity L - All modules for a specific MFT on the lower level M - MFT T - Transaction Code U - NUMIDENT transcripts obtained from SSA X - Transcript for T/P or Representative (Hard copy only) Z - Specific module from the temporary retention file + - Debit account - - Credit account # - DLN If none of these request types are input, a specific tax module will automatically generate.
<u>Spouse SSN/Indicator Request Codes</u> S -Secondary SSN B -Unable to determine if SSN is Primary or Secondary I -Invalid Secondary SSN	
<u>TIN and File Source Codes</u> - blank * - IMF Invalid (SSN) P - IRAF (SSN) X - IRAF Invalid (SSN) V - BMF MFT 51, 52, 77 and 78 (SSN) W - BMF MFT 51, 52, 77 and 78 (Invalid SSN) An R may be entered instead of the TIN and File Source to repeat the previous entry.	

Exhibit 3.12.37-12 (01-01-2020)
Document Requests

ESTAB

ESTAB is used to enter request for original documents to other areas.

To access ESTAB input the following ESTABDX000-00-1234.

The box below it shows the screen for ESTAB lines for the tax period employee number mft and address line and service center stop.

```

1 ESTABDX000-00-1234 2
DLN>00207-056-61011-X 3 EMP. NUM> 4 MFT>30 5 FORM NUM>1040EZ 6
TAX PERIOD>20XX12 7 EMP. PLAN NUM> NAME CONTROL>PERC 8
Enter one of the following below: (SC-STOP) or (STATE-CODE) or (ADDRESS-NUMBER)
SC STOP>6121 AUSC 9 ST-CD> ADDR-NUM>
ADDRESS LINE 1> ADDR-STOP>
ADDRESS LINE 2>
REMARKS LINE 1>AGED CASE,MISSING FROM ERS 10
REMARKS LINE 2>NO SSN 10 NEED K-1?>N (Y/N) 12
BOD/AREA NUM>01 11 MULTIPLE DOCUMENT REQUESTS>N (Y/N) 13
** (see note 1 below for required BOD/AREA-NUMBER)
NOTE 1:
BOD/AREA-NUMBER KEY:
Service Center Employee
1 = Campus Employee
Non-Service Center Employee
2 = CI 7 = EXAM-SB/SE 12 = COLL-TEGE
3 = TAS 8 = EXAM-TEGE 13 = COLL-W&I
4 = Disclosure 9 = EXAM-W&I 14 = APPEALS
5 = Customer Assistance 10 = COLL-LMSB 15 = OTHER
6 = EXAM-LMSB 11 = COLL-SB/SE
NOTE 2:
Never input Taxpayer address info in Address or Remarks Field.

```

Exhibit 3.12.37-12 (Cont. 1) (01-01-2020)
Document Requests

ESTAB (continued)

- 1** Document request code identifies the type of document being requested.
 Frequently used codes are:
 - B - request an entire block of documents.
 - O - request the original document
 - T - recharges the document
- 2** Taxpayer Identification Number (TIN) and file source. File source values are:
 - Blank - Valid Individual Master File (IMF) Social Security Number (SSN) or Business Master File (BMF) Employer Identification Number (EIN).
 - N - Non-Master File (NMF) TIN.
 - V - Valid BMF EIN.
 - W - Invalid BMF EIN.
 - X - Invalid Individual Retirement Account File (IRAF) TIN.
 - * - Invalid IMF SSN.
 - P - Valid Employee Plans Master File (EPMF) or valid IRAF TIN.

An N cancels a request input the same day. Provide a brief explanation of request.
- 3** DLN of the return.
- 4** Employee number. Enter when the requester is other than the terminal operator.
- 5** Master File Tax (MFT) code (required).
- 6** Form number.
- 7** Tax period: Enter – yyyymm.
- 8** Name control.
- 9** Mail stop number and state abbreviation.
- 10** Remarks: Provide a brief explanation of request.
- 11** Business Operating Division (BOD)/Area Number: Enter 1.
- 12** Need K-1?: Enter Y or N.
- 13** Multiple Document Requests: Enter Y or N.

Exhibit 3.12.37-13 (01-01-2020)
Researching SCCF

SCFTR

SCFTR is used for real time research of the Service Center Control File (SCCF). CC SCFTR is input using a master file ID code and block DLN.

Master File System ID Code	
Values	Meanings
1	IMF
2	BMF
4	IRAF
5	IRP
6	NMF

Example of response to CC **SCFTR**:

SCFTR 100221129491X

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT										CY 20XX36	DATE 09-21-20XX
										MODULE	BALANCES
TC	BLOCK	DLN	ABC	IS	COUNT	AMOUNT		COUNT	AMOUNT		
	00221/129/491/X	ETE		ORG	50			MAN			
	BP 0095	43110	ADSI	0	ERR	23		REJ			
	S A B 0 A 00	HC	000000	DEL				GOOD	27		
	ETE	1 0 0		20XX232	20XX36	0050					
	ETE	7 0 3	F	20XX232	20XX36	0023					
	ETE	7 0 5	F	20XX232	20XX36	0027					

If the response screen indicates the DLN is on the SCCF Historic File, move to the end of the SCFTRH record and transmit for overnight reactivation.

Exhibit 3.12.37-13 (Cont. 1) (01-01-2020)**Researching SCCF**

FROM	TO	ACTION
0	0	DLN has been set up by Forms 813, 2345, or 4028
0	5	From Data Conversion to good tape
0	4	From Data Conversion to Rejects Inventory
0	3	From Data Conversion to Error Correction
0	2	Deleted from raw suspense
0	1	Initiates BOB indicator (item in BOB inventory)
1	5	From BOB to good tape
1	4	From BOB to Rejects Inventory
1	3	From BOB to Error Correction
1	0	Deletes BOB indicator
3	5	From Error Correction to good tape
3	4	From Error Correction to Rejects Inventory
3	2	Deleted from Error Correction inventory
3	0	From Error Correction to raw suspense
4	5	From Rejects inventory to good tape
4	2	Deleted from Rejects inventory
4	0	From Rejects inventory to raw suspense
5	0	From good tape to raw suspense
6	4	From nullified Unpostables to Rejects inventory
6	0	From nullified Unpostables to raw suspense
7	0	Adds count or money to the SCCF
8	0	Subtracts count or money from the SCCF

Exhibit 3.12.37-14 (01-01-2020)
IDRS Letter Input

LETER

Command Code LETER generates the LPAGE screen to input an IDRS Letter.

To access, input the following

LETER 000-00-4455 30 20XX12

Format of the LPAGE screen:

LPAGE 000-00-4455 30 20XX12	NL1>
FL#>12C SIG>CD RA> ENC>N VIEW>N	NL2>
EM#> SUS>R FAD> PA> CB>	NL3>
OMB> CAF> BOD>WI X-SP>	NL4>
Dear>Taxpayer:	STR>
PAR>	>

NOTE:

- Perfect the name and address area of the LPAGE screen using information from the return. Name and address information remains in all CAPITAL letters.
- Fill-in data should be strung together, using the entire width of the 80-character screen. (Even "expandable" fill-ins, which previously needed to be placed on a separate line, may now be strung together with other fill-ins on the same line.)
- Fill in all data on the screen.
- Narrative fill ins are capitalized just as they should appear on the finished letter.
- If you use the Expert system to produce the LPAGE screen input, an E will appear on line 1 in column 38 when you toggle back to IDRS mode.

Exhibit 3.12.37-15 (01-01-2020)
Credit Transfers

CREDIT TRANSFERS

Command codes are used to move credits posted to incorrect modules. These may have been posted to the wrong MFT, tax period, or taxpayer.

- CC TXMODA must precede CC ADD.
- CC ADD is a prerequisite for the generated credit transfer CC DTR.
- CCs ADD24 and ADD48 post in 2 cycles.
- CC ADD48 is used when transferring credit elect transactions.

These command codes are shown below:

Prerequisite CC	Generated CC
ADD24	DRT24
ADD48	DRT48

Designated Payment Codes (DPC) are two-digit codes used to identify the event which resulted in a payment. A DPC is mandatory when inputting TCs 640, 670, 680, 690, 694, and 700. If these TCs are input, a DPC must also be input as follows:

TC	DPC
640	00, 01, 02, 12, 13, 14, 99
670	00 - 11, 13, 14, 99
700	00, 06, 13, 14

INPUT FORMAT

Overlay the TXMODA screen of the account to be debited with ADD24, the SSN, MFT, tax period, and name control of the account to be credited.

ADD24 000-00-3663 MFT>30 TX-PRD>20XX12 PLN-NUM> NM-CCTRL>PERC

NON IDRS MODULE INDICATORS

A - secondary account not on TIF.

@ - indicates the secondary account is on the TIF but the module is not.

Blank - indicates the secondary account and module are on the TIF.

Exhibit 3.12.37-15 (Cont. 1) (01-01-2020)

Credit Transfers

CREDIT TRANSFERS (Continued)

Example of response to CC ADD24:

```

DRT24 000-00-3663  MFT>30  TX-PRD>20XX12  RPN>00  NM-CTRL>PERC
---DEBIT---  NON-IDRS-IND>=  EFTPS-ELEC-DPST-IND>
TRANS-DT>      TC>      AMT>      REVERSE-DPC>      PSTNG-DLAY-CD>
OVERRIDE-DT>    TC>      AMT>
CASE-STS-CD>    IRS-RCVD-DT>      CTRL-CAT>      ACTIVITY>CRED-TRANS
*****
---CREDIT---  NON-IDRS-IND>@
      000-00-3663  MFT>30  TX-PRD>20XX12  RPN>000  NM-CTRL>PERC
TRANS-DT>      TC>      AMT>      DESG-PYMT-CD>      PSTNG-DLAY-CD
OVERRIDE-DT>    TC>      AMT>
CASE-STS-CD>    IRS-RCVD-DT>      CTRL-CAT>      ACTIVITY>CRED-TRANS
FLC>  TRANS-REG-IND>  SPOUSE-IND>  BYPASS-IND>
REMARKS>

```

To input a credit transfer, complete the shaded fields:

```

DRT24 000-00-3663  MFT>30  TX-PRD>20XX12  RPN>000  NM-CTRL>PERC
---DEBIT---  NON-IDRS-IND>=  EFTPS-ELEC-DPST-IND>
TRANS-DT>012920XX  TC>612  AMT>7,609.50  REVERSE-DPC>      PSTNG-DLAY-CD>
OVERRIDE-DT>    TC>      AMT>
CASE-STS-CD>    IRS-RCVD-DT>*      CTRL-CAT>OTHE  ACTIVITY>CRED-TRANS
*****
---CREDIT---  NON-IDRS-IND>@
      000-00-3663  MFT>30  TX-PRD>20XX12  RPN>000  NM-CTRL>PERC
TRANS-DT>012920XX  TC>610  AMT>7,609.50-  DESG-PYMT-CD>      PSTNG-DLAY-CD
OVERRIDE-DT>    TC>      AMT>
CASE-STS-CD>    IRS-RCVD-DT>*      CTRL-CAT>OTHE  ACTIVITY>CRED-TRANS
FLC>  TRANS-REG-IND>  SPOUSE-IND>  BYPASS-IND>1
REMARKS>NSD-PER ORIGINAL RETURN

```

Exhibit 3.12.37-15 (Cont. 2) (01-01-2020)

Credit Transfers

CREDIT TRANSFERS (Continued)**INPUT FORMAT**

Overlay the **TXMODA** screen of the account to be debited with ADD48, the SSN, MFT, tax period, and name control of the account to be credited.

ADD48 000-00-2214 MFT>30 TX-PRD>20XX12 RPN> NM-CTRL>ROSE
@

NON-IDRS MODULE INDICATOR :

A - indicates the secondary account is not on the TIF.

@ - indicates the secondary account is on the TIF, but the module is not.

Blank - indicates the secondary account and module are on the TIF.

Example of response to CC **ADD48** with input fields shaded:

```
DRT48 000-00-4111 MFT>30 TX-PRD>20XX12 RPN>000 NM-CTRL>ROSE
---DEBIT--- NON-IDRS-IND>= EFTPS-ELEC-DPST-IND>
TRANS-DT>041520XX TC>712 AMT>6,000.00 REVERSE-DPC> PSTNG-DLAY-CD>
OVERRIDE-DT> TC> AMT>
CASE-STS-CD>C IRS-RCVD-DT>* CTRL-CAT>OTHE ACTIVITY>CRED-TRANS
*****
---CREDIT--- NON-IDRS-IND>@
000-00-2214 MFT>30 TX-PRD>20XX12 RPN> NM-CTRL>ROSE
TRANS-DT>041520XX TC>710 AMT>6,000.00- DESG-PYMT-CD> PSTNG-DLAY-CD>
OVERRIDE-DT> TC> AMT>
CASE-STS-CD>C IRS-RCVD-DT>* CTRL-CAT>OTHE ACTIVITY>CRED-TRANS
FLC> TRANS-REG-IND> SPOUSE-IND> BYPASS-IND>1
REMARKS>NSD APPLY TO CORRECT TAXPAYER
```

Exhibit 3.12.37-16 (01-01-2020)
IDRS Refunds

COMPA

Used to compute interest or estimated tax penalty on a specific amount for a specific amount of time. Use Definer **D** to compute both credit and debit interest.

To access, input the following:

COMPAD

041520XX 053020XX 1,603.47

Example of response to CC **COMPAD**:

```
COMPAD
041520XX 053020XX 1,603.47
3% 20XX0415 TO 20XX0530
00000045 @0.003705326 $15.89

TOTAL INTEREST $15.89
```

INTST

Used to compute interest and penalties on outstanding balance (OBL). The date entered will be the date to which interest is figured.

To access, input the following:

INTST 000-00-3640

30 20XX12 011520XX WIST

Example of response to CC **INTST**:

```
INTST 000-00-3640 BOD>
30 20XX12 011520XX Gold
      .00 ASSESSED FTP
      .00 ASSESSED INT
682.00 TAX & PENALTY
682.00 ASSESSED TOTAL
23.87 ACCRUED FTP
31.18 ACCRUED INT
55.05 TOTAL ACCRUALS
23.87 TOTAL FTP
31.18 TOTAL INT
737.05 BALANCE DUE
```

Exhibit 3.12.37-16 (Cont. 1) (01-01-2020)

IDRS Refunds

RFUND

Used to generate IDRS refunds. CC **TXMOD** is prerequisite to CC **RFUND**. Definer **R** is used to obtain the **RFUND** format. The posted name and address is automatically generated from TIF. Verify they match the document receiving the refund.

To access, OVERLAY **TXMODA** with the following:

RFUNDR

Example of response to CC **RFUNDR**.

① RFUND 000-00-4953 30 20XX12 PALO
② \$\$\$\$\$\$\$\$\$\$ TC840 IDRSREFUND
③ \$\$\$\$\$\$\$\$\$\$ TC770
\$\$\$\$\$\$\$\$\$\$ LN I UC SEQ C B 7 RRRRRRRRRR
④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ N1
N2
N3
N4
ADD
CY/ST/ZP

DUPLICATE INDICATOR: ⑫
BYPASS INDICATOR: 0

Exhibit 3.12.37-16 (Cont. 2) (01-01-2020)

IDRS Refunds

RFUND (continued)

- 1 Total refund and interest
- 2 If no interest - .00
If interest due - \$\$.\$\$ (dollars and cents)
- 3 Refund minus interest
- 4 Line number
- 1040/A/EZ/PY
- 1040/A/EZ
- 5 Interest indicator
N - normal
R - restricted
0 (zero) – none
- 6 Universal Location Code (ULC)
- 7 Case sequence number – numbered sequentially each day per TE
- 8 Closure control base - A, B, C, M, or S
- 9 Block series indicator
- 10 BOD indicator
- 11 Requester's employee number
- 12 Remarks from Form 5792

```

RFUND 000-00-4953  30 20XX12 PALO
5,188.88$$$ TC840 IDRSREFUND
561.25$$$ TC770
4,627.63$$$ 02 N 00 1EQ M B 7 0012458716
MARTIN PALOMINO                                N1
                                                N2
                                                N3
                                                N4
2020 S PEACH AVE                                ADD
CHARLESTON,WV 25301                            CY/ST/ZP
PAID OBL 30 20XX12 $980.74

DUPLICATE INDICATOR:
BYPASS INDICATOR: 0
REQUEST COMPLETED

```

Exhibit 3.12.37-17 (01-01-2020)
Case Control and History

ACTON

Used to establish, update, close control bases, correct name controls on dummy accounts, and enter history items on IDRS modules. A valid input of CC **ENMOD**, **SUMRY**, **TXMOD**, **PLAGD**, **ADJ54**, **FRM49**, **FRM77**, **STAUP**, **DRT24**, **DRT48**, **ACTON**, or **REINF** must precede each **ACTON** input request.

The tax period and MFT are required when **ACTON** follows **ADJ54**, **DRT24**, **DRT48**, **FRM34**, **FRM77**, **LPAGD**, **REINF**, **STAUP**, or **SUMRY** when establishing a control base. They are not required when **ACTON** follows **ENMOD** or **TXMOD**.

If a dummy account is present on TIF with an incorrect or all blanks name control field, a slash (/) must follow the input name control.

CASE STATUS CODES

A – Assigned

M – Monitor/Other

B – Background

S – Suspense

C – Closed

To record a new history item, input the following:

ACTON 30 20XX12
H, letter12C

To change or close a control base, input the following:

ACTON
C01,,C

To change an incorrect name control, input the following:

ACTON 30 20XX12 NMCL/
C#,,C,OTHE
,

To record a history item, input the following:

ACTON 30 20XX12
H,LETER12C

NOTE: When a **SUMRY** request indicates that a memo account is present on the file (indicating that the account has been resequenced to another TIN), use caution when establishing a new control base on any module within the account.

Exhibit 3.12.37-18 (01-01-2020)
Establishing IDRS Modules

MFREQ

Used to establish an entity or tax module when a control base is not required. **MFREQ** requires a definer and generates a TC 902.

If the name control is not known, substitute AAAA for valid accounts and WXYZ for invalid accounts.

MFREQ Definers

- D** - brings a tax module and its related entity data from the Master File to IDRS for approximately two weeks after the request.
- C** - brings the account from CFOL to the local IDRS while the user is waiting.

Examples

To access a valid TIN, input the following:

MFREQC000-00-4321
30 20XX12 LIME

To access an invalid TIN, input the following:

MFREQC000-00-8765*
30 20XX12 APPL

To access an IRAF account, input the following:

MFREQC000-00-5592P
29 20XX12 LILY

If the **MFREQ** request is accepted, the input screen is redisplayed with the message, "REQUEST COMPLETED."

Exhibit 3.12.37-19 (01-01-2020)
Inputting Tax Adjustments

REQ54

Used to adjust tax, penalty, interest, credit items, and line items. A prerequisite command code (such as **ACTON**, **ADJ54**, **DRT54**, **DRT48**, and **TXMOD**) must be requested to verify the tax module and control data.

To access, overlay the prerequisite command code with the following:

REQ54

To request a different tax module when **ADJ54** was previously used, input the following:

REQ54 30 20XX12

Example of response to CC **REQ54** (shaded information was input):

```

ADJ54 000-00-2658      MFT>30    PLAN>000    TX-PRD>20XX12    NM-CTRL>BLAC
SEQ-NUM>1      BLK>05    DT-TRNSFR>          CORSP-DT>102020XX    INTCMP-DT>
CASE-STS-CD>C    IRS-RCVD-DT>*          CTRL-CAT>          2%-INT-DT>
ACTIVITY>MEF REPLY    PYE-DT>          TCB-DT>          CR-INT-TO-DT>
RET-PROC-DT>102020XX    RVERSN-DT>          OVERRIDE-CD>          RFSCDT>
DB-INT-TO-DT>          COMP-INT-AMT>          OTN>          -
DATA-REF-1>          REF-CHG-1>          DATA-REF-2>          REF-CHG-2>
N-PER>          N-AMT>          N-BEG>          N-END>          N-MFT>
*****TRANSACTION CODES*****
TC>290 AMT>.00          TC>    AMT>          TC>    AMT>
TC>    AMT>          TC>    AMT>
*****
SRCE-CD>    RSN-CDS>    -    -    -    RCA-IND>    MTH-ERR-CDS>    -    FLC>
HOLD-CD>0    PRT-CD>    PSTNG-DLAY-CD>4    CP-NTC-SUPP-IND>    AMD-CLMS-DT>
ACK-LTR?>N    TRANS-REG-IND>    DMF-AG>    SUB-AG>    XREF-TIN>
***** ITEM-REF-CDS/ABST-CDS/CR-REF-CDS/FUTA-STATE-CD/DRI-CD *****
CD>    AMT>          CD>    AMT>          CD>    AMT>
CD>    AMT>          CD>    AMT>          CD>    AMT>
CD>    AMT>          CD>    AMT>
*****
CIS-IND>    SOURCE-DOCUMENT-ATTACHED?>Y    REMARKS>MEF REPLY

```

Exhibit 3.12.37-20 (01-01-2020)
Inputting Miscellaneous Transactions

REQ77

Used to input transactions to a taxpayer's account. **REQ77** can be used on either an entity module (**ENMOD** or **SUMRY**) or a specific tax module (**TXMOD**). **ADJ54** or **ACTON** can also be used as prerequisite command codes. **REQ77** will generate CC **FRM77**.

When inputting TC 460 (extension to file) for MFT 30, a DLN code is required.

EXTENSION	DLN CODE
Approved	10
Disapproved	17

To access, input the following:

REQ77 000-00-5773
 30 20XX12
 VIOL

Example of response to CC **REQ77** (shaded information was input):

```
FRM77 000-00-5773      MFT>30  TX-PRD>20XX12  PLN-NUM>      NM-CTRL>VIOL
TC>460      TRANS-REGISTER-IND>  PSTNG-DLAY-CD>
EXTENSION-DT>101520XX  TC93X-EMP-CD>      TRANS-DT>041520XX
CLOSING-CD>      RESP-UNIT/JURISDICTION-CD>  TC148-CD>      BANKRUPT-CD>
DLN-CD>10  BL-LOC-CD>      LAST-RET-AMT-CD>  TC480-SC-CD>
CYCLE>      APP-OFF-CD>      CSED-CD>      BOD-CD>      BOD-CLIENT-CD>
SEQ-NUM>      REVERSAL-DLN>      SECONDARY-DT>
CAF-CD>      TC971-CD>      TC550-DEFINER-CD>  FEMA-NUM>
ULC>      FREEZE-RELEASE-AMT>      ABA-NUM>
TC46X-GRP-CD>      TC583-DEFINER-CD>
XREF-TIN>      XREF-NM-CTRL>
XREF-TX-PRD>      XREF-PLN-NUM>      XREF-MFT>      MISC>
CORR-DT-IND>      REFILE-LIEN-IND>      2032-IND>
MOVE EXT TO CORRECT MODULE
```

Exhibit 3.12.37-20 (Cont. 1) (01-01-2020)
Inputting Miscellaneous Transactions**REQ77 (continued)**

REQ77A will generate CC **FRM7A** which is used to input multiple transactions. A maximum of 22 transactions per screen display can be input.

To access, input the following:

REQ77A

Example of response to CC **REQ77A**:

FRM7A TRC I									
TIN	NAME	MF	TAXPRD	CC	MMDDYYYY	XXX	C	P	

Example of input screen for multiple TCs 460:

FRM7A 460									
TIN	NAME	MF	TAXPRD	CC	MMDDYYYY	XXX	C	P	
000-00-5432	COPP	30	20XX12	20	101520XX	10			
000-00-0921	GOLD	30	20XX12	20	101520XX	10			
000-00-3501	SAPP	30	20XX12	20	101520XX	10			
000-00-7011	BISM	30	20XX12	20	101520XX	10			

Exhibit 3.12.37-21 (01-01-2023)
ERS Status Codes

Number	ERS Status Codes
1XX	The record is in the Error Inventory. Access inventory volumes with CC ERVOL
1QA	Worked error record held for review
100	Unworked error record
2XX	Records are waiting for additional information to be received. These records are in the Unworkable Suspense Inventory.
221	Taxpayer Correspondence has been sent
222	Second Correspondence/International Taxpayer Correspondence has been sent
223	Taxpayer Correspondence has been sent
224	ACA Correspondence has been sent
230	The document was referred to Examination
231	The document was referred to Statute Control
232	The document was referred to Entity Control
233	The document was referred to Fraud Detection Center
234	The document was referred to Accounting
236	The document was referred to another area
237	The document was referred to Examination
242	Management Suspense - A
243	Management Suspense - B
244	Management Suspense - C (LB&I Review)
245	Management Suspense - D
246	Management Suspense -E
247	Workable Suspense
248	Early Filed Suspense
249	BOE Research and/or System Problem
251	Missing Document
281	ERS Bypass
284	Bypass Reject
3XX	The suspense period has expired with no response for additional information. These records have been automatically transferred from Unworkable to Workable Suspense.
3QA	Worked suspense record held for review

Exhibit 3.12.37-21 (Cont. 1) (01-01-2023)**ERS Status Codes**

Number	ERS Status Codes
321	Taxpayer Correspondence had been sent and no response received
322	Second Correspondence/International Taxpayer Correspondence has been sent and no response received
323	Taxpayer Correspondence had been sent and no response received
324	ACA Correspondence has been sent and no response received
330	The document had been referred to Examination
331	The document had been referred to Statute Control
332	The document had been referred to Entity Control
333	The document had been referred to Fraud Detection Center
334	The document had been referred to Accounting
335	Additional Research needed
336	FIRPTA Verification (International only)
337	The document had been referred to Examination
342	Management Suspense - A
343	Management Suspense - B
344	Management Suspense - C (LB&I Review)
345	Management Suspense - D
346	Management Suspense - E
347	HQ suspense
348	Early Filed Suspense
349	BOE Research and/or System Problem
351	Missing Document
381	ERS Bypass
384	Bypass Reject
4XX	All information to resolve the record is available or some information has been received and additional action is to be taken. These records either came directly to the workable file or were activated with CC ACTVT.
4QA	Worked suspense record held for review
400	Input Document
421	Taxpayer Correspondence was received
422	Second Correspondence/International Taxpayer Correspondence - response was received

Exhibit 3.12.37-21 (Cont. 2) (01-01-2023)
ERS Status Codes

Number	ERS Status Codes
423	Taxpayer Correspondence was received
424	ACA Correspondence - response was received
430	The document had been referred to Examination
431	The document had been referred to Statute Control
432	The document had been referred to Entity Control
433	The document had been referred to Fraud Detection Center
434	The document had been referred to Accounting
435	Additional research needed
436	FIRPTA (International only)
437	The document had been referred to Examination
441	Technical Assistance was needed
442	Management Suspense - A
443	Management Suspense - B
444	Management Suspense - C (LB&I Review)
445	Management Suspense - D
446	Management Suspense - E
447	HQ suspense
448	Early Filed Suspense
449	BOE Research and/or System Problem
451	Missing Document was found
461	Record for renumbering rejection and reentry
462	ANMF or Non-ADP Record
463	Record for Re-input
464	Record for Void
465	International Record
470	Record with duplicate Block DLN
490	Unpostable Record
491	
492	
493	

#

#

#

Exhibit 3.12.37-21 (Cont. 3) (01-01-2023)**ERS Status Codes**

Number	ERS Status Codes
900	Unselected inventory waiting to be loaded from the ERS01 File prior to selection for the real time ERS System.
999	Overflow condition occurs when the total workable inventory exceeds capacity. While in this status the record is not accessible, except for research using CC ERINV.

Exhibit 3.12.37-22 (01-01-2025)**Rejecting Records and Researching ERS Inventory**

Action Code	Definition	Valid on non-remittance	Valid on Remittance
620	ANMF/Non-ADP	yes	no
630	Re-Entry	yes	yes
640	Void	yes	no
651	International (AUSPC)	yes	no
660	Data Control Delete (TEP Delete)	yes	yes

Follow the chart below for IDRS Command Code ERVOL

ERVOL	ERVOL Descriptions Command Code ERVOL is used to access a document or block that is present in the ERS Control File.
ERVOL 421	To research by a specific status (e.g., activated correspondence)
ERVOL 3XX	To obtain the total number of records in expired suspense
ERVOL 4XX	To obtain the total number of records transferred to workable suspense

Use the following chart for IDRS Command Code ERINV

ERINV	Explanation
ERINV 00212-115-00645-X	To access a specific record in ERS inventory by individual DLN
ERINV 00212-115-006XX-X	To access all documents within a block in ERS inventory
ERINV 000004656	To access all documents with a specific TIN in ERS inventory
ERINVC	To access the preparer check box indicator data

Exhibit 3.12.37-23 (11-17-2020)**Tax Class—Doc Code—MFT Code—Program Code**

ITEM#	DOCUMENT	TAX CLASS	DOC. CODE	MFT CODE	PROGRAM CODE
1.	1040 OTFP	2	11,21	30	43110
2.	1040 FP	2	12,22	30	43210
3.	1040 PY & REINPUTS	2	11	30	43113
4.	1040 MeF	2	11, 21	30	43510
5.	1040C	2	61	30	44200
6.	1040ES	2	20	30	44200
7.	1040 MeF	2	07	30	43530
8.	1040 -SR MeF	2	05	30	43540
9.	1040-SR OTFP	2	05	30	43120
10.	1040- SR FP	2	06	30	43220
11.	1040X (Amended)	2	11	30	44400
12.	CREDIT TRANS (REV. REC.)	2	24, 87	30	45500
13.	ACCOUNTING (NON-REV. REC)	2	45,48, 51, 58	30	45500
14.	PAYMENT DOCUMENTS	2	17, 18, 19, 70	30	45500

DOCUMENT	TAX CLASS	DOC. CODE	MFT CODE	PROGRAM
SUBSEQUENT PAYMENTS	6	27, 28		
ADVANCED PAYMENTS	6	62		
1040	6	11,12, 21, 22	20	

DOCUMENT	TAX CLASS	DOC. CODE	MFT CODE	PROGRAM
PAYMENTS	0.2	17, 24, 48, 51, 58	29	45500

Exhibit 3.12.37-24 (01-01-2020)**Action Code/Command Code Chart for Deleting Records**

REASON FOR DELETING	ACTION CODE	RJECT	NWDLN	RJECT	NWDLN
Renumber	610				Valid for new DLN
Remittance Renumber	611		Valid for new DLN or Literal*		
ANMF Non-ADP	620		Valid for new DLN or Literal*	Valid	
Re-Entry	630	Valid		Valid	
Void	640		Valid for DLN or 3244 or Literal*	Valid	
International (AUSPC)	651		Valid for DLN of 3244 or Literal*	Valid	
Data Control Deletes	660	Valid		Valid	

Exhibit 3.12.37-25 (01-01-2025)**Activating Unworkable Suspense**

Command Code **ACTVT** is used for overnight activation of records from unworkable to workable suspense inventory. Up to 22 records may be entered at one time on a screen. The following table shows the input screen and examples of the response screen.

Command Code ACTVT	Responses to CC ACTVT
00222-094-12785-X	TRANSFERRED
00221-114-24312-X	IN WORKABLE SUSPENSE
00221-095-48604-X	NOT IN ERS

Exhibit 3.12.37-26 (01-01-2020)
General Ledger Account Numbers

Account Number	Account Title	Normal Balance
1510	Other Receivables, Regular	DR
1550	Injured Spouse Claims Allowed - Receivable	DR
1710	Dishonored Checks	DR
2340	Photocopy Fee	DR
2350	Public Debt	DR
2380	Installment Agreement, Original	DR
2385	Installment Agreement, Reinstated	DR
4610	Unapplied Advance Payments	CR
4620	Unidentified Remittances	CR
4710	Offers in Compromise	CR
4720	Sales of Seized Property	CR
6400	Public Debt	DR
6800	Excess Collection	CR
9998	Reversal of Revenue Clearance Accountability	DR/CR
9999	Revenue Clearance Accountability	DR/CR