



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.13.122

SEPTEMBER 15, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.13.122, Campus Document Services, Individual Master File (IMF) Entity Control Unpostable Resolution.

MATERIAL CHANGES

- (1) IRM 3.13.122.1.3 - Roles and Responsibilities - Changed the title from “Responsibilities” to “Roles and Responsibilities”.
- (2) IRM 3.13.122.1.5 - Program Controls - Created new subsection and added definition of the program controls for Unpostables. The rest of the IRM has been renumbered accordingly.
- (3) IRM 3.13.122.1.6 - Terms and Acronyms - Changed the title from “Acronyms” to “Terms and Acronyms.”.
- (4) IRM 3.13.122.1.6 - Terms and Acronyms - Added Common Number (CN) to the table in paragraph 2. IPU 25U3448 issued 06-27-2025.
- (5) IRM 3.13.122.1.8 - IRM Deviations and Local Procedures- Moved this subsection from 3.13.122.1.5 to comply with IRM 1.11.2.2.4(4).
- (6) IRM 3.13.122.4 - Statute of Limitations (Statutes) - Updated the example dates to current tax year in paragraph 5 and 6.
- (7) IRM 3.13.122.10.5 - Internal Revenue Service Numbers (IRSNs) - Updated IRSN information for clarity, added more guidance for requesting an IRSN, and included the paragraphs to use when sending Letter 685C in paragraph 1, 3, 4, 5, 6, and 7. IPU 25U3448 issued 06-27-2025.
- (8) IRM 3.13.122.11 - Payment Information - Added information about misapplied IRC 965 payments and how to post them to the correct account in paragraph 1. IPU 25U3448 issued 06-27-2025.
- (9) IRM 3.13.122.20.3 - UPC 177 RC 0 Research and Referral Process - Removed note to advise Scrambled SSN Coordinator to resolve any TPP condition in E-fax referral - AM does not have this authority. Also added a Note after the table to refer Scrambled Team to CIS image in AMS if the return is charged out to another department in paragraph 6. IPU 25U3448 issued 06-27-2025.
- (10) IRM 3.13.122.20.3 - UPC 177 RC 0 Research and Referral Process - Removed the note section as it became obsolete information about Scrambled SSN coordinator and added new SERP link for the Scrambled SSN coordinators in paragraph 5.
- (11) IRM 3.13.122.21 - UPC 182 RC 0 - Account Deactivated - MFR 08 - Clarified the conditions that cause UPC 182 RC 0 in paragraph 1. IPU 25U3448 issued 06-27-2025.
- (12) IRM 3.13.122.21.4 - Resolution Procedure UPC 182 RC 0 When SSN Belongs to a Single Taxpayer - Updated table to clarify Input of TC 012 in paragraph 2 and 5. IPU 25U3448 issued 06-27-2025.
- (13) IRM 3.13.122.21.6 - Resolution Procedure UPC 182 RC 0 When SSN Belongs to Deceased Primary Taxpayer with a Joint Return - Added additional guidance to table in paragraph 1, 2, 5, and 6 for joint accounts with both primary and secondary taxpayers deceased prior to the tax period/tax year. IPU 25U3448 issued 06-27-2025

- (14) IRM 3.13.122.21.7 - Resolution Procedures UPC 182 RC 0 for Specific Transaction Codes - Corrected table for A and E - M to specify the AC is for TC 971 in paragraph 2. Added guidance for resolving MFR 08 when appropriate. IPU 25U3448 issued 06-27-2025.
- (15) IRM 3.13.122 - Editorial changes have been made throughout the IRM and include:
- Corrected spelling and grammatical errors
 - Corrected references, citations and links
 - Removed outdated and duplicated content

EFFECT ON OTHER DOCUMENTS

IRM 3.13.122 dated December 4, 2024 (effective January 1, 2025), is superseded. The IRM incorporates IRM Procedural Update (IPU) 25U3448 issued 06-27-2025.

AUDIENCE

Individual Master File (IMF) Entity Unpostable Units, Taxpayer Services Submission Processing Campuses.

Scott Wallace
Director, Submission Processing
Taxpayer Services

3.13.122

Individual Master File (IMF) Entity Control Unpostables

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 - 3.13.122.21.7 Resolution Procedures UPC 182 RC 0 for Specific Transaction Codes

3.13.122.1
(08-25-2017)
Program Scope and Objectives

- (1) This subsection contains procedures for maintaining the integrity of the Individual Master File (IMF) Entity Control Unpostables by providing instructions to correct unpostable transactions/conditions not compatible with existing Master File (MF) data.
- (2) **Purpose:** This subsection provides IMF guidelines for resolving INDIVIDUAL or FILES type unpostables using the Generalized Unpostable Framework (GUF).
- (3) **Audience:** These procedures apply to Taxpayer Services (TS) Submission Processing (SP) Input Corrections Operations (ICO) personnel:
 - Supervisory Tax Examining Assistant
 - Lead Tax Examining Technician
 - Tax Examining Technician
- (4) **Policy Owner:** Director, Submission Processing.
- (5) **Program Owner:** Specialty Programs Branch, Post Processing Section.
- (6) **Primary Stakeholders:** Other areas affected by these procedures include (but not limited to):
 - Information Technology (IT) Programmers
 - Taxpayer Advocate Service (TAS)
 - Compliance
 - Submissions Processing
 - Small Business Self-Employed (SBSE)

3.13.122.1.1
(08-25-2017)
Background

- (1) A portion of the daily receipts of returns and transaction codes at a Submission Processing site requires research for Social Security Numbers (SSN) and perfection of the Individual taxpayer's account. If the entity on the account and the entity on the return do not match, then an Unpostable is created. Individual Master File (IMF) Entity Unpostables is responsible for such research and perfection. IMF Entity Unpostables also processes specific documents related to filing requirements of the IMF taxpayer. This IRM provides procedures for processing unpostable returns and transaction codes by establishing, maintaining and updating entities on the IMF.

3.13.122.1.2
(08-25-2017)
Authority

- (1) Authority for this IRM also comes from the following sources:
 - Title 26 of the United States Code (USC) as amended, commonly known as the Internal Revenue Code (IRC).
 - IRS Restructuring and Reform Act (RRA 98) Section 3705(a)
- (2) IRS Employee Contact- Restructuring and Reform Act (RRA) Section 3705(a).
- (3) Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
- (4) All Policy Statements for Submission Processing are contained in IRM 1.2.1. Servicewide Policies and Authorities, Servicewide Policy Statements.

3.13.122.1.3
(01-01-2026)

Roles and Responsibilities

- (1) The Campus Director monitors operational performance for the Submission Processing campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The Team Manager/Lead monitors and ensures they have the tools to perform their duties.
- (4) The Team Employees follow the instructions contained in this IRM and maintain updated IRM procedures.

3.13.122.1.4
(08-25-2017)

Program Management and Review

- (1) **Program Reports:** System control reports on the Control-D WebAccess (CTDWA) and a general listing of the reports located in IRM 3.12.32, Error Resolution - General Unpostables.
- (2) Program Effectiveness
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- (3) **Annual Review:** IRM content must be accurate and reliable to provide consistent administration of the tax laws. To maintain the accuracy of the IRM, the program owner must review the IRM at least annually for procedural, operational and editorial changes.

3.13.122.1.5
(01-01-2026)

Program Controls

- (1) Program controls utilized to oversee the program include the system control reports derived from GUF on the Control-D system, the Embedded Quality Submission Processing (EQSP) program and quality reviews.

3.13.122.1.6
(01-01-2026)

Terms and Acronyms

- (1) An acronym is a word formed from the initial letter or letters of each of the successive parts or major parts of a compound term, such as IDRS for **I**ntegrated **D**ata **R**etrieval **S**ystem
- (2) A list of acronyms and the definitions used in this IRM. This list is not all inclusive. For a complete listing of acronyms, please refer to the *Acronyms Database*.

ACRONYM	DEFINITION
AC	Action Code
ASED	Assessment Statute Expiration Date
ATIN	Adoption Taxpayer Identification Number
BMF	Business Master File
CADE	Customer Account Data Exchange
CAF	Centralized Authorization File

ACRONYM	DEFINITION
CAWR	Combined Annual Wage Reporting
cc	closing code
CC	Command Code
CN	Common Number
CRD	Correspondence Received Date
CSED	Collection Statute Expiration Date
DLN	Document Locator Number
DOD	Date of Death
ECC-MTB	Enterprise Computing Center at Martinsburg
ECC-MEM	Enterprise Computing Center at Memphis
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
ELF	Electronic Filing System
EPMF	Employee Plans Master File
ERS	Error Resolution System
EUP	Employee User Portal
FYM	Fiscal Year Month
GUF	Generalized Unpostable Framework
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number
ISRP	Integrated Submission and Remittance Processing
ITIN	Individual Taxpayer Identification Number

ACRONYM	DEFINITION
MeF	Modernized Electronic Filing
MF	Master File
MFR	Mail Filing Requirement
MFT	Master File Tax
LKA	Last Known Address
NAP	National Account Profile
NC	Name Control
OAR	Operation Assistance Request
P&A	Planning and Analysis
PDC	Posting Delay Code
PMF	Payer Master File
PSSN	Primary Social Security Number
RC	Reason Code
RDD	Return Due Date
RPD	Return Processable Date
RRD	Return Received Date
RSED	Refund Statute Expiration Date
RTR	Remittance Transaction Research
SCUPMF	Service Center Unpostable Master File
SSA	Social Security Administration
SSN	Social Security Number
SSSN	Secondary Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TDI	Taxpayer Delinquency Investigation
TE	Tax Examiner
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TP	Taxpayer
UPC	Unpostable Code
URC	Unpostable Resolution Code

ACRONYM	DEFINITION
URF	Unidentified Remittance File
XSF	Excess Collection File

3.13.122.1.7
(01-01-2026)

Related Resources

- (1) The following IRMs and resources assist in performing the work as outlined in this IRM
 - IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process
 - IRM 2.3.11, IDRS Terminal Responses - Command Codes TXMOD and SUMRY
 - IRM 2.3.13, IDRS Terminal Responses - Command Codes FFINQ, REINF, and REMFE
 - IRM 2.3.15, IDRS Terminal Responses - Command Code ENMOD
 - IRM 2.3.17, IDRS Terminal Responses - Command Code ESTABD
 - IRM 2.3.31, IDRS Terminal Responses - Command Codes CFINK, RPINK, KAFFQ and KAFTQ for CAF Inquiry
 - IRM 2.3.35, IDRS Terminal Responses - Command Code IRPTR
 - IRM 2.3.37, IDRS Terminal Responses - Command Code UPTIN for the GUF System
 - IRM 2.3.48, IDRS Terminal Responses - Command Code UPDIS For The GUF System
 - IRM 2.3.51, IDRS Terminal Responses - Command Code IMFOL
 - IRM 2.3.60, IDRS Terminal Responses - Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
 - IRM 2.3.62, IDRS Terminal Responses - Command Code ESTAB
 - IRM 2.3.73, IDRS Terminal Responses - Command Codes TRDBV, TRERS, TRPRT, and R8453
 - IRM 2.3.80, IDRS Terminal Responses - Command Code DDBKD
 - IRM 2.4.9, IDRS Terminal Input - Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
 - IRM 2.4.17, IDRS Terminal Input - Command codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
 - IRM 2.4.19, IDRS Terminal Input - Command codes REQ77, FRM77 and FRM7A
 - IRM 2.4.28, IDRS Terminal Input - Command Codes STAUP, STATI and STATB
 - IRM 3.11.212, Returns and Documents Analysis - Applications for Extension of Time to File
 - IRM 3.5.10, Accounts Services - Remittance Transaction Research (RTR) System
 - IRM 3.12.32, Error Resolution - General Unpostables
 - IRM 3.12.37, Error Resolution - IMF General Instructions
 - IRM 3.12.179, Error Resolution - Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
 - IRM 3.13.5, Campus Document Services - Individual Master File (IMF) Account Numbers
 - IRM 3.17.21, Accounting and Data Control - Credit and Account Transfers

- IRM 3.17.46, Accounting and Data Control - Automated Non-Master File Accounting
- IRM 3.17.79, Accounting and Data Control - Accounting Refund Transactions
- IRM 3.30.123, Work Planning and Control - Processing Timeliness: Cycles, Criteria and Critical Dates
- IRM 13.1.7, Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Case Criteria
- IRM 21.4.6, Refund Inquiries - Refund Offset
- IRM 25.6.1, Statute of Limitations - Statute of Limitations Processes and Procedures
- IRM 5.12.3, Federal Tax Liens - Lien Release and Related Topics
- Integrated Data Retrieval System (IDRS)
- IRS Source Home Page
- Employee User Portal (EUP)
- Servicewide Electronic Research Program (SERP)
- Project Management & Design Office 3 (PMDO3)
- Integrated Document Solution Enterprise: Control D/ WebAccess
- Remittance Transaction Research (RTR) System
- Integrated Automation Technologies (IAT)
- Online Retrieval System (ORS) for the Social Security Administration (SSA) site
- IDRS Command Code Job Aid
- Name Control Job Aid
- Student Guide 2526-001
- IMF Unpostables Job Aid 2526-701

3.13.122.1.8
(01-01-2026)

**IRM Deviations and
Local Procedures**

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3 , When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.
- (2) Local procedures or instructions are formally issued and communicated through memorandum to employees in a specific office or campus. See IRM 1.11.2.2.1.1, Local Procedures, for guidance.

3.13.122.2
(01-22-2020)

**General Information and
Introduction**

- (1) This subsection contains general information for IMF Unpostable resolution. Individual Retirement Account File (IRAF) processed as an IMF document, but retained in MFT 29.

3.13.122.2.1
(01-01-2025)

**Guidelines and
Objectives of the
Unpostable Function**

- (1) The objective of the Unpostable function is to maintain the integrity of the MF by identifying and resolving transactions that are not compatible with existing MF programming or normal Submission Processing campus operating procedures. When transactions cannot post to the MF, SP employees will use IRM procedures to resolve the unpostable condition. Unpostables are accessed using the Generalized Unpostable Framework (GUF) system. The GUF system sorts unposted transactions in “category codes” for all master files.
- (2) The Unpostable function must review and resolve unpostable records following IRM 3.12.32.7 , Unpostable Inventory Management Guidelines, and the instructions in this IRM. Follow proper processing and posting to minimize adverse taxpayer contact.

- a. For **accounts in balance due status**, where the Unpostable correction **involves decreasing or eliminating a balance due**, input a hold with Command Code (CC) STAUP. The hold will be based on the module status. If the case is being referred to Adjustments, Collections or Taxpayer Advocate Services (TAS), input hold for 15 weeks. All others, input for four weeks.
 - b. During conditions of backlogs, give high priority to processing unpostables related to **refunds and payments on accounts** where returns have previously posted and are in a balance due condition.
 - c. Review all unpostable systemic problems to minimize taxpayer impact. Mass receipts of unpostables due to systemic issues involving accounts in balance due status will result in mass input to defer any later notices. Mass receipts result in immediate contact by management to the Notice Review function to prevent erroneous notices from being mailed. Contact management immediately upon identifying a possible systemic problem. Keep copies of examples and sanitize when appropriate.
 - d. IRM 25.6.1, Statute of Limitations Processes and Procedures, provides guidelines for clearing and processing cases of imminent statute expiration. Different methods are used to determine the assessment statute expiration date (ASED), refund statute expiration date (RSED), or collection statute expiration date (CSED). Unpostables must “clear” all statute-imminent cases, other than transaction code (TC) 291 or TC 301 decreases, through the Statute function. TC 291 and TC 301 decreases will be sent to the Accounts Management Correspondence section regardless of whether the statute is imminent or expired.
 - e. IRM 21.4.4, Manual Refunds, and IRM 3.17.79, Accounting Refund Transactions, provide guidelines for the issuance of manual refunds.
 - f. IRM 3.12.32, General Unpostables, provides guidelines for the General Unpostable Framework (GUF) system.
 - g. Processing of unpostable returns subject to return delinquency notices where the issuance of the first notice is imminent or issued must include the processing of a TC 590 with closing code (cc) 013 or TC 599 with cc 017 or cc 018 to both minimize unnecessary collection activity and adverse taxpayer impact.
Use cc **017** if the return is being processed BEFORE the Program Completion Date (PCD).
Use cc **018** if the return is being processed AFTER the PCD.
- (3) Integrated Automation Technologies (IAT) tools are designed to increase efficiency and accuracy of regular processing. IAT tools simplify research, reduce keystrokes, eliminate repetitive typing, and increase the accuracy of regular work processes. The use of an IAT tool is mandatory. See *Integrated Automation Technologies - Home (sharepoint.com)*. for a list of available tools and User Guides. Managers will ensure that all employees receive training on the utilization and application of IAT tools.

3.13.122.2.2
(01-01-2023)
**General Unpostable
Framework (GUF)**

- (1) IRM 3.12.32, General Unpostables, provides:
- Instructions for input of terminal requests to display, suspend, research and resolve unpostable cases.
 - General guidelines regarding processing of Unpostable cases.
 - Case reassignment guidelines and procedures.

- MASS closure guidelines, batch and Integrated Submission and Remittance Processing (ISRP) guidelines, and certain FILES closure guidelines. However, if a case designated for “MASS” closure is reassigned (from the SC or “unit” number) to an INDIVIDUAL, the case will be closed per instructions in this manual.
- Unpostable category information, details for Form 4251, Return Charge-Out, specific details and explanations of Unpostable Listings and Reports, CC descriptions, Terminal Screen formats, and general Unpostable Resolution Code (URC) corrective action descriptions.

- (2) Tax examiners will not reassign cases to or from themselves to another employee number or area unless directed by specific instructions in this manual.

3.13.122.2.3
(01-01-2023)

**Customer Account Data
Engine (CADE) 2**

- (1) The CADE 2 Program Office in Headquarters is charged with the primary goal of implementing a single, modernized programming solution which provides daily processing of taxpayer accounts.
- (2) The CADE 2 solution is comprised of several components; to modernize the IRS to a daily processing environment with several Transition States.
- (3) With CADE 2, the IMF campus cycles are:
- Campus Cycle: Thursday - Wednesday
 - Master File Processing: Friday - Thursday
 - Notice Review: Saturday - Monday (8+ days)
 - Unpostables: New available Tuesday; Closing Tuesday
- (4) IMF transaction posting time frames are outlined as follows:
- a. Transactions will be viewable using Corporate Files Online (CFOL) command codes on Saturday following the weekly Master File processing run each Thursday.
 - b. Transactions will be viewable as posted transactions using IDRS command codes on Monday following the weekly Master File processing run on Thursday.

Note: With the acceleration of the IDRS weekly analysis being performed the weekend directly after the Master File processing on Thursday, transactions will be posted instead of in pending status on Monday.

- (5) IMF processes and posts specific transactions daily. IMF identifies unpostable transactions each day of the cycle. However, GUF continues to run weekly. Unpostables for all 5 days of the IMF cycle are marked for GUF to locate for opening runs beginning on Mondays.
- (6) IMF does not re-analyze the account at the end of the cycle to determine if the unpostable condition is resolved. There is a potential that the transaction needed to resolve the unpostable condition may post on a different day in the same cycle. In this situation, close the unpostable with URC 0.
- (7) GUF 07 reports (which also generate Form 4251) will contain multiple IMF data rows for each day of the production cycle (data for Day 1 of the cycle, data for Day 2 of the cycle, etc.)

Note: BMF continues to process weekly and creates one unpostable file for GUF to locate for the opening run on Monday.

- (8) Not all transactions or accounts post in IMF daily. Transactions or accounts marked as weekly resequence until Master File processes the end of the cycle on Thursday.
- (9) Corporate Files On-Line (CFOL) CC IMFOL and CC TXMOD will contain indicators on the screen to identify whether the account is a Daily account or a Weekly account.

Note: To prevent an erroneous refund when a credit transfer is being done on a Tuesday, input a cycle delay as appropriate on a TC 150.

Note: To prevent repeat unpostables, when a transaction is input on CC ENMOD on a Tuesday, input a cycle delay as appropriate.

3.13.122.2.4 (01-01-2025) Weekly Management Review

- (1) Weekly management review of unpostables includes identification of unpostables to be assigned and worked in the following priority:
 - a. Protection of government interest (Insolvency, Criminal Investigation, Statute, program bugs)
 - b. Cash flow (interest impact)
 - c. Taxpayer relations (payment, refunds, adjustment transactions)
 - d. All other conditions
- (2) Weekly management review includes:
 - a. Review of actual work more than two cycles old to prevent delays in processing, or to determine if work is being delayed because of a lack of employee training.
 - b. Review to verify initial case handling was proper. 100 percent review of repeat unpostables is required any time the repeat unpostables for a given cycle exceeds 20 percent of the receipts per Master File.

Note: See IRM 3.30.123.2.4.4(2)e, Unpostables, for specific repeat unpostable percentages.
 - c. Review of suspense cases to verify suspense is timely and appropriate; that replies are worked as soon as received, and no-replies are worked expeditiously.

Note: See IRM 3.12.32, General Unpostables, for the guidelines in monitoring Unpostable receipts and inventories.
- (3) To minimize delays and costs to other Submission Processing campus functions, adhere to the following:
 - a. Prior to transferring cases to Unidentified Remittance File (URF), **an attempt to contact taxpayers must be made** if contact information is available. If the results of the contact are not conclusive, transfer the payment to the URF.
 - b. When overpayments of accounts are present, the taxpayer will be contacted to determine if payment was intended for another account.
 - c. Transactions that will freeze an account such as TC 570/640 will not be used unless there is a reason to believe the liability is imminent.

- d. Work referred to other organizations can be avoided if the related organization can provide guidelines for unpostable processing and management feels they have the skills to execute the instructions with less than 5 percent error rate.
- e. Minimize the impact of an unavailable document by having specialized employees assigned to work these cases. Make every attempt to resolve those cases prior to requesting the document a second and third time. For other than sensitive cases (Criminal Investigation and Insolvency) request a copy of the return when an address is available.
- f. "No reply" actions will be based on a 45-day period beginning with the day the letter is mailed to the taxpayer.

3.13.122.2.5
(01-01-2025)

**General Unpostable
Concepts**

- (1) When resolving Unpostable records, follow the intent of the initiator as much as possible within the provisions of the Internal Revenue Code and the appropriate Master File computer programming. If there is a conflict between the general and specific instructions, notify the headquarters analyst for a determination.
- (2) Include priority for processing payment transactions and the use of a hold via CC STAUP. For CC STAUP notice delay guidelines see IRM 3.12.179.14, Taxpayer Delinquency Investigation (TDI) and Notice Delay Information.
- (3) Use the guidelines in IRM 3.12.179.10.2, Taxpayer Contact to resolve Unpostables, for Additional Information, to verify consistency in communication with taxpayers through phone and correspondence.
- (4) The Unpostable function must exercise precautions when correcting unpostable records. When a payment is identified for a tax module and posted or unposted within another module, do proper research and input credit transfers to the correct Taxpayer Identification Number (TIN), r tax period, or both. Accurate posting of these accounts will expedite processing and minimize adverse taxpayer contact.
- (5) Exercise precautions and do thorough research when correcting unpostable records to apply payments to the correct module. When a payment is identified for a particular tax module and has posted or unposted within another module, correct by closing related unpostables together or inputting a credit transfer. Accurate posting of these transactions will expedite processing and minimize adverse taxpayer contact.

Note: Use of the IAT Credit Transfer tool is **mandatory** to perform credit transfers.

Caution: If an unpostable or misapplied credit/payment appears on the same tax period as a posted extension, the tax examiner will request the extension to verify that it posted correctly. If not posted correctly, the extension is reprocessed to the correct tax period. This allows the correct assessment of the penalty/interest when the original return (TC 150) posts.

- (6) Ways to minimize delay and cost to other campus functions
 - a. Prior to transferring payments to the Unidentified Remittance File (URF), **an attempt to contact taxpayers must be made** if contact information is available. If the results of the contact are not conclusive, transfer the payment to the URF.

- b. When modules are in credit status, contact the taxpayer to determine if payment is intended for another account.
- c. Do not input transactions that will freeze accounts, such as TC 570 or TC 640, unless there is evidence the liability is imminent.
- d. Attempt to resolve payment cases before requesting the document a second or third time. If the document is not available in RTR and is needed to resolve the case, request the document. Use CC UPCASD1 or CC UPCASD2 if the payment in question is the unpostable you are trying to resolve. Otherwise, use CC ESTABDO or e-clerical tool *eClerical_1189.docx* (*sharepoint.com*). .

3.13.122.2.6
(01-01-2023)

Discovered Remittances

- (1) Cash and non-cash remittances found during processing after the mail opening operation are referred to as “discovered remittances.”
- (2) It is the responsibility of the Unpostable Tax Examiner to review the envelope for the possibility of a remittance when working unpostables involving missing payments.

3.13.122.2.7
(01-01-2023)

Unpostable Reassignment and Closure Types

- (1) Unpostable cases **will not be reassigned** between the Unpostable unit and Entity/Entity Unpostables unless specific criteria are met. Coordination with Entity Unpostables involves dedicating a specific basket or bin to place unpostable cases requiring special assistance (expedite process). Entity Unpostables will review these unpostables within an established timeframe. No more than three business days can elapse, before the unpostable case is returned to the Unpostable Function to prevent aged unpostables. Expeditious processing of unpostables is imperative to avoid aged inventory.

Caution: If coordinating an unpostable with another area for TIN clarification, provide specific remarks to explain why the unpostable is being sent. Suspend the case. Do not reassign the document. The receiving area may return the unpostable for insufficient information. The receiving area must respond within three business days.

- (2) Unpostables will reassign cases to the appropriate function if certain criteria are met.
- (3) There are four types of unpostable case closures:
 - a. AUTO (AUTO-VOID/AUTO REJECT) - Cases closed automatically by the GUF system. Applies to all unpostable functions. There are unpostable category codes which do auto-void/auto reject because of certain conditions that apply.

Note: Doc Code 51 unpostables cannot be GUF Auto-Closed URC 2 to the originator.

- b. MASS - Multiple cases closed with one GUF input action, batch closures.
- c. FILES - After repeated attempts to secure the document, the Unpostable function will close the case to Rejects as a Special Search with “CC UPCASD4.”
- d. INDIVIDUAL - Single cases closed manually.

3.13.122.2.8
(01-01-2025)
**Interest Reduction
Initiative Report (GUF
07-42)**

- (1) To reduce the amount of interest paid by the IRS due to untimely processing, Interest Reduction Initiative Reports (GUF 07-42 and GUF 51-43) and Summaries (GUF 07-43 and GUF 51-44) generate for TC 150, TC 295 and TC 299 unpostable records where the credit interest date is in jeopardy or expired.
- (2) If the IRS does not meet the 45-day interest free period for return processing, interest must be paid on a refund.
- (3) All unpostable returns identified on the GUF 07-42, New Unpostables with Interest Free Period Due to Expire report, and other unpostable returns which would result in a refund greater than the amount identified in the Campus as the Unpostable Interest Reduction Initiative tolerance amount, are processed as high priority work. Tax Examiners receive a GUF 51-43, Interest Reduction List report, listing "Interest Free Due to Expire" cases assigned to them. Work cases and order documents as soon as possible. Expedite manual refunds to Rejects if the interest free period is in jeopardy and the refund is \$25,000 or more.
- (4) If a return is identified as "Amended" or "Superseded," and a TC 150 has posted, do not treat as a credit interest return. If the return is identified as a "Duplicate" or "Replacement," but no TC 150 is posted or pending, treat as a credit interest return if all other criteria is met.
- (5) Do not treat a return filed on the wrong form as a credit interest return, or any return to be reassigned to the Criminal Investigation (CI) function.
- (6) If the return is an unpostable code (UPC) **29X** or UPC **49X** (incorrect or invalid return conditions only), or the return has a math error condition(s), do not issue a manual refund. Use URC 8 to close the case to the Reject function for verification of the tax data and overpayment amount. Notate on the Form 8749, Unpostable Action and Routing Slip or 8-code slip, the interest computation date and any corrective action(s) needed. Coordinate directly with the Reject Function on any cases for which a manual refund may be needed.
- (7) If the unpostable resolution requires the input of a correspondence received date (CRD), use URC 8 to close the case to the Reject Function, noting on the Form 8749 or 8-code slip any corrective action(s) needed and the CRD. Coordinate directly with the Reject Function on any cases for which a manual refund may be needed, if the CRD plus 45 days indicates the interest-free period is in jeopardy.
- (8) After following the established procedures for ordering missing documents and the return cannot be obtained (Not in Files, Charged-out, or Missing), use CC UPCASD4 to close the case to Rejects (Special Search). Notate on the Form 8749 or 8-code slip, "Return unavailable."
- (9) When closing cases using URC 8 to Rejects, notate on the Form 8749 or 8-code slip, "Manual Refund."

3.13.122.3
(01-01-2014)
**Taxpayer Advocate
Service**

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

3.13.122.3.1
(01-01-2025)
**TAS Background
Information**

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects 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 under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS criteria include economic burden, systemic burden, best interest of the taxpayer, and public policy. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, if additional information is required.
- (3) Employees should not view TAS Case Criteria as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief.

3.13.122.3.2
(01-01-2023)
Taxpayer Bill of Rights

- (1) 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(1)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*.

3.13.122.3.3
(01-01-2023)
Referring Cases to TAS

- (1) Refer taxpayers to the Taxpayer Advocate Service (TAS) when the contact meets TAS criteria and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. **Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer requests TAS assistance.** Refer to IRM 13.1.7.5, Same Day Resolution by Operations. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), and forward it to TAS in accordance with your local procedures. Check the TAS box on Accounts Management System (AMS), if applicable.

Note: It is important that all IRS employees handle potential TAS cases with the taxpayer's best interest in mind.

- (2) Refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for more information. Provide the taxpayer with the number for the NTA toll-free case intake line, 877-777-4778 or TTY/TDD 800-829-4059. Advise taxpayer that TAS is available if the taxpayer is not satisfied with the service received.
- (3) An IRS employee must make a referral to a TAS office if the employee receives a taxpayer contact and cannot initiate action to resolve the inquiry or provide the relief requested. A taxpayer does not have to specifically request TAS for TAS to provide assistance. IRS employees advise taxpayers of the

option to seek TAS assistance when appropriate. TAS requests documentation from the taxpayer if it is needed to support the requested relief or required by the IRM.

(4) DO NOT refer the following cases to TAS:

- a. Cases where the taxpayer's complaint or inquiry only questions the constitutionality of the tax system; or
- b. Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing or paying federal taxes

Note: See IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS generally no longer accept.

(5) TAS Case Criteria - Any taxpayer contact that meets any of the criteria listed below forward to the local Taxpayer Advocate for special handling using a Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order). The following is a list of situations when to refer if any of the criteria apply:

- The taxpayer is experiencing economic harm or is about to suffer economic harm.
- The taxpayer is facing an immediate threat of adverse action.
- The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
- The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
- The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
- The taxpayer has not received a response or resolution to their problem or inquiry by the date promised.
- A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS.
- The manner in which the tax laws administered has impaired or may impair the taxpayer's rights.
- The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers. The NTA has the sole authority for determining issues included in this criterion and designate by memo.

Note: Case criteria is not all-inclusive. Evaluate each taxpayer situation based on the unique facts and circumstances of each case.

3.13.122.4
(01-01-2026)
**Statute of Limitations
(Statutes)**

- (1) A statute of limitation is a time period established by law to review, analyze and resolve taxpayer and IRS related issues.
- (2) The IRC states that the IRS assess, refund, credit, and collect taxes within specific time limits. When the statute period expires, the IRS can no longer assess additional tax, allow a claim for refund by the taxpayer, nor take collection action. There is an Assessment Statute Expiration Date (ASED), a Refund Statute Expiration Date (RSED), and a Collection Statute Expiration Date (CSED). Each has a different statute expiration period.
- (3) The ASED is identified by GUF and monitored to ensure that the statute does not expire.

- (4) The ASED is determined as three years after the Return Due Date (RDD) or IRS received date, whichever is later.
- (5) Example of statute expiration date for a timely filed return:

Form	Tax Period	IRS Received Date	Return Due Date	ASED Statute Date
1040, U.S. Individual Income Tax Return	202512	03-15-2026	04-15-2026	04-15-2029

- (6) Example of statute expiration date for a late filed return:

Form	Tax Period	IRS Received Date	Return Due Date	ASED Statute Date
1040, U.S. Individual Income Tax Return	202512	05-15-2026	04-15-2026	05-15-2029

- (7) If the ASED is imminent (two months prior to ASED), notify the manager or work leader and take necessary action to resolve.
- (8) See IRM 25.6.1, Statute of Limitations Processes and Procedures.

3.13.122.5
(01-01-2020)
Correspondence Guidelines, Information and Procedures for processing returns

- (1) This subsection contains information for taxpayer contact, missing signatures, undeliverable mail, and processing returns.

3.13.122.5.1
(01-01-2023)
Section 3705(a), IRS Employee Contacts

- (1) This subsection contains information on the Restructuring and Reform Act of 1998, Section 3705(a), and provides identification requirements for all IRS employees working tax related matters.
- (2) It is mandatory for all IRS employees to provide their name and unique identification number during taxpayer telephone, face to face, or written contact. In addition, a telephone number is required on all taxpayer correspondence. Refer to IRM 10.5.7, Use of Pseudonyms by IRS Employees, for additional information.

Note: Do not give out another employee's name or telephone number. If the taxpayer or representative needs to talk to another employee or manager, offer to take the taxpayer's or representative's number and have the requested employee call them back.

- (3) All IRS employees who communicate, by telephone, correspondence, or face to face, with taxpayers, or their personal representatives, on tax-related matters, are required to provide the following information:
 - **Telephone or Face to Face Contact:** Their title (e.g., Mr., Mrs., Ms., Miss), and last name, **OR** their first and last name, **OR** their first initial and last name **AND** their identification (ID) badge number or, if the Homeland Security Presidential Directive-12 (HSPD-12/SmartID Card) has been issued, use the 10-digit Personal Identification (PID) number.

Note: If the last name is hyphenated or there are two last names on the ID, use as stated on the federally issued identification badge.
 - **Correspondence:** Manually generated correspondence must include the name, telephone number and unique identifying number of an employee who can be contacted with respect to the correspondence. Any other correspondence must include a telephone number of a person who may be contacted with respect to the correspondence.
- (4) IRC 6103(a) contains requirements for both protecting and disclosing confidential tax returns and return information. Before disclosing any tax information, Tax Examiners must verify they are speaking to the taxpayer or an authorized representative. For more information on authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication.
- (5) When making an outgoing call to taxpayers for additional information and you reach an answering machine or voice mail, you must provide the same information as indicated above but do not provide specific tax related information.
- (6) When a taxpayer requests to speak with a specific employee who previously handled the inquiry or request, or complains about the level of service previously provided, make every attempt to resolve the taxpayer's inquiry. If the issue cannot be resolved, the employee will refer the inquiry, using established procedures, to manager.
- (7) The Taxpayer Advocate Service (TAS) assists taxpayers who are experiencing economic burdens and unreasonable delays in resolving tax problems with the IRS. See IRM 3.13.122.3, Taxpayer Advocate Service, for more information on determining whether TAS case criteria applies and when to prepare and route Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) to TAS.

3.13.122.5.2
(01-01-2024)

Taxpayer Contact to Resolve an Unpostable

- (1) When contact is necessary to resolve an unpostable condition, use one of the following methods.
 - C-Letters and Correspondence
 - Telephone Contact
 - Do not Correspond
 - Missing signatures

Note: Do not send an unpostable to the Reject function to initiate correspondence and suspend unless otherwise noted in IRM 3.13.122.

- (2) On an expedited basis, the Unpostable function will resolve any correspondence received from any other campus or Area Office on an open unpostable.
- (3) Any local letters will inform the taxpayer to include all necessary signatures, identifying numbers, schedules or attachments.

3.13.122.5.2.1
(01-01-2024)
**C-Letters and
Correspondence**

- (1) Input CC LETER and CC LPAGE in accordance with IRM 2.4.6, Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST and LREVV. Service-wide Electronic Research Program (SERP) provides a listing of letters.
 - a. Maintain a suspense file in Unpostables to control subsequent responses. (Generally, 30 days from the date the input date of the letter. (70 days for International).
 - b. If the reply is received after the suspense period but before the case is closed, resolve the unpostable based upon the taxpayer's response.
 - c. If the reply is received after the case is closed and contains information which could prevent subsequent unpostables, route replies to Entity Control Unit, Account Management, Examination, etc. Otherwise forward for association with unpostable document in Files. Use Form 9856, Attachment Alert, for paper returns.
 - d. If a tax return or amended return (e.g., Form 1040, U.S. Individual Income Tax Return, Form 1040-X, Amended U.S. Individual Income Tax Return is included as part of the taxpayer reply, check to see if the return is a duplicate or has already processed (check CC TRDBV, CC IMFOL and CC TXMOD). If the return has not yet completed processing, route for processing per local procedure.

Note: Any local letters will inform the taxpayer to include all necessary signatures, identifying numbers, schedules or attachments.

3.13.122.5.2.2
(01-01-2020)
Telephone Contact

- (1) The use of the telephone is as follows:
 - a. Telephone contact, per management approval, is permitted whenever the taxpayer has provided a telephone number and additional information is needed to resolve a taxpayer's account.
 - b. The need for telephone contact is determined on a case-by-case basis not as an absolute rule. For certain types of cases, for example, to confirm a taxpayer's signature, you must follow up with a Letter 12C.
 - c. When contacting a taxpayer by telephone, you must use authentication disclosure procedures in IRM 11.3.2.
 - d. Documentation of telephone contact is attached to the case using form provided locally.

Caution: Do not leave the specific nature of the call or any tax information on answering machines or voice mail.

3.13.122.5.3
(01-01-2020)
**Do Not Correspond in
these Instances**

- (1) If there is an indication that previous correspondence issued for the same item (e.g., missing signature).
- (2) When the notation "Substitute for Return Prepared by IRS" appears.
- (3) The return is prepared under the authority of Section 6020(b) Prompt Assessment.

- (4) The return is an Examination Adjustment case.
 - a. Copy secured by Examination is shown on the return.
 - b. Form 3198, Special Handling Notice for Examination Case Processing, is attached.
 - c. Examination work papers attached.
 - d. Copy of Form 5546, Examination Return Charge-Out Sheet, is attached.

3.13.122.5.4
(01-01-2025)

**Missing Signatures on
IMF Unpostable Returns**

- (1) An original signature, made by the taxpayer, is required below the jurat (perjury statement) in the "Sign Here" area of the return. If the signature is missing, return to the taxpayer unless the return meets one of the following exceptions. Continue processing without an original signature if the return meets any of the following conditions:
 - a. "Substitute for Return Prepared by IRS" is noted.
 - b. "1040X signed" is noted.
 - c. "Dummy return" is noted.
 - d. Section 6020(b) or prompt assessment is noted or Form 4810, Request for Prompt Assessment Under IR Code Section 6501(d) is attached.
 - e. Return is "amended", "corrected", "revised", "tentative", or "superseding".
 - f. Form 8879, IRS e-file Signature Authorization is attached with a valid signature, and there is indication of rejected electronic filing or prior year.
 - g. The return is identified as coming from Exam, Collections or Accounts Management and "Process as Original" is noted on the return.
 - h. An employee's IDRS number is present on the signature line.
 - i. Taxpayer has signed an attached CP59 or Letter 143C on the "sign here" line.
 - j. CCC "3U" is already present on the return.
 - k. There is indication of a TRPRT print.
 - l. Correspondence Imaging Inventory (CII) return from Accounts Management.
 - m. A faxed or scanned signature is considered a valid and acceptable signature if the return is received from another IRS area (i.e., "Substitute for Return" (SFR) returns or returns marked "59XXX" [excluding "59918"]) received from the Collections Branch, or CIS returns from Accounts Management. Faxed or scanned signatures received from TAS is acceptable. These returns may have "Process as Original", "Process as Original - Faxed Return", or similar statement present at the top of the return and Form 3210, Document Transmittal, is present.

Note: Accept a taxpayer's signature elsewhere on the return if the taxpayer has indicated the proper position of their signature to the "sign here" area of the return, by means of an arrow.

- (2) If the return does not meet one of the exceptions, stop processing. Check for evidence that return previously returned to taxpayer for missing signature.
 - "Returned for Signature" edited in bottom margin or,
 - Form 3531, Request for Signature or Missing Information to Complete Return is attached.
- (3) If there is evidence of previous correspondence for a missing signature, close with URC 8 to Rejects to void the return as it is not a legal document without a signature.

- (4) If there is no indication of previous correspondence, correspond with the taxpayer. Use Letter 12C and suspend the case 30 days.
- (5) If the taxpayer responds with signature,
 - Stamp the return with the date the response received in Unpostables.
 - Continue processing to resolve the unpostable condition.
- (6) If taxpayer's response directs a change in the Filing Status Code (FSC),
 - a. Correct the return's FSC as indicated and attach reply to case document.
 - b. Release using URC 8. Route to Rejects annotating "CORRECT FSC PER TAXPAYER REPLY" on CC UPRES and Routing Slip.
 - c. Take necessary action to avoid a "repeat" Unpostable.
- (7) If request for signature results in "No Reply" - the signature is not provided by the taxpayer or response is not received within 30 days,
 - a. Annotate "MISSING TAXPAYER SIGNATURE" on return, CC UPRES and Routing Slip.
 - b. If a refund is due, close with URC 8 to Rejects with instructions to void the return. If no refund is due close with URC "6" to add CCC "U".
- (8) You can accept faxed signatures for IMF returns if speaking to the taxpayer or authorized representative after taking the following steps:
 - a. Verify disclosure and only speak to the taxpayer or authorized representative.
 - b. Advise the taxpayer that their faxed signature becomes a permanent part of the tax return.
 - c. When the taxpayer sends back the faxed signature, send to Files to attach to the taxpayer's tax return.
- (9) **For all returns** - When correspondence (signature) is received in the unpostable area, take action to correct the Return Processable Date (RPD) to prevent interest payment on the refund. This may require releasing the Unpostables to Rejects with URC 8.

3.13.122.6
(01-01-2020)
Undeliverable Mail

- (1) IRS will make every effort to locate a good addresses on undeliverable mail.
Note: Even if a good address is located, Do not change the Master File address unless you can verify by following procedures in IRM 3.13.5, Individual Master File (IMF) Account Numbers. If Form 8822, Change of Address, is received in the Unpostable unit, forward to Entity Control for Input.
- (2) Research CC ENMOD for a pending or posted address change. If found, correct and re-mail the letter.
- (3) Research undeliverable letters for operational errors, incomplete or incorrect name and erroneous or extraneous data. If found, correct and re-mail the letter.
- (4) Check other schedules for documents attached to the return to see if another addresses is located. If one is located, reissue correspondence.

- (5) IRS employees may change an address using information received from the USPS, National Change of Address (NCOA) database. An address obtained from the NCOA database becomes the taxpayer's Last Known Address (LKA) unless the taxpayer provides clear and concise notification of a change of address or the IRS properly processes a taxpayer's federal income tax return with a different address. Upon receipt of any undelivered mail piece with an affixed USPS yellow label, an IRS office will examine, research, and update the address as follows:
 - a. If the taxpayer's name printed in the letter and what is shown on the "yellow label" match, update the taxpayer address to the "yellow label" address.
 - b. If 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, update the taxpayer's mailing address to the "yellow label" address. Reissue the correspondence to the taxpayer's updated mailing address.
 - c. If the taxpayer first name is like that on the "yellow label", but the last name is an exact match, confirm whether IRS records show any other taxpayers with similar first names and the exact same last name at the same address. If not, update the taxpayer address. Otherwise, do not update the taxpayer address.
 - d. In all other cases do not update the taxpayer address.

3.13.122.6.1

(01-01-2020)

Private Mailboxes

- (1) A taxpayer may use a Private Mailbox (PMB) company rather than the U.S. Post Office.
- (2) When completing address information for Private Mailboxes, the PMB information is entered using the correct standard format. Do not include the "#/pound sign" when entering an address or a change of address. An example of a correctly entered address is as follows:
 John Poppy Company
 Mailbox Etc.
 1111 Beagle Road PMB 111
 Anytown, USA, 11111

3.13.122.6.2

(01-01-2020)

**Processable/
Unprocessable Returns**

- (1) For purposes of computing interest on overpayments on returns and the 45-day interest-free period, a return is a "**processable**" form. For purposes of the rules for interest on overpayments, a return is in a "**processable**" form if:
 - a. The return is filed on a permitted form;
 - b. The return contains the taxpayer's name, address, identification number, required signature; and
 - c. The return contains sufficient information (whether on the return itself or on required attachments) to permit mathematical verification of the tax liability shown on the return.
- (2) The test for whether a return is "**processable**" is set forth in . An unprocessable return may start the period of limitations on assessment; however, that period does not start if the return is IRC 6611 (g), "invalid" (the test for invalidity developed through case law).

Note: The test for processable returns is stricter than that for validity. Generally, the former test requires information allowing verification, a factor that takes into

account IRS processing tasks; i.e., a return that is missing Schedules A, B, C, D or E are not considered processable, but is considered filed.

(3) **A Received Date is required** on the following returns:

- a. Amended
- b. Delinquent
- c. Prior Year
- d. Early Filed Decedent
- e. Short Year Tax Returns
- f. Fiscal Year Returns (IMF only)

Note: Take caution when determining when return filed and considered processable since interest is allowed from one of the dates.

(4) **Thoroughly research the available documentation and IDRS because a change to the received date may generate a notice to the taxpayer.**

(5) Determine the received date in the following priority:

1. IRS received date stamp
2. U.S. Postal Service, Army Post Office (APO), U.S. Embassy or Consulate postmark date, or official postmark of a foreign country
3. Private Meter postmark
4. Service Center Automated Mail Processing System (SCAMPS) digital dates
5. Revenue officer signature date
6. Signature Date (Current Year Returns)
7. Julian Date minus 10 days in the Document Locator Number (DLN)

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(6) For further information, refer to IRM 3.10.72, Receiving, Extracting and Sorting, IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates, and Document 6209.

Note: Late replies to correspondence initiated by another area (i.e., Entity, Accounts Management, Exam) route to the appropriate area to correct the Return processing date. Do not forward to Files.

(7) Master File has the capability to maintain and display two dates. The first date is the "Return Received Date (RRD)" and the second is the "Return Processable Date (RPD)". The RRD is used to determine the statute dates while Return RPD is used to compute interest on overpayments.

3.13.122.6.3
(01-01-2020)
**Unpostable
Correspondence
Returns Requirements**

(1) If a timely filed return is being processed, and the Julian Date is 155 or later, enter the RDD as the RRD.

(2) If a late reply (correspondence received after RDD) is received: Edit the RPD, also known as the CRD, in the lower left hand corner of the return or edit sheet. Determine the RPD in the following priority order:

1. IRS Date Stamp (date the reply received)

2. Postmark on reply envelope
3. Current Date

- (3) Close with URC 8 to Rejects to enter the CRD
- (4) If a reply is not received, enter Computer Condition Code (CCC) "U" into the record. The CCC "U" suppresses credit interest from generating at Master File.

3.13.122.6.4
(01-01-2023)

Campus Addresses

- (1) The following unique campus addresses and Zip Codes will be used when the taxpayer has provided no address and we cannot obtain one for IMF processing:

ADDRESS	CITY/STATE	ZIP CODE
IRS	AUSTIN, TX	73301
IRS	FRESNO, CA	93888
IRS	KANSAS CITY, MO	64999
IRS	OGDEN, UT	84201

3.13.122.7
(01-01-2014)

Transaction Posting and Cycling

- (1) This subsection contains posting and cycling information.

3.13.122.7.1
(01-01-2014)

General Information

- (1) A transaction frequently requires a related transaction to post first. Most transactions require the establishment of an account or tax module as a prerequisite. Many unpostables result from transactions not posting in the correct order. **All Doc Code 47 (Exam) and most Doc Code 54 (Data Processing) Adjustment transactions require a posted tax return.** Reversal transactions require the related original transaction is present. After all transactions have posted, analyses completed, new status and freeze conditions set, (released or changed) and notices, Taxpayer Delinquent Accounts (TDAs) and refunds etc. issued. The length of time needed to post a transaction varies.

- (2) The posting sequence for all Master Files is generally from lowest numbered TC to the highest numbered TC.

- a. TC 011 always posts last to the entity portion of the Master File. It resequences to the next cycle.
- b. On the Business Master File (BMF), TC 150 always posts last to allow the tax module to settle properly.

Example: TC 610, TC 670, TC 590, and TC 150 all attempt to post in the same cycle; posting order is TC 590, TC 610, TC 670, then TC 150.

- (3) The input transaction must post before the corrected unpostable can post:
 - a. Delay the unpostable for at least one cycle or more, if necessary.
 - b. The release cycle is input on **line 9** with CC UPRES.

3.13.122.7.2
(02-16-2016)

Master File Resequencing

- (1) Resequencing can delay posting from one to eleven weeks (depending on Master File).
 - a. Resequencing is identified on IDRS by the presence of “**RS**” transactions (if account is on IDRS).
 - b. The following account resequence transactions (TC 011, TC 013, TC 040, TC 041) generally take **two additional cycles** to post. If the resequencing fails, the account returns to its original condition in the third cycle.
 - c. Certain transactions such as merging, account number changes, credit offsets, and FTD mismatches require account resequencing at the Master File.
 - d. Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, documents with a valid SSN resequence for 3 cycles.
 - e. Early filed returns with remittances resequence until the RDD.
 - f. Balance due e-file returns **now post BUT kept unsettled until cycle 20** or until the balance due is paid.

3.13.122.7.3
(01-01-2014)

Transaction Posting Time

- (1) Transaction posting time depends on the input method as follows—
 - a. Corrected unpostable transactions **URC A, URC 0, URC 5 and URC 6 transmitted to Master File in the next cycle.**
 - b. IDRS transactions, excluding Data Processing (DP) Adjustments held up for review, transmitted to Master File in the next cycle.
 - c. Transactions input through ISRP on a regular or expedite cycle.
 - d. Alert functional areas causing unpostables through errors so corrective measures are taken. Improper cycling-in delays posting and consequently delays refunds and billing.
 - e. Unpostable cases closed with URC 8 appears on the Reject Register or in Error Resolution System (ERS) after the next GUF weekly update.

3.13.122.7.4
(01-01-2014)

Rules for Cycling

- (1) Cycle transaction if—
 - a. The prerequisite transaction has a higher numbered TC.
 - b. The prerequisite transaction is needed to change the status, filing requirements or balance, to freeze or release a freeze, or to set, change, or remove an indicator.

- (2) Do not cycle-in transactions if—

- a. Posting sequence is not necessary.
 - b. Prerequisite transaction will post first.

- (3) Cycling is calculated by using the current Martinsburg Computing Center (MCC) cycle plus the number of weeks it takes to post to Master File.

Caution: When cycling transactions and entering the number of cycles (cycle delay code), consider the day of the week of input in relation to the day the SC updates to MCC/Tennessee Computing Center (TCC). If the transaction is being input close to the end of the weekly posting cycle, an additional cycle may be necessary for the transaction to avoid repeat Unpostables.

3.13.122.7.5
(01-01-2025)

Posting Delay Codes

- (1) Tax examiners have the ability to cycle delay transactions input via IDRS using a posting delay code (PDC).
- (2) Tax examiners must input a PDC with transactions requiring a cycle delay.
 - a. Transactions are delayed from one (1) cycle up to a maximum of six (6) cycles.
 - b. The posting of these transactions to Master File is deferred until the indicated number of posting cycles has passed.
- (3) The PDC does not post with the transaction or show on the IDRS pending transaction. The projected Martinsburg Computing Center (MCC) posting cycle on the IDRS "PN" (status pending) transaction extends to account for any PDC impact on the transaction.
- (4) The following IDRS CCs have the posting delay capability:
 - a. CC REQ54 (Doc Code 54); CC AMCLS (Doc Code 47).
 - b. Entity Change CC INCHG, CC BNCHG, (except EPMF) and CC EOCHG (Doc Codes 50, 53, 63, 80, and 81).
- (5) **Pre-journalized Credit Transfer** - Pre-journalized credit transfers with CC DRT24 and CC DRT48 (Document Codes 24 and 48).
 - a. The PDC is specified for both the debit and the credit side.
 - b. Use for situations where the debit and credit must have different posting cycles; or delaying the debit to cycle the credit is inappropriate.
- (6) **Dual Debit/Credit Transfer** - Dual Debit/Credit Transfers with CC FRM34 (Document Code 34).
 - a. The PDC is entered only for the debit transaction.
 - b. A PDC is not necessary for the credit transaction because the credit transaction posts one cycle after the debit posts to Master File.
- (7) **Miscellaneous Transactions** - Miscellaneous Transactions CC FRM77 (Document Codes 77 and 78).

Note: The PDC is not available with the batch input program for Miscellaneous Transactions (CC FRM7A) until the input screen is redesigned.

3.13.122.8
(01-01-2014)

Taxpayer Delinquent Investigation (TDI) and Notice Delay Information

- (1) This subsection contains information for TDI and Notice Delay.

3.13.122.8.1
(01-01-2014)

Erroneous TDIs

- (1) Erroneous TDIs are generated when:
 - a. A TDI satisfying transaction (TC 150, TC 474, TC 590, TC 591, TC 593, TC 594, TC 595, TC 596, TC 597, TC 598 or Remittance Processing System (RPS) TC 610) is unpostable and the transaction is nullified or not posted to Master File within 45-days; or
 - b. A TDI satisfying transaction attempted to post to the wrong module MFT or tax period is incorrect) or to the wrong account (TIN is incorrect).

- (2) When nullifying (URC 1 or URC 8) a TC 150 or TC 610, and the TC 150 is not re-input to the same tax module within six weeks after the RDD, input a TC 599 with cc 17 or cc 18 unless otherwise directed.
- (3) When a TDI satisfying transaction other than a TC 150 or TC 610 attempts to post to the wrong tax module or account and the unpostable is not corrected within six weeks after the RDD, expedite the resolution by the end of the next week.
- (4) To prevent erroneous TDIs, input a TC 599 with the appropriate cc if the TC 150 did not post timely to stop the TDI.
 - a. Use cc "17" if the return is being processed BEFORE the Program Completion Date (PCD).
 - b. Use cc "18" if the return is being processed AFTER the PCD.
- (5) All Unpostable initiated TC 59X must input through IDRS using CC FRM49.
- (6) Use CC TDINQ to research any unpostable TC 59X. Do not change posted entity data based solely on the information found on the unpostable TC 59X.

3.13.122.8.2 (01-01-2023) **CC STAUP**

- (1) CC STAUP can update certain IDRS statuses real-time or request that a specific status and notice be issued during a weekly update. See IRM 3.14.1, IMF Notice Review, for notice requests.
- (2) Input of CC STAUP causes a history item to be generated in the Action History Section of the tax module. The history item contains the current date, the terminal operator employee number, the Action History Source Code and the activity code "STAUP nnnn". (nnnn = the status requested plus the number of cycles delay, if present, requested by the terminal operator).
- (3) Input of CC STAUP also causes the tax module IDRS status to update real-time. The module updates to either status 48, status 50, or the status requested as appropriate.
- (4) CC TXMOD is the prerequisite for CC STAUP with the definer "S" for single line input. The TIN must be present on line 1 for proper processing of the account.
- (5) Cases being transferred out of unpostables inventory must have at least four weeks remaining on the notice delay transaction. If not, input a new cycle delay with CC STAUP or TC 470. Indicate on routing slip a new STAUP or TC 470 was input and the number of cycles the notice was delayed.
- (6) See IRM 2.4.28, Command Codes STAUP, STATI, and STATB, for additional information.

3.13.122.8.3 (01-01-2023) **CC STAUP and TC 470 Notice Delay**

- (1) Generally, it is not necessary to input CC STAUP and TC 470 with no closing code to delay IDRS notice issuance on unpostable modules because:
 - a. Notice issuance does not start until the return (TC 150) posts; therefore, it is not necessary to input CC STAUP or TC 470; and

- b. An unpostable record addressing a module suspends (or suppresses) collections (or IDRS) notices being issued for that module until the unpostable is corrected (other than TC 150).

Note: This unpostable notice freeze is released when the unpostable condition is corrected. The type of notice issued is determined by the status of the module when the unpostable is corrected.

- (2) If it is necessary to input CC STAUP or TC 470 to delay IDRS notice output, take the following action:
 - a. Input CC STAUP (not to exceed 8 cycles) the same cycle the unpostable record is corrected, if the unpostable record was input to the wrong Master File (except for status 60) and TC 470 or CC STAUP notice delay is not already on the correct module. Notify Notice/Output Review to pull first notice after inputting CC "STAUP". For other than first notice, notify Compliance Services Collection Operations (CSCO).
 - b. Input CC STAUP (not to exceed 3 cycles) the same cycle the unpostable record is corrected if the unpostable was input to the wrong TIN, NC or tax period and TC 470 or CC STAUP notice delay is not already on the correct module, or a CC STAUP notice freeze is about to expire.
- (3) **Payments Only**—If the unpostable case has not been resolved seven cycles after receipt, review CC TXMOD, check for a prior CC STAUP or TC 470, a posted TC 150 and a balance due.
 - a. If a TC 150 is posted and is in balance due status but no CC STAUP notice delay or TC 470 is present, input CC STAUP (not to exceed 8 cycles) to delay notice issuance until the unpostable payment can be corrected and posted.

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input. For more information on Master File Status Codes refer to *SERP - MF and IDRS Collection Status Codes - Section 8A - 6209 (irs.gov)*. If applicable input TC 470 to delay notice issuance; or use CC ACTON to establish the module on IDRS and then input CC STAUP (not to exceed 8 cycles). Notify Notice/Output Review to pull first notice after the input of CC "STAUP" or TC 470. For other than first notice, notify CSCO.

3.13.122.8.4
(01-01-2023)
**Inputting CC STAUP or
TC 470**

- (1) When inputting CC STAUP or TC 470, the number of cycles the IDRS notice is delayed will be kept at the minimum necessary. Excessive cycle delays can result in unnecessary penalty and interest accruals when the unpostable credit does not reduce the balance to zero.
 - a. **CC STAUP generates suspense status 48 and freezes notice activity for up to 15 cycles and specifies the next notice to be issued. Status 48 will be released at the end of this specified suspense period. CC STAUP cannot be used to delay Master File first notices.**
 - b. TC 470 with no closing code suspends IDRS notices or TDAs on a module for up to 15 cycles. TC 470 may be input to tax modules in IDRS status 19 (if RDD is reached), 20, 21, 56, and 58.
 - c. Review TC 470 Closing Code Chart to determine the IDRS status after input of the TC 470. The next notice will be issued after the TC 470 is either released or the number of cycles have expired. TC 470 is not used

to delay Master File first notices because when the return posts this notice is issued. *SERP - Status Indicators - TDI/DEL RET - Section 11 - 6209 (irs.gov)*.

- (2) If a TC 470 or CC STAUP is already on the module and will not expire before completion of the unpostable action, DO NOT re-input or update CC STAUP or TC 470.
- (3) Cases being transferred out of Unpostables inventory must have at least four weeks remaining on the notice delay transaction. If not, input a new notice delay using CC STAUP or TC 470. Indicate on the routing slip that a new CC STAUP or TC 470 was input and the number of cycles the notice was delayed.

3.13.122.9 (01-01-2014) Primary TC Prejournalized Amounts

- (1) To reduce the amount of interest paid due to return untimely processing, the TC PJ amount or Interest Reduction overpayment amount indicates that a refund is due to the taxpayer.
- (2) An "Unpostable Case With Interest Free Period Due to Expire" is an alert to resolve the unpostable as quickly as possible.
- (3) **Monitor and correct unpostable cases (TC 150) with a refund due to avoid paying interest with the refund.**
- (4) The interest free period is 45 days after the RDD, RRD, or RPD, whichever is later.
- (5) See IRM 3.12.32.7, Unpostable Inventory Management Guidelines, for additional procedures.

3.13.122.10 (01-01-2019) The Entity Section

- (1) The entity subsection consists mainly of the following elements:
 - Name
 - Address
 - Taxpayer Identifying Number (TIN)
 - Date of Birth (DOB)
 - Spouse's Name
 - Spouse's Social Security Number (SSSN)
 - Filing Status Code (FSC)
 - Year Digit (YD)
 - Mail Filing Requirement (MFR)
 - Social Security Administration (SSA), IRS valid, and IMF Name Controls
 - Scrambled SSN Indicator (XXXSSN)
 - Date of Death (DOD)
- (2) The TIN is a SSN, Individual Taxpayer Identifying Number (ITIN), Adoption Taxpayer Identification Number (ATIN), or Internal Revenue Service Number (IRSN).
 - a. **ITIN** -- is assigned to the taxpayer by the IRS when processing Form W-7. Application for IRS Individual Taxpayer Identification Number. An ITIN is identified by a 9 in the first position and the fourth and fifth positions as follows:

70 through 88 (9nn-(70-88)-nnnn)

90 through 92 (9nn-(90-92)-nnnn)

94 through 99 (9nn-(94-99)-nnnn)

- b. **ATIN** -- identified with a 9 in the first position and 93 in the fourth and fifth positions (9nn-93-nnnn).
- c. **IRSN** -- is assigned by the IRS when a valid account is not found. An IRSN is identified by a 9 in the first position and a valid campus code in the fourth and fifth positions. See IRM 3.13.122.10.5 for more information on IRSNs.

- (3) Instructions on correctly entering taxpayer names and Name Controls (NC) is located in IRM 3.13.5, Individual Master File (IMF) Account Numbers, and the Document 7071, Name Control Job Aid.

3.13.122.10.1
(01-01-2014)

Entities Do Not Agree

- (1) Research entities via CC ENMOD, CC NAMES, CC NAMEI, CC FINDS, CC FINDE and CC TPIIP to determine differences in name, address, filing requirements, fiscal years', or employment codes.
- (2) If research indicates differences between Master File and the unpostable condition:
 - a. Update Master File via CC INCHG.
 - b. If necessary, assign a new IRSN to the account. If the unpostable is a TC 150 and the return includes EITC, edit the IRSN on the return and close with URC 8 to Rejects requesting to remove the amount.

Note: If it is discovered that the item is a scrambled case, or that multiple filers involved, take no action until you coordinate the case with Adjustments. Follow their directions regarding resolution, annotate in the remarks "Scramble Coordinate with AM".

- (3) If research DOES NOT provide sufficient information to correct the UPC, contact the taxpayer.

3.13.122.10.2
(08-25-2017)

Data Master One (DM-1) File

- (1) The DM-1 file is a database of name controls and associated TINs received from these four sources:

- Social Security Administration (SSA)
- IRS processing
- IRS ITIN File
- ATIN File

Note: The ITIN and ATIN processing is completed at Austin Submission Processing Campus (AUSPC). The ATIN and ITIN taxpayer information is sent forward DAILY. Beginning in January 2016, ITIN accounts are immediately directed to the valid side of IMF. The new ATINs, IRS Valid and SSA accounts continue being placed on the IMF invalid side. These new accounts DO NOT validate or attempt to post to the IMF valid side until after completion of the next quarterly merge.

Reminder: The DM-1 file quarterly updates are scheduled in January, April, July, and November of each year.
The quarterly merges scheduled in cycles 05, 15, 31, and 44.

- (2) The DM-1 also receives weekly updates from the SSA and the IRS processing.

- (3) Programming determines the validity of the data on the DM–1. It “directs” transactions to either the valid or the invalid segment of the IMF.
 - a. Transactions that **match** the TIN/NC on the DM–1 File post to the **valid segment** of the IMF for posting.

Note: IMF Valid TINs display without an asterisk.
 - b. Transactions that successfully obtain a proximal match on the IRS valid NC file post to the **valid segment** of the IMF for posting.
 - c. If the TIN and NC were added this quarter, the transaction is considered valid. However, these transactions post to the **invalid segment of the IMF for posting until the quarterly merge is completed.**

Reminder: It is important to note that IMF does **NOT** move VALID IMF accounts to the INVALID side of IMF due to the quarterly merges.

- (4) **The DM–1 file may display/record more than one NC for a TIN.**

3.13.122.10.3 (01-01-2019) Resolving TINs

- (1) Entity can receive any unpostable for resolution of multiple TIN issues.
- (2) The IMF is structured into two segments “valid and invalid.”
- (3) The valid and invalid segments contain the TIN and NC. The NC is the first four characters of the primary taxpayer’s last name.
- (4) A TIN and NC validity is determined by finding a matching TIN/ and NC on the DM-1/SSA NC.
- (5) The most common reasons for invalid account numbers is a change in marital status, transcription/input errors by the IRS, or taxpayers using an incorrect TIN.
- (6) The same taxpayer can post on the valid and invalid segments of the Master File.
- (7) Two different taxpayers can post on Master File under the same TIN (valid and invalid segments).
- (8) If two or more TINs identified for the same entity, a consolidation is required.
- (9) Always research **completely** to determine if the TIN agrees with what is correct. When researching an IMF unpostable condition, search both the valid and invalid segments of the Master File.
- (10) If the unpostable TIN is incorrect and you cannot locate a valid TIN, assign the taxpayer a temporary IRSN. Edit the IRSN on the document and correct the unpostable accordingly. See IRM 3.13.122.10.4, Individual Taxpayer Identification Number (ITIN) or IRM 3.13.122.10.5, Internal Revenue Service Number.

3.13.122.10.4 (01-01-2019) Individual Taxpayer Identification Number

- (1) An ITIN is issued by the IRS to individuals who are required, for U.S. tax purposes, to have a U.S. taxpayer identification number but do not have one and are not eligible to obtain a SSN. An ITIN is requested by the taxpayer on Form W-7, Application for IRS Individual Taxpayer Identification Number.

- (2) An ITIN is for federal tax purposes only. The format of the ITIN is the format of a SSN and begin with a "9". The fourth and fifth numbers range from 70 - 99 (excluding 89 and 93).
- (3) Taxpayers with an ITIN are not eligible to receive the Earned Income Tax Credit (EITC). If ITIN is present on TC 150 and EITC is claimed, close with URC 8 to Rejects to remove EITC claimed.
- (4) A personal exemption is allowed with a valid ITIN.

Note: For 2018 to current tax year, personal exemptions for the taxpayer, spouse or dependent deductions are not claimed.

- (5) If the Unpostable case is a TC 150 without claiming EITC, or any other TC, close the case with URC 6 to correct the TIN.

3.13.122.10.5 (06-27-2025)

Internal Revenue Service Numbers (IRSNs)

- (1) An IRSN is a temporary number assigned by the Entity Control Unit (ECU) for use when a TIN is needed to process the taxpayer return. An IRSN is used only as an internal identifying number if the taxpayer has not been assigned an SSN or ITIN or their SSN/ITIN was not located through research. Assignment of an IRSN is only requested after complete research to locate a valid TIN is conducted.

- (2) IRSNs display in the same format as a regular SSN with a few exceptions.

- All IRSNs begin with **9** and have an asterisk * at the end since the IRSN is invalid. Example: 9XX-XX-XXXX*
- The fourth and fifth digits indicate the campus that assigned the IRSN.

Exception: A TIN beginning with a 9 and the fourth and fifth digits are 70-88, 90-92, 94-99 or 93 is not an IRSN.

- (3) Form 9956, Request for Temporary SSN, is used to request an IRSN and is available on the Publishing Service Web page as a "fillable" form.

Note: When completing Form 9956, be sure to check the "YES" box next to the question: "Would you like the account established on Master File?"

- (4) Form 9956, Request for Temporary SSN, is faxed or routed to the Entity Control Unit (ECU).
- (5) The taxpayer or the fiduciary must be notified when the IRSN is established by sending a Correspondex *Letter 0685C*, Social Security Number (SSN) Invalid, or the Spanish version *Letter 0685SP*, Social Security Number (SSN) Invalid - Spanish Version, to inform the taxpayer of the IRSN issued during the processing of their tax return. It also instructs the taxpayer to use the number **ONLY** on IRS tax-related correspondence or during IRS phone contact and to not use this number for any other purposes (e.g., driver's licenses, banking identification, etc.).

Note: Use the Letters IAT Tool is mandatory. Use paragraphs A, B, M, O, with numbers 0 and 9 when sending *Letter 0685C*, Social Security Number (SSN) Invalid, or the Spanish version *Letter 0685SP*, Social Security Number (SSN) Invalid - Spanish Version.

- (6) Under no circumstances will a taxpayer assigned an IRSN receive a personal exemption, tax credits or refundable credits; for example child tax credit, EIC, etc.
- (7) If the Unpostable case is a TC 150 without claiming EITC or personal exemption, or any other TC, close the case with URC 6 to correct the TIN. If personal exemption or EITC is claimed and an IRSN is used on a TC 150, close with URC 8 to Rejects to remove the personal exemption(s) claimed and any credits that are not allowed.

3.13.122.10.6
(04-03-2017)
**Taxpayer Identification
Number Related TCs**

- (1) When accounts move from one TIN to another or from one segment to the other (i.e., invalid to valid), it is referred to as resequencing or merging. All parts of the Master File (i.e., CC INOLE, CC ENMOD, CC TXMOD, etc.) do not all merge at the same time.
- (2) These TCs apply to resequencing accounts:

TC	Description
TC 011*	Changes the TIN of an Account on the Master File or consolidates two TINs.
TC 013*	Name change for an account on the valid segment of Master File
TC 040	Directs the TIN of an account to the VALID segment of Master File
TC 041	Directs the TIN of an account to the INVALID segment of Master File

Note: * These TCs are systemically compared against the DM-1 file.

- (3) Resequencing accounts is accomplished by automatic resequencing or the input of an entity transaction.
- (4) TC 011, TC 013, TC 040, or TC 041 is **not** input in the following situations. Resequencing results in a No Merge status.
 - a. A TC 150 for same year is posted on both accounts.
 - b. The NC of the "from" account does not match the NC of the "to" account (TC IMFOLE).
 - c. One or both accounts contain a vestigial record (removal of modules to Retention Register) for the same tax period (TC IMFOLV).
 - d. Either account contains an unreversed TC 914, TC 916, or TC 918 (TC IMFOLT / TC IMFOLE).
 - e. One or both accounts contain a module with an unreversed TC 400, TC 424, or TC 576 (CC IMFOLT).
 - f. Either account contains MFR 08 and Scrambled SSN Indicator (CC IMFOLE).
 - g. Both accounts have a combination of a TC 150 and multiple TC 610 (one of which is RPS), or a TC 150 ("S" coded) on one module and the other module contains an RPS TC 610 not matching the DLN of TC 150 (CC IMFOLT).
 - h. Both accounts contain a module in TDI Status 03 or TDA Status 22, 24, 26 or 60, and location codes (primary and secondary) not in agreement (CC IMFOLS).

- i. Both accounts contain a module for same tax year and more than 3 TCs 766, Doc Code 54, blocking series 400-499 posted in the accounts (CC IMFOLT).
- j. Both accounts contain a module for same tax period with an unreversed TC 520 (except when cc 81 or 85-88) (CC IMFOLT).
- k. Both accounts contain a module for same tax year and “from” account contains a significant CAF indicator on CC IMFOLE.
- l. The “from” account contains an indicator in the Abusive Tax Shelter field on CC ENMOD or CC IMFOLE.
- m. The “from” account contains a civil penalty name line which does not match the NC of the “to” account on CC IMFOLE.
- n. Both accounts contain a TC 060, TC 930, or TC 940 as seen on CC IMFOLE or CC IMFOLT.
- o. The “from” account contains a TC 896 or TC 898 within 6 years of the current 23C date. See IRM 21.6.2.4.1, Resequencing Accounts.
- p. Only one account contains a Potentially Dangerous Taxpayer (PDT) indicator, seen on CC IMFOLE. See IRM 25.4.1, Potentially Dangerous Taxpayer.
- q. Individual Retirement Arrangements (IRA) accounts.

3.13.122.10.6.1
(01-01-2019)
**IMF Name Changes for
TC 013**

- (1) When entering a name change (TC 013) to update/correct a **joint return filer**, it is important that the joint names are input in the proper format for the issuance of notices and overpayments.

Note: If the NC on the document is not present as an SSA NC on CC INOLES, see IRM 3.13.122.10.6.2, Individual Master File Name Changes for TC 040 and TC 041.

- (2) If joint filers require a notice, both taxpayers receive a copy of the notice. (One to the primary taxpayer and another to the secondary taxpayer).
- (3) Although the Form 1040, U.S. Individual Income Tax Return, consist of two lines for entering joint names, Master File is limited to **ONLY** one line for the “Primary Name Line”.
- (4) Master File Name Line field **must never exceed 35 characters/spaces**. It is imperative the name line information is contained in the **FIRST NAME LINE ONLY**.

Note: DO NOT use the second line as a continuation of the name line. The second name line on CC INCHG is used to enter taxpayer information and titles such as Guardian, Custodian, In Care Of, etc.

Note: The absence of **TWO BRACKETS** around the **PRIMARY** taxpayer’s last name when the **SECONDARY** taxpayer’s name is different creates unnecessary unpostable conditions.

- (5) Examples of properly input name changes shown below. Bold print indicates the primary NC.

Tax Return	Input format for Joint Filers
John Duck Mary Duck	John & Mary] Duck
John Duck Mary Swan	John] Duck] & Mary Swan
John Duck Mary Swan-Duck	John] Duck] & Mary Swan-Duck
John D Duck Mary Ann Swan-Duck	John D] Duck] & Mary Ann Swan-Duck
John D Duck III MaryAnn L Swan	John D] Duck]III & MaryAnn L Swan

- (6) The above information CORRECTLY entered displays on CC ENMOD and generate two separate notices:
- John & Mary Duck (John Duck and Mary Duck)
 - John Duck and Mary Swan
 - John Duck and Mary Swan-Duck
 - John D. Duck and Mary Ann Swan-Duck
 - John D. Duck III and MaryAnn L Swan

Entity Formats
The ampersand (&) indicates to Master File that the information following is the Secondary taxpayer's name.
The brackets ([]) indicates to Master File that the information contained within is the Primary taxpayer's surname of the account when a joint name line is entered.
No blank spaces between the brackets when entering name line information for a taxpayer filing SINGLE/Head of Household. However, a blank space is always required immediately following the ampersand when entering JOINT filer information.

- (7) If the primary and secondary names exceed 35 characters/spaces, see IRM 3.13.5.120.5, Reducing the Length of Taxpayer Names, Document 7071, IMF Name Control Job Aid for Individual Master File (IMF) Taxpayers, for additional information.

3.13.122.10.6.2
(01-01-2014)

IMF Name Changes for TC 040 and TC 041

- (1) Use a TC 040/041 when a taxpayer has a name change due to marriage but did not update with SSA to display the new NC.
- (2) TC 040 is used to change the name or TIN of the taxpayer's account that resides on the **valid** segment of IMF.
- (3) TC 041 is used to change the name or TIN of the taxpayer's account that resides on the **invalid** segment of IMF.

- (4) TC 040 and 041 do not go through DM-1 validation processes. Do not use these TCs unless IMF established the taxpayer incorrectly; or the taxpayer provides “proof” of their identity through copies of marriage certificates, divorce decrees, legal documents showing a name change, etc.
- (5) Before entering a TC 040 or TC 041, thoroughly research the taxpayer’s account using CC INOLES. NUMIDENT transcripts ordered through IDRS using CC MFTRA with Request Type “U” However, it takes approximately three days to generate and receive the transcripts from the campus print room. If employees have access to CONTROL D WebAccess (CTDWA), the NUMIDENT transcripts are received in approximately one day. Requests printed using CONTROL D can convert to a PDF file and forwarded to any employee working the case. See IRM 1.4.16, Accounts Management Guide for Managers, for additional information on viewing and printing reports. See IRM 2.3.32, Command Code MFTRA, for additional information.
- (6) Information needed to complete a TC 040 or TC 041 is listed below:
 - a. New NC
 - b. Primary Name Line (All Name Lines for TC 040)
 - c. Year Name Line
 - d. Filing Status Code
 - e. New TIN, if necessary
 - f. Description of change in the REMARKS field.

3.13.122.10.7
(01-01-2014)

**IMF Automated
Establishment of
Taxpayers**

- (1) IMF completes a **special process** to establish the secondary taxpayer on Master File for all married filing joint (FSC 2) accounts. With this automated process, IMF separates the secondary taxpayer from the primary taxpayer account and systemically establishes a separate account on Master File.

Note: IMF does **not** establish secondary taxpayer’s accounts when: the SSSN is invalid or not available; DECD is present in the Secondary Name Line; the Primary SSN (PSSN) is the same as the Secondary SSN (SSSN); or no spouse name indicated when the primary taxpayer filed using FSC 2 or 7.
- (2) The accounts systemically established by IMF displays transaction codes with a unique DLN of **XX263-001-88888-X**. The TC is a combination of TC 000, TC 01X or with AC 050 (to change the BOD code).
- (3) UPC 151, UPC 152, UPC 153, or UPC 156 created by this systemic process require input of TC 040 (valid side) or TC 041 (invalid side) to bypass the National Account Profile (NAP) and correct the secondary taxpayer’s name.

3.13.122.11
(06-27-2025)

Payment Information

- (1) If the return contains a misapplied payment and after thorough research (including RTR) you cannot determine where to apply the payment, send the payment to the Unidentified Remittance File (URF).

Caution: If the module contains TC 971 AC 114 or if RPC “F” is on the tax return, research to determine if the check or voucher contains reference to the IRC 965. If reference is made, initiate a credit transfer to change the TC 610 to TC 670 with DPC 64 and input TC 570 to prevent an erroneous refund. If you are unsure where the IRC 965 payment belongs, post it to MFT 83 or Form 1041 applicable income tax return account using the DPC 64 and the TC 570. This will prevent an erroneous refund from gen-

erating and allow the IRC 965 Team to apply the payment correctly, if needed. For more information about IRC 965 see IRM 3.12.179.4.5, IRC Section 965 Tax.

- (2) When a payment is sent in with a return, both the payment and the return transaction codes should have a CCC S.
- (3) The most common payments are TC 610, TC 660, TC 670, TC 430, TC 710 (this list is not all inclusive of payment TCs).

3.13.122.11.1
(01-01-2019)

Remittance Transaction Research (RTR) System

- (1) The RTR system is a researchable database that contains remittance processing data and images from ISRP and Lockbox Bank processing sites. Payment transaction data is made available to access images of remittances and related documents to conduct on-line research to correct processing errors.
- (2) RTR provides three years of images online for immediate retrieval. Images more than three years old are retrieved through an online request, which is retrieved and made available by the next business day. Historical data and images in both the old RTR and Infolmage systems are converted and made available. Historical data and images from the Lockbox Banks are not available. See IRM 3.5.10, Remittance Transaction Research (RTR) System, for more information.

3.13.122.11.2
(01-01-2019)

Resolution Procedure If TC 150 and TC 610 are Unpostable

- (1) Associate both cases and research for a different entity if necessary. Research the cases.
 - 1. If the TIN listed on the return and payment match AND research indicates the taxpayer (TP) is not deceased or died after the year listed on the document, refer to IRM instructions for specific UPC condition.
 - 2. If the TIN is incorrect. Look for a valid TIN.
 - 3. If the correct TIN is found and established, close both TC 150 and TC 610 with URC 6 to the correct SSN to post in the same cycle.
 - 4. If the correct TIN is found but not established, and the Entity code on the return is other than "1", take the necessary action to establish or update the entity.
 - 5. If the correct TIN is not located, correspond with the taxpayer using the Letter 12C.
- (2) Take the following resolution steps after corresponding:
 - 1. If a complete reply is received with valid TIN information, close both cases with URC 6 to the correct taxpayer information.
 - 2. If no or incomplete reply, assign an IRSN using local procedures.
 - 3. Close the TC 610 with URC 6B to change the TIN and cycle for three cycles.
 - 4. Edit the return with the IRSN. See IRM 3.13.122.10.5, Internal Revenue Service Number, for resolution procedures on TC 150.

3.13.122.11.3
(01-01-2015)

Resolution Procedure If TC 150 is Unpostable with remittance TC 610

- (1) If TC 610 is posted to the correct entity, close the TC 150 with URC 6 to correct the SSN.

- (2) If TC 610 is not posted to the correct entity and the correct entity is not established,
 - a. Establish the entity.
 - b. After the entity is established, transfer the posted TC 610 to the correct entity using a Posting Delay Code, if necessary.
 - c. Close with URC 6 to correct the SSN and release the TC 150 to post after the TC 610, cycle if necessary.
- (3) If TC 610 is posted to the wrong entity and the correct entity is established,
 - a. Transfer the TC 610 to the correct entity.
 - b. Close with URC 6 to correct the SSN and release the TC 150 to post after the TC 610, cycle as necessary.

3.13.122.11.4
(01-01-2015)

**Resolution Procedure If
TC 610 is Unpostable**

- (1) When the TC 610 is unpostable, use all appropriate research to find the matching TC 150.
 - a. If found, post the TC 610 to the correct account with the matching TC 150.
 - b. If not found, resolve the TC 610 per the specific UPC instructions.

3.13.122.11.5
(07-07-2023)

**Electronic Federal Tax
Payment System
(EFTPS) and Credit Card
and Electronic Funds
Withdrawal Payments**

- (1) This subsection contains procedures for resolving EFTPS Credit Card and Electronic Funds Withdrawal Payments.
- (2) Identify the EFTPS payment(s) by researching IDRS CC IMFOLT.
 - a. Credit card payments will contain "6" in the 4th position of the EFT-Trace Number field.
 - b. Electronic Funds Withdrawal (EFW) payments will contain "0" in the 4th position of the EFT-Trace Number field.

Note: Use CC TRDBV and MeF and the associated payment record for the return to verify that the taxpayer requested the payment.

- (3) If credit card payments, Electronic Funds Withdrawal payments, or ISRP/ Lockbox payments attempting to post will result in an overpayment (refund), and they do not "match" the TC 150 information, research thoroughly before allowing the TC 150 to post.

Example: Form 1040 shows taxpayer received a \$700 refund, but taxpayer's TIN has an \$1,000 credit card payment.

- a. If necessary, contact the EFTPS Accounting Technicians by E-faxing the necessary information to 855-295-0850. Please provide a return Fax number to send back response.
- b. Provide the EFTPS Accounting Technician with the Electronic Funds Transfer (EFT) Trace number(s) of the payments in question and any additional background information (copy of CC TXMOD showing payment), as requested. Indicate or underline which payment needs verification.
- c. Request the EFTPS Accounting Technician contact the credit card processor (identified by the 10th and 11th positions of the EFT Trace number) for resolution of possible duplicate or misapplied payment(s).
- d. Credit card processor numbers 31, 59 or 70 are worked by different technicians. Fax these separately.

- EFT-TRACE-NUM>xxxxxxxxxx31xxxxxx
- EFT-TRACE-NUM>xxxxxxxxxx59xxxxxx
- EFT-TRACE-NUM>xxxxxxxxxx70xxxxxx

- (4) If faxing the information, the EFTPS Technician will **confirm** receipt of the cases.
- (5) After **two weeks** from confirmation of Fax delivery, if you have not received the information necessary to complete the case, re-fax as a second request.
- (6) If the unreversed excess credit(s) in the current tax module has a prior year in the TRANS-DATE field:
 - a. Research IDRS using CC TRDBV or MeF for the Form Payment Record of the prior year electronic tax return.
 - b. Verify that the payments received belong to the taxpayer. If the prior year tax payment amount is equal to the amount of the current tax year overpayment, correct the module. Any legitimate overpayments are refunded after verifying with the taxpayer.
- (7) If research indicates the payment is intended for another module or account, input a credit transfer. If the taxpayer indicates the credit does not belong to them and you are unable to determine where to post, if the payment is less than 1 year old, transfer it to Unidentified Remittance by sending Form 2424, Account Adjustment Voucher, to Accounting. If the payment is one year old or more, use Form 8758, Excess Collections File Addition, to transfer to Excess Collections. Close these cases with URC 6 to add CCC 3.

Note: If unable to use CC ADD34, you must enter a "1" in the "EFTPS-ELEC-DPST-IND>" field on the CC ADD24 / DRT24 input screen.

- (8) EFTPS and RS-PCC processes unidentified remittances. If EFTPS cannot locate the correct taxpayer, the payment will unpost with SSN 000-00-0002 as UPC 151 Reason Code (RC) 1. Refer to UPC 151 RC 1 instructions for resolution.

3.13.122.12 (01-01-2024) **Resolution Procedure for Decedent Returns**

- (1) The sensitive nature of decedent returns requires special procedures to make certain the proper person receives the refund check.
- (2) Decedent returns must have a DOD. If Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a court certificate is not attached to a return (TC 150) claiming a refund, correspond with Letter 12C, Individual Return Incomplete for Processing: Form 1040, U.S. Individual Income Tax Return Form 1040-A, U.S. Individual Income Tax Return and Form 1040-EZ, Income Tax Return for Single and Joint Filers With No Dependents, and suspend the case using CC UPCAS SC.

Note: Form 1310/Court Certificate is not required if the Filing Status Code (FSC) 2 since the surviving spouse can claim the joint refund.

- a. If the reply to the 12C letter includes the requested information, input CCC F (Primary), 9 (Secondary), or A (Both) if the respective taxpayer(s) died during the tax year.

Note: Apply the appropriate CCC. Use of the wrong code will cause a surviving spouse's account to receive a TC 540 and to be locked with AC 524. The TC 540 will populate the Entity DOD and the AC 524 will prevent the surviving spouse from being able to file electronically in the next year and it can cause a paper return to unpost UPC 147 RC 4.

Cycle delay the case as appropriate. Make sure "DECD" is entered in taxpayer's entity. Attach Letter 12C to return when the reply is received with a Form 1310 or court certificate attached. Examples of properly input decedent name line entries shown below. Bold print indicates the primary NC.

Situation	Input Format for Deceased Filers
Single Name	JOHN< DUCK <DECD
Single Name with suffix	JOHN< DUCK <JR DECD
Joint Name Line, Same Last Name, Primary Deceased	JOHN DECD & MARY< DUCK
Joint Name Line, Different Last Name, Primary Deceased	JOHN< DUCK < DECD & MARY SWAN
Joint Name Line, Same Last Name, Secondary Deceased	JOHN & MARY DECD< DUCK
Joint Name Line, Different Last Name, Both Deceased	JOHN< DUCK <DECD & MARY SWAN DECD
Joint Name Line, Same Last Name, Both Deceased	JOHN DECD & MARY DECD< DUCK

- b. If there is no reply or the reply is incomplete (i.e., not present or signed, DOD missing, or proper payee is undetermined), close the case using URC 8. Route to Rejects requesting the input of CCC "3U" input. Enter "No Reply from Letter" or "incomplete Information Received Letter" in "Remarks". Attach a copy of Letter 12C, Individual Return Incomplete for Processing: Form 1040, U.S. Individual Income Tax Return, Form 1040-A, U.S. Individual Income Tax Return and Form 1040-EZ; Income Tax Return for Single and Joint Filers With No Dependents; to the return.
- c. If there is no reply or an incomplete reply and it is a Balance Due return, close with URC 6 adding CCC "U".

(3) Joint returns:

If...	And DOD is...	Then...
A. Return has Filing Status 2 with two names on Name Line and dependent children claimed,	Within 2 years of the Tax Period of the Return,	Close with URC 8 and request Rejects change Filing Status to 5 and remove decedent taxpayer from name line.
B. Return has Filing Status 5 and dependent children claimed,	more than 2 years,	Close with URC 8 and request Rejects change the Filing Status to 4.
C. Return has Filing Status 5 and no dependent children claimed,	more than 2 years,	Close with URC 8 and request Rejects change the Filing Status to 1.
D. Return has Filing Status OTHER than 2 with two names on Name Line,	within tax period,	Close with URC 8 and request Rejects change the Filing Status to 2.
E. Return has Filing Status 5 with only ONE name on the Name Line,	within tax period,	Correspond. If reply contains requested information, correct accordingly. If NO reply or incomplete, close with URC 8 and request the input of CCC "3" and "U".

(4) Other than JOINT return:

- "DECD" is entered after the taxpayer's last name (after any existing suffix).
- Always enter a second name line, if available. On overpaid returns a second name line is **mandatory**. The refund is issued to the person(s) whose name(s) is shown on the second name line. If the proper payee is not determined, correspond to the "Estate of ...".
- Include the suffix for any name indicating a court-appointed personal representative, such as: Administrator, Executor, Administrative Executor, Trustee, etc.
- The second name line must not include any suffixes such as "surviving spouse", "mother", "father", "daughter", "son," etc.

(5) For additional information on entering information for deceased taxpayers, refer to IRM 3.13.5.120.9, Inputting Name Changes for Deceased Taxpayers.

3.13.122.12.1
(01-01-2024)
**Locking Decedent
Accounts - TC 971
Action Code (AC) 524**

- TC 971 AC 524 sets an identity theft indicator on taxpayer accounts that will cause electronic submissions to be rejected by the Modernized e-File System. It will cause Master File to unpost a paper return (or an electronic return that was accepted prior to AC 524 posting) to unpost UPC 147 RC 4 when the tax year of the return is greater than the year of death.
- TC 971 AC 524 may be input by Identity Protection Strategy and Oversight (IPSO) or the Return Integrity and Compliance Services Taxpayer Protection Program (RICS TPP), or it may be generated when a final return posts with CCC F, CCC 9, or CCC A. Each year, during Cycle 01 conversion runs, the IMF will post AC 524 to any account where the Entity DOD reflects a year that is less than the upcoming filing season processing year and the account does not already have an unreversed AC 524 present. For example, an account with

a 2023 DOD and no existing unreversed AC 524 will be locked by IMF in Cycle 202501, using the miscellaneous field description of "DECD."

- (3) When a return unposts UPC 147 RC 4 due to the presence of AC 524, a CP 01H, **Tax Return Submitted With Locked Social Security Number (SSN)**, notice is generated to the return address.
- (4) When responding to CP 01H correspondence where the taxpayer has authenticated and established the account has been locked in error, Both TC 540 on the tax module(s) must be reversed with TC 542 and AC 524 must be reversed with TC 972 AC 524. Refer to procedures in IRM 25.23.2.8.4, *Locking Decedent Accounts - AC 524*, for reversing a decedent lock.

Note: TC 540 may be present on more than one module and can either be due to an update by the Social Security Administration, input due to correspondence, or generated by other processes, such as TC 530 with cc 08 applied by Collection.

Caution: A NAP-generated TC 540 (DLN 28277-111-11111-Y) may not be reversed by an input transaction. Any attempt will unpost. If the TC 540 is in error, Unpostables tax examiners should forward the TIN to your P&A staff to contact the IMF Entity HQ Analyst so they can forward to the author of IRM 21.5.6. The account requires a manual correction to reverse the TC 540, which is done by contacting Information Technology. Reverse any non-NAP TC 540s with TC 542.

- (5) Monitor the account to confirm the Entity DOD clears after the TC 542s post. If the date does not clear, search the modules for remaining unreversed TC 540s. Look in retention modules and other MFTs (29, 31, and 55).
- (6) TC 971 AC 524 can be reversed independently of the Entity DOD being cleared. Reversing AC 524 will permit the taxpayer to file electronically and will permit processed returns to post.
- (7) Unless there is another reason for doing so, do not input TC 012 to resolve a locked account. It will not release the lock or remove the Identity Theft indicator.

3.13.122.13 (01-01-2023) IDRS CCs

- (1) **IDRS Command Codes** - The IDRS CC that create a transaction for posting to the Master File will have the TIN and TIN/NC validated using the TIF and the NAP. Many IDRS CC are available and each display different taxpayer data and serve different purposes.
- (2) The CCs will not return the "Request Completed" response until the TIN and /NC have been validated by the NAP on the Master File to which the transaction will attempt to post. Some of the IDRS CCs affected by the Online Entity System (OLE) validation require the entering of a TIN and NC matching an existing Master File. Examples of such IDRS CCs are:
 - CC FRM49 - Taxpayer Delinquent Return Notices and Investigations
 - CC FRM77/FRM77A - Miscellaneous Transactions Entry
 - CC ENREQ - Entity Changes
 - CC REQ54 - IDRS DP Adjustment
 - CC IMFOL - Provides research of nationwide entity and tax data posted to the Business Master File
 - CC ADD24/ADD48 - Credit Transfers

- CC UPRES - Unpostable Correction
- CC IRPOL - Inquiry of the Information Returns File

(3) Some of the most common CCs used for research are:

- **CC IMFOL** - research the Individual Master File for entity and tax data information posted to the Master File.
- **CC RTVUE** - access data, transcribed and computer generated, from individual tax returns and accompanying schedules and forms.
- **CC DUPOL** (Duplicate TIN Online) - search for all files for a specific TIN.
- **CC ENMOD** - display entity data for a specific TIN.
- **CC INOLE** - research the NAP for verification of TIN/NC and primary name combinations.
- **CC INTST** - computes the correct outstanding balance, including interest and failure to pay accruals, to the date specified in the input of the CC.
- **CC NAMEI** - (IMF) searches the NSF using the first 10 characters of the last name if available. The first initial is recommended if the last name is less than 10 characters.
- **CC NAMES** (SSN/IRSN/ITIN)- Searches the NSF for national files of name and address data as it was filed on a tax return. The results display taxpayer names in the sequence of their probability of matching the requested name, with the exact match(es) being displayed first.
- **CC RTVUE** - access data, transcribed and computer generated, from Form 1040 tax returns and accompanying schedules and forms.
- **CC SCFTR** - used for real time research of the Service Center Control File (SCCF) and overnight research of records that have been removed to the Historic SCCF.
- **CC SUMRY** - used to request for display a summary of a taxpayer's account which includes all tax modules meeting IDRS selection criteria.
- **CC TRDBV** - used to gain read-only access to tax return data submitted by the taxpayer.
- **CC TXMOD** - displays tax module data for a specific tax period on the TIF.
- **CC UPTIN** - displays all open and up to three months of closed unpostables for a specific TIN.
- **CC URINQ** - to identify unidentified remittances.
- **CC XSINQ** - used to address the Excess Collection file (XSF). It displays one or more records on the XSF, based on the data elements input. The XSF can be researched in three different ways: by amount of remittance, name control, or DLN.

(4) The following CCs are used to input an action to the taxpayer's account:

- **CC ADC/ADD 34, 24, and 48** - credit transfers
- **CC FRM49** - used to input 59X transactions
- **CC FRM77** - used to input various transactions (e.g., TC 460/TC 470/TC 570)
- **CC LETER** - generates the maximum formatting information on the LPAGE input screen, used to create and to generate an IDRS letter
- **CC REQ54** - used to generate screen format ADJ54 used to adjust the taxpayer's account
- **CC REQ77** - used to generate screen format for FRM77

3.13.122.14
(01-01-2023)
Unpostable CCs

- (1) This subsection contains GUF CCs and Status Codes. For a compiled listing of all GUF CCs refer to IRM 3.12.32.9. , Command Code Definers and Definer Modifiers.

3.13.122.14.1
(01-01-2014)
CC UPTIN

- (1) CC UPTIN displays all open unpostables for a specific TIN and maintains the unpostable on its file for display purposes for 90 days after it is closed.

3.13.122.14.2
(01-01-2014)
CC UPREV

- (1) CC UPREV is used to review the accuracy and completeness of corrected (closed) unpostable records.
- (2) The valid CC UPREV definers and definer-modifiers:

DEFINER VALUE	DEFINER MODIFIER VALUE	DEFINER MEANING
BLANK	BLANK	Quality Review (QR) Acceptance of an Unpostable Case closure.
"E"	BLANK	QR Rejection of an Unpostable Case closure.
"H"	BLANK	QR Hold (for 7 days) of an Unpostable Case closure. On eighth day, GUF releases the hold and closes the case.
"Y"	BLANK	QR hold (for up to 7 days) of all unpostable cases closed by a particular employee for the day. On eighth day, GUF releases the hold and closes the case.
"Z"	BLANK	QR hold (for 7 days) of all unpostable cases closed by a particular employee in the current process week. On eighth day, GUF releases the hold and closes the case.

3.13.122.14.3
(01-01-2014)
CC UPCAS

- (1) CC UPCAS is used to:
- Request a Microfilm Replacement System (MRS) transcript of the Unpostable record
- Note:** Research using CC IMFOL when possible before CC UPCAS for generating a MFTRA Transcript.
- Request a document or return.
 - Place or update a case in suspense status.
 - Add information to aid in the resolution of an unpostable condition.

Note: CC UPDIS is required prior to using CC UPCAS.

(2) The valid CC UPCAS definers and definer-modifiers:

DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANINGS
"M"	"B"	Specific Tax Module MRS transcript request Display / Hard copy
"M"	"D"	Complete—All modules MRS transcripts Request Display / Hard Copy
"M"	NONE	Entity module MRS transcript request Display/Hard Copy
"M"	"J"/"Spousal Social Security Number (SSN)"	Specific—Spousal account tax module MRS Display / Hard Copy
"M"	"L"	Complete—Spousal account MRS Display / Hard Copy
"M"	"N"	Entity Module—Spousal account MRS Display / Hard Copy
"M"	"P"	Specific—Valid and Invalid accounts tax module MRS Display / Hard Copy
"M"	"R"	Complete—Valid and Invalid accounts all modules MRS Display / Hard Copy
"M"	"T"	Entity Module—valid and invalid account MRS Display / Hard Copy
"NONE"	"1"	Original request for Form 4251, Return Charge-Out Only one 1st request allowed
"D"	"2"	2nd request for Form 4251 Only one 2nd request allowed
"D"	"3"	3rd request for Form 4251 Only one 3rd request allowed
"D"	"4"	4th request for Form 4251 GUF AUTO closes with URC "8"
"S"	"A"	Places or updates a case in suspense status. Valid on all master files.
"S"	"B"	Places or updates a case in suspense status because of a document request not directly related to the unpostable case. Valid on all master files.

DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANINGS
"S"	"C"	Places or updates a case in suspense status because of correspondence action with the taxpayer. Valid on all master files.
"Z"	"A"/"D"	Request to create, display, update, modify an unpostable history section.

3.13.122.14.3.1
(01-01-2023)
Unpostable Status Codes

- (1) The use of the CCs, definers, and definer modifiers establish or update the "Status Code" of an unpostable case. For a compiled listing of Unpostable status codes and status dates refer to IRM 3.12.32.9.1, Unpostable Status Code and Status Date.
 - a. The status code identifies action taken on an unpostable case.
 - b. The status date indicates when action taken.
- (2) The following is a list of status codes and their definitions.

STATUS CODE	DEFINITION
A	Assigned open, not corrected
C	Corrected, not removed from the SCUPMF
F	Files request made to order the document
H	Quality Assurance hold
L	Correspondence sent to the taxpayer
M	Microfilm Replacement System (MRS) Transcript Request
S	Suspense, input when the case requires additional action or monitoring
Q	Accepted by Quality Assurance

- (3) The status code and date appear on line two of the CC UPCAS screen display following the literal "ST".

Note: Refer to IRM 3.12.32.9.1, Unpostable Status Code and Status Date, for more detailed information concerning status codes and dates.

- (4) To use CC UPCAS, input CC UPDIS with an Unpostable cycle sequence, which brings up the CC UPRES screen. Overlay CC UPRES with CC UPCAS with the appropriate definer and definer modifier, if applicable.
 - a. Use CC UPCASD2 and CC UPCASD3 to make a second and third document request from Files.
 - b. Use CC UPCASSA to suspend a case awaiting further action. Input remarks to indicate why a case is being suspended.
 - c. Use CC UPCASSC to suspend a case when waiting for a reply to correspondence.
 - d. Use CC UPCASZ to input a history item. This is used to provide information needed in order for the assigned tax examiner to work the case. This is especially useful for related cases in other service centers.

3.13.122.14.4
(01-01-2014)
CC UPASG

- (1) CC UPASG is used to assign or reassign an unpostable case or group of unpostable cases.

3.13.122.14.5
(01-01-2014)
CC UPDIS

- (1) CC UPDIS is valid for all master files and is used to display an unpostable record.
- (2) When CC UPDIS is input, the automatic screen display shown is CC UPRES.
- (3) CC UPDIS displays the unpostable information previously displayed on CC UPCAS.

3.13.122.14.6
(01-01-2014)
CC UPRES

- (1) CC UPRES is used to correct an Unpostable case and displays when CC UPDIS is input.
- (2) The valid CC UPRES definers and definer-modifiers:

DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANINGS
D	01	Delete transaction. Valid on all master files.
0	BLANK	No change made to unpostable transaction, re-post. Valid on all master files.
0	"B"	Same as above but GUF bypasses NAP checks.
1	01, 23, 30, 31, 32, 41, 50, 51	Transaction re-input. Valid on all master files except Combined Annual Wage Reporting (CAWR) and Payer Master File (PMF).
2	02, 03, 04, 06, 12, 24, 33	Transaction deleted but control base established on IDRS. Valid on all master files.
5	BLANK	For IMF—Changes NC and/or name line at MF and/or Error Delay Code.
6	BLANK	For IMF—Changes any combina- tion of Name Line, TIN, MFT, Tax Period, SSSN, Error Delay Code, TC, Trans Date, CCC "O" to TC 150 for MFT 30. Attempt to re-post to MF. Allows the input of the following CCC— "3", "5", "6", "A", "F", "G", "U", "R", "Y", "L", "W", or "Z" Note: CCC is input for TC 150 only. GUF validates through NAP all TIN and NC corrections.

DEFINER VALUES	DEFINER MODIFIER VALUES	DEFINER MEANINGS
6	BLANK	For BMF—Changes any combination of NC, TIN, TC, MFT, Tax Period, Trans Date, TIN prefix. Error delay code. Attempt to repost to MF (exception: if CAWR BMF case, attempt to match at BMF). CCC “O” to TC 150 for MFT “02”, “05”, “33”, “34”. Allows the input of the following: CCC: “3”, “5”, “6”, “A”, “F”, “G”, “U”, “R”, “Y”, “L”, or “W” (“L” & “W” is for TC 150 and 620 only). Note: CCC input for TC 150 only and for TC 620 if CCC L or W.
6	BLANK	For PMF- Changes TIN, TIN type, or NC.
6	“B”	Same as above but allows GUF to bypass the NAP checks. Valid on all master files.
8	BLANK	Transaction sent to Reject Register or (ERS) Suspense Status. Valid on all Master Files except CAWR, and PMF. For 4th request action. GUF automatically close the case with URC “8” when CC UPCAS with Definer “D” and Definer-Modifier “4” is input.
A	BLANK	Valid on all Master Files but only for CAWR UPC 003, IMF UPC 152 and UPC 156, BMF UPC 303 and EPMF UPC 803. For UPC 152 and UPC 156, the TC must be TC 140, TC 150 or TC 430 and the entity code is “2” or “3.” URC A converts and equals URC 6 when the unpostable record is updated.
B	BLANK	Special closure of open, assigned cases. Valid only on IMF and BMF.

3.13.122.14.7
(01-01-2014)
CC UPBAT

- (1) CC UPBAT is used to batch (mass) close unpostable cases that do not have an individual employee assignment number.
 - a. CC UPBAT used correctly batches (mass) close all cases identified by the Unpostable Cycle Sequence Numbers (first and last).
 - b. The status code updated to "C" (closed) during End-of-Day (EOD) processing.
- (2) Refer to IRM 3.12.32.9, Command Code Definers and Definer Modifiers.

3.13.122.15
(01-01-2025)
RCs and URCs

- (1) Each unpostable record is assigned a one-digit RC in addition to the three-digit UPC.
 - a. The RC is used to help identify the specific condition for the unpostable record.
 - b. RCs were assigned to conditions at random and not indicative of the priority of the unpostable record.
 - c. IMF RCs used by Master File 1 through 9.
- (2) URCs are used to correct the unpostable through GUF. The valid URCs are as follows:
 - A
 - D
 - 0 (zero)
 - 1
 - 2
 - 5
 - 6
 - and 8

These URCs are used by the Unpostable, Entity Control, Examination, Statute, and Criminal Investigation (CI) functions when using CC UPRES to work unpostable cases assigned to their area.

- (3) URC B is used for special closure of open cases **by permission only** from the National Office GUF Analyst or when procedures issued by the National Office instructing employees to use URC B.
- (4) URC 3 is used by the GUF system for Auto-Closures of With Remittances (ISRP/RPS) documents due to a tax period change.
- (5) Entering remarks is optional when resolving unpostables conditions with URC A, URC 0, URC 5 or URC 6.
- (6) Each GUF closure listed below is considered resolved through the GUF 51. The following table displays the specific resolution action:

URC	GUF 51
0, 5, and 6	Corrected case sent to MCC/TCC to attempt to post
1	Manual Re-input (usually through ISRP)
2 and D	Deleted (transaction dropped)

URC	GUF 51
8	Rejected and case sent to GMF (Rejects)
B	Special Closure

(7) The following table explains the functionality of each URC:

URC	DESCRIPTION
A	<ul style="list-style-type: none"> Automatically corrects unpostable NC to the Master File NC. Valid on UPC 152 and UPC 156 on TC 140, TC 150 or TC 430 with Entity Code 2 or 3. Only use when the Master File NC is correct.
B	<ul style="list-style-type: none"> Special closure (determined by headquarters) of open assigned cases that allow to appear as original input data. System automatically generates "Special Closure" in the remarks field.
D	<ul style="list-style-type: none"> Deletes (voids) transaction and removes record from the Service Center Unpostable Master File (SCUPMF). A control base is not created and no follow up action is necessary. Remarks (line 8 of UPRES) is required stating why the case is being voided. Nullification/Null Code 01 systemically generates. Documents are destroyed, as necessary. URC D is not used on remittance transactions.
0	<ul style="list-style-type: none"> Allows unpostable record to attempt to re-post with no change. Use of Definer Modifier B allows the transaction to bypass the NAP validation.
1	<ul style="list-style-type: none"> Allows transactions to be re-input with the same DLN. Removes the record from SCUPMF. Never re-input a TC 460 or TC 840. Only used on Document Codes 45 and 97. Not valid for PMF transactions. Remarks (line 8 of UPRES) stating why the case is being closed with URC 1 is required.
2	<ul style="list-style-type: none"> Deletes (voids) transaction and removes record from the Service Center Unpostable Master File (SCUPMF). A control base is created to the employee who input the original IDRS transaction or the area responsible for the next action. Remarks (line 8 of CC UPRES) stating why the case is being closed with URC 2 is required. A Nullify Area Code is required. Route the document to the originator or designated area for appropriate action. Attach Form 8749, Unpostable Action and Routing Slip with the appropriate fields completed. See IMF Unpostables Job Aid 2526-701. Refer to IRM 3.12.32.14.4, Nullify Area Codes for Unpostables Generated from Systemic IDRS Numbers. <p>Note: Do not route documents to Data Control.</p>
3	<ul style="list-style-type: none"> Used only by GUF system for certain types of unpostables (auto-closures for ISRP/RPS documents due to a tax period change).
5	<ul style="list-style-type: none"> Changes the IMF NC and IMF name line on MF.

URC	DESCRIPTION
6	<ul style="list-style-type: none"> Changes any combination of NC, name line, TIN, or TIN type PMF, MFT, tax period, SSSN, TC, transaction date, Offset Trace Number (OTN), memo amount, or CCC.
8	<ul style="list-style-type: none"> Nullifies (removes) the record from the SCUPMF and places the transaction in suspense status in Rejects or ERS. Automatically updates the SCCF. Used to resolve the unpostable when the record is renumbered, deleted (incorrect/duplicate), correcting data for specific fields and sections of the record, plus coordinating and routing of documents to other functions. Do not use on MFT 29 TC 150 (use URC 1, URC 2 or URC D); Doc Code 47 (use URC 2); or Doc Code 45 when TC 720, TC 740, or TC 841 (use URC 1). Remarks (line 8 of CC UPRES) is required and include what action(s) are required in Rejects. A Nullify Area Code is needed. Null Code 01 is used unless otherwise directed by an IRM instruction, or the correction instructions include forwarding to another area. Refer to IRM 3.12.32.14.3, Nullify Area Codes for URC 8, for information on Nullification Codes. Route the document, including all background and research completed, to Rejects only. Attach Form 8749, with the appropriate fields completed and action(s) to take for correction (including forwarding to another area and originator employee number, if necessary). Do not just indicate the Unpostable Code. If URC 8 is invalid, use URC 1 or URC 2 as appropriate.

(8) See IRM 3.12.32.12, Unpostable Resolution Codes, for additional information.

3.13.122.15.1
(01-01-2019)

Nullified Area Codes

- (1) A Nullification Code is used to identify the receiving areas whenever a URC 1, URC 2 or URC 8 is used to close an Unpostable.
- (2) The originator IDRS Employee number is used to identify the appropriate Nullification Code. Refer to IRM 3.12.32.14, Nullified Area Codes, to determine appropriate Nullification Code.

3.13.122.15.2
(01-01-2019)

Service Center Control File

- (1) Each unpostable record that is corrected with **URC 1** is placed in "manual" status on the Service Center Control File (SCCF).
 - a. If the document is re-input, enter Nullify Area Code 01, prepare Form 3893, Re-Entry Document Control, and route to Batching for input. No further action is needed on the SCCF.
 - b. If the document is not re-input, enter the appropriate Nullify Area Code and route document and Nullified Distribution List to the function that is responsible for the next action.
- (2) URC 1 is used when programming problems occur or when an IRA TC 150 needs input on an IMF account.
- (3) Do not route re-input (URC 1) documents to Data Control, except at the request of that function.
- (4) Remarks (Line 8 of UPRES) are always entered when closing an unpostable with URC 1. If no remarks entered, the system does not accept the correction and display an error message. Remarks must state why the unpostable is being closed with URC 1.

3.13.122.15.3
(01-01-2025)

**Form 8749 Unpostable
Action and Routing Slip**

- (1) The Form 8749, Unpostable Action and Routing Slip (or locally developed form) is used when case is routed to another area.
- (2) Perform all research and complete all appropriate boxes on the form before attaching and routing the case. See *IMF Unpostables Job Aid 2526-701*.

3.13.122.16
(01-01-2019)

**General Information
Category B1**

- (1) This subsection contains information on category Codes B1.

3.13.122.16.1
(01-01-2019)

**GUF Category Code B1,
Entity**

- (1) *CATEGORY CRITERIA—*

GUF CATEGORY CODE B1
TC is 023, TC 024, TC 058, TC 059, or TC 06X
UPC is 182 and TC is not TC 120, TC 132, TC 140, TC 141, TC 142, TC 147, TC 30X, TC 42X, TC 470–475, TC 480–483, TC 488, TC 489, TC 582, TC 583, TC 590–599, TC 920, TC 922, TC 930, or TC 96X
UPC is 177

- (2) *PROCESSING AREA—*

- a. All unpostable records in Category B1 are worked in the IMF Entity Unpostable function.
- b. Any TC 960, TC 961 or TC 962 with MFT 00 and Tax Period 0000 is closed by the Reporting Agent File (RAF) function.

- (3) *FORM 4251 - TRANSCRIPT—*

- a. A Form 4251 is generated for almost every unpostable record in this category.
- b. “Entity Control” is in the recipient (receiver) field for these Category B1 Form 4251.
- c. The documents for all Category B1 files requests are directly assigned to Entity Control Unpostables.
- d. No automatic transcripts (MCC/MRS) generated.

- (4) *TYPE CLOSURE/URC—*

- a. All Category B1 Unpostable Cases are INDIVIDUAL closures.
- b. These cases are assigned to a specific employee assignment number prior to attempting case closure. URC A, URC B, URC D, URC 0 (zero), URC 1, URC 2, URC 5, URC 6 and URC 8 used for Category B1.

- (5) The Unpostable Cases assigned to Category B1, Entity is processed using IRM 3.13.122, IMF Entity Control Unpostables; IRM 3.12.179, Individual Master File (IMF) Unpostable Resolution; IRM 3.13.5, Individual Master File (IMF) Account Numbers; and IRM 3.12.32, General Unpostables.

3.13.122.17
(01-01-2025)
**Unpostable
Corrections—General**

- (1) **When correcting unpostables, the first thing that is determined is that the unpostable return or document and the entity on the MF match.** Various IDRS and research CCs are used to make this determination.
- (2) **Even when the NC and TIN match an account on the MF, it does not mean the names match.**
 - a. Many taxpayers have the same NC and could match a TIN on the MF if transcribed wrong or the taxpayer supplied the wrong TIN.
 - b. If another TIN is not located for the unpostable name, it is reassigned to the Entity Control function.
 - c. The Unpostable function can reassign any unpostable code that has a name or TIN mismatch and another TIN is not located for the unpostable return or document.
- (3) Unpostables received for the above reasons are processed according to instructions for the specific UPC.
- (4) **When you determine the MF entity is not correct, make the necessary corrections to update the MF.** By correcting the MF, it could stop future unpostables. The MF entity is not correct when the address or name lines show incorrect on CC ENMOD or CC INOLE.
- (5) **Before releasing an Unpostable case, review the account to verify the NC, TIN, Filing Requirement and Year/Month match. Identify and resolve all unpostable conditions which could result in repeat or incorrect posting of unpostable conditions.**
- (6) If the Taxpayer files a remittance return using the wrong form and it is necessary to move the money, use Form 3244, Payment Posting Voucher, to correct the TC. See *IMF Unpostables Job Aid 2526-701*.
- (7) Correct the unpostable with URC 8 and route it to the Reject unit.
- (8) If the unpostable is an Exempt Organization (EO) return, see IRM 3.12.278, Exempt Organization Unpostable Resolution.

3.13.122.18
(01-01-2014)
Unpostable Processing

- (1) This subsection contains information on general procedures for processing unpostables.

3.13.122.18.1
(07-07-2023)
General Procedures

- (1) General instructions for processing unpostables are located in IRM 3.12.32, General Unpostables and IRM 3.12.179 Individual Master File (IMF) Unpostable Resolution. The instructions for correcting Category B1 unpostables is located in this subsection.
- (2) If the original condition has been resolved, no additional research is needed, close with URC 0.
- (3) An unreversed TC 582 on the module indicates a lien is present, see IRM 5.12.3, Lien Release and Related Topics, regarding the necessity of a manual lien release. Employees of functions with access to the Automated Lien System (ALS) input lien release requests in these situations. For those functions that do not have access to ALS Centralized Lien Unit, refer to *Centralized Lien Processing*. If contact is made via email, encrypt the email.

- (4) When correcting the unpostable and a change to NC, TIN, MFT, Tax Period, TC, etc. is required, always show the change on the unpostable document not on the Form 4251.
- (5) If the unpostable return requires a change to the TIN and a payment is posted to the incorrect TIN, move the payment to the corrected TIN.
- (6) All repeat unpostables generate back to the originator. If the repeat unpostable is not an entity problem and is not resolved by the Entity function, reassign the unpostable to the Unpostable Unit.
- (7) If a TC 610 and TC 150 attempt to post in the same cycle, the system does not let the TC 150 repeat.
- (8) If the unpostable document decreases but fails to eliminate the balance in the taxpayers account (when the account is in notice status), use CC TXMOD to determine when the next notice is due or if CC STAUP is present, or when it expires. If the next notice is due or the CC STAUP delay expires before the unpostable is resolved, input CC STAUP for three (3) cycles to allow the resolution of the unpostable.
- (9) When the unpostable is assigned to Entity Control, the computer generates Form 4251, Return Charge out, to Files for the document.
- (10) The unit manager or delegate is responsible for the assignment of unpostables to each tax examiner.
- (11) The cases assigned to each tax examiner is printed on a Daily/Weekly Employee-Assign-Aged List.
- (12) **The processing time frame for all IMF unpostables directly assigned to Entity Control Unit (ECU) or reassigned to ECU, is twenty calendar days from receipt of all necessary documents, (which equals 14 workdays.)**

Note: See IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates, for further information.

3.13.122.18.2
(01-01-2025)
**Preparation of Form
3893, Re-Entry
Document Control**

- (1) If it is determined that a document or group of documents are nullified and need re-input, prepare a Form 3893.
- (2) Form 3893 is prepared for each re-input block (or portion of a block) with the sum totals of the associated detail document(s). Attach it to the first document of the re-input block. Do not detach the form when processing or filing. See *IMF Unpostables Job Aid 2526-701*.
- (3) **File Type Box**—Check the appropriate box.
- (4) **Box 1** — Alpha/Numeric Block Control Number—Leave blank if routing to Batching in the Receipt and Control Branch.
- (5) **Box 2** — Document Locator Number—Enter the eleven-digit block DLN. The complete DLN is entered, but only eleven-digits are transcribed into the Block Header.
- (6) **Box 3** — Batch Number—The batch number is entered by Batching in the Receipt and Control Branch.

- (7) **Box 4** — Document Count—Enter the number of documents attached to Form 3893. All the Documents must have the same DLN except for position 12 and 13.
- (8) **Box 5** — Credit Amount—Enter the amount of the credit transaction. If more than one document, enter the sum of the credit amounts. Amounts are from remittance returns, payment transactions, transfer documents, or adjustments.
- (9) **Box 6** — Debit Amount—Enter the total debit amount(s). This box must be blank if a credit amount is present. Debit amounts are present only with Document Codes 24, 45, 48, 51, 54, 58, and 87.
- (10) **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
51, 52	Transfer in	370

- (11) **Box 8** —Transaction Date:
 - a. Always enter the received date for Form 1040-ES, Estimated Tax For Individuals and Form 1040-C, U.S. Departing Alien Income Tax Return.
 - b. Enter received date for returns reviewed after the tax period due date.
- (12) **Box 9** — Header MFT Code—Enter only when required.

Document Codes/Forms	Document MFT	Header MFT
17, 18, 19, 24, 34, 45, 47, 48, 51, 52, 54, 58, 87	05, 06, 15	05, 06, 15
Document Code 70 or RPS Payments	Various	Same as document
Form 5329, Additional Taxes on Qualified Plans (Including IRA's) and Other Tax-Favored Accounts/IRA	29	29

- (13) **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 is a block out of balance condition.

Note: Place Debit or Credit for the Secondary Amount.

- (14) **Box 11** — Re input Source Code—Mark one box as indicated.
 - a. **Mark “R” for Reprocessable** if the transaction has already posted to the Master File. Also, complete box 19.

- b. **Mark “N” for Nullified** if the re-input document previously unposted. Also, complete box 18.
- c. **Mark “4” for Re-input** if the document has not posted or unposted at the Master File. Also, complete box 18.

(15) **Box 12** — enter DLN Year Digit:

- Enter the 14th digit of the DLN from the source document.

3.13.122.18.3

(01-01-2025)

Form 4251, Return Charge-Out

(1) **FORM 4251 GENERATION CRITERIA-**

- a. The GUF system automatically generates Form 4251 for unpostable cases requiring the return or document (or information from these records) to resolve the unpostable condition.
- b. Form 4251 also generates for certain auto-closed unpostable records that may require follow-up action by the originator, see IRM 3.12.32.19, Form 4251, Return Charge-Out.
- c. For detailed information on Form 4251, Return Charge-out, see IRM 3.12.32.19, Form 4251, Return Charge-Out.

Note: For specific Category code criteria refer to IRM 3.12.32.4, Category Code Identification and Criteria.

- (2) Certain taxpayer submitted paper returns are being digitally scanned by a vendor and then processed through MeF by the IRS. The digitalized returns are identified by a unique FLC that begins with **37, 40, 42, 44, 75, 86, 91 or 92**. The document is accessed through the EUP **application. DO NOT order these returns.**
- (3) See IMF Unpostables Job Aid 2526-701 for an example of Form 4251.
- (4) **Primary Request** - The Form 4251 generates each cycle for all Master Files. It is routed to Files if the return /document is needed to resolve the unpostable.
 - a. The charge out is given to the tax examiner, once the original Files request is researched. The return/document is provided, if available at the time of the original Files request
 - b. If the document has retired to the National Archives and Records Administration (NARA), the Form 4251 is routed to the NARA directly from Files.
 - c. The Tax Return Database (TRDB) is the official repository of record for all electronically filed tax returns. Electronic returns are identified by the first two digits (File Location Code or Campus Code) of the unique DLN assigned to each Campus. *SERP - Campus and File Location Codes - Section - 4 - 6209 (irs.gov).*
 - d. CC TRDBV is used to gain read only access to tax return data stored on TRDB. See IRM 2.3.73, Command Codes TRDBV, TREERS, TRPRT, and R8453.
 - e. If the unpostable case is a TC 610 with Doc Code 17, 19, 70, or 76, and a remittance amount reflected, the payment processed through ISRP or Lockbox. Research the voucher using RTR procedures.
- (5) If the document filed by paper or electronically, attempt to correct the unpostable by using the data on the Form 4251, Return Charge-Out, and research using IDRS CCs, or any available listings. If the tax examiner cannot

resolve the unpostable, the tax examiner must make additional requests for documents filed by paper for the unpostable return or document using the following methods:

- If the case can be closed using Microfilm Replacement Systems (MRS), CFOL and IDRS, a second request is not necessary.
 - If unable to obtain the document enter "**CLSD-NO DOC**" in the remarks field.
- (6) Input CC UPRES with URC 2 to **void to the originator** all unpostable cases with the exception of revenue receipts, bankruptcy and TC 150s that are not resolved by the primary request. Input "**Doc not available**" in remarks. No other action is required.
- (7) **Statute Period Returns** - If Unpostables cannot secure or locate a return or document within 10 workdays of the ASER, follow these procedures.
- a. Return - prepare a **dummy** return and forward to Statutes. Statutes can assist in preparing the **dummy** return.
 - b. Document - Forward a copy of CC TXMOD/CC TXDLN, CC UPRES and Form 4251 to Statutes for a quick/prompt assessment.
- (8) **Criminal Investigation (CI) case** - If the missing document is a CI case (Category A1/A2), CI determines the necessary case resolution after all attempts have failed to locate the unpostable record. Category A1 records are closed to Rejects if so determined by CI.
- (9) Document Code/**Doc Code 47**— If the unpostable record is a Doc Code 47, research IDRS.

Doc Code 47 resolution Procedures

IF	AND	THEN
A. The unpostable case cannot be closed	the document is not located,	Input a second request for the missing document. Refer to IRM 2.3.17, CC ESTABD, for procedures for requesting documents.
B. The document (excluding Bankruptcy) is not found after second request	it is required to resolve the case,	Request the entire block from Files. This determines if the document was misfiled.
C. The document is not located,		Research Microfilm Replacement Systems (MRS) and IDRS again.

- (10) **If a bankruptcy (GUF category Z1)** case and document is unavailable, process the case per the Bankruptcy Listing guidelines as indicated below.

- (11) **Secondary Request** - A second request will be made by the tax examiner if the document cannot be located in Files or the FRC. Take the following action:
- Initiate the second request if the document initially cannot be located in Files or the FRC, after 15 work days (21 calendar days) of the INDIVIDUAL case assignment. Prior to requesting the document, review the cases to identify if a second request is necessary.
 - If the unpostable record is a return (TC 150), check for posted re-filed DLN (Doc Code 47 or 54). If a re-filed DLN is identified, request this DLN using CC ESTAB. The return should be attached.
 - Input a second request only for original returns (TC 150 or TC 976), revenue receipts that are not viewed on RTR (Doc Codes 17, 18, 19, 20, 70, or 76), Prompt Assessments (Doc Code 51), or extensions of time to file (TC 460 or TC 670 without remittance).
- (12) If Doc Codes 54, 63, and 77, void to the originator (CC UPRES with URC 2, with appropriate Nullification Code). Indicate in Remarks: **Doc not available**.
- (13) If none of the above conditions apply, Input CC UPCAS, with definer D and definer-modifier 2) after 15 work days (21 calendar days) of the INDIVIDUAL case assignment.

Note: Once transmitted, the unpostable suspense status (status code and status date) and "remarks" will update to reflect the action taken to obtain the missing document.

3.13.122.18.3.1
(01-01-2020)
Third Requests of a Document

- (1) Initiate a third request after 15 work days (21 calendar days) when a return or document cannot be located in Files after the second request, or if the document is charged-out to another area

Note: Always research thoroughly before initiating a third request.

3.13.122.18.3.2
(01-01-2020)
Block Request Before Requesting a Document for the Fourth (4th) Time

- (1) Input CC ESTABDO after 15 workdays (21 calendar days) from the third request to request the document before making a fourth request. If the document is still not available, request the block using CC ESTABDB after 15 workdays (21 calendar days) from the CC ESTABDO request to conduct a search of the block for the document.
- Request the block using CC ESTABDB. When received, search for the missing document.
 - If the document is not in the block, determine if you can resolve the case without the document using IDRS research.
 - If you cannot resolve the case without the document, research for an address and correspond using a 282C letter with supervisory approval, requesting a copy of the return with all attachments, schedules and signature(s). Input CC UPCAS with definer-modifier SC. This places the case in correspondence suspense status.
 - If Unpostables cannot obtain an address, forward the case to the work leader to route all available information to Rejects.
 - Never use a URC 1 or URC 2.

3.13.122.18.3.3
(01-01-2020)
Fourth Request

- (1) Input a fourth (4th) Form 4251 documentation request using CC UPCAS definer code D and definer-modifier code 4. The **“Remarks”** area indicates **“FOURTH REQUEST - SPECIAL SEARCH”** and the employee number. Attach a Form 8749, Unpostable Routing Slip or local use form to original Form 4251 (or second or third if the first is not available). Notate on the Unpostable Routing Slip **“Unable to locate the document”** (or unavailable if potential statute or credit return interest return-expedite case). Also, indicate on the Unpostable Routing Slip **A fourth-special search document request for Rejects input on (enter date)**. Attach all background research information (copy of CC UPCAS, listing highlighting case or local use research form, old charge-outs) and correction data, if possible, to the Form 4251, and Unpostable Routing Slip.
- (2) GUF automatically closes the case to Rejects using URC 8.
- (3) Unpostables will indicate to Rejects on the routing slip if the return is not received from the fourth request.
 - a. If the return is a non-remittance return, the routing slip must tell Rejects to cancel the DLN and prepare Form 6752.
 - b. If the return is a remittance return, Unpostables instructs Rejects to route the payment to the Unidentified Remittance File function using CC NWDLN and prepares Form 6752 to route to Files.

Note: These procedures do *not* apply to Bankruptcy (Category Z1) returns that are not located.

- (4) If other than original return or extension of time to file (TC 460 or TC 670), prepare a “dummy” return or document when routing to Rejects for Doc Codes 17, 18, 19, 24, 34, 45, 48, 58, 70 or 76 only.

3.13.122.18.3.4
(01-01-2025)
Procedures for Missing Documents

- (1)

If the Doc Code is:	Unpostable Unit:
17 (except TC 460 non-remittance), 18, 19, 70 or 76	Research for correct account to apply the payment. If found, correct to post correctly. If payment is renumbered, close with URC 8 and prepare "dummy" 3244. If unable to locate correct module, close with URC 8 and prepare "dummy" 3244 and route to Unidentified Remittance Function in Accounting.
17 (TC 460 or TC 670 non-remittance)	Research for corrective action. If no resolution close with URC D and route to Files.
24, 48, or 58	Research to determine where to post debit or credit. If no resolution, close with URC 6 or URC 8 to offset the transaction ("reverse the credit transfer ") prepare "dummy document" (if necessary) with corrections and notate "Process as Corrected". If unable to determine opposite side of credit transfer and credit side is unpostable, transfer account to Unidentified. If debit side, transfer to 1510 Account.
34 (Debit side)	Researches for corrective action. If no resolution, close with URC 2, and route to originator.
34 (Credit side)	Research for corrective action. If credit not resolved, apply to the account where the debit posted and route to originator.
45	Research to determine where to post debit or credit. If no resolution, close with URC 1. Prepare Form 3245 for credit unpostable and transfer to Unidentified Account. Debit is transferred to the 1510 Account.
52	Research for corrective action. If no resolution, close with URC 2 and route to originator.
87	Research to determine where to post debit. If unable to correct, close with URC 1 to Dishonored Checks.

3.13.122.19
(01-01-2025)
Form 4442, Inquiry Referral

- (1) Submission Processing (SP) may receive *Form 4442, Inquiry Referral* for open Unpostables. All Business Operating Divisions (BODs) requesting closure of an unpostable case must follow the instructions on the Form 4442 Submission Processing Unpostable Referral Listing found on the *SERP - Form 4442 Submission Procession Unpostable Referral Listing*.

- (2) A Form 4442 should only be submitted if the unpostable case has not been resolved within 8 weeks of unposting. If the Form 4442 is received before the 8 weeks has lapsed, the referral may be returned to the originator to be re-submitted once the timeframe is met.

Caution: Before rejecting a referral back to a BOD, verify the unpostable transaction is not a repeat unpostable. Some transactions will unpost under different UPCs. The literal "CYC" on Line 1 of CC UPTIN and on line 2 of CC UPRES identifies the original cycle the transaction record went unpostable. If 8 cycles have lapsed since the transaction originally unposted, continue processing the referral as requested.

- (3) If the Form 4442, is received and there is not an open unpostable, return the referral to the originator.
- (4) If a valid Form 4442, is received by Unpostables, **work it within 20 days of the received date.**
- (5) The campuses must verify the Referral Listing contains accurate information and submit updates as necessary.
- (6) For more information on Form 4442, see IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

3.13.122.20
(01-01-2019)

UPC 177 RC 0 – Scrambled SSN Account Conditions

(1) CONDITIONS

- a. This Unpostable Condition occurs when a module creating transaction attempts to post to an account on the valid segment that has the Scrambled SSN Indicator set to 01, 10, 12 or 20 and the MFR is set to 08. In addition, unpost all transactions except TC 01X with a significant Scrambled SSN value or 020 if the Scrambled SSN Indicator is set to 13 or 23.

Note: Master File will bypass this check if the TC 370 is for the recoverable retention register (TC 370 contains Doc Code 52 with Julian Date 999 or Doc Code 51 with Julian Date 999 or 997), for TC 150 containing SPC T not corrected UPC 126 RC 1 only, and when a generated TC 290 for \$0 with PRN 692 input to MFT 35 or directed to MFT 32.

- b. If the Date of death in the entity is significant and the input TC 540 does not have block series 11111, unpost the input TC 540 if the tax module contains an unreversed TC 540 with block series 11111 (TC 540 is considered reversed if there is a TC 542 block series 11111 posted in the same cycle as the TC 540 block series 11111 or later).

3.13.122.20.1
(01-01-2025)

Resolution Procedure UPC 177 RC 0 for TC 540

- (1) **CONDITION** - If the Date of death in the entity is significant and the input TC 540 does not have block series 11111, unpost the input TC 540 if the tax module contains an unreversed TC 540 with block series 11111 (TC 540 is considered reversed if there is a TC 542 block series 11111 posted in the same cycle as the TC 540 block series 11111 or later).
- (2) **Resolution Procedures for UPC 177 RC 0 for TC 540:** Close TC 540 with URC D. Beginning in filing season 2025, GUF should auto close these with URC D.

Note: If the account contains an unreversed (NAP-generated) TC 540 with block series 11111 (DLN 28277-111-11111-Y), that is determined to be in error, Unpostable tax examiners should follow the directions in IRM 3.13.122.12.1, others should see IRM 3.13.5.69 for guidance.

3.13.122.20.2
(06-13-2024)

**Resolution Procedure
UPC 177 RC 0 When
Scrambled SSN
Indicator is Removed or
00**

- (1) Research the account for the Scrambled SSN indicator by using CC INOLES or CC IMFOLE.
- (2) If Scrambled SSN Indicator is **removed or 00**, close the case with the appropriate URC. If this is a Joint Return check for indicator on XREF TIN.

3.13.122.20.3
(01-01-2026)

**UPC 177 RC 0 Research
and Referral Process**

- (1) Research the account to verify the Scrambled SSN indicator is set and is unreversed by using CC INOLES or CC IMFOLE.
- (2) If Scrambled SSN Indicator is **removed or 00**, close the case with the appropriate URC. See IRM 3.13.122.20.2, Resolution Procedure UPC 177 RC 0 When Scrambled SSN Indicator is Removed or 00.
- (3) If the Scrambled SSN Indicator is set to 01, 10, 12 or 20 **and** the MFR is set to 08, take the following action to begin the referral process.
- (4) **Unpostables coordinates the resolution with Accounts Management (AM). The Accounts Management (AM) Function has responsibility for Scrambled SSN issues, including providing the IRSN (and establishing the number when necessary) to resolve the unpostable condition.**
- (5) Contact the UPC 177 Scrambled SSN Coordinator, refer to *Scrambled SSN Coordinators*.
- (6) Send all related UPC 177 RC 0 cases for the same taxpayer, including all documentation to E-fax, *TS EEF AUAMC SCRM by using the specific information in the table below.

If the case is	The Subject line of the E-fax should be	Body of E-fax example
Paper return(s) only	UPC 177 NC -XXXX	2 UPC 177 RC 0 for TIN <ul style="list-style-type: none"> • OI 20XX12 • OI 20XX12
MeF return(s) only	UPC 177 NC -XXXX MeF	3 UPC 177 RC 0 for TIN <ul style="list-style-type: none"> • OI 20XX12 MeF DLN • OI 20XX12 MeF DLN • OI 20XX12 MeF DLN
Paper return(s) and MeF return(s)	UPC 177 NC -XXXX	4 UPC 177 RC 0 for TIN <ul style="list-style-type: none"> • OI 20XX12 • OI 20XX12 • OI 20XX12 • OI 20XX12 MeF DLN

If the case is	The Subject line of the E-fax should be	Body of E-fax example
TC(s) with no related tax return (TC 150)	UPC 177 NC -XXXX	<p>2 UPC 177 RC 0 for TIN</p> <p>Note: Make note to AM that there is not a related TC 150 then list the TC(s) that need resolution (i.e. TC 610, TC 670, TC 971, etc.)</p> <ul style="list-style-type: none"> • OI 20XX12 TC DLN • OI 20XX12 TC DLN

Note: NC is the taxpayer's NC, -XXXX is the last four digits of the taxpayer's TIN, OI is the Office Identifier (see table below for the Office Identifier of each Service Center).

- If the return is a paper return, photocopy/scan all documents of the unpostable case and upload them to send to the Scrambled SSN team. The case must include the tax return, and may also include Form W-2, Form 1099, RTR print, etc..
- If the return is MeF, you DO NOT need to send a photocopy of the return because AM CSR's can access the return via EUP. If the MeF case has any documents, such as correspondence or notes, please remember to photocopy/scan all documents and upload them to send to the Scrambled SSN team.

Note: If the paper return is found to be charged out to another department, for example, it is charged out to Criminal Investigations (CI), refer Scrambled Team to the CIS image CISxxxxxxx found in AMS. CC TXMOD may have a History remark such as TAX RETURN ATTACHED IN CISxxxxxxx.

Reminder: Always remember to keep all documentation that you have submitted with your E-fax.

Campus Office Identifiers

Campus	Office Identifier is
Brookhaven	01
Cincinnati	02
Memphis	03
Ogden	04
Philadelphia	05
Austin	06
Atlanta	07
Andover	08

Campus	Office Identifier is
Kansas City	09
Fresno	10

- (7) AM will attempt to supply the Unpostable function with the information to resolve the unpostable condition within 3-5 days of receipt of the condition and supporting documentation.
- The AM function researches to determine if the taxpayer has an IRSN assigned. If an IRSN is located, AM advises Unpostables of the correct TIN by leaving a history on CC UPCASZ.
 - If the taxpayer is a new filer on the SSN, AM obtains an IRSN for the new taxpayer. If needed, AM will input a TC 000 with the appropriate Scrambled SSN indicator to establish the IRSN as shown in the Exhibit in IRM 21.6.2-1, Scrambled SSN Indicators. It may take one to two business days for AM to obtain an IRSN.
 - If the review and/or actions take longer than 5 business days, AM will advise Unpostables, using CC UPCASZ, of the time frame necessary to obtain the information (e.g., 239C sent, suspend 45 days).
 - AM will provide Unpostables with correct TIN by leaving a history on CC UPCASZ.

Note: If more than five days have passed and no history is on CC UPCASZ with a new time frame needed, elevate to Campus P&A Analyst. Campus P&A Analyst will elevate to HQ Analyst.

- (8) When TAS sends an OAR to Unpostables to resolve UPC 177 RC 0, they must include the documentation listed in IRM 21.6.2.4.3.3, Determining If the Refund Should Be Released (1) (a)-(e). If the required documentation is not included, the OAR should be returned/rejected to TAS requesting the required documentation. If all documentation is received, elevate the TAS OAR case to Campus P&A Analyst and include **all** supporting documentation. The Campus P&A Analyst will elevate the case to the IMF Entity HQ Analyst.

3.13.122.20.4
(01-01-2025)
**Resolution Procedure
UPC 177 RC 0 After
Referral Determination**

- (1) **Unpostable 177 Reason Code 0 Resolution:** The Scrambled SSN team advises Unpostables of the correct TIN. Close the case as indicated by the Scrambled SSN Coordinator.
- (2) When an IRSN is provided as the resolution, the Unpostable examiner (unless otherwise specified by AM):
1. Circles out the bad SSN.
 2. Edits the IRSN at the top of the document.
 3. If AM is obtaining and establishing a new IRSN for the taxpayer, monitor the case for a pending TC 000 before closing the case and cycle appropriately.
 4. If AM is reversing the Scrambled indicator and has advised to close the case with URC 0, the TC 012 must have posted and the Scrambled indicator set to 00 before closing the case or determining if cycle delay is necessary.

Note: If the AC 121, AC 124 or UPC 126 RC 0 is reversed or closed by AM, cycle delay 3 cycles.

Caution: Never make changes to the SSN or input TC 510 on the IRSN.

5. If TC 150, close with URC 8 to Rejects to remove personal exemptions and EITC. If personal exemptions and EITC is not claimed, resolve the case with URC 6 to the IRSN provided.
6. If a payment, close the case as the Scrambled SSN team advises using URC 6 or URC 0. Use the following If and Then Chart to resolve UPC 177 payments when unable to determine the correct taxpayer.

If ...	Then ...
A. AM advises unable to determine the appropriate owner for the payment document,	Close with URC 1 to Accounting to route to Unidentified, use source document or prepare a Form 3244.
B. AM advises unable to determine the appropriate owner for the remittance with an extension (TC 460),	Prepare Form 3244. Close with URC 8 to Rejects. Request the DLN of the extension (TC 460) is cancelled AND route to Files. Route the remittance to Unidentified.
C. AM advises unable to determine the appropriate owner for an extension (TC 460) without remittance,	Close with URC D and route to Files.

- (3) If additional information is needed, see IRM 21.6.2 Adjusting TIN-Related Problems.

3.13.122.21
(06-27-2025)
**UPC 182 RC 0 - Account
Deactivated - MFR 08**

- (1) **Condition**—This condition occurs when a module creating transaction code (except for TC 140, TC 500 with cc 52, cc 54, or cc 56, or TC 971 AC 100–106 input to MFT 31 or MFT 65) attempts to post to an account with MFR 08.

Note: UPC 182 RC 0 generates after UPC 177 RC 0. Master File bypasses UPC 182 RC 0 if the TC 370 contains Doc Code 52 with a Julian Date 999 or with Doc Code 51 with Julian Date 997 or 999. Also bypass this UPC for Form 1040-EZ-T

Note: The UPC 182 RC 0 is bypassed when the account contains an unreversed AC 524 with MISC code of DECD.

3.13.122.21.1
(01-01-2025)
**UPC 182 RC 0 Initial
Review**

- (1) **An Individual Income Tax Return, Form 1040 must not post when the taxpayer died in a year prior to the Tax Year of the return, regardless of the type(s) of income being reported or credits being claimed.**
- (2) Verify the unpostable is addressing the correct taxpayer. If not, research to find the taxpayer. Correct any transcription errors by closing with URC 6. See IRM 3.13.122.21.3, Resolution Procedure UPC 182 RC 0 When SSN Does Not Belong to Taxpayer.

- (3) Research the document, attachments, CC INOLE, and CC ENMOD to verify the taxpayer's DOD and MFR Code. If the information is verified as the owner, review the account for indications of possible Identify Theft (IDT).

Note: There are occasionally differences in the dates of death shown on CC INOLE and CC ENMOD. The SSA sometimes sends imperfect dates of death (e.g., "YYYY" prior to 1962 or DD equal to "00". Programming perfects the dates prior to posting to Master File (CC IMFOLE). Years prior to 1962 change to 1962 unless the date is 02/29, in which case the year is changed to 1964. If the DD portion of the date is "00", it is changed to "01".

- (4) Indications of possible Identity Theft (IDT) may include the following:
- A second return has come in and is suspended or unpostable (check CC UPTIN and CC TRDBV).
 - Income and withholding are reported on the return after the taxpayer died or the income reported is different than the income shown on IRPTRL. For Married Filed Joint (MFJ) returns, check both SSNs.
 - ID Theft control is present on CC TXMOD i.e., IDT1, see IRM 25.23.2-16, IDTVA IDRS Category Controls by Function.

Note: Refer to IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing, for more information about IDT indicators.

- (5) If there is an open identity theft control base for the same year as the UP return, then open the account with TC 012. Close with URC 6 and input CCC 3. Otherwise, follow normal processing procedures according to the UPC 182 condition. See *IMF Unpostables Job Aid 2526-701* for an example of an open IDT1 control base.
- (6) If a deleted unpostable for with AC 052, AC 152 or AC 134 is identified, then close the Unpostable TC 150 with a CCC 3 to freeze the refund (if CCC 3 is not already present).
- (7) Perform correction of the TC 610 in the same cycle, or prior to the resolution of the TC 150. Refer to IRM 3.13.122.11 for information involving TC 150 and TC 610.
- (8) Refer to IRM 3.13.122.12, Resolution Procedure for Decedent Returns, for additional information regarding correspondence issues, replies, and no reply procedures on Decedent Returns.
- (9) When input TC 012 on a deceased taxpayer account, do not take steps to put the account back into MFR 08. Programming is in place to close reopened accounts during cycle 01 conversion runs.

3.13.122.21.2
(01-04-2021)
**Resolution Procedure
UPC 182 RC 0
containing an IRSN**

- (1) Research IDRS and the IRSN log/file for the correct SSN. Refer to the chart to determine the proper resolution for IRSNs.

Note: If the unpostable document is a TC 150, review the return for amount claimed for EITC, and personal exemption if return is 201811 or prior. If posting to an IRSN edit the IRSN on the return and close with URC 8 to Rejects to process the return to the IRSN and request the personal exemption if return is 201811 or prior, and EITC is removed.

If...	Then...
A. The correct SSN is found,	Edit out IRSN. Enter the correct SSN on the document. Close with URC 6 to correct the SSN.
B. A better SSN is not found and IRSN belongs to the taxpayer,	Check MFR on CC INOLE. If MFR is 08, reverse by inputting TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
C. A better SSN is not found and IRSN does not belong to the taxpayer,	Assign an IRSN to the unpostable taxpayer using local procedures. See IRM 3.13.122.10.5, Internal Revenue Service Number, for closing instructions.

3.13.122.21.3

(01-01-2019)

**Resolution Procedure
UPC 182 RC 0 When
SSN Does Not Belong to
Taxpayer**

- (1) Research IDRS for correct SSN.

If ...	Then ...
A. Correct SSN is found,	Edit out the incorrect SSN and enter the correct SSN. Close with URC 6 or URC 8 as appropriate to post to the correct SSN.
B. Correct SSN is not located,	Correspond with the taxpayer using Letter 12C , to request the correct SSN. Note: Use an asterisk (*) in place of the SSN on the document.
C. If the taxpayer does not reply, or replies with an incorrect SSN,	Assign an IRSN to the unpostable taxpayer using local procedures. See IRM 3.13.122.10.5, Internal Revenue Service Number, for closing instructions.

3.13.122.21.4

(06-27-2025)

**Resolution Procedure
UPC 182 RC 0 When
SSN Belongs to a Single
Taxpayer**

- (1) Research RTR and CC IMFOL to verify payment is applied to the correct taxpayer and tax period. If the tax period is transcribed incorrectly, or there is indication the payment is intended for a prior year module.

Reminder: The Estate of a deceased taxpayer can file an individual tax return for the year the taxpayer died. If a tax return is filed on behalf of the decedent after the year of their death, a Form 1041 is required.

- (2) Research the document, attachments, CC INOLE, and CC ENMOD to verify the taxpayer's DOD and MFR Code.

If ...	And ...	Then ...
A. The tax period is transcribed incorrectly or there is indication to apply to a prior year module	MFR 08 is present,	Input TC 012 using CC ENREQ. Close with URC 6 to the appropriate tax period and cycle as appropriate.
B. The taxpayer is not deceased. NOTE: This includes no DOD on IDRS	MFR 08 is present,	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
C. The taxpayer is deceased later than the tax period of the document	MFR 08 is present,	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
D. The taxpayer is deceased later than the tax period of the document	MFR 08 is present and the unpostable is a TC 150 with CCC "F" on the return,	Input TC 012 using CC ENREQ. Close with URC 8 and request Rejects remove the CCC "F".
E. The taxpayer is deceased prior to the tax period of the document,		Follow resolution instructions in paragraph 3.
F. MFR Code is other than 08,		Close with URC 0. Cycle as appropriate.

- (3) If research indicates the DOD is **prior to the tax period on the document**, research CC INOLET, CC NAMEB, CC NAMEE, CC NAMEI, and CC NAMES for an established Estate or Trust account. Research must always include the MFT 05, MFT 51, or MFT 52.

- Form 1041, U.S. Income Tax Return for Estates and Trusts, MFT 05, EIN is assigned to the Estate or Trust (XX-XXXXXXX).
- Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return, Essential Elements, MFT 52, TIN format followed by V (valid side) or W (invalid side).
- Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, MFT 51, TIN format followed by V (valid side) or W (invalid side).

- (4) Use the following chart when the DOD is prior to the tax period of the document.

Note: Do **not** resolve using EIN's with other MFT's than listed above.

If...	And...	Then...
A. The DOD is prior to the tax period	MFT 05, MFT 51 or MFT 52 is found,	Edit the EIN on the document. (If MFT 51 or MFT 52 add V or W (as applicable). Close with URC 8 to Rejects to void the DLN and re input to the new MFT and TIN.
B. The unpostable is a TC 150 and DOD is prior to the tax period	MFT 05, MFT 51 or MFT 52 is not found,	Close with URC 8 to Rejects to renumber the document to BMF and reprocess as Form 1041.
C. The DOD is prior to the tax period and an MFT 05, MFT 51, or MFT 52 is not found	The unpostable is a payment, or an extension with a payment,	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
D. The DOD is prior to the tax period and an MFT 05, MFT 51, or MFT 52 is not found	The unpostable is an extension without a payment,	Close with URC D.

- (5) Use the following table to resolve the unpostable if research indicates the taxpayer's DOD is **during the tax period of the document**.

If...	And...	Then...
A. The unpostable is a TC 150	The return has a CCC "F",	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
B. The unpostable is a TC 150	The return does not have a CCC "F,"	Input TC 012 using CC ENREQ. Close with URC 6 and input CCC "F" and cycle as appropriate. (TC 540 automatically generates as a result of the input of CCC "F").

If...	And...	Then...
C. The unpostable is a TC 150	there is an open unpostable TC 971 AC 134 on the account,	Input TC 012 using CC ENREQ. Close the TC 971 with URC 0 and cycle as appropriate. Monitor the account. Once the TC 971 has posted, close the TC 150 with URC 6 and input CCC "F". Close with URC 0 if CCC F is on the return. Note: The TC 971 AC 134 generates an -R freeze to hold the refund.
D. The unpostable is any other TC,		Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.

3.13.122.21.5
(01-01-2019)

**Resolution Procedure
UPC 182 RC 0 when
SSN Belongs to
Taxpayer (Mixed Entity
Information Based on
Previous Year)**

- (1) On occasion, the entity between the primary and secondary taxpayer is reversed. If research indicates the entity information requires correction, use the If and Then chart below.

If...	Then...
A. MFR is 08,	Input TC 012 using CC ENREQ and include the correct entity information. Close the unpostable with URC 0 and cycle as appropriate.
B. Taxpayer on the other account is deceased,	Edit DECD with a TC 013 in the name line for the year the taxpayer is deceased.

3.13.122.21.6
(06-27-2025)

**Resolution Procedure
UPC 182 RC 0 When
SSN Belongs to
Deceased Primary
Taxpayer with a Joint
Return**

- (1) Start review of the account using the table below.

If ...	And ...	Then ...
A. The tax period is transcribed incorrectly or indication the payment was intended for a prior year module	MFR 08 is present,	Input TC 012 using CC ENREQ. Close with URC 6 to the appropriate tax period and cycle as appropriate.
B. The taxpayer is not deceased	MFR 08 is present,	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
C. The taxpayer is deceased later than the tax period of the document	MFR 08 is present,	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
D. The taxpayer is deceased later than the tax period of the document	MFR 08 is present and the unpostable is a TC 150 with CCC F on the return,	Input TC 012 using CC ENREQ. Close with URC 8 and request Rejects remove the CCC F.
E. MFR Code is other than 08,		Close with URC 0.

- (2) Use the following table to resolve the unpostable if research indicates the primary taxpayer's DOD is **during the tax period of the document**.

If...	And...	Then...
A. The unpostable is a TC 150	The return has a CCC "F",	Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.
B. The unpostable is a TC 150	The return does not have a CCC "F",	Input TC 012 using CC ENREQ. Close with URC 6 and input CCC "F" and cycle as appropriate. Note: TC 540 automatically generates, when needed, as a result of the input of CCC F

If...	And...	Then...
C. The unpostable is a TC 150 and an open unpostable TC 971 AC 134 on the account		Input TC 012 using CC ENREQ. Close the TC 971 with URC 0 and cycle as appropriate. Monitor for the TC 971 to post. Once the TC 971 has posted, close the TC 150 with URC 6 and input CCC "F". Close with URC 0 if CCC F is on the return. Note: The TC 971 AC 134 generates an -R freeze to hold the refund.
C. The unpostable is any other TC		Input TC 012 using CC ENREQ. Close with URC 0 and cycle as appropriate.

- (3) If the primary taxpayer's DOD is **prior to the tax period on the document**, research the document, attachments, CC ENMOD and CC INOLE for the secondary taxpayer's SSN.

If...	And...	Then...
A. The unpostable is a TC 150,		Edit out primary taxpayer's name and SSN. Verify SSSN and arrow to the appropriate box. Change the filing status to 1, 4, or 5 as appropriate and change the exemptions accordingly. Close with URC 8. Prepare Form 8749 with instructions to pick up the proper SSN, filing status code, and the correct number of Exemptions.
B. The unpostable is a payment	RTR research shows the payment intended for an EIN,	Close with URC 1 to Accounting to cancel the DLN and re-input to the correct MFT and EIN.

If...	And...	Then...
C. The unpostable is a payment, extension, or an extension with a payment	The spouse's account is established,	Close with URC 6 to the secondary taxpayer and cycle as appropriate. See paragraph (4) below for more information.
D. The unpostable is a payment, extension, or an extension with a payment	The spouse's account is not established,	Establish the spouse's account with TC 000. Close the unpostable with URC 6 and cycle as appropriate.

- (4) If the spouse's account is established, compare the name line of the established account with the spouse's name on the unpostable document:

If...	Then...
A. Names do not match,	Input TC 013 to update the established account. Close with URC 6 and cycle as appropriate.
B. Names match,	Transfer any credits or payments for a subsequent year to the spouse's account. Close with URC 6 and cycle as appropriate.

- (5) If the primary taxpayer's DOD is **PRIOR** to the tax period of the return and the secondary taxpayer is deceased **during or after the tax year**, research CC ENMOD and CC INOLE for MFR code.

Note: If MFR 08 on either CC ENMOD or CC INOLES you must input TC 012 using CC ENREQ.

If ...	And ...	Then ...
A. MFR 08 is on the secondary taxpayer account and the unpostable is TC 150	The return has a CCC "F",	Input TC 012 using CC ENREQ on the secondary taxpayer account. Edit out primary taxpayer's name and SSN. Verify SSSN and arrow to the appropriate box. Change the filing status to 1, 4, or 5 as appropriate (TY 2017 and prior change the exemptions accordingly). Close with URC 8. Prepare Form 8749 with instructions to pick up the proper SSN, filing status code, and the correct number of Exemptions (TY 2017 and prior).

If ...	And ...	Then ...
B. MFR 08 is on the secondary taxpayer account and the unpostable is a TC 150	The return does not have a CCC "F",	Input TC 012 using CC ENREQ on the secondary taxpayer account. Edit out primary taxpayer's name and SSN. Verify SSSN and arrow to the appropriate box. Change the filing status to 1, 4, or 5 as appropriate (TY 2017 and prior change the exemptions accordingly). Close with URC 8. Prepare Form 8749 with instructions to pick up the proper SSN, filing status code, and the correct number of Exemptions (TY 2017 and prior) and input CCC "F" Note: TC540 automatically generates as a result of the input of CCC F .
C. MFR on the secondary taxpayer's account other than 08 and the unpostable is not a TC 150,		Close the unpostable with URC 6 to the secondary taxpayer's account. Do not cycle.

- (6) If the Unpostable is for a JOINT ACCOUNT and both primary and secondary taxpayers deceased prior to the tax period/tax year, research using CC ENMOD and CC INOLE for MFR code.

If ...	And ...	Then ...
A. Research for an Estate EIN under primary and secondary taxpayer for unposted TC,	Estate EIN is found,	Edit the EIN on the document. Close with URC 8 to Rejects to void the DLN and re input to the new MFT and TIN.
B. Research for an Estate EIN under primary and secondary taxpayer for unposted TC,	EIN is not found,	Close with URC 8 to Rejects. Request they delete the DLN and convert to an Estate DLN.
C. If the unposted TC is for an extension that does not have a payment,		Close with URC D.

3.13.122.21.7
(06-27-2025)

**Resolution Procedures
UPC 182 RC 0 for
Specific Transaction
Codes**

- (1) If the unpostable is generated from a TC 540, it GUF Auto-Closes with URC D.
- (2) Follow the chart below for resolution for specific transaction codes.

If ...	And ...	Then ...
A. TC 370	Has Doc Code 51,	Contact originator to determine proper resolution of the UPC 182 RC 0 TC 370. If needed, remove MFR 08 by inputting TC 012 using CC ENREQ for the TC 370 to post.
B. TC 370	Has Doc Code 52,	Close TC 370 with URC 2 to the originator. Refer to IRM 3.12.32.14.2, Nullify Area Codes for URC 2, for information on Nullification Codes. Remarks must indicate to remove MFR 08 for the TC 370 to post.

If ...	And ...	Then ...
C. TC 930		Close TC 930 with URC D. Void the document and send to Files and/or attach document behind an overlay and forward to batching for processing.
D. TC 542		Close TC 542 with URC 2 to originator. See IRM 3.12.32.14.2, Nullify Area Codes for URC 2.
E. TC 971 AC 124	TC 150 is an open UPC 126 RC 0,	Check MFR on CC INOLE. If MFR is 08, reverse by inputting TC 012 using CC ENREQ. Close TC 971 with URC 0 and cycle as appropriate.
F. TC 971 AC 124	TC 150 is open UPC 182 RC 0,	Check MFR on CC INOLE. If MFR is 08, reverse by inputting TC 012 using CC ENREQ. Close both the TC 150 and TC 971 with URC 0 and cycle as appropriate. Both transactions must post in the same cycle.
G. TC 971 AC 124	MFR 08 is present,	Input TC 012 using CC ENREQ. Close TC 971 with URC 0 and cycle as appropriate.
H. TC 971 AC 134		Close TC 971 with URC 2 to originator.
I. TC 971 AC 134	IDRS employee number is blank or not listed in IRM 3.12.32.14.2, Nullify Area Codes for URC 2,	Check MFR on CC INOLE. If MFR is 08, reverse by inputting TC 012 using CC ENREQ. Close TC 971 with URC 0 and cycle as appropriate.

If ...	And ...	Then ...
J. TC 971 AC 134	IDRS employee number is blank or not listed in IRM 3.12.32.14.2, Nullify Area Codes for URC 2,	If MFR is not 08, close with URC 0.
K. TC 971 AC 134	IDRS employee number is XX099XXXXX,	Close with URC D. Include remarks “ TP DECD ”.
L. TC 971 AC 134	IDRS employee number is NOT XX099XXXXX,	Close with URC 2 to originator. See IRM 3.12.32.14.2, Nullify Area Codes for URC 2.
M. TC 971 AC 134	IDRS employee number is blank or not listed in IRM 3.12.32.14.2, Nullify Area Codes for URC 2,	Notify management and elevate through local Planning & Analysis (P&A).
N. TC 610, TC 640, TC 430, TC 660 or TC 670	There is a related TC 611, TC 612, TC 641, TC 642, TC 661, TC 662, TC 671, or TC 672 open IMF UPC 159,	Refer to your lead to have case reasigned to IMF TE.