



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.17.21

SEPTEMBER 3, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.17.21, Accounting and Data Control, Credit and Account Transfers.

MATERIAL CHANGES

- (1) IRM 3.17.21.1, Program Scope and Objectives - Restructured and renamed the child subsections for consistency with formatting guidelines in IRM 1.11.2.2.4 (4). The contents of these subsections are not changed except as listed below.
- (2) IRM 3.17.21.1.1 (2), Background - Added information to clarify ASER procedures for Master File to Non-Master File account transfers.
- (3) IRM 3.17.21.3.1 (3), Transferring Posted Master File Credits - Clarified procedure when required documentation is missing.
- (4) IRM 3.17.21.3.2, Preparation of Form 2158, Credit Transfer Voucher - Replaced references to old SharePoint with Credit and Account Transfers SharePoint.
- (5) IRM 3.17.21.3.2 (3), Preparation of Form 2158, Credit Transfer Voucher - Corrected outdated IRM reference.
- (6) IRM 3.17.21.3.2(4), Preparation of Form 2158, Credit Transfer Voucher, IPU 25U0079 issued 01-21-2025 - Updated to provide clarification to instructions.
- (7) IRM 3.17.21.3.3, Losing Campus - Credit Transfers other than Non-Master File (NMF) - Replaced references to old SharePoint with Credit and Account Transfers SharePoint.
- (8) IRM 3.17.21.3.4 (3), Losing Campus - Non-Master File (NMF) Credit Transfers - Corrected outdated IRM reference.
- (9) IRM 3.17.21.3.5.1, Subsequent Non-Master File (NMF) Payments - Replaced references to old SharePoint with Credit and Account Transfers SharePoint.
- (10) IRM 3.17.21.4.3(3) - Form 2424 (DRT24), IPU 25U3290 issued 05-16-2025 - Added exception to Form 2424 for Department of Justice (DOJ) team processing.
- (11) IRM 3.17.21.6(3) c - Master File Account Transfers-Out, IPU 25U3290 issued 05-16-2025 - Updated to remove SEID from digital signature instructions.
- (12) IRM 3.17.21.6.1 (17), Processing Account Transfers to the Master File (IMF/BMF) - Updated the list of required documents for closed Form 12810 to include ENMOD and remove INOLE and IMFOL.
- (13) IRM 3.17.21.6.3 (4) d, Transfers to Non-Master File (NMF) - Replaced information with IRM reference to a chart which more clearly presents the same information.
- (14) IRM 3.17.21.6.3 (4) f, Transfers to Non-Master File (NMF) - Corrected outdated Exhibit reference.
- (15) IRM 3.17.21.6.4(3), Master File Overflow Accounts, IPU 25U0079 issued 01-21-2025 - Added Note to instructions for rejecting request with no assessment.

- (16) IRM 3.17.21.6.4 (3), Master File Overflow Accounts - Replaced redundant links to same subsection with instructions to see the right paragraph.
- (17) IRM 3.17.21.6.4 (6), Master File Overflow Accounts - Added a note with applicable information from IRM 3.17.21.6.3 (4)(d).
- (18) IRM 3.17.21.6.6 (1) b, Account Re-transfers - Replaced reference to obsolete Form 3552 (C) with Form 3552.
- (19) IRM 3.17.21.6.6 (2) b, Account Re-transfers - Corrected outdated IRM reference to reflect the correct paragraph.
- (20) IRM 3.17.21.7.2 (5), Review of Transfer Requests - Rewrote and added paragraph contents to if/then table for clarity.
- (21) IRM 3.17.21.7.2 (5), Review of Transfer Requests - Clarified procedure when required documentation is missing.
- (22) IRM 3.17.21.8.1, Form 3413, Section 01, IPU 25U0079 issued 01-21-2025 - Added Figure 3.17.21-3 to instructions for current form revision.
- (23) IRM 3.17.21.8.1, Form 3413, Section 01 - Replaced references to obsolete Form 3552 (C) with Form 3552.
- (24) IRM 3.17.21.8.1 (5)(b), Form 3413, Section 1 - Clarified procedure for determining the correct Date of Transfer.
- (25) IRM 3.17.21.8.1 (7) Note, Form 3413, Section 01 - Added citation for IRC 6205 reference.
- (26) IRM 3.17.21.8.1 (18), Form 3413, Section 01 - Added instructions for the Form 8288 transaction date to prevent MFT 17 Unpostables.
- (27) IRM 3.17.21.8.2, Form 3413, Sections 02-19, IPU 25U0079 issued 01-21-2025 - Added Figure 3.17.21-4 to instructions for current form revision.
- (28) IRM 3.17.21.8.3, Form 3413, Sections 20-23, IPU 25U0079 issued 01-21-2025 - Updated Figure 3.17.21-5 in instructions for current form revision.
- (29) IRM 3.17.21.8.4, Form 3413, Sections 30-33, IPU 25U0079 issued 01-21-2025 - Updated Figure 3.17.21-6 in instructions for current form revision.
- (30) IRM 3.17.21.8.4(4) Form 3413, Section 30-33, IPU 25U0280 issued 02-26-2025 - Updated to include the TC 460 with instructions for Account Transfers and Retention Register request.
- (31) IRM 3.17.21.8.5, Form 3413, Sections 36-39, IPU 25U0079 issued 01-21-2025 - Updated Figure 3.17.21-7 in instructions for current form revision.
- (32) IRM 3.17.21.8.5 (6) b, Form 3413, Sections 36-39 - Added abstract numbers for MFT 50.
- (33) IRM 3.17.21.8.6, Form 3413, Section 40, IPU 25U0079 issued 01-21-2025 - Added Figure 3.17.21-8 to instructions for current form revision.
- (34) IRM 3.17.21.8.7 (1) d, Numbering and Control Instructions for Form 3413 - Removed reference to obsolete Form 4638.
- (35) IRM 3.17.21.9 (3), Requests for Account Adjustments - Clarified reversal of TC 520 and -W freeze.

- (36) IRM 3.17.21.10 - Correction of Erroneous Posting of IRC Section 6603 Deposits, IPU 25U3290 issued 05-16-2025 - Replaced paper Form 2424 instructions with new electronic procedure.
- (37) IRM 3.17.21.10(3) c, Correction of Erroneous Posting of IRC Section 6603 Deposits, IPU 25U0407 issued 03-27-2025 - Added Designated Payment Code 12 to instructions for TC 640.
- (38) IRM 3.17.21.11(4), IRC Section 847 Special Estimated Tax Payment - Updated to mark contact information as OUO.
- (39) Exhibit 3.17.21-7, Transaction Code Conversion Table (MF to NMF) - Updated IRM reference to the relevant information within IRM 3.17.21.
- (40) Revised IRM 3.17.21 throughout to improve clarity and correct grammar, spelling, punctuation, and spacing.

EFFECT ON OTHER DOCUMENTS

IRM 3.17.21, Accounting and Data Control, Credit and Account Transfers, dated May 16, 2025 (effective October 01, 2024) is superseded. The following IRM Procedural Updates have been incorporated: IPU 25U0079 dated January 21, 2025, IPU 25U0280 dated February 26, 2025, IPU 25U0407 dated March 27, 2025 and IPU 25U3290 dated May 16, 2025.

AUDIENCE

All Taxpayer Services Submission Processing Campuses

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3.17.21

Credit and Account Transfers

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3.17.21.1
(09-12-2022)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides instructions for Submission Processing, Accounting Function employees who process adjustments and manual transfers of accounts and credits.
- (2) **Audience:** Submission Processing, Accounting Operations.
- (3) **Policy Owner:** The Director of Submission Processing.
- (4) **Program Owner:** Submission Processing Accounting and Deposit Section.
- (5) **Primary Stakeholders:** The primary stakeholders are Accounts Management (AM) and the Return Integrity and Compliance Services (RICS).

3.17.21.1.1
(10-01-2025)
Background

- (1) The credit and account transfer procedures within the IRM are a process used to manually transfer erroneously posted credits or accounts that are posted to Master File (MF).
- (2) The assessment statute expiration date (ASED) must be imminent (no more than ten months from the request date) or expired before requesting a Master File (MF) to MF or MF to Non-Master File (NMF) account transfer.

Note: In rare instances, special circumstances such as programming issues may require a transfer on cases where the ASED is not imminent. Process after consulting with Headquarters (HQ).

3.17.21.1.2
(04-11-2024)
Roles and Responsibilities

- (1) The Taxpayer Services (TS) Commissioner has overall responsibility for the policy related to this IRM, which is published on a yearly basis.
- (2) The account transfer team receives requests for account adjustments, parent/subsidiary credit applications, reactivation of retention register accounts, and other transfers. Many account adjustments are made directly by other campus functions on IDRS.

Note: KCSPC processes all credit and account transfers for Kansas City, Andover, Atlanta, and Fresno. All transfers involving Non-Master File (NMF) are processed in KCSPC.

Note: OSPC processes all credit and account transfers for Ogden, Philadelphia, Cincinnati, Brookhaven, and Memphis.

- (3) The team Manager has the responsibility of ensuring employees receive the proper training to effectively process all requests that are received.
- (4) Employees are responsible for ensuring the requests are reviewed for accuracy and completeness, and for processing the requests utilizing the guidelines as described throughout the IRM.

3.17.21.1.3
(10-01-2025)
Program Management and Review

- (1) Program Reviews are mission critical to the health of Accounting and Deposit programs to ensure integrity of the GL accounts and accuracy of the financial statements.
- (2) It is essential that each function conducts its operations with an emphasis on mitigating risks, identifying best practices, and adhering to IRM requirements.

- (3) An objective assessment of program compliance, including all applicable procedures and guidelines, is necessary to ensure that adequate internal controls are in place.
- (4) A program review ensures actions follow IRM procedures. Submission Processing (SP), Headquarters (HQ), Accounting and Deposit Section conducts program reviews to verify compliance with IRM requirements, address TIGTA/ GAO findings, identify risks to internal controls, address error trends, and evaluate training needs, as needed.
- (5) In addition, the reviews ensure IRM procedures are applicable, adequate, and adhere to Department of the Treasury and/or IRS guidelines.
 - a. Program reviews are planned and conducted based on business needs and priorities.
 - b. Notification is provided to the SP campus leadership in advance.
 - c. Reviews are conducted to evaluate program delivery and conformance to administrative and/or IRM compliance requirements.
 - d. The program review summary report will outline observations and recommendations for program guidance, corrective actions, and/or mitigation strategies, as appropriate.
 - e. A memorandum signed by the Director, SP, is forwarded to the Field Director, SP, with a high-level overview of the areas of improvement.
 - f. Functional areas will retain a copy of the report and all applicable supporting documentation in a centralized location.

3.17.21.1.3.1
(10-01-2025)

Corrective Action Plan

- (1) The Corrective Action Plan is a plan of action that is developed to resolve the condition that resulted in noncompliance with IRM requirements.
- (2) In addition, an effective Corrective Action Plan identifies the root cause of problems to minimize or eliminate their recurrence.
- (3) Corrective actions are developed, implemented, managed, and monitored to promote program improvement.
- (4) As part of the Program Review process, functional areas are required to provide a written Corrective Action Plan response to the review recommendations within 30 days of receiving the program review summary report.
- (5) The Corrective Action Plan must include:
 - a. Date of Review
 - b. Program Reviewed
 - c. Recommendation/Risk Identified
 - d. Corrective Action
 - e. Completion Date
- (6) A copy of the program review and Corrective Action Plan must be retained as substantive documentation and evidence of mitigation and/or remediation of the noncompliance.
- (7) Submission Processing (SP), Headquarters (HQ), Accounting and Deposit Section will follow-up to ensure corrective actions have been taken and to provide any support as needed.

3.17.21.1.3.2
(09-03-2025)

Program Effectiveness

- (1) The program effectiveness includes conducting reviews and analysis to detect and identify material or significant deficiencies that could adversely impact IRS audits and/or financial statements.
- (2) These reviews are necessary to ensure Submission Processing is conducting business as prescribed in the governing IRMs, and are designed to identify potential internal control deficiencies that may impair the integrity of the GL accounts and/or financial reporting.

3.17.21.1.3.3
(10-01-2025)

Annual Clearance of IRM

- (1) This IRM is updated and published annually after review and concurrence by impacted stakeholders according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs).
- (2) Functional areas are responsible for reviewing the information in this IRM annually to ensure accuracy and consistency, and to promote effective program administration.

3.17.21.1.3.4
(10-01-2025)

Vulnerability Assessments

- (1) A vulnerability assessment identifies, quantifies, and prioritizes the vulnerabilities of government programs and assets including systems/technology, property, funds, and employees.
- (2) Vulnerability assessments may be conducted on any business process to assess the risks of business failure and/or weakness caused by internal or external factors.

Note: Local leadership is encouraged to perform operational reviews to evaluate program delivery and encourage conformance with IRM requirements.

3.17.21.1.4
(09-12-2022)

Terms and Acronyms

- (1) The following table lists the commonly used acronyms throughout this IRM

Acronym/Term	Definition
ANMF	Automated Non-Master File
BMF	Business Master File
CP Notice	Computer Paragraph Notice
CSED	Collection Statute Expiration Date
DLN	Document Locator Number - An eleven or thirteen digit number assigned to every document that is processed through the pipeline.
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
Julian Date	The number of the day of the year. This number is the 6th through 8th digits of the DLN.
MCC	Martinsburg Computing Center

Acronym/Term	Definition
MF	Master File
MFT Code	Master File Tax Code
Name Control	A two to four character element that represents the beginning of the Taxpayers' last name.
NMF	Non-Master File
RRACS	Redesigned Revenue Accounting Control System
SCCF	Service Center Control File
TIN	Taxpayer Identification Number - A nine-digit number that is assigned to a specific Taxpayer. This number must be present on all forms, returns, and documents received for processing.
Transaction (Received) Date	The transaction date must always be present on a revenue receipt document (e.g., Form 2424)
XSF	Excess Collection File

3.17.21.1.5
(11-13-2023)

Related Resources

- (1) Throughout this subsection, references are made to other IRMs in relation to instructions necessary to properly perform tasks in IRM 3.17.21, Accounting and Data Control, Credit and Account Transfers. Management shall be responsible for having at least one copy of each of the referenced IRMs in the work area's library; however, at management's discretion, it may be deemed worthwhile for each employee to possess a copy of a particular manual.
- (2) The following IRMs are frequently used in conjunction with this IRM and must be referred to when clarification is needed:
 - IRM 2.4.17, IDRS Terminal Input
 - IRM 3.10.72, Receiving, Extracting, and Sorting
 - IRM 3.11.10, Revenue Receipts
 - IRM 3.12.21, Error Resolution - Credit and Account Transfers
 - IRM 3.17.10, Dishonored Check File (DCF) and Unidentified Remittance File (URF)
 - IRM 3.17.46, Automated Non-Master File Accounting
 - IRM 3.17.220, Excess Collections File (XSF)
 - IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates
 - IRM 4.4.3, Credit Transfers and Reprocessing Returns Adjustments
 - IRM 5.9.17, Bankruptcy and Other Insolvencies - Closing a Bankruptcy Case (MFT 31 transfers)

- 3.17.21.2
(09-12-2022)
Credit and Account Transfers - Introduction
- (1) The following subsections provide a description of the different types of transfers completed utilizing the instructions within this IRM.
 - (2) The forms referred to in this IRM must be processed within a six-day timeframe (workdays) beginning on the day of receipt. This applies to receipts for requests to transfer accounts and credits. Please refer to IRM 3.30.123, Work Planning and Control - Processing Timeliness: Cycles, Criteria and Critical Dates for more information.
 - (3) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through proper channels for executive approval.
 - (4) While working assigned cases, Submission Processing (SP) employees may come across some that are blocked on the Integrated Data Retrieval System (IDRS). These cases can be identified by an IDRS security violation message, "Unauthorized Access to This Account." If encountered, forward the case to your manager. Managers will notify the local Planning & Analysis (P&A) Staff to request access to the account. Managers will retain the original case in a file awaiting access (can take up to five business days). Once notified access has been granted, the case can be worked following applicable procedures.

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- 3.17.21.2.1
(09-12-2022)
Transfer of Master File Accounts (CP 96 and CP 296)
- (1) To transfer a Master File (MF) account, a Transaction Code (TC) 971 with Action Code (AC) 045 (Individual Master File (IMF)) or AC 745 (Business Master File (BMF)) is input on IDRS, creating a TC 400 for the module balance.
 - (2) The TC 400 will generate Computer Paragraph (CP) Notice CP 96 or CP 296, Account Transfer Out Transcript Notice, with the amount of the account balance. These are input from the generated campus recap into the Non-Master File (NMF) suspense account, and set up on the NMF Service Center Control File (SCCF) with a dummy Form 813, Document Register.
 - a. Prepare Form 3413, Transcription List, to transfer account back to the MF.
 - b. Receive CP 96 for IMF or CP 296 for BMF with Form 3413 and Form 813.
 - c. Forward Form 3413 and original Form 813 to Batching for processing.
 - (3) Entries are made from individual Form 813, one at a time, or from Revenue Accounting Control System (RACS) Input Reconciliation Sheet. If individual Form 813 is used for input, the Document Locator Number (DLN) is entered in "Source DOC ID" for audit trail. Transcribe or stamp journal identification number on documents as required.
- 3.17.21.2.2
(02-01-2011)
Transfer Between Master File and General Ledger Accounts
- (1) Credit transfers can be made from an MF account to a general ledger (GL) account, or vice versa. If made on Form 3809, Miscellaneous Adjustment Voucher, the transfer can be made without having to number the debit or credit going to GL account with a separate DLN. These transfers are entered using either individual Form 813 and documents for GL accounts or from the RACS Input Reconciliation Sheet (Form 8166). If individual Form 813 are used for

input, the DLN is entered. If Form 8166 is used for input, use RS number. Transcribe or stamp journal identification number on documents for audit trail purposes as necessary.

3.17.21.2.3
(02-01-2011)

Master File Research

- (1) Tax module information may be researched using various IDRS and Corporate Files On-Line (CFOL) Command Codes (CC). These include CCs TXMOD, MFTRA, ACTRA, INOLE, IMFOL, BMFOL, PMFOL, RTVUE, and BRTVU. See IRM 21.2, Systems and Research Programs.
- (2) Campus officials and managers must communicate security standards to subordinate employees and establish methods to enforce them. Employees are responsible for taking required precautions in providing security for the documentation, information, and property which they handle in performing official duties.
- (3) When using IDRS, only access those tax modules required to accomplish your official duties. All IDRS accesses are recorded for immediate review and to determine the accuracy of an adjustment. Any unauthorized access or browsing of tax modules by employees to satisfy personal curiosity or for fraudulent reasons are prohibited by IRS and are subject to disciplinary actions and/or dismissal from the IRS.

3.17.21.2.4
(10-01-2019)

Integrated Data Retrieval System (IDRS) Notice Issuance Criteria

- (1) All employees must be aware of IDRS notice issuance criteria. IDRS CC STAUP may be input to interrupt routine notice issuance if transfer action cannot be accomplished before the next notice is issued.
- (2) The number of cycles delayed must be for a sufficient period to ensure that balance due notices will not be issued prematurely. It may be necessary to extend the previously input STAUP if the transfer procedure is lengthy.

3.17.21.2.5
(09-15-2020)

Record Retention

- (1) Credit and Account Transfers documents with their supporting documentation are to be retained in the campus for five years after the processing year. Local arrangements may be worked out between the Credit and Account Transfers Team and Files. Refer to Document 12990, Records and Information Management Records Control Schedules, Schedule 29 – Tax Administration - Taxpayer Services, Item 162, (Job No. NC1-58-82-9) to ensure records, in hardcopy and electronic format, are properly managed, retained, and archived per the National Archives and Records Administration approved records retention and disposition authority. Also refer to IRM 1.15.1, Records and Information Management series for compliance with records and files management lifecycle (hardcopy and electronic), including creation, maintenance, retrieval, preservation, and disposition of all records to avoid inadvertent/unlawful destruction of records.

3.17.21.3
(09-12-2022)

Credit Transfers Between Campuses

- (1) The following subsections include procedures for the transfer of MF credits or abatements for centrally processed NMF returns where the account was previously transferred for Taxpayer Delinquent Account (TDA) issuance.

Note: Effective October 1, 2018, NMF is centralized at Kansas City Submission Processing Campus (KCSPC).

Note: All credit transfers being sent to KCSPC NMF must include a current NMF transcript, which is no older than two weeks.

- (2) Instructions are also included for processing the transfer of NMF federal tax deposits (FTD) for Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- (3) Form 2158, Credit Transfer Voucher, is used to transfer credits which may not be on NMF at the transferred campus to a transferee campus which is the only campus which may process such accounts. These credits include payments received on Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests.
- (4) Form 2158 is prepared for each transfer of a credit or debit between campuses when the credit or debit is not posted on the MF. If you must transfer more than one debit or credit on an account, attach a current transcript of this account and prepare one Form 2158 for each debit or credit. Form 2158 must be signed by the manager in both the sending and receiving campuses.

Note: Only one Form 3245, Posting Voucher - Refund Cancellation or Repayment, and Form 2158 is prepared for TCs 841, TC 740, and TC 772. These are no longer separated.

- (5) Exempt Organization (EO) returns are processed by Area Offices (AO) and the campus jurisdiction is somewhat different from those of other MFs. Any transfer on an EO-type account is made following the AO concept. See Document 6209 for a list of the AOs. EO returns are primarily Form 990 series and Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts, Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code (IRC), and Form 5227, Split-Interest Trust Information Return. IMF and BMF transactions are numbered with the campus file location code (FLC). NMF will continue to use the Area Office Code (AOC) of the AO.
- (6) All Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, are now processed to BMF at Ogden Submission Processing Campus (OSPC). All Employee Plans Master File (EPMF) payments received at other campuses are input to BMF and the returns transshipped to Ogden.
- (7) Processing of Form 2158 is expedited at the sending and receiving campuses. This is especially important at the end of the fiscal year, so that the In-Transit Journal Accounts can be balanced to the proper year.
- (8) In September, in order to make balancing between campuses easier, send Form 2158 with attachments up through September 15. After September 15, hold Form 2158 at the sending campus until the beginning of October. This will eliminate problems of Form 2158 in transit during year end balancing.
- (9) In September, when processing Form 514-B, Credit Transfer Voucher, follow the same instructions as you would for Form 2158.

3.17.21.3.1
(10-01-2025)
**Transferring Posted
Master File Credits**

- (1) In certain situations, an account is identified where there is a credit posted on MF and it needs to be transferred to NMF, Foreign Bank Account Records (FBAR), or the EO User Fee account. There is no need for Form 2158 to be prepared when transferring credits on these types of cases.
- (2) The campus that identifies this type of case will need to prepare Form 2424, Account Adjustment Voucher, to debit the MF and credit either NMF, FBAR

account, or the User Fee account. If transferring the account to NMF, a current NMF transcript must be attached to Form 2424.

- (3) Form 2424 and any supporting documentation must be sent to the receiving campus under cover of Form 3210, Document Transmittal, or another transmittal that is used in lieu of Form 3210. Reject Form 2424 received without a required transmittal as incomplete.
 - NMF transfers to KCSPC NMF Team - **TS KCSPC Non-Master File Team*
 - FBAR and EO User Fees to OSPC Transfer Team - **TS OSPC ACO Transfer Team*
- (4) The receiving team will take the following actions upon receipt:
 - Review both Form 2424 for accuracy and the NMF transcript to ensure it's current.
 - Acknowledge receipt of the documents by signing the transmittal and returning the transmittal to the originating site.
 - Separate the credit and debit documents and forward to RACS for journal action. Follow local procedures for processing MF and NMF posting documents.

Note: For NMF transfers, the NMF transcript must be attached to the credit side of Form 2424.

3.17.21.3.2 (10-01-2025)

Preparation of Form 2158, Credit Transfer Voucher

- (1) The lettered paragraphs below correspond to the letters on Form 2158, Credit Transfer Voucher (see Figure 3.17.21-1).
 - a. Enter the name and current address of the Taxpayer.
 - b. Include the reason for the transfer and the DLN of any processed document attached.

Note: Include Trace-ID Number in Remarks section.

 - c. Enter taxpayer identification number (TIN).
 - d. Enter cross-reference TIN.
 - e. Enter TIN-type, if any (Master File Tax (MFT) 58 or MFT 78 only).
 - f. Enter the numbers of the sending ("From") and receiving ("To") Campuses (see Exhibit 3.17.21-9, Campus Codes).
 - g. Enter a serial number from the credit transfer logbook. The serial number format is "XXXX-XX-XX-XX." The first four digits are the sequence number; the fifth and sixth are the campus the credit is being transferred to; the seventh and eighth is the year; and the ninth and tenth are the campus the credit is being transferred from.
 - h. Enter the journal date (sender's posting date).
 - i. Enter the Campus received date of the payment.
 - j. Enter "RR" for Revenue Receipts, and "DF" for Deposit Fund Transfers. Use DF for Offers-in-Compromise and Seizure of Property.
 - k. Enter the Tax Period (MM/DD/YY).
 - l. Enter the MFT code.
 - m. Enter the TC.
 - n. Enter the amount of the credit being transferred. If a debit is being transferred, notate "debit" above the money amount. If an abatement is being transferred, notate "ABA."

- o. The manager will electronically sign the voucher with their digital signature, including the date signed.
 - p. Express mail NMF only Form 2158 with the documentation to KCSPC.
 - q. Upload Form 2158 with the combined PDF file to the Credit and Account Transfers SharePoint, **2158_New** receiving site folders located at: *Credit and Account Transfers SharePoint Library*.
 - r. This block is electronically signed and completed by the receiving campus.
- (2) Prepare Form 813 in duplicate. If not required by the RACS Team, Form 813 may be omitted per local procedure.
 - (3) Route Form 2158 to the RACS Team. Journal instructions are included in IRM 3.17.64.10, Credit Transfers.
 - (4) Form 2158 has a maximum processing cycle of six workdays from the date received in Accounting to the date the confirmation has been returned by RACS. See IRM 3.30.123, Processing Timeliness, Cycles, Criteria and Critical Dates.

Name and address of taxpayer a				Remarks b		Serial number g	Transferor posting date h
I certify that the amount hereon is correct.							
Transferor office and date o							
TIN c	X-ref. TIN d	TIN type e	From f	To f	Journal:		
Date remittance received i	Class of tax (treasury sy) j	Period k	MFT l	Trans. Cg m	Amount of credit transferred n	Journal: This credit has been taken into the accounts of this office.	
To p						Transferee office and date r	
						Journal:	
						Journal:	
						Journal:	

Form **2158** (Rev. 11-2023)
Catalog Number 18093V
Dispose of all prior issues

Credit Transfer Voucher
(Original)

Department of the Treasury
Internal Revenue Service

Figure 3.17.21-1

3.17.21.3.3
(10-01-2025)

Losing Campus - Credit Transfers other than Non-Master File (NMF)

- (1) The losing campus' technicians will prepare Form 2158 and combine it with the supporting documentation into one PDF file to be processed by the receiving campus.

Note: The Credit and Account Transfers SharePoint library folders and document names can only contain a hyphen (-) or underscore (_). No blank spaces or other special characters are allowed (e.g., \$,()%# etc.).

Note: The Form 2158 file name is as follows: Serial Number, Money Amount, Debit or Credit.

Example: 0001-29-24-09_102-56_Credit

- (2) Form 2158 and supporting documentation must be combined into one PDF file. Send the electronic document file to the receiving campus by uploading the document file to the Credit and Account Transfers SharePoint, **2158_New** receiving site folder when the transfer does not involve a transfer to NMF. For NMF transfers see IRM 3.17.21.3.4, Losing Campus - NMF Credit Transfers. If the supporting documentation includes an original return, express mail the transfer and documentation to the receiving campus.

- (3) Only one Form 2158 with supporting documentation combined PDF file is uploaded to the receiving campus designated folder on the Credit and Account Transfers SharePoint (located at: *Credit and Account Transfers SharePoint Library*).
- (4) To upload the document file:
 - Click the “Upload” tab on the SharePoint
 - Click “Files”
 - Locate and click the file you want to upload
 - Click “Open” to upload the file
- (5) After uploading the document file, click the ellipses next to the document name and select **Alert Me** to enable notifications for acknowledgment from the receiving campus. Follow the prompts in the **Alert Me When Items Change** menu to specify desired criteria for which alerts to receive and how they are delivered.
- (6) Form 2158 must be signed even when sending by mail or uploading to the Credit and Account Transfers SharePoint.
- (7) The receiving campus will send Form 2158 back to the losing campus as confirmation of receipt by mail (NMF) when the transfer was received by mail (NMF) or upload to the Credit and Account Transfers SharePoint, “2158_Confirmations” folder for the losing campus.

3.17.21.3.4
(10-01-2025)

**Losing Campus -
Non-Master File (NMF)
Credit Transfers**

- (1) The losing campus’ technicians will prepare Form 2158 to express mail to **KCSPC** for addition on their local Automated Non-Master File (ANMF) system.
- (2) Receive request for NMF credit transfers out, which may include the following documentation:
 - Form 813 marked “Out of Region”
 - The original return that has been submitted by the Taxpayer
 - Form 3244, Payment Posting Voucher, for NMF Subsequent Payments
- (3) Prepare Form 2158, Credit Transfer Voucher. Follow instructions in IRM 3.17.21.3.2, Preparation of Form 2158, Credit Transfer Voucher. Attach current NMF transcript(s) and Form 3244 or return with the NMF DLN.

Note: Only “current” NMF Transcripts (two weeks or less) are accepted by Accounting. If unable to locate an account on ANMF, the credit may not be transferred to KCSPC.

- (4) Forward Form 2158 package to RACS for journalizing to the “In-Transit” account.
- (5) When received back from RACS, attach Form 2158 to Form 3244 (or the return) and the transcript. Express mail copies of the signed Form 2158 and backup documentation to KCSPC.

Note: When sending items through express mail, Form 9814, Request for Mail/Shipping Service, **must** be prepared prior to sending the package to your shipping area.

- (6) Keep a copy in the file and wait for a copy as acknowledgment from KCSPC.

- (7) When the copy is received from KCSPC, send it to RACS to remove from the "In-Transit" account.
- (8) After journalizing, receive a journaled copy from RACS and associate it with the file. The unjournaled copy may be destroyed.

Note: Form 2158 and backup documents **must** be express mailed to KCSPC as the package will contain Personally Identifiable Information (PII). Acknowledgment of Form 2158 must be express mailed to meet the 14 day acknowledgment time frame.

- (9) When the transfer requests are not acknowledged within 14 days from mailing to KCSPC, contact must be made via email to **TS OSPC ACO Transfer Team*, to request the acknowledgment. Another follow-up must be done in five days if the acknowledgment copy still hasn't been received. This is accomplished through telephone contact with the manager of the transfer team. If the second follow-up contact does not result in Form 2158 acknowledgment, notify Headquarters (HQ) for support in obtaining the acknowledgment.

3.17.21.3.5
(11-13-2023)
**Receiving Campus
Non-Master File (NMF)
Credit Transfers**

- (1) Receive Form 2158, copy and supporting documentation from other campuses in the Credit and Account Transfers area. It usually contains an NMF credit transfer, but it may be a debit or abatement, which would be noted on the form.

Note: Only current NMF transcripts (two weeks or less) are accepted by Accounting.

Note: The supporting documentation must include the original tax return that was filed by the Taxpayer or Form 3244.

- (2) When Form 2158 is received with the original return, the return is to be separated from Form 2158.
- (3) Make a copy of the return and send the original return to the Batching operation for processing.

Note: If the first page of the return shows the total tax and the amount paid, that is the only page which needs to be copied.

- (4) The credit that came in with the return was deposited by the original Receipt and Control operation. The credit is posted to ANMF using Form 2158.
- (5) Research using Form 2158 to locate the correct NMF account.
- (6) If the account is not located on NMF, or there is a discrepancy and it cannot be processed by the receiving campus, confirm and re-transfer on Form 2158.

Note: If credit transfers are received for accruals and the accuracy of the accruals is unclear, coordinate with NMF. NMF will zero out the accruals if needed and reject back or process Form 2158.

- (7) If the correct account is found and is processable, sort Form 2158 by AO or campus.
- (8) Block and number each group of triplicate forms.
- (9) Prepare Form 813 (two parts) for each Block.

- (10) Route parts one and two of Form 813 and a copy of the Form 2158 to RACS for journalization.

Note: Upon receipt in RACS, Form 2158 is journalized within three business days to ensure balancing timeliness.

- (11) RACS will keep part one of Form 813 for backup and forward a copy of Form 2158 to the Credit and Account Transfers Team. RACS will also forward part two of Form 813 and a copy Form 2158 to NMF for posting.
- (12) After verification of journalization, the manager of the Credit and Account Transfers Team will sign Form 2158.
- (13) Notate the journal number in the logbook.
- (14) File a copy of Form 2158 as backup.
- (15) Express mail a copy of Form 2158 back to the losing campus as confirmation of receipt.

Note: When sending items back to the sending campus through express mail, Form 9814, Request for Mail/Shipping Service, **must** be prepared prior to sending to the shipping area.

Note: There is a two-day expedite cycle on Form 2158 from receipt in the Credit and Account Transfers Team until the transaction posts to NMF. See IRM 3.30.123.11, Processing Timeliness Criteria for Non-Master File.

3.17.21.3.5.1
(10-01-2025)
**Subsequent Non-Master
File (NMF) Payments**

- (1) Form 3244, Payment Posting Voucher, attached with a TC 670, is a subsequent payment for an NMF document. Form 3244 will ride behind Form 2158 as supporting documentation. The payment is posted on ANMF using the DLN of Form 2158.

Note: Subsequent NMF payments can be prepared and processed electronically if they do not include an NMF original return (see below).

- (2) Prepare Form 813 and number with the same number as Form 2158 above.
- (3) Write the Form 3244 DLN on Form 2158 for reference information in the bottom line of the "To" box.
- (4) All documents or forms going to NMF must have proper supporting documentation attached. The following supporting documentation is accepted:
 - a. Current NMF Transcript
 - b. NMF Notice (6335, 4840, 9774, etc.)
 - c. CP 213 (5500 payments)
 - d. Current NMF screen print
 - e. Correspondence from Taxpayer showing an "N" after the TIN or relating to a 5500 account

Note: An "INOLE" print is **not** acceptable.

- (5) Form 2158 and supporting documentation must be combined into one PDF file. Upload the electronic document file to the **2158_New** receiving campus folder on the Credit and Account Transfers SharePoint (located at: *Credit and Account Transfers SharePoint Library*).

Note: If the supporting documentation includes an NMF original return, send the transfer and documentation express mail to the receiving campus. See IRM 3.17.21.3.4, Losing Campus - Non-Master File (NMF) Credit Transfers.

Note: Document names can only contain a hyphen (-) or underscore (_). No blank spaces or other special characters are allowed (e.g., \$,()%# etc.). The Form 2158 file name is as follows: Serial Number, Money Amount, Debit or Credit.

Example: (Ex: 0001-29-24-09_102-56_Credit).

- (6) Only one Form 2158 with supporting documentation combined PDF file is uploaded to the **2158_New** receiving site folder on the Credit and Account Transfers SharePoint.

Note: Access to the Credit and Account Transfers SharePoint site must be requested.

- (7) To upload the document file:

- Click the "Upload" tab on the SharePoint
- Click "Files"
- Locate and click the file you want to upload
- Click "Open" to upload the file

- (8) After uploading the document file, click the ellipses next to the document name and select **Alert Me** to enable notifications for acknowledgment from the receiving campus. Follow the prompts in the **Alert Me When Items Change** menu to specify desired criteria for which alerts to receive and how they are delivered.

- (9) Form 2158 must be signed before uploading to the Credit and Account Transfers SharePoint.

- (10) The receiving campus will send Form 2158 back to the losing campus as confirmation of receipt by mail when the transfer was received by mail.

3.17.21.3.5.2
(10-01-2018)
**Prepaid Penalty
Assessment (Kansas
City Submission
Processing Campus
(KCSPC) Only)**

- (1) When Form 2158 has a Form 3244 and a Form 5500 series, non-remit return attached, it is a prepaid penalty assessment.
- a. Use the local AOC.
 - b. Use Tax Class 6.
 - c. Use Document Code (Doc Code) 35.
- (2) Enter the same DLN of the copy of Form 3244 attached to the back of the Form 5500 series return.
- (3) Forward the return to Code and Edit for Employee Plans (EP) processing.
- (4) Send Form 3244 to ANMF for processing.

3.17.21.4
(09-12-2022)
**Credit Transfers Using
Form 2424 and Form
3809**

- (1) The following subsections include instructions for preparing and processing paper credit transfers.

3.17.21.4.1
(09-12-2022)

**General Explanation of
Credit Transfers**

- (2) Form 2424, Account Adjustment Voucher, and Form 3809, Miscellaneous Adjustment Voucher, received in the Accounting Operation must be processed within six workdays as written in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.

- (1) Refer to IRM 2.4.17, Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48, if IDRS terminal input is to be used to affect the transfers. IDRS must be used whenever possible since IDRS transfers will retain cross-reference TIN, MFT, and Tax Period for microfilm research. In the event the Taxpayer's module is not available for IDRS processing, proceed with the following instructions for preparation of the necessary documents.
- (2) To prevent BMF and IMF Unpostables (Code 305 for BMF and 198 for IMF) use the BI if no freeze is necessary. To freeze the account, a TC 570 must be input as a secondary TC using the credit freeze code to a TC 650, TC 660, TC 670, and TC 760 if the credit portion of the transfer is directed to a tax module in MF Status 06 (BMF only), 10 or 12 and a secondary code is valid. If a refund is desired, input TC 571 or TC 572 in a subsequent cycle to release the freeze.
- (3) A TC 762 (reversal of substantiated credit) must **never** be input to IMF to adjust a TC 766 amount when the DLN of the TC 766 contains a Doc Code 08 (rebate amount relative to tax years beginning in 1974). A TC 762 must **never** be input to IMF to adjust a TC 760 manually input relative to the rebate program unless it was originally in error, or the liability has been adjusted.
- (4) All TC 760s manually input relative to the rebate program will reflect a Doc Code 51, account transfer, but all TC 760s with a Doc Code 51 will not necessarily relate to the rebate program. Research of the transfer-in document file may be necessary to make this determination.
- (5) Care must be taken in transferring backup withholding credits which may be identified by Tax Class 5, Doc Code 97. Backup withholding credits are posted to the entity which will file the Form 1096, Annual Summary and Transmittal of US Information Returns, and the 1099 series information returns.
- (6) If any Form 2424 are prepared by the employees in the Accounting operation, they must be reviewed by the manager or their designee before being sent through for processing.
- (7) The manager or their designee must initial Form 2424, and the history sheet if applicable, to show that the case was reviewed.

Note: The delegation of responsibility for reviewing and approving Form 2424 may not be delegated below the level of Lead Accounting Technician/Lead Tax Examiner.

3.17.21.4.2
(09-12-2022)

**Selection of Credit
Transfer Documents**

- (1) This subsection covers a wide range of debit-credit adjustments. Sort as follows:
- NMF to BMF
 - NMF to IMF
 - NMF to NMF Intra-SC
 - BMF to BMF
 - BMF to IMF

- BMF to NMF
- IMF to BMF
- IMF to IMF
- IMF to NMF

- (2) Form 2424, Account Adjustment Voucher, is used for transfers from one account to another. It may be used between MF and NMF. Prepare in two parts (credit and debit) for any of the above situations.

Note: All Form 2424 prepared by employees in the Accounting operation *must* be reviewed and approved by the manager or their designee prior to being sent through for processing.

- (3) Form 3809, Miscellaneous Adjustment Voucher, is used for non-revenue receipt adjustments.
- a. There will also be occasions when this document is prepared as a “one-sided” transfer (e.g., to substantiate credit TC 760, which cannot be located in campus processing).
 - b. When Form 3809 is used to reverse a substantiated credit previously allowed, make a copy of Form 3809. File this copy with the original Form 3809 used to allow the substantiated credit. Explain why the credit was not found before being substantiated.
- (4) In early 1989, the Excess Collection File (XSF) was automated. Form 8758, Excess Collections File Addition, is used exclusively for transfers into the 6800 Account, Excess Collections. Form 8758 is processed in the Excess Collections Unit. They are the only personnel with capabilities to apply money from the file. All entries known to the requestor of Form 8758 must be completed. Excess Collection money is non-revenue receipts that are more than one year old.

Exception: For true statute credits which net credit in Revenue Receipts, see IRM 3.17.10.3.2.2.1, Receiving Statute Credits.

- a. Form 8758 must be used by everyone requesting a transfer into the XSF.
- b. Form 8758 must have documentation attached proving the existence of the credit to be added to the XSF and explaining the research performed prior to the transfer request. Incomplete packages are returned to their requestor.

Note: Refer to IRM 3.17.220, Excess Collections, for more information about this file.

3.17.21.4.3
(05-16-2025)
Form 2424 (DRT24)

- (1) A general explanation of Form 2424 follows.
- a. Form 2424, Account Adjustment Voucher, is used for transferring money from one account to another.
 - b. There are two parts to Form 2424.
 - c. The credit copy is part one. Enter all data for the account to be credited into the lower, unshaded boxes of the credit copy. Enter all data for the account to be debited into the upper, shaded boxes of the credit copy.
 - d. The debit copy is part two. Enter all data for the account to be debited in the upper, unshaded boxes of the debit copy. Enter all data for the account to be credited into the lower, shaded boxes of the debit copy.

- e. If both boxes apply to the same Taxpayer, insert the name control only in the lower box. For NMF, the address is also required.
- f. Enter remarks and explanatory comments in the explanation box so the case can be readily understood without lengthy research during any subsequent reviews, such as for Electronic Federal Tax Payment System (EFTPS) payments and PCs.

Note: Include Trace-ID Number in Remarks section.

- (2) The following two types of accounts are given priority processing by Accounting to avoid undue burden and/or hardship to the Taxpayer:
 - a. Offer-in-Compromise (OIC) cases: OIC is required to release Federal Tax Liens from the Taxpayer accounts when the offer amount is paid in full.
 - b. Taxpayer Advocate Service (TAS) cases: TAS cases are accepted by fax in Accounting to avoid the possibility of a hardship to the Taxpayer.
- (3) Form 2424 is received and processed via various means including SharePoint, Fax, and eFax. Reject any incomplete Form 2424 received in Accounting back to the requestor. Prepare Form 2424 as follows:
 - a. The requestor will not input the DLN. The entry is made here when the forms are separated and blocked for input. See IRM 3.17.21.8, Form 3413, for instructions on assignment and control of DLN.
 - b. Enter the correct AO.
 - c. For MF, enter the first name line only. For NMF, the address is also required.
 - d. Enter the Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), Internal Revenue Service Number (IRSN), or Employer Identification Number (EIN) that is to be debited. For MFT 58 or 78 SSN only, enter the Account Number Prefix (ANP) "0." Use a hyphen after the SSN. The DLN of an NMF assessment, as applicable, can be entered in this area. When the adjustment action is to an NMF account on IDRS, enter an "N" after the TIN and the DLN of the NMF assessment in the "Remarks" box.
 - e. Insert the correct MFT codes. Do not enter NMF cross-reference MFT.
 - f. Insert the Tax Period to be debited by using the six-digit YYYYMM format.

Example: For Tax Period ending March 1980, enter 198003. Use the beginning date of Tax Period for Form 11-C, Occupational Tax and Registration Return for Wagering, and Form 2290, Heavy Highway Vehicle Use Tax Return. For Form 706, U.S. Estate Tax Return, and Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return, use "000000" as the Tax Period. Use the ending date of Tax Period for all other returns.

- g. Enter the transaction date by using the 8-digit MMDDYYYY format. This is the date of the original transaction that is now being reversed, transferred, adjusted, or corrected. Generally, this date (and the date of the transaction being reversed) may not be earlier than the beginning of the related Tax Period, or later than the date of input to the computer. Excluding the transfer of prepaid credit, where the return due date (determined without regard to extensions) is used as the transaction date, all credits/payments are moved/debited with their respective posting/23C dates (i.e., availability dates). TCs 650, 651, 660 or 661 on Doc Code 24, however, may carry dates earlier than the start of the Tax Period. The

debit-portion and credit-portion transaction dates are usually the same except when an offset is made to a later liability. In that instance, the debit side of the transfer is the availability date of the credit, while the credit side of the transfer is the date of the liability. Be sure to use the correct date so that interest is computed correctly.

- h. Insert the correct debit TC. It must be valid for Doc Code 24.
- i. Insert the money amount that is being transferred. These are pre-journalized amounts.
- j. The Secondary TC is normally used to code the credit account to assess collection costs (TC 360) or to freeze credits (TC 570) until a related assessment is made.
- k. The Secondary amount is a non-prejournalized amount relating to the second TC, described above. When the second TC is 570, enter "Blank" in the secondary amount box.
- l. The Tertiary (third) TC must be in the debit and credit blocks when this field is used.
- m. The Tertiary amount is a pre-journalized amount which is related to the Tertiary Code. Both debit and credit entries must be equal.
- n. Insert the Taxpayer's name. If NMF, the address also must be included. Underline the name control in brown.
- o. Enter the SSN, ITIN, Adoption Taxpayer Identification Number (ATIN), IRSN, or EIN that is to be credited.
- p. Form 813 (two part) amount must equal the total of the Primary and Tertiary amounts.
- q. Enter the Tax Period that is to be credited.
- r. The transaction date is same as in (g).
- s. Enter Designated Payment Code (DPC).
- t. Enter the correct credit TC. It must be valid for Doc Code 24.
- u. Enter the same amount as in (i).
- v. Enter remarks and explanatory comments, in the explanation box, such as EFTPS payments and PCs so that the case can be readily understood without lengthy research during any subsequent review.
- w. Enter the date the form is prepared.
- x. Enter the name, employee number, and telephone number of the individual initiating the document and area of preparation.

Note: All Form 2424 prepared by employees of the Accounting function must be reviewed and approved by the manager. The manager must place their initials, or digital signature, in this area to show their approval. The manager may delegate the review and approval responsibilities; however, this may not be delegated below the Lead Accounting Technician/Lead Tax Examiner level.

Exception: Due to the high volume of Form 2424 created within the Department of Justice (DOJ) group in the Kansas City Accounting Operation, managerial review and initialing of Form 2424 produced by this team for Criminal Restitution and Civil Litigation/IPAC payments is not required.

- y. The Spouse Indicator Code must be present with TC 892 when two names are present on the IMF account.
 - z. The Bypass Indicator (BI) is currently used only to bypass Unpostable Codes (UPC) 198 and 305.
- (4) Scan the document to ensure accuracy of items such as Tax Period, Tax Class, TC, and transaction date. Circle in brown all unshaded NMF

X-Reference boxes (debit or credit) so they will not be transcribed by Integrated Submission and Remittance Processing (ISRP).

- (5) Route Form 2424 to RACS for input.
- (6) Send the NMF documents for posting to the NMF Team. Route Form 813 for removal of the document from SCCF.
- (7) Send the MF documents to Batching Team.
- (8) Inputting CC ADD24 on IDRS will display DRT24 Format.
 - a. This format is used for two-sided credit transfer adjustments. All data initially displayed was stored from TXMOD.
 - b. The CC includes On-Line Entity (OLE) and validation against the National Account Profile (NAP). If the correct entity is not input, the credit transfer will not be completed. Research must be done to find the correct TIN and Name/Name Control. You may research CC INOLE to view what is on the MF. You may also use IMFOL/BMFOL to view the transactions posted to the MF.
- (9) Input a TC 570 on the module where the credit is being transferred so that a refund will not be generated, or the credit offset to a module with an outstanding balance. The freeze condition will stay on the account until a TC 571 is input or an assessment is input which brings the module to zero balance.

3.17.21.4.4
(09-12-2022)
Form 3809 (DRT48)

- (1) A general explanation of Form 3809 follows:
 - a. Form 3809, Miscellaneous Adjustment Voucher, is used for Non-Revenue Receipt credit transfers. The debit portion is shaded on the credit copy (part one). The credit portion is shaded on the debit copy (part two).
 - b. The majority of Form 3809, Miscellaneous Adjustment Voucher, credit transfers are one-sided. This means that only one part of the transfer (debit or credit) is being posted to an individual Taxpayer's account (MF or NMF). The other side is posted directly to a GL account and held as a back-up for the account.
 - c. Form 3809 will carry either Doc Code 48 or 58, depending on the use. See Exhibit 3.17.21-2 for the proper Doc Codes.

Note: Form 3809 has a six day processing cycle; therefore, when received it must be processed immediately.

- (2) Preparation of Form 3809, Miscellaneous Adjustment Voucher: Form 3809 generally requires the same data elements as Form 2424. See IRM 3.17.21.4, Credit Transfers Using Form 2424 and Form 3809.
- (3) Inputting CC ADD48 on IDRS will display DRT48 Format.
 - a. This format is also used for two-sided credit transfer adjustments. All data initially displayed has been stored from TXMOD.
 - b. The CC includes OLE validation against the NAP. If the correct entity is not input, the credit transfer will not be completed. Research must be done to find the correct TIN and Name/Name Control. You may research CC INOLE to view what is on the MF.

3.17.21.4.5
(02-01-2011)

**Assignment and Control
of DLN**

- (1) Form 2424 and Form 3809 must be transcribed through ISRP in separate blocks. All vouchers must be sub-sorted as follows:
 - a. Sort debit portions from credit portions of Form 3809 and Form 2424.
 - b. Sort documents by IMF, BMF, and NMF accounts.
 - c. Sort NMF documents by AO. The AOC may be entered by the form's requestor in the top-left corner of the document; if it is not, use the Taxpayer's address to determine the AO.
 - d. Sort the documents by Tax Class.
 - e. To prevent an ISRP Block Out of Balance (BOB), do not allow vouchers with the same EIN, Tax Class, and Tax Period to be assembled on consecutive sorts. Intersperse these documents with documents having different entities.

3.17.21.4.5.1
(09-15-2020)

Form 813 Preparation

- (1) Prepare Form 813, Document Register, for each block of 100 or less documents in each sub-sorted group.
- (2) Enter the MFT of the following in the right corner of the "Date" box on Form 813.

Form	MFT Code
1041	05
1065	06
5329	29
8752	15

- (3) List, on Form 813, the amounts from the detail documents. List one or two amounts on each pre-numbered Form 813 line as follows.
 - If a document contains a Primary and a Secondary amount but not a Tertiary amount, show both amounts (Primary first), but bracket the Secondary amount.

Example:

<u>Primary</u>	<u>Secondary</u>	<u>Serial Number</u>
100.00	(5.00)	03
42.25	(5.00)	04
1870.00	(18.00)	05

- (4) If a document contains a Tertiary amount, include that amount in the first amount listed for the document. In the example above, the \$100 shown for serial number 03 may have been shown on the document as a \$98 Primary amount and a \$2 Tertiary amount.
- (5) Enter the totals of the listed amounts. Bracket the total of the Secondary amounts. Identify any debit amount total by entering "Dr" to the left of such total.

- (6) If there are less than 100 documents listed for the block, show the document count by circling the pre-printed serial number on the line following the last amount listed.
- (7) For Form 1041, U.S. Income Tax Return for Estates and Trusts, Form 1065, U.S. Return of Partnership Income, and Form 8752, Required Payment or Refund Under Section 7519 accounts, rubber stamp "BMF" at the top of Form 813 and code Form 813 with MFT 05, MFT 06, and MFT 15 respectively, in the right side of the date box. For Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts, rubber stamp "IRA" at the top of Form 813 and code Form 813 with MFT 29 in the right side of the date box.

3.17.21.4.5.2
(02-01-2011)

**Numbering Form 2424
and Form 3809**

- (1) Imprint a DLN on each input Form 2424 and Form 3809.
- (2) Digits 1 and 2 are the FLC. This is the campus for MF and AO for NMF.
- (3) Enter the Tax Class in Digit 3 according to type of MF. Tax Class 6 is for NMF.
- (4) Enter the Doc Code in Digits 4 and 5. Doc Code 24 is used for Form 2424 and Doc Code 48 is used for Form 3809, except when the TC on Form 3809 is not valid with Doc Code 48. In this case Doc Code 58 may be used. Doc Code 87 may be used when processing the NMF portion of a split remittance dishonored check.
- (5) Enter the Julian date in Digits 6 through 8. For a prior year credit transfer, use a Julian date before the current fiscal year October 1 Julian date. This will prevent the transfer from being included in the current year revenue receipts.
- (6) Enter the block numbers in digits 9 through 11.
 - a. For Form 2424 and Form 3809, BMF and IMF, use the numbers as shown in Exhibit 3.17.21-2.
 - b. For Form 3809 (NMF), the first digit of the block number is the true Tax Class for both Doc Codes 48 and 58. The second and third digits for Doc Code 58 are restricted to 00 through 49.
- (7) Block numbers for Form 2424 (NMF only): The first digit of the block number of NMF blocks is the true Tax Class. This first digit is used for subsequent abstracting and reporting purposes. Block as shown in Exhibit 3.17.21-1.

3.17.21.5
(11-13-2023)

**Requests for Transfers
to Other Campuses**

- (1) The following procedures remain in IRM 3.17.21, Credit and Account Transfers, for historical reference only.

Note: Form 514-B is primarily used for overflows.

- (2) When a request is received for transfer of an old full-paid NMF account to BMF or IMF for a redefined period, an account may not exist unless there was a subsequent adjustment. These requests are normally initiated by Examination and the request must include a copy of the front of the applicable return to help in the identification efforts. In these instances, unless an account is located by a search of the Index File, it is necessary to reconstruct the account from old records, e.g., Form 23E, Assessment List (Obsolete); Form 4340, Certification of Assessments and Payments; Form 813, Document Register; etc. The reconstructed account can then be used in the preparation of Form 514-B, Tax Transfer Schedule.

- (3) Form 2650, Taxpayer Delinquent Account (TDA)/Taxpayer Delinquent Investigation (TDI) Transfer, if received from the AO, is attached as back up to transfer document.
- (4) The NMF Transcript may be transferred to the receiving campus with Form 514-B attached as a transmittal sheet. Both documents are numbered as an NMF transfer between campuses.
- (5) Occasionally, an NMF account is identified as belonging to another campus while in "Notice Status." When this happens, the account can be transferred prior to being placed in TDA status.
 - a. Note on Form 514-B for NMF TDAs that the TDA must be issued immediately upon receipt of transfer.
 - b. A copy of the account transcript, tax return, and/or Revenue Agent's report, if applicable, must accompany Form 514-B, Credit Transfer Voucher.
 - c. If the responsible persons are located in two or more campuses, the Compliance Service Collection Operations (CSCO) where the case originates will coordinate with the other campus to avoid excess collections and other problems.
- (6) If the statutory period for collection will expire less than eight months from the date of the transfer of a balance due account, a Form 2209, Courtesy Investigation, must be attached to the case.
 - a. Proof of willingness of the receiving office to receive the account must be attached to the case file.
 - b. If the statutory period will expire within six months of the date of the transfer, Form 900, Tax Collection Waiver, must also be in the file or represented by TC 550 on IDRS or the account.
 - c. In cases where there is not enough time to send all notices due to the Collection Statute Expiration Date (CSED), issue the first and fourth notices.
- (7) Form 514-B has a maximum processing cycle of six workdays, per IRM 3.30.123, Processing Timeliness, Cycles, Criteria and Critical Dates. The six days begins at the time of receipt.

3.17.21.5.1
(11-13-2023)
**Preparation of Form
514-B**

- (1) Prepare Form 514-B, Credit Transfer Voucher, as a transmittal sheet for the NMF transcript.
 - a. Number Form 514-B and the transcript with the same DLN.
 - b. Enter at least the primary name line on Form 514-B.
 - c. Enter the original DLN(s).
 - d. Enter the 23C Date.
 - e. Enter the TIN.
 - f. Enter the Tax Period.
 - g. Enter the MFT.
 - h. Enter the Transfer Date.
 - i. Enter the campus being transferred from.
 - j. Enter the campus being transferred to.
 - k. Enter the Schedule Number.
 - l. Enter the balance being transferred.
 - m. Enter any special instructions for the receiving campus.

- (2) Send Form 514-B and transcript to RACS. They are returned after journalization.
- (3) Sort Form 514-B by campus.
- (4) Mail Parts one through four of Form 514-B, two copies of the transcript, and any other attachments to the receiving campus.
 - a. Part one with copy of transcript is used by the receiving campus to input into their NMF.
 - b. Part two is used as the confirmation copy to be returned by the receiving campus. Confirmations may be sent by mail or email to the following:
 Austin - **TS AUSPC ACO Transfer Team*
 Kansas City - **TS KCSPC ACO Transfer Team*
 Ogden - **TS OSPC ACO Transfer Team*
 - c. Part three is retained in the receiving campus team for its files.
 - d. Part four is the posting document at the receiving campus.
- (5) On all cases, prepare Form 3177, Notice of Action, for entry on Master File, with TC 131 and route to CSCO on Form 3210.
- (6) Part two of Form 514-B is returned from the receiving office. Pull part six of Form 514-B out of the file and compare to the part two copy to ensure it is your transfer.
- (7) Prepare follow-up letter for transfers not acknowledged in 30 days from the transferee office.
- (8) Send the part two confirmed copy of Form 514-B to the RACS Team. It is returned after journalization is completed.

3.17.21.6
(05-16-2025)
**Master File Account
Transfers-Out**

- (1) The following subsections provide instructions for the transfer-out of accounts from IMF or BMF.
- (2) The requests for account transfers are received on Form 12810, Account Transfer Request Checklist. The most recent revision of Form 12810 is required. If a prior version is received, contact the originators to request they submit a new form.
- (3) All Form 12810 submitted to Accounting must have an original signature or a digital signature. If there is not a valid signature, return the request to the originator. A digital signature must use the following format:
 - a. Must be submitted to Accounting in as a PDF.
 - b. Must have a **valid** Homeland Security Presidential Directive 12 (HSPD-12)-compliant digital signature and that signature must have a certificate issued by the **US Government** or **Department of the Treasury** when signing.
- (4) Form 12810 and documentation combined PDF file can be sent to the proper campus by email to the following:
 - **TS AUSPC ACO Transfer Team*
 - **TS KCSPC ACO Transfer Team*
 - **TS OSPC ACO Transfer Team*

Note: If Form 12810 is associated with Form 8288, it must be sent to OSPC.

- (5) Process all Form 12810 requests received within six workdays from the day of receipt.
- (6) Send any Form 12810 received in Accounting with less than 10 months remaining on the CSED with a balance due back to the requestor. Accounting will contact the requestor to advise that the form is being returned due to imminent statute. See IRM 25.6.1.12, Collection Statute Expiration Date (CSED), for more CSED information.

Exception: Stolen identity cases are exempted from normal Statute processing. To that end, Identity Theft (IDT) cases do not truly have a CSED. Any cases received with the statement “Exception IDT1- Identity Theft Account” or “Exception IDT3 - Identity Theft Account” written in the remarks field of Form 12810 are to be processed.

- (7) Requests may include, but are not limited to the following:
 - a. Assessment moving from one period or TIN to another.
 - b. Assessments for Shared Responsibility Payments (SRP) moving from MFT 30 to MFT 35 when completed on MFT 30 in error.
 - c. Reversal of Erroneous Abatements.
 - d. Duplicate assessments on MF for MFT 55.
 - e. NMF to MF.
 - f. Program problems.
- (8) The following freeze codes may remain on the account when requesting an account transfer (TC 400): C-, -C, -E, E-, G-, I-, -I, N-, O-, -R, R-, T-, U-, V-, L-, and W-.
- (9) The following freeze codes must be resolved by the originator before sending Form 12810 to Accounting to request an account transfer (TC 400): -Z, -V, -W, -L, and -Y. Reject requests with unresolved freeze codes.

Note: The freeze codes above apply to both complete and partial account transfers.

Exception: IDT cases that are being worked by the Appeals Operation will contain a -W freeze. These requests are identified as IDT cases and must be processed.

Exception: Requests for MFT 55 transfers can be completed with a -V freeze present as long as the account has a TC 240, and the TC 520 has been reversed.

- (10) The major types of transfer requests received include transfers to NMF and account re-transfers.

Note: Small Business/Self-Employed (SB/SE) will submit requests to transfer accounts to NMF when Return Preparer (RPP) cases have been identified with a high volume of clients. Form 12810 will have the literals “RPP-RBA” (Return Preparer Restitution-Based Assessment) annotated on the top of the form. These transfers will need Form 3177 prepared to post the TC 971 AC 102 to the account after it is established on NMF.

- (11) A complete current tax module print (dummy module is not acceptable) including the status history section is required for all transfers. This print must

be no more than two weeks old. If a current TXMOD print was not provided and all other documentation has been included, print a current TXMOD and include with the case file.

Note: When a partial transfer has been requested, you need to ensure transactions being moved have not been reversed and are still available.

- (12) Transfer of the following TCs requires corresponding reversal codes before performing a TC 400:

- a. TC 576 must have a corresponding TC 577.
- b. TC 608 must have a corresponding TC 609.
- c. TC 896 must have a corresponding TC 897.

Note: Caution must be taken when processing a partial account transfer. Do not process a reversing transaction without the corresponding transaction which it is reversing.

- (13) Expedite processing when the case involves an installment agreement. These cases are marked on top of the transfer document. There are payments that will have to post soon after the transfer. See IRM 3.17.21.6.4(23), Master File Overflow Accounts for special instructions.
- (14) Expedite processing when the case involves IDT. These cases are identified on the Form 3210 with the annotation "ID Theft, please expedite" in the remarks section.
- (15) A TC 400 will only post to a zero or debit module. When TC 400 does post to the MF, the computer will generate the module balance as the TC 400 amount. The TC 400 is set up to freeze the account with the intention that the account is going to be moved.
- (16) The TC 400 amount is included on the campus recap for post-journalization balancing purposes. The recap lists the number of TC 400 that have posted during the cycle and the total dollar amount.

3.17.21.6.1
(09-03-2024)

**Processing Account
Transfers to the Master
File (IMF/BMF)**

- (1) Review Form 12810, Account Transfer Request Checklist, to ensure it is complete and correct. Form 12810 must be signed by the originator's manager or lead on the most current available revision to be considered complete. All Form 12810 receipts must be processed within six workdays. Send incomplete and/or incorrect forms needing rejection back to the originator via email or eFax to prevent an unnecessary delay.

Exception: If the form is received without a signature, contact the originator for a new completed form.

- (2) The request generally comes from the Adjustment, Collection, or Statute Team, and will note complete or partial account transfer. If a partial transfer is requested, a listing of the individual TCs to be transferred must be present. IDRS prints (TXMOD, IMFOL, BMFOL) may be attached to Form 12810 with the applicable TCs being transferred highlighted. Form 12810 must be date stamped when received in Accounting. You must edit the PDF electronic Form 12810 to add the Accounting received date.

Note: If a TC 386 or TC 606 is present, advise the originator that the TC 386 or TC 606 and its corresponding debit will not be transferred. These TCs are not valid for the account transfer program.

- (3) Verify that the module is in debit or zero balance. If not, reject to the requestor for resolution.
- (4) Verify that the TIN and the earliest name line year for the **To** account, where the assessment is to be moved to, is on the MF. If not, reject to the requestor for input of TC 000 (Entity) or TC 013 (Year).

Note: In an effort to prevent Unpostable cases, when transferring from one Tax Period to another for the same Taxpayer, ensure that the name control is the same.

Note: If Mail Filing Requirement (MFR) 08 exists on the “To” side account, it must be changed to MFR 05 to prevent an Unpostable.

- (5) For BMF accounts, penalty and interest accruals must first be brought up to date. The originator must either input a TC 290 for zero (.00), with priority code (PC) 5, or a TC 270 and TC 340 for the accrued amount if the account is restricted (G- or -I freeze). This action must be posted to the account before requesting an account transfer. Any BMF requests received which haven’t had one of these actions taken must be rejected back to the originator for resolution.

Note: When inputting the TC 971 AC 745 on cases containing the TC 290 with PC 5, you must use the transaction date of the TC 290 as the transaction date for the TC 971 AC 745. This will prevent further posting related to penalty and/or interest.

- (6) For BMF accounts, a TC 290 PC 5 is **not** needed when any of following conditions are present:
 - The return was timely filed and full paid.
 - There is a TC 150 for .00.
 - All adjustments on the module are for refunds.
 - Any tax, penalties, and interest previously due have been full paid and all prior accruals have posted.
- (7) For IMF accounts, use CC REQ77 to input TC 971 AC 045; For BMF accounts, use CC REQ77 to input TC 971 AC 745. This will automatically generate a TC 400 and the CP 96/296 notice.

Note: Please use this process, as the TC 400 will post faster than it does for the Form 514-B process (refer also to IRM 2.4, IDRS Terminal Input).

- (8) The employee assigned to complete the transfer must open a control base, using category IRRQ, when it is determined that the transfer request is processable. Update both modules using CC ACTON as action is taken.

Note: If the control base cannot be opened because the “To” account is not established, you can complete the transfer request as long as the TIN and name line are present.

- (9) Monitor for the CP 96 or CP 296 notice, which will generate upon posting of TC 400. The CP notice must be date stamped when received.
- (10) When the CP notice is received related to an RPP-RBA case, the literals “RPP-RBA” must be put on the top of the CP notice prior to sending it to KCSPC NMF team.

- (11) Prepare Form(s) 3413, Transcription List, using the transactions from the CP as requested on Form 12810 with valid transactions codes shown in Exhibit 3.17.21-5 and Exhibit 3.17.21-6.

Note: When it is necessary to complete more than one Form 3413, the Form 3413 containing the TC 150 *must* be processed first.

- (12) If the originator has requested to have the TC 402 input, Form 3413, Transcription List (Account Transfer-In), is to be prepared and submitted at the same time as the Form 3413 for the TC 370.
- (13) Number Form 3413 and prepare Form 813, Document Register, per local procedures.
- (14) Prepare Form 4028, Service Center Control File Adjustment Record, if applicable, to remove count and amount from the controlling DLN on NMF SCCF.
- (15) Forward Form 813, Form 3413, and Form 4028 to RACS for journalization and processing to ISRP.
- (16) Suspend the open case and monitor for posting.
- (17) Upon completion of all posting, update and close control bases. The closed case file must contain documents for the request and all actions taken (not all-inclusive):
- Form 12810.
 - CP notice.
 - History Sheet.
 - Original "To" and "From" side TXMOD.
 - "From" side TC 971 AC 045.
 - "To" side ENMOD.
 - "To" and "From" side Form 3413.
 - "To" and "From" side current TXMOD showing posted transactions.
 - Any other documentation determined to be applicable.

3.17.21.6.2
(11-13-2023)
**Processing Account
Transfers to the
Individual Master File
MFT 31**

- (1) MFT 31 mirror assessment processing is no longer processed using the credit and account transfer procedures. It has been automated to IMF. For more information contact the proper area Subject Matter Expert (Bankruptcy, Offer in Compromise (OIC), Exam, Appeals, etc.).
- (2) If a true account transfer is requested that involves a MFT 31 account, this can be completed. Guidelines and procedures listed in IRM 3.17.21.5, Requests for Transfers to Other Campuses, and IRM 3.17.21.5.1, Preparation of Form 514-B, would still need to be followed.
- (3) When trying to only move the debit side, the TC 767 and TC 765 blocking series needs to be 940-949 to bypass the Unpostable check.
- (4) There are TCs with reference codes that will not post to MFT 31 accounts. Please refer to the IRM 3.12.21.4.2.19(3) chart, Error Resolution - Credit and Account Transfers.

3.17.21.6.3
(10-01-2025)

**Transfers to Non-Master
File (NMF)**

- (1) Form 12810, Account Transfer Request Checklist, is generally received from the Adjustment, Collection, or Statute teams. The form must note complete or partial account transfer, listing individual TCs to be transferred.

Note: NMF is centralized at KCSPC. The requests must be sent to: *TS
KCSPC ACO Transfer Team.

- (2) Verify that the module is in debit or zero balance. If not, reject to the requestor for resolution.
- (3) Before requesting a complete account transfer from MF to NMF via TC 400, the penalty and interest accruals must be posted to the module prior to the transfer. If more than one assessment is still owing (TC 150, 290, 300), the accruals must be split to show how much belongs to each account balance; if not, reject back to the requestor. The requestor must input and monitor until posted.
- a. Unrestricted accounts: Input TC 290 .00, PC 5, hold code (HC) 4. This will cause MF to force any accruals to post.
 - b. Restricted accounts (-I Freeze): The originator will manually compute and input penalty and interest, if applicable.

Note: Do not transfer a MF account to NMF if the CSED has expired or is imminent. Verify the CSED on IDRS and if necessary, prepare a Form 3177 to be forwarded to NMF.

- (4) Since the ANMF system allows for only one 23C date per account, it is extremely important to ensure that the correct 23C date is identified for establishment on NMF if the account carries multiple assessments with multiple 23C dates.
- a. As a general rule, the most current 23C date is used to establish the NMF account.
 - b. If the account contains more than one assessment and all but one of the assessments has been satisfied (by at least nine months), use the 23C date of the remaining balance due assessment. If this is the case, the MF account will not require separate NMF assessments.
 - c. When transferring a balance due assessment (partial) to another campus, notate that other related and satisfied assessments for this account remain on MF.
 - d. See IRM 3.17.21.6.4 (6) for a list of assessment TCs which have their own CSED. The TC 340 carries its own CSED only when the TC 290/300 is zero because the carryback and general adjustment zeroed each other out.
 - e. If the account contains more than one assessment and more than one of the assessments remain as balance due, prepare a separate CP notice for each balance due assessment. Establish separate NMF accounts for each balance due assessment taking care that the correct 23C date for each separate assessment is used.
 - f. Include Abstract Numbers for all transactions transferring to NMF. The ANMF system requires them. They can be obtained from IRM 3.17.46, Automated Non-Master File Accounting, **Exhibit 3.17.46-5**.

Note: The CP 96 and CP 296 is used in lieu of Form 514-B to transfer accounts into ANMF and **must** be considered the transfer and journal document.

- (5) Bankruptcy Transfers to NMF: Verify that the CSED is included on the request. If the account contains more than one assessment, a CSED must be included for each 23C date. If possible, the account is sent to MFT 31 instead of ANMF.

Note: Any Form 12810 received in Accounting with less than 10 months remaining on the CSED with a balance due is sent back to the requestor. Accounting will contact the requestor to advise that the form is being returned due to imminent statute.

- (6) ANMF cannot be programmed to correctly compute penalty and interest in all instances. Some of the conditions are:
- Armed Forces Combat Zone (IRC 7508).
 - 120 percent Tax Motivated Transaction.
 - Reversal of Erroneous Abatement (TC 860).
 - Unmatched reversal transactions with money.

Note: Caution must be taken when processing a partial account transfer. Do not process a reversing transaction without the corresponding transaction which it is reversing.

- If Form 12810 shows any of the above, notate on Form 514-B, "M," "Exception Code." Refer to IRM 3.17.46, Automated Non-Master File Accounting.
- (7) For IMF accounts, use CC REQ77 to input TC 971 AC 045; for BMF accounts, use CC REQ77 to input TC 971 AC 745. This will automatically generate a TC 400 and the CP 96/296 Notice.

Note: When inputting the TC 971 AC 745 on cases that contain the TC 290 PC 5, you must use the transaction date of the TC 290 as the transaction date for the TC 971 AC 745. This will prevent further postings related to penalty and/or interest.

Note: Please use this process, as the TC 400 will post faster than it does for the Form 514-B process.

- (8) Update the MF module using CC ACTON as action is taken.
- (9) Edit CP 96 or CP 296 using the information on the Account Transfer-Out Transcript notice and Form 12810. Use proper status codes, conversion, and reversal TCs to edit the CP notice. **Refer to Exhibit 3.17.21-4, Exhibit 3.17.21-5, Exhibit 3.17.21-6, and Exhibit 3.17.21-7.**
- A CP 96 that generates for MFT 55 with TC 240, REF-NUM 618 on MF denotes Trust Fund Recovery and must be input to the ANMF system using MFT 17 and Abstract 001.
 - The TC 806, which is changed to a TC 800, will not have a date beside it. You will need to add the date. The due date of the return is used as the transaction date for the TC 800.
 - The correct status must be used when loading the account(s) to NMF. The correct status would be the status that the account was in prior to status 29, unless that status was 60 or 12. If the status prior to status 29 was 60 or 12, then you would use the preceding status.
- (10) Number the CP notice and prepare Form 813, Document Register.

- (11) Forward the CP notice and Form 813 to RACS for journalization and processing.
- (12) Suspend the open case and monitor for posting to ANMF.
- (13) Upon completion of all posting, request an NMF transcript. Update and close your control base.

3.17.21.6.4
(10-01-2025)
**Master File Overflow
Accounts**

- (1) Master File is not able to accept an unlimited number of transactions on any given account module. When an MF account contains too many lines and the module has moved into overflow status, a TC 400 will systemically post to transfer the account module to ANMF. After the TC 400 posts to the account, a CP Notice, CP 96, for IMF or CP 296 for BMF is generated automatically without the input of a TC 971 AC 045. This transcript is identified by a block number "999" and the word "Overflow" under the transcript title.
- (2) An Overflow TC 400 systemically generates for a BMF account with a zero, debit, or credit balance.
- (3) An Overflow TC 400 systemically generates for an IMF account with a zero or debit balance.

Note: If an IMF account is in credit balance and has reached its line limitation, the requestor can prepare a Form 3809 to post TC 820 to zero the module balance and generate a TC 400 (see Figure 3.17.21-2).

- a. Form 3809 is sent to the Kansas City Transfer Team mailbox at *TS *KCSPC ACO Transfer Team* for processing.
- b. The Kansas City Transfer Team reviews Form 3809 and ensures the credit amount being transferred matches the total credit module balance on IMFOL.
- c. After reviewing Form 3809, the Kansas City Transfer Team sends Form 3809 to the NMF Team for review and processing to the 4430 account.
- d. The Kansas City Transfer Team will monitor the account for the TC 400 to post. If it does not post, they will contact their local P&A for help.

Note: The tax account must contain an assessment TC for a TC 400 to generate and post. See IMF and BMF assessment transaction table(s) in (6) below. Accounting will reject the request back to the originator when the tax account does not contain an assessment TC.

Miscellaneous Adjustment Voucher						DLN	
Debit	Name and address TP NAME ADDRESS	X-ref. TIN XXX-XX-XXXX	X-ref. MFT XX		Route to	<input checked="" type="checkbox"/> MF	<input type="checkbox"/> NMF
		Plan Report Number					
		X-ref. tax per. 20xxxx	Transaction date MM-DD-YY		1st T.C. 820	Debit amount MF CREDIT BALANCE	
		2nd T.C.	Amount		3rd T.C.	Debit amount	
Credit	Name and address GL4430	TIN	MFT		Route to	<input type="checkbox"/> MF	<input checked="" type="checkbox"/> NMF
		Plan Report Number					
		Tax period	Transaction date		1st T.C. 700	Credit amount MF CREDIT BALANCE	
		2nd T.C.	Amount		3rd T.C.	Credit amount	
Explanation Need TC820 to create Zero Balance Module. MF Limitations do not allow remittance to post. Need TC400 to generate		Split Refund Indicator <input type="checkbox"/>	Bypass Indicator <input type="checkbox"/>	Prepared by Full Name Date prepared MM-DD-YY			
Form 3809 (Rev. 8-2012) Catalog Number 22475R Part 1 - Credit Copy Department of the Treasury Internal Revenue Service							

Miscellaneous Adjustment Voucher						DLN	
Debit	Name and address TP NAME ADDRESS	TIN XXX-XX-XXXX	MFT XX		Route to	<input checked="" type="checkbox"/> MF	<input type="checkbox"/> NMF
		Plan Report Number					
		Tax Period 20xxxx	Transaction date MM-DD-YY		1st T.C. 820	Debit amount MF CREDIT BALANCE	
		2nd T.C.	Amount		3rd T.C.	Debit amount	
Credit	Name and address GL4430	X-ref. TIN	X-ref. MFT		Route to	<input type="checkbox"/> MF	<input checked="" type="checkbox"/> NMF
		Plan Report Number					
		X-ref. tax per.	Transaction date		1st T.C. 700	Credit amount MF CREDIT BALANCE	
		2nd T.C.	Amount		3rd T.C.	Credit amount	
Explanation Need TC820 to create Zero Balance Module. MF Limitations do not allow remittance to post. Need TC400 to generate		Split Refund Indicator <input type="checkbox"/>	Bypass Indicator <input type="checkbox"/>	Prepared by Full Name Date prepared MM-DD-YY			
Form 3809 (Rev. 8-2012) Catalog Number 22475R Part 2 - Debit Copy Department of the Treasury Internal Revenue Service							

Figure 3.17.21-2

- (4) The Transfer Team at the controlling campus will receive the CP 96 or CP 296, and access IDRS CC TXMOD and print all pages for the account. The originating campus will complete the procedures that are outlined in (5) through (9).

Note: Zero balance overflows must be sent to Kansas City expeditiously. Every effort must be made to transfer these within two-three days of receipt of the CP notice. Do not hold the CP notices until the TC 400 date.

- (5) Since the ANMF system allows for only one 23C date per account, it is extremely important to ensure that the correct 23C date is identified for establishment on NMF if the account carries multiple assessments with multiple 23C dates.

Note: As a general rule, the most current 23C date is used to establish the NMF account.

- (6) The following TCs are assessment transactions that will each have their own CSED.

Note: The TC 340 carries its own CSED only when the TC 290/300 is zero because the carryback and general adjustment zeroed each other out.

IMF		
150	160	166
170	176	240
290	294	298
300	304	308
320	340	350

BMF		
150	160	166
180	186	234
238	240	246
290	294	298
300	304	308
320	340	

- (7) If the account contains more than one assessment and there is an unreversed TC 534, the originating/losing campus must split the account to establish separate NMF accounts.
- (8) If the account contains more than one unsatisfied assessment, the losing campus will prepare a separate CP notice for each assessment taking care that the correct 23C date for each separate assessment is used.

Note: The CP 96 and CP 296 is used in lieu of Form 514-B to transfer accounts into ANMF and **must** be considered the transfer and journal document.

- (9) The TC 806, which is changed to a TC 800, does not have a date associated with it on the CP notice. You will need to add the date. The **due date of the return** is written next to the TC 800 as the transaction date.
- (10) Kansas City follows the instructions below once the overflows are received.
- (11) When an overflow account is received and it contains a civil Penalty Reference Number (PRN) 631, the following steps must be taken:

- Change the PRN to 630.
 - Code the CP notice with MFT 28.
 - Annotate the CP notice to reflect abstract number 189.
- (12) On the CP notice highlight the name, address, form number, and TIN. Place three lines in the right margin, using the highlighter, for information to be added later.
- Note:** If the account is for MFT 31, that must be annotated on the CP notice in the right margin.
- Note:** If the account has a TC 971 AC 102 posted, annotate the top of the CP notice, "RBA Overflow Account." This will alert the ANMF so that the account can be loaded properly. Prepare Form 3177 for input of TC 971 AC 102 to the NMF account after it is established.
- (13) Review the CP notice to identify all zero amount TCs and line through the transactions, except:
- TC 150.
 - Unreversed TC 470.
 - TC 480, TC 481, and TC 482.
 - TC 520, TC 521, and TC 522.
 - TC 530 and TC 531.
- (14) Not all MF TCs can post to ANMF. Using the chart in IRM 3.17.46.6.16.1 (4), Master File Overflow Transfer-In, convert the remaining TCs on the CP notice.

TC	ACTION
186	Change to 180
187	Change to 181
190, 196, 336	Change to 340
191, 197, 337	Change to 341
238	Change to 234
239	Change to 235
246	Change to 240
276	Change to 270
277	Change to 271
286	Change to 280
294, 298	Change to 290
295, 299	Change to 291
304, 308	Change to 300
305, 309	Change to 301
370	Do Not Add
380, 386	Change to 607

TC	ACTION
388	Do Not Add
389	Do Not Add
400	Do Not Add
402	Do Not Add
420	Do Not Add
421	Do Not Add
424	Do Not Add
534	Do Not Add if zero amount If money present, change to 604
535	If zero amount, Do Not Add If money present, change to 605
537	Change to 531
570	Do Not Add
600	Change to 606
620	Change to 670
621	Change to 671
622	Change to 672
630, 636	Change to 800
632, 637	Change to 802
660	Change to 430
666	Change to 700
667	Change to 820
678	Change to 670
679	Change to 672
701	Change to 702
706	Change to 700
720	Change to 841
721, 722	Change to 840
736	Change to 730
756	Change to 700
768	Change to 764
776	Change to 770
790, 796	Change to 700

TC	ACTION
792	Change to 820
806	Change to 800
807	Change to 802
821	Change to 822
824, 826	Change to 820
836	Change to 830
843, 846, 849	Change to 840
848	Change to 841
856, 876	Change to 850
890, 896	Change to 820
892, 897	Change to 822

Note: When the CP notice contains a TC 608 that has not been reversed by a TC 609, and the amount is less than the assessment (TC 150, 290, or 300), subtract the amount of the TC 608 from the assessment amount. If the TC 608 is larger than the assessment, do nothing.

- (15) When an overflow occurs on an account that contains a PRN 631, the PRN must be changed to PRN 630. Also change the MFT to 28 and use abstract number 189.
- (16) Edit the entity data as follows:
 - Underline the name control.
 - Write the MFT (20) above the form number.
 - Place an N after the TIN.
- (17) In the right margin, where you've placed the three highlighter lines, write the following information:
 - Overflow from XXX (insert the correct campus symbols).
 - XREF SSN (if there is a cross reference TIN on INOLES, write it in this area).
 - DLN of the TC 150, TC 290, or TC 300 that is the 23C.
- (18) If notices have been issued to the Taxpayer, these notice dates must be loaded on ANMF. Write the status and date on the CP notice under the DLN of the 23C. See the chart in Exhibit 3.17.21-4 for further instructions.
 - If the account is currently in or has ever been in status 58 after the 23C date identified above, this means a fourth notice has been issued. Place this notice date on the CP 96 or CP 296 as, "Status 58 - xx/xx/xxxx." Notice dates cannot be prior to the 23C date assigned on ANMF.
 - If the account is currently in or has ever been in status 22 or 26 after the 23C date identified above, this means TDA. Place this notice date

on the CP 96 or CP 296 as, "Status 22/26 (as applicable) - xx/xx/xxxx."
TDA dates cannot be prior to the 23C date assigned on ANMF.

- (19) Assign an NMF DLN to Form 514-B and the CP notice.
- (20) Verify the CSED has not expired. IDRS research needs to be completed to verify the CSED. Prepare Form 3177, If necessary, to have the correct CSED posted to ANMF.
- (21) Prepare Form 813 and forward part one to RACS.
- (22) Route CP notice to the RACS Team and then the NMF Team.
- (23) Review the account for payments with DPC 05. These are **not** installment agreements. They are Continuous Wage Levy (CWL), and the account will **not** be put in Status 60 on NMF. Use the previous status from the account and do not process Form 3177.
- (24) Special Instruction for BMF: An overflow TC 400 BMF account can post with a zero, debit, or credit balance. If the BMF tax module on an overflow transfer account has a credit balance, it will post. Because SCCF does not accept a Doc Code 51 with a credit balance, the following special procedures are to be used:
 - a. From the generated CP 296, prepare Form 514-B in the usual manner as for a debit module transferred.
 - b. Number Form 514-B with a Doc Code 51 for benefit of ANMF.
 - c. **Do not** prepare Form 813 for Form 514-B with a Doc Code 51.
 - d. In addition to Form 514-B, prepare credit side only of Form 3809 with TC 400 and the amount of the credit transfer. Form 3809 is for audit trail and control purposes only.

Note: If the account is in credit status, you must prepare Form 3809 and Form 514-B. Also complete the steps listed below.

 - e. Number Form 3809 using Doc Code 58.
 - f. Prepare Form 813 for Form 3809 with Doc Code 58 and the credit amount being transferred. Annotate the cross-reference Doc Code 51 DLN on Form 813.
 - g. Send the second copy of Form 813 to ISRP to establish the Doc Code 58 DLN and credit amount on NMF SCCF.
 - h. Prepare documentation for processing to ANMF.
 - i. List the cross-reference Doc Code 51 DLN on Form 514-B.
 - j. List the cross-reference Doc Code 58 DLN on Form 3809.
 - k. Attach Form 3809 on top of Form 514-B.
 - l. The original Form 813 (with Doc Code 58) is the cover control document for ANMF processing with Doc Code 51.
 - m. Annotate on a folder, "**Overflow Credit Balance Special**," and forward to NMF.

3.17.21.6.5
(10-01-2018)
Account Transfers-In

- (1) The Account Transfer-In program is designed to transfer, into the MF, a list of all TCs, dates, and amounts on a single record.
 - a. Each Account Transfer-In will post to the MF with a primary TC 370, debit or credit TCs, plus other wage amounts and appropriation, status, and abstract codes.

- b. The TC 370 does not appear on the transfer document but is generated as part of the program with the Transfer-In amount. The TC 370 must be entered on Form 813.
- (2) Accounts are transferred into the MF on Form 3413, Transcription List. See the Multimedia Publishing website for the latest revision of Form 3413.
 - a. Form 3413 are prepared by the Credit and Account Transfers Team and represent previously made assessments. The requestor must be identified on the request for a transfer so that unprocessable transfer requests may be returned.
 - b. Reactivations from the Retention Register are covered in detail in IRM 3.17.21.7, Reestablishment of Retention Register Accounts. These are numbered with Doc Code 52.
 - c. Account Transfers on Form 3413 include BMF transfers, IMF transfers, re-transfers, and manual assessments. These are numbered with Doc Code 51.
- (3) All Account Transfers-In must contain either a debit or a zero balance. If the account is in credit balance, contact the requestor for resolution. A debit must be added before the transfer can be processed.
 - a. Contact the requestor to verify that the credit is valid. If the credit is not valid, return to the requestor for resolution.
 - b. If the credit balance is valid, the requestor will transfer the excess credit on Form 2424 (DRT24) or Form 3809 (DRT48) to the new module; then, transfer the account after the balance has been reduced to zero.
- (4) Do not enter any individual transactions over \$999,999,999.99. The MF limits each amount field to fewer than 11 positions (**IMF only**).
 - a. Form 3413 may be modified by splitting any amount other than the Transfer-In amount and creating one or more new transactions.
 - b. If the Original Assessment Transaction Amount is too large, split the amount and enter the balance in the first available field(s) in Sections 02-19, using TC 290 in place of TC 150.
 - c. If the Transfer-In amount is too large, prepare another Form 3413 and split the transactions so that the amounts will not be over \$99,999,999,999.99.

Note: If the sum of all the transactions exceeds \$99,999,999,999.99, process through NMF at KCSPC. MF can only take module balances of 13 positions, excluding the commas and period.

3.17.21.6.6
(10-01-2025)

Account Re-transfers

- (1) The following types of cases require re-transfer action:
 - a. An MF account is posted to an incorrect TIN or Tax Period, creating a no-merge Martinsburg Computing Center (MCC) transcript on a statute account that cannot be abated and reprocessed or reassessed.
 - b. A Form 3552 assessment must be transferred.
 - c. An NMF account previously on the MF must be transferred back to IMF or BMF.
 - d. An assessment needing transfer so a 23C date can be maintained, since the assessment statute period has expired. To be legal, this kind of transfer must be made to the same Taxpayer and account.

- e. A request to transfer only specific transactions from one module to another, without the transfer-out module remaining closed with a TC 400.
 - f. The merge of an invalid TIN to a valid TIN may require the creation of a temporary TIN.
 - g. A transfer from one MF TIN to another MF TIN may require reversing the TC 400 and all the transactions.
- (2) Do not re-transfer an account if any of the following conditions are present:
- a. If the 23C date does not have to be maintained and is within the statute assessment date, return to the requestor for processing as a normal adjustment.
 - b. If there are freezes on the module that must be resolved. See the list of freeze codes allowed to remain on the account in IRM 3.17.21.6 (8), Master File Account Transfers-Out.
 - c. If there is an AM06W Transcript, the previous TC 400 must be reversed.
 - d. If the intent is to circumvent valid statutory restrictions by establishing an assessment on a previously unassessed account.
 - e. If the account is in a credit balance.
 - f. When the entire account has been transferred to NMF, **do not** re-open MF with a TC 402 and reverse transactions.
- (3) The TC 400 will produce a CP 96 (IMF) or CP 296 (BMF), Account Transfer-Out Transcript Notice.
- (4) The CP 96 or CP 296 is then used to prepare Form 3413, Transcription List Account Transfer-In, to transfer the account back onto the MF.
- a. Enter correct transactions, dates, and amounts from the CP notice and Form 12810, Account Transfer Request Checklist, onto Form 3413 using valid TCs for Doc Code 51.
 - b. If a TC 150 and a TC 300 with an agreement date is present, show the TC 150 as the last transaction, with zero money, to prevent Unpostables.
 - c. Attach copies of the CP 96 or CP 296 and Form 12810 to Form 3413.
 - d. Form 3413 processing must be expedited so that posting to the proper account is not delayed. Prepare and send Form 3413 for processing in a six day work cycle per IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
 - e. See the remaining sections of IRM 3.17.21.8, Form 3413, for detailed instructions on the preparation and control of Form 3413.
- (5) The following types of accounts require re-transfer on Form 3413 with TC 402 for the amount of the TC 400:
- a. An NMF account previously on the MF needing to be transferred back to IMF or BMF with any transaction which posted while the account was in NMF status.
 - b. A MF account transferred to another period or TIN with a TC 400 (including a good return or assessment), to post a TC 402 for the amount of the TC 400, and reverse or abate posted transactions. For a list of reversal TCs, see Exhibit 3.17.21-3. This is necessary to open the module for future posting.
- (6) For NMF account re-transfers back to the same tax module, TC 402 with the same date and amount as the TC 400 must be entered as the first TC (Section

01). Any other transactions which posted to NMF after the TC 400 are added as secondary TCs. Any transaction that posted to MF before the TC 400 will not be included.

- (7) Assign block numbers 850-899 for re-transfers.

3.17.21.6.7
(02-01-2011)
Closing Control

- (1) When all action is completed and posted correctly, close the case control on IDRS with CC ACTON.
- (2) File the transfer request and supporting data in the closed alpha file.
- (3) Notify the requestor that the action has been completed for account(s) transferred to NMF only.
- (4) When the IMF TC 400 account has posted after generating with TC 971 AC 045, make a folder for each block of work to be sent to the Files Section.
- (5) Put the CP notice in the folder, with all background information attached. The TC 400 DLN is the controlling DLN on the MF.
- (6) Write the DLN of the TC 400 block on the folder (e.g., "XX-251XXX-888X"). The Julian date will always be the same as the Julian date of the TC 971 AC 045.
- (7) Attach Form 3210 to the front of the folders showing the DLNs of all the folders with the words, "**TC 400 Actions. Shelve Immediately.**"
- (8) Send the folders weekly to the Files Section, Cycle Control Unit.
- (9) If requests are made for the originating documents, refer them to the Files Section and tell them that the TC 400 DLN is the controlling DLN. Returns are re-filed behind this DLN when returned from the requestor.

3.17.21.7
(09-15-2020)
Reestablishment of Retention Register Accounts

- (1) Effective January 1, 1997, IMF Retention Register reactivation of accounts dropped in 1994 through the current year are processed through IDRS input. They will not be processed by the Revenue Accounting Operations.
- (2) Effective January 1, 1998, BMF Retention Register account reactivation for 1994 through the current year are processed through IDRS input.

Note: OSPC processes all Retention Register accounts for Philadelphia.

Note: KCSPC processes all Retention Register accounts for Andover, Atlanta, Cincinnati, Brookhaven, Fresno, and Memphis.

3.17.21.7.1
(09-15-2020)
Receive Requests for Account Reactivation

- (1) The requests for items on microfilm are received on Form 5248, Transfer Request, from different IRS offices within and outside of the campus. There may be local procedures where the request information is stamped on the Retention Register transcript.
- (2) All Form 5248 requests must be processed within 12 workdays.
- (3) All requests must have Retention Register account records attached. If not, return to requestor explaining that an attachment is needed. The request must have the account on it that is to be transferred.

- (4) If the module is present on the accounts register already, return to requestor explaining a transfer is not necessary because the module is already present on the MF account.
- (5) Modules on microfilm Retention Register may be transferred using Form 3413, Transcription List, (Account Transfer In), or an edited copy of the Retention Register or MFTRAZ transcript. IMF and BMF tax modules are now kept on the MF substantially longer than they were prior to multi-level processing.

3.17.21.7.2
(10-01-2025)
**Review of Transfer
Requests**

- (1) Upon receipt of Form 5248, Transfer Request, with the Retention Register transcript, examine the transcript to determine what entity transactions are necessary. Initiators must have established the entity on IDRS before preparing Form 5248. Check IDRS to see if the module(s) requested on Form 5248 are already present on the MF. If so, route the Form 5248 request back to the initiator annotated, "If the account is on IMFOL with an R or BMFOL with an O or an R, it may be reactivated with the use of IMFOL-B or BMFOL-B."
- (2) If a request to re-establish an account involves an account removed after 1972, use IDRS to determine the entity status. When all tax modules have been moved to the Retention Register, the entity will remain on the MF for 51 months after the last tax module was removed.
 - a. Input name line on IDRS for the oldest year (if more than one Tax Period is to be established) for that particular Taxpayer.
 - b. If more than one Tax Period is to be transferred from the Retention Register, but the name lines are not the same, a name line for each year must be input on IDRS.
 - c. Accounts that have had the first name line changed or have been re-sequenced to another TIN since the module was removed cannot be automatically reactivated.
- (3) Check the TIN on each request on IDRS using CC ENMOD.
 - a. If ENMOD exists on IDRS (not a dummy module), no other MF information is required.
 - b. If no data is available or a dummy ENMOD module is present on IDRS, request account and entity from MF.
 - c. If research shows a Tax Period or the entity module posting is less than 51 months prior to the previous January, establish the name line for the Tax period being re-established on IDRS. CC ENREQ is used to bring up the INCHG format, if IMF, or BNCHG format, if BMF.
 - d. If there are four "2s" (2222) in the Tax Period column of the Retention Register, the entire account was removed from the MF (this information appears only on records removed before 1973). The modules are shown on the Retention Register if there has been no activity for 51 months prior to the previous January. In this case, establish the entity on the MF using CC ENREQ to bring up the (INCHG/BNCHG format to input TC 013. Always use the name on the account record to input an entity change on IDRS.
 - e. The vestigial record is a record that is on the MF computer tape. If there is a record of an account on IDRS, the prior periods of that account can be requested. If the account is not on the MF, a TC 000 must be input.

- (4) If BMF has no data available on IDRS, MF research reveals activity in the account within the past 51 months, or if the name line is on IDRS already, take no action.
- (5) When an account is requested, but there is no account on the computer tape at MCC, follow the if/then chart below:

If	Then
<ul style="list-style-type: none"> • A RS 904 is showing on IDRS, and • Form 3774, Request for Research, has been returned with “no record,” “lost record,” or “damaged record” notated on the form, or • An unreadable transcript is received 	Post a TC 430 (IMF) or TC 590 (BMF) with a zero amount and the current date to establish the account on IDRS.

Note: The Form 3774 or unreadable transcript must be submitted with the request as part of the supporting documentation. Reject the request as incomplete if missing

- (6) The CSED is generally 10 years from the assessment date. If the statute has expired on a particular account, a TC 608 (Statute Expiration Clearance) is present on the account.

Note: The period for collection may be postponed or the running of the collection period may be suspended. See the events listed in IRM 25.6.1.12.2.1, Conditions Postponing Collection or Suspending the 10 Year Collection Period.

- (7) If there is a Retention Register request with a UPC 197 on the account, input ENREQ to establish the name line.
- (8) Input the name control change on IDRS.

3.17.21.7.3 (01-17-2017)

Preparation of Form 3413 from Retention Register Microfilm

- (1) Refer to IRM 3.17.21.8.1, Form 3413, Section 01, for specific instructions on preparing Form 3413.

Note: See Exhibit 3.17.21-5 for valid BMF TCs and MFT exceptions.

- (2) Enter all transaction dates, codes, and amounts onto Form 3413.
- (3) Element I, Transfer-In Amount, is always zero for Retention Register reactivations.
- (4) Sections 36-39 and Elements A, B, C, and G of Section 40 must be blank.
- (5) At local option, the microfilm Retention Register transcript or MFTRAZ transcript may be used to directly reestablish an account on MF, eliminating preparation of Form 3413. To use this alternate procedure effectively, carefully highlight legible transcripts and prepare transcription instructions incorporating the above information.

- (6) IMF accounts moved to retention in 2009 were moved with one position of all money amounts systemically eliminated. If a request to re-establish an account involves an account that was removed in 2009, personnel will need to take the following action:
 - **IMF** - Access IDRS to obtain an IMFORT print. The IDRS transcript will display the correct money amounts. Form 3413 is to be prepared using the data on the IMFORT transcript.
- (7) Once the entity is established, prepare the form to be used to reestablish the tax module. Form 3413 is needed for only a limited number of account reactivations. For BMF, no accounts were removed to retention in 1978 and 1979, so those accounts remained open for two more years. The last Residual Master File (RMF) was produced in cycle 197901.
- (8) Assign a projected posting cycle, three weeks from the input date, and notate it on part one of Form 5248. Return part one of Form 5248 to the requestor. Attach part two of Form 5248 to the back of Form 3413 and retain.
- (9) Assign the DLN on the transfer documents.
- (10) Check ENMOD for the MFR. If 08, this means deceased Taxpayer and must be changed using ENREQ or Form 3413 will not post.
- (11) Prepare Form 813.
 - a. Enter "Retention Register."
 - b. Enter either "IMF" or "BMF."
 - c. Enter the DLN.
 - d. Enter current year.
 - e. Enter the TC 370.
 - f. Enter date of transfer.
 - g. Enter MFT code.
 - h. Enter the number of transfer documents that are in the block of work.
 - i. Enter debit and zero amount.
- (12) Route documents to Quality Review if they are reviewed in the local campus.
- (13) In 1979, a purge file was created for inactive and erroneous accounts on the Individual Retirement Account File (IRAF).
- (14) In 2006, all IRAF files were moved to IMF. The purge file was similar to the Retention Register for other files, except that the IRAF has no regular retirement criteria.

3.17.21.8
(02-01-2011)
Form 3413

- (1) The Account Transfer-In program is designed to transfer into the MF a list of all TCs, dates, and amounts on a single record. Accounts are transferred using Form 3413, Transcription List. This subsection provides detailed instructions for completing Form 3413.

3.17.21.8.1
(10-01-2025)
Form 3413, Section 01

- (1) **Name Control:** Taxpayer name control must be present. Refer to Document 7071, Name Control Job Aid, for Section 01 items.
- (2) **TIN and TIN Type:**
 - a. For IMF, this is an SSN.

- b. For BMF, this is an EIN, except for MFT 51, 52, and certain MFT 58 and 78. The EIN must contain a valid AOC in the first two positions.
- c. This field must be present and must contain nine digits.

Note: When the MFT is 58 or 78, a zero (0) must be placed in the “TIN Type” field.

(3) **MFT Code:** must be present and must be compatible with the Tax Class in the DLN. See Exhibit 3.17.21-8.

(4) **Tax Period:**

- a. See table in Exhibit 3.17.21-8.
- b. Most returns use the ending date of the Tax Period. However, the beginning date is used for BMF Form 11, Special Tax Return and Application for Registry, Form 11-B, Special Tax Return Gaming Devices, Form 11-C, Occupational Tax and Registration Return for Wagering, Form 2290, Heavy Highway Vehicle Use Tax Return, Form 730, Monthly Tax Return for Wagers, and Form 4638, Federal Use Tax Return on Civil Aircraft.
- c. No Tax Period for any return may be later than one year after the current month.

(5) **Date of Transfer:**

- a. For a re-transfer prepared from an Account Transfer-Out Transcript Notice, enter the transaction date of the TC 400 for the “From” side of Form 3413. For the “To” side, enter the return received date as it appears on TXMOD.
- b. For Form 3413 prepared from Form 3552 for monthly returns, enter the date of the latest transfer on the module.
- c. For a Retention Register reactivation, enter the current date or a designated future date when the forms are blocked for input.

(6) **Date of assessment:**

- a. Enter the 23C date from Form 514-B or the latest Form 3552.
- b. For re-transfers, there is a “From” side (TC 402) Form 3413 and one or several “To” side (TC 150/290/300) Form 3413. For the “From” side Form 3413, enter the TC 400 date. For any “To” side Form 3413, enter the 23C date of the assessment being transferred (TC 150/290/300). See IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A for REQ77/FRM77 instructions.
- c. For Retention Register reactivations, enter the TC 150 date (or the date of other primary TC if no TC 150 is present).

(7) **Original assessment Transaction Code:**

- a. For a list of TCs that are valid for Section 01, see Exhibit 3.17.21-5 and Exhibit 3.17.21-6.
- b. Enter the first applicable code from the following list:

TC	Explanation
TC 402	This code must be used for a re-transfer to the same tax module as a posted TC 400. Only TC 402 on a Doc Code 51 Account Transfer-In will post when a TC 400 is on a module. The TC 402 reverses the transfers-out freeze and also allows subsequent transactions to post from the same document.
TC 150	If present on the source document and no TC 150 is present on the tax module. If moving a TC 290 or TC 300 with or without money and no TC 150 on "To" side, input TC 150 .00 and current date as the last transaction on Section 2 "To"/370 side.
TC 234	
TC 240	IMF 13 and BMF 55 do not have tax returns so no TC 150. IMF 13 and BMF 55 will have a TC 240 and TC 290.
TC 290	Convert TC 150 to 290 if a TC 150 is already present on the tax module. IMF 13 and BMF 55 will have a TC 240 and TC 290.
TC 294	
TC 295	If moving a TC 295 input it on the Form 3413 after TC 150, TC 300 and TC 308.
TC 299	If moving a TC 299 input it on the Form 3413 after TC 150, TC 300 and TC 308.
TC 300	IMF 13 and BMF 55 don't have tax returns so no TC 300. If TC 300 is an original and going in Box G, the agreement date is below and right of TC 300. Put date in Box J.
TC 304	
TC 308	If there are no TC 150, TC 290 or TC 300 present, use TC 308 if present on module (valid Doc Code 47). Also refer to Note below.
TC 160	
TC 170	
TC 180	
TC 270	
TC 280	
TC 320	
TC 350	
TC 360	

TC	Explanation
TC 388	
TC 430	For IMF Retention Registers, if no code on this list is present, enter TC 430 with zero amount and the current date (see IRM 3.17.21.7.2, Review of Transfer Requests).
TC 450	
TC 590	For BMF Retention Registers, input TC 590 for .00 amount and the current date if no code on this list is present. Also use TC 590 if another TC 59X is present (see IRM 3.17.21.7.2, Review of Transfer Requests).

Note: TC 308 inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF-Can be used with another tax adjustment code, except TC 304, 305 or 309. Can be used with penalty and interest transactions. Otherwise, same as TC 300. IMF-Cannot be used with other tax TCs but may be used with interest and penalty codes. Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC 6205.

(8) **Original assessment transaction amount:**

- Enter the amount associated with the TC in Element G.
- For TC 402, enter the amount of the TC 400 on the module.
- For TC 430, enter brackets around the zero amount to indicate minus. All other entries in Section 01 are shown as plus amounts (although the actual amounts are zero).

(9) **Transfer-in amount:**

- The amount must equal the sum of all transaction amounts (including Reference Number Amount) in Sections 02-19, plus certain amounts in Sections 20-23.
- The amount must always be a debit or zero.
- For Retention Register reactivations, the amount must be zero. Enter "00" in Element I for Doc Code 52.

(10) **Agreement Date:** enter the date.

(11) **Correspondence Received Date:** enter date if present.

(12) **Two Percent Interest Date:** enter date if present.

(13) **Reference Number:** if present with Doc Code 51, select the case that applies. If processing a complete account transfer with a TC 240 with penalty code 680, enter 680 as Reference Number on the "To" side of Form 3413. Do not enter the TC 240 in Sections 02-19.

- IMF (MFT 55) with TC 402, use no reference number or amount.
- When transferring a civil penalty module, MFT 13 or 55, the original assessment TC must be 290 (or 300 with MFTs 02, 05, 30, 31, 51, or 52)

with zero amount. The amount of the original penalty assessment is entered on the input document as reference number amount (a 100 percent penalty being transferred to MF). The reference number amount must not be duplicated in sections 02-19.

- c. Changes to Form 3413 and Form 3552 reference number 678 is valid for MFT 13 (BMF) for Doc Code 51 on the civil penalty module for calendar year Tax Periods 198512 and subsequent. Reference amount is made invalid if greater than \$50,000.00. Reference number 678 is used for calendar year assessments of the penalty for failure to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments, required by IRC 1275(c).
 - d. When reference number 658 is present with MFT 13, the reference number amount cannot exceed \$5,000.00. Tax Period cannot be prior to 199812 and the month of Tax Period cannot be other than 12.
 - e. If there is a reference number (01M), there must be an amount in (01N). If either field is present, they must both be present.
- (14) **Reference Number Amount:** enter amount that pertains to the reference number. If processing a complete account transfer with a TC 240 with penalty code 680, enter the amount of the TC 240 here. Do not enter the TC 240 amount in Sections 02-19.
- (15) **Reversion Date:** (mmddyy).
- (16) **Plan/Report Number:** MFT 46/74/76/85/86 **only**.
- (17) **Plan Year Ending Date:** (yyyymm).
- (18) **F8288 Trans Date:** (mmddyy).
- Note:** When processing MFT 17 cases, the date of transfer is annotated on Form 12810. Reject back to the requestor if the date of transfer is missing.
- Caution:** For MFT 17, the F8288 Trans Date **must** match the month and year of the Tax Period to prevent an Unpostable. Reject the request if the Trans Date does **not** match.
- (19) **Excess Fringe Benefit Year:** (yyyy).
- (20) **4980F Amendment Date:** (mmddyy).

Section 01	
A	Name Control
B	EIN or SSN & TIN Type
C	MFT Code
D	Tax Period (yyymm)
E	Date of transfer (mmddyy)
F	23C date of ass'tmt (mmddyy)
G	Orig. ass'tmt trans. code
H	Orig. ass'tmt trans. amt.
I	Transfer-in amount
J	Agreement date (mmddyy)
K	Corr. rec'd date (mmddyy)
L	2% Interest Date (mmddyy)
M	Reference number
N	Reference number amount
O	Reversion Date (mmddyy)
R	Plan/Report Number (MFT 48/74/76/85/86 ONLY)
S	Plan Year Ending Date (yyymm)
T	F8288 Trans Date (mmddyy)
U	Excess Fringe Benefit Year (yyyy)
V	4980F Amendment Date (mmddyy)
Name and Date prepared (mmddyy)	
Telephone number	

Figure 3.17.21-3

3.17.21.8.2
(01-21-2025)

**Form 3413, Sections
02-19**

- (1) Beginning in Section 02 of Form 3413, list consecutively, the transaction date, TC, and transaction amount until all fields have been filled or all the transactions have been entered. This must be done for each amount following the original assessment in Section 01.

Note: There **must** be an equal number of TC 340/341 in Sections 30-33 as entered in Sections 02-19.

- The only transactions to be input with a TC 402 are those which occurred subsequent to the account transfer-out (NMF) or reversals of the original account.
- When entering from a Retention Register Transcript, enter transactions exactly in the order of appearance on the source document.
- TCs 630, 632, 636, and 637 are entered in Sections 20-23 only.

Note: Do **not** transfer the TC 386 and/or TC 606 or their corresponding debits.

- (2) Valid TCs for Sections 02-19 are included in Exhibit 3.17.21-5 and Exhibit 3.17.21-6.
- (3) Some TCs are not valid on Form 3413 for a particular Doc Code and MF. Some of the reasons are:
 - a. The TC was once valid but is now obsolete.
 - b. Most TCs that are normally generated at the MF are not valid for Doc Code 51.
 - c. A TC may have been erroneously entered by a requestor, believing that it was valid for the document being processed.
- (4) When certain TCs are invalid for the Doc Code, they must be converted to the equivalent valid code. See Exhibit 3.17.21-5 and Exhibit 3.17.21-6.
- (5) Enter the dates, TCs, and amounts onto Form 3413 beginning with Section 02.
 - a. Enter brackets around each amount associated with a credit TC, even if the amount is .00.
 - b. If the dates are not present for any code, determine the proper date as follows:

If Credit is from:	Then Enter:
Payments	Remittance received date.
Overpayments applied	Certification date of over-assessment.
Credit reversals	Date of the original credit.

[illegible]

Figure 3.17.21-4

3.17.21.8.2.1
(07-02-2018)
Sections 02-19
Exceeding 54
Transactions

- (1) Sections 02-19 are limited to a total of 54 transactions. Two or more Form 3413 must be prepared and processed separately if more than 54 TCs exist on the Taxpayer's account. This pertains to both the TC 370 and TC 402 documents.
- (2) Minimize the number of transactions for transfer by eliminating reversal or offset TCs that are posted to the Taxpayer's account.
- (3) For Doc Code 51, transfer the entire TC 150 amount and show of credits and debits in Sections 02-19 on the first document. This will result in the TC 370 amount to be the amount of the account balance.

Note: “From” account only - Input TC 170 .00 (if applicable), TC 270 for .00, and TC 340 for .00 when preparing multiple Form 3413. This will prevent erroneous penalty and interest reversals, offsets, and refunds.

- (4) The second document must reflect the remaining assessment as TC 290 with the same 23C date as the TC 150. Input the remaining credits in Sections 02-19 resulting in a TC 370 amount of “0.”
- (5) Process the second document one cycle after the first.
- (6) When reopening the Taxpayer’s account, the first document requires TC 402 using the date and amount of the TC 400. The “Transfer-In Amount,” which is either a “zero” or “debit,” must equal the amount to be remaining on the “From” account.

Note: Sections 02-19 must equal TC 400 if the “Transfer-In Amount” is zero, or, equal the difference between the TC 400 and the “debit” amount that will remain on the “From” account.

- (7) Second and subsequent documents must have a “Transfer-In Amount” of zero.
- (8) For Doc Code 52, Form 3413 must reflect a zero balance.
 - a. The second document will contain Doc Code 51 and be processed one week after the Doc Code 52 record.
 - b. Remove enough valid Doc Code 51 transactions to reduce the first document to 54 transactions or less.
 - c. Remove only zero or offsetting transactions to keep the balance for both documents at zero.

3.17.21.8.3
(01-21-2025)
**Form 3413, Sections
20-23**

- (1) These sections were designed to accommodate special appropriation credits which may be funded by Congress. Currently, the only credit covered by this code is for solar and wind energy.
- (2) The valid TCs for each MF and Doc Code are:

TC	Debit/ Credit	BMF 51	BMF 52	IMF 51	IMF 52
630	CR	X	X	X	X
632	DR	X	X	X	X
636	CR		X		X
637	DR		X		X

- a. If TC 636 or TC 637 is present for a Doc Code 51 record, convert TC 636 to TC 630 or TC 637 to TC 632.
- (3) Enter the data onto Form 3413, Sections 20-23.

Sections 20 – 23		Appropriation	
TC	Code	Indicator	Transaction Amount

Figure 3.17.21-5

- Column 1 (far left): enter the TC.
- Column 2: enter a 2-digit appropriation code. Currently, the only valid codes are 02 for a credit (TC 630 and TC 636) and 03 for a debit (TC 632 and TC 637). These codes indicate wind and solar energy.
- Column 3: enter Appropriation Indicator “1” for a memo transaction (or reversal) for which the proposed credit is not funded. When the “1” is present, do not include the transaction amount in the total balance being transferred in.
- Column 4 (far right): enter the amount for each transaction. Enclose the credit amounts in brackets. Unless a “1” is present in the third column, these amounts are included for the transfer-in balance.

3.17.21.8.4
(02-26-2025)

**Form 3413, Sections
30-33**

- (1) These sections are for non-remittance “status” TCs and Interest to Dates (**Figure 3.17.21-12**).

Sections 30 – 33		Status/Interest to Date
Status/Interest Date	TC	Statute Ext. Date

Figure 3.17.21-6

- (2) Left column: Enter the date of the status TC or Interest to Date. There **must** be an equal number of TC 340s in Section 02-19 and 30-33.

Note: The corresponding TC 340s must be in the same order.

- (3) Middle column: Enter the valid status TCs. The valid codes for each MF and Doc Code are found in Exhibit 3.17.21-5 and Exhibit 3.17.21-6.
 - TC 550, 560, and 564 may be used only once per record. TC 560 and 564 in the same record is invalid.
 - TC 912 and 914 are valid only when both are present and only when they are present an equal number of times.

- c. TC 916 and 917 are valid only when both are present and only when they are present an equal number of times.

- (4) Right column: statute extension date or assessment date. The statute extension date must be later than the status transaction date. Enter the date associated with TCs 550, 560, 564, or 460. For all other TCs, leave blank.

Exception: Retention Register cases with TC 460 (Doc Code 52) must leave the statute extension date blank. The system will automatically fill in with the correct statute extension date.

Caution: Account Transfer cases with TC 460 (Doc Code 51) must include the statute extension date.

- (5) If an invalid code is requested on the source document, explain on the document going back to the requestor that the code is being dropped. If necessary, most of the codes can be input on IDRS after Form 3413 has posted.

Note: An adjusted gross income (AGI) amount cannot be transferred. Return to the requestor for resolution.

- (6) The program will accept up to 12 transactions.

3.17.21.8.5
(10-01-2025)
**Form 3413, Sections
36-39**

- (1) These sections are used for reporting IRS abstract information for Doc Code 51 only, when TC 15X, TC 29X, or TC 30X are present.
- (2) Abstract information is valid and required for the following forms:

Form Number	MFT	Master File
720	03	BMF
4720	50	BMF

- (3) Enter the abstract numbers in the left column of Sections 36-39 and the amounts in the right column (**Figure 3.17.21-13**).

Sections 36 – 39		Abstract			
No.	Amount	No.	Amount	No.	Amount

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Figure 3.17.21-7

- (4) There are two abstract numbers for Tax Motivated Transactions: 221 (Tax) and 222 (Interest). They are valid for all MFT codes except 15, 46, 77, and 78. If one is present, both must be. The TC must be 340 or 341.
- (5) The total of the abstract amounts excluding 221 and 222 will equal the net tax assessment. The net tax assessment is determined by adding the amounts associated with TC 15X, 29X, and 30X.
- (6) The valid abstract numbers are:

- a. MFT 03 (Form 720): 009 through 024, 026 through 098, 101 through 124, 303 through 310, 322, 323, 324, 326 through 329, 340 through 390, 392 through 398, 411 through 432.
- b. MFT 50 (Form 4720): 150 through 154, 182, 183, 199, 213, 214, 215, 216, 221, 222, 234, 237, 238, 239, and 240.
- c. MFT 29 (Form 5329): 160, 162, 194, 195, 221, 222, 233, 235, 236, and 237.
- d. MFT 30: 221 and 222.
- e. MFT 31: 221 and 222.
- f. MFT 49: 163 and 164.
- g. MFT 61: 001 through 009, 013 through 035, 040, 221, and 222.
- h. MFT 74: 165, 167, and 169.
- i. MFT 76: 159, 161, 163, 164, 165, 167, 169, 200, 201, 203 through 206, 209, 224 through 228, 237, 450, 451, 452.
- j. MFT 77: 218.
- k. MFT 78: 217.

Note: All MFTs except 15, 46, 77, and 78 have 221, 222, and 233 as valid abstract numbers. Abstract Numbers 151 through 154 cannot be on same record as 182, 183, or 214.

- (7) Most errors in amount and abstract numbers can be resolved by examining the source documents. See IRM 3.17.41.5, Accounting and Operating Reports, for definitions of each abstract number. If errors occur frequently, contact the requestor or return the documents to the requestor for correction.

3.17.21.8.6
(01-21-2025)

Form 3413, Section 40

- (1) Elements A, B, and C contain wage information for withholding and Federal Insurance Contribution Act (FICA) tax returns, Form 941, Employer's Quarterly Federal Tax Return, Form 943, Employer's Annual Tax Return for Agricultural Employees, Form 944, Employer's Annual Federal Tax Return, and Form 945, Annual Return of Withheld Federal Income Tax. These fields are valid only for Doc Code 51, Tax Class 1 records:
 - a. Income tax withheld will normally be present whenever the withholding tax liability is being established on the MF for the first time. Form 941 (MFT 01), Form 943 (MFT 11), Form 944 (MFT 14), and Form 945 (MFT 16) only.
 - b. Taxable Social Security Wages Form 941, Form 943, Form 944, and Form 945 only.
 - c. Taxable Social Security Wages for qualified sick leave (Form 941, Form 943, and Form 944).
 - d. Taxable Social Security Wages for qualified family leave (Form 941, Form 943, and Form 944).
 - e. Taxable tips (Form 941, Form 943, Form 944, and Form 945).
 - f. Taxable Medicare wages (Form 941, Form 943, and Form 944) up to 13 digits to be entered from line 5c, Column 2 of Form 941 (Rev. 1-2005). Valid only for Doc Code 51, MFT 01, 04, 11, 14 BMF.
 - g. Additional Taxable Medicare Wages and Tips (Form 941).
 - h. Exempt Wages/Tips Paid to Qualified Employees this Quarter.
 - i. SECT 3121G Tax Amount.
 - j. Fractions of cents - adjustment.
 - k. Current quarter's sick pay - adjustment.
 - l. Current quarter's tips and group term Life Ins. - adj.
 - m. Qualified small business credit - Form 8974.

- n. Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, Form 943, Form 944, Form CT-1).
- o. Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, Form 943, Form 944, Form CT-1).
- p. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, Form 943, Form 944, Form CT-1).
- q. Nonrefundable portion of COBRA premium assistance credit (Form 941, Form 944, and Form CT-1).
- r. Income Tax Withholding - Adj.
- s. Social Security & Med. Tax - Adj. (Form 941, Form 943, Form 944, and Form 945 only). This amount is valid only when the original assessment TC (Element G from Section 01) is 150, 290, 294, 298, 300, 304, or 308. If present, this amount plus the income tax withheld and backup withholding amounts will equal the sum of all 29X and 30X transaction amounts on the transfer-in record.
- t. Special Additions to Federal Income Tax.
- u. Special Additions to Social Security and Medicare.
- v. Total Income Tax Withheld from wages (Form 941 and Form 944) posted after 12/31/2004.
- w. Tips Deemed Wages.
- x. Total Backup Withholding - Adj. (Form 945 only). Valid only for Doc Code 51, MFT 01 and MFT 16, BMF.
- y. Gross Income Paid - Enter from Form 1042.
- z. Railroad Retirement Tax Adj. Form CT1 (Line 13).

Section 40	
A	Adj. total of inc. tax withheld (F943, 945, & 941-MFT 01 – posted prior to 12/31/2004)
B	Taxable Social Security Wages (Form 941, 943, 944 and 945)
C	Taxable Social Security Wages for qualified sick leave (Form 941, 943, 944)
D	Taxable Social Security Wages for qualified family leave (Form 941, 943, 944)
E	Taxable Social Security tips (Form 941 and 944)
F	Taxable Medicare wages and tips (Form 941 and 944)
G	Additional Taxable Medicare Wages and Tips (Form 941, 943, 944 & 1041)
H	Exempt Wages/Tips Paid to Qualified Employees (F941, F943, & F944)
I	SECT 3121Q Tax Amt.
J	Fractions of Cents (Form 941)
K	Current quarter's sick pay (F 941) F944 Current yrs. Adj.
L	Current quarter's tips and group-term insurance Adj.
M	Qualified Small Business Credit - Form 8974 (Form 941)
N	Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, 943, 944, CT-1)
O	Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, 943, 944, CT-1)
P	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, 943, 944, CT-1)
Q	Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)
R	Income Tax Withheld Adj. (F941 Current), (F944 Prior Year)
S	SS and Med. Tax - Adj. (Forms 941, 943, 944 & 945)
T	Special Addition to Federal Income Tax (F941 and F944)
U	Special Additions to Soc. Sec. and Med. Tax (F941 & 944)
V	Total Income Tax Withheld from wages (F941 and F944) posted after 12/31/2004
W	Tips Deemed Wages (Sec. 3121g)
X	Total Backup Withhold Adj. (Form 945)
Y	Gross Income Paid (Form 1042)
Z	RR Retirement Tax Adj. (Form CT-1)

Figure 3.17.21-8

3.17.21.8.7
(10-01-2025)

Numbering and Control Instructions for Form 3413

(1) Sort Form 3413 by Tax Class and type of transfer:

- a. See Exhibit 3.17.21-8 for a list of Tax Classes for each return.
- b. Separate the Retention Register reactivations (Doc Code 52).
- c. Sort by MFT Code for Form 1041, U.S. Income Tax Return for Estates and Trusts, Form 1065, U.S. Return of Partnership Income, and Form 8752, Required Payments or Refund Under Section 7519.
- d. Except for Retention Register reactivations (Doc Code 52), also sort by MFT for Form 730 and 2290.

- (2) Assignment of the DLN:
 - a. Positions 1 and 2: AOC for Doc Code 51 and 52.
 - b. Position 3: Tax Class. See Exhibit 3.17.21-8 for a list of Tax Classes for each return.
 - c. Positions 4 and 5: Doc Code 52 for Retention Register reactivations. Doc Code 51 for all other transfers.
 - d. Positions 6 through 8: enter the current Julian date.
 - e. Positions 9 through 11: assign the block number.
 - f. For Retention Register reactivations, blocking is determined by vestigial or non-vestigial. Vestigial record is present on the entity module. Non-vestigial is no record on the entity. Use the Batch/Blocking Tracking System (BBTS) DLN tool to determine the correct blocking.
 - g. Re-transfers: begin with block 850.
 - h. Other transfers-in: begin with block 200.
 - i. Positions 12 and 13: enter a consecutive serial number, beginning with 00.
 - j. Enter the year digit.
- (3) Prepare Form 813 for each block.
 - a. For Form 1041, Form 1065, and Form 8752, enter the MFT Code to the right of the date block.
 - b. For Form 1041, Form 1065, and Form 8752, note "BMF" to the left of the words "Document Register."
- (4) Route pre-journalized blocks to RACS for input.
- (5) Route copy two of Form 813 to the Data Conversion Operation (DCO) for establishment on SCCF.
- (6) Route the blocked Form 3413 with Form 813 (original) to the Batching Team for input to ISRP.

3.17.21.9
(10-01-2025)
**Requests for Account
Adjustments**

- (1) Form 1120, U.S. Corporation Income Tax Return, Form 1041, U.S. Fiduciary Income Tax Return (For Estates and Trusts), and Form 1041-ES, Estimated Income Tax for Fiduciaries, are received from Reject Correction Unit. Form 4227, Intra-SC Reject or Routing Slip is attached on the front of each Form 1120.
- (2) Form 3465, Adjustment Request, are received from various functions within IRS.
- (3) Requests for adjustments may also be received on Optional Form 27, Two-Way Memo, from district and field offices. Annotate action taken on both original and copy. Route copy to initiator. If TC 520 is present on the account, a "-W" freeze is present unless reversed by TC 521 or TC 522. Route the request and/or any attached documents to CSCO for processing. Local routing procedures may vary.
- (4) Cases are controlled by the control clerk.
 - a. The control clerk will count and maintain the record of receipts and releases on the report.
 - b. The control clerk will order MFTRA on IDRS only on jeopardy refunds. All other Form 1120 are checked by the Parent-Subsidiary technicians.

- (5) All Form 1120, except short period returns, will explain via notation whether a "Form 3177" was prepared before being routed to Accounting.
 - a. If there is no notation of "Form 3177," input TC 590 with closing code (cc) 14 using FRM49 for each subsidiary if transferring credits to the parent corporation.
 - b. Note "Form 3177" on the return.
 - c. If returns are frequently received without the "Form 3177" notation, refer to your supervisor so that the originating function can be notified of the deficiency.

3.17.21.9.1
(10-01-2009)

Parent-Subsidiary Cases

- (1) Do not transfer subsidiary corporation prepayments to a parent corporation until a consolidated Form 1120, U.S. Corporation Income Tax Return, is filed. When such credits are transferred, the transfer and other related actions described below are initiated and controlled by the Campus with which the consolidated return is filed.
- (2) Locate and verify credits claimed on line 32 of Form 1120.
 - a. Research IDRS for credits using CC SUMRY, on the parent. If the credit is found, bring up the account using CC TXMODA. Look for the TC 590 or TC 599. If the account is not on IDRS, request data from the MF to verify credits claimed using BMFOL, BRTVU or one of the other CFOL research CCs. Annotate the log or local worksheet document. Examine the account transcript when received to locate the credit claimed by the parent corporation.
 - b. Use Form 851, Affiliations Schedule, and Schedule-K to help locate credits from subsidiary taxpayers. Compare amounts claimed on Form 851 with credits available as shown on the transcripts.
 - c. Backup withholding may be present on line 32-F of Form 1120. No substantiation (Form 1099 series) is required for entry of backup withholding on line 32-F. Since Regulated Investment Credit is normally entered on this line, the absence of an attached Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, may indicate an entry is backup withholding.

3.17.21.9.1.1
(10-01-2009)

Transferring Credits

- (1) Transfer a credit to the correct module if necessary. Use IDRS whenever possible, since only IDRS will provide a cross-reference audit trail for Doc Codes 24 and 48.
- (2) Format DRT24 is used for transferring credits when a secondary TC is required. Format DRT48 is used for transferring carry over or other non-revenue receipt items. Format FRM34 is used for transferring credits within an MF when no secondary codes are required.
- (3) Use format DRT24 to move the credits to a module for any return that has not posted.
- (4) If the parent return has already posted, use CC FRM34.
 - a. Use Subsidiary Code 1 if moving estimated credits from the subsidiary account to the parent corporation account with CC FRM34. If there is a credit on the module, a (para/sub cr) transcript will generate unless a TC

599 is present. If a TC 570 is required, overlay the "C" Credit Freeze Code on Line 7 position 40 with a "1" to generate the 570. This must be reversed at a later date.

- b. This transcript will remind the para/sub clerk that a credit remains on the account.
 - c. If the subsidiary corporation is liable for the period in question, take no action. If the subsidiary corporation is not liable, the credit is resolved by either transferring the credit to a liable period or refunding to the parent corporation.
 - d. Use subsidiary code "0" for other transfers of Form 1120 estimated payments.
 - e. In all other cases, leave the subsidiary code blank.
- (5) Check for any debit balances on the subsidiary accounts before transferring to the parent corporation account.
 - (6) If IDRS shows a rejected TC 620 with the needed credit amount, notify the Reject Team that the credit is needed on the module. Notate the Form 1120 worksheet and close the case.
 - (7) If UPC 305 or 307 is present on the account, hand carry the return to the Unpostables Team to be corrected.
 - (8) Prepare FRM49:
 - a. If Document Perfection Operations (DPO) has not notated "Form 3177" in the margin of a consolidated return or there was not a TC 590 or TC 599 on the TXMOD, input TC 590 with cc 14 using FRM49.
 - b. Adjustment action is necessary when the subsidiary return (TC 150) has posted, but the parent corporation assumes liability for the period and claims credit.
 - c. Input TC 470 on the subsidiary module.
 - d. Transfer the credit to the parent corporation account.
 - e. Prepare Form 3465, Adjustment Request, to abate the tax liability on the subsidiary amount.

3.17.21.9.1.2
(10-01-2009)

Credit Verification

- (1) If the credits found do not agree with the credits claimed on the return, contact the requestor for an explanation.
 - a. First check the available information closely.
 - b. The missing credit may have been used elsewhere or previously refunded to the Taxpayer or a debit may have been created by a misapplied credit.
 - c. If it is necessary to verify a claimed credit, ask requestor to provide a **copy** of the front and back of the check. Hold the case open until it is received and traced. Input on IDRS the correct status code to the Tax Period.

3.17.21.9.2
(10-01-2009)

Short Period Form 1120

- (1) Short period returns occur for several reasons:
 - a. A business consolidates to form a new corporation.
 - b. A Taxpayer goes out of business.
 - c. A Taxpayer has approval to change fiscal year accounting period.

- (2) These returns are received from Rejects and controlled in the same manner as the consolidated corporation returns.
 - a. Correct the fiscal year month and filing requirement, if necessary, before moving credits.
 - b. Input secondary TC 570 to freeze module from offsetting or refunding the credit. Input a TC 571 if a credit balance remains after the return posts.
 - c. Assign short periods on IDRS as IRRQ with ACTON.
 - d. Verify credits when transferring to the short period. If condition codes Y and F are not present, use ENMOD and ENREQ, which generate BNCHG, to change the fiscal year month to set up the period.
 - e. Transfer credit and return Form 1120 to the Reject Team. Because of the NAP validation of the Credit Transfer CCs, there are fewer Unpostables. If the transaction unposts, it must be corrected immediately.
 - f. If excess credits are shown in IDRS, transfer only the amount claimed on the return.
 - g. For refunds with a transfer to debit balance, do not change line amounts on the Form 1120 return.
- (3) Procedures for researching and transferring credits and for releasing refunds are the same as for consolidated returns.

3.17.21.9.3
(09-03-2024)
**Form 1120 and Form
1041 Manual Refunds**

- (1) Form 1120 and Form 1041 manual refunds are routed to Accounting when the 45 day interest free period is in jeopardy. The Credit and Account Transfers Team will request a transcript to verify the estimated tax (ES) credits claimed on the return. If the credits are the same as claimed on the return, initiate Manual Refund procedures as prescribed in IRM 3.17.79, Accounting Refund Transactions, and IRM 21.4.4, Manual Refunds.
- (2) All SP, Accounting manual refunds prepared and processed must be monitored by the initiator until the TC 840 posts to avoid issuing an Erroneous Refund.
- (3) Effective June 20, 2023, responsibility for all manual refund monitoring is now performed at the HQ level. See IRM 21.4.4.6.1 , Monitoring Manual Refunds.

3.17.21.10
(05-16-2025)
**Correction of Erroneous
Posting of IRC Section
6603 Deposits**

- (1) As IRS moves towards electronic processing, this subsection has been updated with instructions for a new paperless process.
- (2) Upon identification and substantial assurance that a remittance posted to MF as a payment is a deposit, follow these procedures using the Integrated Automation Technologies (IAT) Credit Transfer Tool to correct the erroneous posting. Input both sides of the transfer on the same module so the CC DRT24 screen matches the fields below.
- (3) Use the debit side to reverse the erroneous posted transaction. Use the credit side to input corrected TC 640 with DPC 12, using the same transaction date and money amount from the original posting. The IAT Credit Transfer Tool will input the TC 640 with Blocking Series 990-999, Doc Code 24, and an inflated Julian date.
- (4) Debit side (top portion):
 - a. TRNS-DT>**Erroneous transaction posted date**
 - b. TC>**Erroneous transaction reversal code**

c. AMT>**Erroneous transaction amount**

(5) Credit side (bottom portion):

- a. TRNS-DT>**Erroneous transaction posted date**
- b. TC>**640**
- c. AMT>**Erroneous transaction amount**
- d. DPC>**12**
- e. CASE-STC-CD>**C**
- f. IRS-RCVD-DT>*****
- g. CTRL-CAT>**OTHE**
- h. ACTIVITY>**CRED-TRANS**
- i. REMARKS>**NSD IRC 6603 Deposit**

Note: The remark properly identifies the remittance as a deposit rather than a payment. This information is critical if the nature of the remittance is later challenged in court or otherwise.

(6) Establish IDRS control base, inputting freeze or HCs necessary to prevent erroneous refund or notices and monitor the account to ensure correction of erroneous posting.

3.17.21.11
(10-01-2025)
**IRC Section 847 Special
Estimated Tax Payment**

(1) The following IRM procedures apply to taxable years beginning before January 1, 2018.

- Section 13516 of the Tax Cuts and Jobs Act (Pub. L. No. 115-97) repealed section 847 for taxable years beginning after December 31, 2017. Therefore, the election to apply section 847 rules of the prior law are eliminated for the additional deduction, special loss discount account, Special Estimated Tax Payments (SETPs), and refundable amounts.

(2) Effective for tax periods beginning after December 31, 1987, IRC 847(2) requires certain insurance companies to make SETPs in the amount equal to the tax benefit derived from the additional deduction permitted under the statute. Returns with SETPs require special handling.

(3) After a Section 847 return has been reviewed, Large Business & International (LB&I) Exam will e-mail the Form 3809 debit and credit copies', along with a copy of the front page of the return, to Ogden Revenue Accounting for module input and to be included in the Taxpayer's 4615 file.

- In some cases, LB&I Exam will not want funds moved based on certain criteria. In these cases, Exam will notate in the explanation section of Form 3809 the reasoning why funds will not be moved. Exam will also input ".00" in the first TC on both the debit and credit copy.

(4) If copies of returns are provided by SP functions, then Revenue Accounting will sender's contact information (i.e., name, phone number, and email). If the fax

#

3.17.21.12
(09-12-2022)
Nullified Unpostables

(1) Nullified Unpostables of certain types are returned to the requestor. Some of these may be received in the Credit and Account Transfers Team. These cases must be expeditiously returned to the true requestor.

- (2) Employees working these cases can refer to IRM 3.12.179, Individual MF Un-postable Resolution, for the meaning of common UPCs and proper resolution. Time spent correcting these cases for re-input is not to be charged to Un-postables, but to the employee's normal Organizations Functions and Programs (OFP) code.

3.17.21.13
(04-22-2015)

**Assigning a Document
Locator Number (DLN)**

- (1) A DLN is a controlled number assigned to every return or document.
- (2) Documents to be numbered are received directly from other operational areas within a campus or transferred in.
- (3) Each document is numbered with a DLN which is obtained from BBTS.

3.17.21.13.1
(04-22-2015)

**Form 3413, Transcription
List (Account
Transfer-In)**

- (1) Form 3413 is used by the Accounting, Credit and Account Transfers function to record account transfer information for input via ISRP.
- (2) Numbering:
- a. FLC.
 - b. Tax Class MF: depends on form number/MFT.
 - c. Doc Code: "52" (MF).
 - d. Julian date: Thursday (MF).

Note: Ensure transaction date is current fiscal year.

- e. Blocking Series MF: "000-999."

3.17.21.13.2
(02-01-2011)

**Form 2158, Credit
Transfer Voucher**

- (1) Tax Class: "6."
- (2) Doc Code: "58."
- (3) Julian date: current date.
- (4) Blocking Series: depends on form number/MFT. See Exhibit 3.17.21-2.

3.17.21.13.3
(02-01-2011)

**Form 3177, Notice of
Action for Entry on
Master File**

- (1) Tax Class: "6."
- (2) Doc Code: "77."
- (3) Julian date: current date.
- (4) Blocking Series: 100-999. Exhibit 3.17.21-6.

3.17.21.13.4
(11-13-2023)

**Form 514-B, Credit
Transfer Voucher**

- (1) Form 514-B is used to transfer the collection of a Taxpayer's account from MF to NMF.
- (2) Numbering:
- a. FLC: 17, 31, 35, 38.
 - b. Tax Class NMF: "6."
 - c. Tax Class MF: depends on form number/MFT.
 - d. Doc Code: "51" (NMF).
 - e. Julian date: Monday or Friday (NMF).

Note: Ensure transaction date is current fiscal year (e.g., 10/1/2007 - 9/30/2008).

- f. Blocking Series NMF: depends on form number/MFT.

Note: Never use Blocking Series “000” on NMF. See Exhibit 3.17.21-2.

3.17.21.13.5
(03-20-2015)
**Form 2424, Account
Adjustment Voucher**

- (1) Form 2424 is used to transfer a credit or a debit between MF and NMF or between two MF accounts. It consists of a credit copy and debit copy. The form is prepared in duplicate with the credit copy as the original.

- (2) Numbering :

- a. FLC: 17, 31, 35, 38.
- b. Tax Class NMF: “6.”
- c. Tax Class MF: depends on form number/MFT.
- d. Doc Code: “24.”
- e. Julian date

Note: Ensure transaction date is current fiscal year (e.g., 10/1/2014 - 9/30/2015).

- f. Blocking Series NMF: depends on form number/MFT.

Note: Never use Blocking Series “000” on NMF.

- g. Blocking Series MF: “000-999.”

- (3) Valid TCs: 170, 180, 270, 280, 340, 360, 430, 610, 611, 612, 640, 641, 642, 650, 651, 652, 661, 662, 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 700, 702, 730, 731, 732, 764, 765, 766, 767, 820, 822, 850, 851, and 852.

3.17.21.13.6
(03-20-2015)
**Form 3809,
Miscellaneous
Adjustment Voucher**

- (1) Doc Code: “48” or “58” depending on TC.

If TC is:	Use Doc Code:
270, 340, 360, 710, 712, 716, 742, 760, 762, 770, 771, 772, 800, 802, 830, 832, 841, or 842	48
161, 171, 181, 201, 235, 241, 270, 271, 281, 291, 301, 311, 321, 340, 341, 351, 360, 361, 430, 610, 611, 640, 641, 650, 661, 662, 670, 671, 681, 682, 690, 691, 694, 700, 702, 710, 716, 730, 732, 764, 765, 766, 767, 820, 822, 850, or 852	58

- (2) Julian date: use current date on Form 3809.

- (3) Tax Class MF: depends on form number/MFT:

If MFT is:	Tax Class is:
01, 04, 08, 11, 12, or 14	1

If MFT is:	Tax Class is:
IMF: 29, 30, 31, or 55	2
BMF: 05, 06, or 15	2
02, 13, or 34	3
03, 44, 50, 58, 60, 61, 67, 74, 76	4
51 or 52	5
09	7
10	8

Note: If Tax Class is 2 and BMF (MFT 05, 06, or 15), you **must** write that on Form 813.

(4) Tax Class NMF: "6."

(5) Blocking Series NMF: depends on the form number/MFT.

Note: Never use Blocking Series "000" on NMF.

(6) Blocking Series MF: "000-999."

3.17.21.14
(09-12-2022)
**Service Center Control
File (SCCF)**

- (1) Each document is assigned a DLN.
 - a. The DLN is established on SCCF when the document is being processed and remains on SCCF until either accountability is transferred to Enterprise Computing Center (ECC) or the document is deleted.
 - b. RACS sends Form 813 to DCO to establish the DLN on SCCF.
 - c. When the document posts, Form 813 is sent to Data Control for balancing to SCCF on the SCF 11-42 CRL (Control Record Listing).
- (2) For further procedures, refer to IRM 3.17.30.1.2, SCCF Control Concepts.

3.17.21.15
(09-12-2022)
**Taxpayer Advocate
Service Procedures,
National Service Level
Agreement (SLA)**

- (1) The National Taxpayer Advocate has reached agreements with the Commissioners of the Taxpayer Services (TS) Division, SB/SE Division, Tax Exempt/Government Entities (TE/GE) Division, Criminal Investigation (CI), Appeals, and LB&I Division, which outline the procedures and responsibilities for the processing of TAS casework when either the statutory or delegated authority to complete case transactions rest outside of TAS. These agreements are known as service level agreements (SLAs).
- (2) The *Service Level Agreements* page on the TAS SharePoint contains the SLAs for all operating divisions/functions.
- (3) Per the Taxpayer Bill of Rights, Taxpayers have the right to expect a fair and just tax system which provides Taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide information timely.

- (4) Taxpayers have the right to receive help from TAS if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels. For more information on the Taxpayer Bill of Rights, visit *Taxpayer Rights - TAS*.

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Exhibit 3.17.21-1 (02-01-2011)
Abstract Numbers Table

If MFT Code:	Then Abstract Numbers:
03	009-024
	026-098
	101-124
	303-310
	322, 323, 324
	326-329
	340-390
	392-398
	411-432
29	160
	162
	194, 195
	221, 222, 233, 235, 236, 237
30	221, 222
31	221, 222
49	163, 164
50	151-154
	182, 183
	213, 214
	221, 222
	237, 238
61	001-009
	013-035
	040
	221, 222
74	165, 167, 169
76	159
	161, 163, 164, 165, 167, 169
	200, 201
	203-206

Exhibit 3.17.21-1 (Cont. 1) (02-01-2011)**Abstract Numbers Table**

If MFT Code:	Then Abstract Numbers:
	209
	224-228
	237
	450, 451, 452
77	218
78	217

Exhibit 3.17.21-2 (02-01-2011)**Tables for Blocking Series**

If Form 2424 Blocking Series	Then Doc Code 24 IMF and BMF
200-399	Service Center Deposits and Estimated Payments
400-899	All Others

If Form 3809 Blocking Series - BMF and IMF	And Doc Code 48 and 58	Then Transfer to
000-299	Doc Code 58	NMF
300-399	Doc Code 58	Account 4620
400-499	Doc Code 58	Account 6800
500-699	Doc Code 48	NMF
700-799	Doc Code 48	Account 4620
800-898	Doc Code 48	Account 6800
899	Doc Code 48	Reclamation Period Date Expiration
900-999	Doc Code 48	Erroneous Refunds
900-999	Doc Code 58	Child Support Offsets

If Blocking Series	And Doc Codes 24 and 38	Then NMF Only
100-199	True Tax Class 1	Withholding and FICA
200-299	True Tax Class 2	Individual Income
300-399	True Tax Class 3	Corporation
400-499	True Tax Class 4	Excise
500-549	True Tax Class 5	Estate
550-599	True Tax Class 6	Gift
700-799	True Tax Class 7	Railroad Retirement
800-899	True Tax Class 8	Federal Unemployment Tax Act (FUTA)

Exhibit 3.17.21-3 (02-01-2011)
Reversal Transaction Codes

Below is a list of the most frequently used TCs, along with the TCs that are to be used to reverse them.

To Reverse	Use
150	291
160 or 166	161
170 or 176	171
180 or 186	181
190 or 196	191
200	201
240	241
270 or 276	271
280 or 286	281
290	291
294	295
300	291
310	311
320	321
340	341
350	351
360	361
430	662
610	612
640	642
650	652
660	662
670	672
678	679
680	682
690	692
694	695
700	702
706	701

Exhibit 3.17.21-3 (Cont. 1) (02-01-2011)
Reversal Transaction Codes

To Reverse	Use
710	712
716	712
740	742
760	762
768	765
770 or 776	772
820	822
826	821
836	832
840 or 846	841

Exhibit 3.17.21-4 (06-27-2022)
Chart for Status Determination

If:	And:	Then:
Account shows as Status 29		Account is loaded in previous status.
Account has an open TC 470		Account is loaded in Status 89.
Account has an open TC 520		Account is loaded in Status 89.
Account has an open TC 530		Account is loaded in Status 53, along with any TDA and fourth notice dates.
Account is in Status 12	There is no previous status	Account is loaded in Status 21.
Account is in Status 12	There is a previous status	Account is loaded in previous status, along with any TDA and fourth notice dates.
Account is in Status 21 on TXMOD		Account is loaded in Status 21.
Account is in Status 22, 24, or 26		Account is loaded in Status 22, along with any TDA and fourth notice dates.
Account is in Status 23		Account is loaded using the previous status, along with any TDA and fourth notice dates.
Account is in Status 60	Payments are not DPC 05, which indicates a CWL. DPC 05 payments are not Installment Agreement cases.	Prepare Form 3177 to input the TC 971 AC 063, using the date of the Status 60 on TXMOD. In addition, see below.
Account is in Status 60	Previous status was 22, 24, 26, or 58	Account is loaded with the date(s) of the Status 22, 24, 26, or 58 on the notice screen.

Exhibit 3.17.21-5 (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
150		01	51, 52	All except 13, 43, 61, 74, 75, and 79
160		01	51, 52	All except 12, 13, 40, 43, 46, 47, 49, 74, 75, 79, 85, and 86
180		01	51, 52	01, 03, 09, 10, 11, 16, and 43
240	241	01	51, 52	13,40 46,70-76, 85, and 86
240		01	51	13, 17, 46, 70,-76, 85, and 86
270		01	51, 52	All except 12, 13, 43, 47, 49, 79, 85, and 86
280		01	51, 52	All except 12 and 13, 43, 47, 49, 79, 85, and 86
290		01	51, 52	All except 43, and 75
298		01	51, 52	All except 12, 13, 46, 85, and 86
300		01	51, 52	All except 13, 46, 85, and 86
308		01	51, 52	All except 12, 13, 46, 85, and 86
402		01	51	All except 12
450		01	51, 52	All except 12, 13, 46, 85, and 86
		Section 02-19		
150		02-19	51, 52	All except 43, 61, 74, 75, and 79
160	161	02-19	51, 52	All except 40, 43, 46, 47, 49, 74, 75,79, 85, and 86
166	167	02-19	52	All except 17, 40, 43, 46, 47, 49, 74-76, 79, 85, and 86
170	171	02-19	52	02, 05, 06, 08, 17, 33, 34, 43, and 44
170	171	02-19	51	All except 07, 46, 77, 78, 85, and 86
176	177	02-19	52	All except 07, 17, 40, 43, 46, 47, 49, 74-79, 85, and 86
180	181	02-19	51, 52	All except 07, 17, 40, 43, 46, 47, 49, 75-79, 85, and 86
186	187	02-19	52	All except 07, 17, 40, 43, 46, 47, 49, 74-79, 85, and 86
190	191	02-19	51, 52	All

Exhibit 3.17.21-5 (Cont. 1) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
196	197	02-19	52	All
234	235	02-19	51, 52	All except 16, 36, 40, 44, 46, 74-79, 85, and 86
238	239	02-19	52	All except 17, 40, 43, 46, 47, 49, 74-79, 85, and 86
240	241	02-19	51, 52	All
246	247	02-19	52	06, 07, 08, 36, and 74
246	247	02-19	51	74
270	271	02-19	51, 52	All except 43, 47, 49, 79, 85, and 86
276	277	02-19	52	All except 17, 43, 47, 49, 75, 79, 85, and 86
280	281	02-19	51, 52	All except 47, 46, 49, 79, 85, and 86
286		02-19	52	All except 17, 47, 49, 79, 85, and 86
290	291	02-19	51, 52	All except 75
294	295	02-19	51, 52	All except 43, 46, 74-79, 85, and 86
298	299	02-19	51, 52	All except 43, 46, 47, 49, and 75
300	301	02-19	51, 52	All except 75 and 79
304	305	02-19	51, 52	All except 43, 46, 47, 49, 75, 77, 78, 85, and 86
308	309	02-19	51, 52	All except 43, 46, 47, 49, 75, and 79
320	321	02-19	51, 52	All except 43, 47, 49, 75, and 79
336	337	02-19	52	All except 17, 47, 49, 75, 79, 85, and 86
340	341	02-19	51, 52	All except 47, 49, and 79
350	351	02-19	51, 52	All except 43, 46, 47, 49, 75, and 79
360	361	02-19	51, 52	All except 46, 47, 49, 79, 85, and 86
380		02-19	51, 52	All except 17, 43, 47, 49, 75, and 79
386		02-19	52	All except 17, 43, 46, 47, 49, 75, 79, 85, and 86
388	389	02-19	52	All except 17, 43, 46, 47, 49, 75, 79, 85, and 86
402	400	02-19	52	All except 46, 47, 49, and 79
450	451	02-19	51, 52	All except 43, 46, 47, 49, 75, 79, 85, and 86

Exhibit 3.17.21-5 (Cont. 2) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
535	534	02-19	51, 52	All except 17, 43, 46, 47, 49, 79, 85, and 86
	600	02-19	51, 52	All except 17, 43, 46, 47, 49, 75, 79, 85, and 86
607	606	02-19	52	All except 17, 43, 46, 47, 49, 75, 79, 85, and 86
609	608	02-19	52	All except 17, 43, 46, 47, 49, 75, 79, 85, and 86
611	610	02-19	51, 52	All, 40, 43, 46, 47, 49, 74, and 79
612		02-19	51, 52	All except 43, 47, 49, and 76
621	620	02-19	51, 52	All except 17, 43, 46, 47, 49, 76, 78, 79, 85, and 86
622		02-19	51, 52	All 17, 40, 46, 47, 49, 77, 78, 85, and 86
641	640	02-19	51, 52	All except 46, 47, 49, 75, 85, and 86
642		02-19	51, 52	All except 46, 47, 49, 75, 85, and 86
651	650	02-19	51, 52	All except 17, 40, 46, 47, 49, 74-78, 85, and 86
652		02-19	51, 52	All except 17, 40, 46, 47, 49, 74-78, 85, and 86
661	660	02-19	51, 52	All except 17, 40, 46, 47, 49, 74-78, 85, and 86
662		02-19	51, 52	All except 17, 40, 46, 47, 49, 74-78, 85, and 86
671	670	02-19	51, 52	All except 46, 47, 49, 75, 85, and 86
672		02-19	51, 52	All except 46, 47, 49, 75, 85, and 86
679	678	02-19	51, 52	All except 17, 43, 46, 47, 49, 74-78, 85, and 86
681	680	02-19	51, 52	All except 46, 47, 49, 85, and 86
682		02-19	51, 52	All except 46, 47, 49, 85, and 86
691	690	02-19	51, 52	All except 17, 46, 47, 49, 85, and 86
692		02-19	51, 52	All except 17, 46, 47, 49, 85, and 86
	694	02-19	51	46, 85, and 86
695	694	02-19	51, 52	All except 47 and 49
701	700	02-19	51, 52	All except 46, 47, 49, 85, and 86

Exhibit 3.17.21-5 (Cont. 3) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
702		02-19	51, 52	All except 46, 47, 49, 85, and 86
	706	02-19	52	All except 43, 46, 47, 49, 85, and 86
712	710	02-19	51, 52	All except 46, 47, 49, 77, 78, 85, and 86
	716	02-19	52	All except 46, 47, 49, 77, 78, 85, and 86
721	720	02-19	51	All except 17, 46, 47, 49, 75, 85, and 86
721	720	02-19	52	All except 17, 46, 47, 49, 75, 77, 78, 85, and 86
722		02-19	51	All except 17, 46, 47, 49, 75, 85, and 86
722		02-19	52	All except 17, 46, 47, 49, 75, 77, 78, 85, and 86
731	730	02-19	51	All except 17, 46, 47, 49, 85, and 86
731	730	02-19	52	All except 17, 46, 47, 49, 77, 78, 85, and 86
732		02-19	51	All except 17, 46, 47, 49, 85, and 86
732		02-19	52	All except 17, 46, 47, 49, 77, 78, 85, and 86
	736	02-19	52	All except 17, 46, 47, 49, 77, 78, 85, and 86
	740	02-19	51	All except 43, 46, 47, 49, 75, 85, and 86
	740	02-19	52	All except 43, 46, 47, 49, 75, 77, 78, 85, and 86
742		02-19	51	All except 43, 46, 47, 49, 75, 85, and 86
742		02-19	52	All except 43, 46, 47, 49, 75, 77, 78, 85, and 86
	756	02-19	52	All except 43, 46, 47, 49, 75, 77, 78, 85, and 86
	760	02-19	51	All except 43, 46, 47, 49, 78, 85, and 86
	760	02-19	52	All except 17, 43, 46, 47, 49, 77, 78, 85, and 86

Exhibit 3.17.21-5 (Cont. 4) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
762		02-19	51	All except 43, 46, 47, 49, 78, 85, and 86
762		02-19	52	All except 17, 43, 46, 47, 49, 77, 78, 85, and 86
*767	766	02-19	51, 52	All except 43, 47, 49, 75, 77, 78, 85, and 86
771	770	02-19	51	All except 43, 46, 47, 49, 75, 85, and 86
771	770	02-19	52	All except 43, 46, 47, 49, 75, 77, 78, 85, and 86
772		02-19	51	All except 43, 46, 47, 49, 75, 85, and 86
772		02-19	52	All except 43, 46, 47, 49, 75, 77, 78, 85, and 86
777	776	02-19	52	All except 17, 43, 46, 47, 49, 75, 85, and 86
792	790	02-19	51, 52	All except 43, 46, 47, 85, and 86
	796	02-19	52	All except 17, 43, 46, 47, 49, 75, 85, and 86
802	800	02-19	51, 52	05, 07, 17, and 75
807	806	02-19	51, 52	05
820	821	02-19	51, 52	All except 43, 46, 47, 49, 85, and 86
	822	02-19	51, 52	All except 43, 46, 47, 49, 85, and 86
824		02-19	51, 52	All except 17, 43, 46, 47, 49, 85, and 86
826		02-19	52	All except 17, 43, 46, 47, 49, 75, 77, 78, 85, and 86
830	832	02-19	51, 52	All except 17, 43, 46, 47, 49, 77, 78, 85, and 86
836		02-19	52	All except 17, 43, 46, 47, 49, 75, 77, 78, 85, and 86
840	841	02-19	51, 52	All except 17, 43, 46, 47, 49, 85, and 86
	842	02-19	51,52	All except 17, 43, 46, 47, 49, 85, and 86
843		02-19	51	All except 17, 43, 46, 47, 49, 85, and 86

Exhibit 3.17.21-5 (Cont. 5) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
843		02-19	52	All except 17, 43, 46, 47, 49, 77, 78, 85, and 86
846		02-19	52	All except 17, 43, 46, 47, 49, 75, 85, and 86
850	851	02-19	51, 52	All except 17, 43, 46, 47, 49, 85, and 86
	852	02-19	51, 52	All except 17, 43, 46, 47, 49, 85, and 86
856		02-19	52	All except 17, 43, 46, 47, 49, 75, 85, and 86
	976	02-19	51, 52	All except 17, 40, 43, 46, 47, 49, 85, and 86
		Section 20-23		
	630	20-23	51	46, 85, and 86
*632	630	20-23	51, 52	02, 05, 33, 34
632		20-23	51	46, 85, and 86
*637	636	20-23	52	02, 05, 33, 34
		Section 30-33		
157		30-33	51, 52	All except 46, 74-78, 85, and 86
272		30-33	51, 52	All
340	341	30-33	51, 52	All
342		30-33	51, 52	All
420		30-33	52	All except 46, 77, 78, 85, and 86
	421	30-33	52	All
422	423	30-33	52	All except 46, 77, 78, 85, and 86
424		30-33	52	All except 46, 85, and 86
460	462	30-33	51, 52	All except 46, 85, and 86
470		30-33	51, 52	All except 46, 85, and 86
471	472	30-33	51, 52	All except 46, 85, and 86
471		30-33	51	46, 85, and 86
473	474	30-33	51, 52	All except 46, 77, 78, 85, and 86
475		30-33	52	All except 46, 77, 78, 85, and 86

Exhibit 3.17.21-5 (Cont. 6) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
	478	30-33	52	All except 46, 77, 78, 85, and 86
480	481	30-33	51, 52	All except 46, 85, and 86
482	483	30-33	51, 52	All except 46, 85, and 86
488	489	30-33	51, 52	All except 46, 77, 78, 85, and 86
520	521	30-33	51, 52	All except 46, 85, and 86
522		30-33	51, 52	All except 46, 85, and 86
530		30-33	51, 52	All except 46, 85, and 86
531	532	30-33	51, 52	All except 46, 85, and 86
537		30-33	51	All except 46, 77, 78, 85, and 86
537		30-33	52	All except 46, 85, and 86
550	560	30-33	51, 52	All except 46, 85, and 86
564		30-33	51, 52	All except 46, 77, 78, 85, and 86
570	571	30-33	51, 52	All except 46, 85, and 86
572		30-33	51, 52	All except 46, 85, and 86
582	583	30-33	51, 52	All except 46, 85, and 86
	590	30-33	51, 52	All except 46, 77, 78, 85, and 86
591	592	30-33	51, 52	All except 46, 77, 78, 85, and 86
593	594	30-33	51, 52	All except 46, 77, 78, 85, and 86
595	596	30-33	51, 52	All except 46, 77, 78, 85, and 86
597	598	30-33	51, 52	All except 46, 77, 78, 85, and 86
599		30-33	51, 52	All except 46, 77, 78, 85, and 86
780	781	30-33	51, 52	All except 46, 85, and 86
782		30-33	51, 52	All except 46, 85, and 86
	788	30-33	51, 52	All except 46, 85, and 86
844		30-33	51	All except 46, 85, and 86
844		30-33	52	All except 46, 77, 78, 85, and 86
	845	30-33	51, 52	All except 46, 85, and 86
912	914	30-33	51, 52	All except 46, 85, and 86
930	932	30-33	52	All except 46, 85, and 86
940	942	30-33	51, 52	All except 46, 77, 78, 85, and 86
946		30-33	52	All except 46, 77, 78, 85, and 86

Exhibit 3.17.21-5 (Cont. 7) (02-13-2023)**Valid BMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
960	961	30-33	51, 52	All except 46, 85, and 86
962		30-33	51, 52	All except 46, 85, and 86
*MFT is not valid for the section.				

Exhibit 3.17.21-6 (04-03-2019)**Valid IMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
150		01	51, 52	30, 31
150		02-19	51, 52	30, 31, 55
160		01	51, 52	30, 31
160	161	02-19	51, 52	30, 31, 55
166	167	02-19	52	30,31, 55
170		01	51, 52	30, 31
170	171	02-19	51, 52	30, 31, 55
176	177	02-19	52	30, 31, 55
190	191	02-19	51, 52	30, 31, 35, 55
196	197	02-19	52	30, 31, 55
200	201	02-19	51, 52	30, 31, 55
240	241	02-19	51, 52	30, 31, 35, 55
270		01	51, 52	30, 31
270	271	02-19	51, 52	30, 31, 55
272		30-33	51, 52	30, 31, 55
276	277	02-19	52	30, 31, 55
280		01	51, 52	30, 31
280	281	02-19	51, 52	30, 31, 55
286		02-19	52	30, 31, 55
290		01-19	51, 52	30, 31, 35, 55
	291	02-19	51, 52	30, 31, 55
294		01	51, 52	30, 31
294	295	02-19	51, 52	30, 31, 55
298		01	51, 52	30, 31
298	299	02-19	51, 52	30, 31, 55
300		01	51, 52	30, 31
300	301	02-19	51, 52	30, 31, 55
304		01	51, 52	30, 31
304	305	02-19	51, 52	30, 31, 55
308		01	51, 52	30, 31

Exhibit 3.17.21-6 (Cont. 1) (04-03-2019)**Valid IMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
308	309	02-19	51, 52	30, 31, 55
310	311	02-19	51, 52	30, 31, 55
320		001	51, 52	30, 31
320	321	02-19	51, 52	30, 31, 55
336	337	02-19	52	30, 31, 55
340	341	02-19	51, 52	30, 31, 55
340	341	30-33	51, 52	30, 31, 55
342		30-33	51, 52	30, 31, 55
350		01	51, 52	30, 31
350	351	02-19	51, 52	30, 31, 55
360		01	51, 52	30, 31
360	361	02-19	51, 52	30, 31, 55
380		02-19	51, 52	30, 31, 55
386		02-19	52	30, 31, 55
388		01	52	30, 31
388	389	02-19	52	30, 31, 55
402	400	02-19	52	30, 31, 55
402		01	51	30, 31, 55
411	410	02-19	51, 52	30, 31, 55
412		02-19	51, 52	30, 31, 55
417	416	02-19	52	30, 31, 55
420*	421*	30-33	52	30, 55
422	423	30-33	52	30, 31, 55
424		30-33	52	30, 55
425		30-33	52	30, 31, 55
	430	01	52	30, 31
	430	02-19	51, 52	30, 55
	431	02-19	52	30, 31, 55
450		01	51, 52	30, 31
450	451	02-19	52	30, 31, 55
460	462	30-33	51, 52	30, 31, 55

Exhibit 3.17.21-6 (Cont. 2) (04-03-2019)**Valid IMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
470		30-33	51, 52	30, 31, 55
471	472	30-33	51, 52	30, 31, 55
473		30-33	51, 52	30, 31, 55
474	475	30-33	51, 52	30, 55
480	481	30-33	51, 52	30, 31, 55
482	483	30-33	51, 52	30, 31, 55
490	496	30-33	51, 52	30, 31, 55
500	502	30-33	51, 52	30, 31, 55
510	516	30-33	51, 52	30, 31, 55
517		30-33	51, 52	30, 31, 55
520	521	30-33	51, 52	30, 31, 55
522		30-33	51, 52	30, 31, 55
530		30-33	51, 52	30, 31, 55
531	532	30-33	51, 52	30, 31, 55
535	534	02-19	51, 52	30, 31, 55
537		30-33	51, 52	30, 31, 55
540	542	30-33	51, 52	30, 31, 55
550	560	30-33	51, 52	30, 31, 55
564		30-33	51, 52	30, 31, 55
570	571	30-33	51, 52	30, 31, 55
572		30-33	51, 52	30, 31, 55
576	577	02-19	51, 52	30, 31, 55
582	583	30-33	51, 52	30, 31, 55
590		30-33	51, 52	30, 55
591	592	30-33	51, 52	30, 55
593	594	30-33	51, 52	30, 55
595		30-33	51, 52	30, 55
599		30-33	51, 52	30, 55
	600	02-19	51, 52	30, 55
607	606	02-19	52	30, 31, 55
609	608	02-19	52	30, 31, 55

Exhibit 3.17.21-6 (Cont. 3) (04-03-2019)**Valid IMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
611	610	02-19	51, 52	30, 31, 55
612		02-19	51, 52	30, 31, 55
*632	630	20-23	51, 52	30, 31
*637	636	20-23	52	30, 31
641	640	02-19	51, 52	30, 31, 55
642		02-19	51, 52	30, 31, 55
661	660	02-19	51, 52	30, 31, 55
662		02-19	51, 52	30, 31, 55
667	666	02-19	52	30, 31, 55
671	670	02-19	51, 52	30, 31, 55
672		02-19	51, 52	30, 31, 55
681	680	02-19	51, 52	30, 31, 55
682		02-19	51, 52	30, 31, 55
691	690	02-19	51, 52	30, 31, 55
692	694	02-19	17, 18, 19, 24, 34, 38, 51, 52	30, 31, 55
695		02-19	19, 24, 34, 51, 52	30, 31, 55
701	700	02-19	51, 52	30, 31, 55
702		02-19	51, 52	30, 31, 55
	706	02-19	52	30, 31, 55
712	710	02-19	51, 52	30, 55
	716	02-19	52	30, 55
721	720	02-19	51, 52	30, 31, 55
722		02-19	51, 52	30, 31, 55
731	730	02-19	51, 52	30, 31, 55
732		02-19	51, 52	30, 31, 55
	736	02-19	52	30, 31, 55
742	740	02-19	51, 52	30, 31, 55
762	760	02-19	51, 52	30, 31, 55
765	764	02-19	51, 52	30, 31, 55
767	766	02-19	51, 52	30, 31, 55

Exhibit 3.17.21-6 (Cont. 4) (04-03-2019)**Valid IMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
	768	02-19	52	30, 31, 55
772	770	02-19	51, 52	30, 31, 55
777	776	02-19	52	30, 31, 55
780	781	30-33	51, 52	30, 31, 55
782		30-33	51, 52	30, 31, 55
783	784	30-33	51, 52	30, 31, 55
	788	30-33	51, 52	30, 31, 55
802	800	02-19	51, 52	30, 31, 55
807	806	02-19	52	30, 31, 55
820	821	02-19	51, 52	30, 31, 55
	822	02-19	51, 52	30, 31, 55
824		02-19	51, 52	30, 31, 55
826		02-19	52	30, 31, 55
*830	832	02-19	51, 52	30, 55
*836		02-19	52	30, 55
840	841	02-19	51, 52	30, 31, 55
843		02-19	51, 52	30, 31, 55
844	845	30-33	51, 52	30, 31, 55
846		02-19	52	30, 31, 55
850	851	02-19	51, 52	30, 31, 55
	852	02-19	51, 52	30, 31, 55
856	859	02-19	52	30, 31, 55
876		02-19	52	30, 31, 55
890	892	02-19	51, 52	30, 31, 55
896		02-19	52	30, 31, 55
912	914	30-33	51, 52	30, 31, 55
915		30-33	52	30, 31, 55
919	917	30-33	51, 52	30, 31, 55
930	932	30-33	52	30, 31, 55
940	942	30-33	51, 52	30, 31, 55
960	961	30-33	51, 52	30, 31, 55

Exhibit 3.17.21-6 (Cont. 5) (04-03-2019)**Valid IMF Transaction Codes**

Debit (+) TC	Credit (-) TC	Section	Doc Code	MFT Code
962		30-33	51, 52	30, 31, 55
	976	02-19	51, 52	30, 31, 55
	977	02-19	51, 52	30, 31, 55
*Section 20-23 is not present with MFT-CD 55.				

Exhibit 3.17.21-7 (10-01-2018)**Transaction Code Conversion Table (MF to NMF)**

TC	Convert To
163, 166	160
167	161
176	170
177	171
186	180
196	190
197	191
238	234
239	235
246	240
276	270
277	271
286	280
336	340 or 190 (see Exhibit 3.17.21-5 and Exhibit 3.17.21-6)
337	341
370	Do not add
386, 388, 389	380 (MF) or 607 (NMF)
400	Do not add
402	Do not add
420, 421	Do not add
424	Do not add
570	Do not add
606	600
666	700
667	820
673	670
701	702
706	700
716	710

Exhibit 3.17.21-7 (Cont. 1) (10-01-2018)**Transaction Code Conversion Table (MF to NMF)**

TC	Convert To
736	730
756	700
768	764
776	770
777	771
796	790
806	800
807	802
836	830
842, 848	841
846, 849	840
856, 876	850
896	820
897	822

Exhibit 3.17.21-8 (02-01-2011)
Tax Return Information Chart

Tax Return Number	MFT Code	Tax Class	Valid Tax Periods
11	61	4	196206-198706
11-B	62	4	196206-198006
11-C	63	4	Not before 196206
706-GS (T)	77	5	Not before 198612; month must be 12
706-GS (D)	78	5	Not before 198612; month must be 12
706/706-NA	52	5	Must be 000000
709/709-A	51	5	Not before 196112; month must be 12 for periods ending 197012 or earlier and after 198112; month must be 03, 06, 09, or 12 for periods 197103 through 198112.
720	03	4	Not before 196302; month must be 03, 06, 09, or 12
730	64	4	Not before 196206
940	10	8	Not before 196112; month must be 12
940-EZ	10	8	Not before 198912; month must be 12
941	01	1	Not before 196203; month must be 03, 06, 09, or 12
942	04	1	Not before 196203; month must be 03, 06, 09, or 12
943	11	1	Not before 196112; month must be 12
944	14	1	Not before 200612; month must be 12
945	16	1	Not before 199412; month must be 12
990	67	4	Not before 197012
990-EZ	67	4	Not before 198901
990-C	33	3	Not before 196112
990-PF	44	4	Not before 197001
990-T	34	3	Not before 196112
1040, 1040-A	30, 31	2	Not before 196212
1041	05	2	Not before 196112
1041-A	36	4	Not before 197012
1042	12	1	Not before 198512; month must be 12
1065	06	2	Not before 196112

Exhibit 3.17.21-8 (Cont. 1) (02-01-2011)**Tax Return Information Chart**

Tax Return Number	MFT Code	Tax Class	Valid Tax Periods
1066	07	3	Not before 198712
1120	02	3	Not before 196112
2290	60	4	Not before 195607
4638	58	4	197007-198009
4720	50	4	Not before 197001
1041-PF	37	4	197001-198712
5227	37	4	Not before 198812; month must be 12
8038-B	85	3	Not before 200812
8038-CP	46	3	Not before 200901
8038, 8038-G, 8038-GC, 8038-T	46	3	Not before 198412
8038-TC	86	3	Not before 200812
8278	13	3	Not before 198012; month must be 12, except with reference code 613, 643, 644, 650, 655, 656, 657, 661, 676, or 677
8752	15	2	Not before 199012; month must be 12
CT-1	09	7	Not before 196203; month must be 03, 06, 09, or 12 for periods ending before January 1, 1976; month must be 12 for periods ending after December 31, 1975.

Exhibit 3.17.21-9 (02-01-2011)**Campus Codes**

Campus	Code
Andover	08
Atlanta	07
Austin	18
Brookhaven	19
Cincinnati	17
Fresno	89
Kansas City	09
Memphis	49
Ogden	29
Philadelphia	28

