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## **21 TC 971 Action Codes**

### **Action**

### **Code**

### **Meanings**

- 01 TC 150 posted to incorrect TIN/tax period
  - 02 Amended/duplicate return posted to wrong TIN/tax period
  - 03 Re-input return from wrong TIN/tax period
  - 04-09 Reserved
  - 10 Amended return forwarded to adjustments.
  - 11 Refund Check Inquiry (generated by EOD)
  - 12 Amended return forwarded to Collection
  - 13 Amended return forwarded to Examination
  - 14 Amended return forwarded to Statute Control
  - 15 Amended return forwarded to Underreporter
  - 16 Amended return forwarded to Philadelphia
  - 17 For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD
  - 18 Congressional/PRP indicator (IMF-1993) (BMF-1994)
  - 19 TC 154 posted erroneously (EPMF)
  - 20-29 Reserved for use with BMF.
  - 30 Cross-Reference Information on Refund reversals
  - 31 Full Bankruptcy Discharge
  - 32 Fully Accepted OIC
  - 33 Partially Bankruptcy Abatement
  - 34 Partial OIC Abatement
  - 35 A manual "trigger" to start FTP at 1%
  - 36 IRS Offset Bypass Refund
  - 37 Record of Cross Reference TIN or Address
  - 38 Case Qualifying for early intervention Processing
  - 39 Used for the CSED Backup recovery
  - 40 Change deposit requirement to "1"
  - 41 Change deposit requirement to "2"
  - 42 BMF. Sets entity depositor status code
  - 43-45 Reserved for use with BMF
  - 46 FTD Alert Indicator
  - 47 Taxpayer Has Filed Form 8842
  - 48-49 Reserved for use with BMF
  - 50 Reserved
  - 51 Federal Employee/Retiree Non Compliance
  - 52 Generated by QRP runs. Causes returns to resequence one cycle.
  - 53 Generated by QRP and cases direct deposit to flip to paper
  - 54 Contracting Out
  - 55 Duplicate Notice to Spouse Indicator
  - 56 Turn off EIC Recertification Indicator
  - 57 CP 05 issued
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- 58 Denotes generation of CP40A
  - 59 Denotes generation of CP40B
  - 60 Generated by FMS when match is made
  - 61 Input to block module from FMS Continuous Levy Program
  - 62 Generated by FMS when match is made
  - 65 Form 8857 filed
  - 70 BMF - activates transaction consolidation routine

71 DMF-Injured Spouse Claim  
72 Examination inspected the return  
73 Employees under the SS-8 program  
74 Subcontractors under the SS-8 program  
75 Reserved  
76 Modular Refund Freeze MFT 02  
77 AC 76 Reversal MFT 02  
78 Check Forgery, Record of Settlement  
79 FMS-Denied Settlement  
80 Competent Authority Claims  
81 Created annually to update the Control DLN (generates CP 176)  
82 Original Installment Agreement, user fee of \$43 paid  
83 Reinstatement of Installment Agreement, reinstatement fee of \$24 paid  
84 Financial Agent for Chicago Bank - EFTPS Enrollment Code value 1  
85 Financial Agent for Nations Bank - EFTPS Enrollment Code value 2  
86 Generated to mark account for disaster processing.  
87 Generated to mark account for additional disaster processing.  
88 BMF CAWR  
90 Establish tolerance level for erroneous abatement after ASED/CSED Expired  
91 Carryback Return  
93 100% Penalty Case -MFT 55 only. Contains the XREF TIN.  
94 Reversal of AC 93.  
95 American Samoa Underreporter use  
96 Reversal of AC 97 (IMF only) MFT 55 only  
97 XREF 100% Penalty Inf. Contains the XREF BMF EIB(IMF only) MFT 55 only  
98 Reversal of AC 99.  
99 Taxpayer Assistance Order  
If code is 93 or 94, the MFT must be 01, 03, 09, 11, 12, 16 or 55 and the XREF-MFT must be 55 (IMF).  
If code is 96 or 97, the MFT must be 55, the XREF-MFT must be 01, 03, 09, 11 or 12. (BMF)  
If code is 40 or 41, the MFT must be 01, 09, 11 or 16  
If code is 47, the MFT must be 02, 06, 33, 34 or 44  
If code is 76 or 77, the MFT must be 02  
If code is 72, the MFT may not be 55  
If code is 98 or 99, the MFT may not be 13, 29 or 55.  
TC 971 Action Codes 01-03 does not reverse TC 150/976, does not release freezes, and does not suppress notice issuance.

**Action**

**Code**

**Meanings**

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See 3(25)(78)(24) for further input instructions.

