

## Section 1. Master File Codes

# 1 Transaction Codes

Reference IRM 3(27)(68)0

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at MCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

Many BMF and IMF Transaction Codes will not be used for IRAF. Also, the definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or computer generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IRAF using TC 840.

Refer to IRM 3(27)(68)0 for obsolete transaction codes.

Refer to Section 13.06 for pending transaction and merged related codes.

### Reversal Codes

An "R" following the transaction code indicates the transaction has been reversed.

Payment or penalty transaction codes with reversal code "3" which are NOT LISTED in this section are actually reversal code "0" transactions. For programming purposes, the "0" has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been reversed. However, for account analysis purposes, the "3" reversal code should be considered as "0".

All transaction codes currently in use are listed on the following pages. Abbreviations used under the heading FILE are as follows: IMF "I", BMF "B", EPMF "E", IRAF "A", and PMF "P". EPMF may be shown twice for certain entity TC. For doc. code 63, they are applied to the entity module; for doc. code 64, applied to the plan data module.

| TransCode | DR/CR | File  | Title                | Valid Doc. Code                | Remarks   |
|-----------|-------|-------|----------------------|--------------------------------|---|
| 000       |       | I/B/E | Establish an Account | BMF: 04, 63, 80, 81<br>IMF: 63 | Adds a new taxpayer entity to the applicable Master File. IMF— Establish Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return CCC'F to create an account for the sp |
|           |       | E     | Establish a Plan     | EPMF: 04, 63<br>IRAF: 63<br>64 | Establish a Plan Data module.   |

|     |            |  |                       |   |
|-----|------------|--|-----------------------|---|
| 001 | B/E        | Resequence an Account due to a TIN Change  | Generated Transaction | Resequences an account to a different or accomplishes a merge of accounts. Generated when TC 011, 040, or 041 posts. Carries old TIN as reference.  |
| 001 | E          | Resequence due to Plan Number change       | 64                    | Resequences a plan data module due to plan number change. Carries old plan number as reference.   |
| 001 | I/A        | Resequence an Account                      | Generated Transaction | Resequences an account because of an address change or a change in SSN validity.  |
| 001 | B/A/E      | TIN Change Failed to Resequence            | Generated Transaction | Account did not meet merge criteria. Restores entity and tax modules to the state that were processed as TC 001 under the old TIN.  |
| 002 | E          | Resequence EPMF Merge-Fail                 | 64                    | Resequences contents of a TC 001 or 006 transaction when there is a merge-fail between two plans of an EPMF entity.   |
| 003 | B          | Duplicate Tax Modules are not Resequence   | Generated Transaction | Resequences a discovered "duplicate" Module (identical MFT and Tax Period) back to a TC 001 back to the old EIN. Account Balance is adjusted. Changes all MFR Codes to 8. A CP 209 is issued in the state of the TC 003 posts.  |
| 003 | B          | BMF Partial Merge                          |                       | IDRS transaction. See Section 13.06. Appears at the old EIN.  |
| 004 | B          | BMF Partial Merge                          |                       | IDRS transaction. See Section 13.06. Appears at the new EIN.  |
| 005 | I/B/A      | Resequence Account for Merge               | Generated Transaction | Account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as TC 006 if unsuccessful.  |
| 005 | E          | Resequence Plan for Merge                  | 64                    | Assigned to the To Plan Data Module each of its return modules being resequenced during the merging of two plans for one EPMF entity.   |
| 006 | I/B<br>A/E | Account Resequence to Master File Location | Generated Transaction | Indicates consolidation of accounts has been made (See TC 002 for BMF/IRA and EPMF; TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (previously a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN. |
| 006 | E          | Merge Plan Resequence                      | 64                    | Indicates successful merge of two plans of an EPMF entity. Carries old plan number as reference.<br><br>A carrier transaction for transactions f  |

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|-----|------------|------------------------|---|---|
| 007 | I/B/A      | Carrier Transaction    | Generated Transaction                   | dissolving account as a result of a successful merge. The TC 007 does not post to Master File. It causes generation of TC 446.  |
| 008 | I/A        | IMF/BMF Complete Merge |   | IDRS transaction. See Section 13.06. Appears at the new TIN.  |
| 011 | I/B<br>E/A | Change EIN or SSN.     | 63                                      | Changes TIN of an Account on the Master File or consolidates two TINs. BMF: Prevents posting of TC other than 002, 003, 006 and 026.  |
| 011 | E          | Change Plan Number     | 64                                      | Changes the number of an EPMF entity on the Master File; may include other Entity changes shown in TC 013, 014, and 016 (TC 016 not EPMF).  |
| 012 | I/B<br>E/A | Reopen Entity Account  | IMF: 63<br>BMF: 63, 80<br>EPMF/IRAF: 63 | Reopens a plan of an EPMF entity. Updates FR Codes. Reopens an Account on the Master File; may include other Entity changes shown in TC 013, 014, and 016 (TC 016 not EPMF). If City, State present no street address, drops MF street address. Zeros zip code for foreign addresses.   |
| 012 | E          | Reopen Plan            | 64                                      | Reopens a plan of an EPMF entity. Changes FRC 8 to blank.   |
| 013 | I/B<br>E/A | Name Change            | BMF: 63, 80<br>Others: 63               | Changes a name of an Account on the Master File. May include other Entity changes shown in TC 012, 014, 015, and 016, (TC 016 not EPMF). IMF/IRAF Replaces or establishes name line for tax year indicated by new name line. Deletes second name line if it is input. BMF Replaces all name lines on TC 013 with DLN block/serial overlay 99999 is computer-generated from TC 013 with CCC'9' which causes establishment of new name line for primary taxpayer on TC 013 with a Reference MFT Code (if present will only update the Civil Penalty name line. Normal name line processing will be by-passed. |
| 013 | E          | Plan Name Change       | 64                                      | Replaces the plan name for a plan of an EPMF entity.  |
| 014 | I/B<br>E/A | Address Change         | BMF: 63, 80<br>Others: 63               | Changes the address of an account on the Master File. May include other Entity changes shown in TC 012, 013, 015, 016 (TC 016 not EPMF). Replaces Street Address, State and zipcode. If street address blank literal "local" is generated for street address. Updates "cycle of last address change" in the entity. Zeros zip code for foreign addresses. BMF: Generated with BMF address is changed, based on data input from IMF on TC 996. EPMF  |

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|-----|-------------|---|-----------------------------------|--|
| 015 | I/B<br>A/E  | Location and/or Zip Code                | 50, 63                            | Changes mailing address.<br>Changes the District or Area Office Location Code and/or Zip Code of an Account on the MF. If TDA is being transferred from one District or Area Office to another, use Doc. Code 50; otherwise use Doc. Code 63. Other Entity changes described in TC 012, 013, 014 and 016 (not EPMF) may be included with Code 63. An address change (TC 014) may be included with Doc. Code 50. EPMF Out of SC changes are valid.  |
| 016 | I/B<br>A/E  | Miscellaneous Change Entity Codes       | BMF: 63, 80, 81<br>Others: 63, 64 | Changes the following codes: Filing Requirement Codes, Railroad Board number, FYM, PMF indicator, Backup Withholding Indicator, F8123 indicator, Employment Code, Magnetic Tape Code (also updated by TC 960, 961 and 962), Date of Death, Sole Proprietor/Spouse SSN, PDT indicator (blocking series 700-749 turns indicator on; B.S. 750-749 turns indicator off). TC 016 with special DLN xx96388888888X is generated to validate sole proprietor SSN in the entity. Updates no other entry data. May include other entity changes shown in TC 012, 014, and 015. Doc Code 80/81 update EO Entity Section. FRC only |
| 017 | I/A         | Spouse SSN                              | 63                                | Adds or changes the Spouse's SSN in First Name Line of the taxpayer's Account. Exception: Invalid input to IRAF. Will not come to IRAF from IMF only.  |
| 017 | E           | Change File Folder Number               | 64                                | Replaces the File Folder Number.   |
| 018 | I/B/A       | Release Undelivered Refund Check Freeze | 64                                | Updates address: releases all 740 freeze from the account. IMF-Unpostable 174 if no freeze is present.   |
| 019 | I/B/<br>E/A | Zip Code/Area Office Change             | 50, 63                            | Generated whenever Zip Codes or Primary Location Code changed. Will post as a change on 015. Does not update the "cycle of last address change." Generated to IRAF from IMF. When Location Codes or zip codes change; otherwise, will be dropped. Generated to IRAF from IMF.  |

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|     | I/B        |  |                          | Removes an account from Master File<br>inactivate the account so future tax<br>modules can not be created. Any entit<br>other than TC 012 will go unpostable  |
| 020 | E/A        | Closes Account<br>Deactivates Account                | 63                       | Changes all filing requirement codes t<br>if tax modules are present in the Acco  |
|     | A          |  |                          | Delete a plan when it does not have a<br>return module or an unreversed TC 12   |
| 020 | E          | Delete a Plan  | 64                       | 123 or 125 in the Plan Data Module;<br>otherwise, the plan MFR is changed to<br>"8"   |
| 022 | B          | Delete EO<br>Submodule                               | 63                       | Delete EO Section that was erroneous<br>added to an entity module.  |
| 023 | B          | Reverse the<br>election to lobby                     | 77                       | Reverses the TC-024 election.   |
| 024 | B          | Election to Lobby                                    | 77                       | The election by an organization to lob<br>legislation from Form 5768.   |
| 025 | A          | No RSQ-SSN   | Generated<br>Transaction | Failure to merge two Master File acco<br>Does not post to the Master File.  |
| 026 | I/B<br>A/E | Delete Changed TIN<br>or Old Plan Data               | Generated<br>Transaction | Deletes the Entity data that remained c<br>MF under the old EIN or SSN. IMF:<br>Creates a "memo" level locator record<br>the "TO" SSN.  |
| 026 | I/B        | IMF/BMF Complete<br>Merge                            |                          | IDRS transaction. See Section 13.06.<br>Appears at the old TIN.   |
| 026 | E          | Delete Old Plan Data                                 | 64                       | Deletes plan data under Old Plan Num<br>after resequencing of a plan.   |
| 030 | I/B/A      | Update Location<br>Codes<br>Out-of-Service<br>Center | 50, 63                   | Updates Location Codes when a chan;<br>Service Center Code is involved. If TI<br>being transferred, use Doc. Code 50;<br>otherwise, use Doc. Code 63. Entity<br>changes described in TC 013, 014, 01:<br>016 may be included with Doc. Code<br>Change of address (TC 014) may be<br>included with Doc. Code 50. |
| 040 | I/B/A      | Directs Change to<br>Valid SSN                       | 63                       | Changes SSN or name of an Account<br>which is on the Valid Segment of the<br>or the valid portion of the BMF. May<br>include changes to Filing Status Code<br>spouse SSN, IRAF: Generated from th<br>IMF transaction.   |
| 041 | I/B/A      | Directs Change to<br>Invalid SSN                     | 63                       | Changes SSN or name of an Account<br>which is on the Invalid Segment of the<br>IMF/IRAF or the invalid portion of th<br>BMF. May include changes to FSC or  |

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|-----|-----|---|-----------------------|---|
|     |     |   |                       | spouse SSN. IRAF: Generated from the IMF transaction.   |
| 052 | B   | Reversal of 053, 054, 055                   | 63                    | Reverse all previously posted TC053, or 055 transactions.   |
| 053 | B/E | Plan Year Ending Month Change               | 63, 77, 64            | Form 1128 processed to accept change accounting period.   |
| 054 | B   | Retained FYM                                | 63                    | Rev. Proc. 87-32.   |
| 055 | B   | Change or Adopt New FYM                     | 63                    | Form 8716 - Election to have a tax year other than a required tax year. Rev. Pr 87-32.  |
| 057 | B   | Reversal of 054, 055                        | Generated Transaction | Reverses TC 054/055 when a CU UP (F1120/1120S/1065 return is posted with CC "Y" and FYM 12 or TC 620 posted   |
| 058 | B   | Rejection of Form 8716                      | 63                    | Rejection of Election of Tax Year other than a required Tax Year. Form 8716 denied.   |
| 059 | B   | Rejection of Form 1128                      | 63                    | Rejection of Application for change in Accounting Period. Form 1128 was denied a.) Taxpayer has chosen to defer taxable gain. Input YR Digits 66 To Reverse Deferred Taxable Gain, and b.) Indicate year for which taxable gain has been deferred   |
| 060 | I   | Defer Taxable Gain                          | 63                    |   |
| 060 | B   | Elect Foreign Sales Corporation (FSC)       | 63                    | FSC or Small FSC election, Form 827   |
| 061 | B   | Revoke Reverses TC 060, 063, 064 or 065     | 63                    | Revocation of FSC or small FSC election   |
| 062 | B   | Erroneous                                   | 63                    | Reversal of TC 060, 063, 064, 065   |
| 063 | B   | FSC Election received                       | 63                    | Election as a FSC or small FSC has been received.   |
| 064 | B   | FSC election denied                         | 63                    | Denial of election to be treated as a FSC or small FSC  |
| 065 | B   | FSC Revocation Received                     | 63                    | Notification of revocation received for FSC or small FSC  |
| 066 | B   | Terminate FSC Received                      | 63                    | Election to be treated as a FSC or small FSC has been terminated  |
| 070 | B   | Church Exemption From Social Security Taxes | 63                    | Records the filing of Form 8274, Certification by Churches and Qualified Church-controlled Organizations Election Exemption From Employer Social Security Taxes (FICA). Establishes an effective date, update Employment Code to "C", From 941 Filing Requirement to "04" the Form 940 File Requirement Code "0". |

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| 071 | B | Revocation of Church Exemption From Social Security Taxes | 63 | IRS terminates or revokes the filing of Form 8274 (TC 070). Establishes an revocation/termination effective date and updates the 941 File Requirement to "0". The Employment Code may also be changed to "W" or be deleted if necessary. If Employment Code deleted, Form 941 Filing Requirement is updated to "0". |
| 072 | B | Deletion of TC 070 Input in Error                         | 63 | Records the correction of an erroneously posted TC 070. The Employment Code is deleted and the 941 FR is updated to "0".  |
| 073 | B | Correction of Erroneous Revocation/Termination            | 63 | Used when 8274 election has been erroneously terminated by IRS with input of TC 071. Reverses all previously posted TC 071 transactions. The election must be re-established with input of another TC 070.  |
| 080 | I | Validates Spouse's SSN                                    | 63 | Transaction validates spouse's SSN. If not posted to the Master File.   |
| 090 | B | Small Business Election                                   | 53 | Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. Blocking Series 950-999 generate a Transaction 474 for MFT 02 period ending and months preceding the effective date.                                      |
| 091 | B | Terminate Small Business                                  | 53 | Indicates the termination or revocation of a corporation being taxed as a small business and updates the Form 1120 FR to "01". Blocking Series 950-999 does not update filing requirements or FYM yet, but delays update for 26 weeks.  |
| 092 | B | Reverses 090, 093, 095, 097                               | 53 | Records the correction of an erroneously posted TC 090, 093, 095 or 097. Reverses Filing Requirements to "01".  |
| 093 | B | Application for Small Business Election                   | 53 | Application for Sub-Chapter S election Form 2553  |
| 094 | B | Application for Small Business Denied                     | 53 | Sub-Chapter S election denied   |
| 095 | B | Application for Small Business Pending                    | 53 | Form 2553 requesting termination received. No determination made.   |
| 096 | B | Small Business Election Terminated                        | 53 | Sub-Chapter S election terminated. Updates 1120 FR to "01". Blocking Series 950-999 does not update filing requirements or FYM yet, but delays update for 26 weeks.   |
|     |   | Application for Small                                     |    |   |

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| 097 | B   | Business Pending National Office Approval | 53   | Form 2553 has been sent to National Office for determination.  |
| 110 | B   | —   | Generated Transaction                          | Designates Windfall Profits Tax return to the GMF unpostable system.   |
| 120 | I/B | Account Disclosure Code                   | 77 or Generated                                | Indicates information extracted for export use. Is input with Doc. Code 77 or is generated for mass extracts from Master File. Posts to a separate disclosure file when TC 990, 991, 992, or 993 is processed with Doc. Code 56 or an agency code. IMF ONLY: Generated.  |
| 121 | E   | Employee Plan Characteristics             | 01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78 | Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4461-SEP, 5300, 5301, 5303, 5306, 5306SEP, 5309 and 5309.  |
| 122 | E   | Reversal of Employee Plan Characteristics | 77   | Reverses TC 121.   |
| 123 | E   | Update of Employee Plan Characteristics   | 01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78 | Updates Employee Plan Characteristics  |
| 125 | E   | Termination                               | 10,11  | Form 5310 Posts a complete termination of an Employee Plan (Doc Code = 10). Form 5310-A posts a merger, consolidation or transfer of an Employee Plan (Doc Code = 11)  |
| 126 | E   | Reversal of Termination                   | 77   | Reverses TC 125.   |
| 127 | E   | Administrator Data Change                 | 64   | Changes the Name, Address or EIN of the Plan Administrator.  |
| 128 | E   | Administrator Data Change                 | 64   | Replaces the Plan Name and Administrator Data  |
| 129 | I   | HHS Request                               | 57   | Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).<br><br>Entire account is frozen from refunding if overpayment is applied to NMF. Credit of \$25.00 or more. Overpayments in excess of \$24.99 will cause a CP44 to be generated. IMF: Freeze only if more than \$24.99. TC 131 or TC 824 will reverse all previously posted TC 130s See note below (TC 8 |

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| 130 | I/B   | Entire Account Frozen from Refunding | 77                    | may or may not have a money amount Credits under \$25.00 before interest was refunded, but TC 130 Freeze will not be released. TC 130 with closing code 03 or 24–32 should correspond to a BMF liability written off with TC 530 and will have similar TC 130 closing code. No TC 130 with DLN blocking/serial of 9 indicates an agency's claim is pending DMF. Can only be reversed by TC 130 submitted by agency indicating a deletion or refund by that agency.  |
| 131 | I/B   | Reversal of TC 130 Refund Freeze     | 77                    | Releases the TC 130 Account refund if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present  |
| 132 | I     | Reversed TC 130                      | Generated Transaction | A TC 130 which was reversed.  |
| 136 | B     | Suppress FTD Alert                   | 77                    | Suppress issuance of Federal Tax Dependent (FTD) Alert.   |
| 137 | B     | Reverse Suppress                     | 77                    | Reverses TC 136.  |
| 140 | I     | IRP Delinquency Inquiry              | Generated Transaction | Establishes Entity and/or Tax Module Status Code 02 (Delinquency Inquiry) within the affected tax module.<br><br>Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 21 days before date for Compliance or Notice issuance. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is from IDRS issuance cycle in the transaction. |
| 141 | I/B/E | Delinquency Inquiry                  | Generated Transaction | Establishes Entity and/or Tax Module Status Code 02 (Delinquency Inquiry) within the affected tax module.<br><br>Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 21 days before date for Compliance or Notice issuance. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is from IDRS issuance cycle in the transaction. |
| 142 | I/B/E | Delinquency Investigation            | Generated Transaction | Records the issuing of a Taxpayer Delinquency Investigation (TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.   |

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| 148 | I/B                             | Issuance of TDA or TDI Assembly       | 77  | Causes the accelerated issuance of a T (BMF Only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules of the Account. TC 148 with indicator of will cause notices, TDI/TDA and transcripts to be marked to identify taxpayer as an Illegal Tax Protestor. A TC 976, 977, 29X and 150 (except SF return) will Unpost UPC 191. Refer to 11.07 (4) for Primary and Secondary Codes. |
| 149 | I/B                             | Reversal of TC 148                    | 77  | Reverses TC 148 and permits the normal issuance of TDI and TDA.   |
| 150 | I/B<br>Debit* (NPJ)<br>E/A<br>P | Return Filed & Tax Liability Assessed | IMF: 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 26, 27, 51, 72, 73, BMF: 03, 05, 06, 07, 08, 09 10, 11, 13, 16, 20, 23, 29, 35, 36, 38, 40-44, 46, 51, 59, 60, 65, 66 (PSC only) 67, 71, 81, 83, 90-93, 95<br><br>EPMF: 30, 31, 37, 38<br>IRAF: 11, 12, 21, 22, 51, 73 PMF: 69 | A tax liability assessed from the original return establishes a tax module. *BMI Assessment may be Credit for Form C 720 and 941. See TC 976-977 for amended return. —  |
| 150 | I/A                             | Entity Created by TC 150              | Generated Transaction   | This TC 150 when posted to the Entity Transaction Section indicates the Master File Entity was created from the posting of the return.  |
| 151 | E/A                             | Reversal of TC 150 or 154             | 77  | EPMF: Reverses return data. Effective 07/01/92 - Action Code 30 Reverses TC 154. IRAF: Report Suppression. TC 154 when TC 971 code is 19. Must be posted and balance of module must be Used when F5329 filed in error.  |

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| 152 |              | I/A   | Entity Updated by TC 150                           | Generated Transaction | Designates a return which updated ent data and is posted to the Entity Transa Section.  |
| 154 |              | E     | Posting F5330 Data                                 | 35                    | Posts when First Letter Indicator is significant and no other satisfying transaction (150, 59X, 977) is present. 155 will suppress the identification of delinquent account.  |
| 155 |              | E     | 1st Correspondence Letter sent                     | 30, 37, 38            | Posts when Second Letter Indicator is significant and no other satisfying transaction (150, 59X, 977) is present. 156 will suppress the identification of delinquent account.   |
| 156 |              | E     | Subsequent Correspondence sent                     | 30, 37, 38            | EPMF Second Correspondence letter. Posts to EPMF to Bypass delinquency  |
| 157 |              | E     | Schedule A   | 30, 37, 38            | Received by EPMF through S.C. GPP forwarding to Dept. of Labor, not post to EPMF.   |
| 157 |              | B     | Form 5578<br>Non-Discrimination Certification      | 84                    | Posted to indicate input of Form 5578   |
| 159 |              | I     | Settlement Data                                    | Generated Transaction | Designates data as a Settlement Sectic Return. Such data is dropped as soon ; return is settled. Does not appear on outputs.  |
| 160 | Debit (NPJ)  | I/B/A | Manually<br>Computed<br>Delinquency Penalty        | 47, 54                | A Delinquency Penalty Assessment manually computed by Audit or Colle Penalty is not recomputed by compute   |
| 161 | Credit (NPJ) | I/B/A | Abatement of<br>Delinquency<br>Penalty             | 47, 54                | Abates previously posted 160, 166 Delinquency Penalty liability assessm whole or in part. Penalty is not recomj by computer.  |
| 162 |              | I/B/A | Failure to File<br>Penalty Restriction<br>Deletion | 47, 54                | Removes restriction on computation o FTF Penalty on previously posted TC or 161. Causes recomputation and allc normal computation of FTF Penalty.   |
| 166 | Debit (NPJ)  | I/B/A | Delinquency<br>Penalty                             | Generated Transaction | Computer generated assessment of Delinquency Penalty on returns postec the due date without reasonable cause for returns containing penalty-interest codes 1 (if Condition Code R not pres or 2; penalty is computed on the asses tax less pre-payments. IMF only: Penz may also be generated from amounts recorded on returns. |

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| 167 | Credit (NPJ) | I/B/A | Abate Delinquency Penalty                 | Generated Transaction  | Abates a previously assessed TC 166 change occurs in return due date or tax at due date.  |
| 170 | Debit (NPJ)  | I/B   | Estimated Tax Penalty                     | IMF: 11, 12, 21, 22,<br>BMF: 10-14<br>Both: 17, 18, 24, 47, 51, 54 | Computer generated self-assessment for failure to make adequate ES payment. Applicable to Form 990C, 1040, 1041 990T, 990PF and 1120, except on Adjustment or Revenue Receipt input   |
| 171 | Credit (NPJ) | I/B   | Abatement of Estimated Tax Penalty        | 24, 47, 48, 54   | Abates previously posted 170 or 176 Estimated Tax Penalty in whole or in  |
| 176 | Debit (NPJ)  | I/B   | Estimated Tax Penalty                     | Generated Transaction  | Computer-generated assessment of 99 1040, 1041, 990T, 990PF and 1120 Estimated Tax Penalty for failure to make adequate ES payments.  |
| 177 | Credit (NPJ) | I/B   | Abatement of Estimated Tax Penalty        | Generated Transaction  | Abates a previously assessed TC 176. Issues Adjustment Notice.  |
| 180 | Debit (NPJ)  | B     | Deposit Penalty                           | 11, 17, 18, 20, 24, 25, 38, 40, 41, 43, 47, 48, 51, 54, 58         | A manually assessed or generated from 150 input penalty for insufficient and/untimely deposit of taxes (FTD) (720, 941, and 943, 945 and 1042, CT-1).   |
| 181 | Credit (NPJ) | B     | Deposit Penalty Abatement                 | 47, 54   | Abates a previously assessed 180, 186 Deposit Penalty in whole or in part.  |
| 186 | Debit (NPJ)  | B     | FTD (Deposit) Penalty Assessment          | Generated Transaction  | Computer generated FTD Penalty if taxpayer fails to make timely and sufficient payments as required by regulations on Forms CT-1, 720, 940, 940EZ, 941, 945 and 1042.   |
| 187 | Credit (NPJ) | B     | Abatement of FTD Penalty Assessment       | Generated Transaction  | Abates a previously assessed TC 186. Issues Adjustment Notice.  |
| 190 | Debit (PJ)   | I/B/A | Manually Assessed Interest Transferred In | 51   | Manually computed interest assessed to transfer in. Is input only as part of an account transferred in. See TC 370.   |
| 191 | Credit (NPJ) | I/B/A | Interest Abatement                        | 51, 52   | Abates TC 190 interest; input only as part of an account transferred in. See TC 370   |
| 196 | Debit (NPJ)  | I/B/A | Interest Assessed                         | Generated Transaction  | Computer generated interest that is due First Notice time; upon issuance of an Account Adjustment Notice resulting in posting of TC 290/300; posting of TC (Designated Payment of Interest), or if credit condition exists in the module: at TDA time; and upon issuance of Credit Reversal Notice (CP 60). |

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| 197 | Credit (NPJ) | I/B/A | Abatement of Interest Assessed                    | Generated Transaction                               | Abates previously posted 190 or 196 interest assessments. TC 197 is generated when postings cause the interest assessed to exceed interest due (example: Abatement of tax liability). In addition, TC 197 is generated (as necessary) when a TC 196 is posted.   |
| 200 | Debit (NPJ)  | I/A   | Taxpayer Identification Number Penalty Assessment | IMF: 11, 12, 21, 22<br>Both: 17, 18, 24, 47, 54, 58 | Assess penalty against taxpayer for failure to furnish requested identifying number.   |
| 201 | Credit (NPJ) | I/A   | Taxpayer Identification Number Penalty Abatement  | 47, 54  | Abates a previously assessed TC 200 penalty in whole or in part.   |
| 234 | Debit (NPJ)  | B     | Assessed Daily Delinquency Penalty                | 47, 54<br>BMF: 81, 90, 91                           | Manual assessment or generated from 150 input of \$10 Daily Delinquency Penalty to maximum of 5,000.   |
| 235 | Credit (NPJ) | B     | Abates Daily Delinquency Penalty                  | 47, 54  | Abates previously assessed TC 234/235 penalty in whole or in part.   |
| 238 | Debit        | B     | Daily Delinquency Penalty                         | Generated Transaction                               | Computer generated assessment of \$1 Daily Delinquency Penalty to a maximum of \$5000 from return.   |
| 239 | Credit (NPJ) | B     | Abatement of Daily Delinquency Penalty            | Generated Transaction                               | Abates a previously assessed TC 238. If module contains a TC 234 amount less than a previously posted TC 238, TC 239 is generated in amount of difference and TC 234 is dropped; if greater, TC 239 is generated for TC 238 amount and TC 234 and TC 238 are posted.   |
| 240 | Debit (NPJ)  | I/B A | Miscellaneous Penalty                             | 47, 54, 51  | Assesses miscellaneous type penalty (other than those penalties which are identified with their own TC). Assess miscellaneous type penalty when a reference no. of zero is present (i.e., other than those penalties which are identified with their own TC or reference no.). In addition, a TC 240 with a significant reference no. (500-699) indicates an assessment of a specific penalty. See Section 11.10(6) for appropriate Reference Codes.<br><br>Abates a previously assessed TC 240 penalty in whole or in part. Civil penalty |

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| 241 | Credit (NPJ) | I/B A | Abate Miscellaneous Penalty                    | 47, 54                 | transactions are identified by Credit Reference No. 500-699. BMF only, abates TC 246 for MFT 06 (Form 106 whole or in part.  |
| 246 | Debit        | B     | 8752 or 1065 Penalty                           | Generated Transaction  | Failure to provide information penalty 1065 or 8752, generated when a Form 1065 or 8752 is incomplete.   |
| 247 | Credit       | B     | Abatement of 1065 Penalty                      | Generated Transaction  | Abates a previously assessed TC 246 a timely credit posts to a BMF module  |
| 270 | Debit (NPJ)  | I/B A | Manual Assessment Failure to Pay Tax Penalty   | 17, 18, 24, 47, 48, 54 | Manual computed Failure to Pay Tax Penalty assessed if return liability and Examination/DP tax adjustment is not on or before date prescribed for payment. BMF/IMF/IRAF: Restricts penalty computation for this module. Condition code "Z" input with TC 150 generates 270 for zero amount (IMF only). |
| 271 | Credit (NPJ) | I/B A | Manual Abatement of Failure to Pay Tax Penalty | 47, 54                 | Manual abatement of previously "net assessed" FTP Penalty (TC 270/276) in whole or in part. Restricts penalty computation for the module unless input with Reason Code 62.   |
| 272 | I/B/A        |       | Failure to Pay Penalty Restriction Deletion    | 47, 54                 | Removes restriction on computation of FTP Penalty on previously posted TC or 271. Causes recomputation and all normal computation of Failure to Pay Penalty.   |
| 276 | Debit (NPJ)  | I/B/A | Failure to Pay Tax Penalty                     | Generated Transaction  | Computer-generated FTP Penalty assessed if return liability and/or Examination/DP Adjustment is not paid on or before date prescribed for payment.   |
| 277 | Credit (NPJ) | I/B/A | Abatement of Failure to Pay Tax Penalty        | Generated Transaction  | Computer-generated abatement of "net assessed" FTP Penalty (TC 276) in whole or part.  |
| 280 | Debit (NPJ)  | I/B/A | Bad Check Penalty                              | 18, 24, 45, 54, 58, 87 | Assesses manually-computed bad check penalty. (May be with zero amount.)   |
| 281 | Credit (NPJ) | I/B/A | Abatement of Bad Check Penalty                 | 47, 54                 | Abates previously posted 280 or 286 transaction in whole or in part. Will post prior to return if it is the only transaction with TC 290 and there is a TC 280 or 286 of equal or greater amount in module.  |
| 286 | Debit (NPJ)  | I/B/A | Bad Check Penalty                              | Generated Transaction  | Computer-generated assessment of bad check penalty initiated by the posting of the following TCs: 611, 621, 641, 661, 671, 681, 691, or 721. Penalty rate after 11-10-88 is: Checks for more than \$750.00, 2% of the check. Checks for \$750.00 or less, the lesser of \$15.00 or                     |

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| 287 | Credit B          | Reversal of Bad Check Penalty | Generated Transaction | <p>amount of the check. No penalty on cl less than \$2.00.</p> <p>Reversed each posted, unreversed 280 if status is 06, module balance is debit net TC 28X amount equals module ba</p> <p>Additional tax as a result of an adjustr to a module which contains a TC 150 transaction. TC 290 with zero amount TC 29X with a Priority Code 1 will pe a —L freeze module. Generates assess of interest if applicable (TC 196). Rel the following freezes: O—Reactivatec Account, —A Duplicate Return, —K Refund Hold, W—470 hold, —R 570 —F Advanced Payment, —X Manual Refund, P—841/720, —G Math Error Math Error/TDA, R— RPS, B— Subsequent Payment, —Q WPT, 680 (See Freeze Code Section for specific conditions). TC 290 with zero amount blocked 96X indicates a taxpayer pena abatement request was considered and rejected. Reversal is TC 290 blocked ! Can be used for Civil Penalty assessm on MFT 30, 55, and 13. IMF: Additio releases 680 hold and freezes for Inva SSN or Account Reactivation. Needs reason and source codes. May need pr and/or hold codes. BMF: Releases fre for 842. TC 290's, MFT 10, Blocking Series 500-519, have been designated FUTA use only. A Reference Code of or 999 is generated by BMF files respectively from Alpha Code "T" or ' along with a valid state code on FUTA Adjustments. May need priority and/o codes. IMF: If a TC 888 is input with TC 886, and the Taxable Income (TXI) the tax module is greater than .00, the TXI is automatically adjusted by the 1 888 amount. The TXI on the module v not be adjusted below zero.</p> <p>TC 290 blocked 180-198, 780-789, 960-969 or 980-989 (MFT 55: Blockin Series 530-539, 960-969, and 980-989 Exception: prior control is doc code 5 blocked 59X), will generate a CP55 N to Refile Return.Re: Form 1042, 290-1 increase tax liability no reference # is</p> |
| 290 | Debit (NPJ) I/B A | Additional Tax Assessment     | 54                    |  |

291            Credit    I/B A    Abatement Prior Tax    54  
                  (NPJ)

294            Debit    I/B        Additional Tax    54  
                  (NPJ)            Assessment with  
    Interest Computation  
    Date

295            Credit    I/B        Abatement of Prior    54  
                  (NPJ)            Tax Assessment with  
    Interest Computation  
    Date

291-to decrease tax liability no referer is used, 150-reference # "011" to update the gross income paid See section 8 for credit reference adj. codes.

Abates a previously posted 150 and/or 300 in whole or in part. Generates abatements (TC 197) of computer-generated interest where applicable. Releases same freezes and as TC 290. TC291's, MFT 10, Blocking Series 500-519, have been designated FUTA use only. A Reference Code of 0 or 999 is generated by BMF files respectively from Alpha Code "T" or "I" along with a valid state code on FUTA Adjustments. May need priority and/or codes. IMF needs reason and source code.

Used to adjust a previously posted tentative allowance (e.g. TC 295 or 305), containing beginning interest computation date, can carry TC 290, 291 or penalty code post, a TC 295 or 305 must be present in the module and the TC 294 amount cannot exceed the TC 295 or 305 amount. Otherwise, same as TC 290. Blocking Series 900-909 will generate a CP 55.

Used to input a tentative allowance, contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. Otherwise same as TC 291. Will not post to module even if AIMS Indicator (TC 420) is on. IMF: Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (TC 497, RC2) with secondary TC date later than current 23C date. Valid with tax codes 2 or 3 only. Form 1045, Application for Tentative Refund, is used by taxpayer Form 1139, Corporation Application for Tentative Refund, is used by corporation Claims refund from carryback of a net operating loss, unused general business credit, unused research credit, net capital loss or overpayment of tax due to a claim or right adjustment under section 1341(b)(1) or 6411; Regs. sec. 1.6411-1 Blocking Series 900-909 will generate CP 55.

Used to input an additional assessment tax to a module which contains a TC 1

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| 298 | Debit<br>(NPJ)  | I/B   | Additional Tax<br>Assessment with<br>Interest Computation<br>Date 54                                     | Generates assessment of interest from interest computation date which must included in the transaction. BMF: Can used with another tax adjustment code the same document (record) i.e., TC 291, but is not acceptable with TC 294 or 295. Can also be used with penalty code and interest codes. Otherwise same as 290. IMF: Cannot be used with other tax and interest transaction codes, but may used with penalty codes. Otherwise same as TC 290.   |
| 299 | Credit<br>(NPJ) | I/B   | Abatement of Prior<br>Tax Assessment<br>Interest Computation<br>Date 54                                  | Used to input an abatement of tax to a module which contains a TC 150. Generates abatement of interest from interest computation date which must included in the transaction. BMF: Can used with another tax adjustment code the same document (record) but is not acceptable with TC 294 or 295. Can be used with penalty codes and interest transaction codes. Otherwise same as TC 291. IMF: Same as TC 291. Will reselect until interest computation date is earlier than current 23C date. BMF: Will unblock (UPC 497, RC2) with secondary TC date later than current 23C date.  |
| 300 | Debit<br>(NPJ)  | I/B A | Additional Tax or<br>Deficiency<br>Assessment by<br>Examination Division<br>or Collection<br>Division 47 | Assesses additional tax as a result of a Examination or Collection Adjustment tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 11, 34 and TC 420 or 424 present. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (collect Appellate Code is 000 or if TC 300 blocking Series 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additional releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55, BMF: Releases freeze for Joint Committee or TC 842. |
| 301 | Credit<br>(NPJ) | I/B/A | Abatement of Tax by<br>Examination or<br>Collection Division 47  | Abates a previously posted TC 150, 299 and/or 300 in whole or in part. Generates abatements of computer generated interest where applicable. (TC 197 or 337) Releases same freezes and holds as TC 300. Blocking series 790-799 or 900-999 will generate a CP 55.   |

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| 304 | Debit<br>(NPJ)  | I/B | Additional Tax or<br>Deficiency<br>Assessment by<br>Examination Division<br>with Interest<br>Computation Date                      | 47 | Adjusts a previously posted tentative allowance (e.g., TC 305 or 295), containing beginning interest computation date. If post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.   |
| 305 | Credit<br>(NPJ) | I/B | Abatement of Prior<br>Tax Assessment by<br>Examination Division<br>with Interest<br>Computation Date                               | 47 | Inputs a tentative allowance, containing beginning interest computation date. Otherwise, same as TC 301. Valid with Class 2 and 3 only.   |
| 308 | Debit<br>(NPJ)  | I/B | Additional Tax or<br>Deficiency<br>Assessment by<br>Examination Div.<br>with Interest<br>Computation Date as<br>a Result of CB/CF. | 47 | Inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from beginning 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—Can be used with other tax transaction codes but may be used with interest and penalty codes.   |
| 308 | Debit           | B   | Additional Tax or<br>Deficiency<br>Assessment by<br>Examination or<br>Collection Division<br>with Interest<br>Computation Date     | 47 | Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC Section 6205.   |
| 309 | Credit<br>(NPJ) | I/B | Abatement of Prior<br>Tax Assessment by<br>Examination Div.<br>with Interest<br>Computation Date                                   | 47 | Used to input an Examination Overassessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. Cannot be used if the amount of tax in the module is smaller than the amount on the Form 2285 that could be input with TC 309. BMF—Can be used with another tax adjustment code except TC 304 or 305 on same document i.e. TC 300 or 301. Can be used with penalty and interest transactions. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes. |

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| 310 | Debit (NPJ)  | I     | Penalty for Failure to Report Income from Tips                 | 47, 54  | Assesses penalty for taxpayer's failure to report Tips Income.   |
| 311 | Credit (NPJ) | I     | Tip Penalty Abatement  | 47, 54  | Abates previously posted unreversed 310, in whole or in part.  |
| 320 | Debit (NPJ)  | I/B/A | Fraud Penalty  | 47, 54  | Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty on Fraud Penalty assessed under IRC 6653(b) for return before 1/1/89.   |
| 321 | Credit (NPJ) | I/B/A | Abatement of Fraud Penalty                                     | 47, 54  | Abates a previously posted 320 transaction in whole or in part. BMF/IMF: Releases restriction on FTP Penalty.  |
| 336 | Debit (NPJ)  | I/B/A | Assessment on Additional Tax or Deficiency                     | Generated Transaction                               | Assess computer-generated interest or additional tax or deficiency assessed upon posting of an Examination Adjustment 300 with Doc. Code 47) and issuance of the adjustment notice.  |
| 337 | Credit (NPJ) | I/B/A | Abatement of Interest Assessed on Additional Tax or Deficiency | Generated Transaction                               | Abates previously posted 190, 196 or interest assessment in whole or in part. Computer-generated when an Examination Adjustment TC 301 posts.  |
| 340 | Debit (NPJ)  | I/B/A | Restricted Interest Assessment                                 | IMF: 11, 12, 21, 22, 47, 51, 54<br>IRAF/BMF: 47, 54 | Restricted interest which must be manually computed. IMF/BMF/IRAF. CAUTION: After posting, interest is not automatically abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posted after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turn on debit restricted interest indicator and restricted FTP penalty indicator. TC 5 generates TC 340. |
| 341 | Credit (NPJ) | I/B/A | Restricted Interest Abatement                                  | 47, 54  | Abates a previously posted 190, 196, 336 or 336 transaction in whole or in part. CAUTION: After posting, interest can be assessed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or TC34X inputs posted after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless  |

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|     |              |       |  |                                    | reference number 221 or 222 is included with the action.   |
| 342 |              | I/B/A | Interest Restriction Deletion            | 47, 54                             | Removes restriction on the computer computation of interest set by a previously posted TC 340 or 341, and allows the computer to recompute normal interest. TC 342 may not be input without first seeing the source document for the TC 340/341 and making the determination that the TC 340/341 was unnecessary. Can only be input for 0 amount. CAUTION: TC 342 should not be used without first determining if interest should not be restricted.                               |
| 350 | Debit (NPJ)  | I/B/A | Negligence Penalty                       | I/B: 11, 12, 21, 22<br>All: 47, 54 | Assesses all types of negligence penalties.  |
| 351 | Credit (NPJ) | I/B/A | Negligence Penalty Abatement             | 47, 54                             | Abates a previously posted TC 350 in whole or in part.   |
| 360 | Debit (NPJ)  | I/B/A | Fees and Collection Costs                | 17, 18, 24, 48, 54, 58             | Assesses legal fees, security and sale of lien fees and other expenses incurred in enforcing collection of delinquent balances due for the Tax Module.   |
| 361 | Credit (NPJ) | I/B/A | Abatement of Fees and Collection Costs   | 54                                 | Abates a previously posted 360 transaction in whole or in part.  |
| 370 | Debit (PJ)   | I/B/A | Account Transfer-in                      | I/B: 52 All: 51                    | Transfers a tax module from Retention Register to M.F. Posts all accompanying transactions input as a part of the transaction. This transaction inputs assessments, abatements, credits and collections which are being transferred to an account on the MF. The list of valid transactions is listed in IRM 3(17)(21)0. Doc. Code 5 includes all prompt, quick and jeopardy assessment transactions. If transaction is unpostable with UPC 171, Master File will not show TC 370. |
| 380 | Debit (PJ)   | I/B/A | Overpayment Cleared Manually (Under \$1) | 51                                 | Manual Clearance of overpayment for amounts less than \$1.00. Input only as a part of an Account transferred in; see TC 370.   |
| 386 | Debit (NPJ)  | I/B/A | Clearance of Overpayment                 | Generated Transaction              | Computer generated debit which equals credit net balance of less than \$1.00. Computer Module Balance so refunds, offsets, or freezes cannot be made in amounts less than \$1.00.<br>Zero balances and removes a tax module  |

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| 388 | Debit<br>(NPJ)  | I/B/A | Statute Expiration<br>Clearance to Zero<br>Balance and<br>Removal | Generated<br>Transaction          | which is past its Statutory Expiration l<br>and not subject to specific module rete<br>holds. Contains the credit balance of t<br>module. Writes off interest amounts<br>present.  |
| 389 | Credit<br>(NPJ) | I/B   | Reversal of Statute<br>Expiration                                 | Generated<br>Transaction          | Reverses TC 388. Generated when TC<br>with Doc. Code 52 is processed. IMF<br>Generated from automatic re-establish<br>Tax Modules.   |
| 400 | Credit<br>(NPJ) | I/B/A | Account<br>Transfer-Out   | 51 or<br>Generated<br>Transaction | Transfer accounting control out of the<br>Master File. Can be reversed by input<br>TC 370 with secondary TC 402. After<br>posting, all subsequent transactions (e<br>TC 370 with secondary TC 402) are<br>unpostable. Also generated when an<br>attempt is made to post to a tax modul<br>with maximum transactions. IMF: Can<br>computer generated if tax module<br>transaction section has exceeded maxi<br>posting size. BMF: Will generate TC<br>tax module transaction section has an<br>overflow condition after normal and/o<br>special consolidation analysis has bee<br>performed. Identified by blocking seri<br>999. Generates CP296. |
| 402 | Debit<br>(PJ)   | I/B/A | Account<br>Re-Transferred-In                                      | 51                                | Valid only as the first secondary trans<br>to TC 370. Reestablishes an Account<br>Transferred-Out by debiting the Tax<br>Module. Transaction date and amount<br>determined from the last posted TC 40<br>and must completely reverse the last p<br>TC 400.   |
| 420 |                 | I/B/E | Examination<br>Indicator  | 29, 77                            | Computer generated at SC when open<br>record is posted. Can be input on Form<br>3177. Indicates that return has been<br>referred to the Examination or Appeal<br>Division. Generally, if TC 420 is<br>unreversed, TC 290, 291, 298 and 299<br>unpost unless Priority Codes 1, 5, 6, 7<br>present. (See UPC 160, 330) Module<br>not be removed from MF. TC 290 wit<br>zero amount, 294 or 295 will post. (TC<br>294, 295, 298, 299-BMF/IMF only.) I<br>return has been assigned in the Exami<br>or Appeals Division.  |
|     |                 |       |   |                                   | Generated at MCC when TC 300 post<br>with a Disposal Code of 1-5, 8-10, 12,  |

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| 421 | I/B<br>E/A       | Reverse Examination Indicator        | 47, 77 or<br>Generated Transaction | 34 to module and an unreversed TC 424 is present. Can be input directly w Doc. 47 or on Form 3177. Reverses TC 420 or 424. IRAF: Can be received on from the IMF and is treated by IRA as control DLN update (TC 999). Generated as a result of input through PCS.  |
| 424 | I/B/E            | Examination Request Indicator        | 77                                 | Return referred to Examination or Appeals Division. Generates Examination open inventory information. Deletes record, present, from DIF file. This transaction also be generated for IMF when an IR Underreported Case is referred to Examination. Generated as a result of input through   |
| 425 | I                | Reversed TC 424                      | Generated Transaction              | A TC 424 which was reversed.  |
| 427 | B/E              | Requests Returns from SERFE file     | 77                                 | Requests blocks or return from the SE file  |
| 428 | I/B/E            | Examination or Appeals Case Transfer | Generated Transaction              | Updates the AIMS Control Number D or SC Code on unreversed TC 420 or . Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the DO or SC code to which case is being transferred. CC 89 allow refund & credit elect but prevents off |
| 429 | I/B              | Request AIMS Update from MF          | 77                                 | Request that an update record reflect current MF information be sent to the AIMS data base. Does not post to MF Also used to release tax shelter freeze   |
| 430 | Credit (PJ)<br>I | Estimated Tax Declaration            | 20, 61                             | Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.  |
| 430 | I                | Entity Created by TC 430             | Generated Transaction              | Indicates that the Master File Entity was created from the posting of the ES payment. Posts to the Entity.  |
| 431 |                  | Obsolete                             |                                    |   |
| 432 | I/A              | Entity Updated by TC 430             | Generated Transaction              | Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section. Not direct input to IRAF. Generated to IRAF as a result of name change on IMF.   |
| 446 | I/B<br>E/A       | Merged Transaction Indicator         | Generated Transaction              | Posts to the MF module which receives merged transactions from the module is dissolved. Contains current cycle and list of the transactions merged in the cycle. The TC 446 posts. The transactions contained   |

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| 450 | Debit<br>(PJ)  | I/B/A         | Transferee Liability<br>Assessment                          |  | a cycle prior to that of the TC 446.<br>May be posted as part of 370 transacti<br>only.  |
| 451 | Credit<br>(PJ) | I/B/A         | Reversal of TC 450  |  | Abates previously posted TC 450 in w<br>or in part. Posted as part of 370 transa<br>only.  |
| 459 |                | B             | Prior Quarter<br>Liability, Forms 941<br>and 720            | Generated<br>Transaction   | Records the liability of the immediate<br>prior quarter for use in assessing FTD<br>penalty. MCC generates the transactio<br>when the 150 return attempts to post.<br>Doc. Code 77: IMF-Forms 2688/4868<br>BMF-Forms 7004/2758/8736. Establis<br>Tax Module, updates Status to 04, and<br>updates related filing requirements ex<br>Forms 706 and 709. Applies to 1120,<br>1120L, 1120S, 940, 1065, 1041, 2290<br>and 709. For installment privileges on<br>1120 and 1041 taxes, see TC 620. Blo<br>series 170-199 (Form 2688), indicates<br>extension for time disapproved. Doc. C<br>77, 17 AUTOMATIC EXTENSION<br>FORM 4868 IMF ONLY. Blocking ser<br>500-699 indicates Automatic Extensio<br>using doc code 19 without remittance<br>disapproved. Blocking series 700-999<br>indicates, Automatic Extension with<br>remittance disapproved. TC 460 can b<br>used as secondary transaction with TC<br>requesting Automatic Extension. BMI<br>Generated when TC 670 with Seconda<br>TC 460 is input to MFT 51 module.<br>Extended due date on generated TC 4<br>August 15 of the following year (i.e. F<br>plus four months). Also generated wh<br>qualifying TC 620 posts to MFT 02/3<br>module with tax period 8212 or<br>subsequent. EPMF: Invalid TC/DOC<br>CODE |
| 460 |                | I/B<br>A<br>P | Extension of Time<br>for Filing                             | All: 77<br>I/B 17<br>B: Generated<br>Transaction<br>P:64<br>B/19 | Corrects erroneous posting of TC 460<br>re-establishing the due date and restor<br>prior status. Zero the FRC for any MF<br>where: a) a TC462 reversed an errone<br>TC 460 which established the tax mod<br>and, b) the TCs 460/462 are the only T<br>posted to the module; and, c) after pos<br>the TC 462, the Status updates to "00"  |
| 462 |                | I/B/<br>A/E   | Correction of a TC<br>460 Transaction<br>Processed In Error | 77   | Taxpayer claims hardship to file<br>information documents on magnetic ta<br>TC 463 provides a waiver for allowin   |
| 463 |                | I/B           | Waiver to file on<br>mag. tape                              | 77   |  |

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|     |       |   |            | submission of paper documents.  |
| 464 | I/B   | Reversal of TC 463                        | 77         | Reverses TC 463 to allow submission paper documents.  |
| 470 | I/B/A | Taxpayer Claim Pending                    | 77         | See TC 470 Closing Code Chart (Chapter 11) for Closing Code Activity. Prevent notices from going out. TC 470, CC 9 post to entity also.   |
| 471 | I/B/A | Reversal of Taxpayer Claim Pending        | 51, 52     | When posted, no reversing action is taken. It is treated as a TC 472 when analysis of the account is made.  |
| 472 | I/B/A | Reversal of Taxpayer Claim Pending        | 24, 48, 77 | Records that a TC 470 was processed in error. Reverses TC 470. Input of Closing Code 99 is required to reverse TC 470 with Closing Code 99. IMF: Permits normal issuance of TDA when no adjustment is to be input. Closing Codes 94, 95 or 96, 98, 99 required to reverse TC 470 CC 94, 95 or 96, 99 respectively. Closing Code 98 required to reverse TC 470 CC 98. Next notice or TDA issued dependent on the status when TC 470 input to module.<br>Creates unscheduled delinquent return period on MCC Master File or to prevent IDRS Delinquency notice or TDI issued for specific Delinquent Return notice period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator "C" to module when established or if module has status less than 02. B or EPMF delinquency check will issue Compliance for 02 "C" Status Period if first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles or reversal of TC 474) will cause the module to revert to the prior TDI notice status and continue TDI processing. Use TC590 reverse with TC592 to force account into TDI status. |
| 474 | I/B/E | Interrupts Normal Delinquency Processings | 49, 77     |   |
| 475 | I/B/E | Permits TDI Issuance                      | 49, 77     | Reverses TC 474.<br><br>Module Notice Transcript "OIC". A clerical error in module balance during a posting cycle will cause a Module Notice Transcript   |

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|     |       |  | "OIC". Posting of TC  |
| 480 | I/B/A | Offer-in-Compromise Pending 77               | 788, generates an "OIC". Notice Trans and then discontinues further issuance "OIC" Notice Transcript. Tax Module frozen from offsetting out (IMF/IRAF only) and refunding. Suspends Assess and Collection Statute Expiration Date   |
|     |       |  | Jurisdictional Codes: 1=DO Collection;2=Examination;3=Appeals Collection  |
|     |       |  | Records date of rejection of offer. Generates "OIC" transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC freeze.   |
| 481 | I/B/A | Offer-in-Compromise Rejected 77              | Records date of withdrawal of offer. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extend Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.   |
| 482 | I/B/A | Offer-in-Compromise Withdrawn 77             | Records information that TC 480 OIC posted in error. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.   |
| 483 | I/B/A | Correction of Erroneous Posting of TC 480 77 | Updates Module status to "14", delete TDA deferred actions pertaining to the module, and (on non cc "S" Form 104 establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706). |
| 488 | B     | Installment and/or Manual Billing 77         | Updates module status to "21", delete deferred action to issue CP 191 and go through TDA analysis.  |
| 489 | B     | Installment Defaulted 77                     | Shows that a waiver of magnetic media filing requirements was issued.   |
| 490 | P     | Mag Media Waiver 64                          | Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issued Organization Code two position number only (70, 71, 84). CC: STN 90   |
| 494 | B/I   | Notice of Deficiency 77                      |   |

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| 495 | B/I   | Closure of TC 494 or correction of TC 494 processed in error | 77                          | Closure of Notice of Deficiency or Notice of Deficiency processed in error. Issued Organization Code two position number only (70, 71, 84). CC: STN 90  |
| 500 | I     | Military Deferment   | 77                          | Suspends Collections Status Expiration Date. New expiration date is input with 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 51-53. See Section 11 Collection, for appropriate closing codes<br>Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. |
| 502 | I     | Correction of TC 500 Processed in Error                      | 77                          | Releases Hold established by TC 500. 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.  |
| 503 |       |  | 77                          | TC 500 changed to 503 when posting 502  |
| 510 | I     | Releases Invalid SSN Freeze on Refunds                       | 77                          | Releases invalid SSN freeze indefinitely long as SSN/Name Control remain unchanged.<br>Freeze is released by TC 521 or 522. 500 CCs suspend CSED. See Section 11.0  |
| 520 | I/B/A | IRS Litigation Instituted                                    | 77 or Generated Transaction | For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary code. Both can be used to identify which tax the extension applies to. (See Section for appropriate closing codes)   |
| 521 | I/B/A | Reversal of 520  | 77                          | Records reversal of a previously posted 520. If TC 520 posted prior to cycle 8 TC 550 must be input to extend the CSED. Refer to section 11 for specific CC reversal activity.  |
| 522 | I/B/A | Correction of 520 Processed in Error                         | 77                          | Indicates and reverses previously posted 520's as an error, and causes Closing Codes, if 70-89, to be updated to zero.  |
| 524 |       | Collateral Agreement Pending                                 |                             | Indicates that a Collateral Agreement pending. Suspends Collection action (only—Does not post to master file)   |
| 525 |       | Collateral Agreement No Longer Pending                       |                             | Reverses TC 524.<br>Terminates the stay of collection status  |

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| 528 | I/B/A                | Terminate Stay of Collection Status                  |                       | or 42. When a TC 528 posts to a module it comes out of status 41/42. New status determined by status prior to 41/42. (I only—Does not post to master file).  |
| 530 | I/B/A                | Currently not Collectible Account                    | 77                    | A balance due account is considered currently not collectible. Closing Codes 01-39. (see Section 11 TDA Closing Codes for appropriate closing codes) TC 530 08 generates TC 540 and set the MFR  |
| 531 | I/B/A                | Reversal of a Currently not Collectible Account      | 77                    | Indicates that the Account is now considered collectible.  |
| 532 | I/B/A                | Correction of 530 Processed In Error                 | 77                    | Indicates the previously posted 530 is error.  |
| 534 | Credit (PJ)<br>I/B/A | Expired Balance Write-off, accrued or assessed       | 54                    | May be input for zero or with an amount, it credits the tax module for the portion of assessed module balance on which the CSED has expired and restricts the computer from interest and Failure to Pay Penalty computations.  |
| 535 | Debit (PJ)<br>I/B/A  | Reversal of Expired Balance Write-off                | 54                    | Reverses a TC 534 in whole or in part debiting the tax module for the amount of the module balance which was written incorrectly. If it completely reverses the TC 534 amount, the restrictions on computation of interest and FTP Penalties are removed.  |
| 537 | I/B                  | Reversal of Currently not Collectible Account Status | Generated Transaction | Reversal of TC 530. Is generated when TDA is reissued as a result of the TPI (Total Positive Income) reported on a subsequent return, or the posting of a change of address or TC 150, TC 977 to an account in Currently not Collectible status with Closing Code 03.  |
| 538 | B                    | Trust Fund Recovery Penalty Cases                    | 54                    | 1) if TC 538 attempts to post to other than a MFT 01/03/09/11/12 tax module or, 2) if TC 538 attempts to post to a module where a TC 971 AC 93 is not present, or, 3) if TC 538 or multiple TCs 538 exceed the module balance it will unpost.  |
| 539 | B                    | Trust Fund Recovery Penalty Cases                    | 54                    | Reverses TC 538 in whole or in part, multiple TCs 538 may be reversed with TC 539 with the same date. 1) if TC 539 attempts to post to a module where a previously posted TC 538 is not present if TC 539 attempts to post to a module does not have the same date as the previously posted TC 538 or the TC 538 |

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|     |       |   |  | amount exceeds the amount of TCs 53 with the same date, it will unpost.   |
| 540 | I/A   | Deceased Taxpayer                                   | IMF: 61, 09, 10, 26, 27, 72, 73 Both: 11, 12, 21, 22, 77 | Records death of taxpayer. Changes F Code to "8" so blank returns are not mailed. Also may be generated as the of a return (TC 150) posted with Conc Code "A" or "F" or by TC 530 CC 08. IMF/IRAF: released by TC 542.  |
| 542 | I/A   | Correction of 540 Processed in Error                | 77   | Indicates the previously posted 540 w error. FR is changed to "4" (IMF).<br><br>Extends the Collection Statute Expirat Date to the data input with this transac For IMF only, an optional CSED TIN indicator (P) Primary, (S) Secondary, (B) Both can be used to identify whicl taxpayer the extension applies to. TC550-Definer-CD required with T 550 input. See 3(25)(78)(24)-5 cont (5 element 27 for values and meanings.  |
| 550 | I     | Waiver Extension of Date Collection Statute Expires | 77   | Extends the Assessment Statute Expir Date to the date input. BMF: Generate when TC 300/301 posts with a Statute Extended Date that is equal to ASED latest dated unreversed TC 560/564 al posted to the module.   |
| 560 | I/B/A | Waiver Extension of Date Assessment Statute Expires | 77 B:<br>Generated Transaction                           | Indicates additional liability pending. Freezes (—R freeze) module from refunding or offsetting credit out. TC can be generated to establish frozen st by the following: IMF/BMF: a) A rett (TC 150) posted with CCC "3" (IMF) CCC "X" (BMF). b) Document code 3 credit transaction input with credit fre code. c) TC 670 posts creating a credi balance and an unreversed TC 420 or is posted to module. d) A document C 54 with TC 291 and Priority Code 7 ir blocking series 740-769. e) TC 150 blocking series 920-929. f) TC 24X w reference number 699. g) TC 680 if re in credit balance of \$5 or more. h) TD Refund Hold (Julian Date 999) BMF: When Form 706 module, in installmer status 14, goes to credit balance. IRAI Freeze suppresses issuance of CP 331 BMF: Generated when form 706 (MF in status 14 (installment) goes to credi balance, except when a prior TC 460 i posted. Use module control DLN. Fro |
| 570 | I/B A | Additional Liability Pending and/or Credit Hold     | I/B; 09, 10, 11, 12, 21, 22, 26, 27<br><br>I: 61         |   |

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|     |                |       |   |                          | status released by the following: a) TC or 572. b) Module goes to zero or deb balance (except when module contain: TC with Doc Code 33 in the DLN. c) Posting of TC 30X (except with dispo code 7 or 11). d) Posting of TC 29X (except with priority code 6 or 7 or bl 200-299) e) TC 150 f) TC 840 blocke 920-929. g) TC 29X with TC 180 with zero amount if there is no unreversed ' 180 or 186 posted. h) Zero balance, TC 290 or 300 PC 8, TC 571 or TC 572.  |
| 571 |                | I/B/A | Reversal of TC 570                      | 77                       | Releases the 570/576 freeze status.   |
| 572 |                | I/B/A | Correction of 570<br>Processed in Error | 77                       | Used to remove TC570/576 Input in e   |
| 576 | Debit<br>(PJ)  | I     | Unallowable Tax<br>Hold                 | Generated<br>Transaction | Generated by TC 150 with a Credit Ba and Unallowable Tax. Holds the Unallowable Tax to the extent of the C Balance in suspense. Freezes the amo the TC 576 from refund and offset out Resequene all Debit transactions incl generated Doc. Code 34 debits and tra in (TC 370) except TC 667 & 896. (TI amount has not been assessed).   |
| 577 | Credit<br>(PJ) | I     | Reversal of TC 576                      | Generated<br>Transaction | Generated by TC 300, 571, 572 or TC with Doc. Code 47 and Disposal Code 20-25, 27, 29, 31-33, 35 or 36. Restor TC 576 Unallowable Tax into the tax module and releases 576 hold.  |
| 582 |                | I/B   | Lien Indicator                          | 77                       | Federal Tax Lien has been filed for the period. This transaction can represent different types of liens; "Self-releasing "Re-filed". Each will have a unique indicator setting. On IMF this transact also used as a "2032A Indicator" and ; Carry-over Basis Indicator. On BMF, to post "2032A Election" (F706) or "2032A Heir" data (F1120, 1041, or 1 or to post cross-reference SSN data (F Abstract no. 52). 1) Generated to post the entity when an MFT 01/11 TC 150 input with a significant "parent EIN" f Use the DLN for the TC 582 being generated and include the "parent EIN the TC 582. 2) Generated to post the e when a F1120/1120A/1120S/1041/10 TC 582 posts to a tax module. Use the DLN of input TC 582 as the DLN for TC 582 being generated. |

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| 583 | I/B   | Reverse Lien Indicator                 | 77 or<br>Generated<br>Transaction     | Reverses TC 582. Deletes Cross-Reference SSN (BMF only). TC 583s will be generated in the conversion run for the modules where the last CSED has expired and the first "lien only" TC 582 posted cycle 198301 (BMF), or 198313 (IMF "Self-releasing" liens).   |
| 586 | B     | Transfer/revenue receipt cross.ref TIN | 24, 48                                | Posts a cross reference TIN from a transaction on a revenue receipt transaction.   |
| 590 | B/I/E | Satisfying Trans.                      | 14, 49 or<br>Generated<br>Transaction | Not liable this tax period. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.  |
| 591 | B/I/E | Satisfying Trans.                      | 14, 49 or<br>Generated<br>Transaction | No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.   |
| 592 | B/I/E | Reverse 59X Trans                      | 14, 49                                | Reverse any previously posted TC 59x (regardless of the TC 59x cc) present in this module. Updates FRC from 0 to 1.  |
| 593 | B/I/E | Satisfying Trans                       | 14, 49 or<br>Generated<br>Transaction | Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes. TC 593 updates the Filing Requirement Code to zero. When an address change posts to the e-file a TC 592 is generated 1 cycle later for this module with a RDD within the previous years of the current 23C date. |
| 594 | B/I/E | Satisfying Trans                       | 14, 49                                | Return previously filed. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.   |
| 597 | B/I/E | Satisfying Trans                       | 14, 49                                | Surveyed. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.   |
| 598 | B/I/E | Satisfying Trans                       | 14, 49                                | Shelved. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.  |
|     |       |  |                                       | Return secured. Satisfies this module only.  |

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| 599 |              | B/I/E | Satisfying Trans  | 14, 49                | Requires a two digit closing code for l input. See Section 11 for appropriate closing codes.   |
| 600 | Credit (PJ)  | I/B/E | Underpayment Cleared Manually (Under \$5)               |                       | Manual Clearance of underpayment for than \$5.00. Input only as a part of an account transferred in: see TC 370.<br><br>Generated when a TC 971 AC 31/32 posts and the module balance is debit. Post TC 604 to the module for the amount of the assessed balance. Accrued Interest and Accrued Penalty fields will be posted. Update Status as appropriate. A TC 604 indicator (restricting penalty and interest) will be displayed in the tax module balance section. The Julian date of the generated TC 604 should be modified to be 999 for AC 31 and 998 for AC 32. When TC 604 posts, extract to IDRS if the module is under IDRS control. |
| 604 |              | B/I   | Assessed Debit Cleared                                  | Generated transaction | Generated TC 605 for the full amount of the previously posted unreversed TC 604 when a TC 972 AC 31/32 posts.  |
| 605 |              | B/I   | Generated Reversal of TC 604                            | Generated transaction | Clears any debit (plus) net balance less than \$5. For MFT 61 debit balance must be under \$5.   |
| 606 | Credit (NPJ) | I/B/A | Underpayment Cleared (Under \$5)                        | Generated Transaction | Reverses a previous write-off under certain conditions if a dishonored check is posted to a module or a remittance is received which equals or is less than the amount of the previous small balance write off.  |
| 607 | Debit (NPJ)  | I/B/A | Reversal of Underpayment Cleared                        | Generated Transaction | Generated weekly when Collection Statute Expiration Date expired and module balance is debit. Post TC 608 to the module for the amount of the assessed balance. Accrued interest and accrued penalty fields will be posted. Update Status as appropriate. The TC 608 will carry zero amount when the assessed balance is already zero and there are only accrued FTP and/or interest when the last modified CSED expired.  |
| 608 | Credit (NPJ) | I/B/A | Statute Expiration Clearance to Zero Balance and Remove | Generated Transaction | Generate TC 609 for the full amount of the previously posted unreversed TC 608 when: 1) a subsequent transaction carries a money amount posts, or 2) CSED is extended or suspended. For partial reversals, subsequent to the generation of the TC 609 generate TC 608 for the remaining balance. Prior to 1993: Generated with transaction code 370 (  |
| 609 | Debit (NPJ)  | I/B/A | Reversal of Statute Expiration                          | Generated Transaction |  |

Code 52). Issue a new TDA Information Record when current module status is Status 11 or Status 12 preceded by TDA status, the total module balance is or more than zero and a TC 609 posted in the current cycle but there is no TC 29X or TC 30X posted in the current cycle.

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|     |                |     |   | IMF: 11, 12,<br>17, 18, 19,<br>21, 22, 24,<br>26, 33, 34,<br>58, 70,   |   |
| 610 | Credit<br>(PJ) | I/B | Remittance with<br>Return   | BMF: 03, 05,<br>06, 08, 09,<br>10, 11, 12,<br>13, 14, 16,<br>17, 18, 19,<br>20, 24, 25,<br>34, 38, 40,<br>41, 42, 43,<br>44, 46, 58,<br>65, 70, 71,<br>81, 83, 90,<br>91, 95 | Credits the tax module with a payment received with the return. Doc Code 70 valid from OCR/RPS/CHEXS and eliminates Doc Code 19.  |
| 611 | Debit<br>(PJ)  | I/B | Remittance with<br>Return Dishonored  | 19,24, 58, 87  | Records a dishonored check issued with return, reduces 610 credit in whole or part. BMF/IMF: If not accompanied by secondary TC 280, TC 286 is generated.<br><br>Reverses a 610 transaction in whole or part that is posted in error by debiting Tax Module for the amount of the remittance with return. <b>NOTE:</b> Form 7004, only valid for tax periods subsequent to 199412 (not valid with 34 doc code).                               |
| 612 | Debit<br>(PJ)  | I/B | Correction of 610<br>Processed in Error   | 19,24, 34  | Reverses a 610 transaction in whole or part that is posted in error by debiting Tax Module for the amount of the remittance with return. <b>NOTE:</b> Form 7004, only valid for tax periods subsequent to 199412 (not valid with 34 doc code).  |
| 620 | Credit<br>(PJ) | B   | Initial installment<br>payment:<br><br>Form 7004, MFT<br>02+33;<br><br>Form 2758, MFT 05;<br><br>Form 8736, MFT 05. | 04, 17,19  | Credits the module with the remittance received with the Form 7004/2758/8736 and posts a tentative liability, which is the tax amount that is allowed installment payment privilege. TC 620 received on Form 7004/2758/8736. Doc. Code 04 extends the due date (if Condition Code "L" not present) for first time return and generates Status Code 04 for 1120, 990C and 990T or Status Code 04 for 1041 if timely, adequate payment is made. |
|     |                | B   | 7004 Received   |  | If form 7004 received without remittance with return generates .00.   |
|     |                |     | Installment   |  | Records a dishonored check issued with return, reduces 610 credit in whole or part. BMF/IMF: If not accompanied by secondary TC 280, TC 286 is generated.   |

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| 621 | Debit<br>(PJ)   | B     | Payment Check<br>Dishonored  | 19, 24, 58,<br>87                      | tentative Form 1120 return or Form<br>7004/2758/8736 reduces TC 620 credi<br>whole or in part.  |
| 622 | Debit<br>(PJ)   | B     | Correction of 620<br>Processed in Error  | 19, 24, 34                             | Reverses TC 620 by debiting the Tax<br>Module for the amount of the 622<br>transaction. Releases credits only to th<br>amount of the input TC 622.  |
| 630 | Credit<br>(PJ)  | I/B   | Manual Application<br>of Appropriation<br>Money                                | 51, 52                                 | Manually computed credit for amount<br>falling under Separate Appropriations<br>identification number 02, indicates cre<br>for solar or wind energy investment.   |
| 632 | Debit<br>(PJ)   | I/B   | Reverse of Manual<br>Application of<br>Appropriation<br>Money                  | 51, 52                                 | Reversal of TC 630. Identification num<br>03 indicates reversal of credit for sola<br>wind energy investment.   |
| 636 | Credit<br>(NPJ) | I/B   | Separate<br>Appropriations<br>Refundable Credit                                | Generated<br>Transaction               | Master File generated credit for amou<br>falling under Separate Appropriations<br>identification number 02, indicates cre<br>for solar or wind energy investment.   |
| 637 | Debit<br>(NPJ)  | I/B   | Reversal of Separate<br>Appropriations<br>Refundable Credit                    | Generated<br>Transaction               | Reversal of TC 636. Identification num<br>03 indicates reversal of credit for sola<br>wind energy investment.   |
| 640 | Credit<br>(PJ)  | I/B/A | Advance Payment of<br>Determined<br>Deficiency or<br>Underreporter<br>Proposal | All: 17, 18,<br>19, 24, 58,<br>I/B: 34 | Credits the tax module with an advanc<br>payment of a determined deficiency.<br>BMF/IMF: Overpayment interest is ne<br>allowed on TC 640 (blocked 990-999)<br>"Cash Bonds" which are in excess of t<br>audit deficiency to which it is applied.<br>Overpayment interest is not allowed e<br>the deficiency is subsequently abated :<br>whole or in part.<br><br>Tax module frozen from refunding,<br>offsetting out or credit elect when TC<br>posted and no TC 300 present or TC 3<br>has disposal code 7 or 11 or the 23C d<br>of TC 300 (not disposal code 7 or 11)<br>earlier than transaction date of TC 640<br>Freeze is released when TC 640s are<br>reversed, posting of TC 300 (not dispc<br>code 7 or 11), TC 29X blocking series<br>500-519, 540-589, 600-619 or 640-67<br>module balance becomes zero or debit<br>(MFT 55 640 freeze released when TC<br>640s are reversed or total module bala<br>becomes zero or debit).<br><br>Module is frozen from offsetting in w<br>TC 640 posts and there is not a TC 30<br>with a 23C date prior to the transactio |

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| 641 | Debit<br>(PJ)  | I/B/A | Dishonored Check<br>on Advance Payment  | 19, 24, 58,<br>87      | date of the TC 640. Freeze is released<br>TC 640s are reversed, posting of TC 2<br>(except PC 6 or 7 or B.S.<br>500-519/600-619) or 30X for an amou<br>module becomes zero or debit balance<br>846/706/826/896/736/340/341/780 or<br>posts. Also used to post URP<br>CP-2000/Stat. Notice Payments, etc.<br><br>Records a dishonored check issued as<br>advance payment (640 transaction) an<br>reduces credit in whole or in part.<br>BMF/IMF: releases TC 640 freeze if r<br>64X transactions reach zero. If not<br>accompanied by secondary TC 280, T<br>286 is generated. |
| 642 | Debit<br>(PJ)  | I/B/A | Correction of 640<br>Processed In Error | All: 19, 24<br>I/B: 34 | Reverses a 640 transaction in whole o<br>part by debiting the Tax Module for th<br>amount of the remittance. BMF/IMF:<br>Releases TC 640 freeze if net of 64X<br>transactions reach zero.   |
| 650 | Credit<br>(PJ) | B     | Federal Tax Deposit                     | 19, 24, 34,<br>97      | (FTD) Credits Tax Module for Federa<br>Deposit payment when MFT 01, 03, 0<br>10, 11, 12 or 16. (Tax Module is froze<br>from refunding or offsetting until TC<br>posts.) <b>NOTE:</b> For MFT 04, only vali<br>tax periods subsequent to 199412. Tax<br>period must end in '12'. Not valid wit<br>code 34.   |
| 651 | Debit<br>(PJ)  | B     | Invalid Federal Tax<br>Deposit          | 19, 24, 87,<br>97      | Debits tax module for Federal Tax De<br>because of a dishonored check. If not<br>accompanied by a secondary TC 280,<br>286 generates. Valid MFTs are 01, 03<br>10, 11, 12 and 16.   |
| 652 | Debit<br>(PJ)  | B     | Correction of FTD<br>Posted In Error    | 19, 24, 34,<br>97      | Reverses TC 650 in whole or part by<br>debiting the module. Debits Tax Modu<br>for Federal Tax Deposit posted in errc<br>when MFT is 01, 03, 09, 10, 11 or 34.<br><b>NOTE:</b> For MFT 04, only valid for ta<br>periods subsequent to 199412. Tax pe<br>must end in '12'. Not valid with doc c<br>34.   |
| 660 | Credit<br>(PJ) | I/B   | Estimated Tax                           | 17, 24, 34,<br>58      | Credits tax module for amount of<br>Estimated Tax paid. Credit is frozen fi<br>refunding or offsetting until a TC<br>590/591(BMF only) or a TC 150 post:<br>Applicable to Forms 990C, 990T, 990<br>1040, 1041, 1041ES, and 1120 only. I<br>See UPC 198 and UPC 305.   |

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| 660 | Credit<br>(PJ)  | B     | Federal Tax Deposit                     | 19, 97                                | The transaction code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this TC are 02, 05, 33, 34 and 44.   |
| 661 | Debit<br>(PJ)   | I/B   | ES Payment or FTD<br>Check Dishonored   | I/B: 19, 24,<br>58, 87 B: 97          | Debits tax module for the amount of a previously submitted Federal Tax Deposit. This is a Dishonored Check Transaction not accompanied by secondary TC 286. 286 is generated.   |
| 662 | Debit<br>(PJ)   | I/B   | Correction of 660<br>Processed In Error | I/B: 19, 24,<br>34, 58, 87<br>B: 97   | Reverses a TC 660 or TC 666 in whole or in part by debiting the module. IMF/BMF only: Debits tax module for Federal Tax Deposit posted in error when MFT 05, 33, 34 or 44. IMF only: Records the transfer of underclaimed ES Credits which are frozen: Doc. Code 24 or 34 indicates the credits have been transferred to an account: the amount of the transaction debited to the Tax Module and any balance is unfrozen: reverses the TC 430 remittance amount: TC 662 in zero amount releases frozen excess ES credits. |
| 666 | Credit<br>(NPJ) | I     | Estimated Tax Credit<br>Transfer In     | Generated<br>Transaction              | When taxpayer claims more ES credits are posted in tax module, settlement is frozen and a TC 667 is generated and resequenced to search the spouse's tax module. TC 666 represents the amount of ES credits transferred-in from the spouse's account (may be zero if none available) and frozen. spouse's account is not found) and frozen. Also, credits to a deceased taxpayer's spouse's account. (Julian 9 Initialized when a CCC "F" return posted requesting credit elect.  |
| 667 | Debit<br>(NPJ)  | I     | Estimated Tax Debit<br>Transfer Out     | Generated<br>Transaction              | Debit transaction representing amount of ES Credits transferred to a spouse's account. Release Excess ES Credit From Tax Module. If return has posted, credits the Tax Module with payment on account. If return has not posted, credits the Tax Module with prepayment on account. See UPC 198, and UPC 305. May carry a Designated Payment Code (DPC) (See section 11. Processing of TC 670 with secondary TC 460 use doc code 19.  |
| 670 | Credit<br>(PJ)  | I/B/A | Subsequent Payment                      | All: 17, 18,<br>19, 24, 58<br>I/B: 34 | Records a dishonored check issued as subsequent payment. IMF/BMF/IRAF   |

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| 671 | Debit<br>(PJ)  | I/B/A | Subsequent<br>Payment Check<br>dishonored | 19, 24, 58,<br>87                 | not accompanied by secondary TC 28286 is generated, except for blocking : 800-899 (E.F.T. Payments). <b>Note:</b> For MFT 04, only valid for tax periods subsequent to 199412 not valid with d code 34.  |
| 672 | Debit<br>(PJ)  | I/B/A | Correction of 670<br>Processed In Error   | All: 24<br>I/B: 34                | Reverses a 670 in whole or in part by debiting the module. <b>Note:</b> For MFT 04, only valid for tax periods subsequent to 199412, tax period must end in '12', not valid with doc code 34.  |
| 673 |                |       |   |                                   | Input of a TC 672 Changes an existing 670 to TC 673.   |
| 678 | Credit<br>(PJ) | B     | Credits for Treasury<br>Bonds             | 17, 24, 58                        | Credits Tax Module for amount of estimated tax paid by Treasury Bonds Applies only to Estate Tax.  |
| 679 | Debit<br>(PJ)  | B     | Reversal of Credits<br>for Treasury Bonds | 24, 58                            | Reverses TC 678 in whole or in part by debiting the module.  |
| 680 | Credit<br>(PJ) | I/B/A | Designated Payment<br>of Interest         | 17, 18, 19,<br>24                 | Input to pay assessed and/or unassessed interest due without tolerance applicable. If unrestricted, updates interest paid field by the TC 680 amount. If the interest paid field exceeds the interest assessed field generates TC 196 to the extent of paid unassessed interest due. Any portion that exceeds TOTAL interest due is applied to tax and penalty. The TC 680 amount that pays assessed interest is excluded when recomputing interest. |
| 681 | Debit<br>(PJ)  | I/B/A | Designated Payment<br>Check<br>Dishonored | 19, 24, 58,<br>87                 | Records a dishonored check issued as designated payment of interest and reverses the 680 transaction in whole or in part not accompanied by secondary TC 28286 is generated.   |
| 682 | Debit<br>(PJ)  | I/B/A | Correction of 680<br>Processed In Error   | All: 19, 24,<br>58, 87 I,B:<br>34 | Reverses 680 credit in whole or in part by debiting the Tax Module. IMF/IRAF: When posted, computer automatically generates a TC 197 interest reversal (code 196) generated from the posting of TC 196 if interest has not been abated previously. TC 197 will not generate if interests restricted with TC 340/341.   |
| 690 | Credit<br>(PJ) | I/B   | Designated Payment<br>of Penalty          | 17, 18, 19,<br>24, 34, 58         | Credits the Tax Module for a designated payment of a penalty assessment.   |

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| 691 | Debit<br>(PJ)   | I/B   | Designated Payment<br>Check<br><br>Dishonored                  | 19, 24, 58,<br>87                         | Records dishonored check issued as a designated payment of penalty and reverse the 690 transaction in whole or in part not accompanied by secondary TC 286 is generated.  |
| 692 | Debit<br>(PJ)   | I/B   | Correction of 690<br>Processed In Error                        | 19, 24, 34                                | Reverses a 690 credit in whole or in part by debiting the Tax Module.   |
| 694 | Credit<br>(PJ)  | I/B/A | Designated Payment<br>of Fees and<br>Collection Costs          | All: 17, 18,<br>19, 24, 58<br><br>I/B: 34 | Designated Payment of Fees and collection costs. The money amount must be equal or less than the net amount of unreversed TC 360's excluding amount of previously applied TC 694's. Will also go unposted if there is no TC 360 present.  |
| 695 | Debit<br>(PJ)   | I/B/A | Reverse Designated<br>Payment of Fees and<br>Collection Costs  | All: 19, 24<br><br>I/B: 34                | Reverses TC 694 in whole or in part.  |
| 700 | Credit<br>(PJ)  | I/B/A | Credit Applied   | 24, 58                                    | Credits Tax Module for a manually transferred amount. Will have corresponding debit TC 820 if amount from a MF Account. Accounting credits posts in erroneous refund cases to prevent bill from generating. Credit will be reversed once refund repaid. For MFT 04, only for tax periods subsequent to 199412. period must end in "12". Not valid with code 34. |
| 701 | Debit<br>(PJ)   | I/B   | Reverse Generated<br>Overpayment Credit<br>Applied             | 24  | Reverses the generated 706 credit applied in whole or in part by debiting the Tax Module. Transaction date must match 706 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be processed either in the order the TC 706s occur or decreasing money amounts. The corresponding credit is TC 821.                |
| 702 | Debit<br>(PJ)   | I/B/A | Correction of<br>Erroneously Applied<br>Credit                 | 24, 58                                    | Reverses TC 700 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 700 credit. The corresponding credit is TC 822. For MFT 04, only valid for tax periods subsequent to 199412, not valid with Code 34.  |
| 706 | Credit<br>(NPJ) | I/B   | Generated<br>Overpayment<br>Applied from<br>Another Tax Module | Generated<br>Transaction                  | An MCC computer generated transaction the amount of a credit offset into a Tax Module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all Tax Modules in the account and offsets the credit to any Tax Module with a balance.   |

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| 710 | Credit (PJ)  | I/B   | Overpayment Credit Applied from Prior Tax Period           | 48, 58                | past due.<br>Credits Tax Module for amount of overpayment from prior year's return taxpayer elects to apply to the succeeding year's estimated tax. If Document Code it is transferred from one tax period to another within the ADP system and therefore must be accompanied by TC Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper Tax Module on the Master File. |
| 712 | Debit (PJ)   | I/B   | Correction of 710 or 716 Processed In Error                | 48                    | Reverses a TC 710 or 716 credit in whole or in part by debiting the Tax Module. Generally requires a counter entry of TC 710 to credit the correct Module. Release excess ES Credit Freeze. Transaction must match TC 710 or 716 date.  |
| 716 | Credit (NPJ) | I/B   | Generated Overpayment Credit Applied from Prior Tax Period | Generated Transaction | An MCC computer generated credit will apply the amount of credit elected and available from the preceding year's Tax Module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms CT-1, 720, 940, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042, 1120.  |
| 720 | Credit (PJ)  | I/B/A | Refund Repayment   | 45, 48                | BMF/IMF Tax Module is frozen from offsetting and refunding unless TC290 is posted with Priority Code 8. IRAF is frozen from issuing CP 331 until posting an Examination/DP Tax Adjustment, or Doc. Code 24 transaction, or TCs 721 (BMF), 722, 820, 830, 843; or tax balance becomes zero or debit. Companion TC 772 for interest amount.   |
| 721 | Debit (PJ)   | I/B/A | Refund Repayment Check Dishonored                          | 45                    | Dishonored taxpayer's check: may be to or less than the 720. Companion TC 770 for interest amount. If not accompanied by secondary TC 280, TC 286 is generated.   |
| 722 | Debit (PJ)   | I/B/A | Correction of 720 Processed In Error                       | 48                    | Taxpayer's correction or adjustment not to refund repayment. Companion TC is for interest amount.   |
| 730 | Credit (PJ)  | I/B/A | Overpayment Interest Applied                               | 24, 58                | Credits Tax Module for a manual transfer of an overpayment of interest. Document Code 24 records a transfer with the ADP system and generally requires a corresponding TC 850 debit. Document Code transfers such overpayment to the MF   |

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| 731 | Debit<br>(PJ)   | I/B   | Reverse Generated<br>Overpayment<br>Interest Applied  | 24                       | a non-ADP return. Reversed by a TC ' Reverses the generated TC 736 interest credit applied in whole or in part by debiting the Tax Module. Transaction must match TC 736 date.  |
| 732 | Debit<br>(PJ)   | I/B/A | Correction of 730<br>Processed in Error               | 24, 58                   | Reverses TC 730 interest credit applied whole or in part by debiting the Tax Module. Transaction date must match 730 date.  |
| 736 | Credit<br>(NPJ) | I/B   | Generated Interest<br>Overpayment<br>Applied          | Generated<br>Transaction | Records the computer generated transaction an interest refund to a Tax Module in (underpaid) status. Credits the module the amount of interest, whichever is less. The corresponding debit is a TC 856. Reversed by a TC 731.   |
| 740 | Credit<br>(PJ)  | I/B/A | Undelivered Refund<br>Check Redeposited               | 45                       | BMF/IMF: Freezes module from refund and causes issuance of CP 31 for IMF CP 231 for BMF (undelivered refund notice). If any module in the account is in 740 Freeze condition; IMF-Freeze condition is released by the posting of 018, or BMF-Freeze condition is released by TC 018 or an address change posting. The frozen credit is released for subsequent reissuance of the refund. IRAF: To post TC 740 must agree with unreversed TC 840 or 846 on amount. No issuance of Form 1664-IRS. "UNDL REF" Transcript will be issued when unreversed TC 740 present and name and/or address change posted. "RFNDBLE CR" (IRAF) Transcript will be issued when module balance changes and results in a credit balance except when module balance change is the result of a TC 740. |
| 742 | Debit<br>(PJ)   | I/B/A | Correction of 740<br>Processed In Error               | 45                       | Must match an unreversed TC 740 on amount and amount to post. After posting, if the amount of the TC 740 transaction is zero the 740 Module Freeze is released.   |
| 756 | Credit<br>(NPJ) | B     | Interest on<br>Overpayment<br>Transferred from<br>IMF | Generated<br>Transaction | Posts interest generated on an IMF overpayment transferred to a BMF Tax Module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.  |
| 760 | Credit<br>(PJ)  | I/B/A | Substantiated Credit<br>Payment Allowance             | 48                       | Credits the Tax Module for a payment which was substantiated as having been paid, but not posted to the MF.   |

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| 762 | Debit (PJ)   | I/B/A | Correction of TC 760 Processed In Error           | 48                    | Reverses TC 760 in whole or in part by debiting the module.  |
| 764 | Credit (NPJ) | I     | Earned Income Credit                              | 47, 54                | Posts Earned Income Credit generated from line items from Adjustments. The Credit is for full years except decedent tax periods ending 12/31/1975 through 11/30/1977. The Credit is available for offset, refund or credit elect.  |
| 765 | Debit (NPJ)  | I     | Earned Income Credit Reversal                     | 47, 54                | Reverses TC 764 or 768.  |
| 766 | Credit (NPJ) | I/B   | Generated Refundable Credit Allowance             | 47, 54                | MCC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, (abstract #11 amount) 941, 942, 943, 944 (Advanced Earned Income Credit) 990, 990PF, 990T, 1040, 1040C, 1041, 1120, 1120S return but not previously posted to the Tax Module, or from the appropriate line item adjustment of an Examination or DP Tax Adjustment. Includes credit allowed for gasoline tax paid, credit for Regulated Investment Co., or Covenant Bonds with item reference 334 (199312-199411 only) for installment 1993 additional taxes. |
| 767 | Debit (NPJ)  | I/B   | Generated Reversal of Refundable Credit Allowance | 47, 54                | A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or Tax Adjustment with item reference 334 (199312-199411 only) for installment 1993 additional taxes.   |
| 768 | Credit (NPJ) | I     | Earned Income Credit                              | Generated Transaction | Posts Earned Income Credit which is generated from information received from Code and Edit.  |
| 770 | Credit (NPJ) | I/B/A | Credit Interest Due Taxpayer                      | 45, 47, 48, 54        | Credits the Tax Module to allow credit overpayment. Includes restricted interest overpayment or offsetting interest adjustment to TC 721, 722 or 840. Overpayment interest is not computer generated until module balance reaches zero.  |
| 771 | Debit (NPJ)  | B     | Interest Reversal Prior to Refund Issuance        | 48                    | Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.<br><br>Reverses a 770 or 776 transaction in whole or in part by debiting the Tax Module.  |

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| 772 | Debit<br>(NPJ)  | I/B/A | Correction of 770<br>Processed In Error<br>or interest netting           | 45, 47, 48,<br>51, 54    | When secondary to TC 720, it represents an offset to the original TC 776 allowance. Manually calculated debit interest that is charged at credit interest rates when "netting" is applicable.<br><br>BMF/IMF: Credits the Tax Module for the amount of computer generated interest when a Tax Module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the Tax Module, interest must be manually computed. IRAF: Generated posting of TC 742 or 843 for amount of credit (TC 777) interest that was generated upon posting of a TC 740 or 841.  |
| 776 | Credit<br>(NPJ) | I/B/A | Generated<br>Interest Due on<br>Overpayment                              | Generated<br>Transaction | Generated from the posting of TC 740 or 841 to reverse the generated interest amount allowed on latest dated refund (TC 840 or 846) when a TC 740 (undelivered refund check) or a TC 841 (Cancelled Refund Deposit) posts. Also generates debit interest that is charged at credit interest rates when "netting" is applicable. An interest netting TC 777 is generated with "999" in the Julian Date of the Document to identify the transaction as "netted interest". To post, a return (TC 150) and an unreversed TC 480 must be posted. Issuance of OIC transcripts is continued. (1) Unreversed TC 780 generates OIC Transcript whenever module net balance changes. BMF: Releases TC 480 freeze but does not stop issuance of transcript. Freezes module from offsetting in. Prevents computer calculation of interest and FTP. IMF: Prevents computer generation of credit or debit interest. Credits are frozen from refunding in all tax modules of the affected account for 8 weeks; also, credits in the affected tax module are frozen from offsetting in or out. 78 Hold released by TC 781, 782, 788. |
| 777 | Debit<br>(NPJ)  | I/B/A | Reverse Generated<br>Interest Due<br>Taxpayer or<br><br>interest netting | Generated<br>Transaction |   |
| 780 |                 | I/B/A | Master File Account<br>Compromised                                       | 77                       |   |
| 781 |                 | I/B/A | Defaulted Account<br>Compromise  | 77                       | Reverses all previously posted TC 780 transactions in the module. OIC Transcript is issued in cycle of posting and discontinues further OIC Transcripts. IMF/IRAF: Releases Credit/Debit Interest FTP Restrictions and 780/480 Indicate. BMF: Releases interest and FFTP computation restrictions.  |

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| 782 |                 | I/B/A | Correction of 780<br>Processed In Error                | 77  | <p>Records the correction of 780 posted in error. Reverses all previously posted 780 transactions in the module. BMF/ Does not stop transcripts. Tax Module reverts to status under TC 480. IMF: Re-freezes the Tax Module against offsetting out and refunding. IMF/IRAF Releases debit/credit interest restriction IRAF: Suppresses issuance of CP 331 BMF: Releases interest and FTTP computation restrictions.</p> <p>To post, an unreversed TC 780 must be posted. Records the closing of an account Offer-in-Compromise. Issuance of future OIC transcripts is discontinued. BMF/ Account and Tax Module is released for offsetting and refunding insofar as per to OIC freeze. Credit/Debit interest restriction (and FTP on BMF) established from the posting of TC 780 are retained</p> <p>IRAF: CP 331 issued if module is in Credit Balance.</p> |
| 788 |                 | I/B/A | All Collateral<br>Conditions of the<br>Offer Completed | 77  | <p>Manually applied overpayment credits transferred from the IMF to the BMF or IRAF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1041B, 1120, 4720 or 5227 filing requirement Corresponding debit is TC 890. Will not be generated unless TC130 present.</p>   |
| 790 | Credit<br>(PJ)  | B/A   | Manual Overpayment<br>Applied from IMF                 | A/B: 24<br>B: 34                          | <p>Reverse TC 790 or 796 in whole or in part by debiting the tax module. Transaction date must match TC 790 or 796 date. Corresponding credit is TC 892.</p>  |
| 792 | Debit<br>(PJ)   | B/A   | Correction of 790<br>Processed In Error                | B/A: 24<br>B: 34                          | <p>Credits the tax module for an amount of IMF overpayment transferred to the BMF or IRAF. The credit is for the lesser of amount of the IMF overpayment or the IRAF/BMF underpayment. IRAF credit will be generated before BMF credits generated. A corresponding TC 896 debit is posted to the IMF for each credit.</p>   |
| 796 | Credit<br>(NPJ) | B/A   | Overpayment Credit<br>from IMF                         | All:<br>Generated<br>Transaction<br>A: 29 | <p>IRAF: Generated when IRAF Excise Tax is present at 1040 settlement. If the taxpayer and spouse each have an IRAF account and they file jointly, credit may be to either the IRAF accounts. BMF: Generated when</p>   |

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|     |              |       |   |                             | a taxpayer overpays his/her IMF account or more and underpays his/her BMF account. Not applicable if this account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1124720 or 5227 filing requirement or tax module. Reversed by a TC 792.  |
| 800 | Credit (PJ)  | I/B   | Credit for Withheld Taxes                 | 48, 51                      | Identifies a manually prepared transaction for the input of Claimed Withholding Excess FICA Taxes collected at source.  |
| 802 | Debit (PJ)   | I/B   | Correction of an 800 Processed In Error   | 48, 51                      | Reverses an 800 in whole or in part; debit the tax module for amount of transaction.  |
| 806 | Credit (NPJ) | I/B   | Credit for Withheld Taxes and Excess FICA | Generated Transaction or 54 | Credits the tax module for the amount withholding taxes and excess FICA claimed on a Form 1040 or 1041 (198712 & later return). May also be generated by appropriate line adjustment on an Examination or DP Tax Adjustment.  |
| 807 | Debit (NPJ)  | I/B   | Reversed Credit for Withheld Taxes        | Generated Transaction or 54 | Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. MCC computer generated from the appropriate line adjustment on Examination or DP Tax Adjustment.   |
| 810 |              | I     | Refund Freeze                             | 77                          | To freeze the module from refunds, interest and credit elect. TC 810 with Code 1 indicates pre-filing notification. Code 2 indicates ATSDT (Abusive Tax Shelter Detection Teams). Code 3 earned Income Credit Check Freezes YR input. Contact Examination Branch if this transaction needs to be input. |
| 811 |              | I     | Reverse Refund Freeze                     | 77                          | Reverses TC 810 in whole or in part. TC 811 with zero will reverse the TC 810 allow release of all credit (providing no other freezes are in effect).   |
|     |              |       |   |                             | Manually transfers previously posted credit amount to another tax module, another account, excess collections, or other destination as required. BMF/IMF Relief Assessment Statute Expiration Freeze Doc. Code 24 only.   |
| 820 | Debit (PJ)   | I/B/A | Credit Transferred                        | 24, 58                      | <b>CAUTION: CREDIT MUST BE AVAILABLE ON MASTER FILE AT TIME OF POSTING OR WILL UNPOST.</b> IMF: SEE UPC 175. BMF: SEE UPC 175. The corresponding credit is TC 700.<br><b>NOTE:</b> Form MFT 04, only valid for  |

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| 821 | Credit<br>(PJ) | I/B   | Reverse Generated<br>Overpayment Credit<br>Transferred                    | 24                       | <p>periods subsequent to 199412. Tax pe must end in '12'. Not valid with 34 Doc code.</p> <p>Reverses the generated TC 826 overpayment credit transferred in whole or in part by crediting the tax module. Transaction date must match TC 826 (CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be input in the order the TC 826's occur. The corresponding debit is TC 701.</p> |
| 822 | Credit         | I/B/A | Correction of an<br>Overpayment<br>Transferred In Error                   | 24, 58                   | <p>Reverses TC 820 in whole or in part by crediting the Tax Module. The corresponding debit is TC 702. NOTE MFT 04, only valid for tax periods subsequent to 199412. Not valid with doc code.</p>  |
| 824 | Debit<br>(PJ)  | I/B   | Overpayment Credits<br>Transferred to<br>Another or to<br>Non-MF Accounts | 24, 58                   | <p>Transfers overpayment credits frozen TC 130 Account Refund Freeze. Release TC 130 Account Refund Freeze. IMF: UPC 168 and 175. BMF: See UPC 325</p>   |
| 826 | Debit<br>(NPJ) | I/B   | Overpayment<br>Transferred  | Generated<br>Transaction | <p>An MCC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.</p>   |
| 830 | Debit<br>(PJ)  | I/B   | Overpayment Credit<br>Elect (Transferred)<br>to Next Periods Tax          | 48                       | <p>Debits the tax module for the amount of credit elected to be transferred to the following period with same type of tax manual transfer. The corresponding credit is 710. Release Hold Refund Freeze. CAUTION: Credit must be available on Master File at time of posting or it will be unpostable. IMF: See UPC 175. BMF: See UPC 325.</p>  |
| 832 | Credit<br>(PJ) | I/B   | Correction of Credit<br>Elect Transfer                                    | 48                       | <p>Corrects an 830 or 836 transaction posted in error. Transaction date must match 830 or 836 date.</p>  |
| 836 | Debit<br>(NPJ) | I/B   | Overpayment Credit<br>Elect Transferred to<br>Next Periods Tax            | Generated<br>Transaction | <p>A debit for the amount of overpayment credit elected to be applied to the following period. MCC computer generated upon posting a Form CT-1, 720, 940, 940E, 941, 943, 945, 990C, 990T, 990PF, 1041, 1042, 1120 if a credit amount exists. Designates a manual refund was issued.</p>   |

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| 840 | Debit<br>(PJ)  | I/B/A | Manual Refund                       | 45     | prior to or after a return (TC 150) has posted. If return has not posted, freeze module from refunding or offsetting or Refer to Freeze Code -X in Section 8.  |
| 841 | Credit<br>(PJ) | I/B/A | Cancelled Refund<br>Check Deposited | 45, 48 | Credits the tax module for the amount the transaction from a refund check (TC 840 or BMF/IMF 846) which was cancelled. BMF/IMF: Module is froze from offsetting or refunding. (Excepti Refunds that have been recertified are frozen. Block and serial no. 88888.) is released by: BMF—An Examination ( tax adjustment Doc. Code 24 or 34; TC 820, 830 or 843; when tax module bal becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. It is used Non-Master File to assess the amount has been erroneously abated.<br><br>The transaction will delete the schedu refund prior to its release to the Treas Disbursing Center. The transaction is posted to the BMF tax module as a cre Companion TC is 771 for interest amc Tax module is frozen from offsetting or refunding unless TC 290/291 is posted Priority Code 8. It is released by: Examination or DP Tax Adjustment; I Code 24 or 34; TC 820 or 830; or tax module balance becomes zero or debit by TC 571 or 572 if a TC 570 has pos Item is not journalized but is fully controlled. |
| 842 | Credit<br>(PJ) | B     | Refund Deletion                     | 48     | Reversal of erroneous TC 841. Date a amount must match those of the TC 84 being reversed.<br><br>Zero amount transaction which identif tax module containing an erroneous re Must find an unreversed TC 840 or 84 post. Freezes entire account from refunding. Freezes any modules with TC 844 present from offsetting in or out. l to -U Freeze in Section 8. Generates "TRANS-844" Transcript for any moc that the net module balance has been changed and is credit.  |
| 843 | Debit<br>(PJ)  | I/B/A | Check Cancellation<br>Reversal      | 45     | Zero amount transaction. Reverses TC Must find an unreversed TC 844 to po  |
| 844 |                | I/B/A | Erroneous Refund                    | 77     |  |
| 845 |                | I/B/A | Reverse Erroneous<br>Refund         | 77     |  |

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| 846 | Debit (NPJ) | I/B   | Refund of Overpayment                           | Generated Transaction       | Debits the tax module for the amount overpaid tax (plus applicable interest) refunded to the taxpayer.   |
| 850 | Debit (PJ)  | I/B/A | Overpayment Interest Transfer                   | 24, 58                      | Manually transfers interest on overpay to another tax module and generally requires a corresponding 730 credit.  |
| 851 | Credit (PJ) | I/B   | Reverse Generated Overpayment Interest Transfer | 24                          | Reverses TC 856 in whole or in part by crediting the tax module.   |
| 852 | Credit (PJ) | I/B/A | Correction of 850 Processed In Error            | 24, 58                      | Corrects 850 transaction by posting a to the tax module.   |
| 856 | Debit (NPJ) | I/B   | Overpayment Interest Transfer by Computer       | Generated Transaction       | Debits the tax module for the amount interest which can be transferred and applied to a tax module in debit (balar due) status. The corresponding credit is 736.   |
| 860 |             | I/B/A | Reverses Erroneous Abatement                    | 51                          | Reverses erroneous abatement after statute of limitations has expired. (Does not post to Master File.)   |
| 876 | Debit (NPJ) | I     | Interest on Overpayment Transferred to BMF      | Generated Transaction       | Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Corresponding credit is TC 756.  |
| 890 | Debit (PJ)  | I     | Manual Transfer of Overpayment Credits to BMF   | 24                          | Manual transfer of overpayment credit from the IMF for application to the BMF IRAF. (BMF credits cannot be applied to taxpayers filing Form 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227.) The corresponding credit is TC 792. Will unpost unless TC 130 is present.  |
| 892 | Credit (PJ) | I     | Correction of TC 890 Processed In Error         | 24                          | Reverses TC 890 or 896 in whole or in part by crediting the tax module. Transaction date must match TC 890 or 896 date. Corresponding debit is TC 792.   |
| 896 | Debit (NPJ) | I/B   | Overpayment Credit Offset                       | Generated Transaction or 29 | Debits the tax module for the amount of IMF overpayment which was transferred to a DMF or a balance due module on the tax module or IRAF. See TC 796 for the corresponding credit to the BMF or IRAF. Releases remaining credit for refund. Credit cannot be transferred if the account contains a Form 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 4720 or 5227 filing requirement. DMF: TC 896 with agency code and subagency code will represent DMF offset to the corresponding agency account. The credit will be transferred to the DMF account. For Sub-Agency listings, see |

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| 897 | Credit (NPJ) | I/B     | DMF Offset Reversal                      | 47, 54                | Section 5.<br>Credits the tax module with the amount of DMF offset reversal requested. Reversal can be for whole or in part an associated TC 896 from a matching agency and subagency. BMF is not valid on Form 1120.   |
| 901 |              | I/B/A/E | Delete IDRS Indicator                    | 79                    | Service Center request to delete a specific entity or tax module from the TIF (IDRS) based upon the FLC. Does not post to Master File.<br><br>Service Center request to put a specific entity or tax module on the TIF (IDRS) based upon the FLC. The requested module data will be displayed on IDRS in approximately 2 weeks and will remain on IDRS for 3 weeks unless other action established longer retention. If no account or module exists a Master File, a TC 904 is generated. Does not post to Master File. |
| 902 |              | I/B/A/E | Service Center IDRS Indicator            | 79                    | MCC computer generated to indicate that an entity was deleted by TC 020. Does not post to Master File.  |
| 903 |              | I/B/A   | Master File IDRS Entity Delete           | Generated Transaction | Generated by MCC to notify IDRS that an entity or tax module requested by TC 904 is not present on the IMF/BMF. TC 904 will identify the Retention Register DLN. If the module has been removed. Doc Code 99 (4th & 5th digit of the 904 DLN) indicates TIN is present but module requested is not. With Doc Code 79, TIN is not present/Name Control incorrect.  |
| 904 |              | I/B/A/E | Notify IDRS Entity or Module not Present | Generated Transaction |   |
| 920 |              | I/B/A   | IDRS Notice Status                       | 79                    | Records notice in the Status History Section of the tax module, the status, date and amount of taxpayer based notices generated by IDRS. Does not post to Master File.<br><br>IRP Underreporter status transaction.   |

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| 922 | I     | IRP Underreporter  | Generated Transaction or 77 | to tax module balance section. The transaction date and process codes are updated by subsequent TC 922. Will not affect status history section. See "Underreporter Process Codes", Section 11.  |
| 924 | I     | IRP COMM, IRP Communication  | 77 or Generated Transaction | IRP communication transaction. Posts IMF. Posted TC 924 is updated by all 924s. TC 924 may be input from IRP communication generated by Master File when: TC 300 Ref +S7890; or TC 140 or 922 with Irp field of one or more. Also refer to Back-up Withholding, Section 11.   |
| 930 | I/B/E | Return Required Suspense   | I/B 78, E 77                | Generates Service Center Notice CP 98/198/498 when TC 150 posts to a module containing TC 930. EPMF: Posts to a Plan Return Module when an unreversed return is not present in the module. A transcript is produced when unreversed TC 150 posts.   |
| 932 | I/B   | Reverse Return Required Suspense   | 78                          | Reverses a TC 930.  |
| 940 | I/B   | Strike Force Control   | 77                          | TC 940—No longer valid after cycle 199052.  |
| 942 | I/B   | Reversal of Strike Force   | 77                          | TC 942—No longer valid after cycle 199052.  |
| 960 | I/B/E | Add Centralized Authorization File Indicator Reporting Agents File                 | 77                          | Adds CAF indicator to the module. Can be used to indicate notices and/or refunds to be sent to authorized representative. Also can be generated when a TC 150 or 620 (BM) with a significant CAF code posts and unreversed TC 960 is not already posted. Also posts to the entity and sets the Magnetic Tape Indicator. |
| 961 | I/B/E | Reverse Centralized Authorization File Indicator                                   | 77                          | Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File posts to the entity, and zeros the Magnetic Tape Indicator.  |
| 962 | I/B/E | Update Centralized Authorized File Indicator                                       | 77                          | Updates CAF Indicator in the module; does not reverse TC 960. BMF: For Reporting Agents File, posts to the entity and updates the Magnetic Tape Indicator.  |
| 970 | B     | F720 Additional Schedules; or F945 liability amounts from F945-A and related dates | Generated Transaction       | Generated when MFT 03 TC 150 post with data transcribed from accompany F8743.<br><br>Generated when MFT 16 TC 150 post with data transcribed from accompany F945-A.   |

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|     |            |  | F941 liability amounts from Schedule B and related dates                            |                       | Generated when MFT 01 TC 150 post with data transcribed from accompany Schedule B.  |
| 971 | B/I        |  | Amended/Duplicate Return Cross Reference TIN/Tax Period Data - Bankruptcy Abatement | 77                    | Used to post identifying XREF TIN/T period data whenever a TC 150 976/9' return has been posted to an incorrect TIN/Tax Period, or an amended return been received (CC10, 12-15). (See Se 8 for action codes.) When inputting 97 FRM77, transaction date must be return received date as posted on IDRS or CI   |
| 972 | B/I        |  | Reverses Amended/Duplicate Return XREF TIN/Tax Period Data                          | 77                    | Used to reverse TC 971.   |
| 973 | B          |  | Application for Tentative Refund F1139 Processed                                    | 84                    | Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/1993).   |
| 976 | Credit B   |  | Posted Duplicate Return   | Generated Transaction | Identifies the input return (TC 150) which caused a duplicate posting condition. It identifies an amended return (TC 150 Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 post that case, CP 293 will be issued. Except Forms 1065, with PIA Codes of 6212 6218, tax module is frozen from offset/refund until an Examination (TC 30X) or DP adjustment (TC 29X) is posted subsequent to TC 976 posting.  |
| 976 | Credit I/A |  | Posted Duplicate Return   | Generated Transaction | Identifies the input return which cause duplicate posting condition. TC 150 is replaced with TC 976 by computer. In CP 36, Notice of Duplicate Return is issued. Prints CP 29 Indicator on CP 36 module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning cycle; and current processing cycle is less than 19 cycles from normal return due Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP Tax (TC 29X) Adjustment. IRAF: CP-336 (IRAF) Notice of Transcript of duplicate return is issued |
|     |            |  |   |                       | Identifies an input return which contain Condition Code G (Amended), or an I 1040X (identified by Block number  |

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| 977 | Credit | I/A/E | Posted Consolidated Generated Amended, Late Reply, or DOL Referral | Posted Amended Return<br>Generated Transaction      | 200-299). TC 150 is replaced with TC by computer. An amount posted with ' 977 is a remittance amount and does not reflect adjustment in liability. Any subsequent adjustment will be input via 29X or 30X. IMF: If an original return not posted, CP 29 or 729 notice of amended return is issued 19 cycles after due date of the return. Tax module is frozen from offset out and refund until released by the original return (except 1040X). IRAF: CP 336 is issued if a TC 150 is not posted within 26 cycles of a 977 posting. EPMF—Identifies an EP return which contained CCC-G, L, or and indicates that it has been consolidated with the original and the new data has re-transcribed and overlays posted data |
| 980 |        | B     | W-3/1096 Transaction   | Any   | Information from Forms W-3 and 1099 post to the CAWR module.   |
| 982 |        | B     | CAWR Control DLN Transaction                                       | 35, 41, 42, 43, 47, 51, 54                          | Transaction posted to the CAWR module whenever the Control DLN of a 941/942/943 tax module is that of an L or DP adjustment or Doc. Code 51 assessment transaction. Generated with special DLN to MFT 88 tax module to indicate related MFT 01/04/11/16 TC 29X/30X unposting UPC 322.  |
| 984 |        | B     | CAWR Adjustment Transaction  | 30  | Service Center transactions which will be posted to the CAWR module and make adjustments to the module accumulated   |
| 986 |        | B     | CAWR Status Transaction  | 30  | Service Center transactions which will be used to establish various status codes on the CAWR module. They will be entered to generate notices, reanalyze modules, close cases, etc. ATC986 with Status 90 derived from a case sent from SSA to IRS.  |
| 990 |        | I/B/E | Specific Transcript  | 99(BMF), 56(IMF), 92(IRP), or Generated Transaction | Generates a SPECIFIC transcript for a particular Tax Module designated by the MFT Code and Tax Period.   |
| 991 |        | I/B/A | Open Module Transcript   | Generated Transaction                               | Generates OPEN MODULE transcript for all open tax modules (debit or credit). Transcript will also indicate the current Codes of the account.<br>BMF: MFT 00 generates a complete   |

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| 992 | I/B/E/A | Complete or Tax Class transcript | 56 (IMF),<br>99 (BMF), or<br>Generated<br>Transaction | transcript of all tax modules within the account regardless of the balance. Other than MFT 00 generates a transcript of every module within the specified MFT. With Doc. Code 99, generates Tax Class Transcript. IMF/IRAF: Generates a complete transcript. |
| 993 | I/B/A   | Entity Transcript                | Generated<br>Transaction                              | Generates an ENTITY transcript listing name line(s) and all transactions posted to the Entity module of an account.  |
| 994 | I       | —                                | Generated<br>Transaction                              | Indicates that two accounts failed to reconcile causes a complete account transcript to be generated. Does not post to Master File.  |
| 995 | I/B     | —                                | Generated<br>Transaction                              | IMF: Indicates difference in validity status causes a complete account transcript to be generated. Does not post to Master File.<br>BMF: identifies UPC 305 transcript.  |
| 996 | B/I     | Follow-up on Uncollectible       | Generated<br>Transaction                              | Transmits information on IMF accounts containing TC 130 with closing codes 12 and 24-32 to the BMF cross-referenced which has been 53'd to reactivate the account if the closing code condition has been met on the IMF. Updates entity.                     |
| 998 | B       | Update Entity Information        | Generated<br>Transaction                              | Generated when TC 150 for MFT 51 posted with name line or spouse SSN. Also generated when TC 150 for MFT 52 posted with Date of Death different from DOB already posted.   |
| 999 | A       | Update DLN                       | Generated<br>Transaction                              | Indicates an IMF transaction which updates the IRAF control DLN.   |