

Vest Pocket Edition

1993

ADP

**Transaction
Codes**

I = IMF

B = BMF

E = EPMF

A = IRAF

P = PMF

***** = Computer Generated

D = Debit

C = Credit

Reference: IRM 3(27)(68)0

Code	MF	D/C	Title
000	I/B/E		Establish an Account or Plan on MF
001*	I/B/A/E		Resequence an Account
002*	B/A/E		Failure to Resequence
003*	B		Duplicate Tax Module Partial Merge
004*	B		BMF Partial Merge
005*	I/B/E		Resequence for Merge
006*	I/B/A/E		Resequence to MF Location
007*	I/B/A		Carrier Transaction; generates TC 446
008*	I/B		Complete Merge
011	I/B/E/A		EIN, SSN Change
012	I/B/E/A		Reopen Entity Account or Plan
013	I/B/E/A		Name Change
014	I/B/E/A		Address Change
015	I/B/E/A		Location and/or ZIP Code Change
016	I/B/E/A		Entity Code Change
017	I/A		Spouse SSN Change
017	E		File Folder Number Change
018	I/B/A		Release Undel Refund Ck Freeze
019	I/B/E/A		ZIP Code Assignment
020	I/B/E/A		Delete Account or Plan from MF
022	B		Delete EO Submodule
023	B		Reverses TC 024
024	B		Election to Lobby
025*	A		No Resequence SSN
026*	I/B/A/E		Delete Changed TIN or Old Plan Data
030	I/B/A		Loc Code Change (Change in SC)
040	I/B/A		SSN/Name Change to Valid Seg



Department of the Treasury
Internal Revenue Service
Document 5576 (Rev. 1-93)
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Code	MF	D/C	Title
041	I/A/B		SSN/Name Change to Inval Seg
052	B		Reversal of 053, 054, 055
053	B/E		Plan Year Ending Month Change
054	B		Retained FYM
055	B		Rev Proc. 87-32 Retain, change or adopt accounting period
057*	B		Reverses 054/055
058	B		Rejection of Form 8716
059	B		Rejection of Form 1128
060	I		Deferred Taxable Gain
060	B		FSC Election
061	B		Revoke FSC
062	B		Reverse Erroneous FSC
063	B		FSC Election received
064	B		FSC Election denied
065	B		FSC Revocation received
066	B		Terminate FSC
070	B		Church Exempt from Social Security Taxes
071	B		Revocation of Church Exempt From Social Security Taxes
072	B		Deletion of TC 070 Input in Error or Correction
073	B		Reverses 071
080	I		Validates Spouse's SSN
090	B		Small Business Election
091	B		Terminate Small Business
092	B		TC 090, 093, 095 or 097 Error Correction
093	B		Application for Small Business Election
094	B		Application for Small Business Denied
095	B		Application for Small Business Pending
096	B		Small Business Election Terminated
097	B		Application for Small Business Pending National Office Approval
110*	B		WPT return to GMF Unpostable System
120	I/B		Account Disclosure Code (Input or Generated)
121	E		Posts Employee Plan Characteristics

Code	MF	D/C	Title
122	E		Reversal of TC 121
123	E		Update of Employee Plan Characteristics
125	E		Plan Termination
126	E		Reversal of TC 125
127	E		Administrator Data Change
128	E		Change Plan Name and Administrator Data
129	I		HHS Request
130	I/B		Entire Account Frozen from Refunding
131	I/B		Reversal of TC 130
132*	I		Reversed TC 130
136	B		Suppress Issuance of FTD Alert
137	B		Reverses TC 136
140*	I		IRP Delinquency Inquiry
141*	I/B/E		Delinquency Inquiry
142*	I/B/E		Delinquency Investigation
148	I/B		Accelerates TDA/TDI Issuance
149	I/B		Reversal of TC 148
150*	I/B/E/A/P	D	Tax Assessment-Return
150*	I/A		Entity Created by TC 150
151	E/A		Reversal of TC 150 or 154 EPMF; IRAF-Report Suppression
152*	I/A		Entity Updated by TC 150
154	E		Posting of Form 5330 Tax Data
155	E		Form 5500 Sched. B
157*	B		Annual Certification of Non-discrimination for a Private School
160	I/B/A	D	Manually Computed Delinquency Penalty
161	I/B/A	C	Abate Delinquency Penalty
162	I/B/A		Failure to File Penalty Restriction Deletion
166*	I/B/A	D	Delinquency Penalty
167*	I/B/A	C	Abate Delinquency Penalty
170	I/B	D	ES Tax Penalty
171	I/B	C	Abate ES Tax Penalty
176*	I/B	D	Generated ES Tax Penalty
177*	I/B	C	Abate Generated ES Tax Penalty
180	B	D	Deposit Penalty (FTD)
181	B	C	Abate Deposit Penalty (FTD)
186*	B	D	Generated Deposit Penalty (FTD)

Code	MF	D/C	Title
187*	B	C	Abate Deposit Penalty (FTD)
190	I/B/A	D	Manually Assessed Interest Transferred In (See TC 370)
191	I/B/A	C	Abate Assessed Interest-Transferred In (See TC 370)
196*	I/B/A	D	Generated Assessed Interest
197*	I/B/A	C	Abate Assessed Interest
200	I/A	D	Identification Number Penalty
201	I/A	C	Abate TC 200
234	B	D	Manual Daily Delinquency Penalty
235	B	C	Abate TC 234/238
238*	B	D	Generated Daily Delinquency Penalty
239*	B	C	Abate Daily Delinquency Penalty
240	I/B/A	D	Miscellaneous Penalty
241	I/B/A	C	Abate Misc. Penalty
246*	B	D	Form 1065 - Missing Information
247	B	C	Abates TC 246
270	I/B/A	D	Failure to Pay Tax Penalty (Manual)
271	I/B/A	C	Abate FTP Tax Penalty (Manual)
272	I/B/A		FTP Tax Pen. Restrict Deletion
276*	I/B/A	D	FTP Tax Penalty
277*	I/B/A	C	Abate FTP Tax Penalty
280	I/B/A	D	Bad Check Penalty
281	I/B/A	C	Abate Bad Check Penalty
286*	I/B/A	D	Generated Bad Check Penalty
287	B		Abatement of Bad Check Penalty
290	I/B/A	D	Additional Tax Assessment
291	I/B/A	C	Abate Prior Tax Assessment
294	I/B	D	Adjusts TC 295 or 305
295	I/B	C	Tax decrease with int. date
298	I/B	D	Additional Assess with Int. Date
299	I/B	C	Abate Prior Tax with Int. Date
300	I/B/A	D	Examination Tax Assessment
301	I/B/A	C	Abate Prior Tax Assessment
304	I/B	D	Examination Adjust TC 305 or 295
305	I/B	C	Exam tax decrease with int. date
308	I/B	D	Additional Tax Assess with Int. Date
309	I/B	C	Abate TC 308
310	I	D	Penalty - Failure to Report Income from Tips
311	I	C	Abate TC 310
320	I/B/A	D	Fraud Penalty

Code	MF	D/C	Title
321	I/B/A	C	Abate Fraud Penalty
336*	I/B/A	D	Interest Assessment
337*	I/B/A	C	Abate Assessed Interest
340	I/B/A	D	Restricted Interest Assessment
341	I/B/A	C	Restricted Interest Abatement
342	I/B/A		Interest Restricted Deletion
350	I/B/A	D	Negligence Penalty
351	I/B/A	C	Abate Negligence Penalty
360	I/B/A	D	Fees and Collection Costs
361	I/B/A	C	Abate Fees and Collection Costs
370	I/B/A	D	Account Transfer-in
380	I/B/A	D	Overpayment cleared manually under \$1
386*	I/B/A	D	Overpayment cleared under \$1
388*	I/B/A	D	Statute Expiration Clearance to Zero Balance and Removal
389*	I/B	C	Reversal of Statute Expiration
400	I/B/A	C	Account Transfer-Out
402	I/B/A	D	Account Re-Transferred-in
420	I/B/E		Examination Indicator
421	I/B/E/A		Reverse Examination Indicator
424	I/B/E		Examination Request Indicator
425*	I		Reversed TC 424
427	B		Requests Returns from SERFE File or SEPRE File
428*	I/B/E		Examination of Appeals Case Transfer
429	I/B		Request AIMS Update from MF
430	I	C	Estimated Tax Declaration
430*	I		Entity Created by TC 430
431*	I		Nullification of Estimated Tax
432*	I/A		Entity Updated by TC 430
446*	I/B/A/E		Merged Transaction Assessment Indicator
450	I/B/A	D	Transferee Liability
451	I/B/A	C	Reversal of TC 450
459*	B		Prior Quarter Liability
460	I/B/A/E/P		Extension of Time for Filing
462	I/B/A/E		Correction of TC 460
463	I/B		Waiver to File on Mag Tape
464	I/B		Reversal of TC 463
470	I/B/A		TP Claim Pending
471	I/B/A		Reversal of TC Claim Pending

Code	MF	D/C	Title
472	I/B/A		Reversal of Taxpayer Claim Pending
474	B/E/I		Interrupts Normal Delinquency Processing
475	I/B/E		Permits TDI Issuance
480	I/B/A		Offer-In-Compromise Pending
481	I/B/A		Offer-In-Compromise Rejected
482	I/B/A		Offer-In-Compromise Withdrawn
483	I/B/A		Correction of TC 480
488	B		Installment/Manual Billing
489	B		Installment Defaulted
490	P		Magnetic Media Waiver
494	I		Notice of Deficiency
495	I		Correction of TC 494
500	I		Military Deferment
502	I		TC 500 Error Correction
510	I		Release Inval SSN Refund Frz
520	I/B/A		IRS Litigation
521	I/B/A		Reverse IRS Litigation
522	I/B/A		TC 520 Error Correction
528	I/B/A		Terminate Stay of Collection Status
530	I/B/A		Uncollectible Account
531	I/B/A		Reverse TC 530
532	I/B/A		Correction of TC 530 Processed In Error
534	I/B/A	C	Expired Balance Writeoff
535	I/B/A	D	Reversal of TC 534
537*	I/B		Reversal of Uncollectible Status
538	B		100% Penalty Cases w/o
539	B		100% Penalty Cases Reversal
540	I/A		Deceased Taxpayer
542	I/A		Correction of TC 540 Processed In Error
550	I/B/A		Collection Statute Extension
560	I/B/A		Assessment Statute Extension
570	I/B/A		Additional Liability Pending
571	I/B/A		Reverse TC 570
572	I/B/A		Correction of TC 572 Processed In Error
576*	I	D	Unallowable Tax Hold
577*	I	C	Reversal of TC 576
582	I/B		Indicates Federal Tax Lien Filed
583	I/B		Reverses TC 582

Code	MF	D/C	Title
586	B		Transfer/Revenue Receipt Cross Ref TIN
590	I/B/E		No Return Secured
591	I/B		No Longer Liable
592	I/B/E		Reverses Satisfying Trans
593	I/B/E		Unable to Locate Taxpayer
594	I/B/E		Return Previously Filed This Period
595	I/B/E		Account Referred to Examination
596	I/B/E		Satisfying Transaction-CID
597	I/B/E		Satisfying Transaction-Surveyed
598	I/B/E		Satisfying Transaction-Shelved
599	I/B/E		Taxable Return Secured
600	I/B	C	Underpayment Cleared Manually Under \$5
606*	I/B/A	C	Underpayment Cleared Under \$5
607*	I/B/A	D	Reversal of Underpayment Cleared
608*	I/B/A	C	Statute Expiration Clearance
609*	I/B/A	D	Reverse Statute Expir. Clearance
610	I/B	C	Remittance With Return
611	I/B	D	Bad Check With Return
612	I/B	D	Correction of TC 610 Processed In Error
620	B	C	Initial Installment Payment
621	B	D	Bad Ck for Installment Payment
622	B	D	Correction of 620 Processed In Error
630	I/B	C	Manual Application of Appropriation Money
632	I/B	D	Reversal of Manual Application of Appropriation Money
636*	I/B	C	Separate Appropriations Refundable Credit
637*	I/B	D	Reversal of Separate Appropriation Refundable Credit
640	I/B/A	C	Advance Payment of Determined Deficiency
641	I/B/A	D	Bad Check on Advance Payment
642	I/B/A	D	Correction of TC 640 Processed In Error
650	B	C	Federal Tax Deposit (FTD)
651	B	D	Invalid FTD (Bad Check)
652	B	D	Correction of TC 650 Processed In Error

Code	MF	D/C	Title
660	B	C	FTD
660	I/B	C	Estimated Tax Payment
661	I/B	D	ES or FTD Bad Check
662	I/B	D	Correction of TC 660 Processed in Error
666*	I	C	ES Credit Transfer-In
667*	I	D	ES Debit Transfer-Out
670	I/B/A	C	Subsequent Payment
671	I/B/A	D	Bad Ck-subsequent Payment
672	I/B/A	D	Correction of 670 Processed In Error
678	B	C	Credit for Treasury Bonds
679	B	D	Reversed TC 678
680	I/B/A	C	Designated Interest Payment
681	I/B/A	D	Bad Check Interest Payment
682	I/B/A	D	Correction of 680 Processed in Error
690	I/B	C	Designated Penalty Payment
691	I/B	D	Bad Check Designated Penalty
692	I/B	D	TC 690 Error Correction
694	I/B/A	C	Designated Payment of Fees and Collection Costs
695	I/B/A	D	Reverses TC 694
700	I/B/A	C	Credit Applied
701	I/B	D	Reverse TC 706
702	I/B/A	D	TC 700 Error Correction
706*	I/B	C	Overpayment Applied From Another Tax Module
710	I/B	C	Credit Elect Overpayment Applied
712	I/B	D	TC 710 or 716 Error Correction
716*	I/B	C	Credit Elect Overpayment Applied
720	I/B/A	C	Refund Repayment
721	I/B/A	D	Bad Check Refund Repayment
722	I/B/A	D	TC 720 Error Correction
730	I/B/A	C	Overpayment Credit Interest Applied
731	I/B	D	Reverse TC 736 Manually
732	I/B/A	D	Correction of TC 730 Processed In Error
736*	I/B	C	Interest Overpayment Applied
740	I/B/A	C	Undelivered Refund Check Deposited
742	I/B/A	D	Correction of TC 740 Processed in Error
756*	B	C	Overpayment Interest from IMF
760	I/B/A	C	Substantiated Payment

Code	MF	D/C	Title
762	I/B/A	D	Correction of TC 760 Processed In Error
764	I	C	Earned Income Credit
765	I	D	Earned Income Credit Reversal
766*	I/B	C	Refundable Credit Allowance
767*	I/B	D	Reverse TC 766
768*	I	C	Earned Income Credit
770	I/B/A	C	Interest Due Taxpayer
771	B	D	TC 770 or 776 Int. Reversal
772	I/B/A	D	TC 770 or 776 Error Correction
776*	I/B/A	C	Interest Due on Overpayment
777*	I/B/A	D	Reversal Interest Due Taxpayer
780	I/B/A		Master File Account Compromise
781	I/B/A		Defaulted Account Compromise
782	I/B/A		TC 780 Error Correction
788	I/B/A		Collateral Offer Completed
790	B/A	C	Manual Overpayment from IMF
792	B/A	D	TC 790 or 796 Error Correction
796*	B/A	C	Overpayment Credit from IMF
800	I/B	C	Credit for Withheld Taxes
802	I/B	D	TC 800 or 806 Error Correction
806*	I/B	C	Credit For Withheld Taxes and Excess FICA
807*	I/B	D	Withholding Credits Reversed
810	I		Refund Freeze
811	I		Reverse Refund Freeze
820	I/B/A	D	Credit Transferred
821	I/B	C	Reverse TC 826
822	I/B/A	C	Reverses TC 820
824	I/B	D	CR Transfer-Releases 130 Frz
826*	I/B	D	Overpayment Transferred
830	I/B	D	Credit Elect Transferred
832	I/B	C	TC 830 or 836 Correction
836*	I/B	D	Credit Elect Transferred
840	I/B/A	D	Refund Prior to Settlement
841	I/B/A	C	Cancelled Refund Deposited
842	B	C	Refund Deletion
843	I/B/A	D	Check Cancellation Reversal (TC 841)
844	I/B/A		Erroneous Refund
845	I/B/A		Reverse Erroneous Refund (TC 844)
846*	I/B	D	Overpayment Refund
850	I/B/A	D	Overpayment Int. Transferred

Code	MF	D/C	Title
851	I/B	C	Reverse TC 856
852	I/B/A	C	Correction of TC 850
856*	I/B	D	Overpayment Int. Transferred
860	I/B		Reverses An Erroneous Abatement After ASER has expired
876*	I	D	Overpayment Int. Transfer to BMF
890	I	D	Overpayment Cr. Transfer to BMF
892	I	C	TC 890 or 896 Error Correction
896*	I	D	Overpayment Credit Offset
897	I	C	DMF Offset Reversal
901	I/B/A/E		Delete IDRS Indicator
902	I/B/A/E		Service Center IDRS Indicator
903	I/B/A		Master File IDRS Entity Delete
904	I/B/A/E		Notify IDRS Entity or Module Not Present
910	I/B/A		Intelligence Hold (on an account)
911	I/B/A		Release Intell Hold (TC 910)
912	I/B/A		Reverses TC 914
914	I/B/A		Active Intell Investigation (a Module)
915	I		Partial Reversal Refund Schemes
916	I		Active Intelligence Refund Schemes Freeze
917	I		Reverse TC 916
918	I/B		Intelligence Refund Schemes
919	I/B		Reverses TC 918
920	I/B/A		IDRS Notice Status
922	I		IRP Underreporter Status Transaction
924	I		IRP Communication
930	I/B/E		Return Required Suspense
932	I/B/E		Reverses TC 930
950	I		Restricted Account Indicator
951	I		Reversal of Restricted Account
952	I		A TC 950, after reversal by a TC 951, is changed to a TC 952
960	I/B/E		Adds CAF Indicator
961	I/B/E		Reverses TC 960/zeros module CAF Indicator
962	I/B/E		Updates CAF Indicator
970*	B		F 720 Additional Schedules
971	I/B		Duplicate/Amended Return Cross Reference TIN/Tax Period Data
973	B		Form 1139 Processed

Code	MF	D/C	Title
976*	B	C	Posted Dup/Amended Return
976	I/A	C	Posted Duplicate Return
977*	I/A	C	Amended or 1040X Return
977	E		Posted Consolidated Generated Amended, Late Reply, or DOL Referral
980	B		W-3/1096 Transaction (CAWR)
982	B		Control DLN's-(CAWR)
984	B		Adjustments (CAWR)
986	B		Status Codes (CAWR)
990	I/B/E/A		Specific Transcript
991*	I/B/A		Open Module Transcript
992*	I/B/E/A		Complete or Tax Class Transcript
993*	I/B/A		Entity Transcript
994*	I		2 Accounts Failed to Merge/ Transcript Gen.
995*	I/B		Difference In Validity Status/ Transcript Gen.
996*	I/B		Cross Reference Information from IMF to BMF 53'd Accounts
998*	B		Update Entity Information
999*	A		Updates IRAF Control DLN

Pending Transaction Identification Codes

AP - Adjustment Pending
 CU - Corrected Unpostable
 DC - Deleted (re-controlled) Unpostable
 DI - Delinquent TC non MF-posting
 DJ - Deleted through normal weekly TIF update
 DN - Any deleted pending transaction not I, J, or L
 DP - Transaction Deleted via CC DELET
 DQ - Deleted Quality Review Transaction
 DR - Retained for Research
 DU - Deleted Unpostable
 DW - Transaction deleted via optional weekend age routings
 EP - Entity Pending
 NU - Nullified Unpostable
 PN - Regular Pending
 RJ - Reject Transaction
 RS - Resequencing