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HQ Disclosure Office (FOIA)
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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

JUL 21 2008

This responds to your Freedom of Information Act (FOIA) request of July 1, 2008, received in our office on July 11, 2008.

You asked for a copy of the IRS Document 6036. I am sending you a copy, consisting of 49 pages. This is a full grant of your request.

If you have any questions please call Disclosure Program Analyst Frank Weber, ID # 50-03109, at 202-622-5606 or write to: Internal Revenue Service, Headquarters Disclosure Office (FOIA), Room 1621, 1111 Constitution Avenue NW, Washington, DC 20224, SE:S:CLD:GLD:D:RR. Please refer to case number 50-2008-01033.

Sincerely,

A handwritten signature in black ink, appearing to read "Frank Weber", with a long horizontal flourish extending to the right.

Frank Weber
Headquarters Disclosure Office (FOIA)

Enclosure

Examination Division Reporting System Codes Booklet

Effective January 1, 2008

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This data is used in All Examination Reporting Systems

AIMS Assignee Codes

A twelve digit code that is used for the management structure so that returns and time applied to returns can be applied to the correct location (Business Operating Division) for management information reports. The AIMS Assignee Code has replaced the District Office Code, Organization Code and RGICC (Regional Internal Computer Code). The AIMS Assignee Code is displayed on page 1 of the AMDISA print and on Form 5546, Examination Return Charge-Out. The 12 digit code is also apart of the ERCS Employee Record. The code is broken down into three fields.

Primary Business Code – Field 1 (Consists of 3 digits)

Digit 1 is referred to as the AIMS BOD Code

- 0 Not Set (Not Valid after January 1, 2002)
- 1 Wage and Investment
- 2 Small Business/Self Employed
- 3 Large and Mid-Size Business
- 4 Tax Exempt/Government Entity

Digits 2 & 3 for each Operating Division are referred to as:

LMSB Industry
SBSE Area
W&I Area

Secondary Business Code – Field 2 (Consists of 5 digits)

Digits 1-3 for each Operating Division are referred to as:

LMSB Director, Field Operations
SBSE Territory Manager

Digits 4 & 5 for each Operating Division are referred to as:

LMSB Territory Manager
SBSE Reserved

Employee Group Code – Field 3 (Consists of 4 digits)

Digit 1 is referred to as Employee Type Code

- 1 Revenue Agent
- 2 Tax Compliance Officer
- 5 Service Center/Campus
- 6 Dyed Diesel Fuel Inspectors (SETTS ONLY)

Digits 2-4 are referred to as Group Code

Employee Group Code – Area Office

1000-1099 = Area Office work physically located in the campus
1100-1849 = Area Office Group
1850-1999 = PSP
2000-2099 = Area Office work physically located in the campus
2100-2849 = Area Office Group
2850-2999 = PSP

For more detailed definitions of the Employee Group Code please refer to the AIMS website:
<http://sbse.web.irs.gov/AIMS/>.

The following is a list of valid Primary and Secondary Business Codes used by each Operating Division

Operating Division	PBC	SBC
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Small Business/Self Employed

Area Director - North Atlantic	201	
Territory Manager	201	01100
Territory Manager	201	01500
Territory Manager	201	03500
Territory Manager	201	04000
Territory Manager	201	04500
Territory Manager	201	06600
Territory Manager	201	07000
Territory Manager	201	07500
Territory Manager	201	08000
Territory Manager	201	08200
Territory Manager	201	08400
Territory Manager	201	08500
PSP	201	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code)	201	88700
CCP Centralized Case Processing (ERCS ONLY)	201	89700
BSA Compliance Bank Secrecy (ERCS & SETTS ONLY)	201	89900

AIMS Assignee Code *(cont.)*

Operating Division	PBC	SBC
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Small Business/Self Employed

Area Director - Central	202	
Territory Manager	202	10000
Territory Manager	202	11000
Territory Manager	202	12000
Territory Manager	202	12100
Territory Manager	202	12600
Territory Manager	202	13000
Territory Manager	202	23500
Territory Manager	202	24000
Territory Manager	202	24500
Territory Manager	202	25000
Territory Manager	202	25500
Territory Manager	202	26000
PSP	202	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code)	202	88700
CCP Centralized Case Processing (ERCS ONLY)	202	89700
BSA Compliance Bank Secrecy (ERCS & SETTS ONLY)	202	89900

Area Director - South Atlantic	203	
Territory Manager	203	14500
Territory Manager	203	15000
Territory Manager	203	15500
Territory Manager	203	17000
Territory Manager	203	19000
Territory Manager	203	20000
Territory Manager	203	20200
Territory Manager	203	20500
Territory Manager	203	20600
Territory Manager	203	22000
PSP	203	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code)	203	88700
CCP Centralized Case Processing (ERCS ONLY)	203	89700
BSA Compliance Bank Secrecy (ERCS & SETTS ONLY)	203	89900

AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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Small Business/Self Employed

Area Director - Midwest	204	
Territory Manager	204	27500
Territory Manager	204	27600
Territory Manager	204	28500
Territory Manager	204	29100
Territory Manager	204	29500
Territory Manager	204	30000
Territory Manager	204	38500
Territory Manager	204	39100
Territory Manager	204	40000
Territory Manager	204	40500
Territory Manager	204	41500
PSP	204	87700
QMS (TIME ONLY ON FORM	204	88700
4502) (Inventory reported		
by status code)		
CCP Centralized Case	204	89700
Processing (ERCS ONLY)		
BSA Compliance Bank Secrecy	204	89900
(ERCS & SETTS ONLY)		

Area Director - Gulf States	205	
Territory Manager	205	32100
Territory Manager	205	32700
Territory Manager	205	34000
Territory Manager	205	36000
Territory Manager	205	36500
Territory Manager	205	42500
Territory Manager	205	43100
Territory Manager	205	43200
Territory Manager	205	43500
Territory Manager	205	44200
Territory Manager	205	45000
Territory Manager	205	45600
PSP	205	87700
QMS (TIME ONLY ON FORM	205	88700
4502) (Inventory reported		
by status code)		
CCP Centralized Case	205	89700
Processing (ERCS ONLY)		

AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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Small Business/Self Employed

Area Director - Western	206	
Territory Manager	206	47000
Territory Manager	206	48000
Territory Manager	206	48100
Territory Manager	206	48200
Territory Manager	206	49000
Territory Manager	206	49600
Territory Manager	206	51500
Territory Manager	206	52000
Territory Manager	206	52600
Territory Manager	206	53100
PSP	206	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code)	206	88700
CCP Centralized Case Processing (ERCS ONLY)	206	89700
BSA Compliance Bank Secrecy (ERCS & SETTS ONLY)	206	89900

Area Director - California	207	
Territory Manager	207	54100
Territory Manager	207	54500
Territory Manager	207	55500
Territory Manager	207	55700
Territory Manager	207	56100
Territory Manager	207	56600
Territory Manager	207	60700
Territory Manager	207	61000
Territory Manager	207	61500
Territory Manager	207	63000
Territory Manager	207	64000
Territory Manager	207	64500
Territory Manager	207	64700
Territory Manager	207	66000
PSP	207	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code)	207	88700
CCP Centralized Case Processing (ERCS ONLY)	207	89700

AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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Small Business/Self Employed

Director – (Employment)	212	
Territory Manager	212	90100
Territory Manager	212	90300
Territory Manager	212	90500
Territory Manager	212	90700
PSP	212	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code	212	88700
CCP Centralized Case Processing (ERCS ONLY)	212	89700

Director – (Estate & Gift)	213	
Territory Manager	213	91700
Territory Manager	213	91900
Territory Manager	213	92300
Territory Manager	213	92500
PSP	213	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code	213	88700
CCP Centralized Case Processing (ERCS ONLY)	213	89700

Area Director – (Excise)	214	
Territory Manager	214	94100
Territory Manager	214	94300
Territory Manager	214	94500
Territory Manager	214	94700
Territory Manager	214	94900
PSP	214	87700
QMS (TIME ONLY ON FORM 4502) (Inventory reported by status code	214	88700
CCP Centralized Case Processing (ERCS ONLY)	214	89700

AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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**Large and Mid Size Business – Industry
Directors and Field Directors**

Director, Financial Services	301	
Director, Field Operations		
Manhattan – New York, NY	301	08000
TM - F Territory 1	301	08015
TM - F Territory 2	301	08020
TM - F Territory 3	301	08030
TM - F Territory 4	301	08050

Director, Field Operations		
East – Washington, DC	301	27500
TM - F Territory 5	301	27505
TM - F Territory 6	301	27510
TM - F Territory 7	301	27515
TM - F Territory 8	301	27520

PSP-Financial Services	301	87700
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Director, Natural Resources and Construction	302	
Director, Field Operations – West		
Los Angeles, CA	302	09000
TM - NRC Territory 8	302	09010
TM - NRC Territory 12	302	09015
TM - NRC Territory 10	302	09020
TM - NRC Territory 11	302	09025
TM - NRC Territory 13	302	09050

Director, Field Operations – East	302	44000
Houston, TX		
TM - NRC Territory 1	302	44010
TM - NRC Territory 6	302	44015
TM - NRC Territory 2	302	44020
TM - NRC Territory 3	302	44030
TM - NRC Territory 7	302	44050

PSP – Natural Resources and Construction	302	87700
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AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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Large and Mid Size Business *(cont.)*

Director, Communications, Technology and Media	303	
Director Field Operations		
East – Iselin, NJ	303	08000
TM - CTM Territory 10	303	08005
TM - CTM Territory 11	303	08010
TM - CTM Territory 9	303	08015
TM - CTM Territory 7	303	08020
TM - CTM Territory 8	303	08025

Director, Field Operations		
West – Oakland, CA	303	56000
TM - CTM Territory 4	303	56005
TM - CTM Territory 3	303	56010
TM - CTM Territory 2	303	56020
TM - CTM Territory 1	303	56025
TM - CTM Territory 6	303	56050

PSP – Communication, Technology & Media	303	87700
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Director, Retailers, Food, Pharmaceutical and Healthcare	304	
Director Field Operations		
East – Downers Grove, IL	304	27500
RFPH Territory 9	304	27505
RFPH Territory 8	304	27515
RFPH Territory 7	304	27520
RFPH Territory 10	304	27525
RFPH Territory 11	304	27550

Director, Field Operations		
West – Downers Grove, IL	304	59000
TM - RFPH Territory 2	304	59010
TM - RFPH Territory 4	304	59015
TM - RFPH Territory 5	304	59020
TM - RFPH Territory 3	304	59025
TM - RFPH Territory 1	304	59050

PSP - Retailers, Food Pharmaceuticals & Healthcare	304	87700
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AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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Large and Mid Size Business *(cont.)*

Director, Heavy Manufacturing, and Transportation	305	
Director, Field Operations, Iselin, NJ	305	08000
TM - HMT Territory 2	305	08005
TM - HMT Territory 3	305	08010
TM - HMT Territory 1	305	08015
TM - HMT Territory 4	305	08020
TM - HMT Territory 5	305	08050
 Director, Field Operations		
West - Detroit, MI	305	25000
TM - HMT Territory 7	305	25005
TM - HMT Territory 6	305	25010
TM - HMT Territory 10	305	25015
TM - HMT Territory 9	305	25020
TM - HMT Territory 8	305	25025
 PSP, Heavy Manufacturing & Transportation	305	87700
 Director, Field Specialists	306	
Program Manager Financial		
Products - Los Angeles, CA	306	80000
PM - FP Territory 1	306	80005
PM - FP Territory 2	306	80010
PM - FP Territory 3	306	80015
 Program Manager		
Computer Audit Specialist		
Washington, DC	306	81000
PM - CAS Territory 1	306	81005
PM - CAS Territory 2	306	81010
PM - CAS Territory 3	306	81015
PM - CAS Territory 4	306	81020
 Program Manager		
Engineering - Plantation, FL	306	82000
PM - Eng Territory 1	306	82005
PM - Eng Territory 3	306	82015
PM - Eng Territory 4	306	82020
PM - Eng Territory 5	306	82025
 Program Manager, Economist	306	83000
 Program Manager Employment Tax	306	84000
Program Manager Employment Tax	306	84005
 Field Specialist PSP	306	87700
Undetermined (Invalid NAICS Code)	309	87700

AIMS Assignee Codes *(cont.)*

Operating Division	PBC	SBC
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Large and Mid Size Business *(cont.)*

International	315	
Director, Field Operations	315	98000
Territory 1	315	98005
Territory 2	315	98010
PSP	315	87700

SETTS ONLY

Pre Filing & Technical Guidance	306	89800
Director LQMS	306	88700
Territory Manager - LQMS	306	88705
Territory Manager - JCC Review	306	88710

Campus

Wage & Investment Campus

Andover Campus	190	00000
Atlanta Campus	191	00000
Austin Campus	192	00000
Fresno Campus	193	00000
Kansas City Campus	194	00000
Pre Certification	194	56000

Small Business/Self Employed Campus

Brookhaven Campus	295	00000
Cincinnati Campus	296	00000
Memphis Campus	297	00000
Ogden Campus	298	00000
Philadelphia Campus	299	00000

Large and Mid Size Business

Ogden Campus	398	00000
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Reporting Cycles for AIMS and SETTS

Cycle (YYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Tot. Days	Tot. Hrs
FISCAL YEAR 2008				
200710	Oct 26, 2007	Oct 29, 2007	19	152
200711	Nov 23, 2007	Nov 26, 2007	18	144
200712	Dec 28, 2007	Dec 31, 2007	24	192
200801	Jan 25, 2008	Jan 28, 2008	18	144
200802	Feb 22, 2008	Feb 25, 2008	19	152
200803	Mar 28, 2008	Mar 31, 2008	25	200
200804	Apr 25, 2008	Apr 28, 2008	20	160
200805	May 23, 2008	May 27, 2008	20	160
200806	Jun 27, 2008	Jun 30, 2008	24	192
200807	Jul 25, 2008	Jul 28, 2008	19	152
200808	Aug 22, 2008	Aug 25, 2008	20	160
200809	Sep 26, 2008	Sep 29, 2008	24	192
		FY TOTALS	250	2,000

FISCAL YEAR 2009				
200810	Oct 24, 2008	Oct 27, 2008	19	152
200811	Nov 21, 2008	Nov 24, 2008	19	152
200812	Dec 26, 2008	Dec 29, 2008	23	184
200901	Jan 23, 2009	Jan 26, 2009	18	144
200902	Feb 20, 2009	Feb 23, 2009	19	152
200903	Mar 27, 2009	Mar 30, 2009	25	200
200904	Apr 24, 2009	Apr 27, 2009	20	160
200905	May 22, 2009	May 26, 2009	20	160
200906	Jun 26, 2009	Jun 29, 2009	24	192
200907	Jul 24, 2009	Jul 27, 2009	19	152
200908	Aug 21, 2009	Aug 24, 2009	20	160
200909	Sep 25, 2009	Sep 28, 2009	24	192
		FY TOTALS	250	2,000

FISCAL YEAR 2010				
200910	Oct 23, 2009	Oct 26, 2009	19	152
200911	Nov 20, 2009	Nov 23, 2009	18	144
200912	Dec 25, 2009	Dec 28, 2009	24	192
201001	Jan 22, 2010	Jan 25, 2010	18	144
201002	Feb 19, 2010	Feb 22, 2010	19	152
201003	Mar 26, 2010	Mar 29, 2010	25	200
201004	Apr 23, 2010	Apr 26, 2010	20	160
201005	May 21, 2010	May 25, 2010	20	160
201006	Jun 25, 2010	Jun 28, 2010	24	192
201007	Jul 23, 2010	Jul 26, 2010	19	152
201008	Aug 20, 2010	Aug 23, 2010	20	160
201009	Sep 24, 2010	Sep 27, 2010	24	192
		FY TOTALS	250	2,000

Reporting Cycles for AIMS and SETTS (cont.)

Cycle (YYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Tot. Days	Tot. Hrs
<u>FISCAL YEAR 2011</u>				
201010	Oct 22, 2010	Oct 25, 2010	19	152
201011	Nov 19, 2010	Nov 22, 2010	19	152
201012	Dec 24, 2010	Dec 27, 2010	23	184
201101	Jan 21, 2011	Jan 24, 2011	18	144
201102	Feb 18, 2011	Feb 22, 2011	20	160
201103	Mar 25, 2011	Mar 28, 2011	24	192
201104	Apr 22, 2011	Apr 25, 2011	20	160
201105	May 20, 2011	May 23, 2011	20	160
201106	Jun 24, 2011	Jun 27, 2011	24	192
201107	Jul 22, 2011	Jul 25, 2011	19	152
201108	Aug 19, 2011	Aug 22, 2011	20	160
201109	Sep 30, 2011	Oct 03, 2011	29	*232
		FY TOTALS	255	2,040

*6th week added to adjust for Fiscal Year

<u>FISCAL YEAR 2012</u>				
201110	Oct 28, 2011	Oct 31, 2011	19	152
201111	Nov 25, 2011	Nov 28, 2011	18	144
201112	Dec 30, 2011	Jan 03, 2012	24	192
201201	Jan 27, 2012	Jan 30, 2012	18	144
201202	Feb 24, 2012	Feb 27, 2012	19	152
201203	Mar 30, 2012	Apr 02, 2012	25	200
201204	Apr 27, 2012	Apr 30, 2012	20	160
201205	May 25, 2012	May 28, 2012	20	160
201206	Jun 29, 2012	Jul 02, 2012	24	192
201207	Jul 27, 2012	Jul 30, 2012	19	152
201208	Aug 24, 2012	Aug 27, 2012	20	160
201209	Sep 28, 2012	Oct 01, 2012	24	192
		FY TOTALS	250	2,000

<u>FISCAL YEAR 2013</u>				
201210	Oct 26, 2012	Oct 29, 2012	19	152
201211	Nov 23, 2012	Nov 26, 2012	18	144
201212	Dec 28, 2012	Dec 31, 2012	24	192
201301	Jan 25, 2013	Jan 28, 2013	18	144
201302	Feb 22, 2013	Feb 25, 2013	19	152
201303	Mar 29, 2013	Apr 01, 2013	25	200
201304	Apr 26, 2013	Apr 29, 2013	20	160
201305	May 24, 2013	May 28, 2013	20	160
201306	Jun 28, 2013	Jul 01, 2013	24	192
201307	Jul 26, 2013	Jul 29, 2013	19	152
201308	Aug 23, 2013	Aug 26, 2013	20	160
201309	Sep 27, 2013	Sep 30, 2013	24	192
		FY TOTALS	250	2,000

Position Codes

The position code corresponds with the employee's formal assignment, regardless of the nature of duties performed. The first digit identifies the major position, (1) Revenue Agent, (2) Tax Compliance Officer (TCO) & (3) Audit Accounting Aide and Tax Examiner. The remaining two digits identify specific technical positions.

Revenue Agent Position

<i>Code</i>	<i>Description</i>
101	Territory Manager
102	Reserved
103	Chief, Program & Projects
104	Chief, Monitoring & MIS
105	Quality Assurance Management
106	Technical Support/QMS
108	Fraud Referral Specialist
110	Income Tax
111	Estate Tax/Gift (inc. Attorney, Estate Tax)
112	Excise Tax
113	Employment Tax
114	Engineer
115	International Specialist
118	Qlty Assurance Reviewer/Tech Coordinator
119	Economist
120	Group Manager
121	Team Manager
122	Chief, Planning and Special Programs
124	Computer Audit Specialist
125	PSP/RGS Coordinator
126	Coach/Mentor
127	SEP Agent
130	Industry/DFO/Area
131	Section Chief, PSP
140	Fraud Referral Specialist Group Manager
151	Special Enforcement Group Manager
155	Industry/Issue Specialist/Tech Coordinator
170	Financial Product Examiner

Position Codes *(cont.)*

Tax Compliance Officer Position

Code	Description
201	Territory Manager
202	Reserved
203	Chief, Program & Projects
204	Chief, Monitoring & MIS
206	Technical Support/QMS
210	Income Tax/Employment Tax
218	Qty Assurance Reviewer/Tech Coordinator
220	Group Manager
222	Chief, Planning & Special Programs
225	PSP Coordinator
226	Coach/Mentor
227	Reserved
230	Industry/DFO/Area
231	Section Chief, PSP

Miscellaneous Position

Code	Description
180	Dyed Diesel Fuel/Inspector
199	CO-OP
213	Revenue Officer Examiner (ROE)
299	CO-OP
301	Audit Accounting Aide
316	Paraprofessional
327	Tax Examiner

The following table shows what Position Codes are valid for each Operating Division

Management	LMSB RA	SBSE RA	SBSE TA/TCO
Territory Manager (LM-SETTS, SBSE ERCS ONLY)	101	101	201
Reserved	102	102	202
Chief, Program & Projects (SBSE ONLY)	N/A	103	203
Chief, Monitoring & MIS (SBSE ONLY)	N/A	104	204
Quality Assurance Mgmt (LM ONLY)	105	N/A	N/A
Tech Support/QMS (SBSE Only)	N/A	106	206
Group Manager (SBSE ONLY)	N/A	120	220
Team Manager (LM ONLY)	121	N/A	N/A
Chief, PSP (SBSE ONLY) PSP Analyst (LM, ERCS, ONLY)	122	122	222
PSP/RGS Coordinator (SBSE ONLY)	N/A	125	225
Industry/DFO/Area (LM & SBSE ERCS ONLY)	130	130	230
Section Chief, PSP Classification (SBSE ONLY)	N/A	131	231

Position Codes (cont.)

Fraud Referral Specialist Grp Mgr (SBSE ONLY)	N/A	140	N/A
Special Enforcement Grp Mgr (SBSE ONLY)	N/A	151	N/A
Non Management	LMSB RA	SBSE RA	SBSE TA/TCO
Fraud Referral Specialist (SBSE ONLY)	N/A	108	N/A
Income Tax (LM, SBSE)	110	110	210
Estate Tax/Gift (Inc. Attorney, Estate Tax) (SBSE ONLY)	N/A	111	N/A
Excise Tax (LM, SBSE)	112	112	N/A
Employment Tax (LM, SBSE)	113	113	N/A
Engineer (LM ONLY)	114	N/A	N/A
International Specialist (LM ONLY)	115	N/A	N/A
Quality Assurance Reviewer/Tech Coordination (LM, SBSE)	118	118	218
Economist (LM ONLY)	119	N/A	N/A
Computer Audit Specialist (LM ONLY)	124	N/A	N/A
Coach/Mentor (LM, SBSE)	126	126	226
SEP Agent	127	127	227
Industry/Issue Specialist/ Tech Advisor (LM ONLY)	155	N/A	N/A
Financial Product Examiner (LM ONLY)	170	N/A	N/A

Miscellaneous	LMSB RA	SBSE RA	SBSE TA/TCO
Dyed Diesel Fuel (SBSE ONLY)	N/A	180	N/A
Revenue Officer Examiner (SBSE ONLY)	N/A	N/A	213
Audit Accounting Aide (LM, SBSE)	301	301	301
Paraprofessional	316	316	316
Tax Examiner (LM, SBSE)	327	327	327

Employee Status Codes (ERCS/SETTS ONLY)

Employee Status codes are used to identify the status of an employee at the end of a reporting cycle. Use the list below to determine the correct code.

- 04 First time report as a revenue agent from a tax compliance officer position (Crossover to Revenue Agent). N/A for LMSB
- 05 Employee who transferred in from another LMSB Director of Field Operations/SBSE Territory within the same LMSB Industry/SBSE Area.
- 06 Employee who transferred in from another LMSB Director of Field Operations/SBSE Territory in a different LMSB Industry/SBSE Area. (Transfer-In).
- 07 Resigned/Dismissed/Transferred to another agency (Attrition).
- 08 Retired
- 10 Transferred out to another LMSB Director of Field Operations/SBSE Territory in a different LMSB Industry/SBSE Area. (Transfer-Out).
- 11 Transferred to another LMSB or SBSE position, Operating Division or IRS Function that does not require an "Examination Technical Time Report" to be prepared for the subsequent report cycle. (Transfer-Out Other).
- 12 Employee received a grade promotion within the same LMSB Director of Field Operations/SBSE Territory.
(Grade promotion).
- 13 Permanent promotion to management within the same LMSB Director of Field Operations/SBSE Territory. (Promoted to Management)
- 14 No change this cycle. Code used for temporary promotions to management.
- 15 New Employee hires for LMSB and SBSE from another Operating Division, IRS function or from outside of IRS. (Additions - New Hires).
- 16 Previously employed by LMSB or SBSE and an "Examination Technical Time Report" was not required to be submitted in prior reporting cycle. (Additions Others).
- 18 Inactive Employee
- 31 First non-review. Employee moving from a QMS position to a non-QMS, 4502 position code.

Protection of Revenue Base

Valid Entries on Form 4502 are:

- P Protection – used when a claim for refund is filed.
- R Recommended
- N No Protection
- C Used when a nonfiler examination is completed and a return was not secured.
- D Used when performing collection type activities with respect to Dyed Diesel Fuel Penalties. Valid with Position Code 180 ONLY.
- S Used to record time applied examining Shelter returns.
- Q Used to record direct Review time Charged to a return.

Valid Activity Codes

Activity Codes under 500 identifies the type and class of return examined. This code must be followed by an additional three-digit code to identify examination program monitoring, category and special feature (Second Segment). Activity Codes 501-529, 545-599 do not have a return associated with them, therefore they do not require a second segment code. These codes must be followed with “000” except activity code 521 and 588, which can also have “040”. Also, activity code 575 has special processing. (See page 13 for “How to use this code”.) Thus, all codes below 600 must be reported with a six digit code on Form 4502. Activity Codes 600 through 900 identify all non return type activity on Form 4502. Activity Codes 840 and 860 are used for balancing Form 4502 and the hours associated with these codes are not used for statistical calculations. Activity Codes 901, 903 and 905 are used for totaling Form 4502. For a more detailed description of activity codes, please refer to IRM Exhibit 4.9.1 and 4.9.2.

Direct Examination Time First Segment Codes

Individual Forms 1040, 1040A, 1040C, 1040EZ,
1040NR, 1040PC, 1040PR, 1040SS and 1040 with
Form 2555

- 266 Form 1040PR/1040SS
- 270 EITC present & TPI <\$200,000
and Sch C/F TGR <\$25,000
(or EITC with no Sch C/F)
- 271 EITC present & TPI <\$200,000
and Sch C/F TGR >\$24,999
- 272 TPI <\$200,000 and No Sch C, E, F or
Form 2106
- 273 TPI <\$200,000 and Sch E or
Form 2106 but no Sch C or F
- 274 Non-Farm Business with Sch C/F
TGR <\$25,000 and TPI <\$200,000
- 275 Non-Farm Business with Sch C/F
TGR \$25,000-\$99,999 and
TPI <\$200,000
- 276 Non-Farm Business with Sch C/F
TGR \$100,000-\$199,999 and
TPI <\$200,000
- 277 Non-Farm Business with Sch C/F
TGR >\$199,999 and TPI <\$200,000
- 278 Farm Business Not Classified
Elsewhere and TPI <\$200,000
- 279 No Sch C or F present and TPI
>\$199,999 and <\$1,000,000
- 280 Sch C or F present and TPI
>=\$199,999 and <\$1,000,000
- 281 TPI \$999,999 and Over

Fiduciary Form 1041 and 1041N (MFT 05 & Non MFT 21)

Returns Posted <1/1/2007 (Auto & Non-Auto)

- 495 Taxable - (must be updated out of 495
if closing as examined)

Returns Posted >12/31/2006

- 496 Taxable - Automatic & Non-Automatic
- 497 Nontaxable - Grantor, Bankruptcy & Pooled
Income - Automatic & Non-Automatic
- 498 Nontaxable - Other - Automatic &
Non Automatic

Direct Examination Time First Segment Codes

Partnership Form 1065

- 473 Form 1065B (Taxable)
- 480 Returns Processed Before 1988 (Nontaxable)
- 481 10 or Less Partners Gross Receipts
Under \$100,000 (Nontaxable)
- 482 10 or Less Partners Gross Receipts
\$100,000 and Over (Nontaxable)
- 483 11 or More Partners (Nontaxable)

Miscellaneous Forms

- 241 Form 1120FSC (Taxable)
- 488 Form 8804 (Taxable)
- 489 REMIC (Nontaxable)
- 490 Form 990C less than \$5 Million (Taxable
- Subsection 93)
- 491 Form 990C \$5 Million & Greater (Taxable
- Subsection 93)
- 492 Form 990C less than \$5 Million
(Taxable - Subsection 80)
- 493 Form 990C \$5 Million & Greater
(Taxable - Subsection 80)
- 499 Form 8288 - FIRPTA (Taxable)

Corporate (Assets) - Form 1120S (Taxable)

- 202 1120S Taxable

Form 1120S (Nontaxable)

- 287 Nontaxable Processed Prior to 1/1/91
- 288 Assets under \$200,000
(Nontaxable processed after 1/1/91)
- 289 Assets \$200,000 under \$10,000,000.
(Nontaxable processed after 1/1/91)
- 290 Assets \$10,000,000 and Over
(Nontaxable processed after 1/1/91)

Form 1120 DISC (Nontaxable)

- 224 1120 DISC

Valid Activity Codes *(cont.)*

Form 1120 (Including 1120L,1120M,1120H & 1120PH)

- 203 No Balance Sheet
- 209 Under \$250,000
- 213 \$250,000 under \$1,000,000
- 215 \$1,000,000 under \$5,000,000
- 217 \$5,000,000 under \$10,000,000
- 219 \$10,000,000 under \$50,000,000
- 221 \$50,000,000 under \$100,000,000
- 223 \$100,000,000 under \$250,000,000
- 226 \$250,000,000 under \$500,000,000
- 227 \$500,000,000 under \$1,000,000,000
- 228 \$1,000,000,000 under \$5,000,000,000
- 229 \$5,000,000,000 under \$20,000,000,000
- 230 \$20,000,000,000 and Over
- 231 Old Activity Code 225 (default - must update out of AC 231 before closing)

Form 1120F

- 259 Under \$50,000,000
- 263 \$50,000,000 under \$250,000,000
- 265 \$250,000,000 and Over

Estate Tax (Gross Estate) for returns filed prior to 1/1/2005 the dollar amount of the TC 150 was not considered.

- 414 Under \$1,500,000 w/TC 150 = zero
- 415 Under \$1,500,000 w/TC 150 <> zero
- 416 \$1,500,000 under \$5,000,000
w/TC 150 = 0
- 417 \$1,500,000 under \$5,000,000
w/TC 150 <> 0
- 418 \$5,000,000 and over w/TC 150 = zero
- 419 \$5,000,000 and over w/TC 150 <> 0
- 420 Form 706-A
- 421 Form 706GST/706GSD

Gift Tax (Total Gifts)

- 434 Under \$600,000 and TC150 = 0
- 435 Under \$600,000 and TC150 <> 0
- 436 \$600,000 under \$1,000,000 TC150 = 0
- 437 \$600,000 under \$1,000,000 TC150 <> 0
- 438 \$1,000,000 and Over and TC150 = 0
- 439 \$1,000,000 and Over and TC150 <> 0

Valid Activity Codes *(cont.)*

Employment Tax

462	Form 944
463	Form 945
464	Form 940
465	Form 941
466	Form 942
467	Form 943
468	Form CT 1
469	Form CT 2
470	Form 1042 (Revenue Agent Only)

Excise - Form 720 (Products and Commodities)

011	IRC 444 FY Election Tax Period
014	Aviation Fuel-Gasoline
019	Imported Products Containing ODC
020	Floor Stock-Ozone Depleting Chemical
035	Kerosene
057	Floor Stock-Tires
058	Gasoline Sold to make Gasohol
059	Gasohol
060	Diesel
061	Special Motor Fuel
062	Gasoline
064	Fuel-Inland Waterways
065	Floor Stock-Gasoline
066	Tires
067	Floor Stock-Gasohol
069	Aviation Fuel-Fuel other Than Gasoline
070	Diesel Fuel for use in trains & busses
071	Dyed Diesel Fuel-used in trains
072	Floor Stock-Gas to make Gasohol
073	Gasoline Sold to make Gasohol 7.7%
074	Gasoline Sold to make Gasohol 5.7%
075	Gasohol 7.7%
076	Gasohol 5.7%
077	L.U.S.T. Taxes-Aviation Fuel
078	Dyed Diesel Fuel-Busses Only
079	Special Motor Fuel-Alcohol Blend
080	Unidentified Z/C Code-To be reclassified
085	Floor Stock - Diesel
086	Floor Stock—SMF Alcohol
087	Floor Stock—Aviation
088	Floor Stock Diesel 24.4¢ 1 1 94
098	Ozone Depleting Chemicals
101	Compressed Natural Gas

Valid Activity Codes (cont.)

Excise - Form 720 (Facilities and Services)

- 022 Telephone Services
- 026 Transportation of Persons by Air
- 027 Use of International Air Travel Facilities
- 028 Transportation of Property by Air
- 029 Transportation of Persons by Water
- 030 Policies Issued by Foreign Insurers
- 031 Obligations to Register

Excise - Form 720 (Manufacturers)

- 033 Truck/Bus Chassis and Bodies
- 036 Underground Coal Mines (\$ per ton)
- 037 Underground Coal Mines
(2% of Sale Price)
- 038 Surface Coal Mines (\$ per ton)
- 039 Surface Coal Mines (2% of Sale Price)
- 040 Automobile Gas Guzzlers (Fuel Economy)
- 041 Fishing Equipment
- 042 Trolling Motors
- 044 Bows/Arrows and Crossbows
- 051 Alcohol (Sold as but not used as fuel)
- 095 Aviation Fuel (Other) 1977
- 096 Aviation Gasoline
- 081 Vaccine - DPT
- 082 Vaccine - DT
- 083 Vaccine - MMR
- 084 Vaccine - Polio
- 089 Floor Stock - Vaccines
- 102 Arrow Parts

Excise - Luxury Tax

- 092 Luxury 10% Tax--Cars \$30,000

Excise - Other Forms

- 099 Expired/Repealed
- 196 Form 2290-Highway Use Tax
- 197 Form 11C-(Gambling, Wagering)
- 198 Form 730

Other Forms (Not Valid for Use of Form 4502)

- 991 Miscellaneous - Taxable
- 992 Miscellaneous - Nontaxable

Valid Activity Codes *(cont.)*

Miscellaneous (*Valid for use only on Form 4502)
(**Valid with SBC 887 only)

- 501* Return Preparer-Negligent Preparation
Penalty-Sec. 6694(a)
- 502* Return Preparer-Willful Attempt to
Understate Tax Penalty-Sec. 6694(b)
- 503* Return Preparer-Endorsing or Negotiating.
Tax Refund Check by Preparer
- 504* Return Preparer-Disclosure Penalties -
Sec. 6695(a) to (e)
- 505* IRC 6707A - Penalty for failing to
disclose reportable transactions
- 506* Information Return Penalty Case
- 507* Pricing Issues
- 508* Economist Studies
- 509* Form 8300 Compliance Check
- 510* SS8 (Information to determine whether
worker is an employee for Federal
Employment Tax & Income Tax Withholding)
- 511* Technical Guidance
- 512* COBRA
- 513* CIC - EO
- 514* Special Consultations or Informal
Assistance
- 515* Diesel Terminal Inspection
- 516* Diesel Fleets & Truck Stop Inspection
- 517* Diesel on Road Inspection
- 518* Diesel all Other Dyed Fuel Inspection
- 519* IRP Compliance Check
- 520* Unmatchable Information Return
Follow-Up
- 521* Excise Compliance
- 522* Return Preparer Multi Functional
Monitoring Team
- 523* CIC Chief Counsel
- 524* EITC Return Preparer
- 525* Prefiling Agreement
- 526* Prefiling Technical Guidance
- 527* Industry Issue Resolution
- 528* Comprehensive Case Resolution
- 529* Corporate Tax Shelters
- 545* Report of Foreign Bank and Financial
Accounts and Compliance Activity
- 546* Fraud Development
- 547* Form 720 TO/CS
- 548* Certified Professional Employer
Organization
- 549* Promoter Penalty - IRC 6707
Failure to register tax shelter transactions
- 550* Foreign Initiated Adjustments
- 575* Compliance Outreach
- 587** Coordinator Activity
- 588* Registry and Exemptions
- 589** OIC Offer-in-Compromise
- 590** Abatement of Interest
- 591* Title 31 Compliance Checks

Valid Activity Codes *(cont.)*

Miscellaneous (*Valid for use only on Form 4502) (**Valid with SBC 887 only)

- 592* Narcotics/Information Gathering Projects-No Return Examined
- 593* TEFRA-Promoter Penalty
- 594* TEFRA-Aiding & Abetting Penalty
- 595* Promoter Penalty - IRC 6708 Failure to maintain investor information and/or provide to the IRS
- 596* Joint Committee Survey
- 597* SEP-Non Case
- 598* CIC Pre & Post Conference Meetings
- 599* Industry Specialist Program

Direct Examination Time Second Segment Codes

Program Monitoring (Fourth Digit)

- 0 Valid with Activity Codes 501-529, 545-546, 575, 588, and 591-599 only
- 1 Frivolous Filer/Non Filer Program
- 2 CIC Prime and Support
- 3 DIF/DIF Related
- 4 Fraud/Enforcement
- 5 Local Source
- 6 S.C. Contact/IRP
- 7 Shelters
- 8 NRP/Compliance Studies
- 9 Training

Category (Fifth Digit)

- 0 No Category
- 1 Fraud, Regular
- 2 All SEP
- 3 Joint Committee
- 4 Fed State Motor Fuel Project (FHWA)
- 5 Non DEA Class 1 Violators
- 6 DEA Class 1 Violators
- 7 Compliance Research/Strategies
- 8 Non filer
- 9 Claims

Special Feature (Sixth Digit)

- 0 No Feature
 - 1 CIC Case-Primary Area Examination
 - 2 NRP
 - 3 CIC Case-Support Area Examination
 - 4 Narcotics Case-Termination
 - 5 Narcotics Case-Jeopardy Assessment
 - 6 Innocent Spouse
 - 7 Tax Shelters
 - 8 Compliance Studies
 - 9 Foreign Controlled Corporation
-

Second Segment Codes for Activity Code 575 Only

The following definition for a second segment code are valid with activity code 575 only. Using these codes will not in anyway interfere with the processing of data for other direct examination activity codes where a return is secured.

(Fourth Digit)

- | | |
|---|--|
| 1 | Wage & Investment |
| 2 | Small Business Self Employed |
| 3 | Large & Mid Size Business |
| 4 | Tax Exempt |
| 5 | Employment |
| 6 | Estate & Gift |
| 7 | Trusts |
| 8 | World Class Customer Service |
| 9 | Alternative Treatment Revenue (ATR) Projects |
| 0 | Audit Technique Guide (ATG) Writing and Coordination |
-

(Fifth & Sixth Digit Identify MSSP Code)

- | | |
|----|---|
| 08 | Farm Business |
| 09 | Construction (Building Trade Contractors) |
| 10 | Construction (All Other) |
| 11 | Manufacturing |
| 12 | Mining & Minerals |
| 13 | Agricultural Services (Forestry) |
| 15 | Wholesale Trade |
| 16 | Retail Trade (Direct Sales to Households/ Individuals/etc.) |
| 17 | Retail Trade (Auto Dealers/Service Stations/ Boat Dealers) |
| 18 | Retail Trade (Food/Beverage/Eating/ Drinking Places) |
| 19 | Retail Trade (Apparel/Accessories/ Furniture/General Merchandise) |
| 20 | Retail Trade (All Other) |
| 21 | Fire (Real Estate) |
| 22 | Fire (All Other) |
| 23 | Transportation & Utilities (Air/Bus/Taxi/Passenger) |
| 24 | Transportation & Utilities (All Other) |
| 25 | Services (Amusement/Recreation) |
| 26 | Services (Medical/Health) |
| 28 | Services (Business/Personal) |
| 29 | Services (Other) |
| 89 | Services (Miscellaneous) |
| 99 | Non Market Segment |
-

Form 4502 Column G Only

Primary Business Codes 201-207, 212-214 and 301-306, 315 are valid for entry in Column G. The Primary Business Code entered will be the Operating Division and Industry/Area that is being supported.

Non Examination Activity Codes

General

609	Compliance 2000
610	Indirect
611	ADP Coordination
612	Inventory of AIMS
613	RGS Coordination
614	Freedom of Information/Privacy Act
615	Survey
616	Reserved
617	Project Coordination
618	CIC Case Management
619	Group Management
620	Quality Initiative Project
740	Group Management Case Review
741	R-Mail
742	ETLA
743	VITA
744	Disaster Assistance Program

Classification

621	Returns
622	Adjustments
623	Other
624	Management
625	Classification ADDS

Examination Support Staff (ESS/ESU)

631	Tax Shelter
632	Other

Quality Assurance

641	Case Review
643	Notice of Deficiency (90 Day)
644	Coordinator Activity
648	Abatement of Interest
649	Review Management

Training

681	Recruit-Classroom Training
682	Recruit-On The Job
683	Training Other
684	CPE
731	Recruit New Hire

Non Examination Activity Codes *(cont.)*

Other

646	30 Day Letter Activities
650	Tax Examiner
660	General Management
670	Technical Referrals
671	Taxpayer Advocate
675	Compliance Outreach
690	Engineering and Valuation
695	Information and Collateral Reports
697	System Administration
698	CAS ADP Projects
699	CAS ADP Evaluations
720	Offers in Compromise
730	Administrative Duties
732	Innocent Spouse

Details Out of Division or Area to:

733	Large & Mid Size Business
734	Small Business/Self Employed
811	Wage & Investment – Taxpayer Service/ Taxpayer Assistance
812	Collection Division
813	Jury-FHWA
814	Tax Exempt/Government Entity
815	Grand Jury-Non Narcotics Related
816	Grand Jury-Drug Enforcement Task Force Case
817	Grand Jury Narcotics Related-Other
818	CID/CAS
819	Jury-All Other Excise
820	Examination Branch-Campus
821	Trial Assistance
822	Appeals Division
823	Headquarters
824	Reserved
826	All Other
827	Disclosure
828	Return Preparers Program
830	Leave
831	Leave Without Pay

“Balancing” Activity Codes

840	Details in (Negative Figure)
860	Alternate Work Schedule

Non Examination Activity Codes *(cont.)*

"Total Time Accounted For" Activity Codes

901	Total Direct Examination Time
903	Total Time (Direct & Non Direct)
905	Total Time Accounted for by Area Examination Division Personnel (This is the Total of Direct Examination Time and Non Direct Examination Time plus or minus Balancing Activity Codes 840 or 860))

Examination Technique

1	Office Interview Held
2	Correspondence
3	Field Examination Held (Revenue Agents Only)
4	TCO First Appt. Closure
6	No Show/No Response
7	Undeliverable Mail
8	Service Center Telephone Contact

Return Form Number – Tax Account Codes

Master File

<u>Form Number</u>	<u>MFT Code</u>	<u>File</u>
CT1	09	BMF
11C	63	BMF
706, 706NA, 706A	52	BMF
706GSD	78	BMF
706GST	77	BMF
709	51	BMF
720	03	BMF
730	64	BMF
940	10	BMF
941, 941PR, 941SS	01	BMF
942	04	BMF
943, 943PR	11	BMF
944	14	BMF
945	16	BMF
990C	33	BMF
1040, 1040A, 1040PC		
1040EZ, 1040PR, 1040SS		
1040NR	30	IMF
1041	05	BMF
1042	12	BMF
1065	06	BMF
1066	07	BMF
1120, 1120C, 1120F, 1120H, 1120S		
1120PC,		BMF
1120L, 1120M,	02	BMF
1120POL	02	BMF
1120REIT, 1120RIC	02	BMF
2290	60	BMF
8849	40	BMF

**Return Form Number –
Tax Account Codes (cont.)**

Non Master File

<u>Form Number</u>	<u>NMF Code</u>	<u>File</u>
CT1	71	NMF
CT2	72	NMF
11	94	NMF
11B	95	NMF
11C	96	NMF
678	86	NMF
706, 706NA, 706A	53	NMF
706GSD	78	NMF
706GST	77	NMF
709	54	NMF
720	45	NMF
730	97	NMF
940	80	NMF
941, 941PR, 941SS	17	NMF
942	18	NMF
943, 943PR	19	NMF
944	39	NMF
957	24	NMF
958	25	NMF
959	26	NMF
990C	33	NMF
1040, 1040A	20	NMF
1040NR	21	NMF
1040PR	22	NMF
1040SS	20	NMF
1041	21	NMF
1042	12	NMF
1065	35	NMF
1066	07	NMF
1120, 1120C, 1120F, 1120FSC, 1120L, 1120M, 1120PL	32	NMF
1120S	31	NMF
1120 DISC	23	NMF
2290	93	NMF
2438	38	NMF
8288	17	NMF
8725	27	NMF
8804	08	NMF
8849	87	NMF
8876	27	NMF

Source Codes

All source codes are valid for Field Examination. An asterisk (*) indicates those source codes which are valid for Campus Examination use. For a more detailed explanation of Source Codes, please refer to IRM Exhibit 4.4.1-27.

Computer Identified Returns

- 01 Tax Shelters Automatics IMF-Automatics-BMF
 - 02* DIF (Discriminant Function) Source Returns
-

Campus Initiated Examination Programs

- 03* Unallowable Items
 - 04* Multiple Filers
 - 06* Correspondence Examination-DIF
 - 08* Self Employment Tax
 - 11* Studies, Tests and Research
 - 14* High Underreporter
 - 23* TEFRA Related
 - 26* Minimum Tax Program
 - 48* Related to Campus Unallowable
-

Nonfiler Program

- 24* Nonfiler
 - 25* Nonfiler Strategic Initiative
-

DIF Related Pickup

- 05 Filed Return
 - 10 Filed prior and/or Subsequent Year
Pick-up
 - 12 Non-Filed Delinquent Return or SFR
-

Non DIF Related Pickup

- 40 Filed prior and/or Subsequent Year
Pick-up
 - 44 Non-filed Delinquent Return or SFR
 - 50 Filed Return
 - 64* Pick-up related to Forms 1065, 1041 and
1120S other than Tax Shelter
-

Claims

- 30* Claims for Refund/Abatement
 - 31* Paid Claims for Refund
 - 32* Carryback Refund
 - 35* Administrative Adjustment Request
-

Source Codes *(cont.)*

Tax Shelters

- 17* Tax Shelter Program
- 39* Tax Shelter-Related Pickup
- 40 Filed prior and/or Subsequent Year
Pick-up
- 44 Non-filed Delinquent Return or SFR

Classification

- 20* Regular Classification

Research and Reference

- 45* Reference and Information
- 80* NRP-Current
- 91* NRP-Related Returns

Fraud

- 88 Special Enforcement
- 90 Fraud Regular

Miscellaneous Sources (Other than DIF)

- 46* Employee Returns
- 49 Preparer of Returns
- 62 Information Gathering
- 73* Taxpayer Requests

Information Items

- 60 Information Reports

Referrals

- 65* Collection Referral/OIC
- 70* Referrals/Other Agency Requests
- 71 Specialist Referral
- 72 Related to Specialist Referral
- 77* State Information

IRP

- 85* IRP Information Document Match

Project Codes

For a detailed listing of the Project Codes; please refer to the AIMS website:

<http://sbse.web.irs.gov/AIMS/doc/ProjectCodes.xls>

DIF Selection Codes

1. Codes for Form 1040:

A = "A" Coded Automatic
R = DIF Ordered (Regular) or an "R" Coded-Automatic
S = Special or "S" Coded Automatic
T = NRP

2. Codes for Form 1065 or 1041:

A = Automatic (1041 or 1065)
B = Non Automatic (1041 or 1065)
C = Non Automatic (Non DIF) (1065)
D = Form 1065 DIF Scored Return Identified as a Special
E = Form 1065 Non DIF Scored Return Identified as a Special
F = Potential Tax Shelter Return (1065)

3. Codes for Form 1120:

A = 1120F:
B = 1120L (Non Special)
C = 1120M (Non Special)
D = 1120S (Non Special High Asset)
E = 1120 (Special)
F = 1120 (Consolidated)
G = 1120 (Personal Holding Company)
H = 1120 (High Asset)
I = 1120 (Inactive)
J = 1120 (Final)
K = 1120 (Short Period)
L = 1120 (No Balance Sheet)
M = 1120 (DIF)
N = 1120L (Special)
O = 1120M (Special)
P = 1120S (Special)
Q = Form 1120—POL and 1120H
R = Form 1120S (Non Special, Low Assets)
T = NRP

Settlement Codes

- 501 Tax Per Computer (after math verification)- Assessed liability shown on Master File. For Forms 5546 printed after July 1, 1980, this amount includes all subsequent adjustment transactions (TC 29X and 30X) posted to the module after the initial return posting (TC 150).
- 502 Settlement Amount Per Computer-Balance due or refund shown on Master File. (Balance due indicated by an asterisk (*).)
- 503 Math Error (Includes adjustments to credits)- The difference between the balance due or refund per customer (502 above) and the balance due or refund per return. Printout of alpha or numeric characters to the right of Code 503 indicates math error(s) in the tax computation.
- 506 Delinquency Penalty-The amount of delinquency penalty determined by computer.

Disposal Codes

For a more detailed explanation of Disposal Codes please refer to AIMS website:
<http://sbse/web/irs.gov/AIMS/docs/DisposalCodes.xls>.

- (1) Disposal Codes 01 through 04 and 07 through 13, pertain to examined returns.
- a. Disposal Codes 03, 04 and 07 through 13 are used when an adjustment is proposed/processed to change:
1. Tax, penalties, or refundable credits for taxable returns.
 2. Income/loss or special allocation items for non taxable returns.
- b. Disposal Codes 01 and 02 are used when no adjustments are proposed/processed to any type of return. Item 41, Form 5344, is required on all IMF cases with Disposal Code 01 and 02.
- (2) Disposal Codes 20 through 99 pertain to non examined returns.
- (3) Disposal Codes 03, 04, 08, 09, 10, 12 and 13 are valid for partial assessments.

Examined Disposal Codes

- 01 No Change with Adjustments**—Applies to no change examined returns (even if a 30 day letter was issued) if there is an adjustment to the tax base data such as income or deduction items but no change in tax liability or refundable credits; or tax changes fall below tolerance level per LEM IV. The following are examples of no change with adjustment examinations:
- a. Delinquent returns secured by the examiner, accepted as filed and forwarded to the campus for processing. This includes delinquent return pickups that result in a zero tax liability.
 - b. Claims disallowed in full. (Agreed or not agreed)
 - c. Income tax examination when taxpayers are issued an examination report Form 4549 and Letter 1156 (AO/IO).
 - d. Flow through entities where no changes are made to the entities reported income, loss, deductions or credits reflected on the return or the owner(s) K-1 and (1) a delinquent return secured by examination, or (2) a balance sheet item is adjusted, or (3) a related return is adjusted as a result of the flow through examination (i.e.-adjustments to basis, at risk, or passive activity rules, taxable loan repayments or distributions, or adjustments to include the amount reported to the owner's K-1).
 - e. Estate or gift tax cases when offsetting adjustments result in no change in tax liability. This includes gift tax cases when Letter 942(C) is issued to taxpayers (see IRM 4.10).
 - f. Excise, trusts and estates, or employment tax cases when offsetting adjustments to tax base data and/or credits result in no change in tax liability. This includes gift tax cases when Letter 942(C) is issued to taxpayer.
 - g. Disqualified 1120 DISC (obsolete)/IC DISC election.
- 02 No Change**—Applies to Examinations which do not necessitate the issuance of a report (other than the no-change report subject to area director's approval) where:
- a. **Taxable returns** - there were no adjustments or no changes in tax liability for this return to: Tax, penalties, or refundable credits. This disposal code would also apply to changes only affecting the balance sheet, including constructive dividend issues, and any other related return pick ups where

Examined Disposal Codes *(cont.)*

there were no tax liability adjustments to this return. Item 41 is required if MFT= 30. Block 405 & 408 of Form 5344 should be completed as appropriate.

- b. **Flow through entities** – no exam changes are made to the entities reported income, loss, deductions or credits reflected on the return or Schedule(s) K-1. (See DC 01 where adjustments are made to a related return.) Only applies to TEFRA returns closed within 45 calendar days (including weekends and holidays) from the date the NBAP is issued to the TMP.

- 03# Agreed**-Applies only to returns if an agreement is received prior to the issuance of a 30 day or 60 day letter. Also applies to claims allowed in full and agreed claims partially allowed. **Tax Compliance Officers:** All agreed income tax cases closing from tax compliance examination will use Disposal Code 03 regardless of whether a Letter 915, Letter to Transmit Examination Report has been issued.
- 04# Agreed**-Applies only to returns if an agreement is received after the issuance of a 30 day or 60 day letter.
- 07 Appealed**-Returns closed to Appeals before issuance of a 90 day Letter, FPAA or FSAA.
- 08 Other: Income Tax Returns** – unagreed claims partially allowed
- secured delinquent returns if a dummy TC 150 was posted (do not use after a SNOD has been issued – use DC 09 if TP agrees)
 - partial assessment of employee share of FICA
 - any other manner of closing after issuance of a 30-day or 60-day letter
- Non-Income Tax Returns (Example MFT 01, 03, 10)** – Use when the taxpayer did not sign a report or request an Appeals conference.
- Non-Taxable Returns (Forms 1041, 1065, or 1120S)** – Use when the taxpayer did not sign a report or request an Appeals conference.
- 09+# Agreed**-Applies only to returns if an agreement is received after the issuance of a 90 day FPAA or FSAA letter. This includes an agreed Form 4549 if it is received after the issuance of the SNOD.

Examined Disposal Codes *(cont.)*

- 10+# Default**-Applies only to returns if the taxpayer fails to file a petition or sign an agreement after the issuance of a 90-day letter, FPAA or FSAA.
- 11+ Petitioned**-Applies only to returns if the taxpayer petitions tax court **after** the issuance of a 90 day letter, FPAA or FSAA.
- 12# Other**-Applies to any other manner of closing not identified above, such as direct transfers to Justice Department for settlement, interest only or penalty only cases; barred assessments. Audit Recons if a new AIMS base was opened and the exam resulted in no change from the original examination - See IRM 4.13.4.3.
- 13# Undeliverable 90 day letter, FPAA or FSAA**-Applies to returns closed after the issuance of the 90 day letter, FPAA or FSAA, if the above letter is returned as undeliverable.

Non-Examined Disposal Codes

- 20*** **Accepted as Filed by Classification**-All returns (other than DIF) accepted on manual classification (estate, gift, etc.) or returns that were surveyed before classification. Not valid if source code is 02, 05, 10 or 12. Not valid if status code is greater than 06.
- 21*@ Accepted as Filed by Classification**- DIF returns accepted during screening process on which questionable items are adequately substantiated or explained by schedules or attachments to the return or other specific reason. Also includes returns that were surveyed before Classification. Not valid if status code is greater than 06.
- 22*@ Accepted as Filed by Classification**- DIF returns accepted during screening process because the prior year examinations resulted in no change in tax liability and the current year return appears to have no tax potential. Not valid if status code is greater than 06.
- 23\$ Accepted as Filed by Classification**-during the screening process using MACS. This disposal code can only be used if the return is not on AIMS.
- 24\$ Accepted as Filed by Classification**-during the screening process using ADDAPT. This disposal code can only be used if the return is not on AIMS.

Non Examined Disposal Codes *(cont.)*

- 25***@ Accepted as Filed by Classification**-DIF returns accepted during screening process for referral to a state under the Federal State exchange program.
- 28 **Non-Master File Closings**-This code is used to close an account which was established on AIMS Non-Master File for temporary control purposes. This disposal code does not reverse TC420 or TC424 at Master File. Can not be used if a "Claim Amount" is on the data base.
- 29* **Missing Return-For Area Office** – used when a return was not located by the Files Unit
For Campus – used to indicate a DIF or bulk ordered return was not located by the Files Unit
- 30 **Transfers Out of Area** - This code is used to transfer a return to another Area Office/Campus location.
- 31**@ Survey Before Assignment by PSP or Group** - A return selected for examination is considered as surveyed before assignment, if it is disposed of without contact with taxpayers, or their representatives, and before assignment to an examiner.
- 32**@ Survey After Assignment** - A return shall be reported as a survey after assignment if the examiner, after consideration of the return and without contact with taxpayers, or their representatives, and believes that an examination of the return would result in no material change in tax liability.
- 33 **Error Accounts with No Returns** - Used to remove records from the AIMS Database that were established in error.
- 34**@ Surveyed Claims** - Allow overassessment without examination. An amount claimed must be present on the database. (Not valid if Source Code is 31).
- 35***@ Surveyed Excess Inventory** - Return has audit potential but time prohibits starting the examination. Valid with Status Codes 07, 08 and 57.
- 36**@ No Return Filed** - Taxpayer not liable/little or no tax due or P-5-133 - Generates a TC 590 CC 52 IMF and TC 590 CC 50 BMF.

Non Examined Disposal Codes *(cont.)*

- 37@ **Taxpayer Previously Filed** - Generates a TC 594 CC 58.
- 38@ **No Return Filed** - Taxpayer previously filed with spouse on joint return - Generates a TC 594 CC 59.
- 39@ **No Return Filed** - Taxpayer no longer liable - Generates a TC 591 CC 50.
- 40@ **No Return Filed** - Taxpayer unable to locate - Generates a TC 593 CC 57.
- 41@ **No Return Filed - Taxpayer due refund** - Generates a TC 590 CC 53.
- 42@ **Return Filed-Taxpayer unlocatable** - Does not generate a TC 59X.
- 45@ **Reference and Information Returns** - Valid only if Source Code is 45.
- 99 **Other** - Only to be used for:
- a. Information report returns accepted by Chief, PSP or Examination Branch in the Service Center. (Valid with Source Code 60 only).
 - b. The establishment of a linkage on PCS-you can identify these records if there is a TC421 with Disposal Code 99 and a TC 424 with the same DLN present on Master File.
 - c. Cannot be used if a Claim Amount is on the data base.

Description

- * For use by Classification only (i.e., valid with status code less than 08, or status code 57).
- @ Cannot be used if there is a Claimed amount on the data base.
- + Not valid with MFT 01, 04, 09-12, 17-19, 71-72 or 80.
- & No longer valid.
- # Valid with AMCLSF (partial assessments).
- \$ Computer generated using MACS or ADDAPT.

Non Examined Disposal Codes *(cont.)*

- 15 You will only see this disposal code on Form 5546 and IMFOLZ in the prior audit section. It is used when more than one Doc Code 47 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.
- 16 You will only see this disposal code on Form 5546 and IMFOLZ in the prior audit section. It is used when a Doc Code 47 and Doc Code 51 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.

Grade of Case (Three Digits, Four if Related Return)

Income Tax Returns (Individual, Business and Fiduciary (Grade of Case procedures refer to IRM 1.4.40))

1st Digit Represents Class of Return

- Class 1** Manufacturing, Construction, Mining
Class 2 Retail, Wholesale and Transportation
Class 3 Services and Farming
Class 4 Financial and Utilities
Class 5 Nonbusiness Individual and Nonbusiness Fiduciary

2nd Digit Represents 2nd Number of Grade of Case

- 1 = GS 11 & Below
2 = GS 12
3 = GS 13

3rd Digit is always "1"

4th Digit is "R" for related returns if case is being closed by same revenue agent who examined the primary return.

Grade of Case *(cont.)*

Estate Returns (First and Second Digits)

Valuation of Real Estate and Personal Property

- 11 \$0-\$250,000 comparable approach used or \$0-\$175,000 no related comparables, income or cost approach used
- 12 Over \$250,000 comparable approach used or \$175,000-\$1,000,000 no related comparables, income or cost approach used
Over \$1,000,000 multiple approach necessary and in combination with complex legal issues or questions

Valuation of Closely Held Corporations, Partnerships and Private Business Interest

- 21 \$0-\$200,000 returned value
- 22 \$200,000-\$500,000 returned value
- 23 Over \$500,000 returned value

Listed Stock Subject to:

- | | A Blockage | B Restrictions |
|----|-----------------------------|-----------------------------|
| 21 | \$0-\$25,000 discount | \$0-\$25,000 discount |
| 22 | \$25,000-\$100,000 discount | \$25,000-\$100,000 discount |
| 23 | Over \$100,000 discount | Over \$75,000 discount |

Transfers

(A) Contemplation of death value potentially includable

- 31 \$0-\$150,000-gross estate usually under \$300,000
- 32 \$150,000-\$300,000-gross estate usually exceeds \$300,000
- 33 Over \$300,000-gross estate exceeds \$300,000

(B) 2036, 2037, 2038

- 31 Extensive time and research unnecessary to determine includability
- 32 Extensive research necessary; interpretation of vague documents necessary
- 33 Conflicting precedents or lack of precedents

Grade of Case *(cont.)*

Joint Tenancy Community Property

- 41 Property clearly identifiable and amount and value readily determinable
- 42 In estates exceeding \$300,000 due to commingling it is difficult to identify separate property and income from community property
- 43 In estates exceeding \$500,000 with extensive property requires in depth knowledge of local law

Credits

(A) Tax on Prior Transfers

- 51 Generally GS 11
- 52 Involves interpretation of vague legal documents or involves complex factual issues or computations based upon interrelation with other credits or deductions
- 53 Involves the most complex legal interpretation of documents or involves obscure issues of law

(B) Foreign Death Tax

- 51 Generally GS 11
- 52 Determination of the situs of property or more complicated computations
- 53 The most complex determination of property situs or most complex computations

(C) Gift Tax

- 51 Generally GS 11

Deductions

(A) Charitable or Marital

- 61 Extensive time and research unnecessary to determine allowability of deductions for requests to surviving spouse or charity
- 62 To determine allowability of the applicable deduction it is necessary to interpret decedent's will or other vague documents - extensive research necessary
- 63 Involves the most complex legal interpretation of documents, obscure issues of law, conflicting precedents or lack of precedents

(B) Schedules J, K & L

- 61 Generally GS 11
- 62 Where the allowability of deduction or claim is predicated upon intricate knowledge of state law

Grade of Case *(cont.)*

Powers of Appointment

- 71 Extensive time and research unnecessary to determine includability
- 72 Extensive research interpretation of vague documents necessary
- 73 Conflicting precedents or lack of precedents

Miscellaneous

Insurance, Annuities or Discounted Notes

- 81 Generally GS 11

Legal Questions—Knowledge of Local Law

- 91 Extensive time consuming research unnecessary. Issues can ordinarily be resolved by referring to applicable law or regulations and precedent decisions require little interpretation
- 92 Extensive research necessary, interpretation of legal documents which are vague or ambiguous, legal precedents which may have highly arguable interpretations placed upon them
- 93 Same as GS 12 except highly complex; conflicting precedents or lack of precedents

Estate Returns (Third Digit)

- 1 Usual and typical issues or characteristics
- 2 Complexity of the case materially increased by:
 - A. Real Estate
 - (a) Upgrade
 - (1) Substantial increase in returned value
 - (2) Multiple approaches necessary
 - (b) Downgrade
 - (1) Real estate sold—Bona fide sale
 - (2) Only substantial issue in return
 - (3) Valuation made by in Service appraiser other than the examiner
 - (4) Real estate handled by collateral examination
 - B. Closely Held Business Interest
 - (a) Upgrade
 - (1) Underlying assets large real estate holdings
 - (2) Interlocking business interest
 - (3) Complicated accounting problems (e.g. consolidated financial statements)
 - (b) Downgrade
 - (1) Underlying assets listed stock or cash
 - (2) Valuation made by in Service appraiser other than examiner
 - (3) Interest sold—Bona Fide sale
 - (4) Collateral examination

Grade of Case *(cont.)*

C. Transfers

(a) Upgrade

- (1) Inclusion with valuation issue related to higher grade
- (2) COD combined with other transfer Section (2036-2038)

The group manager may adjust the grade upward or downward when the overall complexity of the case is judged to be substantially different from the usual characteristic of the grade level identified in the guide. Such conditions may include, but are not limited to the following:

- 1 (a) New or novel issues which give strong indications of setting precedents;
- (b) Existence and development of multiple legal issues;
- (c) Substantial increase in value of assets returned or substantial value of assets excluded from estate that are potentially includable;
- (d) Single issue standing alone will not determine the grade of case, unless it is of substance sufficient to justify the grade;
- (e) Caliber of representation coupled with multiple legal issues;
- (f) Development of fraud issue; or
- (g) Unusually complex problems in establishing decedent's ownership of assets.

Estate Returns (Fourth Digit)

R Related Return

Status Code (Field Office)

For a detailed explanation of Status Codes, please refer to IRM Exhibit 4.4.1-30

Location	Code	Definition
PSP	00	Returns in Transit Computer Generated)
	01	Claims and Other Returns in Transit
	05	SOI
	06	Awaiting Classification
	07	Transfer
	41	In-Transit to PSP
	42	AIMS Unit
	43	NRP
Suspense	44	PSP Suspense
Central Storage	08	Selected—Not Assigned
Exam Group	09	LMSB=Transfers within LMSB Transfers to 212-214 or 3XX if the current status code is not 09-19.
	10	Assigned—No Time Applied
	11	Local Definition
	12	Started
	13	30-Day
	14	LM-CIC SUSP/SB SUSP
	15	LM-SEP CIC CLM/SB-Local
	16	Suspended Investigation
	17	Fraud
	18	Acceptance by Criminal Investigation
	19	Local Definition
Technical Services	20	Mandatory Rev Except JCC
	21	In-Transit-To Tech-Serv
	22	30 Day
	23	Sample Review
	24	90 Day
	25	Pre 90 Day
	26	Joint Committee Case
	27	Prepare TEFRA Ltr
Suspense	28	TEFRA Ltr Issued
	29	Other TEFRA SUSP
	30	Form 1254
	31	Tech Services SUSP
	32	General Fraud
	35	Tech Services SUSP
	36	Grand Jury
	37	Tech Services SUSP
	38	Suspense-Other
	39	Tech Services SUSP

Status Code (Field Office) *(cont.)*

1XXX & 2XXX

Centralized Case Processing	51	In transit to CCP
	52	Centralized Case Proc
	53	Centralized Case Proc
	54	Centralized Case Proc
	55	Centralized Case Proc
	56	Centralized Case Proc
	57	Surveys Awaiting Close
	58	Centralized Case Proc
	59	Centralized Case Proc
Appeals	80	Nondocketed Appeals
	81	Not Assigned Appeals
	82	Docketed Appeals
	83	Local Definition
	84	Local Definition
	85	Local Definition
	86	Reference Return
	87	Closed to Appeals Processing
	88	Tried – District Counsel
	89	Local Definition
Closed	90	Closed (Computer Generated)

Status Code (Campus) 5XXX

Location	Code	Definition
Correspondence Examination		
	00	Returns in Transit (Computer Generated)
	01	Claims/Other in Transit
	05	SOI
	06	Awaiting Classification
	07	Transfer
	08	Selected—Not Assigned
	09	Correspondence Exam
	10	Initial Contact Letter Sent
	12	Special Contact Letter Sent
	13	Examination Suspense
	17	Fraud
	18	Local Definition
	20	Backdown from Appeals
	22	30 Day Letter
	23	Revised Exam Report Sent-Awaiting Reply
	24	90 Day Statutory Notice
	25	Additional Info Needed
	51	Manual Case to Close
	52	Manual 90-Day Letter Being Prepared
	53	Case Rejected From 90-Day Ltr
	54	CRD Day 1 thru 70
	55	CRD Day 71 thru 115
	56	Suspense, Local Definition
	57	CRD Day 115>

Status Code (Campus) 5XXX (cont.)

Location	Code	Definition
Campus TEFRA		
Function		
Suspense	33	Non-TEFRA-PCS Suspense
	34	TEFRA-PCS Suspense
	38	Suspense-Other
	90	Closed (Computer Generated)

Statute Control

For a detailed explanation of Statute Control Codes, please refer to IRM 25.6.23

Code	Message
AA	Claim for Refund/Credit Only Issue
BB	Loss Carryback-IRC 6501(h)
CC	Joint Investigation
DD	Credit Carryover-IRC 6501(j)
EE	No Return Filed-IRC 6501(c)(3)
FF	Reference Return
GG	Non TEFRA Flow Through
HH	TEFRA Investor
II	Form 1040-Other Taxes
JJ	Nontaxable Fiduciary
KK	Bankruptcy Suspension-IRC 6503(h)
LL	Third Party Summons Suspension-IRC 7609(e)
MM	Activity not engaged in for profit-Section 183(e)(4)
NN	Substantial Omission of Income-Section 6501(e)
OO	False or Fraudulent Return-Section 6501(c)(1)
QQ	Docketed Case
RR	Various Other IRC's that Override IRC 6501(a)
SS	Financial Disability-IRC 6511(h)
TT	Mitigation-IRC 1314(b)
UU	Failure to Notify Secretary of Foreign Transfers-IRC 6501(c)(8)
VV	Gifts not Adequately Disclosed or Return - IRC 6501(c)(9)
WW	Failure to Disclose Information with Respect to Listed Transactions-IRC 6501(c)(10)
XX	Return Preparer, Promoter and Aiding/Abetting Penalties (only used for ERCS controls, not an AIMS entry)
YY	2001 and Prior Offshore Project Returns
ZZ	AIMS Database Transfer-Temporary ASED Alpha Code - DO NOT Update without receiving office approval

PICF Codes

Code	Purpose
0	No Partnership Investor Control File Data Record for this Account
1	Linked TEFRA Key Case Record
2	Linked Non TEFRA Key Case Record
3	Electing Large Partnership Key Case
5	Investor with at least one open TEFRA KeyCase Linkage
6	Investor with at least one open Non TEFRA Key Case linkage but no open TEFRA Key Case Linkage
7	Investor with at least one closed TEFRA Key Case Linkage but no open linkage
8	Investor with least one closed Non TEFRA Key Case Linkage but no closed TEFRA Key Case Linkage nor open linkage

PUSH Codes

For a detailed explanation of Push Code; please refer to IRM Exhibit 4.4.1-22.

A push code is used to generate a Transaction Code (TC)424, Examination Request Indicator at Master File to bring the account under AIMS control even though no record of filing is present. When push codes are used, requests for returns and assemblies will not be immediately rejected even when no record of filing has posted to Master File.

Following is a list of valid push codes:

010	Related Investor Return Controlled on PCS
019	Automatic Return Classification Request
020	Delinquent Return
021	Non-Filer use if a TC 150 is not needed
022	Reserved
023	Compliance Assurance Process (LMSB)
024	Closing Agreement
025	Inadequate Records Notice
026	Code Section 183 Issues
027	Contribution Adjustment/Carryovers
028	Involuntary Conversion
029	NOL Carryovers
030	Investment Credit Carryovers
031	Capital Loss Carryovers
032	1120-S Revocations
033	Reserved
034	Pers Res/Cap of Property
035	Reserved
036	Substitutes for Returns-will cause a SFR TC 150 to post to Master File 2 cycle after input

PUSH Codes *(cont.)*

037	Potential CID Referral
038	Audit Issue Message 038
039	Audit Issue Message 039
040	Memo, Rulings, etc., on Special Case
041	Current Return Pick up
042-048	Special Handling Message
049	Joint Investigation
121	Pre filing Notification (BMF only)

AIMS FREEZE CODES

For a detailed explanation of Freeze Codes, please refer to IRM Exhibit 4.4.1-5.

A-G	Local Definition
H	TEFRA Key Case
I-J	Local Definition
K	UIDIF
L	Local Definition
M	EQMS
N	Reserved
O	Informal Claim Association
P	Civil Disposition
Q	Docketed
R-S	Local Definition
T	Reserved
U	Bankruptcy proceedings prior to October 22, 1994
V-W	Local Definition
X	Bankruptcy proceedings after October 21, 1994
Y	Mirror Processing
Z	Source Code 01 & Prior Year was Source Code 01 and surveyed DC 29.
1	Protective Assessment Made
2	CCP
3	NRP
4	JCC
5	Global Settlement Initiative (CCP Freeze)
6-9	Reserved