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Examination Division Reporting System Codes Booklet

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(October 1988 thru September 1989)

Effective
October 1, 1988

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Department of the Treasury
Internal Revenue Service
Document 6036 (Rev. 9-88)

956-J

This data is used in All Examination Reporting Systems.

District and Service Center Codes

North-Atlantic Region		Midwest Region	
Andover Service		Kansas City	
Center	08	Service Center	09
Brookhaven Service		Aberdeen	46
Center	19	Chicago	36
Albany	14	Dallas-McKinney	42
Augusta	01	El Paso	45
Boston	04	Houston	81
Brooklyn	11	Madison	39
Buffalo	16	Omaha	47
Burlington	03	St. Louis	43
Hartford	06	St. Paul	41
Manhattan	13	Springfield	37
Portsmouth	02		
Providence	05		
Mid-Atlantic Region		Southwest Region	
Philadelphia		Austin Service	
Service Center	28	Center	18
Baltimore	52	Ogden Service	
Newark	22	Center	29
Philadelphia	23	Albuquerque	85
Pittsburgh	25	Austin	74
Richmond	54	Cheyenne	83
Wilmington	51	Dallas	75
		Denver	84
		Houston	76
		Oklahoma City	73
		Phoenix	86
		Salt Lake City	87
		Wichita	48
Southeast Region		Western Region	
Atlanta Service		Fresno Service	
Center	07	Center	89
Memphis Service		Anchorage	92
Center	49	Boise	82
Atlanta	58	Honolulu	99
Birmingham	63	Laguna Niguel	33
Columbia	57	Las Vegas (formerly	
Ft. Lauderdale	65	Reno)	88
Greensboro	56	Los Angeles	95
Jackson	64	Portland	93
Jacksonville	59	Sacramento	68
Little Rock	71	San Francisco	94
Nashville	62	San Jose	77
New Orleans	72	Seattle	91
Central Region		A/C International	
Cincinnati Service		A/C Intern'l	
Center	17	Puerto Rico	66
Cincinnati	31		
Cleveland	34		
Detroit	38		
Indianapolis	35		
Louisville	61		
Parkersburg	55		

Reporting Cycles for AIMS and ATTR

Cycle (YYMM)	Cycle Date
8809	September 30, 1988
	FY 89
8810	October 28, 1988
8811	November 25, 1988
8812	December 30, 1988
8901	January 27, 1989
8902	February 24, 1989
8903	March 31, 1989
8904	April 28, 1989
8905	May 26, 1989
8906	June 30, 1989
8907	July 28, 1989
8908	August 25, 1989
8909	September 29, 1989
	FY 90
8910	October 27, 1989
8911	November 24, 1989
8912	December 29, 1989

Organization Codes

The organization code is four digits. The first digit identifies the major function below division level. The second digit identifies the branch (or equivalent) within a function. The third and fourth digits identify the group (or equivalent) within a branch.

Code 00 will not be used to identify a group. Code 00 is used only in branches that do not contain groups. Groups that have both revenue agents and tax auditors are assigned a separate group code for each. Organization Code 5000-5999 identifies the Service Center Examination Program.

Function (first digit) Code

1	Revenue Agent
2	Tax Auditor
5	Examination Branch - Service Center

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 category. Code 1 identifies revenue agents, Code 2 identifies tax auditors, and Code 3 identifies accounting aides. The remaining two digits identify specific technical positions.

Revenue Agent Position

Code	Description
101	Chief, Examination Branch/Chief, Examination Section

103	Chief, Quality Review Staff
105	Chief, Quality Review Section
106	Chief, Technical Branch
108	Chief, Service Center Classification Branch
110	Income Tax
111	Estate Tax/Gift Tax (includes Attorney, Estate Tax)
112	Excise Tax
113	Employment Tax
114	Engineer
115	International Specialist
118	Quality Reviewer, Technical Coordinator
120	Group Manager
121	CEP Case Manager
122	Chief, Planning and Special Programs
124	Computer Audit Specialist/Computer Systems Analyst
130	Chief/Assistant Chief, Examination Division
131	Staff Assistant to Chief, Examination Division
140	Examination Branch Service Center
151	Special Enforcement Group Manager
155	Industry Specialist

Tax Auditor Position

202	Chief, Examination Branch and Chief, Service Center Correspondence Examination Branch (GS-526)
203	Assistant Chief, Examination Branch (GS-526)
205	Chief, Quality Review Section
209	Chief, Examination Section
210	Income Tax
213	Employment Tax
218	Quality Reviewer
220	Group Manager
240	Examination Branch - Service Center
301	Audit Accounting Aide

Valid Activity Codes

Activity Codes 021 through 598 identify direct examination time. These three digit codes entered in Column (I) of Form 4502 indicate the type and class of returns examined and must be followed by an additional three digit code to identify examination program monitoring, category and special feature. Thus, all direct examination time must be reported with a six digit code on Form 4502. Activity Codes 600 through 999 identify all nonexamination time on Form 4502.

Direct Examination Time First Segment Codes

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

030	1040A, TPI Under \$25,000
031	Non 1040A, TPI Under \$25,000
032	TPI \$25,000 Under \$50,000
033	TPI \$50,000 Under \$100,000
034	TPI \$100,000 and Over
035	C-TGR Under \$25,000

036 C-TGR \$25,000 Under \$100,000
 037 C-TGR \$100,000 and Over
 038 F-TGR Under \$100,000
 039 F-TGR \$100,000 and Over

Fiduciary Form 1041

DIF Selected

021 Income Distribution Deduction Zero,
 Total Tax Significant
 022 Income Distribution Deduction Significant,
 Total Tax Zero
 023 Other

Non-DIF Selected

120 Deficit NB Under \$10,000 Itemized
 121 NB Under \$10,000 Itemized
 122 NB \$10,000 Under \$50,000
 124 NB \$50,000 and Over
 125 Deficit Business Farm Under \$10,000
 126 Business Farm Under \$10,000
 127 Business Farm \$10,000 Under \$30,000
 129 Business Farm \$30,000 and Over
 130 Deficit Business Nonfarm Under \$10,000
 131 Business Nonfarm Under \$10,000
 132 Business Nonfarm \$10,000 Under \$30,000
 134 Business Nonfarm \$30,000 and Over

Partnership Form 1065

180 Returns Processed Before 1988
 181 10 or Less Partners
 Gross Receipts Under \$100,000
 182 10 or Less Partners
 Gross Receipts \$100,000 and Over
 183 11 or More Partners
 189 RFMIC

Corporation (Assets)

Form 1120S (Taxable)

202 No Balance Sheet
 204 Under \$50,000
 206 \$50,000 Under \$100,000
 208 \$100,000 Under \$250,000
 210 \$250,000 Under \$500,000
 212 \$500,000 Under \$1,000,000
 214 \$1,000,000 Under \$5,000,000
 216 \$5,000,000 Under \$10,000,000
 218 \$10,000,000 Under \$50,000,000
 220 \$50,000,000 Under \$100,000,000
 222 \$100,000,000 and Over

Form 1120S (Nontaxable)

287 All

Form 1120 DISC

224 1120 DISC/1120IC DISC

Form 1120 (Including 1120L, 1120M, and 1120PH)

203 No Balance Sheet
 205 Under \$50,000
 207 \$50,000 Under \$100,000
 209 \$100,000 Under \$250,000
 211 \$250,000 Under \$500,000
 213 \$500,000 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
 225 \$250,000,000 and Over

Form 1120F

241 1120 FSC
 243 No Balance sheet
 245 Under \$50,000
 247 \$50,000 Under \$100,000
 249 \$100,000 Under \$250,000
 251 \$250,000 Under \$500,000
 253 \$500,000 Under \$1,000,000
 255 \$1,000,000 Under \$5,000,000
 257 \$5,000,000 Under \$10,000,000
 259 \$10,000,000 Under \$50,000,000
 261 \$50,000,000 Under \$100,000,000
 263 \$100,000,000 Under \$250,000,000
 265 \$250,000,000 and Over

Estate Tax (Gross Estate)

405 Under \$60,000
 406 \$60,000 Under \$100,000
 407 \$100,000 Under \$150,000
 409 \$150,000 Under \$200,000
 411 \$200,000 Under \$300,000
 413 \$300,000 Under \$500,000
 415 \$500,000 Under \$1,000,000
 417 \$1,000,000 Under \$5,000,000
 419 \$5,000,000 and Over
 420 706A-Additional Estate Tax
 421 706B-Generation Skipping Transfer Tax

Gift Tax (Total Gifts)

423 Under \$5,000
 425 \$5,000 Under \$10,000
 427 \$10,000 Under \$20,000
 429 \$20,000 Under \$50,000
 431 \$50,000 Under \$100,000
 433 \$100,000 Under \$200,000
 435 \$200,000 Under \$600,000
 437 \$600,000 Under \$1,000,000
 439 \$1,000,000 and Over

Employment Tax

464 Form 940
 465 Form 941
 466 Form 942
 467 Form 943
 468 Form CT-1
 469 Form CT-2
 470 Form 1042
 471 Form 1040PR
 472 Form 1040SS

Excise (Type of Tax)

Form 720 (Products and Commodities)

514 Aviation Fuel - Gasoline
 515 Add'l Tax on Fuels
 516 Petroleum (I)
 550 Windfall Profit - Quarterly
 552 Windfall Profit - Annual
 553 Petroleum (D)
 554 Chemicals

555	Hazardous Waste
556	Windfall Profit—Quarterly/Withholding
558	Gasoline for Gasohol
559	Gasohol
560	Sugar
561	Diesel and Special Motor Fuel
562	Gasoline
563	Lubricating Oil
564	Fuel Inland Waterways
566	Tires
567	Inner Tubes
568	Tread Rubber
569	Aviation Fuel—Special fuel other Than Gasoline
Form 720 (Facilities and Services)	
522	Telephone Services
526	Transportation of Persons by Air
527	Use of International Air Travel Facilities
528	Transportation of Property by Air
530	Policies Issued by Foreign Insurers
531	Obligations to Register
Form 720 (Manufacturers)	
532	Pistols and Revolvers
533	Truck and Bus Chassis and Bodies
534	Other Auto Chassis
536	Underground Coal Mines 50¢
537	Underground Coal Mines 2%
538	Surface Coal Mines 25¢
539	Surface Coal Mines 2%
540	Automobile Gas Guzzlers (Fuel Economy)
541	Fishing Equipment
542	Trolling Motors
544	Bows and Arrows
546	Firearms
548	Truck Parts and Accessories
549	Cartridges and Shells
551	Alcohol (Sold as but not used as fuel)
Other Excise Forms	
575	Form 4638—Federal Use Tax on Civil Aircraft
581	Form 3845—Interest Equalization
582	Form 3780—Interest Equalization
583	Interest Equalization—(Other)
584	Form 730 and 11C—(Gambling, Wagering)
585	Forms 11 and 11B—Other Regulatory Taxes, Coin Operated Gambling Devices
586	Form 2290—Highway Use Tax
587	Repealed Taxes
589	Claims by Other Than Taxpayers
590	Other Excise Taxes
Other Forms	
991	Miscellaneous—Taxable—(Not Valid for use on ATTR Form 4502)
992	Miscellaneous—Nontaxable—(Not Valid for use on ATTR Form 4502)

Miscellaneous (*Valid for use only on ATTR Form 4502)

- 501* Return Preparer—Negligent Preparation Penalty—Section 6694(a)
- 502* Return Preparer—Willful Attempt to Understate Tax Penalty—Section 6694(b)
- 503* Return Preparer—Endorsing or Negotiating Tax Refund Check by Preparer
- 504* Return Preparer—Disclosure Penalties—Sections 6695(a) to (e)
- 505* Return Preparer—Injunctions—Section 7407
- 506* Information Return Penalty Case
- 588 Registry and Exemptions
- 591* Financial Recordkeeping
- 592* Narcotics/Information Gathering Projects—No Return Examined
- 593* TEFRA—Promoter Penalty
- 594* TEFRA—Aiding & Abetting Penalty
- 595* TEFRA—Tip Income
- 597 SEP—Non Case
- 598 W-4 Program

Form 4502 Column G ONLY

All District Office Codes are valid for entry in Column G. The District Office Code entered will be the District that is being supported.

Direct Examination Time Second Segment Codes (Form 4502)

Program Monitoring (Fourth Digit)

Alpha Order

- 1 Abusive Protestor
- 2 CEP Prime and Support
- 3 DIF/DIF Related
- 4 Fraud/Enforcement
- 5 Local Source
- 6 S.C. Contact/IRP
- 7 Shelters
- 8 TCMP/National Studies
- 9 Training

Category (Fifth Digit)

- 0 No Fraud
- 1 Fraud, Regular
- 2 SEP-1 — (IRS Racketeer)
- 3 Information Gathering Projects/Narcotics
- 4 SEP-3 — (Strike Force)
- 5 Non-DEA Class 1 Violators
- 6 DEA Class 1 Violators
- 7 SEP-2 — (Wagering)
- 8 SEP-4 — (Illegal Income)
- 9 Claims

Special Feature (Sixth Digit)

- 0 No Feature
- 1 CEP Case - Primary District Examination
- 2 Windfall Profit
- 3 CEP Case - Support District Examination
- 4 Narcotics Case - Termination
- 5 Narcotics Case - Jeopardy Assessment

- 6 Tax Protester Cases
- 7 Tax Shelters
- 8 TEFRA/(Tip Income)
- 9 Unreported Income Program (UIP)

Nonexamination Time (Form 4502)

General

- 610 Indirect
- 611 ADP Coordination
- 612 Inventory or AIMS
- 613 AES Coordination
- 614 Freedom of Information Act/Privacy Act
- 615 Survey
- 617 Project Coordination
- 618 CEP Case Management
- 619 Group Management

Classification

- 621 Returns
- 622 Adjustments
- 623 Other
- 624 Management

Examination Support Staff (ESS/ESU)

- 631 Tax Shelter
- 632 Other

Quality Review

- 641 Case Review
- 643 Notice of Deficiency - (90-Day)
- 644 Coordinator Activity
- 646 30 Day Letter Activities
- 648 Abatement Interest
- 649 Review Management

Training

- 681 Recruit - Classroom Training
- 682 Recruit - On-The-Job
- 683 Training - Other

Other

- 660 General Management
- 670 Examination Division
- Taxpayer Assistance
- 671 Problem Resolution Program (PRP) Coordination
- 690 Engineering and Valuation
- 695 Information and Collateral Reports
- 697 CAAPIRS System Administration
- 698 CAS ADP Projects
- 699 CAS ADP Evaluations
- 720 Offers in Compromise
- 730 Administrative Duties

Details Out of Division or District to:

- 811 Taxpayer Service Division, Taxpayer Assistance
- 812 Collection Division
- 814 Employee Plans and Exempt Organizations
- 815 Grand Jury - Non Narcotics Related

- 816 Grand Jury—Drug Enforcement Task Force Case
- 817 Grand Jury Narcotics Related—Other
- 818 CID/CAS
- 820 Examination Branch—Service Center
- 821 Trial Assistance
- 822 Appeals Division
- 823 National Office
- 824 Regional Office
- 826 All Other
- 827 Disclosure
- 828 Return Preparers Program
- 830 Leave
- 840 Details In (Negative Figure)
- 860 Alternate Work Schedule
- 901 Total Direct Examination Time
- 903 Total Time
- 905 Total Time Accounted for by District Examination Division Personnel

Examination Technique

- 1 Office Interview Held
- 2 Correspondence
- 3 Field Examination Held (Revenue Agents Only)
- 6 No Show/No Response
- 7 Undeliverable Mail

Return Form Number—Tax Account Codes

Master File

Form Number	MFT Code	File
CT-1	09	BMF
11	61	BMF
118	62	BMF
11C	63	BMF
706, 706NA	52	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
1040, 1040A, 1040C, 1040EZ, 1040PR, 1040SS, 1040NR	30	IMF
1041	05	BMF
1042	12	BMF
1065	06	BMF
1120, 1120A, 1120F, 1120S	02	BMF
1120L, 1120M, 1120POL	02	BMF
2290	60	BMF
4638	58	BMF

Non Master File

CT-1	71	NMF
CT-2	72	NMF
11	94	NMF
11-B	95	NMF
11-C	96	NMF
678	86	NMF
706, 706NA, 706A, 706B	53	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
957	24	NMF
958	25	NMF
959	26	NMF
1040, 1040A, 1040C,		
1040EZ, 1040NR, 1040SS	20	NMF
1040PR	22	NMF
1041	21	NMF
1042	12	NMF
1065	35	NMF
1120, 1120A, 1120F,		
1120L,		
1120M	32	NMF
1120S	31	NMF
1120DS, (1120DISC/IC-DISC)	23	NMF
2290	93	NMF
2438	38	NMF
3780	49	NMF
3845	85	NMF
4638	58	NMF

Source Codes

All source codes are valid for district office Examination branches. An asterisk (*) indicates those source codes which are valid for service center Examination use.

Computer Identified Return

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

Service Center Initiated Examination Programs

03*	Unallowable Items
04*	Multiple Filers
06*	DIF-CORR
08*	Self-Employment Tax
11*	Studies, Tests and Research Programs
13*	Married Taxpayers Filing Separately
14*	IRP—High Underreporter
15*	Math/Clerical Error Abatement
23*	IRA Recovery
24*	Refusal to File TDI
26*	Minimum Tax Program
48*	Service Center—Unallowable Related

DIF Related

05	Related Pickup—DIF Related
10	Multi-Year Examination—DIF Related
12	Delinquent Return—DIF Related

Non-DIF Related

40	Multi-Year Examination—Non-DIF Related
44	Delinquent Return—Non-DIF Related
50	Related Pickup—Non-DIF
64*	Pickup Related to Forms 1065, 1041, and 1120S Other Than Tax Shelter

Claims

07*	Type B—Medium Examination Potential
09*	Type C—Low Examination Potential
30*	All Other—Claims for Refund
32*	Carryback Refund

Tax Shelters

17*	Tax Shelter Program
39*	Tax Shelter Program—Related Pickup

Classification

20*	Regular Classification
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Fraud

16	DEA Class I—Other Narcotics (Must have Project Code 001 006)
90	Fraud Regular
95	IRS Racketeer (SEP 1)
96	Stroke Force (SEP 3)
97	Wagering (SEP 2)
98	Illegal Income (SEP 4)

Research and Reference

45*	Reference and Information
68	UIP/DIF
80*	TCMP—Current
91*	TCMP—Related Returns

Miscellaneous Sources (Other Than DIF)

37	ITT
46*	Employee Returns
49	Preparer of Returns
62	Information Gathering Projects—National Office
67	Information Gathering Projects—Region Office/District Office
73*	Taxpayer Requests

Information Items

60	Information Reports
----	---------------------

Referrals

63	Appeals
65*	Collection
66	Criminal Investigation
71*	Social Security
75	Justice Department
76	Other U.S. Agencies
77*	State Information

IRP

85*	IRP—Information Document Match—Wage
86*	IRP—Information Document Match—All Other

Project Codes

Grouped by Category

I. TCMP and Compliance Studies

158	Payment-In-Kind Multi Years Monitoring System
201	TERRA Tip Income Study
240	SVC # 1
241	Direct Sellers
242	Tax Haven Study
243	Form 8300 Study
244	Computerized SEIT
245	Noncustodial Parents
246	CTR Study
247	Noncustodial Program
248	RMF IRP Study
249	Foreign Tax Credit
250	Sch. C Pass. Loss
251	Sch. E Rent Loss
252	Prop. S Corp. Pass. Loss
253	Sch. C Rent Loss
254	Inv. Int. Exp.
255	Misc. Expense
256-259	Reserved

II. Tax Shelters

015	Tax Shelter Local Definition
101	Oil and Gas
102	Real Estate
103	Farming
104	Audio Visual
106	Natural Resources
107	Commodities
109	Leasing
110	Print/Art
113	Contributions
114	Foreign Trust
116	Patents
118	Research and Development
121	Pre Filing Notification
122	Energy
205	Nationally Coordinated Projects
209	Tax Shelter Registration
210	EMOST
225	Abusive Tax Shelter Detection Team (ATSDT)
401	Offshore (ALL)

III. Other Abusive Areas (Tax Havens/Tax Protestors)

085	Constitutional Type Protesters
091	Return with Tax Haven Characteristics
151	Alleged Church
152	Family Estate Trust
160	Multiple Foreign Trust Organization
165	Failure to File
166	Nontaxable Receipt Schemes
167	Protest Adjustments and Other

IV. Special Non-Compliance Projects

081	Florida Cash Flow Project
155	Foreign Bank Account
161	Foreign Information Document
230	Research Project on Withholding Non-Compliance
231	Automay Compliance Project (Payor)
232	Automay Compliance Project (Payee)

V. Specialized Programs

014	Form 1041/Exam by ETA
090	Return with International Characteristics - Except Tax Havens
126	Windfall Profit—Producer
127	Windfall Profit—Operator
128	Windfall Profit—First Purchaser
162	Foreign Corporation's and Overseas Resident's Returns
170	Non CEP \$100 MFL and Over
226	Windfall Profit—First Purchaser/Withholding

VI. OIP Region/District

130	Regional Unreported Income Program
131	District Information Gathering Project—Unreported Income

VII. Fraud

001	Drug Enforcement Task Force Case—Termination
002	Drug Enforcement Task Force Case—Jeopardy
003	Drug Enforcement Task Force Case—Other
004	Regular Narcotics Case—Termination
005	Regular Narcotics Case—Jeopardy
006	Regular Narcotics Case—Other
095	Request for Cooperating Officer Based on Examination Referral
096	Request for Cooperating Officer Not Based on Examination Referral
097	(HUR) IRP
135	CID Referral for Potential Civil Action
145	Information Gathering Project—CID

VIII. Other

016	Credit for the Elderly
061*	Child Support Offset Program
062	EO Referral—Termination
063	Other EO Referral
066	Form 4972, 10 Year Averaging
072	Energy Credit Carryover and Limitation Related to Appeals
074	Related to Appeals
075	Form 3283, Noncash Charitable Contributions
077	Joint Committee Case
080	Changed AIRP
132	Tip Income Project (Western)
133	\$100,000 LTEX
143	Selected CTR
144	Changed CTR
153	Informants' Claims for Reward Program
156	TOT Nonfiler
157*	Form 1120S Conversions
159	Taxable Gain on Sale of Residence
164	Revenue Officer Employment Tax Examination Study
171	Monitoring Age 65 and Over Exemptions
203	Computerized Classification Test
204	Training Returns
227	Operational TIP Program
228	State Income Tax Refund
229	Improper Zero Bracket
233	Illusions
427	Collection Referral Nonfiler
428	Allocated Tip
429	ITC

* For SC Use Only

IX. Local Definition
175-200 Local Definition
700-799 Local Definition

Numerical Listing

000 Valid Correction Entry
001 Drug Enforcement Task Force Case—Termination
002 Drug Enforcement Task Force Case—Jeopardy Jeopardy
003 Drug Enforcement Task Force Case—Other
004 Regular Narcotics Case—Termination
005 Regular Narcotics Case—Jeopardy
006 Regular Narcotics Case—Other
014 Form 1041/Exam by FTA
015 Tax Shelter Local Definition
016 Credit for the Elderly
061* Child Support Offset Program
062 EO Referral Termination
063 Other EO Referral
066 Form 4972, 10 Year Averaging
072 Energy Credit Carryover and Limitation
074 Related to Appeals
075 Form 8283, NonCash Charitable Contributions
077 Joint Committee Case
080 Changed AIRP
081 Florida Cash Flow Project
085 Constitutional Type Protesters and Others
090 Return with International Characteristics—Except Tax Havens
091 Return with Tax Haven Characteristics
095 Request for Cooperating Officer Based on Examination Referral
096 Request for Cooperating Officer Not Based on Examination Referral
097 (HUR) IRP
101 Oil and Gas
102 Real Estate
103 Farming
104 Audio Visual
106 Natural Resources
107 Commodities
109 Leasing
110 Print/Art
113 Contributions
114 Foreign Trust
116 Parents
118 Research and Development
121 Pre-filing Notification
122 Energy
126 Windfall Profit—Producer
127 Windfall Profit—Operator
128 Windfall Profit—First Purchaser
130 Regional Unreported Income Program
131 District Information Gathering Project Unreported Income
132 Tip Income Project (Western)
133 \$100,000 LTEX
135 CID Referral for Potential Civil Action
143 Selected CTR
144 Changed CTR
145 Information Gathering Project—CID

151 Alleged Church
152 Family Estate Trust
153 Informants' Claims for Reward Program
155 Foreign Bank Account
156 TDI Nonfiler
157* Form 1120S Conversion
158 Payment-in-Kind, Multi Years Monitoring System
159 Taxable Gain on Sale of Residence
160 Multiple Foreign Trust Organization
161 Foreign Information Document
162 Foreign Corporation's and Overseas Resident's Returns
164 Revenue Officer Employment Tax Examination Study
165 Failure to File
166 Nontaxable Receipt Schemes
167 Protest Adjustments and Other
170 Non CEP \$100 MIL and Over
171 Monitoring Age 65 and Over Exemptions
175-200 Local Definition
201 TEFRA Tip Income Study
203 Computerized Classification Test
204 Training Return
205 Nationally Coordinated Projects
209 Tax Shelter Registration
210 EMOST
225 Abusive Tax Shelter Detection Team (ATSDT)
226 Windfall Profit—First Purchaser/Withholding
227 Operational TIP Program
228 State Income Tax Refund
229 Improper Zero Bracket
230 Research Project on Withholding Non-Compliance
231 Alimony Compliance Program (Payer)
232 Alimony Compliance Program (Payee)
233 Illusions
240 SVC # 1
241 Direct Sellers
242 Tax Haven Study
243 Form 8300 Study
244 Computerized SET
245 Noncustodial Parents
246 CTR Study
247 Noncustodial Program
248 BMF IRP Study
249 Foreign Tax Credit
250 Sch. C Pass. Loss
251 Sch. E Rent Loss
252 Pshp. S Corp. Pass Loss
253 Sch. C Rent Loss
254 Inv. Int. Exp.
255 Misc. Expense
256-259 Reserved
401 Offshore (ALL)
427 Collection Referral Nonfiler
428 Allocated Tip
429 ITC
700-799 Local Definition
*For SC Use Only

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 = TCMP

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 = TCMP

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 computer (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.

Examined Disposal Codes

- 01 No Change With Adjustment (not applicable to Non TEFFA Forms 1065). The following describes the no change examination with adjustments.
 - (a) Delinquent returns secured by examiner
 - (b) Claims disallowed in full.
 - (c) 1120 DISC/1120IC-DISC and nontaxable Forms 1120S, with adjustments to items reported.

- (d) Income tax examinations when taxpayers are issued an examination report Form 4549 and Letter 1156 (DO/IO) or Form 1902A, 1902B, 1902B(c), or 1902E when "Other" is checked on the reverse of Form 4700.
- (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/DO) is issued to taxpayers.
- (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.
- (g) Disqualified 1120 DISC 1120IC-DISC election.
- 02 No Change After no change examinations not described in Dispose Code 01 above.
- 03 Agreed—Applies only to returns closed agreed before issuance of a 30-day Letter or 60-day Letter.
- 04 Closed agreed after 30-day Letter or 60-day Letter.
- 07 Protested Returns closed to Appeals before 90-day Letter. FPAA or FSAA has been issued.
- 08 30-day Letter. Any other manner of closing after issuance of 30-day Letter or 60-day Letter.
- 09 90-day Letter—Returns closed after issuance of 90-day Letter, FPAA or FSAA, if an agreement has been received.
- 10 90-day Letter defaulted—Returns closed after issuance of 90-day Letter, FPAA or FSAA, if the taxpayer fails to reply.
- 11 90-day Letter unagreed—Returns closed to Appeals after issuance of a 90-day Letter, FPAA or FSAA, if a petition is filed.
- 12 Other Closings After Examination—Any other manner of closing not identified above, such as direct transfer to Justice Department for settlement. This code is not used for returns transferred to other districts or transferred between districts and Service Centers.
- 13 All Correspondence Undeliverable.

Nonexamined Disposal Codes

For Use by Classification Only (i.e., Not Valid With Status Code Greater Than 06, Except For Status Code 57)

- 20 All returns (other than DIF) accepted on manual classification (estate, gift, etc.)
- 21 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.
- 22 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.

- 25 DIF returns accepted during screening process for referral to a state under Federal-State exchange program.
- 29 Missing Return (This code is used by service center.)
- 99 Information report returns accepted by Chief, PSP or Examination Branch in service center. Valid with Source Code 60 only.

For Use by All Examination

- 28 Other nonexamined closings—this code is used to close an account which was established on AIMS non-master file for temporary control purposes.
- 30 Transfers Out of District
- 31 Survey before Assignment
- 32 Survey after Assignment
- 33 Error Accounts with No Return
- 34 Surveyed Claims
- 35 Surveyed-Excess inventory. Valid with Status Code 07, 08 and 57 only.
- 45 Reference and Information Returns

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

Income Tax Returns (Individual, Business and Fiduciary (See IRM 4856))

1st Digit Represents Class of Return

Class 1
Agriculture, Forestry, Fisheries
Class 2
Manufacturing, Construction, Transportation, Real Estate Developers, Public Utilities
Class 3
Mining and Other Natural Resources
Class 4
Retail and Wholesale Firms
Class 5
Financial Institutions
Class 6
Hotels, Motels, Real Estate Rentals, Betting Establishments, Stock and Commodity Exchanges

Class 7

Commission Dealers, Agents, and Brokers, Insurance, Real Estate, Securities, Commodities, Manufacturing Representatives, Professional and Business Services

Class 8

Insurance Companies

Class 9

Tax Shelters (All Types of Returns with Shelter Project Codes)

Class 10

Nonbusiness, Individual and Fiduciary (excluding tax shelters and businesses covered by the other classes)

2nd Digit Represents 2nd Number of Closing Grade

- 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

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
- 13 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-\$75,000 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

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, and L

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

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
 - C Transfers
 - (a) Upgrade
 - (1) Inclusion with valuation issue related to higher grade
 - (2) COD combined with other transfer Section (2036-2039)

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:

- (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)

A Related Return

Status Codes (District Office)

Location	Code	Definition
Chief, PSP	00	Returns in Transit (Computer Generated)
	05	SOI
	06	Awaiting Classification (Computer Generated)
	07	Local Definition
	41	PSP Suspense
Central Storage	08	Selected--Not Assigned
Examination Group	09	Local Definition
	10	Assigned--No Time Applied
	12	Started
	13	Group Suspense
	17	Referral to Criminal Investigation Division
	18	Acceptance by Criminal Investigation Division
Quality Review Staff	20	Mandatory Review
	22	30-Day Letter
	23	Sample Review
	24	90-Day Letter
	25	Pre 90-Day Letter
Suspense	30	Form 1254
	32	General Fraud
	36	Grand Jury
	38	All Others

40 Valid only as prior status code with prior status code date 9/30/80 or prior

Examination Support and Processing

51	ESP
52	Local Definition
53	Local Definition
54	Local Definition
55	Local Definition
56	Local Definition
57	Surveyed Cases held by ESP

Service Centers

34 TEFRA Suspense

Appeals

80	Nondecketed
81	Unassigned
82	Decketed
83	90-Day Letter Pending
84	Offer in Compromise and Collection Examination
85	Suspense
86	Reference Return
88	Tried--District Counsel

Closed

90 Closed (Computer Generated)

Status Codes (Service Center)

Location	Code	Definition
Correspondence or Classification Function	00	Returns in Transit (Computer Generated)
	01	Claims and Other Returns in Transit
	05	SOI
	06	Awaiting Classification (Computer Generated)
Processing Function	07	Local Definition
	08	Selected--Not Assigned
	09	Correspondence Examination
	10	Initial Contact Letter Status
	12	Special Contact Letter Sent
	13	Examination Suspense
	17	Local Definition
	18	Local Definition
	22	30-Day Letter
	23	15/30-Day Letter
	24	90-Day Letter
	25	Local Definition

51 Processing Function
 52 Local Definition
 53 Local Definition
 54 Replies
 55 Overage Replies
 56 Local Definition
 57 Surveyed cases held by
 Closing Function

Suspense	34	TEFRA Suspense
Closed	90	Closed (Computer Generated)

Statute Control

Code	Message
AA	Claim Update
BB	Carryback Update
CC	Joint Investigation Update
DD	Investment Credit Update
EE	No Return Filed Update
FF	Reference Return Update
GG	Non-TEFRA Flow thru
HH	TEFRA Investor (Statute) open for flow thru items only
JJ	Nontax Fiduciary
KK	Bankruptcy Suspense
LL	Third Party Records
MM	Section 183(e)(4)
NN	Section 6501(e)
OO	Section 6501(c)