

IMF MCC TRANSCRIPT - SPECIFIC EMP-NO 08-91-0403

ACCOUNT NO- 05-08-88 PD
NAME CONT- CYCLE-8818

REQD FOR- BY- ON- TYPE-
TIME- SRC- PROCESSED ON-
REQUESTED TAX MODULE FOUND ON MF

00 0 SMITH
000 ANY STREET
0000 ANY CITY STATE ZIP+4+3

SPOUSE SSN
PRIOR NAME CONTROL- FZ-
MFR- VAL-1 CAF-
FYM-12 SCS- CRINV- 130-
RPTR- PMF- SHELT- BANKRPT- BLLC
ACCRETION- MIN SE-
JUSTIFICATION- IRS EMPL- FED EMPL-

LAST RET- M/E- COND-R FLC- 0000

*TAX PERIOD 30 8412 * REASON CD- MOD EXT CYC-

FS-2 CRINV- LIEN- 00000-000-00000-0 CAF- FZ-
TDA COPYS- TDI COPYS-

INT TOLERANCE- MATH INCREASE- HISTORICAL DO- BWNC- BWI-
MF MOD BAL- 0.00
ACCRUED INTEREST- 0.00 000000 CSED-
ACCRUED PENALTY- 0.00 000000 RSED-
ARDI- ASED-

TC- 091885 0000.00 0000 000000-000-00000-0 D- CRD- SRC-
RCC- ERR- TAX PER T/P-

F/C- AGI-
FOREIGN- FARM- MF P-
XRF- AEIC-
PIA- EXEMPT- ENRGY-
LTEX- TAXABLE INC-
PENALTYSUPP- SET-
MDP- TOTAL WAGES-
TOTAL INC TX-
EST TAX BASE-
PR YR BASE-
SHORT YR CD- ES FORGIVENESS%-
1ST SE- 2ND SE-
ROUTG TRANSIT NUM- ACCT TYPE-
BANK ACCT NUM- EFT-
F8615-0 UNAPPLD CR ELECT-
ES PEN- ES TAX PAYMENT-
HIGH INCOME-
PUTI- SUTI-
PMEI- SMEI-
PMTI- SMTI-

PAGE HEADING SECTION:

<u>NO.</u>	<u>ITEM</u>	<u>DEFINITION</u>
1.	SPECIFIC-	Transcript for one specific year
2.	ACCOUNT NO-	SSN OR EIN requested
3.	NAME CONTROL-	The first four letters of the taxpayers last name (in the case of individuals) and the first four letters of the business name (in the case of partnership, corporations, etc.). the name control is used to check master file and assure that the TIN corresponds with the proper taxpayer.
4.	CYCLE-	The particular cycle during the year that the request was made.
5.	TRANSACTION CODE-	A 3-digit code used to identify actions being taken to a taxpayers account {IR Doc 6209} TC 148 HOLD IS P-An identified tax protester account or E-A [W-4] Civil Penalty Case. *PDT*W-Identified as a potentially dangerous Tax Payer

TC: 148 Hold is P(Transaction Code) TC 148 Hold is P accelerates Taxpayer Deliquent Account (TDA)/Taxpayer Deliquent Investigation (TDI) issuances {IR Manual 3(27)(68)0}. P = an identified tax protestor account {IR Manual Handbook for Special Agents, 9781-240.7 (11-6-92)}. TDI/TDA and transcripts to be marked to identify taxpayers as an illegal tax protestor {IR Manual 6209 §8}. Values: V, Q, P, W, E, J, K, F, M or L . For TC 148 Hold indicator - see IRM 5600-22

6.	TYPE-	C-Complete transcript S-Specific period transcript		
	TYPE OF TAX-	<u>Form</u>	<u>Class</u>	<u>Code</u>
	30	1040, 4010A, 1040NR, 140SS, 1040PR, 1040ES, 1040EZ	2	various
	--	8453	2	59
	55	8278	2	54
	56	1099	2	--
	YEAR/MO	8912 = 1989/DECEMBER		

ENTITY PORTION:

7. 00- Name line year-This is the name line on the return of the earliest available year
0- Filing status code
 - 1-Single taxpayer
 - 2-Married TP filing joint return
 - 3-Married filing separate return and spouse filing also
 - 4-Head of household
 - 5-Widow(er) with dependent child
 - 6-Married filing separate and wife not required to file.
 - 7-Head of household with unmarried child listed but no exemption
8. NAME LINE- Name of taxpayer
9. 0000- Address change cycle - Cycle the latest address change posted
10. ADDRESS LINE- Latest address available
11. Spouse SSN- The SSN of the spouse if there is one.
12. PRIOR NAME CONTROL- If the name control has changed the old one is in here

13. FZ- Left and right hand freeze codes. (LEM 3(27)(68)0. Master File Freeze Codes and IDRS Status 48 (IR Doc 6209§8)- Master file processing used alpha codes to identify specific conditions that are generated either systemically, during the processing operation, or manually, through input of a transaction code. These alpha codes are commonly referred to as "freeze" codes. This term is misleading since not all alpha codes indicate activity within a module or account is frozen. Various IDRS conditions also affect the status of a module. Assessment/abatement actions, refunds, offsets, status updates, issuance of TDA (taxpayer Delinquent Account) balance due notices or suspension of a CSED (collection statute expiration date) can be affected by these alpha codes or IDRS conditions. A freeze places a taxpayers account in a condition which requires additional action before the account can be settled. {6209 §8}

14. LOC - Primary and Taxpayer Delinquent Account (TDA) location Codes

15. MFR- MFR (Mailing and Filing Requirement) Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. LEM (3(27)(68)0)

00	1040ES only--no 1040
01	1040 not required
02	1040A, 1040EZ (Schedules A,B)
03	1040 Schedule A & B only Principal Non-Buiness Filer
04	1040 full non-business (Sch. A,B,D,E)
05	1040 Business (Sch A,B,D,E,C,F)
06	1040SS
08	INACTIVE
09	1040NR
10	Schedule F Business with farm package
11	IMF Chile Care Credit Present
12	Schedule R/RP present
13	IMF 1040 EZ
14	IMF 1040A (Sch. R/RD present) IRAF
0	Not Required to File
8	INACTIVE

16. VAL- Scrambled SSN Indicator-
 Blank=No scrambled SSN
 1=Scrambled SSN Indicator (two taxpayers using the same SSN)
 2=SSN has been verified-not a scrambled SSN. Release invalid SSN Freeze
 4=Mixed entity cases and suppress CP-54 notice
 8=SSN has been verified and released this cycle. Releases invalid SSN Refund Code Freeze.
17. IRA - IRA filing history codes {See LEM 3(27)(68)0 for Values}
18. CAF - Centralized Authorization File - Powers of Attorney
 0=TC 961 Deleted or Revoked module
 1=1 representative authorized to receive notices
 2=2 representatives authorized to receive notices
 3=1 representative authorized to receive notices and refunds
 4=2 representative authorized to receive notices and refunds
 5=No authorization to receive notices or refunds. No blind trust present. Other authorization present.
 6=Reserved.
 7=1 representative authorized to receive refund
 8=Blind trust in effect
19. YEAR REMOVED - Only displayed for accounts extracted from the DROPPED/DELETED file
20. ENT EXT CYC- Entity Extraction Cycle (IRM 6209 §13) According to Master File processing, this is the cycle that the account was last extracted to the IDRS (Integrated Data Retrieval System) Taxpayer information file. If no record of the last extraction, this field is blank. If a value is "8542", this means that this account was extracted to the BMF TIF on some date prior to cycle 8503.
21. FYM - Fiscal year month
22. SCS - Scrambled SSN indicator
23. CRINV - Criminal Investigation Indicator. Criminal Investigation Indicator. Shows whether or not you have been selected for criminal investigation. A "Z" indicates selection.
24. 130- Transaction Code 130 indicator (IRM 6209§13) Freeze indicator, displays Code of Service Center which currently controls the TC 130 freeze. Blank-not 130 freeze; NN-TC 130 present means entire account is frozen from refunding. {See Debtor Master File (DMF) Section of 6209 for Agency involved, i.e. Child Support Debtor, etc.
25. RUF- Reduce Unnecessary Filing/ If RUF Indicator =1, display RUF

26. RPTR - Taxpayer Repeater Indicator
If Blank = Taxpayer is not a repeater
1= Taxpayer is a repeater, initial issuance of TDI/Notice for one tax module
2=Multiple Module issuance of TDI/Notice
3=Least one module is in First Notice Status 19 or 21, and no other modules are in status 23 or 60
27. PMF - Indicator for the Payer Master File - Entities that file information returns - 1099,1096, etc.
28. SHEL- Tax Shelter Indicator
29. BANKRUPT- Bankruptcy Indicator-A value of "1" means the taxpayer has filed for bankruptcy.
30. BLLC- Bankruptcy Litigation Location Code
31. ACCRTN- Accretion Indicator (Accumulation) If blank then not set
1=accretion invalid SSN release has been set for at least one TC 150
32. MIN SE- Minister SELF-Employment Tax Exempt Code
{See 6209 §13, page 13-15 for codes}
33. JUSTIFICATION- Not decoded at this time
34. IRS EMPL- IRS Employee Indicator
1=Primary
2=Secondary
3=Both IRS Employees
35. FED EMPL- Federal Employee Indicator
36. LAST RET- [year]Last return filed
37. M/E- Math error code
1-Estimated tax discrepancy
2-Math error code
3-Multiple math error code
38. COND-R- Filing condition code
E-Even
B-Balance due
C-Credit elect
R-Refund
39. FLC- File location code--District or service center number.

MODULE PORTION:

40. 0000- Cycle last return posted - first two numbers are the year
41. TAX PERIOD 30 8412-Tells you what form the module is for; 1040, and the tax period; 8412.
42. REASON CD- Used on the Taxpayer Information File (TIF) only
43. MOD EXT CYC- Module Extension Cycle
44. FS- Filing status code--same as entity-SEE #7
45. CRINV- Criminal Investigation Indicator. Shows whether or not you have been accepted for a criminal investigation. A "Z" indicates acceptance. See #21 in the Entity portion
46. LIEN- Lien indicator-Blank-No lien data

1=Lien data on IDRS only
4=Lien data on MF only
5=Lien data on MF & IDRS

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| 47. | Document Locator Number | The document locator number (DLN) is a controlled number assigned to every return or document input through the ADP System |
| 48. | CAF- | See #18 |
| 49. | FZ- | See #13 in the Entity portion. |
| 50. | TDA COPYS- | Taxpayer Delinquent Account-[Collection Potential Yield Score (COPYS)] |
| 51. | TDI COPYS- | Taxpayer Delinquency Investigation-
[Collection Potential Yield Score (COPYS)]
{See 6209, page 13-34 for TDI Codes} |
| 52. | INT TOLERANCE- | Interest Tolerance Code |
| 53. | MATH INCREASE- | Math error increasing tax indicator |
| 54. | HISTORICAL-DO | Indicates which district the taxpayer originally filed. |
| 55. | BWNC- | Back-up withholding notice count |
| 56. | BWI- | Back-up withholding indicator |
| 57. | MF MOD BAL- | Shows a balance if any in the Master File module. |
| 58. | ACCRUED INTEREST- | Shows the amount of accrued interest if any. |
| 59. | 000000- | MASTER FILE COMPUTE TO DATE-The date to which any interest or penalties have been computed. |
| 60. | CSED- | Collection Statute Expiration Date (This is the last day they can collect this tax for this particular year) |
| 61. | ACCRUED PENALTY- | Shows the amount of accrued penalty if any. |
| 62. | 000000- | See #59 |
| 63. | RSED- | Return/Refund Statute Expiration Date - The Normal Assessment Statute (IRM 6209 §13) |

64. ARDI- Accounts Receivable Dollar Inventory (IRM 6209§13)
0=Credit Balance, zero balance or Debit balance smaller than \$25,000
1=Debit balance of \$25,000 to \$99,999.99
2=Debit Balance of \$100,000.00 to \$999,999.99
3=Debit Balance of \$50,000.00 or greater
65. ASED- Assessment Statute Expiration Date (they have until this date to Assess you if you don't assess yourself)
66. 150- Transaction Code--Return filed and tax liability assessed. This is one of many transaction codes which will be found in this section of the account. These codes are found in "ADP and IDRS Information", Document 6209. Transaction Code. TC 150 Indicates a Virgin Islands Transaction {IR Manual 6209 §8} indicates that TC 150 denotes return filed and a tax liability assessed. {MT 3000-282}{Regs.§1.933-1 Income from foreign &US sources}
67. 091685- Transaction Code Date--This is the date that the transaction code was entered.
This is not necessarily the date that the return was filed.
68. 0,000.00- Transaction Amount-Total tax shown on the return.
69. 0000- Transaction cycle-first two numbers are the year
70. DLN- DLN of the document when it was filed.
71. Transaction Information Code G--Amended (G Code) Return X--indicates DLN
D--Selected for Discriminant Function¹--Regular
M--Selected for Discriminant Function²--Special
F--Final Return

1 Discriminant Function (DIF) is a mathematical technique used to classify individual income tax returns as to Examination potential. Under this concept, formulas are developed based on a available TCMP data and are programmed into the computer to classify returns by assigning weights to certain basic return characteristics. These weights are added together to obtain a composite score for each return processed. This score is used to rank the returns in numerical sequence (highest to lowest). The higher the score the higher the probability of significant tax change. The highest score returns are made available to examination upon request. {IR Doc 6209}

2 The DIF system involves computer classification to mathematically determine the Examination potential of returns, and manual screening to set the scope of examinations and to select needed workload. {IR Doc 6209} DIF Score is used to classify the recovery potential from an audit, i.e. how good are the chances to get any money out of you.

72. CRD- Correspondence Received Date
73. SRC- Secured Return Code-Used to identify the source through which a delinquent return was filed.
74. RCC- Return Condition Code
75. ERR- Math Error Code--See #37
76. TAX PER T/P- Tax per Taxpayer Amount
77. RET RCVD DT- Date return received
78. F/C- Schedule F, C Indicator-indicates the presence of Schedule F and/or C
1. C but no F
2. F but no G
3. C dominant
4. F dominant
79. AGI- Adjusted Gross Income shown on the return for that module.
80. FOREIGN- Foreign Source of income. If set, value is "1"

81. FARM- Farmer/Fisherman indicator
 1=latest return filed was from a farmer or fisherman
 2= prior year return filed was from a farmer or fisherman
 3=Both latest & prior return filed was from a farmer or fisherman
82. MF-P Code- Indicates whether a non-penalty Form 2210 was submitted with the return
 if "1", "P" Code return posted
 if "3", computer-generated "P" Code return posted (income level was under tolerance)
 if either "1" or "3", the "P" Code restricts the IRS from generating estimated tax penalty
83. XRF- Cross reference TIN on the account if there is one.
84. AEIC- Advanced Earned Income Credit
85. PIA- Principal Industry Activity Code-This is a four digit number which breaks down the different industries.
 These were listed on the back of the Sch. C for 1985
86. EXEMPT- Number of Exemptions claimed on the return for that period
87. ENRGY- Residential Energy Credit
88. LTEX- Lifetime tax exclusion indicator
 blank= no LTEX claim
 1=taxpayer has validly exercised his/her once in a lifetime exclusion for the sale or transfer of a residence
 2=Ambiguous or erroneous LTEX claim
 3=valid LTEX claim involving former spouse owner
 4=Duplicate LTEX claim
89. TAXABLE INCOME- Taxable Income shown on the tax return

90.	Penalty Supp-	Penalty Supress Indicator- A 4 position number--When there is an entry of a number it means something has happened. First position--delinquent return switch-when "1" means that return has been filed late. These codes are extracted by the Master File. If the Delinquency Return Switch on the Master File is "on", the first position will be set to a "1". If the Late Payment Switch is "on", the second position will be set to "2". If the Adjustment Start Switch is "on", the third position will be set to "3". If the "P" Code Switch is "on", the fourth position will be set to a 4. Any or all of the Penalty Supress Conditions may be zeros.
91.	SET-	Self Employment Tax Account
92.	TOTAL WAGES-	Shows the total wages shown on the tax return.
93.	MDP-	Minimum Delinquency Penalty Code- blank = not set 1= means that taxpayer does not qualify for regular delinquency penalty computation, but does qualify for MDP computation and a MDP amount was assessed. Can be set back to non-significance by input of TC 160 or 161
94.	TOTAL INC TX-	Shows the total tax shown on the tax return.
95.	EST TAX BASE-	Estimated Tax Base--From this return
96.	PR YR BASE-	Prior year base
97.	SHORT YR CD-	Short year code
98.	ES FORGIVENESS %-	Estimated Tax Forgiveness Percentage
99.	1ST SE-	Primary Self-Employment Income
100.	2ND SE-	Secondary Self-Employment Income
101.	Routing Transit Number-	The bank number on the check - for automatic deposit of refund
102.	Account type-	'S' for savings, 'C' for checking
103.	Bank Account Number-	Bank Account Number of record - for automatic deposit of refund
104.	EFT-	Electronic Funds Transfer Indicator 0=No EFT (for non-ELF filers), or an ELF and the refund has been completed using EFT 1=EFT number failed input processing validity checks 2=EFT denied for this module 3=EFT denied because actual refund differes from taxpayer amount 4=EFT refused by financial institution 5=EFT denied because the credit is frozen by an account or module freeze 6=EFT rrefund after settlement cycle 9=EFT return not requesting a direct deposit
105.	F8615-0	F8615 Indicator If value is "1", indicates that taxpayer filed Form 8615, indicating filing as a "MINOR"; displays if this schedule is filed on return
106.	UNAPPLD CR ELECT-	Unapplied Credit Election
107.	ES PEN-	Estimated Penalty Indicator
108.	ES TAX PAYMENT-	Estimated Tax Payment

109.	HIGH INCOME-	High Income Indicator 1=High income processing for Estimated Tax Penalty 2 or blank=Normal processing for Estimated Penalty
110.	PUTI-	Primay Unreported Tip Income (6209\$13)
111.	SUTI-	Secondary Unreported Tip income (6209\$13)
112.	PMEI-	Primary Medicare Income (6209\$13)
113.	SMEI-	Secondary Medicare Income (6209\$13)
114.	PMTI-	Primary Medicare Tip Income (6209\$13)
115.	SMTI-	Secondary Medicare Tip Income