

Transaction Codes Pocket Guide



Department of the Treasury
Internal Revenue Service

publish.no.irs.gov

Document 11734 (Rev. 2-2009)
Catalog Number 33169Q

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This document is an abbreviated version of the Transaction Codes listed in Document 6209 for quick reference. The transaction codes consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by the Automatic Data Processing (ADP) must contain a Transaction Code to maintain Accounting Controls of debit and credits, to cause the computer at MCC/TCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File.

The abbreviations used under the heading "File" are as follows: Individual Master File (IMF) "I", Business Master File (BMF) "B", Employee Plan Master File (EPMF) "E", Individual Retirement Account File (IRAF) "A", Payer Master File (PMF) "P".

Trans. Code	File	D/C	Title
000	I/B/E		Establish an Account or Plan
001	B/E		Resequence an Account due to a TIN Change
001	E		Resequence due to Plan Number change
001	I/A		Resequence an Account
001	B/A/E		TIN Change Failed to Resequence
002	E		Resequence EPMF Merge-Fail
003	B		Duplicate Tax Modules are not Resequenced
003	B		BMF Partial Merge
004	B		BMF Partial Merge
005	I/B/A/E		Resequenced Account or Plan for Merge
006	I/B/A/E		Account Resequenced to Master File Location
006	E		Merge Plan Resequenced
007	I/B/A		Carrier Transaction
008	I/B/A		IMF/BMF Complete Merge
011	I/B/E/A		Change EIN or SSN
011	E		Change Plan Number
012	I/B/E/A		Reopen Entity Account or Plan
013	I/B/E/A		Name Change
013	E		Plan Name Change
014	I/B/E/A		Address Change
015	I/B/A/E		Location and/or ZIP Code
016	I/B/A/E		Miscellaneous Change Entity Codes
017	I/A		Spouse SSN
017	E		Change File Folder Number
018	I/B/A		Release Undeliverable Refund Check Freeze
019	I/B/E/A		ZIP Code/Area Office Change
020	I/B/E/A		Closes Account or Deactivates Account or Delete a Plan
022	B		Delete EO Submodule
023	B		Reverse the election to lobby
024	B		Election to Lobby
025	A		No Resequence-SSN
026	I/B/A/E		Delete Changed TIN or Old Plan Data
026	I/B		IMF/BMF Complete Merge
030	I/B/A		Update Location Codes Out-of-Campus
040	I/B/A		Directs Change to Valid SSN

Trans. Code	File	D/C	Title
041	I/B/A		Directs Change to Invalid SSN
052	B		Reversal of TC 053, 054, 055
053	B/E		Plan Year Ending Month Change
054	B		Retained FYM
055	B		Change or Adopt New FYM
057	B		Reversal of TC 054, 055
058	B		Rejection of Form 8716
059	B		Rejection of Form 1128
060	B		Elect Foreign Sales Corporation (FSC)
061	B		Revoke Reverses TC 060, 063, 064, or 065
062	B		Erroneous
063	B		FSC Election Received
064	B		FSC Election Denied
065	B		FSC Revocation Received
066	B		Terminate FSC Received
070	B		Church Exemption from Social Security Taxes
071	B		Revocation of Church Exemption from Social Security Taxes
072	B		Deletion of TC 070 Input in Error
073	B		Correction of Erroneous Revocation / Termination
076			Indicate acceptance of Form 8832
077	B		Reversal of TC 076
078	B		Rejection of Form 8832, Entity Classification Election
079	B		Revocation of Form 8832, Entity Classification Election
080	I		Validates Spouse's SSN
082	B		Acceptance of Form 8869
083	B		Reversal of TC 082
084	B		Termination of Form 8869
085	B		Reversal of TC 084
086	B		Effective date of revocation
087	B		Reversal of TC 086
090	B		Small Business Election
091	B		Terminate Small Business
092	B		Reverses TC 090, 093, 095, 097
093	B		Application for Small Business Election

Trans. Code	File	D/C	Title
094	B		Application for Small Business Denied
095	B		Application for Small Business Pending
096	B		Small Business Election Terminated
097	B		Application for Small Business Pending National Office Approval
098	B		Establish or Change in a Fiduciary Relationship
099	B		Termination of Fiduciary Relationship
100	B		Acceptance of Qualified Subchapter S Trust (QSST)
101	B		Revocation of Qualified Subchapter S Trust (QSST)
102	B		Acceptance of Electing Small Business Trust (ESBT)
103	B		Revocation of Electing Small Business Trust (ESBT)
110	B		Designates Windfall Profits Tax Return to GMF Unpostable System
120	I/B		Account Disclosure Code
121	E		Employee Plan Characteristics
122	E		Reversal of Employee Plan Characteristics
123	E		Update of Employee Plan Characteristics
125	E		Plan Termination
126	E		Reversal of Termination
127	E		Administrator Data Change
128	E		Administrator Data Change
129	I		HHS Request
130	I/B		Entire Account Frozen from Refunding
131	I/B		Reversal of TC 130 Refund Freeze
132	I		Reversed TC 130
136	B		Suppress FTD Alert
137	B		Reverse Suppress
140	I		IRP Delinquency Inquiry
141	I/B/E		Delinquency Inquiry
142	I/B/E		Delinquency Investigation
148	I/B		Issuance of TDA or TDI Assembly

Trans. Code	File	D/C	Title
149	I/B		Reversal of TC 148
150	I/B/E/A/P	D	Return Filed & Tax Liability Assessed
150	I/A		Entity Created by TC 150
151	E/A		Reversal of TC 150 or 154
152	I/A		Entity Updated by TC 150
154	E		Posting F5330 Data
155	E		1 st Correspondence Letter Sent
156	E		Subsequent Correspondence Sent
157	E		Schedule A
157	B		Form 5578, Non-Discrimination Certification
159	I		Settlement Data
160	B/A	D	Manually Computed Delinquency Penalty
161	I/B/A/	C	Abatement of Delinquency Penalty
162	I/B/A		Failure to File Penalty Restriction Deletion
166	I/B/A	D	Delinquency Penalty
167	I/B/A	C	Abate Delinquency Penalty
170	I/B	D	Estimated Tax Penalty
171	I/B	C	Abatement of Estimated Tax Penalty
176	I/B	D	Estimated Tax Penalty
177	I/B	C	Abatement of Estimated Tax Penalty
180	B	D	Deposit Penalty
181	B	C	Deposit Penalty Abatement
186	B	D	FTD (Deposit) Penalty Assessment
187	B	C	Abatement of FTD Penalty Assessment
190	I/B/A	D	Manually Assessed Interest Transferred In
191	I/B/A	C	Interest Abatement
196	I/B/A	D	Interest Assessed
197	I/B/A	C	Abatement of Interest Assessed
200	I/A	D	Taxpayer Identification Number Penalty Assessment
201	I/A	C	Taxpayer Identification Number Penalty Abatement
234	B	D	Assessed Daily Delinquency Penalty

Trans. Code	File	D/C	Title
235	B	C	Abates Daily Delinquency Penalty
238	B	D	Daily Delinquency Penalty
239	B	C	Abatement of Daily Delinquency Penalty
240	I/B/A	D	Miscellaneous Penalty
241	I/B/A	C	Abate Miscellaneous Penalty
246	B	D	Form 8752 or 1065 Penalty
247	B	C	Abatement of 1065 Penalty
270	I/B/A	D	Manual Assessment Failure to Pay Tax Penalty
271	I/B/A	C	Manual Abatement of Failure to Pay Tax Penalty
272	I/B/A		Failure to Pay Penalty Restriction Deletion
276	I/B/A	D	Failure to Pay Tax Penalty
277	I/B/A	C	Abatement of Failure to Pay Tax Penalty
280	I/B/A	D	Bad Check Penalty
281	I/B/A	C	Abatement of Bad Check Penalty
286	I/B/A	D	Bad Check Penalty
287	B	C	Reversal of Bad Check Penalty
290	I/B/A	D	Additional Tax Assessment
291	I/B/A	C	Abatement Prior Tax Assessment
294	I/B	D	Additional Tax Assessment with Interest Computation Date
295	I/B	C	Abatement of Prior Tax Assessment with Interest Computation Date
298	I/B	D	Additional Tax Assessment with Interest Computation Date
299	I/B	C	Abatement of Prior Tax Assessment Interest Computation Date
300	I/B/A	D	Additional Tax or Deficiency Assessment by Examination Div. or Collection Div.
301	I/B/A	C	Abatement of Tax by Examination or Collection Div.
304	I/B	D	Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date

Trans. Code	File	D/C	Title
305	I/B	C	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date
308	I/B	D	Additional Tax or Deficiency Assessment by Examination or Collection Div. with Interest Computation Date
309	I/B	C	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation date
310	I	D	Penalty for Failure to Report Income from Tips
311	I	C	Tip Penalty Abatement
320	I/B/A	D	Fraud Penalty
321	I/B/A	C	Abatement of Fraud Penalty
336	I/B/A	D	Interest Assessment on Additional Tax or Deficiency
337	I/B/A	C	Abatement of Interest Assessed on Additional Tax or Deficiency
340	I/B/A	D	Restricted Interest Assessment
341	I/B/A	C	Restricted Interest Abatement
342	I/B/A		Interest Restriction Deletion
350	I/B/A	D	Negligence Penalty
351	I/B/A	C	Negligence Penalty Abatement
360	I/B/A	D	Fees & Collection Costs
361	I/B/A	C	Abatement of Fees & Collection Costs
370	I/B/A	D	Account Transfer-In
380	I/B/A	D	Overpayment Cleared Manually
386	I/B/A	D	Clearance of Overpayment
388	I/B/A	D	Statute Expiration Clearance to Zero Balance and Removal
389	I/B	C	Reversal of Statute Expiration
400	I/B/A	C	Account Transfer-out
402	I/B/A	D	Account Re-Transferred-In
420	I/B/E		Examination Indicator
421	I/B/E/A		Reverse Examination Indicator
424	I/B/E		Examination Request Indicator
425	I		Reversed TC 424
427	B		Request Returns from SERFE file

Trans. Code	File	D/C	Title
428	I/B/E		Examination or Appeals Case Transfer
429	I/B		Request AIMS Update from MF
430	I	C	Estimated Tax Declaration
430	I		Entity Created by TC 430
432	I/A		Entity Updated by TC 430
446	I/B/E/A		Merged Transaction Indicator
450	I/B/A	D	Transferee Liability Assessment
451	I/B/A	C	Reversal of TC 450
459	B		Prior Quarter Liability, Forms 941 and 720
460	I/B/A/P		Extension of Time for Filing
462	I/B/A/E		Correction of a TC 460 Transaction Processed in Error
463	B		Waiver to File on Mag Tape
464	B		Reversal of TC 463
468	B		Extension of Time to Pay Estate Tax
469	B		Reversal of TC 468
470	I/B/A		Taxpayer Claim Pending
471	I/B/A		Reversal of Taxpayer Claim Pending
472	I/B/A		Reversal of Taxpayer Claim Pending
474	I/B/E		Interrupts Normal Delinquency Processings
475	I/B/E		Permits TDI Issuance
480	I/B/A		Offer-in-Compromise Pending
481	I/B/A		Offer-in-Compromise Rejected
482	I/B/A		Offer-in-Compromise Withdrawn
483	I/B/A		Correction of Erroneous Posting of TC 480
488	B		Installment and/or Manual Billing
489	B		Installment Defaulted
490	P		Mag Media Waiver
494	B/I		Notice of Deficiency
495	B/I		Closure of TC 494 or correction of TC 494 processed in error
500	I		Military Deferment
502	I		Correction of TC 500 Processed in Error
503			TC 500 changed to 503 when posting TC 502

Trans. Code	File	D/C	Title
510	I		Releases Invalid SSN Freeze on Refunds
520	I/B/A		IRS Litigation Instituted
521	I/B/A		Reversal of TC 520
522	I/B/A		Correction of TC 520 Processed in Error
524			Collateral Agreement Pending
525			Collateral Agreement No Longer Pending
528	I/B/A		Terminate Stay of Collection Status
530	I/B/A		Currently not Collectible Account
531	I/B/A		Reversal of a Currently not Collectible Account
532	I/B/A		Correction of TC 530 Processed in Error
534	I/B/A	C	Expired Balance Write-off, accrued or assessed
535	I/B/A	D	Reversal of Expired Balance Write-off
537	I/B		Reversal of Currently not Collectible Account Status
538	B		Trust Fund Recovery Penalty Cases
539	B		Trust Fund Recovery Penalty Case Reversal
540	I/A		Deceased Taxpayer
542	I/A		Correction to TC 540 Processed in Error
550	I		Waiver Extension of Date Collection Statute Expires
560	I/B/A/E		Waiver Extension of Date Assessment Statute Expires
570	I/B/A		Additional Liability Pending/or Credit Hold
571	I/B/A		Reversal of TC 570
572	I/B/A		Correction of TC 570 Processed in Error
576	I	D	Unallowable Tax Hold
577	I	C	Reversal Of TC 576
582	I/B		Lien Indicator
583	I/B		Reverse Lien Indicator
586	B		Transfer/revenue receipt cross ref. TIN
590	B/I/E		Satisfying Trans. Not liable this Tax period

Trans. Code	File	D/C	Title
591	B/I/E		Satisfying Trans. No longer liable for tax for same MFT if not already delinquent
592	B/I/E		Reverse 59X Trans.
593	B/I/E		Satisfying Trans. Unable to locate taxpayer
594	B/I/E		Satisfying Trans. Return previously filed
595	B/I/E		Satisfying Trans. Referred to Examination
597	B/I/E		Satisfying Trans. Surveyed satisfies this module only
598	B/I/E		Satisfying Trans. Shelved-satisfies this module only
599	B/I/E		Satisfying Trans. Returned secured-satisfies this module only
600	B/I/E	C	Underpayment Cleared Manually
604	B/I		Assessed Debit Cleared
605	B/I		Generated Reversal of TC 604
606	I/B/A	C	Underpayment Cleared
607	I/B/A	D	Reversal of Underpayment Cleared
608	I/B/A	C	Statute Expiration Clearance to Zero Balance and Remove
609	I/B/A	D	Reversal of Statute Expiration
610	I/B	C	Remittance with Return
611	I/B	D	Remittance with Return Dishonored
612	I/B	D	Correction of 610 Processed in Error
620	B	C	Initial Installment Payment: Form 7004, MFT 02+33; Form 2758, MFT 05; Form 8736, MFT 05
621	B	D	Installment Payment Check Dishonored
622	B	D	Correction of TC 620 Processed in Error
630	I/B	C	Manual Application of Appropriation Money
632	I/B	D	Reversal of Manual Application of Appropriation Money
636	I/B	C	Separate Appropriations Refundable Credit

Trans. Code	File	D/C	Title
637	I/B	D	Reversal of Separate Appropriations Refundable Credit
640	I/B/A	C	Advance Payment of Determined Deficiency or Underreporter Proposal
641	I/B/A	D	Dishonored Check on Advance Payment
642	I/B/A	D	Correction of TC 640 Processed in Error
650	B	C	Federal Tax Deposit
651	B	D	Invalid Federal Tax Deposit
652	B	D	Correction of FTD Posted in Error
660	I/B	C	Estimated Tax
660	B	C	Federal Tax Deposit
661	I/B	D	ES payment or FTD Check Dishonored
662	I/B	D	Correction of TC 660 Processed in Error
666	I	C	Estimated Tax Credit Transfer In
667	I	D	Estimated Tax Debit Transfer out
670	I/B/A	C	Subsequent Payment
671	I/B/A	D	Subsequent Payment Check Dishonored
672	I/B/A	D	Correction of TC 670 Processed in Error
673			Input of a TC 672 Changes an existing TC 670 to TC 673
678	B	C	Credits for Treasury Bonds
679	B	D	Reversal of Credits for Treasury Bonds
680	I/B/A	C	Designated Payment of Interest
681	I/B/A	D	Designated Payment Check Dishonored
682	I/B/A	D	Correction of TC 680 Processed in Error
690	I/B	C	Designated Payment of Penalty
691	I/B	D	Designated Payment Check Dishonored
692	I/B	D	Correction of TC 690 Processed in Error
694	I/B/A	C	Designated Payment of Fees and Collection Costs

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Trans. Code	File	D/C	Title
695	I/B/A	D	Reverse Designated Payment of Fees and Collection Costs
700	I/B/A	C	Credit Applied
701	I/B	D	Reverse Generated Overpayment Credit Applied
702	I/B/A	D	Correction of Erroneously Applied Credit
706	I/B	C	Generated Overpayment Applied from Another Tax Module
710	I/B	C	Overpayment Credit Applied from Prior Tax Period
712	I/B	D	Correction of TC 710 or 716 Processed in Error
716	I/B	C	Generated Overpayment Credit Applied from Prior Tax Period
720	I/B/A	C	Refund Repayment
721	I/B/A	D	Refund Repayment Check Dishonored
722	I/B/A	D	Correction of TC 720 Processed in Error
730	I/B/A	C	Overpayment Interest Applied
731	I/B	D	Reverse Generated Overpayment Interest Applied
732	I/B/A	D	Correction of TC 730 Processed in Error
736	I/B	C	Generated Interest Overpayment Applied
740	I/B/A	C	Undelivered Refund Check Redeposited
742	I/B/A	D	Correction of TC 740 Processed in Error
756	B	C	Interest on Overpayment Transferred from IMF
760	I/B/A	C	Substantiated Credit Payment Allowance
762	I/B/A	D	Correction of TC 760 Processed In Error
764	I	C	Earned Income Credit
765	I	D	Earned Income Credit Reversal
766	I/B	C	Generated Refundable Credit Allowance
766	I/B	C	IRS TOP Offset Reversal w/OTN
767	I/B	D	Generated Reversal of Refundable Credit Allowance
767	I/B	D	Rejected TOP Offset Reversal w/OTN
768	I	C	Earned Income Credit

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Trans. Code	File	D/C	Title
770	I/B/A	C	Credit Interest Due Taxpayer
771	B	D	Interest Reversal Prior to Refund Issuance
772	I/B/A	D	Correction of TC 770 Processed in Error or interest netting
776	I/B/A	C	Generated Interest Due on Overpayment
777	I/B/A	D	Reverse Generated Interest Due Taxpayer or interest netting
780	I/B/A		Master File Account Compromised
781	I/B/A		Defaulted Account Compromise
782	I/B/A		Correction of TC 780 Processed in Error
788	I/B/A		All Collateral Conditions of the Offer Completed
790	B/A	C	Manual Overpayment Applied from IMF
792	B/A	D	Correction of TC 790 Processed in Error
796	B/A	C	Overpayment Credit from IMF
800	I/B	C	Credit for Withheld Taxes
802	I/B	D	Correction of a TC 800 Processed in error
806	I/B	C	Credit for Withheld Taxes & Excess FICA
807	I/B	D	Reversed Credit for Withheld Taxes
808	I		Primary SSN Injured Spouse Share
809	I		Secondary SSN Injured Spouse Share
810	I		Refund Freeze
811	I		Reverse Refund Freeze
820	I/B/A	D	Credit Transferred
821	I/B	C	Reverse Generated Overpayment Credit Transferred
822	I/B/A	C	Correction of an Overpayment Transferred In Error
824	I/B	D	Overpayment Credits Transferred to Another or to Non-MF Accounts
826	I/B	D	Overpayment Transferred

Trans. Code	File	D/C	Title
830	I/B	D	Overpayment Credit Elect (Transferred) to Next Periods Tax
832	I/B	C	Correction of Credit Elect Transfer
836	I/B	D	Overpayment Credit Elect Transferred to Next Periods Tax
840	I/B/A	D	Manual Refund
841	I/B/A	C	Cancelled Refund Check Deposited
842	B	C	Refund Deletion
843	I/B/A	D	Check Cancellation Reversal
844	I/B/A		Erroneous Refund
845	I/B/A		Reverse Erroneous Refund
846	I/B	D	Refund of Overpayment
850	I/B/A	D	Overpayment Interest Transfer
851	I/B	C	Reverse Generated Overpayment Interest Transfer
852	I/B/A	C	Correction of TC 850 Processed in Error
856	I/B	D	Overpayment Interest Transfer by Computer
860	I/B/A		Reverses Erroneous Abatement
876	I	D	Interest on Overpayment Transferred to BMF
890	I	D	Manual Transfer of Overpayment Credits to BMF
892	I	C	Correction of TC 890 Processed in Error
896	I/B	D	Overpayment Credit Offset
897	I/B	C	DMF Offset Reversal
898	I/B		FMS TOP Offset
899	I/B		FMS TOP Offset reversal or Agency Refund/Reversal
901	I/B/A/E		Delete IDRS Indicator
902	I/B/A/E		Campus IDRS Indicator
903	I/B/A		Master File IDRS Entity Delete
904	I/B/A/E		Notify IDRS Entity or Module not Present
920	I/B/A		IDRS Notice Status
922	I		IRP Underreporter
924	I		IRP Communication
930	I/B/E		Return Required Suspense
932	I/B		Reverse Return Required Suspense

Trans. Code	File	D/C	Title
960	I/B/E		Add Centralized Authorization File Indicator Reporting Agents File
961	I/B/E		Reverse Centralized Authorization File Indicator
962	I/B/E		Update Centralized Authorized File Indicator
970	B		F720 Additional Schedules; or F945 liability amounts from F945-A and related dates, F941 liability amounts from Schedule B and related dates
971	B/I/A		Miscellaneous Transaction
972	B/I		Reverses Amended/ Duplicate Return XREF TIN/ Tax Period Data or TC 971
973	B		Application for Tentative Refund F1139 Processed Return Filed-8038 Series Return and Additional Filing of Form 5330
976	I/B/A/E	C	Posted Duplicate Return
977	I/A/E	C	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL Referral
980	B		W-3/1096 Transaction
982	B		CAWR Control DLN Transaction
984	B		CAWR Adjustment Transaction
986	B		CAWR Status Transaction
990	I/B/E/P		Specific Transcript
991	I/B/A		Open Module Transcript
992	I/B/E/A/P		Complete or TaxClass Transcript
993	I/B/A/P		Entity Transcript
994	I		Two Accounts Failed to Merge/ Transcript Generated
995	I/B		Difference in Validity Status/ Transcript Generated
996	B/I		Follow-up on Uncollectible
998	B		Update Entity Information
999	A		Update DLN