(20) **Martinsburg Computing Center (MCC)**—The Martinsburg Computing Center is located in Martinsburg WV, where the national master files are located and where weekly and monthly processing to the various master files occurs.

(21) **Master File (MF)**—A magnetic tape record containing all information with respect to taxpayer's filing of returns and related documents, both business and individual. The file contains records on each taxpayer, divided into sections, Entity section and Returns section. The EPMF also has a Plan section.

(22) **Master File Tax Account Code (MFT)**—A two digit number which identifies type of tax return filed.

(23) **Social Security Number (SSN)**—A permanently assigned nine-digit number identifying an individual tax account.

(24) **Tax Module**—Part of a taxpayer's account which reflects tax data for one type of tax and one tax period.

(25) **Tax Period**—The period of time for which a return is filed. The Service uses a four digit code to indicate the end of the tax period for a given return. (the first two digits represent the year and the second two digits represent the month.)

(26) **Taxpayer Identification Number (TIN)**—Either an EIN or SSN.

(27) **Transaction Code (TC)**—A three digit code used to identify the actions being taken to a taxpayer's account. The code identifies the type of transactions being processed or posted and to maintain a history of actions to taxpayer accounts on the master files.

(28) **Transcript**—A copy of entity and tax data from the master file concerning a taxpayer's account.

35(65)2 *(1-1-96)*
Certification of Transcripts

35(65)2.1 *(1-1-96)*
General

(1) A statement of Certification is needed when transcripts are used to process civil litigation cases. The taxpayer can request a certified transcript, see IRM 35(65)3.

(2) If the taxpayer's account and tax period are on IDRS, it should be utilized for preparing the certification.

(a) The IDRS account should be used:

1 when pending transactions are present that would effect the account, and

2 if it shows controlled cases, and.

3 to determine module balance.

(b) If there are pending transactions that affect the module balance, these transactions should be noted.

(c) If the tax period has a control base, the area that is controlling the case should be contacted to determine if the control will effect the tax period balance.

(d) If the tax period is on IDRS for collection/notices, the accrued penalty and interest and module balance may be different than the master file. The figures on IDRS should be used.

(3) If the taxpayer's account and tax period is not on IDRS use command code MFTRA with Request Type "X" and request a literal transcript. The accrued penalty and interest will reflect the last cycle the account was activated (it may not be the current cycle).

(a) When the transcript is received determine the service center control.

  1 The service center control is determined as follows:
    a Primary Location Codes,
    b TDA Location Codes,
    c tax period in TDA status,
    d control DLN, file location code,
    e TC 910–919 (Criminal Investigation), and
    f TC 420 (Examination)

  2 If there is Criminal Investigation or Examination control, the service center or district office controlling the case should do the certification.

  3 If there is TDA control, the service center or district office controlling the case should do the certification.

(b) If the primary location code is not for your service center and the tax period is not in TDA or Criminal Investigation or Examination, the certification can be done. However, contact the other service center to determine if it is under IDRS control.

  1 If it is under IDRS control forward the certification case to that service center.

  2 If it is not under IDRS control go ahead and certify.

(c) In all cases, notify the requester when the certification request has been transferred.

(4) The certification will state "I certify that the foregoing transcript of the taxpayer named above in respect to the taxes specified, is a true and complete transcript for the period stated, *of* all assessments, penalties, interest, abatements, credits, refunds and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification." This certification statement was changed based on Chief Counsel recommendation dated May 14, 1992.

(5) The certification must be dated and signed by the Service Center Director, District Director or their delegate.

35(65)2.2 (1–1–96)
Form 4340, Certificate of Assessments and Payments

(1) Form 4340 is used when formal certification is required:
  (a) for Non-Master File accounts, or
  (b) when the transcript is to be used as evidence in court, or
  (c) for urgent request when time does not permit obtaining a computer transcript on master file accounts.

(2) The Form 4340 will be prepared and certified by using:
  (a) IDRS data if available; or
  (b) requesting a transcript from the master file using command code MFTRA; or
  (c) microfilm data if the account has been moved to Retention.

35(65)2.3 (1–1–96)
Preparation of Form 4340

(1) Transcribe the following data from IDRS, master file transcripts, retention register, or Non-MF-Accounts as follows:
  (a) Enter only valid assessments (TC 150, 29X, 30X).
  (b) Enter only valid payments (TC 6XX).
  (c) Enter only valid credits (TC 7XX, 8XX)

(d) Enter extensions (TC 460, 620) both granted and disallowed, if requested.

(e) Enter the date of the first notice (balance due).

(f) Enter the Adjusted Gross Income and Taxable Income and identify as such under the column header 'Explanation of Transactions'.

(2) Do not transcribe the following data:

(a) Erroneously applied credits and their reversals.

(b) Transactions which record an account Transferred Out of the Master File and subsequent retransfer into the master file.

(c) Purely memorandum type transactions (such as: TC 59X and 91X).

(d) Uncollectible transactions (such as: TC 530) and amounts.

(3) Prepare a separate Form 4340 for each type of tax requested and each tax period.

35(65)2.4 (1-1-96)
Form 2866, Certification of Official Record

(1) Form 2866, Certification of Official Record, is used to authenticate copies of transcripts of books, records, paper or other documents under the seal of Directors. See Chapter 600 in IRM 1272, Disclosure of Official Information Handbook.

(2) Form 2866 is a three part form. Part 1, Form 2866 (Original), Part 2, Form 2886A (Duplicate) and Part 3, Form 2866B (Triplicate).

(3) Prepare Form 2866, Certification of Official Record and affix seal. See Exhibit 35(65)0—4.

35(65)3 (1-1-96)
Taxpayer Request for Transcript

35(65)3.1 (1-1-96)
General

(1) Requests by the taxpayer or his/her representative for a copy of the Record of Assessment—is provided by Internal Revenue Code (IRC) Section 6203 and in accordance with IRC 6103—will be answered by completing the appropriate C—letter.

(2) Upon request, taxpayers or their respresentatives, may receive MFTRA C transcripts, after the transcripts have been sanitized. This requires the manual deletion, or "blanking out", of any sensitive information such as Criminal Investigation Codes, Potentially Dangerous Taxpayer Codes, Audit Codes and Processing Codes that could reveal tolerances. Refer to IRM 1272(13)50, Disclosure of Official Information Handbook.

(3) Do not provide account information to persons other than the taxpayer unless such person is authorized to receive the tax information as prescribed by IRC 6103(c) or (e).

(a) Use command code CAFOL or RFINQ to verify the person other than the taxpayer is authorized to receive the information.

(b) Contact the Disclosure Officer or functional coordinator for disclosure if any questions arise regarding releasing information to a third party.

(4) The following information can be furnished if requested.

(a) A transcript of the type of tax and tax period(s) requested.

(b) A copy of Form 4340, Certificate of Assessments and Payments or Form 5204, Record of Accounts.

(5) Do not furnish the following information:

(a) Copy of the NMF Transcripts, or

(b) Forms FC-4 or 2475, microfilm printouts, or

(c) Other internal use forms or documents.

(6) Forward requests for NON-MF-Returns and tax periods to the NMF function for research as outlined in IRM 3(17)(46)15.4. If you have a login and password for the Automated Non-Master File terminal and one is available in your area, research and transcript request can be accomplished as outlined in IRM 3(17)(46)(15).3 and .4.

(7) If certification is **NOT** required for a BMF or IMF account:

(a) See IRM 35(65).9.

(b) Use command code MFTRA, Type of Request "X" for a specific literal transcript.

(c) The literal transcript can be furnished to the taxpayer, or their representatives, free of charge.

(8) When responding to the taxpayer use letter 387C, Record of Accounting along with the literal transcript.

(a) When the literal transcript displays a debit account balance, use Paragraph K. It is not necessary to recompute penalty and interest, unless the taxpayer has specifically requested the current penalty and interest.

(b) When the literal transcript displays a credit balance or full paid account, use Pararaph J.

35(65)3.2 (1-1-96)
BMF Type of Request K Literal Transcript

(1) The Type of Request "K" should be used when a taxpayer requests a record of his business account for one year of the returns filed.

(2) On the BMF it is possible for a taxpayer to file Forms 941, 940, 1120 and some of the other miscellaneous tax returns in one given year. The Type of Request "K" will furnish the tax years for all MFT's that have the year digit of the request in the tax period. Example: Requested Year 91, the system will furnish the tax modules with a tax period of 91NN.

(3) Before furnishing the taxpayer with the record of accounts the literal transcripts should be reviewed to determine that we have been able to furnish all the tax periods for the year. The review should include:

(a) What are the taxpayers filing requirements, is the taxpayer required to file annually or quarterly or periodically. **Example:**

1 Form 941, if it is a 01, 02, 04, 06, 07, 09, or 10, then all four quarters should have been filed. If the filing requirements are 11, 12, 13 or 14 the taxpayer files as needed (Seasonal/Intermittent filer).

2 Form 720, if it is a 01 or 09 then all four quarters should have been filed. If the filing requirements are 4, 6 or 7 the taxpayer files as needed (Seasonal/Intermittent filer).

3 Form 1120, if the filing requirement is significant the return should be filed annually.

(b) Use command code BMFOL, Definer "I" to determine if all the transcripts have been received. Note: MCC has the option of not including the lower level master file in one nights MRS runs. However, the next night the lower level must be included. When the lower level is not included in the night's run, the active master file modules will be furnished and the request is resequenced to the next night. The next night the request will furnish the active modules again and the lower level modules.

3 The transcripts will be sorted in SSN sequence and printed for delivery to the Disclosure Operations Division.

(8) Safeguarding the Treasury Employees Transcript File.

(a) Upon receipt of the Treasury Employees Transcript File, the Shift Supervisor will notify, by telephone, the Weekly Output Section, IMF Returns Systems Branch and the Disclosure and Security Division.

(b) The printed Treasury Employee transcripts will be given to the Disclosure and Security Division.

(c) The Disclosure and Security Division will send a representative to collect the transcripts.

35(65)4.3 (1–1–96)
Employee Delinquency Check

Project 403, Employee Delinquency check, produces specific transcripts annually on all IRS employees who file late, pay late, or have open balance modules on the IMF. The transcripts are generated at the end of each calendar year and forwarded to the personnel office in the region where the employee works. The transcripts are handled according to instructions in IRM 1290. Their title is "IRSEMPDLNQ".

35(65)5 (1–1–96)
Privacy Act, Non-Privacy Act Literal Transcripts, BMF or IMF Literal Transcripts, and Recording Third Party Disclosures

35(65)5.1 (1–1–96)
Background

On January 1, 1975, the President signed into law the Privacy Act, a bill that would allow an individual the right to gain access to information pertaining to that individual which is collected and maintained by Federal Agencies. In addition, the law directs Federal Agencies to keep a record of information which was released to third parties and to make that record available to the individual upon request.

35(65)5.2 (1–1–96)
Scope

This section applies exclusively to "Privacy Act Transcripts", "Non-Privacy Act Literal Transcripts," "BMF or IMF Literal Transcripts," and recording required third party disclosures made in response to requests from agencies outside the Department of the Treasury for regular master file transcripts.

35(65)5.3 (1–1–96)
Administrative Rules

(1) All "Privacy Act Transcripts" and "Non-Privacy Act Literal Transcripts" will be routed through the requester before being mailed to the taxpayer. The requestor should decide whether to provide a transcript to a third party by using IRM 1272 or contacting the disclosure officer for assistance.

(2) Privacy Act transcript requests will only be honored for taxpayers on the IMF and NMF (relating to individuals only). Requests for Non-Privacy Act Literal Transcripts will be honored for taxpayers on the IMF only. Both Privacy and Non-Privacy Act transcripts are requested via use of command code PATRA.

(3) For BMF accounts, use command code MFTRA to request a BMF Literal Transcript. See 3(25)(77)(34) for instructions for MFTRA.

(4) For IMF accounts, you may use command code MFTRA to request an IMF Literal transcript. However, when more complete information is required than that provided by the IMF Literal Transcript, use command code PATRA to obtain a "Non-Privacy Act Literal Transcript". Obtain a "Privacy Act Literal Transcript" when the taxpayer asks for a transcript under the provisions of the Privacy Act Law. See 3(25)(77)(36) for instructions for PATRA.

(5) The Disclosure file is the place for recording disclosures (TC120) from the tax systems of records (listed in the Federal Register or Part I of Exhibit (38)00–1 of IRM 1272, Disclosure of Official Information Handbook). That same file is used for recording disclosures of any other tax information (listed in Part II of Exhibit (38)00–1 of IRM 1272). Disclosures of transcripts should be accounted in accordance with instructions in text (38)10 of IRM 1272. (See also IRM 35(65)6.6.) IRC 6103 sets forth conditions under which disclosures may be made.

(6) Forms used in requesting Privacy Act or Non-Privacy Act Literal transcripts or recording third party disclosures will be retained in the Files area and no "original" of that Form or attachments will be released.

(7) If a request is processed for all disclosures pertaining to an individual, request a BMF Disclosure Transcript for any disclosures for returns filed by SSN on the BMF. See that section in this IRM.

35(65)5.4 (1-1-96)
Requesting Privacy Act Transcripts and Non-Privacy Act Literal Transcripts (IMF)

(1) Upon receipt of a request for a transcript (Form 4338–A IMF Information or Certified Transcript Request), prepare a case folder and make a photocopy of the attachments. The form should indicate a serial number, the taxpayer's social security number, taxpayer name control, return period, Master File Code (MFT) and Privacy Act Code "56'.

(2) See IRM 3(25)(77)(36) for input instructions through IDRS (cc PATRA).

(3) Review the case folder every two weeks for completion and maintain a chronological posting (inside folder) of any action which has taken place.

(4) Number the request with Doc. Code 56 and Blocking Series 000–699 for Right to Privacy Act Transcripts and 700–799 or 800–899 for Non-Privacy Act Literal Transcripts.

(5) When the Privacy Act Transcript or Non-Privacy Act Literal Transcript involving a third party is received, route the transcript, case folder and photocopies of attachments, if any, to the requester for final disposition.

35(65)5.5 (1-1-96)
Requesting Privacy Act Transcripts (NMF)

(1) Follow the instructions in IRM 35(65)6.4:(1), (3) and (5).

(2) Use the appropriate NMF research medium.

(3) Upon receipt of NMF information, prepare a typewritten transcript. See IRM 35(44)0, for literals and format.

35(65)5.6 *(1–1–96)*
Recording Third Party Disclosures (IMF)

(1) When a IMF transcript request is received which must be accounted for, photocopy the incoming Form 4338–A and hold the photocopy for routing purposes when the transcript is received.

(2) Input the original Form 4338–A to request the appropriate transcript and input a TC 120 using doc. code 77.

35(65)5.7 *(1–1–96)*
Recording Third Party Disclosures (NMF)

(1) When an NMF transcript request is received which must be accounted for, input a TC 120 per instructions in IRM 3(11)70 and IRM 35(44)0. Input TC 120 after receiving the requested information. Use a photocopy of the original request for normal transcript request processing and routing.

(2) TC 120's do not appear on these transcripts.

35(65)5.8 *(1–1–96)*
Master File Privacy Act Transcript Requests

(1) These procedures provide instructions/information for using IDRS to request Privacy Act transcripts. Use these procedures and IRM 3(25)(77).(36), Master File Privacy Act Transcript Request.

(2) The command code for Privacy Act Transcripts is PATRA. A Definer Code may be input. The Definer Codes are:

    (a) **blank**—Privacy Act transcript
    (b) **D** —Disclosure List
    (c) **N** —Non-Privacy Act Transcripts
    (d) **P** —Payer Master File

(3) Three types of transcripts may be requested.

    (a) **Privacy Act Transcripts** (IMF only)
      1 **Specific Module**—A specific return for a specific period. Request by MFT and tax period.
      2 **Complete**—All return periods for a taxpayer regardless of balance. Request by Type of Request "C".

    (b) **Non-Privacy Act Transcripts** (IMF only)
      1 **Specific Module**—A specific return for a specific period. Request by MFT and tax period.
      2 **Complete**—All return periods for a taxpayer regardless of balance. Request by Type of Request "C".

    (c) **Payer Master File Transcripts** (Information Returns BMF EIN's). Transcript reflects Form 1096 Reconciliation data from reporting third party.
      1 **Specific Module**—a specific return for a specific period. Request by MFT and tax period.
      2 **Complete**—All return periods for a taxpayer. Request by Type of Request "C".
      3 **Entity**—All name lines and transactions associated with the entity section. Request with Type of Request "E".

(4) **Disclosure List**—An IMF Disclosure List (which lists to whom taxpayer information has been divulged) may be ordered instead of a Privacy or Non-Privacy Act transcript. These are requested the same as Payer Master File transcripts, as in (3)(c) above.

(5) These transcripts are on hardcopy only.

35(65)6 (1-1-96)
BMF Disclosure Transcripts as Provided For by the Tax Reform Act of 1976

35(65)6.1 (1-1-96)
Background

(1) The Tax Reform Act of 1976 provides for accounting records to be maintained of disclosures made from all returns and accounts except as exempted by IRC 6103(p)(3)(A). This disclosure provision of the Act is an extension of, and amends, the Privacy Act of 1974. These accounting records are on the Disclosure File.

(2) Disclosure transcripts regarding BMF entities can be generated from the Disclosure File. The BMF Disclosure Transcripts provide for display of disclosures (TC 120) in an orderly and readable fashion. BMF Disclosure transcripts are for internal use only.

35(65)6.2 (1-1-96)
Administrative Rules

(1) Route all BMF Disclosure Transcript Requests prior to input to the Disclosure Officer in the service center.

(2) Route all printed BMF Disclosure Transcripts to the Disclosure Officer in the service center.

35(65)6.3 (1-1-96)
Requests for BMF Disclosure Transcripts

(1) Form 4338, Information or Certified Transcript Request, is used to secure a BMF Disclosure Transcript.

(2) Prepare this form as described in this handbook for a BMF Entity Transcript (TC 992). In addition, write in the word "Disclosure" in heavy letters to the left of the section heading "Non-ADP" and enter a "5" to the right under "993."

35(65)7 (1-1-96)
IRSS Transcripts

35(65)7.1 (1-1-96)
Background

Project 417, the Information Returns Selection System, produces transcripts containing current tax year Wage and Information Document Return data for requested SSN's. Data is extracted every four weeks beginning in cycle 29 thru cycle 26 of the next year. At such time, the file is relegated to Prior Year Status with extractions scheduled periodically over the next 5 years, as a new current year file is created.

35(65)7.2 *(1-1-96)*
How They are Requested

Capability exists to enter requests for specific SSN's and tax years thru Service Center processing via the IRMF (see IRM 9781, "Special Agents Handbook"). Monthly extracts are done for EXAM as a supplement in auditing current year DIF, SET and/or DIF Correspondence selected returns. Quarterly extracts are done from the current year file for Individual Master File Accounts under Intelligence Investigation for Criminal Investigation (CI). IRMF requested transcripts and CI transcripts can include documents for which the SSN and name control combination is invalid (i.e. does not match the IRS DM-1 File). EXAM's transcripts contain only valid documents.

35(65)8 *(1-1-96)*
General Information About Transcripts

35(65)8.1 *(1-1-96)*
Types of Transcripts

(1) Transcripts are computer created records of accounts on various files.

(2) Master File Generated Transcripts—See IRM 35(65).(11).

(3) Master File Requested Transcripts—See IRM 35(65).9.

    (a) Regular Transcripts—BMF, EPMF, IMF and IRAF in house transcripts used to resolve cases. See IRM 35(65).9.

    (b) Privacy Act Transcripts—See IRM 35(65).5.8.

    (c) Non-Privacy Act Literal Transcripts—See IRM 35(65).5.8.

    (d) BMF Disclosure Transcripts—See IRM 35(65).6

    (e) BMF and IMF Literal Transcripts—See IRM 35(65).3.

    (f) Debtor Master File Transcripts—See IRM 35(65).9.

    (g) Payer Master File Transcripts—See IRM 35(65).5.8.

    (h) Numident Transcripts—See IRM 35(65).9.3.

(4) IDRS Created Transcripts—See IRM 35(65).(10).

(5) Automated Non-Master File (ANMF)—This system automated the Unit Ledger Cards of the Non-Master File function. The system has research and transcript research capabilities for accounts on the open, closed and archived files of ANMF. If an NMF account is not on the ANMF system, it was never loaded onto the database as the account was already closed in NMF. If an NMF account cannot be located on any of the three files of the ANMF system, a photocopy of the Unit Ledger Card will continue to be the "transcript" of the account.

(6) Non-MF-Transcripts—A transcript of an account that is not on the master file, because the account has been moved to the Retention or Non-Master File. The transcripts are hand written or typed, if certification is requested, a Form 4340 is used.

35(65)8.2 *(1-1-96)*
Requesting Transcripts

(1) Normally all Service personnel that have access to IDRS can request a transcript through TRS/MRS, using command codes:

    (a) MFTRA (Hardcopy)

    (b) MFTRD (Display on IDRS with command code ACTRA)

    (c) PATRA (Hardcopy Privacy Act Transcript)

    (d) TFTRA (Hardcopy of the TIF account on IDRS).

(2) Requests can also be made through DIS, using IRM 3(29)(77)0, MFTRA Requests.

(3) If neither method is available to the person who needs the transcript, he/she can request it via paper documents, Form 4338 (BMF, EPMF, IRAF and Non-MF accounts) or Form 4338–A (IMF).

(a) Use Exhibit 35(65)0–6 for completing Form 4338 or 4338–A.

(b) Route the Form 4338 or 4338–A, per local procedures or to the service center where the taxpayer is located or filed (Non-MF).

(c) If the request is unprocessable because of illegibility or incompleteness, return it to the requestor. Indicate why it is being returned or not filled.

35(65)8.3 (1-1-96)
Who Can Request Transcripts

(1) Service personnel with a "need to know" because of account involvement.

(2) Government Agencies:

(a) Department of Justice;

(b) Bureau of Alcohol, Tobacco and Firearms (ATF) (for Form 11C tax modules);

(c) White House—when the appropriate waivers or consent forms are signed by the taxpayer;

(d) Other Government functions—these requests must be approved by the Disclosure Officer.

(3) The taxpayer or his/her duly authorized agent. Validate the authorized agent using command code CAFOL or RFINQ, using the taxpayers TIN.

35(65)8.4 (1-1-96)
Urgent Requests

(1) Urgent requests should be processed within 5 workdays if at all possible. The request may be via telephone or FAX to the service center.

(2) The request can be for Certified Transcripts—this can be a request for any type of transcript and is used to satisfy legal requirements.

(3) The request can be from Special Procedures, Appeals, Examination, Criminal Investigation, Inspection, Refund Litigation, ATF (for Form 11C only), District Counsel, Disclosure Office and Chief Counsel.

(4) The request can be for Non-MF account and will usually have a photocopy of the return's front page attached, if the requestor had it.

(5) Supplemental Requests for Certified Transcripts.

(a) These are requests for additional transcript information pertaining to the time since the last certified request was received.

(b) For example: if the requestor had asked for a certified transcript for all activity on the account, and received it with data accurate up until June 1, 1991, they could request supplemental data in July 1992 for the period June 1991 to July 1992. Furnish the requestor with the data specified in the request.

(6) Other request of an urgent nature can be for court use; proof-of-claims, problem resolution, Service Directors.

(7) **Unprocessable Requests**—Try to contact the requestor by telephone. If unsuccessful, return the request immediately.

35(65)9 *(1-1-96)*
Transcript Research Systems (TRS)/Microfilm Replacement system (MRS)

35(65)9.1 *(1-1-96)*
General

(1) These procedures provide instructions/information for using IDRS to request master file transcripts. Use these procedures and IRM 3(25)(77).(34), Master File Request and 3(25)(77).(35), Master File Transcript Display.

(2) There are two ways to request transcripts from the master file through IDRS:

  (a) command code MFTRA and Type of Request, will produce a printed transcript of the account, tax module requested.

  (b) command code MFTRD and Type of Request, will produce a transcript that will be added to the transcript file on IDRS. The data on the transcript file is available to everyone with command code ACTRA.

(3) The master file will create two types of transcripts when command code MFTRA is used:

  (a) Regular Transcript—used by the Service.

  (b) Literal Transcript—these can be sent to the taxpayer or used by the Service.

(4) Literal transcripts are to be used for certification in lieu of Form FC-4. See Certification procedures in IRM 35(65).2, Certification of Transcripts.

(5) When requesting transcripts the requestor's Employee Number must be input, so that the transcript can be routed properly.

  (a) The "EMPLOYEE NO" field in the transcript heading is used for routing the transcript to the requestor.

  (b) The transcripts are sorted by the "EMPLOYEE NO" field.

(6) Transcripts are generated the day following the input of the request, if the input is before the cutoff time for the service center.

(7) Printed transcripts for one account may be split between pages.

  (a) The Sequence Number and Page Number can be used to keep pages in order and the data for a tax period together.

  (b) Identifying information from the heading is repeated on each page.

  (c) Multiple requests for the same account by the same employee on the same day will result in Entity Data on the first transcript only.

  (d) See Exhibit 35(65)0-16 through 45 for the elements of data appearing on the transcripts.

35(65)9.2 *(1-1-96)*
Do's and Don'ts When Requesting Transcripts

(1) Before requesting a transcript, know what you need, do not request more than you need.

(2) A request for a Complete transcript should be used with discretion and only when another Type of Request will not be sufficient.

(3) With Corporate Files On-Line (CFOL), transcripts should only be used when the information available on-line is not sufficient.

  (a) Use the BMFOL, IMFOL and EMFOL (when available) to determine if a transcript is needed.

(b) Use IMFOL with Definer "I" to determine if a specific tax module has gone to the Retention Register. If the tax module was dropped to retention during cycles 9401, 9501 and 9601, use IMFOL to access the module for viewing purposes only.

(c) If you are not sure that the TIN is correct, use command code INOLE before requesting a transcript.

(4) When requesting transcripts, be aware that if you do not resolve your case before the next cycle, the account could have been changed with new postings. Use command codes BMFOL and IMFOL and EMFOL before requesting the transcript, or check IDRS for pending transactions.

35(65)9.3 (1-1-96)
Types of Requests

(1) The "Type of Request" used with command code MFTRA/MFTRD are as follows:

(a) **A—TRANSACTION AMOUNT**—Entity (no posted transactions) and all non-lower-level tax modules which have a posted transaction with an amount (debit/credit) matching the input amount.

(b) **B—OPEN BALANCE**—Entity (no posted transactions) and all non-lower-level tax modules with a credit balance or a debit balance that does not meet the offset-in criteria.

(c) **C—COMPLETE**—Entity with posted transactions and all non-lower-level tax modules and a list of all low-level modules.

(d) **D—TRANSACTION DATE**—Entity (no posted transactions) and all non-lower-level tax modules with a posted transaction carrying the same transaction date as the input transaction date.

(e) **E—ENTITY**—Entity with posted transactions.

(f) **G—DEBTOR MASTER FILE TRANSCRIPT**—Contains entity from DMF, a list of all current and prior year obligations to U.S. Government agencies and Agency Address information for that account.

(g) **K—BMF LITERAL TRANSCRIPT OF ALL TAX MODULES FOR ONE CALENDAR YEAR**—(Hardcopy Only)

(h) **L—LOWER LEVEL MFT**—(Hardcopy only)—Entity (no posted transactions) and all lower-level modules for the MFT input.

(i) **M—MFT (BMF and IMF)**—Entity (no posted transactions) and all non-lower-level modules for the input MFT.

(j) **P—EPMF PLAN NAMES AND PLAN DATA**—Entity and all Plan Data modules. (No Return Modules)

(k) **T—TRANSACTION CODE**—Entity (no posted transactions) and all non-lower-level tax modules containing requested transaction code.

(l) **U—NUMIDENT TRANSCRIPT**—Obtains background information from the Social Security Administration (SSA).

(m) **W—REQUEST FOR MICROFILMED WAGE DATA FROM WIRS**—This request will be directed to Latham, New York office where wage data is maintained. Latham will satisfy the request.

(n) **X—BMF AND IMF HARDCOPY LITERAL TRANSCRIPTS** (Hardcopy Only)—specific module request both active and lower-level module.

(o) **Y—ALL BMF TAX MODULES FOR ONE YEAR**—Entity (no posted transactions) and all non-lower-level tax modules for the requested year.

(p) **Z—REQUEST FOR A SPECIFIC TAX MODULE FROM THE ANNUAL TEMPORARY RETENTION REGISTER BACKUP FILE** (Hardcopy Only)—Entity (no posted transactions) from the active master file and the Specific tax module that has gone to the Retention File in current year Cycle 01.

(q) **#—DOCUMENT LOCATOR NUMBER** (DLN)—Entity (no posted transactions) and all non-lower-level tax modules which have a transaction with the DLN matching the input DLN.

(r) **+—DEBIT BALANCE—**Entity (no posted transactions) and all non-lower-level tax modules with a debit balance that does not meet the offset-in criteria.

(s) **—CREDIT BALANCE—**Entity (no posted transactions) and all non-lower-level tax modules with a credit module balance.

(t) **BLANK—SPECIFIC TAX MODULE—**Entity (no posted transactions and the specific tax module requested from any level.

(2) The BMF and IMF Lower-Level Files are dormant modules that are not yet old enough to go to Retention.

(3) The BMF and IMF maintain a Current Year Annual Temporary Retention Register that is available through TRS. It is created after conversion from the Retention File.

(4) The Debtor Master File (DMF) contains a list of Obligations for the Individual taxpayer, starting with the latest (current) Obligation Data, followed by Prior Year Obligation Data.

(5) An automatic microfilm request will be generated when the Specific Tax Module requested has been moved to the Retention Register, and the Entity module exists on the active master file.

35(65)(10) (1-1-96)
Transcripts From IDRS

35(65)(10).1 (1-1-96)
IDRS Requested Transcripts

(1) These procedures provide instructions/information for requesting a transcript of an account on IDRS. Use these procedures and IRM 3(25)(77):(19), Master File IDRS Transcript Request.

(2) Command code TFTRA is used to request a transcript of an account on IDRS.

(3) There are three types of transcripts that can be requested:

(a) **IDRS Module Transcript**—The transcript will contain entity data applicable to the tax module and tax module data for the input TIN. This transcript is requested by MFT and tax period and Plan Number (if an EPMF account.)

(b) **IDRS Entity Transcript**—The transcript will contain entity data available on the TIF for the input TIN. This transcript is requested by Type of Request "E".

(c) **IDRS Complete Transcript**—The transcript will contain all data available on IDRS for the input TIN.

(4) The transcript will always be a hardcopy.

(a) The transcripts are generated the day following input of the request.

(b) The transcript will be routed to the requester, using the requester's employee number.