

- (6) The completed research form may be sent via FAX to the EFTPS Accounting Technical Unit at (901)546-2880. Please provide as much of the requested information as possible to the unit when making a telephone call.

EFTPS DLN

Masterfile Processing of an EFTPS transaction is exactly the same as the current payment process. To aid in research, the DLN will contain unique identifying elements. The DLN is a pseudo number that is assigned by the financial agent and is configured as follows:

- (a) The first two digits consist of the Filing Location Code (Service Center or District). TCC Code 71 will be assigned to process and identify an Electronic Funds Transfer in the EFTPS system. Note: Effective January, 1997, the File Location Code will be 72.
- (b) The third digit is the Tax Class. This identifies the type of tax each transaction involves.
 - 0 = IRAF
 - 1 = Withholding and Social Security
 - 2 = Individual Income Tax
 - 3 = Corporate Income Tax
 - 4 = Excise Tax
 - 5 = Estate and Gift Tax
 - 7 = CT-1
 - 8 = FUTA
- (c) The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).
- (d) The 6th, 7th and 8th digits are the Julian Date.
- (e) The 9th, 10th and 11th are the Block Numbers. The Block Numbers identify groups of up to 1000 similar transactions. EFTPS will use 000-999 blocking series. The block numbers are randomly assigned and non-unique.
- (f) The 12th and 13th digits represent the Serial Number. The maximum number of records within a block is 100, and they are usually numbered from 00-99.
- (g) The 14th digit is the last digit of the year the DLN is assigned.

Electronic Funds Transfer (EFT) Number

Each payment transaction is assigned a 15-digit EFT number by the Financial Agent. The EFT number is used as the unique identifier to indicate that an electronic payment has been made. The EFT number is configured as follows:

- (a) The first digit is the Financial Agent Identifying Indicator (1 = First Chicago, 2 = Nations Bank).
- (b) The second digit identifies the Payment Method as follows: (1 = ACH Credit, 2 = ACH Debit, 3 = Fedwire, 4 = ETA/Fedline, 5 = DDIA, 6 = Credit Card, 7 = Debit Card).
- (c) The third digit identifies the Combined Payment Indicator as follows:
 - 1 = First record of split taxpayer payment.

Section 2. Tax Returns and Forms

6209 Manual

1 List of Returns and Forms

(IRM 3(27)(68)0) Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. *Non-Masterfile. Please refer to Publication 676 (Catalog No. T2060U) for a complete list of forms.

B-BMF E-EPMF I-IMF N-NMF A-IRAF

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
CP 2000	Proposed Changes to Income or Withholding Tax	I	2	30	54
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,6	09,*71	11
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	6	*72	02
CTR	Currency Transaction	B	5		15,16,89
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04
SS-10	Consent to Extend the Time to Assess Employment Taxes				
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act				
TYD-14	Taxpayer Delinquency Investigation	I/B	2,6,9		14
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4,5,6,7,8		48
TY-18	Statement of Payment Due	2	17		
TY-26	Statement of Tax Due IRS		1,2,3,4,5,6,7,8		17
TYD-89	Taxpayer Delinquent Account	N	6		17,18
W-2	Wage and Tax Statement		5		11,12,21
W-2C	Statement of Corrected Income and Tax Amounts		5		
W-2CM	Commonwealth of the Northern Mariana Islands Wage and Tax Statement		5		
W-2GU	Guam Wage and Tax Statement		5		
W2-G	Statement of Gambling Winnings		5		32,88
W-2VI	US Virgin Islands Wage and Tax Statement		5		
W-3	Transmittal of Income and Tax Statements	B	1	88	Any
W-3(PR)	Transmittal of Income and Tax Statements (Puerto Rico)				
W-3C	Transmittal of Corrected Income & Tax Statements				

Section 2. Tax Returns and Forms

.01 List of Returns and Forms

Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. *Non-Master File. LIME 3(27)(68)

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
CP 2000	Proposed Changes to Income or Withholding Tax	1	2	30	54
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,5	09,*71	11
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	6	*72	02
CTR	Currency Transaction	B	5		89
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act				
TYD-14	Taxpayer Delinquency Investigation	U/B	2,9		14
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4,5, 6,7,8		49
TY-18	Statement of Payment Due		2		17
TY-25	Statement of Tax Due IRS		1,2,3,4,5, 6,7,8		17
TY-D69	Taxpayer Delinquent Account	N	6		17,18
W-2	Wage and Tax Statement		5		11,12,21
W2-G	Statement of Gambling Winnings		5		32,68
W-3	Transmittal of Income and Tax Statements	B	1	66	Any
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33,34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
11C	Special Tax Return and Application for Registry—Wagering	B/N	4,*6	63,*96	03
11	Special Tax Return—Beer, Wines, Wholesale and Retail Liquor Dealers, Unaltered Butter, and Firearms (Tax Periods 8706 and Prior)				
56	Notice Concerning Fiduciary Relationship				
514-B	Tax Transfer Schedule		1,2,3,4,5, 6,7,8		51
637	Application for Registration				
708	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	*53	*84
706CE	Certificate of Payment of Foreign Death Tax				
706GS(D)	Generation-Skipping Transfer Tax Return for Distribution	B	5	78	59
706GS(T)	Generation-Skipping Transfer Tax Return for Terminations	B	5	77	29

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Doc Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
35	Minimum Standards	153	
	Part I, Failure to meet minimum funding		
	Part II, Excess Contrib.	154	
	Part III, Prohibited Trans.	159	
	Part VII Excess Contribution for self-employed	161	
	Part IV, Disqualified Benefits	200	
	Part V, Excess Fringe Benefits	201	
	Part VI, Certain ESOP Distribution	202	
	Part VIII, Excess Contribution	205	
	Part IX, Prohibited Allocations (ESOP)	203	
	Part X, Reversion of Plan Assets	204	
	IRC 4974 Excess Accumulations	208	
	IRC 4978A Tax on Plans or Cooperatives Disposing of Employer Securities to which IRC 2067 Applied	209	
27/28	IR Sec. 6684—Chapter 42 penalties	156	
	6685—990-AR penalties	157	
	507(c)—Tax on termination of PF status	158	
	EP Penalties:		
	IR Sec. 6652(d)(1)—Failure to file annual registration	165	
	6652(d)(2)—Failure to file notification of change	166	
	6652(e)—Failure to file return of statement	167	
	6652(1)—Failure to furnish individual statement	169	
	6692—Failure to file Actuarial Report	169	
	6693—Failure to provide reports of IRA accounts	171	
	Forms 5600.1, 5600.6—AT&F Add'l Assmts	*	
60	Forms 5734—TIN penalties	172	
27/28	Frivolous Returns IRC 6702	190	
	Adv. Pay., NMF Excise	*	
E.	True Tax Class 5 (Estate & Gift)		
05	706NA	141	
06	706	141	
62	Assessed Advance Pymt		
84	706A	141	
85	706B	141	

OFFICIAL USE ONLY

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
W-3C(PR)	Transmittal of Corrected Income & Tax Statements (Puerto Rico)				
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33, 34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
W-4P	Withholding Certificate for Pension or Annuity payments		5		
W-4S	Request for Federal Income Tax Withholding from Sick Pay		5		
W-4V	Voluntary Withholding Request		5		
W-5	Earned Income Credit Advance Payment Cert.				
W7	Application for IRS Individual Taxpayer Identification Number		2		96
W7	Application for IRS Individual Taxpayer Identification Number- Magnetic Tape		2		94
W7	Application for IRS Individual Taxpayer Identification Number - Spanish		2		98
W7	Application for IRS Individual Taxpayer Identification Number - Magnetic Tape - Spanish		2		92
W7A	Application for Adoption Taxpayer Identification Number (ATIN)	I	6		96
W-8	Certificate of Foreign Status				
W-9	Request for Taxpayer Identification Number and certificate				
W-10	Dependent Care Provider's Identification & Cert.				
11C	Special Tax Return and Application for Registry-Wagering	B/N	4,*6	63,*96	03
56	Notice Concerning Fiduciary Relationship				
56F	Notice Concerning Fiduciary Relationship (Financial Institution)				
514-B	Tax Transfer Schedule		1,2,3,4, 5,6,7,8		51
637	Application for Registration				
706	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	52,*53	*84
706B	Generation-Skipping Transfer Tax Return	B	6	52	85
706CE	Certificate of Payment of Foreign Death Tax				
706GS (D)	Generation-Skipping Transfer Tax Return for Distribution	B	5	78	59
706GS (T)	Generation-Skipping Transfer Tax Return for Terminations	B	5	77	29

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1041ES	Payment Voucher, Estimated Tax	B	2	05	17
1041ES	Payment Voucher, Estimated Tax, Lockbox Processing	B	2	05	19
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.		5		68
1041PF	(See Form 5227)				
1041QFT	Qualified Funeral Trust	I	2	05	39
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1,*6	12	25
1042S	Foreign Persons US Source Income subject to Withholding	N	8	12	66
1045	Application for Tentative Refund				
1055	U.S. Partnership Return of Income	B/N	2,*6	06,*35	87
1065B	US. Return of Income for Electing Large Partnerships	B/N	2	06	68
1065PTP	Publicly Traded Partnerships	B	2	06	67
1065-K1	Partners Share of Income, Credits, Deductions, Etc.		5		65
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3,*6	07	60
1066SC H Q	Quarterly Notice to Residual Interest Holder of Remic Taxable Income or Net Loss Allocation	B	3	07	60
1078	Certificate of Alien Claiming Residence in the United States				
1096	Annual Summary and Transmittal of US Information Returns		5	88	69
1098	Mortgage Interest Statement		5		81
1098E	Education Loan Interest Statement		5		82
1098T	Tuition Payment Statement		5		83
1099-A	Information Return for Acquisition or Abandonment of Secured Property		5		80
1099-B	Statement for Recipients of Proceeds From Real Estate Brokers and Barter Exchange Transactions.		5		79
1099-C	Cancellation of Debt		5		85
1099-DIV	Statement for Recipients of Dividends and Distributions		5		91
1099-G	Statement for Recipients of Certain Government Payments		5		86
1099-INT	Statement for Recipients of Interest Income		5		92
1099-LTC	Statement for Recipients - Long term care and accelerated health benefits		5		93
1099-MISC	Statement for Recipients of Miscellaneous Income		5		95

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1024	Application for Recognition of Exemption				80
1025	No Application (Dummy Form Number) - IRC Sections 501(c)(01),(11),(14),(16),(18),(21),(22),(24), and 501(d) or 494(a)				
1026	Group Exemption - EDS Only - Any IRC Section				
1028	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120				
1040	U.S. Individual Income Tax Return	I/N	2,*6	30,*20	11,12,21,22
1040 (Telefile)	U.S. Individual Income Tax Return - Telefile	I	2	30	03
1040A (Telefile)	U.S. Individual Income Tax Return - Telefile	I	2	30	16
1040A	U.S. Individual Income Tax Return	I	2	30	09,10
1040C	U.S. Departing Alien Income Tax Return	I	2	30	61
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	I	2	30	20
1040EZ	U.S. Individual Income Tax Return	I	2	30	07
1040EZ-TEL	US Individual Income Tax Return - Telefile	I	2	30	28
1040NR	U.S. Non-resident Alien Income Tax Return (PSC only)	I/N	2,*6	30,*20,*21	72,73
1040NR-EZ	US Non-resident Alien Income Tax Return (PSC only)	I	2	30	72
1040PC	U.S. Individual Income Tax Return (Personal Computer)	I	2	30	05,06
1040PR	U.S. Self-Employment Tax Return-Puerto Rico (PSC only)	I/N	2,*6	30,*22	27
1040SS	U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)	I	2	30	28
1040T	US Individual Income Tax Paper	I	2	30	05,06
1040 VITA/ TCE OVRPRT	US Individual Income Tax return (VITA/TCE Overprint)			20	
1040X	Amended U.S. Individual Income Tax Return	I	2	30	11,54
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B/N	2,6	05,*21	44
1041	Magnetic Media U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B	2	05	36
1041-A	U.S. Information Return--Trust Accumulation of Charitable Amounts	B/N	4,*6	36	81