

5. Pending unpostable transaction code (UN or NU)
6. Current cycle is earlier than cycle of return due date
7. FTP penalty or interest accrual amount is negative
8. Master file balance due notice recently issued
9. Unreversed TC 914, TC 916, TC 918 present
10. Pinex notice 569T or 569R issued within the past 5 weeks
11. PN TC 150 - 400, 411, 412, 488, 520 (except CC 71, 72, 75, or 84), 530, 534, 535, 611-692 (except TC 6x0), 701-772 (except TC 7x0), 792, 802, 806, 807, 820-843, 850, 890, 976, 977
12. If next notice is 505 (TDA) and -G freeze present
13. Module within 6 months of the latest CSED

.05 Filing Requirement Codes (FR Codes)

FR 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. (3(27)(68)0)

Following is a BMF, IMF, EPMF, IRAF list and compatibility chart for quick reference:

BMF		IMF	
FR	Form No.	FR	Form No.
00	All returns not required to file	0	1040ES only—no 1040
0	All (Return not required)	1	1040 not required
01	941, 1120/1120A, 990	2	1040A, 1040EZ (Schedules A,B)
01	942*, 720, CT-1	4	1040 full non-business (Sch. A,B,D,E)
01	990C, 990T, 5227, 990PF,	5	1040 Business (Sch. A,B,D,E,C,F)
01	990, 1041A, 4720	6	1040SS
01	1065*, 1041*	8	INACTIVE
01	943, 940, 940EZ, 11C, 730, 2290, 1042, 1120PC, 1066 required to be mailed if filed	9	1040NR
02	990T (Sec. 401(a) filer)	10	Schedule F Business with farm package
02	941 (Employment Code F)	11	IMF Child Care Credit Present
02	1120S	12	Schedule R/RP present
02	CT-1 990C, 5227, 990		
03	990 Group Return		
03	941 no longer liable—Final Return Current Calendar Year		
03	1120L		
04	941E, 1120M, 1120PC, 990-BL, 720 Casual Filer		
4	990 BL, 1120M		
4	720 Casual Filer		
06	941SS		
06	1120F		
06	990 Church		
7	720 Windfall Profits Tax Form 720 IRS No. 11		
7	942PR (Location code 86601)		
07	941PR (Location code 86601)		
7	940PR (Location code 86601)		
07	1120 (6 mos. extended)		
* 1120 Return cannot be input to module with 942, 1041, or 1065 FR. 942, 1041 Returns cannot be input to module with 1120 or 1065 FR. 1065 Return cannot be input to module with 942, 1041 or 1120 FR.			
7	943PR (Location code 86601)		
990 (Exemption denied or failed establish must file 1041, or 1065 or 1120)		0	EPMF 7 Close filing Requirement
7	990 501(c)(1) filer.	1	5500, 5500-C, 500-K & MFT 75
		8	Inactive

OFFICIAL USE ONLY

- (18) Form 2290 Heavy Vehicle Use Tax Return
 - 0 not required to file
 - 1 required to file Form 2290
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (19) Form 11C Special Tax and Application for Registry
 - 0 not required to file
 - 1 required to file Form 11C
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (20) Form 730 Tax on Wagering
 - 0 not required to file
 - 1 required to file Form 730
 - 5 reserved for programming use
 - 8 account currently inactive, return not required to be mailed or filed
- (21 & 22) Form 990EZ Organization Exempt from Income Tax
 - 0 not required to file
 - 1 required to file Form 990 Gross receipts over \$25,000
 - 2 not required to file Form 990 Gross receipts of \$25,000 or less
 - 3 Dummy Entity—Group return filed
 - 4 not required to file—filing Form 990BL
 - 5 reserved for programming use
 - 6 not required to file—Church
 - 7 not required to file—exempt under 501(c)(1)
 - 8 account currently inactive, return not required to be mailed or filed
 - 13 Not required to file—religious organization.

IMF Filing Requirement Codes

- Form 1040—U.S. Individual Income Tax Return
 - 00 No return filed.
 - 01 Return not required to be mailed or filed.
 - 02 Form 1040A or 1040EZ filer. (Package 50)
 - 03 Form 1040 with Schedule A and B only. Principal non-business filer (Package 10).
 - 04 Form 1040, Schedules A, B, D and E. Full non-business filer (Package 20).
 - 05 Form 1040, Schedules A, B, D, E, C and F. Form 1040 business filer (Package 30).
 - 06 Form 1040SS filer (Virgin Islands (DO 66), Guam, and American Samoa—DO 98).
 - 07 Form 1040PR filer (Puerto Rico—DO 66).
 - 08 Account is inactive. Return not required to be mailed or filed.
 - 09 Form 1040NR filer.
 - 10 Form Schedule F Business with Farm Package. (Package 40)
 - 11 IMF Child Care Credit present. (Package 00)
 - 12 Schedule R/RP present. (Package 80)

.06 Unpostable Codes/GUF

Unpostable transactions are those transactions which cannot be posted to the Master File. A transaction which fails to post to an account at the NCC is returned to the Service Center for corrective action. Each SC

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