

333.4 (3-12-81)

State Department Records

- (1) Import and Export Licenses
- (2) Foreign Information
- (3) Passport Records

(4) Requests for information from the Department of State will be made by collateral request with procedures set forth in IRM 9284.1. Such requests will be forwarded to: Director of International Operations, Attention: Chief, Criminal Investigation Division, CP:OIO-7, for appropriate action. The request should include the taxpayer's Social Security number and the taxpayer's date and place of birth. The Director of International Operations will reply directly to the originating office.

333.5 (1-18-80)

Securities and Exchange Commission Records

- (1) SEC publications

(a) *Investment Advisor and Broker-Dealer Directories* contain current identifications of all investment advisors and broker-dealers registered with the Commission. The identifications include the name and principal mailing address of each of these persons and/or entities; the type of organization it is, where appropriate; and their effective registration date with the Commission. There is also an application or background file available for each of these.

(b) *SEC Daily News Digests* contain daily summaries of civil, criminal and administrative actions initiated by the Commission's Division of Enforcement in addition to other items of interest to the securities industry. The *SEC Weekly Docket* is a weekly summary of items that appeared in the daily Digests.

(c) The Quarterly SEC Securities Violations Bulletin lists all enforcement actions completed by the Commission for the preceding quarter. These include identification of all civil, criminal and administrative proceedings such as suspension and/or revocation of registrations, cease and desist orders, indictments, convictions, and imposition of sentences.

(d) The documents referred to in (1)(b), (c) and (d) are distributed by the National Office to all regional offices of IRS. Copies are also available at any of the SEC regional or branch offices in the following cities: Atlanta, GA; Miami, FL; Boston, MA; Chicago, IL; Cleveland, OH; Detroit, MI; St. Louis, MO; Denver, CO; Salt Lake City, UT; Fort Worth, TX; Los Angeles, CA;

333.4
IR Manual

9781

San Francisco, CA; New York, NY; Seattle, WA; Washington, DC; and Philadelphia, PA.

- (2) Corporate Filings

(a) Form 10-Q. Quarterly corporate financial report.

(b) Form 10-K. Annual corporate financial report.

(c) Form 8-K. Monthly corporate report made upon the occurrence of various key events such as: changes in control of registrant; change in registrant's certifying accountant; and other materially important events.

(d) Form 8. Form used to amend other corporate filings.

(e) Form 13(d). Filed by stockholders who hold 5 percent or more interest. It should identify acquisition, show where money came from and how ownership interest changed.

(f) The documents referred to in (1)(a) and (2) are maintained at SEC's Public Reference Library in Washington, D.C. and can be obtained by written request to the Director, Criminal Investigation Division, Attn: Chief, Operations Branch CP:Cl:O.

- (3) Enforcement/Investigative files

(a) Corporate documents

(b) Documents from third-party sources

(c) Witness statements

(d) Other appropriate investigatory material

(e) Access to SEC's enforcement files can only be gained through a disclosure grant being conferred on IRS by the Commission (SEC). Request for access to these files must be addressed to the Director, Criminal Investigation Division, National Office, Attn: Chief, Operations Branch as indicated in 333.1(1).

333.6 (1-18-80)

Interstate Commerce Commission Records

(1) Section 20(7)(f) of the Interstate Commerce Commission Act prohibits the divulgence of any facts or information which may come to the knowledge of the Commission agent during the course of his official examination or inspection, except by direction of the Commission or by a court or judge thereof. If, however, it is necessary in connection with the examination of the taxpayer's books and records for a special agent to have access to information or review the files of the Commission, a request for such information in the name of the Commissioner of Internal Revenue may be submitted to the Chairman of the Interstate Commerce Commission.

MT 9781-16

(2) Requests for information should be submitted by the District Director to the Director, Criminal Investigation Division, National Office, Attention: CP:Cl:O. The information desired will be submitted through official channels and when obtained referred promptly to the District Director.

333.7 (1-18-80)

Comptroller of Currency (Bank Examiners' Reports)

(1) National bank examinations are made to determine bank financial positions and to evaluate bank assets. Bank examiners' reports contain information about bank records, loans, and operations.

(2) In view of their purpose and the basis on which they are obtained, reports of national bank examinations and related correspondence and papers are deemed to be of a confidential nature. If it is necessary, in an examination of a taxpayer's books and records, that a special agent have access to information contained in a bank examiners' report, the request should be submitted by the District Director to the Collection Division of the National Office, Attention: CP:C:O. The request should set forth the taxpayer's name and address, the information desired, the reason it is needed, and the intended use thereof. The National Office will address the request to the Comptroller of the Currency.

334 (1-18-80)

Government Records

334.1 (1-18-80)

Internal Revenue Service

334.11 (1-18-80)

National Computer Center

The National Computer Center maintains the master file which is a tax record of all known taxpayers. The master file is separated into several categories, some of which are the business master file (BMF), the individual master file (IMF), residual master file (RMF) and the retention register.

334.111 (1-18-80)

The Business Master File

(1) The Business Master File (BMF) maintained on magnetic tape is a tax record of business taxpayers required by law and regulations

to have Employer Identification Numbers (EIN) as identifying account numbers.

(a) *Design*—The Business Master File is designed to accumulate on tape all data pertaining to the tax liabilities of one taxpayer. The returns filed for each type of tax, the assessments, the debit and credit transactions for each tax account, and a record of all changes made on a tax return are maintained for each taxpayer in the master file.

(b) *Business Taxpayer*—A business taxpayer is a taxpayer conducting a business enterprise, the operations or products of which are subject to Federal taxation.

(c) *BMF Taxes*—The types of taxes processed to the BMF are limited to:

- 1 Employment Taxes (Return Form 940)
- 2 Withholding and FICA Taxes (Return Form 941)
- 3 Corporation Income Taxes (Return Form 1120)
- 4 Excise Taxes (Return Form 720)
- 5 Railroad Retirement Taxes (Return Form CT-1)
- 6 Employment (Household) Taxes (Return Form 942)
- 7 Employment (Agricultural) Taxes (Return Form 943)
- 8 Corporation Income (Small Business) Taxes (Return Form 1120S)
- 9 Fiduciary Income Taxes (Return Form 1041)
- 10 Partnership Income Taxes (Return Form 1065)
- 11 Foreign Corporation Income Tax Return (Return Form 1120F)
- 12 Life Insurance Company Income Tax Return (Return Form 1120L)
- 13 Mutual Insurance Company Income Tax Return (Return Form 1120M)

(d) In addition, tax returns on exempt organizations which have income from investments are processed on BMF.

(e) *BMF Sections*—Each taxpayer's record on the Business Master File, as on the IMF, contains an entity file and a tax module file.

334.112 (1-18-80)

The Individual Master File

(1) The Individual Master File is a magnetic tape record of all individual income tax filers, in Social Security Number sequence, and is maintained at the National Computer Center. All tax

MT 9781-31

334.112
IR Manual

data and related information pertaining to individual income taxpayers are posted to the Individual Master File so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are effected through computer processing of the Individual Master File account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the Internal Revenue Service.

(a) *Design*—The Individual Master File is designed to accumulate in each taxpayer's account all data pertaining to the income taxes for which the taxpayer is liable. The account is further sectionalized into separate tax periods (tax modules) each reflecting the balance, status, and transactions applicable to the specific tax period. This includes the returns filed, assessments, debit and credit transactions, and all changes made to the filed tax returns. The returns filed include Income Tax Forms 1040, 1040A, 1040NR, 1040C, 1040SS, 1040PR, and Estimated Tax Returns 1040ES. (The Form 1040A was not in use January 1, 1970 through December 31, 1972.) Forms 1040C, 1040SS, and 1040PR posted to the Master File beginning January 1, 1971; Form 1040NR beginning January 1, 1973.

(b) *Taxpayer Accounts*—Each taxpayer account has an entity module and one or more tax modules.

(c) *Entity Module*—The entity module contains data which describes the taxpayer as an entity and which applies to all records of the taxpayer. This entity module contains groups of data including name, address, etc.

(d) *Tax Module*—A tax module contains records of tax liability and accounting information pertaining to the income tax for one tax period. Each tax module contains groups of data including balance due amounts, refund checks sent, and other accounting information relating to a specific tax period.

334.113 (1-18-80) 9781 Residual Master File (RMF)

(1) A magnetic tape containing information on taxpayers filing the following:

- (a) Special Taxes (Return Form 11, 11B, 11C)

334.112 MT 9781-31 IR Manual

- (b) Wagering Tax (Return Form 730)
- (c) Highway Use Taxes (Return Form 2290)
- (d) Estate Tax (Return Form 706)
- (e) Gift Taxes (Return Form 709)

(2) The RMF was merged with the Business Master File as of January, 1979.

334.114 (1-18-80) 9781 Retention Register

(1) Contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are:

- (a) a zero module balance;
- (b) no freeze or unsettled conditions present; and
- (c) no activity to the module for 27 months.

334.115 (1-18-80) 9781 Transcripts of Account

334.1151 (1-18-80) 9781 Definitions

(1) *Transcript (Computer Generated)*—A machine printout from the National Computer Center that provides master file information on a particular taxpayer's account.

(2) *Transcript (Manually Prepared)*—A typed transcript from a Regional Service Center of a taxpayer's account which is extracted from microfilm or from non-master file section of the Service Center which maintains manual records relating to controlled situations.

334.116 (1-18-80) 9781 Requesting Transcripts of Account

See text 3(10)6 for requesting transcripts.

334.12 (3-12-82) 9781 Service Center Records

(1) Each region of the Service has at least one service center. The service centers produce microfilm tapes of tax information, by District, pertaining to the taxpayers for each of the districts which they service. Some of the information which is available is as follows:

- (a) IMF and BMF name directories (ALPHA tapes). These directories list the names of the taxpayers in alphabetical order, their SSN or EIN, addresses and; in the case of the IMF directory, the SSN of the spouses. These directories are a quick way to determine the SSN or EIN of a taxpayer.

(b) IMF and BMF reference registers. These registers list the filings of tax returns for many periods, the classes of tax involved and the cycle each return was processed by the service center. The listings are in numerical order by SSN or EIN, as the case may be. These registers are important because they furnish the necessary information concerning the cycles during which returns were processed. This is needed in order to research the IMF and BMF accounts registers.

(c) *Accounts Register*—A weekly microfilm register of accounts information that lists all postings during a particular cycle to an active entity or tax period. It is produced weekly for each district with separate registers for BMF and IMF accounts. Information is in EIN or SSN order. The register is maintained in each District Headquarters Office as well as the Service Center. "Final" cumulative registers are issued every four cycles (weeks) to consolidate transactions occurring in the previous four weeks.

(2) The service centers also produce the master alpha index. This index is the compilation of all information items, open and closed investigations, and other information in which the Criminal Investigation Division may have an interest. The following is a list of "other information":

- (a) Referrals to Criminal Investigation Division.
 - (b) Open Investigations.
 - (c) Currency Transactions Reports (Forms 4789).
 - (d) Currency or Monetary Instrument Reports (Forms 4790).
 - (e) U.S. Customs Seizure Reports.
 - (f) Reports of U.S. Customs Currency Violation Investigations.
 - (g) Drug Enforcement Administration Class 1 Information Items.
 - (h) Securities Exchange Commission Project Information Items.
 - (i) Grand Jury Information Items where there is no 6(e) order.
 - (j) Referrals from the questionable refund program.
 - (k) Closed Criminal Investigations.
- (3) See also IRM 9311.8.

334.2 (1-18-80) 9781 Disbursing Offices of the U.S. Government Records

(1) U.S. Government checks are issued by disbursing offices of the following services and departments:

- (a) U.S. Army.
- (b) U.S. Air Force.
- (c) U.S. Navy.
- (d) U.S. Marine Corps.
- (e) U.S. Post Office Department.
- (f) U.S. Treasury Department.

(2) The military services and the U.S. Post Office Department make disbursements relating to their own activities, and the Regional Disbursing Officers, Bureau of Accounts, U.S. Treasury Department, make disbursements for all other U.S. Government activities. These disbursing offices are located at major military installations and in a number of large metropolitan areas throughout the nation. In general, they maintain copies of paid vouchers and check listings or similar type records which identify each check issued for goods or services. In addition, the Regional Disbursing Officers, Bureau of Accounts, U.S. Treasury, microfilm all checks prior to issuance. All canceled U.S. Government checks, from whatever source issued, are processed by the Office of the Treasurer of the United States (see text 333.3.)

334.3 (3-12-81) 9781 Treasurer of the United States Records

334.31 (3-12-81) 9781 Introduction

Cancelled checks paid by the U.S. Treasury are processed through the Office of the Treasurer of the United States and may be obtained as described below.

334.32 (3-12-81) 9781 Refund Checks

(1) The district requesting a photocopy of a refund check should contact the Chief, Criminal Investigation Branch at the service center which services the requesting district. The request should include the following information:

- (a) Name of payee (if the name of the payee is not available, the check may be located by