

3(27)(68)1 (1-1-90)  
General

3(27)(68)1.1 (1-1-90)  
Purpose

(1) The codes herein are specified by the Tax Systems and Compliance Systems Divisions (Computer Services) and apply to processing of all transactions affecting the Business Master File (BMF), Individual Master File (IMF), Employee Plans Master File (EPMF), Integrated Data Retrieval System (IDRS), and the Individual Retirement Account File (IRAF).

(2) All codes contained herein are explained and defined in the various projects to which they apply. This manual is a compilation of those codes to provide a ready reference for management and to assist in the understanding of reports and other outputs containing coded data. As a word of caution, it is noted that revisions to this manual may lag behind the updating of the various projects responsible for the application of the individual codes.

3(27)(68)1.2 (1-1-90)  
Scope

This Section of IRM III, Chapter 27 for ADP System Codes, identifies the codes used and briefly explains what processing occurs where such information is pertinent.

3(27)(68)1.3 (1-1-90)  
Abbreviations and Terminology

Abbr.	Definition
23C DATE	Assessment Date; Notice Date
ABC	Alpha Block Control Number
ABS or ABST	Abstract (Number)
ACS	Automated Collection System
ADJ	Adjustment
ADP	Automatic Data Processing
ADR	Advance Dated Remittances
AGI	Adjusted Gross Income
AIMF	Audit Information Management File
AIMS	Audit Information Management System (IDRS)
AM	Accounts Maintenance
ANSC	Andover Service Center
AO	Area Office
AP	Adjustment Pending
ASED	Assessment Statute Expiration Date
ATS	Abusive Tax Shelter
ATSC	Atlanta Service Center
ATSDT	Abusive Tax Shelter Detection Team
AUSC	Austin Service Center
BEITC	Business Energy Investment Tax Credit
B & F	Business & Farm
BHR	Block Header Record
BMF	Business Master File
BOB	Block Out of Balance
BPR	Block Proof Record
BSC	Brookhaven Service Center
CAF	Centralized Authorization File