



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.13

JULY 9, 2025

## EFFECTIVE DATE

(07-09-2025)

## PURPOSE

- (1) This transmits revised IRM 2.3.13, IDRS Terminal Responses, Command Codes FFINQ, REINF and REMFE.

## MATERIAL CHANGES

- (1) IRM 2.3.13.1 Program Scope and Objectives: This IRM has been revised to change all instances of Wage & Investment (W&I) to Taxpayer Services (TS)

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.13, dated January 30, 2023, is superseded.

## AUDIENCE

LMSB, SB/SE, TE/GE, TS.

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Chief Information Officer



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2.3.13

Command Codes FFINQ, REINF, and REMFE

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2.3.13.1  
(07-09-2025)  
**Program Scope and Objectives**

- (1) This IRM section provides the instructions for the use of Refund Information File General Information
- (2) The IDRS Refund Information File (RFIF) provides a quick reference research tool (via CC REINF) for Taxpayer Service Representatives and other IRS personnel to respond to refund status inquiries from IMF/CADE2 taxpayers. CADE2 is the Customer Account Data Engine. Through a number of incremental releases, CADE2 will ultimately replace the Individual Master File (IMF) and enable the replacement of the related Integrated Data Retrieval System (IDRS) components. Taxpayer records will be moved from the legacy master file to the modernized system, using a release-based approach starting with the simplest taxpayer accounts.
- (3) The Automated Refund Information System (Teletax, IRFOF) also accesses the RFIF (via CC REMFE) by touch-tone telephone or internet. After the taxpayer inputs their SSN, Filing Status Code, and Refund Amount the system checks the RFIF. Upon a match the taxpayer hears or see the refund check mailing date or an appropriate explanatory message. Otherwise the taxpayer must call the toll-free number and speak to a tax assistant for further information.
- (4) Fact-of-Filing (FOF) data on the RFIF identifies (via CC FFINQ) receipt and step in Campus computer processing of an IMF/CADE2 taxpayer's refund return.
- (5) **Purpose** :This transmits revised IRM 2.3.13, IDRS Terminal Input, Command Codes FFINQ, REINF, and REMFE.
- (6) **Audience**: IRS Tax Technicians and Account Management employees.
- (7) **Policy Owner**: Chief Information Officer.
- (8) **Program Owner**: Customer Service.
- (9) **Primary Stakeholders**: Taxpayer Services (TS)
- (10) **Program Goals**: Provide Return Information to taxpayers via phone and online on Where's My Refund

2.3.13.1.1  
(11-15-2023)  
**Background**

- (1) This IRM and contained sections provide the user the necessary information on how to use the command codes FFINQ, REINF, and REMFE

2.3.13.1.2  
(01-17-2023)  
**Authority**

- (1) Command codes FFINQ, REINF, and REMFE provide return Information to taxpayers via phone and online on Where's My Refund

2.3.13.1.3  
(01-03-2023)  
**Responsibilities**

- (1) Project Lead is responsible for
  - Review and implementation of WRs that affect "Where's my Refund?" phone and internet applications
  - Updating the contents of this IRM

2.3.13.1.4  
(11-15-2023)  
**Program Management and Review**

- (1) **Program Reports**: Control reports for FOF01, FOF05, FOF07, FOF08, FOF09, FOF13, FOF14, FOF15, REF32, REF34 and REF36 for records processed can be found in EONS

- (2) **Program Effectiveness:** These command codes provide the latest status of taxpayers' current tax return

2.3.13.1.5  
(01-03-2023)

#### Program Controls

- (1) Access to this program is governed by SACS.

2.3.13.1.6  
(11-15-2023)

#### Terms

- (1) **Command Code Definitions** FFINQ command code uses the FACT-OF-FILING record to provide acknowledgment taxpayer's return has been received. REINF command code uses the REFUND-INFORMATION-RECORD to provide status of taxpayer's return. REMFE command code provides acknowledgment or status of taxpayer's return in "Where's My Refund?" phone and IRS.GOV website.

2.3.13.1.7  
(11-15-2023)

#### Acronyms

- (1) The table lists commonly used acronyms and their definitions:

Word or acronym:	Meaning:	Example of use:
cc/CC	Command Code	The use of cc has sped up processing time.
IDRS	Integrated Data Retrieval System	IDRS only contains accounts being worked on, not all accounts the IRS maintains.
IMF	Individual Master File	The IMF is considered a file of all Individual Taxpayers.
TIN	Taxpayer Identification Number	A TIN is the Taxpayer's SSN

2.3.13.1.8  
(11-15-2023)

#### Related Resources

- (1) The following are the primary sources of guidance on the FFINQ, REINF, and REMFE programs. Together this material forms the operating rules and responsibilities for the FFINQ, REINF, and REMFE programs.
- IRM 2.3.13, IDRS Terminal Input, Command Codes FFINQ, REINF, and REMFE
  - FSP 1.05.02.10

2.3.13.2  
(10-17-2023)

#### Refund Information File (RFIF) Contents

- (1) The RFIF is a separate disk area in IDRS. It contains data extracted from IMF returns processed at MCC for the latest full calendar year tax period and sometimes data from previous calendar year tax periods (when filed during the last 12 months and not updated with current refund data). The RFIF stores records for all such returns that post at MCC except for full paid error free returns. It also stores any records for returns showing a refund due per taxpayer that unposts. The record indicates if this unpostable condition gets resolved.

- (2) The RFIF also contains Fact-of-Filing (FOF) data identifying the receipt of an IMF return and tracks where in the GMF “pipeline ” processing the 1040 document resides. FOF data and Refund Information data are in different records on the RFIF. The RFIF updates daily with the 1040 Forms, that fall under the Other Than Full Paid (OTFP) category (refunds, credit elect, even balance and balance due — no payment). FOF extracts data from GMF and ERS files. Some records are not always significant or accurate depending on transcription. At calendar year-end, a special REF run will offload all current tax period returns to ALT\_REMFE, prior to new filing season which will now be considered as previous returns.

## 2.3.13.3

(10-17-2023)

**Refund Information File  
Data Elements on the  
RFIF**

- (1) TIN and TIN-TYPE — To access any RFIF record requires the taxpayer’s social security number (TIN).
- (2) FREEZE-CD — The RFIF carries up to eight occurrences of this code, when freezes are present on the IMF/CADE2, four left and four right.
- (3) RET-CD — The RFIF contains a one-character, alphabetic indicator used to generate a display on the IDRS terminal. The displayed literal describes the type of return the record extracts from.
- (4) RET-DLN — The DLN is present on the RFIF for all posted returns. If record extraction is due to a TC 150 unposting, the DLN of the unpostable TC 150 is on the file.
- (5) RET-CYC— This cycle is present regardless if a return posts or unposts. It is the cycle the return processed at MCC. When the RFIF has records for refunds issued and there is no return processed the RFIF carries zero for the return cycle that will display as blanks.
- (6) REFUND-CYC — When a TC 840 or TC 846 transaction posts, the RFIF displays the cycle of the last such transaction.
- (7) EXTRACTION-CYC — This is the last cycle the record extraction from the IMF/CADE2 occurred at MCC. It is either the cycle the return was initially processed at MCC or the cycle of an update record — providing it is on the specified list of transaction post codes. In a record extraction due to unposting, no EXTRACTION-CYC is present. Instead, the RFIF carries a two-digit IMF/ CADE2 unpostable code.
- (8) MATH-ERROR-CD — The RFIF carries up to five 3-digit code encountered when math error codes are present on the IMF/CADE2.
- (9) UNPOSTABLE-CD — A code showing why the return unposted and extracted to the RFIF.
- (10) FILING-STATUS-CD — The filing status code extracted for both postable returns and unpostable returns.
- (11) BAL-CD — The RFIF stores an indicator for posted returns showing whether the module balance was debit, credit, or even at time of extraction.
- (12) OFFSET-CD — The RFIF stores an indicator showing whether or not a TC 018, 740, 742, 826/896, 841, or 843 posts in the cycle shown in EXTRACTION-CYC. If any of these transactions post prior to the EXTRACTION-CYC, they are not present on the RFIF.

- (13) REFUND-CD — The RFIF maintains an indicator for refunds issued. If yes, the indicator states if it was a manual or generated refund and if more than one refund issued.
- (14) ESTIMATED-TX-DISCREPANCY-IND — A RFIF indicator showing if an ES discrepancy (code 9) exists.
- (15) MULTIPLE-MATH-ERR-CD-IND — A RFIF indicator showing if more than one MATH-ERROR-CD exists on the IMF/CADE2.
- (16) REFUND-AMT — When a TC 840 or TC 846 posts, the RFIF retains the amount of refund.
- (17) MOD-BAL-AMT — When there is no refund, the RFIF maintains the module balance that is in effect from the last time of record extraction from the IMF/CADE2. If the amount exceeds \$99,999.99, the record displays \$99,999.99.
- (18) EIC-AMT — The RFIF carries the net Earned Income Credit amount of TC 764, 765 or 768.
- (19) NAME-CTRL — When a return posts, the name control transfers to the RFIF. On some unposted returns the check digit is present until the return posts.
- (20) UNPOSTABLE-RESOLUTION-CODE — A code input using GUF command codes UPBAT and UPRES to close unpostable transaction cases.
- (21) TAXPAYER-REFUND-AMT — The amount of refund entered by a taxpayer on a return. Before the RFIF drops the FOF record this amount transfers to the REF record.
- (22) TOP-OFFSET-PRIMARY-AMOUNT — The amount of refund offset for delinquent non-tax debt owed to Federal agencies and to States: including, but not limited to, past due child support by primary taxpayer.
- (23) TOP-OFFSET-SECONDARY-AMOUNT — The amount of refund offset for delinquent non-tax debt owed to Federal agencies and to States: including, but not limited to, past due child support by secondary taxpayer.
- (24) BOD-CD — A tax account code identifying the IRS Business Operation Division (BOD) that has overall responsibility for the account either originally assigned when the return was filed or updated when reassigned (NAP).
- (25) BOD-CLIENT-CD — A tax account code that identifies the account as a member of a particular client segment or sub-group of the tax account's current Business Operation Division.
- (26) MFT-CD - identifies the status of the taxpayer.
- (27) FILING-METHOD — a code identifying the method the taxpayer filed their return.
- (28) CLOSING-CD-IND — a code identifying the record is closed on Master File.
- (29) ACCRETION-IND — a code to indicate an invalid record has been corrected and can be treated as a valid record.
- (30) PDT-IND — a code to flag accounts belonging to a POTENTIALLY DANGEROUS TAXPAYER.



- (31) CADE2-MF-IND — a code identifying the processing source of the record.
- (32) DATE-STAMP — a field identifying the date the record was added or modified.
- (33) TIME-STAMP — a field identifying the time the record was added or modified.
- (34) SPOUSE-IND — indicates if the primary spouse's TIN is on this record.
- (35) PRIMARY-TIN-TYPE — indicates the TIN-TYPE of the primary TIN.
- (36) PRIMARY-TIN — is the primary TIN for this record.
- (37) TAX-PERIOD — indicates which tax period for which the taxpayer has submitted a return.
- (38) DMF-LIABILITY-IND — indicates a liability exists against this taxpayer account.
- (39) EITC-CODE - identifies the EITC status of this taxpayer account.
- (40) RECORD-TYPE - identifies the type of record being processed.
- (41) FREEZE-CYCLE - field containing the cycle the freeze indicator was placed on this record.
- (42) F8888-IND - indicates a taxpayer designated to deposit their refund to more than one bank account.
- (43) F8888-EFT-REJECT-CD - Direct Deposit requested; value is equal to DDRC reject codes.
- (44) F8888-SB1-REJECT-CD - 1st Savings Bond requested; value is equal to DDRC reject codes.
- (45) F8888-SB2-REJECT-CD - 2nd Savings Bond requested; value is equal to DDRC reject codes.
- (46) F8888-SB3-REJECT-CD - 3rd Savings Bond requested; value is equal to DDRC reject codes.
- (47) RAL-IND - indicates if a taxpayer received a Refund Anticipated Loan.
- (48) ROUTING-NUMBER - is the bank identifier of where the refund is being sent for the RAL.
- (49) BANK-ACCOUNT-NUMBER - is the account number of the bank for the RAL.
- (50) PREV-DEBT-IND - no math errors or FMS offset current year but a prior year MOD balance was taken.
- (51) PATH-IND - Protecting American from Tax Hikes (PATH) Act Section 201: Modification of filing dates of returns and statements relating to employee wage information and non-employee compensation to improve compliance.
- (52) FATCA-IND HIRE Act of 2010 created Chapter 4 of the IRC (FATCA). Certain credits are being frozen for review for up to six months based on FATCA using TC 810-3 and the -E freeze.
- (53) EPE-IND I.R.A. SEC. 13801. Elective Payment for Energy Property and Electricity produce from certain renewable resources, etal.

2.3.13.4  
(10-17-2023)

**Refund Information File  
Extraction Criteria**

- (1) Record conditions for extraction from the IMF for the RFIF in the current year tax period follow:
  - a. A TC 150 showing a refund due per the taxpayer unposted at MCC.
  - b. A TC 150 (other than one for a full paid error free return) posted at MCC.
  - c. A TC 018 posted to the entity.
  - d. A TC 977 posted and no TC 150 posted (amended return; no original).
  - e. A TC 740, 742, 765, 826, 840, 841, 843, 846, or 896 posted to the tax module.

2.3.13.5  
(10-17-2023)

**RFIF Relationship to the  
ITIF for Refund  
Information**

- (1) The RFIF primarily reflects the condition of returns when first processed. Under limited circumstances, if certain critical transactions post as discussed above, an update record extracts. In many cases the regular IDRS TIF will have a record of the same tax module. The RFIF data displayed on the terminal may indicate if the TIF has this record. Some examples of conditions are:
  - a. Credit Balances — If the RFIF shows that the module has a credit balance and no refund the TIF contains the module.
  - b. Debit Balance — If the RFIF shows that the module had a debit balance when the return processes, the TIF will probably contain the module if the debit balance is still outstanding. If collection activity completes, the RFIF will still show the original debit balance and the TIF may have no module at all. Meanwhile the RFIF continues to show the debit balance because the usual transactions that satisfy an outstanding balance are not criteria to extract a RFIF update record from the IMF at MCC.
  - c. Freeze Codes — The freeze codes on the RFIF are the same codes used for regular IDRS TIF extraction criteria. The presence of one of these codes on the RFIF indicates that the TIF may contain the module.
  - d. TC 740 — (means undeliverable refund check) is a regular IDRS extraction criterion. If the RFIF shows an unreversed TC 740, the TIF should contain the module.
  - e. TC 977 — If there is an amended return with no original, the TIF should contain the module.

2.3.13.6  
(01-01-2008)

**Accessing the RFIF for  
Refund Information**

- (1) Refund Information displays in the following ways:
  - a. Input of CC REINF will access the RFIF directly. Use this CC to request a data display from the RFIF for a given SSN.
  - b. If CC SUMRY with definer "R" finds no data on the TIF, the computer will pass the inquiry to CC REINF and the RFIF will be accessed. This happens only when SUMRY is the specific input. It does not happen if some other command code (e.g., TXMOD) defaults to SUMRY.
  - c. A telephone call to the Teletax system or an Internet request activates CC REMFE. The refund issued date or other data concerning the refund status returns through the Teletax system or the Internet request with the appropriate response to the caller or requestor. In the absence of information about the inquirer's refund, the presence of Fact-of-Filing data results in a response indicating the receipt of the tax return.

2.3.13.7  
(01-01-2000)

**Terminal Response for  
Refund Information**

- (1) Messages displayed on line 13 are:
  - a. SSN FORMAT INCORRECT — The SSN is not in either one of the formats: nnn-nn-nnnn or nnn-nn-nnnn\*. Correct and re-enter.

- b. RFIF NOT AVAILABLE — The RFIF is not on the IDRS data base or is not open for access.
- c. REVERSE VALIDITY PRESENT ON RFIF — This appears under two circumstances (both of which mean that a RFIF record is present for the reverse validity of the input SSN). If the input SSN achieves a match on both the input and reverse validity digit, a normal CC-REINF display will appear along with this message. If a match is not made on the input SSN and validity digit, the input data elements will appear along with this message.
- d. NO DATE AVAILABLE ON RFIF — VAL OR INVAL — After the input of CC REINF, there is no record on the RFIF for the (input) SSN either for the input validity digit or for the reverse validity digit.
- e. NO DATA ON ITIF OR RFIF — VAL OR INVAL — After the input of CC SUMRY (with definer "R"), there is no record on the TIF for the input SSN; in addition, there is no record on the RFIF for the valid/invalid segment of the input SSN.

2.3.13.8  
(10-17-2023)  
**Fact-of-Filing  
Information File (RFIF)  
Data Elements**

- (1) TIN and TIN-TYPE — To access any FOF record requires the taxpayer's social security number (TIN).
- (2) FOF-STATUS-CD - This field (along with STATUS-CYC) allows tracing of 1040 return through the GMF pipeline process. It helps to calculate an approximate date the IMF/CADE2 taxpayer can expect to receive a refund. There are five FOF status codes. They are: 1=RAW, 2=BOBed, 3=Corrected BOB, 4=Document sent to ERS, and 5=Corrected BOB. Once the STATUS-CD and STATUS-CYC change, the entire FOF record updates to include the new STATUS-CD and STATUS-CYC.
- (3) RET-DLN — The DLN is present on all FOF records on the RFIF; it transfers from the GMF and the ERS files.
- (4) STATUS-CYC — The cycle in which the FOF status changed.
- (5) SC-INPUT-CYC — The cycle in which the Campus processed the GMF and ERS files for data transfers to the FOF record on the RFIF.
- (6) FILING-STATUS-CD — This field should contain the filing status that the taxpayer put on their return, except Form 1040EZ has a computer generated filing status code of '1'.
- (7) FOF-BAL-DUE-REFUND-AMT — The refund amount entered by the taxpayer on a return and extracted from a GMF or ERS record. If there is no amount present, CC FFINQ displays the literal "Refund Amount Not Present." When the FOF record drops from the RFIF this amount transfers to the REF record as TAXPAYER-REFUND-AMT.
- (8) NAME-CTRL — Because it is not always present on the GMF or ERS record; it does not always transfer to the FOF record. This field, if present, contains the name control but will not contain a check digit.
- (9) TAX-PRD-YR - The tax period of the return.
- (10) RESEQUENCE-IND - This indicator identifies the return as re-sequenced. If not re-sequenced, the indicator field displays the literal " NOT PRESENT."

- (11) FILING-METHOD - a code identifying the method the taxpayer filed their return.
- (12) DATE-STAMP - a field identifying the date the record was added or modified.
- (13) TIME-STAMP - a field identifying the time the record was added or modified.
- (14) TC971-AC - is a 3-position field containing an action code flagged for further screening valid action codes are **052, 152, 111, 123, 124, 129, and 134**.
- (15) TC971-CYC - field containing the cycle date the TC971-AC was placed on this record.
- (16) ERS-ERROR-CODE - is a 3-position numeric field containing the ERS error codes from ERS07 and ERS13. "Where's My Refund?" will provide messaging for **221, 222, 223, 224, 225, 321, 322, 323, 324, and 325** for Status-1 Letter Sent; **421, 422, 423, 424, and 425** Status-2 Rcvd Response/No Response. All other ERS error codes will default to generic messaging.
- (17) ERS-CNTRL-DAYS - is a 3-position numeric field containing the number of days the return is in ERS status

2.3.13.9  
(10-17-2023)  
**Fact-of-Filing  
Information Extraction  
Criteria**

- (1) The DLN and the associated Format Code fields on the GMF and ERS files determine which of these records become FOF records. The extraction criteria follow:

(a) For 1040—	Tax Class 2 Doc Code 03, 05, 11 or 21 Format Code 300
(b) For 1040A—	Tax Class 2 Doc Code 09 or 16 Format Code 302
(c) For 1040PR—	Tax Class 2 Doc Code 26 or 27 Format Code 304
(d) For 1040NR	Tax Class 2 Doc Code 72 or 73 Format Code 301

2.3.13.10  
(01-01-2004)  
**Accessing the RFIF for  
Fact-of-Filing  
Information**

- (1) Fact-of-Filing information displays from the RFIF via CC FFINQ This command code uses a SSN and attempts to match it to a FOF record on the RFIF. If a match is found, the latest FOF data displays. CC FFINQ is secondary and used when CC REINF shows no current information about an IMF/CADE2 taxpayer's refund return.

2.3.13.11  
(01-01-2000)  
**Terminal Response for  
Fact-of-Filing  
Information**

- (1) Messages displayed on line 13 are:
  - a. SSN FORMAT INCORRECT — The SSN is not in the proper format of nnn-nn-nnnn. Correct and re-enter.

- b. FOF NOT AVAILABLE — The RFIF containing FOF data is not open for access.
- c. NO DATA AVAILABLE ON FOF — After the input of CC FFINQ there is no FOF data on the RFIF for the input SSN.

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**Exhibit 2.3.13-1 (01-01-2000)****CC REINF — Input**

## Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	REINF nnn-nn-nnnnv								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description:

Item	Line	Position	Description and Validity
1	1	1-5	CC REINF
2	1	7-18	SSN — Must be in the format nnn-nn-nnnnb or nnn-nn-nnnn*. A searched of the file ensues for the SSN with the input validity digit as well as for the same SSN with the reverse validity digit.

**Exhibit 2.3.13-2 (10-17-2023)**  
**CC REINF — Output Valid Response**

## Format

EXHIBIT 2.3.13 - 2 GRAPHIC 28126706

### Example of Valid Response to CC REINF

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	REINF nnn-nn-nnnn vvvv FILING-STATUS n REFUND-STATUS v REFUND-CD n TIN-TYPE n								1
2	nn nnnnnn RETURN-CYCLE nnnnnn FILING-METHOD v CADE/MF v EITC-CD n								2
3	vvvvvvvvvvvvvvvvvvvv PATH-IND>n FATCA-IND>n EPE-IND>n NOTICE-DATE nnnnnnnn								3
4	nnnnn-nnn-nnnnn-n vvvvnnnnn vvvvvvv nnn TAX-FORM vvvvvv								4
5	vvvvvvvvvvvv nnnnnn vvvvvv vvvvvvvvvvvvv T/P AMOUNT vvvvvvvvvvvvvv								5
6	vvvvvvvvvvvvvv vvrvvvvvvvvvvvvv vvvvv								6
7	vvvvvvvvvvvvvv vvrvvvvvvvvvvvvvvvvvvvvv								7
8	vvvvvvvvvvvvvvvvvvvv EXTRACTED nnnnnn								8
9	vvvvvvvvvvvvvvvv vvrvvvvvvvvvvv								9
10	SPOUSE-IND n PRIMARY-TIN nnnnnnnnn PRIMARY-TIN-TYPE n								10
11	vvvvvvvvvvvvvvvvvvvv nnnnnnn BOD vv BODC vv FMS-DEBT-IND n								11
12	TOP-OFFSET-PRIMARY-AMOUNT nnn,nnn,nn.n SECONDARY-AMOUNT nnn,nnn,nnn.nn								12
13	RECORD TYPE n								13
14									14
15	8888-IND 0 EFT-DDRC 00 SB1-DDRC 00 SB2-DDRC 00 SB3-DDRC 00								15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:



**Exhibit 2.3.13-2 (Cont. 1) (10-17-2023)**
**CC REINF — Output Valid Response**

Item	Line	Position	Description and Validity
1	1	01–05	CC REINF
2	1	7–17	SSN — as input
3	1	20–23	NAME CONTROL or CHECK DIGIT
4	1	40	x FILING STATUS CODE — the Filing Status shown on the return
5	1	56–57	REFUND-STATUS-CODE—a determined value which describes the current status of a refund.
6	1	69	REFUND-CD—describes the status of the refund.
7	1	80	TIN-TYPE— is the primary TIN for this record.
8	2	01–02	MFT CODE — Always 30
9	2	04–09	TAX PERIOD
10	2	37–42	RETURN CYCLE—The cycle the return posts or unposts. If no return, the literal “NONE ” displays.
11	2	58	FILING-METHOD— identifies the method in which the taxpayer file their return.
12	2	69	CADE2-MF-IND—a code identifying the processing source of the record.

**Exhibit 2.3.13-2 (Cont. 2) (10-17-2023)**  
**CC REINF — Output Valid Response**

Item	Line	Position	Description and Validity
13	3	01-23	<p>RETURN INDICATOR LITERAL — describes the type of return from which the record extracts.</p> <p>AMENDED RETURN — The RFIF record extracts because a TC 977 (amended return) posts and no TC 150 posts.</p> <p>BALANCE DUE — The RFIF record extracts from a tax module that shows the return with a balance due when it settled.</p> <p>CREDIT BALANCE — The RFIF record extracts from a tax module that shows after the return settled, there was a credit balance and no TC 846 refund was present.</p> <p>CREDIT ELECT — The RFIF record extracts from a tax module for which the credit balance (present at the time of return processing) was offset by a TC 836 to another period.</p> <p>CREDIT ELECT AND REFUND — The RFIF record extracts from a tax module for a credit balance (present at the time of return processing) was partially offset by a TC 836 to another period and the remainder refunded to the taxpayer.</p> <p>EVEN — The RFIF record extracts from a tax module that was even balance at the time the return processed.</p> <p>NOT SETTLED — The RFIF record extracts from a tax module in which the return posts but not settled. Offsets or refunds may occur when the return does settle.</p> <p>REFUNDED — The RFIF record extracts from a tax module that had credit balance at the time the return processed. There was no TC 836 offset. The taxpayer received a refund when the return processed.</p> <p>REFUND NO TC 150 — The RFIF record extracts from a tax module that did not contain a posted return but did have a TC 864 posting indicating a refund issued to the taxpayer.</p> <p>UNPOSTABLE CODE nnn — The RFIF record extracts when a TC 150 unposts at MCC. “nnn” is the numeric unpostable code.</p> <p>UNPOSTABLE nnn RESOLVED — The RFIF record extracts when a TC 150 unposts at MCC. “nnn” is the numeric unpostable code. The unpostable condition resolved in some manner.</p>
14	3	32	<p>PATH-IND</p> <p>0 = No Freeze</p> <p>1 = Refund is Frozen until Feb 15</p> <p>2 = Historical Setting Refund release</p>
15	3	45	<p>FATCA-IND</p> <p>0 = No TC 810-3 and the -E (Default value)</p> <p>1 = TC 810-3 and the -E posted</p>

**Exhibit 2.3.13-2 (Cont. 3) (10-17-2023)**  
**CC REINF — Output Valid Response**

Item	Line	Position	Description and Validity
16	3	56	EPE-IND: 0 = No EPE credits (Default value) 1 = Allowed EPE credits return frozen 2 = Allowed EPE credits return has been refunded 4 = EPE credits have been disallowed
17	3	72-79	NOTICE-DATE-a calculated date using RET-CYCLE.
18	4	01–17	TAX MODULE CONTROL DLN — This is the control DLN of the module (or of the unpostable), but it's usually the DLN of the TC 150.
19	4	19–22	MATH ERROR CODE LITERAL — “M/E-” or blank
20	4	23–23	ES DISCREPANCY AND MATH ERROR CODE INDICATORS — 1) If no code 9 (ES Discrepancy) is present and there is no more than one 3-digit math error code, bb (blanks) displays. 2) If code 9 is present and there is no more than one 3-digit math error code at the MF, \$b displays. 3) If there is more than one 3-digit math error code, but code 9 is not present b* displays. 4) If there is more than one 3-digit math error code present, along with a code 9, \$* displays.
21	4	24–24	MULTIPLE-MATH-ERR-CD .
22	4	26–44	MATH ERROR CODE—Up to 5 3-digit math error code encountered at the MF displays (101–669). If there are no errors the field is blank. More than 5 errors displays 100 as math error.
23	4	46–52	LITERAL—is “ FREEZES” if one or more freeze codes are present. If no freeze codes present, the literal will not display.
24	4	53–61	FREEZE CODES—Up to four left-hand freeze code and four right-hand freeze code, display with a hyphen between the right-hand and left-hand codes. If there are no freezes, three blanks display.
25	4	73-78	TAX-FORM -determined by the DLN the tax form filed by this taxpayer.
26	5	01–12	LITERAL—is “ REFUND CYCLE” if a TC 840 or 846 posts to the account. If no TC 840 or 846 posts, blanks display.
27	5	14–19	REFUND CYCLE—the cycle in which the last TC 840 or 846 posts. Is blank if no TC 840 or 846 posts.
28	5	21–26	LITERAL—is “ AMOUNT” if a refund amount is present. Otherwise, it is blank.

**Exhibit 2.3.13-2 (Cont. 4) (10-17-2023)**  
**CC REINF — Output Valid Response**

Item	Line	Position	Description and Validity
29	5	28–40	REFUND AMOUNT—the amount of the last refund issued. Blank if no refund issued.
30	5	53–65	TAXPAYER REFUND AMOUNT — the amount of refund claimed by the taxpayer originally on their incoming return.
31	6	01–14	LITERAL—is “MODULE BALANCE” when a TC 150 does unposts. If the return is unpostable, “OVRPYMT PER TP” displays.
32	6	16–29	MODULE BALANCE—present only if no refund issued.
33	6	31–36	MODULE BALANCE WORD—“EVEN”, “DEBIT”, or “CREDIT” displays, as appropriate. Blanks display when the return is unpostable.
34	7	01–40	OFFSET-LITERAL —OFFSET-IND-TABLE OFFSET-CD 2 - TC 826 OR 896 OFFSET-CD 3 - UNDELIVERED REFUND OFFSET-CD 4 - TC 018 OFFSET-CD 5 - TC 742 OFFSET-CD 6 - REFUND CANCELLED OFFSET-CD 7 - TC 843 CHECK OFFSET-CD 8 - TC 826 MFT35 ACA ASSESSMENT OFFSET-CD 9 - TC 826 MFT35 W/29/30/31/55
35	8	01–20	<b>TC 846/840 LITERAL—</b>  NO REFUND                      Displays if no TC 840 or 846 has ever post to the module.  GENERATED REFUND           Displays when one refund issued with TC 846.  MANUAL REFUND               Displays when one refund issued with TC 840.  MORE THAN ONE REFUND       Displays when there are at least two 84x refunds. The amount of the last refund issued is in the refund amount field. If the record extracts because the return unposts this field is blank.  REF SENT TO AUTH REP       Displays when one refund is issued with TC 846 and the value of the CAF indicator in the module on the Master File is 3, 4, or 7.

**Exhibit 2.3.13-2 (Cont. 5) (10-17-2023)**  
**CC REINF — Output Valid Response**

Item	Line	Position	Description and Validity
			<p>GENERATED REFUND EFT Displays when one refund issued with TC 846 and the Electronic Fund Transfer generates the refund.</p> <p>REFUND PULLED Displays when the refund check pulled for review.</p> <p>CP54 ISSUED Displays if a CP54 Notice issued.</p>
36	8	37–42	EXTRACT CYCLE—the last cycle that the module extracts from the IMF/CADE2 at MCC. No reflection for subsequent activity in the account that does not cause RFIF extraction.
37	9	01–40	LITERAL—the literal “REF CHK SCHEDULED” displays if a check date is present. Otherwise, blanks display.
38	10	12	SPOUSE-IND—indicates if the primary TIN is on this secondary taxpayer’s record.
39	10	26–34	PRIMARY-TIN— is the primary TIN for this secondary taxpayer’s record.
40	10	53	PRIMARY-TIN-TYPE—indicates the TIN-TYPE of the primary TIN for this secondary taxpayer’s record.
41	11	01–20	LITERAL-EARNED INCOME CREDIT
42	11	22-29	EARNED INCOME CREDIT AMOUNT—the amount of the taxpayer’s Earned Income Credit displays. If no Earned Income Credit is present, the literal “ NONE” displays.
43	11	48–49	BOD-CD — the tax account code identifying the IRS Business Operation Division (BOD) that has overall responsibility for the account either originally assigned when the return was filed or updated when reassigned (NAP).
44	11	57–59	BOD-CLIENT-CD — the tax account code that identifies the account as a member of a particular client segment or subgroup of the tax account’s current Business Operation Division.
45	11	75	FMS-DEBT-IND—(a.k.a. DMF-LIABILITY-IND) indicates a liability exists against this taxpayer account.
46	12	28–41	TOP-OFFSET-PRIMARY-AMOUNT —the amount of the primary taxpayer’s delinquent non-tax debt displays. If none present then 0.00 displays.
47	12	63–76	TOP-OFFSET-SECONDARY-AMOUNT —the amount of the secondary taxpayer’s delinquent non-tax debt displays. If none present then 0.00 displays.

**Exhibit 2.3.13-2 (Cont. 6) (10-17-2023)**  
**CC REINF — Output Valid Response**

Item	Line	Position	Description and Validity
48	13	13	RECORD-TYPE — identifies the type of record being processed.
49	15	10	8888-IND - indicates a taxpayer designated to deposit their refund to more than one bank accounts
50	15	21-22	EFT-DDRC - indicates a taxpayer's request for electronic transfer
51	15	33-34	SB1-DDRC - indicates a taxpayer's request for Saving Bonds transfer (1st occurrence)
52	15	45-46	SB2-DDRC - indicates a taxpayer's request for Saving Bonds transfer (2nd occurrence)
53	15	57-58	SB3-DDRC - indicates a taxpayer's request for Saving Bonds transfer (3rd occurrence)
54	16	01-80	MESSAGE AREA—Information and error messages.

Example of Valid Response to CC REINF

Exhibit 2.3.13-2 (Cont. 7) (10-17-2023)  
CC REINF — Output Valid Response

**EXHIBIT 2.3.13 - 2 GRAPHIC 28126707**

**Example of Valid Response to CC REINF**

	1234567890123456789012345678901234567890123456789012345678901234567890	
1	REINF 000-00-9999 TREE FILING-STATUS 1 REFUND-STATUS * REFUND-CD 2 TIN-TYPE 0	1
2	30 202312 RETURN-CYCLE 202408 FILING-METHOD E CADE/MF C EITC-CD 0	2
3	REFUNDED PATH-IND>0 FATCA-IND>0 EPE-IND>2	3
4	95123-054-71437-3 TAX-FORM 1040	4
5	REFUND CYCLE 202408 AMOUNT 232.78 T/P AMOUNT 232.78	5
6	MODULE BALANCE 0.00 EVEN	6
7		7
8	GENERATED REFUND EXTRACTED 202408	8
9	REF CHK SCHEDULED MAR 28, 2006	9
10	SPOUSE-IND PRIMARY-TIN PRIMARY-TIN-TYPE	10
11	EARNED INCOME CREDIT NONE BOD WI BODC FMS-DEBT-IND 0	11
12	TOP-OFFSET-PRIMARY-AMOUNT 0.00 SECONDARY-AMOUNT 0.00	12
13	RECORD TYPE 0	13
14		14
15	8888-IND 0 EFT-DDRC 00 SB1-DDRC 00 SB2-DDRC 00 SB3-DDRC 00	15
16		16
17		17
18		18
19		19
20		20
21		21
22		22
23		23
24		24
	1234567890123456789012345678901234567890123456789012345678901234567890	

This example shows TIN number, Filing—Status, Refund—Cycle, and Refund—Amount because there is a REFUND.

**Exhibit 2.3.13-3 (01-01-2000)**  
**CC FFINQ — Input**

Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	<b>FFINQ nnn-nn-nnnnv</b>								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1-5	CC FFINQ
2	1	7-17	SSN—Must be in the format nnn-nn-nnnn.
3	1	18	<p>VALIDITY INDICATOR—blank (to indicate a valid SSN) or “*” (to indicate an invalid SSN).</p> <p>A search of the file ensues for a FOF record only that matches the input SSN. While some SSN formats require a “*” to pass validity checks, regardless of the input validity digit the file maintains only one FOF record.</p>



**Exhibit 2.3.13-4 (10-17-2023)****CC FFINQ — Output Valid Response**

Format

**EXHIBIT 2.3.13 - 4 GRAPHIC 28126709****CC FFINQ - Output Valid Response**

Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456890123456789012345678901234567890								
1	FFINQ nnn-nn-nnnn MFT>nn TX-PRD>nnnnnn NM-CTRL>vvvv TIN-TYPE>n								1
2	DLN>nnnnn-nnn-nnnnn-n								2
3									3
4	SERVICE-CENTER-INPUT-CYCLE>nnnnnnnn SERVICE-CENTER-INPUT-DATE>nnnnnnnn								4
5	FOF-STATUS-CYCLE>nnnnnnnn				FOF-STATUS-DATE>nnnnnnnn				5
6	PROJECTED-DATE>nnnnnnnn				DAYS-LAPSED>nnnn				6
7	CURRENT-DATE>nnnnnnnn				CYCLE>nnnnnn	CYCLE-DIFF>nnnn			7
8									8
9	FILING-STATUS-CD>n		FOF-STATUS-CD>n		REFUND-STATUS>vv COND-CD>n				9
10	FILING-METHOD>v		TAX-FORM>nnnnvv		REFUND-AMOUNT>nnnnnnnnnn.nn				10
11	RESEQUENCE-IND>n								11
12									12
13	TC971-AC>nnn		TC971-CYCLE>nnnnnnnn		TC971-DATE>nnnnnnnn				13
14	ERS-CODE>nnn		CNTRL-DAYS>nnn						14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Item	Line	Position	Description and Validity
1	1	01-05	CC FFINQ
2	1	07-17	SSN — as input
3	1	24-25	MFT — always 30
4	1	35-40	TAX PERIOD — the tax period of the return
5	1	52-55	NAME-CTRL — when present, this field contains the name control (left-justified); if not, this field contains the literal “ NOT PRESENT”

**Exhibit 2.3.13-4 (Cont. 1) (10-17-2023)**  
**CC FFINQ — Output Valid Response**

Item	Line	Position	Description and Validity
6	1	67	TIN-TYPE— is the primary TIN for this record.
7	2	24–40	DLN—Document Locator Number
8	4	28–35	SERVICE-CENTER-INPUT-CYCLE — the cycle in which the Service Center is processing at the time the 1040 return extracts from GMF or ERS and put on Fact-of-Filing (CCYYWWDD)
9	4	64-71	SERVICE-CENTER-INPUT-DATE—the date equivalent of SERVICE-CENTER-INPUT-CYCLE (CCYYMMDD)
10	5	28-35	FOF-STATUS-CYCLE — the cycle the FOF status changes (CCYYWWDD)
11	5	64-71	FOF-STATUS-DATE—the date equivalent of FOF-STATUS-CYCLE (CCYYMMDD)
12	6	28-35	PROJECTED-DATE—the date of when an update is expected from Masterfile (CCYYMMDD)
13	6	64-67	DAYS-LAPSED — the number of days CURRENT-DATE has passed the PROJECTED- DATE
14	7	28–35	CURRENT-DATE — current system date (CCYYMMDD)
15	7	44–49	CYCLE — current cycle (CCYYWW)
16	7	64-67	CYCLE-DIFF — the difference between current CYCLE and SERVICE-CENTER-INPUT-CYCLE
17	9	18	FILING-STATUS-CD — as it appeared on the return
18	9	35	STATUS-CODE — the latest FOF status of the return 1=RAW 2=BOB'd 3=CORRECTED BOB 4=ERS 5=CORRECTED ERS
19	9	57-58	REFUND-STATUS — a determined value which describes the current status of a refund

**Exhibit 2.3.13-4 (Cont. 2) (10-17-2023)**  
**CC FFINQ — Output Valid Response**

Item	Line	Position	Description and Validity
20	9	69	<p>COND-CD:</p> <p>For STATUS-CODE of K3 valid condition codes are:</p> <p>1=ERS-ERROR-CODE are 221 thru 225 or 321 thru 325</p> <p>2=ERS-ERROR-CODE are 421 thru 425</p> <p>3= any other ERS-ERROR-CODE with ERS-CNTRL-DAYS &lt; 20 days (paper return) or &lt; 18 days (electronic return)</p> <p>4= any other ERS-ERROR-CODE with ERS-CNTRL-DAYS &gt; 19 days (paper return) or &gt; 17 days (electronic return)</p> <p>For STATUS-CODE of K4 valid condition codes are:</p> <p>1=TC971-AC 129 or 152 with Current Date &gt; PROJECTED-DATE</p> <p>2=TC971-AC 052 with Current Date &gt; PROJECTED-DATE</p> <p>3=TC971-AC 111 or 124</p> <p>4=TC971-AC 134</p> <p>5=TC971-AC 123</p>
21	10	18	FILING-METHOD — identifies the method in which the taxpayer file their return
22	10	35-40	TAX-FORM — determined by the DLN the tax form filed by this taxpayer
23	10	57-68	REFUND AMOUNT — refund amount displays when an actual refund amount extracts from GMF or ERS and put on the FOF record. If not, the field contains the literal "NOT PRESENT"
24	11	18	RESEQUENCE IND — when present this field contains a 1, meaning that the 1040 return from Electronic Filing was resequenced; otherwise, this field contains the literal "NOT PRESENT."
25	13	10-12	TC971-AC — identifies return has been flagged for further screen. (see data definition in FACT-OF-FILING for valid values)
26	13	27-35	TC971-CYC— the cycle when the TC971-AC issued for return
27	13	48-55	TC971-DATE — TC971-CYC converted to actual date
28	14	10-12	ERS-CODE — the 3-digit ERS-ERROR-CODE
29	14	27-29	CNTRL-DAYS the 3-digit ERS-CNTRL-DAYS
30	15	01-80	MESSAGE AREA—information and error messages

Example of Valid Response to CC FFINQ

**Exhibit 2.3.13-4 (Cont. 3) (10-17-2023)**  
**CC FFINQ — Output Valid Response**

**EXHIBIT 2.3.13 - 4 GRAPHIC 28126710**

**Example of Valid Response to CC FFINQ**

	1234567890123456789012345678901234567890123456789012345678901234567890	
01	FFINQ 123-45-6789 MFT>30 TX-PRD>202312 NM-CTRL>TEST TIN-TYPE>9	01
02	DLN>00000-000-00000-0	02
03		03
04	SERVICE-CENTER-INPUT-CYCLE>20240403 SERVICE-CENTER-INPUT-DATE>20240123	04
05	FOF-STATUS-CYCLE>20240403 FOF-STATUS-DATE>20240123	05
06	PROJECTED-DATE>20240207 DAYS-LAPSED>-006	06
07	CURRENT-DATE>20240201 CYCLE>202405 CYCLE-DIFF>+001	07
08		08
09	FILING-STATUS-CD>1 FOF-STATUS-CD>1 REFUND-STATUS>K3 COND-CD>1	09
10	FILING-METHOD>P TAX-FORM>1040EZ REFUND-AMOUNT> 114.00	10
11	RESEQUENCE-IND>NOT PRESENT	11
12		12
13	TC971-AC> TC971-CYCLE> TC971-DATE>	13
14	ERS-CODE>221 CNTRL-DAYS>901	14
15		15
16		16
17		17
18		18
19		19
20		20
21		21
22		22
23		23
24		24
	1234567890123456789012345678901234567890123456789012345678901234567890	

This example shows TIN number Filing - Status and Refund - Amount because there is a REFUND.