



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.55

NOVEMBER 25, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) (1) This revised IRM 2.3.55 transmits, Integrated Data Retrieval System (IDRS) Terminal Responses, Command Codes ELFUP and ELFRQ.

MATERIAL CHANGES

- (1) IRM 2.3.55.1.1 Internal Controls, Background paragraph (2) update processing range of tax years for the 1 current TY 2025 and 7 prior years TY 2024 - TY 2018 coverage.
- (2) IRM 2.3.55.2 Update valid tax years: TY 2025 thru TY 2018, also valid for TRDB-R8453 records.
- (3) Exhibit 2.3.55-1 Update valid tax years: PY 2026 thru PY 2019, also valid for TRDB-R8453 records.
- (4) Exhibit 2.3.55-2 Update valid tax years: PY 2026 thru PY 2019, also valid for TRDB-R8453 records.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.55, dated December 11, 2024, is superseded.

AUDIENCE

Information Technology (IT), Large Business & International (LB&I), Small Business Self Employed (SB/SE), Tax Exempt Government Entities (TE/GE), and Taxpayer Services (TS).

Kaschit Pandya
Chief Information Officer

2.3.55

Command Codes ELFUP and ELFRQ

Table of Contents

2.3.55.1 Program Scope and Objectives

2.3.55.1.1 Background

2.3.55.1.2 Authority

2.3.55.1.3 Responsibilities

2.3.55.1.4 Program Management and Review

2.3.55.1.5 Program Controls

2.3.55.1.6 Acronyms

2.3.55.1.7 Related Resources

2.3.55.2 Command Code ELFUP

2.3.55.3 Command Code ELFUPR

2.3.55.4 Command Code ELFUP with Definer “B”

2.3.55.5 Command Code ELFRQ

Exhibits

2.3.55-1 ELFUP—Screen

2.3.55-2 ELFUPR—Screen

2.3.55-3 ELFUPB Screen

2.3.55-4 ELFRQ—Screen

2.3.55.1
(11-25-2025)
Program Scope and Objectives

- (1) **Purpose:** (1) This revised IRM 2.3.55, IDRS Terminal Responses transmits Command Code (CC) ELFUP and ELFRQ individual tax return data electronically through the Modernized Electronic File (MeF) System.
- (2) **Audience:** Information Technology (IT), Large Business & International (LB&I), Small Business Self Employed (SB/SE), Tax Exempt Government Entities (TE/GE), and Taxpayer Services (TS).
- (3) **Policy Owner:** TS is the Business Operating Division (BOD).
- (4) **Program Owner:** Information Technology (IT), Application Development Domain (AD), Submission Processing (SP), Document Perfection Branch (DPB).
- (5) **Primary Stakeholders:** The primary stakeholders are TS, LB&I, SB/SE, and TE/GE. Electronic Filing (E-File) help desk employees research Integrated Submission and Remittance Processing (ISRP) tax returns with Form 8453 receipts, to capture data on the Tax Return Data Base (TRDB).

2.3.55.1.1
(01-01-2026)
Background

- (1) IDRS Command Code ELFUP changes applicable Electronic Filing System (ELF) programs and reports to recognize tax returns within one (1) current and seven (7) prior tax years. ELFUP accept and validate Action Codes **A, C, D** and **R** for the current Tax Year (TY) 2025 and prior Tax Years ranging from 2024 thru 2018 for Form 8453 receipts.
- (2) The final Business Master File (BMF) related Form 8453 process retired in Processing Year (PY) 2021 and was migrated to MeF, altering both Command Codes ELFUPB and ELFRQ to process one (1) prior tax year.
- (3) PY 2014 was the remaining BMF Form 1041 prior tax year listed on its seven (7) tax year retention record; BMF Form 1065 processing was also migrated to MeF back in 2009.

2.3.55.1.2
(01-01-2025)
Authority

- (1) IDRS CC ELFUP and ELFRQ receives an Unified Work Request (UWR) Identification as its annual IT maintenance authorization.
- (2) These requests are administered numerically through the IT Work Request Management System (WRMS).

2.3.55.1.3
(01-01-2025)
Responsibilities

- (1) IT Application Development Business Operating Division (BOD) is responsible for the operation and maintenance of Command Code ELFUP and ELFRQ procedures.

2.3.55.1.4
(01-01-2025)
Program Management and Review

- (1) The assigned /team, /section, or /business unit respectively named, Individual Master File Document Specific (IDOCs), within the program owner's authority must submit this manual annually to receive approval through the Internal Management Documents (IMD) Certification process.
- (2) **Internal Controls**, per Internal Revenue Manual (IRM) 1.11.2, Internal Management Documents (IMD) System.

2.3.55.1.5
(01-01-2025)
Program Controls

- (1) The processes included in this manual are reviewed annually to ensure accuracy and promote consistency.

2.3.55.1.6
(01-01-2025)
Acronyms

(1) This table list the commonly used acronyms and their definitions.

Acronym	Definition
AD	Application Development
BMF	Business Master File
BOD	Business Operating Division
BS	Bought / Sold
CC	Command Code
DCN	Document Control Number
DLN	Document Locator Number
DPB	Document Perfection Branch
E-File	Electronic Filing
EIN	Employee Identification Number
ELF	Electronic Filing System
IDOCS	Individual Master File Document Specific
IDRS	Integrated Data Retrieval System
IMD	Internal Management Documents
IMF	Individual Master File
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
LB&I	Large Business and International
MeF	Modernized Electronic File
PY	Processing Year
SB/SE	Small Business Self Employed
SRC	Source Code
SSN	Social Security Number
TE/GE	Tax Exempt Government Entities
TIN	Taxpayer Identification Number
TRDB /V	Tax Return Data Base /View
TS	Taxpayer Services
TY	Tax Year
UWR	Unified Work Request

WRMS	Work Request Management System
------	--------------------------------

2.3.55.1.7
(01-01-2025)
Related Resources

- (1) Many capabilities of CC ELFRQ to request and print certain reports are no longer available, due to disclosure regulations of taxpayer information.
- (2) Command Code ESTAB works similarly to CC ELFUP for the purpose of requesting Tax Return Chargeouts or Form 8453/8453-OL from files.

2.3.55.2
(01-01-2026)
Command Code ELFUP

- (1) Command Code ELFUP is used to update TRDB-R8453 records. The ELFUP screen contains 7 fields for which the user may input data See Exhibit 2.3.55-1. For each request entered, the user must provide the SSN, the list YEAR-DIGIT of requested History-File, and the action code. Valid tax years are TY 2025, TY 2024, TY 2023, TY 2022, TY 2021, TY 2020, TY 2019, or TY 2018.
- (2) Action Codes A, C, and D are used to update the TRDB-R8453 records for Tax Years 2018 thru 2025.
- (3) Action Codes A, C and D are no longer used to update the Individual Master File (IMF) History-File, however they are used to update IDRS Command Code Tax Return Data Base /View (TRBD /V) database for Tax Year 2002 and prior years.

Action Requested	Action Code Required
ADD the 8453 DLN Record	Action Code A
CHANGE the 8453 DLN Record	Action Code C
DELETE the 8453 DLN Record	Action Code D

Figure 2.3.55-1

2.3.55.3
(01-01-2008)
Command Code ELFUPR

- (1) Command Code ELFUP with definer "R" is used to replace the TRDB-R8453 or IMF History File record with another Social Security Number (SSN). The ELFUPR screen contains four fields to input data See Exhibit 2.3.55-2. For each request entered, the user must provide the Master File Code, the list year digit of the requested History-File, and the current and new SSN.

2.3.55.4
(01-01-2024)
Command Code ELFUP with Definer "B"

- (1) ELFUPB is used for changing or deleting records on the BMF History-File. There are six fields on the screen See Exhibit 2.3.55-3. (ELFUPB Screen). ACTION-CODE values can be "C" for change or "D" for delete. SOURCE CODE (SRC) an identifier for the requesting BMF system. The value can be "F" for Form 1041 users. For Form 1041, the YEAR-DIGIT can be a prior processing year beginning and ending in PY 2014. Employee Identification Number (EIN), the EIN number of the record that will be changed on the BMF History-File. Bought or Sold (BS) Indicator can be "1" for bought, "2" for sold, or "0" for neither. Form 8453-DLN, the Document Locator Number (DLN) number of the Form 8453 signature document that will replace the existing DLN on the BMF HISTORY-FILE. ACTION-CODE "C" requires all fields except

BS Indicator to contain data. For ACTION-CODE “D” the Form 8453-DLN and BS Indicator fields are optional all others are required.

- (2) For PY 2022 and future tax years, both ELFUPB and ELFRQ will “only” process TY 2013.

2.3.55.5
(01-01-2025)

Command Code ELFRQ

- (1) Command Code ELFRQ is used for requesting a RETURN CHARGEOUT, Form 8453 CHARGEOUT or RESEARCH REPORT for a particular Taxpayer Identification Number (TIN). Chargeouts are requested by entering the TIN, YEAR-DIGIT, ACTION CODE and SOURCE CODE (SRC). See Exhibit 2.3.55-4 for the ELFRQ screen.

Action Requested	Action Code Required
Return Chargeout	1
8453 Chargeout	2
Return DLN and 8453 DLN Chargeout	3
Research Report Only	4

Figure 2.3.55-2

- (2) The SOURCE CODE consists of: • “F” for requesting BMF Form 1041 information only.
- (3) The IMF Form 8453/8453-OL DLN information for Tax Year 2003 and future years, if available, is obtained by using Command Code TRDBV, R8453.
- (4) After the Form 8453/8453-OL DLN is obtained, CC ESTAB maybe used to request additional Return Chargeouts.

Exhibit 2.3.55-1 (01-01-2026)

ELFUP—Screen

1	2	3	4	5	6	7	8				
123456789012345678901234567890123456789012345678901234567890											
1	ELFUP						ELF 8453 UPDATE REQUEST RECORDS		DATE [E1]		
2											
3	ACTION	MFC	YR-DGT	SSN			8453 DLN	RETURN DLN	RETURN DCN		
4	[]	[]	[]	[]-[]-[]	[]	E8	[]	E9	[]	E10	[]
5	E2	E3	E4	E5	E6	E7	.	.	.	.	.
6	.	.	.	.	.	.	.	.	.	.	.
7	.	.	.	.	.	.	.	.	.	.	.
8	.	.	.	.	.	.	.	.	.	.	.
9	.	.	.	.	.	.	.	.	.	.	.
10	.	.	.	.	.	.	.	.	.	.	.
11	.	.	.	.	.	.	.	.	.	.	.
12	.	.	.	.	.	.	.	.	.	.	.
13	.	.	.	.	.	.	.	.	.	.	.
14	.	.	.	.	.	.	.	.	.	.	.
15	.	.	.	.	.	.	.	.	.	.	.
16											
17											
18	ENTRY CODE: []E11										
19											
20											
21											
22											
23											
24	EMPLOYEE NUM [E12]										

Element#	Line#	Column#	Description
1	1	69-74	CURRENT-DATE (YYYYMMDD)
2	05-15	03	ELFUP-ACTION-CODE A, C, D
3	05-15	10	MASTER-FILE-SYSTEM-ID-CODE
4	05-15	16	YEAR-DIGIT - CURRENT YEAR (PY2026), ANY OF SEVEN PRIOR YEARS (PY2025 - PY2019)
5	05-15	21-23	SSN1
6	05-15	25-26	SSN2
7	05-15	28-31	SSN3
8	05-15	34-47	8453-DLN
9	05-15	50-63	RETURN-DLN
10	05-15	66-79	RETURN-DCN
11	19	48-49	ENTRY CODE
12	24	15-24	EMPLOYEE-NUMBER

ELFUPR—Screen

1	ELFUPR	ELF 8453 REPLACEMENT SSN RECORDS						DATE [E1]	
2									
3	MFC	YR-DGT	SSN			NEW SSN			
4									
5	[]	[]	[]-[]-[]			[]-[]-[]			
6	E2	E3	E4	E5	E6	E7	E8	E9	
7	.	.	.	.	.	.	.	.
8	.	.	.	.	.	.	.	.
9	.	.	.	.	.	.	.	.
10	.	.	.	.	.	.	.	.
11	.	.	.	.	.	.	.	.
12	.	.	.	.	.	.	.	.
13	.	.	.	.	.	.	.	.
14	.	.	.	.	.	.	.	.
15	.	.	.	.	.	.	.	.
16									
17									
18									
19									
20									
21									
22									
23									
24	EMPLOYEE NUM [E11]								

Element#	Line#	Description
1	1	CURRENT-DATE (YYYYMMDD)
2	05-14	MASTER-FILE-SYSTEM-ID-CODE
3	05-14	YEAR-DIGIT - CURRENT YEAR (PY2026) ANY OF SEVEN PRIOR YEARS (PY2025 - PY2019)
4	05-14	SSN1 (CURRENT)
5	05-14	SSN2 (CURRENT)
6	05-14	SSN3 (CURRENT)
7	05-14	SSN1 (NEW)
9	05-14	SSN3 (NEW)
10	19	ENTRY CODE
11	24	EMPLOYEE NUMBER

Exhibit 2.3.55-3 (01-01-2021)
ELFUPB Screen

ACTION	SRC	YR-DGT	EIN	BS	8453 DLN
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX
X	X	4	XXXXXXXXXX	0	29X59XXXXXXXXXX

ENTRY CODE:

Element #	Line #	Column #	Description
1	1	69-74	CURRENT DATE YYYYMMDD
2	5-18	3	ACTION-CODE C or D
3	5-18	10	SRC F
4	5-18	16	YEAR-DIGIT: 1041- 4.
5	5-18	21-29	EIN
6	5-18	34	BS 1 for bought, 2 for sold, or 0 for neither
7	5-18	37-50	8453-DLN
8	19	48-49	ENTRY-CODE
8	24	15-24	EMPLOYEE NUMBER

Exhibit 2.3.55-4 (01-01-2021)**ELFRQ—Screen**

EX 2355-4.txt

ELFRQ ELF 8453/RETURN TRANSCRIPT REQUEST DATE 20080725

ACTION	SRC	SSN	YEAR	REQUESTER	REMARKS	ERROR MSG
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
X	I	XXX-XX-XXXX	X	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	

IS THIS THE LAST ENTRY? <N> N

EMPLOYEE NUM 2810013277

Element#	Line#	Column#	Description
1	1	70-76	CURRENT-DATE (YYYYMMDD)
2	05-20	6	ELFRQ ACTION CODE 1, 2, 3, 4
3	05-20	11	SOURCE CODE F
3	05-20	17-19	SSN1
4	05-20	21-22	SSN2
5	05-20	24-26	SSN3
6	05-20	36	YEAR-DIGIT - ONLY REMAINING PRIOR YEAR (PY 2014)
7	05-20	41-50	REQUESTER IDRS NUMBER
8	05-20	53-66	REMARKS COLUMN
9	05-20	70-80	ERROR MESSAGE INVALID YEAR INVALID ACTION NON-NUM-SSN
10	22	52	CONTINUATION RESPONSE Y, N
11	24	15-24	EMPLOYEE NUMBER