



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.57

MARCH 24, 2025

EFFECTIVE DATE

(03-24-2025)

PURPOSE

- (1) This transmits revised IRM 2.3.57, IDRS Terminal Responses, Command Code BRTVU.

MATERIAL CHANGES

- (1) IRM 2.3.57.1 IRM 2.3.57.1 revised throughout to update organizational title Wage and Investment to Taxpayer Services.
- (2) Exhibit 2.3.57-2 Added the definer code S4, S5 for the new form 4255 that is now attached to the forms 1120 form family, 1065, 1041, 1041-QFT and the 990T.
- (3) 2.3.57.2BRTVU is now processing and displaying the tax Form 709-NA

EFFECT ON OTHER DOCUMENTS

IRM 2.3.57 dated March 25, 2024 is superseded.

AUDIENCE

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

Rajiv Uppal
Chief Information Officer

2.3.57

Command Code BRTVU

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2.3.57.1
(03-24-2025)
Program Scope and Objectives

- (1) The mission of the Tax Data On-Line Branch is to provide customers top quality access to Corporate Data by planning, updating, scheduling, programming, implementing, and maintaining applications and building systems. Tax Data On-Line consists of TRDB, RTFOL, RPVOL, DDB, NAP and SCAP/SCOP systems.
- (2) **Purpose:** This transmits revised IRM 2.3.57, IDRS Terminal Responses, Command Code BRTVU.
- (3) **Audience:** Tax Analysts, Research Analysts, Auditors, and Fraud Detection Analysts in LMSB, SBSE, TEGE, Appeals, TAS, CI, IT, and TS.
- (4) **Policy Owner:** Chief Information Officer, Rajiv Uppal.
- (5) **Program Owner:** Information Technology/Applications Development.
- (6) **Primary Stakeholders:** Tax Analysts, Research Analysts, Auditors in LMSB, SBSE, TEGE, Appeals, CI, IT and TS.
- (7) **Program Goals:**
 - Provide nationwide access to information processed through any campus and posted to any of the master files.
 - Provide on-line access to the master file information, residing Enterprise Computing Center - Martinsburg (ECC-MTB).
 - Support the development of the access to the tax return data in the transaction processing environment.
 - Support the development of a designated source for tax return data in the transaction processing environment.

2.3.57.1.1
(03-20-2019)
Background

- (1) Administer the Business Returns Transaction View (BRTVU) to give users read-only access to the tax return data submitted by business owners/tax payers that are on the BRTF VSAM files.

2.3.57.1.2
(03-20-2019)
Authority

- (1) Information Technology.

2.3.57.1.3
(03-20-2019)
Responsibilities or Roles and Responsibilities

- (1) Applications Development is responsible for operations and maintenance of the command codes.

2.3.57.1.4
(03-20-2019)
Program Management and Review

- (1) **Program Reports:** BMF is the primary source of data for BRTVU data repository stored at ECC mainframe.
- (2) **Program Effectiveness:** Return Transaction File On line (RTFOL) is a non-major system/application sponsored by TS. This system/application provides the following functionality:- legislative changes to the tax law as reflected in the form filed;- modifications to data elements as required by the IRS business units;- maintaining the interface for online access.- Online access to Return Preparer Inventory.

- (3) Duplicate TIN Online (DUP TIN) provides on-line access to the Duplicate TIN Database. It provides information on duplicate uses of an individual's TIN. It maintains a record of how each SSN was used on a 1040 return (primary, secondary, and dependent).
- (4) (1) Programs are managed in Endeavor.
- (5) (2) Change Tickets are required for program changes and are managed in IRWorks/Service Now.
- (6) (3) All software changes are iSAT tested, reviewed, and documented in DocIT.

2.3.57.1.5
(03-20-2019)

Program Controls

- (1) IDRS user access code and permissions required to access BRTFOL information.
- (2) BEARS access requests are managed by applications support.

2.3.57.1.6
(03-20-2019)

Terms/Definitions/ Acronyms

- (1) Defined Terms
- (2) Acronyms

Acronym	Definition
BMF	Business Master File
ELMS	Enterprise Learning Management System
FOIA	Freedom of Information Act
BRTVU	Business Return Transactions

2.3.57.1.7
(03-20-2019)

Related Resources

- (1) Used for providing references to IRS processes
- (2) IRM number reference
- (3) Title reference
- (4) Guidance reference

IRM	Title	Guidance
3.42	Electronic Tax Administration	Electronic Filing See IRM 3.42.4 and 3.42.7
21.2	Systems and Research Programs	Access to EUP See IRM 21.2.2.4.4.9 See IRM 21.2.2.4.4

2.3.57.2

(03-24-2025)

**Command Code (CC)
BRTVU**

- (1) CC Business Returns Transaction View (BRTVU) is a Command Code used by IDRS users to gain read-only access to the tax return data submitted by business tax payers that are on the BRTF VSAM files for the current tax year and three previous years. The BRTF files store data for posted business forms 11C, 706, 706GS, 709, 709-NA, 990, 990-T, 990EZ, 1120's, 8038's, 1041, 730, 940, 940EZ, 941, 943, 944, 945, 1042, 1065, 1066, 1139, 2290, 3520, 4720, 5227, 5330, 8288, 8328, 8804, CT-1. This year would be adding the adding the definer code S4, S5 for the new form 4255 that is now attached to the forms 1120 form family, 1065, 1041, 1041-QFT and the 990T

2.3.57.2.1

(01-01-2012)

**Command Code (CC)
BRTVU General**

- (1) The Input screen for Command Code BRTVU is displayed in Exhibit 2.3.57-1
- (2) BRTVU summary screens display associated returns/schedules/forms submitted by a specific filer.
- (3) The command definer on the screen allows users to view the forms and schedules associated with the tax return. If there is more than one page in a form, there will be more than one command definer associated with the form. The command definers are found on the summary screen.
- (4) Command code BRTVU allows the user to directly access a page by using the command definer code. The user can enter the TIN, MFT, tax period and definer code to directly access the page that the user wants to query.
- (5) BRTVU is a research command code. The data cannot be adjusted or changed.

2.3.57.2.2

(01-01-2012)

**Command Code BRTVU
Terminal Responses**

- (1) RECORD NOT FOUND —A request was made for which there is no information on BRTF. If a return is over 3 years old, it will not be displayed on BRTVU.
- (2) REQUEST CAN NOT BE SERVICED AT THIS TIME, TRY AGAIN LATER—The portion of the BRTF file where this form resides is not available for on-line BRTVU access. This may be due to routine daily maintenance (e.g., loading new returns). Report this error message to your user support area if it occurs outside of the maintenance window of 2400 - 0600 ET.
- (3) FILE ERROR CODE XX ON RTF FILE YYZZ XXXXXX, CONTACT IDRS TECHNICIAN—The BRTF VSAM files are not available for on-line BRTVU access. Report this error message to your user support area. The problem should be brought to the attention of Enterprise Computing Center-Martinsburg (ECC-MTB) via ITAMS.
- (4) FILE ERROR CODE XX ON RTF ACCRETION FILE YYZZ XXXXXX, CONTACT IDRS TECHNICIAN—The BRTF VSAM files are not available for on-line BRTVU access. Report this error message to your user support area. The problem should be brought to the attention of Enterprise Computing Center-Martinsburg (ECC-MTB) via ITAMS.
- (5) YOU ARE NOT AUTHORIZED TO ACCESS THIS PROGRAM—You do not have access to BRTVU. Report this message to your Supervisor and request access.
- (6) INVALID REQUEST — CHECK INPUT—Check the format of the command request.
- (7) THE TIN FIELD IS INVALID — CHECK INPUT—Check the format of the SSN.

- (8) THE MFT IS NOT VALID - CHECK INPUT— The MFT entered is not valid for BRTVU.
- (9) THE TAX PERIOD MUST BE NUMERIC - CHECK INPUT— Check the format of the Tax Period.
- (10) THE TAX PERIOD FIELD IS IN ERROR - CHECK INPUT—Check the format of the Tax Period.
- (11) THE FORMS REQUESTED ARE NOT AVAILABLE—The MFT and/or DOC-CD entered are not valid.

2.3.57.3
(03-25-2024)
Table Of Screen Exhibits

(1) Input	Exhibit 2.3.57-1	Initial BRTVU Command
	Exhibit 2.3.57-2	Definer Codes
(2) Output	Exhibit 2.3.57-3	Output Screen Format
	Exhibit 2.3.57-4	Page 1 of sample 990EZ Screen
	Exhibit 2.3.57-5	Page 2 of sample 990EZ Screen
	Exhibit 2.3.57-8	Format of Summary Screen
	Exhibit 2.3.57-9	Page 1 of sample summary screen

Exhibit 2.3.57-1 (03-25-2024)
COMMAND CODE BRTVU

(1) INPUT REQUEST SCREEN, INITIAL BRTVU COMMAND

(2) RECORD ELEMENT DESCRIPTION

ELEMENT	LINE	POS	ELEMENT NAME
1	1	1-5	BRTVU
2	1	EIN 7-16	(Mandatory) NN-NNNNNNN (Valid EIN)
3	1	MFT 18-19	(Mandatory) NN
4	1	Tax Period - 20-25	(Mandatory) NNNNNN example: 201112
5	1 Possible Values:	COMMAND DEFINER - 27-28	(Mandatory)

EXAMPLES:

BRTVU 12-3456789 63200912 R1

BRTVU 12-3456789 63200912 SM

BRTVU 12-3456789 63200912 SA

Exhibit 2.3.57-2 (03-24-2025)
COMMAND CODE BRTVU

(1) COMMAND DEFINER DESCRIPTION:

Definer/Command Codes	Definition		
R1, R2, R3, R4 Etc...	Page 1, 2, 3, 4, Etc. . . of form		
SM or blank	Summary Screen		
SA	Page 1 of Schedule A of the form.		
SB	Page 1 of Schedule B of the form.		
SC	Page 1 of Schedule C of the form.		
SE	Page 1 of Schedule E of the form.		
A2-A4	Schedule A page 2-4		
B2-B3	Schedule B page 2-3		
C2-C4	Schedule C page 2-4		
D1 - D3	Schedule D pages 1-3		
DA	Form 8949		
EI	Form 8941		
ET	Form 8913		
EV	Form 8936 Sch A		
FA	Form 965A		
FB	Form 965B		
H1 - H2	Schedule H page 1-2		
I1	Form 8960 page 1		
I2-I3	Form 8960 page 2-3		
J1 - J4	Schedule J page 1-4		
K2	Schedule K page 2		
LT	Form 6252		
SU - S2	Summary Screen pages 1-2		
M1-M7	Form 3800 pgs 1-7		
N1	Form 4136 page 1		

Exhibit 2.3.57-2 (Cont. 1) (03-24-2025)
COMMAND CODE BRTVU

N2-N3	Form 4136 page 2-3		
Q1-Q2	Form 8997 pages 1 and 2		
NH	Form 5884B		
QB	Form 8995		
R1-R9	Pages 1-9		
SD or D1	Schedule D page 1		
SF	Schedule F page 1		
SG	Schedule G page 1		
SI	Schedule I page 1		
SJ	Schedule J page 1		
SK	Schedule K page 1		
SL	Schedule L page 1		
T3	Form 6626		
TL	Form 8978		
TT	Form 6252		
ZI	Form 8817		
ZZ	Form 1139		
S4	Form 4255		
S5	Form 4255		

Exhibit 2.3.57-3 (06-20-2016)
COMMAND CODE BRTVU

(1) OUTPUT SCREEN (FORM Screen)

(2) RECORD ELEMENT DESCRIPTION:

ELEMENT	LINE	POS	DESCRIPTION
1	1	1-5	BRTVU command code.
2	1	7-16	Valid EIN.
3	1	18-19	MFT.
4	1	21-26	Tax Period.
5	1	28-29	Command Definer Code.
6	1	37-40	Name Control -- Identifies the first four characters of the taxpayer's principal name.
7	1	42-67	Form Name and Form number.
8	2	1-17	DLN
9	2	34-41	Transaction Date
10	2	74-79	Cycle Posted
11-Last Element	3- 23	1-79	Selected Screen Elements of Form
Messages	24	1-79	Terminal Responses See Terminal Responses Above.

Exhibit 2.3.57-4 (03-25-2024)**COMMAND CODE BRTVU**

(1) OUTPUT SCREEN (Page 1 of Form 990EZ Screen)

(2) Screen Display of BRTVU example with test data.

BRTVU 99-0671477 67202312 R1 PCTR RTN ORG EXMP FRM INCM TX F990EZ 1 OF 4
11292-444-55566-5 RCVD DATE: 20080331 CYCLE POSTED: 202412

CAF IND: C CORR RCVD DATE: 20080101 COMP COND CDS: CONCDEFLDS

AUDIT CD: A FILED 990-T CODE: F INCOME CD (CMPTR): T

AUDIT CD (CMPTR): C PREPARATION IND: P PREPARER PHONE: PREPRPHONE

ASSET CD (GEN): A FILED 1120-POL CD: F CORRESP INDICATOR CD: CI

SUB SECTION CODE: SS SCHEDULE B CODE: S

FRGN OFFICE CODE: O FRGN ACCOUNTS CODE: A PROHIB TAX SHELTER CODE: P

MATH STATUS CD: 1 LOANS TO OFFICERS: L INTEREST IN CONTROL CODE: I

CONTRACTION CD: C NON-PF REASON CD: NO CHANGES IN ORGANIZING CD: C

FORM 990 ORG CD: F NON-PF RSN (CMPTR): 97 ACTIVITIES NOT REPRTD CD: A

ORG TRANSFER CD: T UNREL BSNSS INCM CD: U FILED IN LIEU OF 1041 CD: L

POL ACTIVITY CD: P DONOR ADV FUNDS CD: D PUBLIC 170 GEN PRCT: 975.999

IRI CODES: IRI CODE SEZ LOBBY ACTIVITY CODE: L PUBLIC 509 GEN PRCT: 976.999

SEC527 ORG CODE: R INTRST 509 GEN PRCT: 977.999

OPERATE SCHOOL CODE: O

SCHEDULE IND CODE FLD: SCHEDULEINDCFLDXXXXXXXXXXXXXXXXXX

Exhibit 2.3.57-5 (01-01-2012)
COMMAND CODE BRTVU

(1) OUTPUT SCREEN (Page 2 of 990EZ Screen)

(2) Screen Display of BRTVU example with test data:

BRTVU 99-0671177 67201012 R2 PCTR F990EZ 2 OF 4

LINE PER RETURN PER CMPTR

EDIT DAILY DELINQNCY PENALTY 101,010,101,010,101 |

TOTAL GROSS RECEIPTS | | 980,101,010,101,010

PART I - STMT OF REVENUE, EXPENSES & CHANGES IN NET ASSETS OR FUND BALANCES

1 TOT CNTRBTNS, GIFTS, ETC 301,010,101,010,101 |

2 PROGRAM SERVICE REVENUE | 302,020,202,020,202 |

3 MMBRSHIP DUES AND ASSMNTSI 303,030,303,030,303 |

4 INVESTMENT INCOME | 304,040,404,040,404 |

TOTAL INVESTMENT INCOME | | 970,404,040,404,040

5a GRSS AMT SALE OF ASSETS | 305,050,505,050,505 |

5b LESS COST/OTHR BASIS EX | 306,060,606,060,606 |

TOT COST SALES EXPENSE | | 970,303,030,303,030

5c GAIN OR LOSS | 307,070,707,070,707 | |

Exhibit 2.3.57-6 (03-25-2024)

COMMAND CODE BRTVU

(1) OUTPUT SCREEN (PAGE 3 OF 990EZ SCREEN)

(2) Screen Display of BRTVU example with test data:

BRTVU 99-0671277 67202112 R3 PCTR F990 EZ 3 OF 4

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LINE----- | PER RETURN -----| PER CMPTR
6a GROSS INCOME FROM GAMING | 308, 080, 808, 080, 808 |
6b GROSS INCOME FUNDRAISERS | 309,090, 909,090,909 |
6c LESS DIRECT EXPENSES-----| 310,101,010,101, 010 |
6d NET INCOME SPCL EVENTS-----| 311,111,111,111,111 |
----GROSS SALES RECEIPTS-----|-----| 970,101,010,101,010
7a GROSS SALES LESS RETURNS- | 312,121,212,121,212 |
7b LESS COST OF GOODS SOLD----| 313,131,313,131,313 |
7c GROSS PROFIT (LOSS)----- | 314,141,414,141,414 |
8 --OTHER REVENUE -----| 315,151,515,151,515 |
9 --TOTAL REVENUE -----| 316,151,616,161,616 |
10- GRANTS AND SIMILAR AMTS----| 317,171,717,171,717 |
11- BENEFITS PAID MEMBERS -----| 318,181,818,181,818 |
12- SALARIES AND OTHER COMP---| 319,191,919,191,919 |
17- TOTAL EXPENSES-----| 320,202,020,202,020 |
18 - EXCESS (DEFICIT) FOR YEAR---| 321,212, 121,212,121 |
20 - OTHER CHANGES NET ASSETS | 322,222,222,222,222 |
21 - NET ASSETS/FUND BAL EOY ----| 323,232,323,232,323 |
    
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Exhibit 2.3.57-7 (03-25-2024)**COMMAND CODE BRTVU**

(1) OUTPUT SCREEN (PAGE 4 OF 990EZ SCREEN)

(2) Screen Display of BRTVU example with test data:

BRTVU 99-0671277 67202112 R4 PCTR F990 EZ 4 OF 4

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LINE-----PER RETURN----- PER CMPTR
*PART II - BALANCE SHEETS*
25(A) TOTAL ASSETS (BOY) -----| ----324,242,424,242,424 ----|
25(B) TOTAL ASSETS (EOY) -----| ----325,252,525,252,525 ----|
26(A) TOTAL LIABILITIES (BOY) -----| ----326,262,626,262,626 ----|
26(B) TOTAL LIABILITIES (EOY) -----| ----327,272,727,272,727 ----|
27(A) NET ASSETS (BOY) -----| ----328,282,828,282,828 ----|
27(B) NET ASSETS (EOY) -----| ----329,292,929,292,929 ----|
*PART V - OTHER INFORMATION*
35c ORG SUBJECT TO SECT 6033e-----| -----S-----|
37a POLITICAL EXPENDITURES -----| ----501,010,101,010,101 ----|
38b LOANS TO OFFICERS -----| ----502,020,202,020,202 ----|
39 SECTION 501(c)(7) ORGNIZATIONS--| -----|
39a INITIATE FEES/CAP CNTRBTNS----| ----503,030,303,030,303 ----|
39bGRSS RCPTS FOR FACILITIES -----| ----504,040,404,040,404 ----|
----GROSS INCOME -----| ---- 970,202,020,202,020
40b SECT4958 EXEC BNFT TRANS -----| -----S-----|
44b OPR MORE THN ONE HOS CD:-----| -----O-----|
44c RECVD TANNING SERV CD: -----| -----R-----|
44d FILED 720 CD: -----| -----F-----|
45b REC PAY OR ENGAGE TRANS CD: - | -----R-----|

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Exhibit 2.3.57-8 (01-01-2012)
COMMAND CODE BRTVU

(1) OUTPUT SCREEN (Summary Screen)

(2) RECORD ELEMENT DESCRIPTION

ELEMENT	LINE	POS	DESCRIPTION
1	1	1-5	BRTVU command code.
2	1	7-17	Valid EIN.
3	1	19-20	MFT.
4	1	21-26	Tax Period.
5	1	28-29	Command Definer.
6	1	31-34	Name Control -- Identifies the first four characters of the taxpayer's principal name.
7	1	42-67	Form Name and Form number.
8	2	1-17	Number of DUP or AMENDED RTNs
9	3	1-79	Primary Name
10	4	1-79	Primary Address
11-Last Element	3- 23	1-79	Command Definers for form pages or related Schedules
Messages	24	1-79	Terminal Responses See Terminal Responses Above.

Exhibit 2.3.57-9 (01-01-2012)**COMMAND CODE BRTVU**

(1) OUTPUT SCREEN (Example of 990EZ Summary Screen)

(2) Screen Display of BRTVU example with test data:

BRTVU 99-0671177 67201012 SM PCTR RTN OF ORG EXMPT FR INCM TX F990EZ SUM
ORIGINAL RETURN - 000 DUPLICATE/AMENDED RETURNS ARE AVAILABLE
THIS IS THE PRIMARY NAME LINEXXXXXTHIS IS THE PRIMARY NAME LINE CONTI
THIS IS THE STREET ADDRESS LINEXXXX THIS IS THE CITY NAMEX ST 12345-6789
IN CARE OF NAME: INCAREOFNAMELINXXXXXXXXXXXXXXXXXXXXXXX
FOREIGN ADDRESS: FOREIGNADDRESSXXXXXXXXXXXXXXXXXXXXXXX FOREIGN COUNTRY CD: FC
R1 F990EZ 1 of 4 CODES AND INDICATORS REMITTANCE: 1,111,111,111,111.99
R2 F990EZ 2 of 4 PART I
R3 F990EZ 3 of 4 PART I (CONT.)
R4 F990EZ 4 of 4 PART II, PART V
A1 SCH A PUBLIC CHARITY STATUS AND PUBLIC SUPPORT
A2 SCH A PAGE 2
A3 SCH A PAGE 3
A4 SCH A PAGE 4
SCH C POLITICAL EXPENDITURE 130,101,010,101,010
SCH G SCH G COMPLETED CD: G
SCH L EXCESS BENEFIT TRANS CD S
SCH L LOAN APPVD BY BOARD CD: L
SCH N SCH N COMPLETED CD: S