



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.85

AUGUST 19, 2025

## EFFECTIVE DATE

(08-19-2025)

## PURPOSE

- (1) This transmits revised IRM 2.3.85, IDRS Terminal Responses, Command Code DFAST and DLITE.

## MATERIAL CHANGES

- (1) IRM 2.3.85 Signature updated to the new CIO.
- (2) IRM 2.3.85 Changed all Wage and Investment (W&I) to Taxpayer Services (TS).
- (3) IRM 2.3.85 Editorial updates were made to this IRM section to comply with the January 2025 executive orders and OPM guidance.

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.85, dated January 30, 2023, is superseded.

## AUDIENCE

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

Kaschit Pandya  
Acting Chief Information Officer



2.3.85

Command Code DFAST and DLITE

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Exhibits

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2.3.85.1  
(04-15-2020)  
**Program Scope and Objectives**

- (1) **Overview:** Command Code (CC) DFAST and DLITE are used as a research tool for displaying a list of compliance issues found on returns for a tax payer. These compliance issues have been identified by the Dependent Database (DDB) project.
- (2) **Purpose:** This IRM section provides instructions for using the Integrated Data Retrieval System (IDRS) Command Code DFAST and DLITE.
- (3) **Audience:** Taxpayer Services (TS), Small Business Self-Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt and Government Entities (TE/GE).
- (4) **Policy Owner:** Taxpayer Services (TS).
- (5) **Program Owner:** Taxpayer Services (TS).
- (6) **Primary Stakeholders:** Taxpayer Services (TS), Small Business Self-Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals:** The primary use of this command code is to display information on the issues which were identified for the tax return of a taxpayer that may have had partial or full refunds frozen under the Dependent Database project.

2.3.85.1.1  
(08-19-2025)  
**Background**

- (1) The Dependent Database (DDB) is a Rules Based Scoring System (RBSS) that is designed to identify Individuals (IMF) and Businesses (BMF) claiming unentitled tax returns. The DFAST / DLITE Command Codes provide users on-line access to the IMF returns interrogated daily for scoring and exams. This program supports RICS users to adhere tax compliance and CI in identifying Tax Schemes. Both DFAST & DLITE execute the same modules. However, users of DFAST have access to additional data and links. Users granted DLITE access were deemed not to require all the functionality of the DFAST users.

2.3.85.1.2  
(08-19-2025)  
**Authority**

- (1) All IRS systems and applications shall be compliant with Executive Orders (EOs), Office of Management and Budget (OMB), Federal Information Security Modernization Act of 2014 (FISMA), National Institute of Standards and Technology (NIST), Cyber-security and Infrastructure Security Agency (CISA), National Archives and Records Administration (NARA), Department of the Treasury, and IRS guidelines as they apply.

2.3.85.1.3  
(08-19-2025)  
**Responsibilities or Roles and Responsibilities**

- (1) Taxpayer Services RICS Business partners provide design, program requirements and documentation. Applications Development is responsible for Operations and Maintenance of the command codes.

2.3.85.1.4  
(08-19-2025)  
**Program Management and Review**

- (1) Taxpayer's returns are ultimately the source of DDB's Scoring system. All returns, e-filed and paper are processed through GMF's Scrub process which validates, and perfects returns before releasing them to "Good Tape" for downstream processing. DDB's daily IMF process reads "Good tape" selecting returns of specified business tax forms that meet defined dollar thresholds.

- (2) Selected returns are interrogated (“scored”) through sophisticated business rules, these rules comprise IMF’s scoring model. All scored returns are written to designated IMF scoring tables under DDB’s ownership.
- (3) DFAST & DLITE are IDRS command code that provide a ‘scorecard’ like analysis of detected anomalies across DDB’s IMF scoring systems. DDB’s IMF scoring tables and IMF IRP files provide the sourced data for DFAST & DLITE.

2.3.85.1.5  
(08-19-2025)  
**Program Controls**

- (1) Command code users may contact the Information Technology Asset Management System (ITAMS) Help Desk to report a problem or to locate the **Owner** of the command code.

2.3.85.1.6  
(08-19-2025)  
**Terms/Definitions/  
Acronyms**

- (1)

***Acronyms***

Acronym	Definition
DDB	Dependent Data Base
BMF	Business Master File
IMF	Individual Master File
DFAST	DDB’s IMF IDRS Command Code
DLITE	Limited version of DFAST that restricts some users of need-to-know of Taxpayer information and access to links
NAP	National Account Profile
RICS	Return Integrity and Compliance Services
CI	Criminal Investigation
DDPOL	Duplicate Direct Deposit On-line

2.3.85.1.7  
(08-19-2025)  
**Related Resources**

- (1) None

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