



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.87

MAY 5, 2025

EFFECTIVE DATE

(05-05-2025)

PURPOSE

- (1) This transmits revised IRM 2.3.87, IDRS Terminal Responses, Command Code DDBMF.

MATERIAL CHANGES

- (1) Updated new CIO.
- (2) Updated Audience, replaced Wage and Investment (W&I) to Taxpayer Services (TS).
- (3) IRM 2.3.87.1 Changed all Wage and Investment (W&I) to Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 2.3.87, dated January 17, 2023, is superseded.

AUDIENCE

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

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Chief Information Officer

2.3.87

Command Code DDBMF

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Exhibits

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2.3.87.1
(05-05-2025)
Program Scope and Objectives

- (1) **Overview:** Command Code (CC) DDBMF is used as a research tool for displaying issues found on returns for a business. These issues have been identified by the Dependent Database (DDB) projects.
- (2) **Purpose:** This IRM section provides instructions for using the Integrated Data Retrieval System (IDRS) Command Code DDBMF.
- (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 business that may have had partial or full refunds frozen under the DDB projects.

2.3.87.1.1
(05-05-2025)
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 DDBMF provides users on-line access to the BMF returns interrogated daily for scoring and exams. This program supports RICS users to adhere tax compliance and CI in identifying Tax Schemes.

2.3.87.1.2
(05-05-2025)
Authority

- (1) There is no specific authority related to these instructions.

2.3.87.1.3
(05-05-2025)
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.

2.3.87.1.4
(05-05-2025)
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 BMF 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 BMF's scoring model. All scored returns are written to designated BMF scoring tables under DDB's ownership.
- (3) DDBMF is an IDRS command code that provides a 'scorecard' like analysis of detected anomalies across DDB's BMF scoring systems. The DDB's BMF scoring tables and BMF references for Entity, Tax return data source DDBMF.

2.3.87.1.5
(05-05-2025)
Program Controls

(1) None

2.3.87.1.6
(05-05-2025)
Terms/Definitions/
Acronyms

Acronyms

Acronym	Definition
DDB	Dependent Data Base
BMF	Business Master File
IMF	Individual Master File
DDBMF	DDB’s BMF IDRS Command Code
DDBMFE	DDBMF “E”mployer Forms 94x series
DDBMFI	DDBMF “I” list Xref Tin to associated Entities
NAP	National Account Profile
RICS	Return Integrity and Compliance Services
CI	Criminal Investigation
IDT	Identity Theft
FRP	Frivolous Filers
DDPOL	Duplicate Direct Deposit On-line

2.3.87.1.7
(05-05-2025)
Related Resources

(1) None

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