



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.22

NOVEMBER 8, 2023

EFFECTIVE DATE

(11-08-2023)

PURPOSE

- (1) This transmits revised IRM 2.4.22 IDRS Terminal Response Command Code CRMNL.

MATERIAL CHANGES

- (1) IRM 2.4.22.1 has been revised to include mandatory Internal Controls.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.22, dated April 14, 2020 is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, and W&I

Kaschit Pandya
Acting, Chief Information Officer

2.4.22

Command Code CRMNL

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Exhibits

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2.4.22.1
(11-08-2023)
Program Scope and Objectives

- (1) **Overview** This IRM section provides an overview of the CRMNL Command Code.
- (2) **Purpose** This IRM contains procedural steps for use of the CRMNL Command Code. Command Code CRMNL is used to generate 91X transactions (910, 911, 912, 914, 915, 916, 917, 918 and 919). These transactions are all related to Criminal Investigation activity. They will either establish a freeze on the account or tax module at the Master File or else reverse another 91X transaction. Command Code CRMNL with a definer of F will give the format for CRMNL.
- (3) **Audience** These procedures apply to IRS employees who are responsible for the processing of Criminal Investigation records. These employees are located in the following areas: Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Wage & Investment.
- (4) **Policy Owner** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (5) **Program Owner** IT
- (6) **Primary Stakeholders** Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Wage & Investment.
- (7) **Program Goals** This IRM provides the fundamental knowledge and procedural guidance for employees who work with Criminal Investigation cases. By following the processes and procedures provided by this IRM, employees will process Criminal Investigation cases in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.4.22.1.1
(11-08-2023)
Background

- (1) This IRM and the contained sections provide the user the necessary information on how to use the command code CRMNL.

2.4.22.1.2
(11-08-2023)
Authority

- (1) CRMNL was developed to place a hold or freeze indicator on a taxpayer's modular or entity account.

2.4.22.1.3
(11-08-2023)
Roles and Responsibilities

- (1) The Programmer is responsible for
 - Review and implementation of WR's that affect CRMNL
 - Updating the contents of this IRM

2.4.22.1.4
(11-08-2023)
Program Management an Review

- (1) **Program Reports:** Entity Record: Each individual taxpayer or business is assigned a unique identity that contains information about them such as SSN/EIN, name and address. Module Record: These records are tax forms submitted by the taxpayer or business for a specific tax period and correspond to the entity record. Information that creates a unique on this record would be the SSN/EIN, MFT (tax form), plan number, tax period, and control name. One or more module records can be assigned to an entity record. Transaction Record: Tracks the criminal hold or freeze code for a specific module or entity record. Transaction records must contain at least one transaction code. One or more transaction records can be assigned to a Module Record.

- (2) **Program Effectiveness:** Command Code CRMNL formatted screen allows input for holding a taxpayer’s refund in a year or placing a freeze code on their entire account. CC CRMNL must operate within the constraints of the Real time Operating System.

2.4.22.1.5
(11-08-2023)
Program Controls

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

2.4.22.1.6
(11-08-2023)
Acronyms and Terms

(1)	MFT	Master File Transaction
	TIF	Taxpayer Information File
	TIN	Taxpayer Identification Number

2.4.22.1.7
(11-08-2023)
Related Resources

- (1) IRM 2.9.1 Integrated Data Retrieval Systems Procedures

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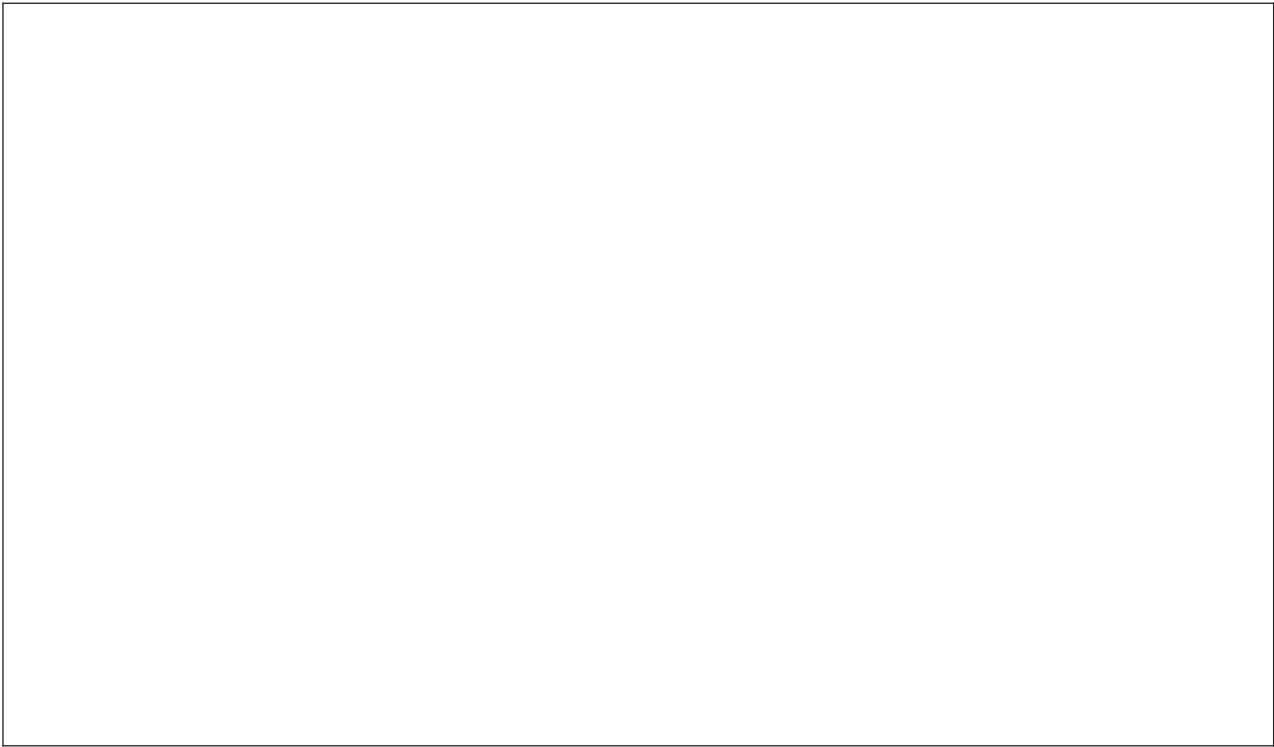
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