



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.56

AUGUST 6, 2024

EFFECTIVE DATE

(08-06-2024)

PURPOSE

- (1) This transmits revised IRM 2.4.56, IDRS Terminal Input, Command Code ISTSR.

MATERIAL CHANGES

- (1) Updated the manual transmittal page to include the following: author, symbols and CIO signature information.
- (2) IRM 2.4.56.1 Updated internal controls to include Background, Authority, Roles and Responsibilities, Program Management and Review, Program Controls, Terms and Acronyms and Related Resources.
- (3) Updated stakeholder Wage & Investment (W&I) to reflect new name Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 2.4.56, dated 04-28-2020, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, TS

Rajiv Uppal
Chief Information Officer

2.4.56

Command Code ISTSR

Table of Contents

- 2.4.56.1 Program Scope and Objectives
 - 2.4.56.1.1 Background
 - 2.4.56.1.2 Authority
 - 2.4.56.1.3 Roles and Responsibilities
 - 2.4.56.1.4 Program Management and Review
 - 2.4.56.1.5 Program Control
 - 2.4.56.1.6 Terms and Acronyms
 - 2.4.56.1.7 Related Resources
- 2.4.56.2 Using ISTSR With No Definer
- 2.4.56.3 Using ISTSR Definer A
- 2.4.56.4 Using ISTSR Definer B
- 2.4.56.5 Using ISTSR Definer S
- 2.4.56.6 Using ISTSR Definer T

Exhibits

- 2.4.56-1 ISTSR Input Format
- 2.4.56-2 ISTSRA Output Screen
- 2.4.56-3 ISTSRB Output Screen
- 2.4.56-4 ISTSRS Input Format
- 2.4.56-5 ISTSRS Output Screen
- 2.4.56-6 ISTSRT Input Screen
- 2.4.56-7 ISTSRT Output Screen

2.4.56.1
(08-06-2024)
Program Scope and Objectives

- (1) **Overview:** This IRM section provides an overview of the ISTSR Command Code.
- (2) **Purpose:** This IRM contains procedural steps for use of the ISTSR Command Code. An Innocent-Spouse-Tracker-Record is added to a module on IDRS whenever a Form 8857 is filed with the Service.
- (3) **Audience:** These procedures apply to IRS employees who are responsible for the processing of Innocent Spouse records. These employees are located in the following areas: Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Taxpayer Services.
- (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 Taxpayer Services.
- (7) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees who work with Innocent Spouse cases .By following the processes and procedures provided by this IRM, employees will process Innocent Spouse cases in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.4.56.1.1
(08-06-2024)
Background

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

2.4.56.1.2
(08-06-2024)
Authority

- (1) ISTSR was developed to process the varying stages an ISTSE account proceeds through.

2.4.56.1.3
(08-06-2024)
Roles and Responsibilities

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

2.4.56.1.4
(08-06-2024)
Program Management and 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. Innocent Spouse Tracking Record tracks the stages of the taxpayer case for research and relief.

2.4.56.1.5
(08-06-2024)
Program Control

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

2.4.56.1.6
(08-06-2024)

Terms and Acronyms

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

2.4.56.1.7
(08-06-2024)

Related Resources

- (1) IRM 2.9.1 Integrated Data Retrieval Systems Procedures

2.4.56.2
(01-01-2009)

Using ISTSR With No Definer

- (1) ISTSR with no definer is the access route to Command Code ISTSE, the mechanism to update Innocent Spouse cases.
- (2) ISTSR with no definer is activated by inputting the Primary taxpayer's TIN (formatted), the Module MFT and Tax Period, and the Case Code and Claim-Number. For exact placement see Exhibit 2.4.56–1. These fields will be validate, and the user will be notified of any errors.
- (3) If the input passes validation, control is passed immediately to Command Code ISTSE. See IRM 2.3.77 for information about this command code.

2.4.56.3
(01-01-2009)

Using ISTSR Definer A

- (1) ISTSR with Definer A displays a case with all its data fields, stages and comments. The identification and reference fields are identified by headers. The stages and comments are stated with no breakout of individual data. The purpose is to give a quick snapshot of an entire case so problems with that case can be evaluated.
- (2) ISTSR with Definer A is activated by inputting the Primary taxpayer's TIN (formatted), the Module MFT and Tax Period, and the Case Filer-Code and Claim-Number. For exact placement see Exhibit 2.4.56–1. These fields will be validated, and the user will be notified of any errors.
- (3) If successful, the output screen shows relevant identification data for the case, and a one-line entry for each stage and comment. See Exhibit 2.4.56–2.
- (4) For stages, the employee number of the person who entered the comment is displayed as well as the date the stage was entered, the stage number, the stage date and the data entered for that stage.
- (5) For comments, the employee number of person who entered the comment is displayed as well as the date of the comment was entered, the type of comment and the comment itself. For HC (change stage) comments or HD (deleted stage) comments, the comment displayed is the stage, stage date and stage contents that were changed or deleted.

2.4.56.4
(01-01-2009)

Using ISTSR Definer B

- (1) ISTSR with Definer B displays a case with all its data fields, stages and history comments. The identification and reference fields are identified by headers. The stages and comments are stated with no breakout of individual data. The purpose is to give a quick snapshot of the current case data for easy review.
- (2) ISTSR with Definer B is activated by inputting the Primary taxpayer's TIN (formatted), the Module MFT and Tax Period, and the Case Filer-Code and

Claim-Number. For exact placement see Exhibit 2.4.56–1. These fields will be validated, and the user will be notified of any errors.

- (3) If successful, the output screen shows relevant identification data for the case, and a one-line entry for each stage and history comment. See Exhibit 2.4.56–3.
- (4) For stages, the employee number of the person who entered the stage is displayed as well as the date the stage was entered, the stage number, the stage date and the data entered for that stage
- (5) For comments, the employee number of the person who entered the comment is displayed as well as the date the comment was entered, the type of comment and the comment itself. HC (changed stage) comments or HD (deleted stage) comments are ignored when creating this screen.

2.4.56.5
(01-01-2009)
Using ISTSR Definer S

- (1) ISTSR with Definer S displays a summary of all the active or inactive cases for an account. It also allows the user to select a case to work with, and to identify the Command Code and Definer to be used to do the work.
- (2) ISTSR with definer S is activated by inputting the formatted TIN. See Exhibit 2.4.56–4.
- (3) ISTSR with Definer S create an display line for every case on every module for that account, whether the case is active (Filer-Code P or S), inactive (Filer-Code Q or T) or archived (the last stage is 99). The display line includes the MFT, Tax Period, Filer, Claim Number and the most recent stage. In addition, there is a slot to refer that case to another command code or definer. See Exhibit 2.4.56–5.
- (4) Any of the cases displayed may be selected for processing by another command code or by another Definer of command code ISTSR. By putting the letter E into that slot, the case selected will be passed off Command Code ISTSE (see IRM 2.3 Section 77). If D is put into that slot, the case will be passed off to Command Code ISTSD (for cases with a Filer-Code of P or S) or ISTSDU (for cases with Filer-Code of Q or T) (see IRM 2.3 Section 76). If A, B or T is put into that slot, ISTSR definer A, definer B or definer T will process that case.

2.4.56.6
(01-01-2009)
Using ISTSR Definer T

- (1) ISTSR Definer T is designed to be used by Customer Service Representatives speaking with Taxpayers about their Innocent Spouse relief requests. It provides them with a summary of the current status their request(s). If the Primary Taxpayer is inquiring, the status of all active requests for that account are displayed. If the secondary taxpayer is the requestor, all cases for that secondary taxpayer are displayed.
- (2) ISTSRT Definer T is activated by inputting the formatted TIN of the Primary Taxpayer. If the Primary is the taxpayer requesting the status, nothing else is required. If the Secondary Taxpayer is the requestor, his or her formatted SSN must be input also. See Exhibit 2.4.56–6.
- (3) ISTSR with Definer T produces a formatted summary of the current status of the case. Included in the summary is the MFT, Tax Period, Filer-Code, Claim Number and information about the current stage of the case. See Exhibit 2.4.56–7.

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Exhibit 2.4.56-1 (01-01-2009)
ISTRS Input Format

Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTRS PPP-PP-PPPP								1
2	MM TTTTTT I AA								2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	1234567890123456789012345678901234567890123456789012345678901234567890								24
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Row	Position	Content
1	1	Command Code ISTRS
1	6	Definer. Blank, A or B
1	7	Primary taxpayer SSN
2	1	MFT
2	3	Tax Period
2	11	Filer Code P for Primary; S for Secondary
2	13	Claim Number: Blanks or 01-99

Exhibit 2.4.56-2 (01-01-2009)
ISTSRA Output Screen

Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTSRA								1
2		PR/SEC	TAX	CLM	SECONDARY	IRS RECEIVED NAME	CLMNT	SC	2
3	TIN	CODE	PERIOD NUM	TIN	DATE	CONTROL	ST	HRS	3
4	XXX-XX-XXXX	X	XXXXXX	XX	XXX-XX-XXXX	XX/XX/XXXX	XXXX	XX XX.	4
5									5
6	ACTIVITY DATE	EMPL NUM	STG	AREA	STAGE DATE	UNIT	STAGE/HISTORY DATA		6
7	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		7
8	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		8
9	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		9
10	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		10
11	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		11
12	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		12
13	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		13
14	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		14
15	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		15
16	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		16
17	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		17
18	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		18
19	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		19
20	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		20
21	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		21
22	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		22
23	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		23
24	1234567890123456789012345678901234567890123456789012345678901234567890								24

Record Element Description:

Exhibit 2.4.56-2 (Cont. 1) (01-01-2009)
ISTSRA Output Screen

Row	Position	Content
4	1–11	Account TIN requested
4	14	Case Filer Code
4	18–23	Tax Period requested
4	25–26	Claim Number requested
4	29–39	Secondary TIN
4	41–50	Data Stage 01 was received
4	53–56	Account Name Control
4	61–62	Claimant State
4	66–70	Number of hours spent at SX working case. This will be display only when requesting employee is authorized to see and update that data.

If stage data,

5–23	1–11	Date stage was entered into tracking system
5–23	13–22	Employee number of the person who entered the stage
5–23	24–25	Stage number entered
5–23	28–30	Controlling AREA when stage was input
5–23	32–41	Date stage was reached
5–23	43–45	Assigned Unit Code
5–23	48–71	Unformatted stage information

If History data,

5–23	1–11	Date stage was entered into tracking system
5–23	13–22	Employee number of the person who entered the stage
5–23	24–25	If History Data
		HC If documenting a change
		HD if documenting a delete
		H if commenting
5–23	48–71	Case data changed or deleted, or comment text.

Exhibit 2.4.56-3 (01-01-2009)
ISTSRB Output Screen

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	ISTSRB								1	
2		PR/SEC	TAX	CLM	SECONDARY	IRS RECEIVED	NAME	CLMNT	SC	2
3	TIN	CODE	PERIOD	NUM	TIN	DATE	CONTROL	ST	HRS	3
4	XXX-XX-XXXX	X	XXXXXX	XX	XXX-XX-XXXX	XX/XX/XXXX	XXXX	XX	XX.	4
5									5	
6	ACTIVITY DATE	EMPL NUM	STG	AREA	STAGE DATE	UNIT	STAGE/HISTORY DATA		6	
7	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		7	
8	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		8	
9	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		9	
10	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		10	
11	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		11	
12	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		12	
13	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		13	
14	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		14	
15	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		15	
16	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		16	
17	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		17	
18	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		18	
19	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		19	
20	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		20	
21	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		21	
22	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		22	
23	XX/XX/XXXX	XXXXXXXXXX	XX	XXX	XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX		23	
24	123456789012345678901234567890123456789012345678901234567890								24	

Record Element Description:

Exhibit 2.4.56-3 (Cont. 1) (01-01-2009)
ISTSRB Output Screen

Row	Position	Content
4	1–11	Account TIN requested
4	14	Case Filer Code
4	18–23	Tax Period requested
4	25–26	Claim Number requested
4	29–39	Secondary TIN
4	41–50	Date Stage 01 was received
4	53–56	Account Name Control
4	61–62	Claimant State
4	66–70	Number of hours spent at SC working case. This will be displayed only when requesting employee is authorized to see or update that data .
If stage data,		
5–23	1–11	Date stage was entered into tracking system
5–23	13–22	Employee number of the person who entered the stage
5–23	24–25	Stage number entered
5–23	28–30	Controlling AREA when stage was input
5–23	32–41	Date stage was reached
5–23	43–45	Assigned Unit Code
5–23	48–71	Unformatted stage information
If History data,		
5–23	1–11	Date stage was entered into tracking system
5–23	13–22	Employee number of the person who entered the stage
5–23	24–25	H
5–23	48–71	Comment text.

Exhibit 2.4.56-4 (01-01-2009)
ISTSR Input Format

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTSRSPPP-PP-PPPP								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Row	Position	Content
1	1-5	Command Code ISTSR
1	6	S
1	7-17	Primary taxpayer SSN

Exhibit 2.4.56-5 (01-01-2009)
ISTSR Output Screen

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TAX	CLAIM	GO	LAST	STAGE				1
2	MFT PERIOD	FILER	NUM	TO	STG AREA	STG DATE	UNIT	STAGE/HISTORY DATA	2
3									3
4	XX XXXXXX	X	XX ()	XX	XXX XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		4
5									5
6	XX XXXXXX	X	XX ()	XX	XXX XX/XX/XXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	1234567890123456789012345678901234567890123456789012345678901234567890								24
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Exhibit 2.4.56-5 (Cont. 1) (01-01-2009)
ISTSRs Output Screen

Row	Position	Content
4 6 8 10 12 14 16 18 20	2–3	MFT of the Tax Module
4 6 8 10 12 14 16 18 20	5–10	Tax Period of Tax Module
4 6 8 10 12 14 16 18 20	14	Filer Code of the Innocent Spouse Tracking Record
4 6 8 10 12 14 16 18 20	20–21	Claim Number of Innocent Spouse Tracking Record
4 6 8 10 12 14 16 18 20	25	Input position to next activity on this case. May be space, A, B, D, E
4 6 8 10 12 14 16 18 20	29–30	Last Stage of Case.
4 6 8 10 12 14 16 18 20	33–35	Controlling Area of last Innocent Spouse Group
4 6 8 10 12 14 16 18 20	37–46	Stage Date of last Innocent Spouse stage
4 6 8 10 12 14 16 18 20	48–50	Controlling Unit of case
4 6 8 10 12 14 16 18 20	53–77	Variable data of last Innocent Spouse stage

Exhibit 2.4.56-6 (01-01-2009)

ISTSRT Input Screen

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	123456789012345678901234567890123456789012345678901234567890								
1	ISTSRTPPP-PP-PPPP								1
2	SSS-SS-SSSS								2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Row	Position	Content
1	1-5	Command Code ISTSR
1	6	T
2	7-17	Primary taxpayer SSN
2	1-11	Secondary TIN.
		Optional. Present when caller is secondary taxpayer.

Exhibit 2.4.56-7 (01-01-2009)
ISTSRT Output Screen

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	JOINT ACCT	CLAIMANT	CLAIM TAX	SECONDARY	IRS CLAIM	NAME			1
2	TIN	CODE	NUMBER YEAR	TIN	DATE	CONTROL			2
3	XXX-XX-XXXX	X	XX XXXXXX	XXX-XX-XXXX	XX/XX/XXXX	XXXX			3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Messages:

Exhibit 2.4.56-7 (Cont. 1) (01-01-2009)
ISTSRT Output Screen

NO REQUEST/CLAIM RECEIVED (THERE IS NO STAGE 01)

01 — NO ACTION HAS YET BEEN TAKEN ON THE CLAIM

02 — CLAIM TRANSFERRED TO THE AREA XX/XX/XXXX TO BE WORKED

03 — INITIAL CLAIM CONSIDERATION IN PROCESS AS OF XX/XX/XXXX

04 — THE TAX ACCOUNT FILE WAS REQUESTED XX/XX/XXXX

05 — THE CASE WAS ASSIGNED XX/XX/XXXX

06 — THE CASE IS WAITING FOR REPLY OR ACTION AS OF XX/XX/XXXX

07 — CLAIM TRANSFERRED TO THE AREA ON XX/XX/XXXX TO BE WORKED

08 — THE CASE IS IN THE REVIEW PROCESS

09 — THE CASE WENT TO FINAL REVIEW XX/XX/XXXX

10 — CASE RECONSIDERATION AFTER FINAL REVIEW BEGAN XX/XX/XXXX

11 — CASE BEING REWORKED AFTER PRELIMINARY
DETERMINATION

12 — A FINAL DETERMINATION WAS MADE XX/XX/XXXX
REQUEST ALLOWED UNDER CODE SECTION XXXXXXXX
REQUEST DISALLOWED UNDER CODE SECTION XXXXXXXX
BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
REQUEST PARTIALLY ALLOWED UNDER CODE SECTION XXXXXXXX
BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

15 — THE CLAIM WAS APPEALED XX/XX/XXXX

16 — THE APPEAL DETERMINATION WAS MADE XX/XX/XXXX
REQUEST ALLOWED UNDER CODE SECTION XXXXXXXX
REQUEST DISALLOWED UNDER CODE SECTION XXXXXXXX
BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
REQUEST PARTIALLY ALLOWED UNDER CODE SECTION XXXXXXXX
BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

19 — TAX COURT WAS PETITIONED XX/XX/XXXX

20 — THE TAX COURT DECISION WAS MADE XX/XX/XXXX
REQUEST ALLOWED UNDER CODE SECTION XXXXXXXX
REQUEST DISALLOWED UNDER CODE SECTION XXXXXXXX
BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
REQUEST PARTIALLY ALLOWED UNDER CODE SECTION XXXXXXXX

Exhibit 2.4.56-7 (Cont. 2) (01-01-2009)**ISTSRT Output Screen**

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                BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
23 —          POST-ASSESSMENT TRANSFER TO CINCINNATI INN SPOUSE OFFICE
                ON XX/XX/XXXX
24 —          CASE BEING RECONSIDERED AFTER A FINAL
                DETERMINATION
25 —          ADDITIONAL INFORMATION RECEIVED
26 —          DETERMINATION MADE THAT CASE CANNOT BE PROCESSED ON XX/
                XX/XXXX
27 —          CLAIM IN EXAMINATION CLOSING UNIT XX/XX/XXXX
28 —          MFT 31 TRANSFER IN PROCESS XX/XX/XXXX
29 —          THE CLAIM WAS DETERMINED AS NON-QUALIFYING XX/XX/XXXX
                BECAUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
30 —          THE CLAIM WAS CLOSED XX/XX/XXXX
                XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                PRIOR STAGE INFORMATION - THE CLAIM WAS DETERMINED AS NON-
                QUALIFYING
                XX/XX/XXXX BECAUSE XXXXXXXXXXXXXXXXXXXXXXXX
30 —          THE CLAIM WAS CLOSED XX/XX/XXXX WITH
                XXXXXXXXXXXXXXXXXXXXXXXX
                PRIOR STAGE INFORMATION - THE XXXXXXXXXXXXXXXX WAS
                MADE XX/XX/XXXX
                XXX ALLOWED UNDER IRC SECTION XXXXX
                BECAUSE XXXXXXXXXXXXXXXX
30 —          THE CLAIM WAS CLOSED XX/XX/XXXX WITH
                XXXXXXXXXXXXXXXX
31 —          LETTER SENT TO CLAIMANT ON CLOSED CASE ON XX/XX/XXXX

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Each case selected will be identified by the headings and associated data. The current status of the case is determined by the last stage, or stages present for that case. If the case has been closed (Stage 30), it may take one of the three formats presented, based on the preceding stages. The first format results if the previous stage was 29. The second format results from a previous stage of 12 (Final Determination), 16 (Appeals Determination) or 20 (Tax Court Decision). The third format is if the previous stage was something else. Two or three of these case presentations can appear on one screen page.