



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.59

MAY 2, 2025

EFFECTIVE DATE

(05-02-2025)

PURPOSE

- (1) This transmits revised IRM 2.4.59, IDRS Terminal Input, Section 59 Command Code TMSSN.

MATERIAL CHANGES

- (1) Subsection 2.4.59.1, Changed W&I to Taxpayer Services IRM 2.4.59.1
- (2) Changed Chief Information Officer from Kaschit Pandya to Rajiv Uppal

EFFECT ON OTHER DOCUMENTS

IRM 2.4.59, dated November 20, 2023, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, Taxpayer Services.

Rajiv Uppal
Chief Information Officer

2.4.59

Command Code TMSSN

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2.4.59.1
(05-02-2025)
Project Scope and Objectives

- (1) **Purpose:** Command Code TMSSN assigns a temporary Internal Revenue Service Number (IRSN) for a taxpayer when their Taxpayer Identification Number (TIN) is unidentifiable. The temporary IRSN is used until the taxpayer permanent TIN is identified.
- (2) **Audience:** All IRS business units.
- (3) **Policy Owner:** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's infrastructure.
- (4) **Program Owner:** Internal Management
- (5) **Primary Stakeholders:** Taxpayer Services.
- (6)
- (7) **Contact Information:** Email Michael.J.Leverenz@irs.gov to recommend changes or make suggestions for this IRM.

2.4.59.1.1
(11-20-2023)
Background

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

2.4.59.1.2
(11-20-2023)
Authority

- (1) This system allows users to continue to work on a taxpayer account until taxpayer's account is identifiable.

2.4.59.1.3
(11-20-2023)
Roles and Responsibilities

- (1) The Project Lead is responsible for reviewing and implementing WRs affecting TMSSN.
- (2) The Section Chief is responsible for insuring processes were followed during the development or enhancement of a software change.

2.4.59.1.4
(11-20-2023)
Program Management and Review

- (1) Programs are managed in CMplus.
- (2) Change Tickets are required for program changes and are managed in IRWorks/Service Now.
- (3) All software changes are reviewed and documented in the "Peer Review & Resolution Report".

2.4.59.1.5
(11-20-2023)
Program Controls

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

2.4.59.1.6
(11-20-2023)
Terms and Acronyms

- (1) The following table provides acronyms that are used throughout this IRM section:

BTIF	Business Taxpayer Information File
BMF	Business Master File
CRTC	Centralized Real Time Combined

EOD	End of Day
IMF	Individual Master File
ITIF	Individual Taxpayer Information File
IRSN	Internal Revenue Service Number
MFT	Master File Tax code
NAP	National Account Profile
NSF	Name Search Facility
TC	Transaction Code
TMP-SSN	Temporary Social Security Number
TIF	Taxpayer Information File
TMSSN	Temporary Social Security Number/Internal Revenue Service Number

2.4.59.1.7
(11-20-2023)

Related Resources

- (1) The following table lists the primary sources for guidance maintaining the IRM and using the command codes

IRM Section	Title	Guidance
1.11.2	Internal Revenue Manual (IRM) Process	Maintaining the Internal Controls of IRM
2.3.60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TIPIIP	User's Guide for NAMES

2.4.59.2
(01-01-2020)

Command Code TMSSN General Information

- (1) A temporary IRSN is assigned upon receipt of taxpayer correspondence (e.g. tax forms and/or payments) when after an exhaustive research to identify taxpayer's TIN and it has been determined that no identifying TIN cannot be found.
- (2) Not to be used for correspondence without a TIN.
- (3) A temporary IRSN may be assigned for one of the following reasons:
- A payment being processed by another IRS system where an identifier has not been provided.
 - A scrambled condition (same TIN is issued to the taxpayer by the Social Security Administration).

- A balance due return for a taxpayer who failed to provide a TIN on the document.
 - A TIN has been previously used and the individual in question is not the taxpayer of record.
 - A taxpayer request for an ITIN was rejected or incomplete.
- (4) The taxpayer's entity information is entered into the IDRS system via the TMSSN screen, which creates a new account on the IDRS database and issues a unique IRSN.
 - (5) The new account is stored on the Master File database.
 - (6) The user has the option of generating a C-Letter to the taxpayer informing them of their assigned IRSN.

2.4.59.3
(01-01-2012)
**Records Produced
During Real Time**

- (1) *TC000*— IMF and BMF: A TC000 is generated to update the Master File with the new account.
- (2) *Quality Review*— All transactions are subject to two day Quality Review.
- (3) *C-Letters*— A 685C, 685SP, 239C or 239SP letter will be generated for each entity unless suppressed at the time of input. C-Letters are generated via CC LETER at the user's discretion.
- (4) *Sequence Number*— The sequence number, which was inserted into the input cycle field of the IDRS record at the time TMSSN was input, is changed to an actual input cycle.
- (5) *NSF*— A record will be generated to update the Name Search Facility database with address information for immediate update. When real time update is unsuccessful an indicator will be set to signal batch update is required.

2.4.59.4
(01-01-2011)
**TMSSN Real Time
Overview**

- (1) During Real Time the following functions are performed.
 - a. An IRSN is generated from the TMP-SSN Assignment Control File, which is part of the Centralized Real Time Combined Area (CRTCA).
 - b. Validity checks are performed to ensure that data is as accurate as possible.
 - c. The taxpayer's entity information is recorded on the Name Search Facility (NSF) and either the Individual Master File (IMF) or Business Master File (BMF).
 - d. A record is sent through End of Day (EOD) processing to update the appropriate Master File.
- (2) Following are the various TMSSN command code definers and their descriptions.
 - a. Input individual taxpayer information on the formatted screen using TMSSNI.
 - b. Input business taxpayer information on the formatted screen using TMSSNB.

2.4.59.5
(01-01-2011)

**Command Code TMSSN
— Process**

- (1) The TMSSN command code is used to input taxpayer information.
- (2) A temporary SSN will be validated using the National Account Profile(NAP) to ensure that it does not already exist on the Master File.
 - a. The first digit of an IRSN is always 9.
 - b. The fourth and fifth digits of an IRSN represent the campus the request is coming from or designation unique to IRSN processing.
- (3) Validation checks are performed to assure that the input data is as accurate as possible. If invalid conditions are present the input data will be re-displayed and errors identified with an asterisk next to them. When all fields are determined to be valid, an IRSN will be assigned to the taxpayer's account.
- (4) After the IRSN is assigned, the taxpayer's information is stored on the following databases: the Name Search Facility (NSF) and either the Individual Taxpayer Information File (ITIF) or the Business Taxpayer Information File (BTIF).
 - a. The NSF is a database that contains taxpayer name and address and can be accessed using the Command Code NAMEI or NAMES.
 - b. The ITIF and BTIF are databases that contain the taxpayer's account information and can be viewed using the taxpayer's IRSN via Command Code ENMOD.
- (5) An establishment transaction record (TC000) is produced which is sent to the End of Day processing and forwarded to the appropriate Master File.

2.4.59.6
(01-01-2011)

**Command Code TMSSNI
— Request Formatted
Input Screen**

- (1) This command code is used to request a formatted TMSSN IMF input screen.
- (2) TMSSNI must be preceded by either Command Code NAMES or NAMEI to determine if the taxpayer already has a valid SSN.
- (3) See Exhibit 2.4.59–1 for TMSSNI Input Format.

2.4.59.7
(01-01-2011)

**Command Code
TMSSNB — Request
Formatted Input Screen**

- (1) This command code is used to request a formatted TMSSN BMF input screen.
- (2) TMSSNB must be preceded by either Command Code NAMES or NAMEI to determine if the taxpayer already has a valid SSN.
- (3) See Exhibit 2.4.59–3 for TMSSNB Input Format.

Exhibit 2.4.59-1 (01-01-2012)

IMF Input Format

IMF Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TMSSN ...-...-.....								IMF
2									
3	NAME-CITIZ>.... PRIMARY-NAME>								<
4	CONTINUATION-OF-PRIMARY-NAME>]								<
5	FOREIGN-STREET-ADDRESS>								<
6	MAIL-STREET-OR-FOREIGN-CITY/ZIP>								<
7	MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>								<
8									
9	YEAR-NMID>YYYY SCRAMBLED-SSN-IND>.. SPOUSE-SSN>...-...-..... SUPPRESS-LTR>N								
10	ES>. DT-OF-BIRTH>MMDDYYYY MFR>.. LETTER-TYPE>.... <								
11	INITIAL-FILER>N								
12	REMARKS>								<
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Exhibit 2.4.59-1 (Cont. 1) (01-01-2012)

IMF Input Format

Line	Elem.	Position	Element Name	Description
1	1	1–6	COMMAND CODE	TMSSNI
	2	7–16	IRSN	A new IRSN will be assigned. Do not put an entry in this field.
3	3	14–17	NAME CONTROL	Required field. The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &, or blank. Blanks may not appear between characters in this field. The Name Control must be equal to the first four characters of the Primary Name Line or the first four characters following the first right-hand bracket (]) in the first name line.
	4	44–78	PRIMARY NAME	Required field. The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &,], or blank. The Name Control field must also be entered and must match the Name Control indicated on the Primary Name Line. A right-hand bracket (]) will be input to designate where the Name Control begins in the Primary Name Line, and the Name Control derived from the characters following the bracket will be entered in the Name Control field. A second right-hand bracket must be entered immediately following the name that the Name Control was derived from if a suffix or spouse's name follows on the Primary Name Line.
4	5	44–78	CONTINUATION OF PRIMARY NAME	The first position is a bracket (]). Subsequent positions may be alphabetic, numeric, -, &, or blank. Any characters following two or more sequential blanks are invalid.
5	6	44–78	FOREIGN STREET ADDRESS	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, /, or blank. If input, Mail City State Zip or Foreign Country line must end with a period.
6	7	44–78	MAIL STREET OR FOREIGN CITY/ZIP	Required field. This is either a foreign city or the mailing street address. Valid characters are alphabetic, numeric, -, /, or blank.

Exhibit 2.4.59-1 (Cont. 2) (01-01-2012)
IMF Input Format

Line	Elem.	Position	Element Name	Description
7	8	44–78	MAIL CITY STATE ZIP OR FOREIGN COUNTRY	<p>Required field.This is either a foreign country, city/state/zip or a Major City Code and Zip Code.</p> <p>If a foreign country is entered in place of city name, it must be followed by a comma plus a period.</p> <p>City:City name must be 3 to 22 characters long. Valid characters are alphabetic or blank. The last character of the city name must be a comma, followed immediately by the State Code.</p> <p>Major City Code— A two character Major City Code valid for the campus of input may be used in place of the City and State. If a Major City Code is used the Zip Code must be input. A Major City Code must be immediately followed by two commas (,,).</p> <p>State— A valid two-character State Code must follow city name and comma. For a foreign address a period plus a blank (.b) must substitute for the State Code. Does not apply if using Major City Code.</p> <p>Zip Code— Must begin immediately following the space after the State Code or the second comma after a Major City Code. Entry must be five or nine numeric characters; valid range for the first five characters is 00601 to 99999, except the fourth and fifth digits must not be 00. Zip Code may not be input if a foreign address. The Zip Code must be valid for the State Code entered.</p>
9	9	11–14	YEAR NAME LINE	Required field. The year must be less than 1971 or greater than 1981.
	10	21–22	MAIL FILE REQUIRE- MENT	Valid values are 01-15 but not 03 or 07. If MFR is 08 the Scrambled SSN Indicator must be 10 or 12.
	11	52	SUPPRESS LTR	Valid values N or Y. No is the default value.
	12	69–71	LETTER TYPE	This field is only displayed on the response screen if a letter can be generated. Valid values 685, 685SP, 239, 239SP.
10	13	4	FILING STATUS	Required field. Valid values are 1-7. If 2 or 7, also enter spouses name on primary nameline.

Exhibit 2.4.59-1 (Cont. 3) (01-01-2012)**IMF Input Format**

Line	Elem.	Position	Element Name	Description
	14	35–36	SCRAMBLED SSN INDICATOR	Valid values are 09, 10, 12 and 22.
	15	50–60	SPOUSE SSN	Required If married filing a joint return, and spouse SSN is available.
	16	67–74	DATE OF BIRTH	Must pass standard date validation.
11	17	12	INTERNATIONAL FILER	Valid values N or Y. No is the default value.
12	18	8–72	REMARKS	Required field. Valid characters are all keyboard characters except =,>, <,] and [.

Exhibit 2.4.59-2 (01-01-2011)
TMSSNI Response Screen

IMF Response Screen

- The IRSN is returned to the user.
- The response screen requires the user to enter the three digit C letter number to be sent to the taxpayer.
- Program control is passed to Command Code LPAGE via the LETER Command Code. The user fills in the appropriate paragraphs.

TMSNN IMF INPUT SCREEN LAYOUT

1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	TMSSN 999-99-9999							IMF	1
2									2
3	NAME-CTRL>XXXX	PRIMARY-NAME>						<	3
4		CONTINUATION-OF-PRIMARY-NAME>						<	4
5		FOREIGN-STREET-ADDRESS>						<	5
6		MAIL-STREET-OR-FOREIGN-CITY/ZIP>						<	6
7		MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>						<	7
8									8
9	YEAR-NMLN>YYYY	SCRAMBLED-SSN-IND>	SPOUSE-SSN>999-99-999	SUPPRESS-LTR>N					9
10	ES>.	DT-OF-BIRTH>MDDYYYY	MFR>..	LETTER-TYPE>...				<	10
11	INTL-FILER>N								11
12	REMARKS								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
12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

Exhibit 2.4.59-3 (01-01-2013)**BMF Input Format**

BMF Input Display

TMSNN IMF INPUT SCREEN LAYOUT

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TMSSN 999-99-9999								IMF
2									
3	NAME-CTRL>XXXX				PRIMARY-NAME>				<
4	CONTINUATION-OF-PRIMARY-NAME>								<
5	FOREIGN-STREET-ADDRESS>								<
6	MAIL-STREET-OR-FOREIGN-CITY/ZIP>								<
7	MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>								<
8									
9	YEAR-NMLN>YYYY		SCRAMBLED-SSN-IND>		SPOUSE-SSN>999-99-999		SUPPRESS-LTR>N		
10	FS>.		DT-OF-BIRTH>MDDYYYY		MFR>..		LETTER-TYPE>...		<
11	INITIAL-FILER>N								
12	REMARKS								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Line	Elem.	Position	Element Name	Description
1	1	1-6	COMMAND CODE	TMSSNB
	2	7-16	IRSN	A new IRSN will be assigned. Do not put an entry in this field.

Exhibit 2.4.59-3 (Cont. 1) (01-01-2013)
BMF Input Format

3 3 14–17 NAME CONTROL

Required field. The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &, or blank. Blanks may not appear between characters in this field.

The Name Control must be equal to the first four characters of the Primary Name Line or the first four characters following the first right-hand bracket (]) in the first name line.

4 44–78 PRIMARY NAME

Required field. The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &,], or blank. The Name Control field must also be entered and must match the Name Control indicated on the Primary Name Line.

If the Name Control is contained in the first four characters of the Primary Name Line, these characters will be entered in the Name Control field.

If the Name Control is not in the first four characters, a right-hand bracket (]) will be input to designate where the Name Control begins in the Primary Name Line, and the Name Control derived from the characters following the bracket will be entered in the Name Control field.

A second right-hand bracket must be entered immediately following the name that the Name Control was derived from if a suffix or partner's name follows on the Primary Name Line.

Examples:

- JONES INC (no bracket needed)
- HARRY]JONES (bracket immediately preceding Jones but none needed following last name)
- HARRY]JONES]&ROLAND SMITH (bracket before and after name containing name control)

4 5 44–78 CONTINUATION OF
PRIMARY NAME

The first position is a bracket (]). Subsequent positions may be alphabetic, numeric, -, &, or blank. Any characters following two or more sequential blanks are invalid.

Exhibit 2.4.59-3 (Cont. 2) (01-01-2013)
BMF Input Format

5	6	44-78	SORT NAME	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &, or blank. Any characters following two or more sequential blanks are invalid.
6	7	44-78	CARE OF NAME	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &, or blank. Any characters following two or more sequential blanks are invalid.
7	8	44-78	FOREIGN STREET ADDRESS	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, /, or blank. If input, Mail City State Zip or Foreign Country line must end with a period.
8	9	44-78	MAIL STREET OR FOREIGN CITY/ZIP	Required field. This is either a foreign city or the mailing street address. Valid characters are alphabetic, numeric, -, /, or blank.
9	10	44-78	MAIL CITY STATE ZIP OR FOREIGN COUNTRY	<p>Required field.This is either a foreign country, city/state/zip or a Major City Code and Zip Code.</p> <p>If a foreign country is entered in place of city name, it must be followed by a comma plus a period.</p> <p>City:City name must be 3 to 22 characters long. Valid characters are alphabetic or blank. The last character of the city name must be a comma, followed immediately by the State Code.</p> <p>Major City Code— A two character Major City Code valid for the service center of input may be used in place of the City and State. If a Major City Code is used the Zip Code must be input. A Major City Code must be immediately followed by two commas (,,).</p> <p>State— A valid two-character State Code must follow city name and comma. For a foreign address a period plus a blank (.b) must substitute for the State Code. Does not apply if using Major City Code.</p>

Exhibit 2.4.59-3 (Cont. 3) (01-01-2013)
BMF Input Format

				Zip Code — Must begin immediately following the space after the State Code or the second comma after a Major City Code. Entry must be five or nine numeric characters; valid range for the first five characters is 00601 to 99999, except the fourth and fifth digits must not be 00. Zip Code may not be input if a foreign address. The Zip Code must be valid for the State Code entered.
11	11	11-14	YEAR NAME LINE	Required field. The year must be less than 1971 or greater than 1981.
	12	32	CROSS REFERENCE (XREF) TIN TYPE	If entered must also have entry in Cross Reference SSN-ITIN-EIN field. Valid values are: 0 - SSN or ITIN 2 - EIN
	13	53-61	CROSS REFERENCE SSN-ITIN-EIN	A nine-digit cross reference Taxpayer Identification Number. If entered must also have entry in Cross Reference TIN Type.
	14	78	SUPPRESS LETTER	Valid values: N or Y. No is the default value.
12	15	5-6	MFT	Required field. Valid values are: 17, 51, 52, 58, 68 and 78. If MFT is 52 or 78 DOD must be present and cannot be all nines.
	16	30-37	DATE OF BIRTH	Must pass standard date validation.
	17	52-59	DATE OF DEATH	The year must be 1934 or greater and cannot be greater than the current date. Must pass standard date validation. Mandatory for MFT 52 and 78.
13	18		INTERNATIONAL FILER	Valid values are: N or Y. No is the default value. Enter Y is taxpayer is an international filer.
14	19	9-80	REMARKS	Required field. Valid characters are all keyboard characters except =, >, <,] and [.

Exhibit 2.4.59-4 (01-01-2012)**TMSSNB Response Screen****BMF Response Screen**

- The IRSN is returned to the user.
- The response screen requires the user to enter the three digit C letter number to be sent to the taxpayer.
- Program control is passed to Command Code LPAGE via the LETER Command Code. The user fills in the appropriate paragraphs.

TMSNN IMF INPUT SCREEN LAYOUT

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	TMSNN 999-99-9999								IMF
2									
3	NAME-CTRL>XXXX				PRIMARY-NAME>				<
4	CONTINUATION-OF-PRIMARY-NAME>								<
5	FOREIGN-STREET-ADDRESS>								<
6	MAIL-STREET-OR-FOREIGN-CITY/ZIP>								<
7	MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>								<
8									
9	YEAR-NMNL>YYYY		SCRAMBLED-SSN-IND>		SPOUSE-SSN>999-99-999		SUPPRESS-LTR>N		
10	FS>.		DT-OF-BIRTH>MDDYYYY		MFR>..		LETTER-TYPE>...		<
11	INITL-FILER>N								
12	REMARKS								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	