



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.5.5

SEPTEMBER 4, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits a revised IRM 21.5.5, Account Resolution, Unpostables.

MATERIAL CHANGES

- (1) IRM 21.5.5.1.6, renamed to Terms and Acronyms.
- (2) IRM 21.5.5.3.3, changed IRM title to Responding to Taxpayer Inquiries, and added a table for unpostable conditions with IRM links to procedures.
- (3) IRM 21.5.5.3.3.1, moved from IRM 21.5.5.3.3 and was renamed, Open Unpostable (UPC), for improved flow when responding to taxpayer inquiries when unpostable conditions exist.
- (4) IRM 21.5.5.3.3.2, moved from IRM 21.5.5.3.4 and was renamed, Closed Unpostable (UPC), for improved flow when responding to taxpayer inquiries when unpostable conditions exist.
- (5) IRM 21.5.5.3.3.3, moved from IRM 21.4.1.4.1.2.1 and was renamed, Unpostable Conditions (UPC) 126 and 147, for improved flow and all unpostable information is located in same IRM section. Split the table into two for UPC 126 and another for UPC 147 for ease of use. Rearranged paragraphs and notes for consistency.
- (6) IRM 21.5.5.4.2.2, added link to IAT Act On Tool for closing control bases.
- (7) Editorial changes were made throughout the IRM for clarity and IRM improvement. Reviewed and updated plain language, grammar, web addresses, IRM references, and legal references.

EFFECT ON OTHER DOCUMENTS

IRM 21.5.5, Account Resolution, Unpostables, dated July 15, 2025 (effective July 15, 2025) is superseded.

AUDIENCE

All employees performing account work

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Taxpayer Services

21.5.5
Unpostables

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21.5.5.1
(10-03-2022)
Program Scope and Objectives

- (1) **Purpose:** This IRM covers identifying, resolving, and preventing unpostable transactions. This section covers Integrated Data Retrieval System (IDRS) actions not allowed to post or not accepted by the computer after the IDRS action was systemically reviewed for accuracy.
- (2) **Audience:** The primary users of this IRM are all employees in Business Operating Divisions (BODs) who are in contact with taxpayers by telephone, correspondence or in person.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.
- (4) **Program Owner:** Accounts Management Policy and Program IMF (PPI) Individual Adjustments (IA) is the program owner of this IRM.
- (5) **Primary Stakeholders:** The primary stakeholders are organizations that Accounts Management collaborates with are:
 - Small Business/ Self Employed (SB/SE) Service Centers, Compliance
 - Taxpayer Services (TS) Service Centers, Submission Processing (SP)
 - TS Customer Assistance-Relationship and Education (CARE)
 - TS Return Integrity and Verification Operations (RIVO)
 - Criminal Investigations (CI)
- (6) **Program Goals:** Program goals for this type of work are:
 - Achieve a high customer accuracy rate for phone calls and paper adjustments when responding to or addressing unpostables
 - Ensure efficiency in preparation of Form 4442 referral related to unpostables when a referral is needed
 - Timely process corrections on unposted transactions
 - Ensure continuous assessment of program vulnerabilities and opportunities for improvement
 - Maintain effective communication with customers

These goals may be found in *Accounts Management Program Letter* as well as IRM 1.4.16, Accounts Management Guide for Managers.

21.5.5.1.1
(10-01-2021)
Background

- (1) Employees in the Accounts Management (AM) organization respond to taxpayer inquiries and phone calls. They also process claims, internal adjustment, and transaction requests. Sometimes these adjustments or transactions are unable to post and need to be corrected. Telephone inquiries and account corrections should be resolved while the customer is on the telephone, if possible. If it is necessary to prepare a referral, sites must ensure that referrals are limited to requirements outlined in IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

21.5.5.1.2
(10-01-2024)
Authority

- (1) The authorities for this IRM include:
 - Policy Statement 5-2, Collecting Principles
 - Policy Statement 10-2, Privacy First: Protecting Privacy and Safeguarding Confidential Tax Information
 - Policy Statement 21-1, Service Commitment to Taxpayers Service Program
 - Policy Statement 21-2, The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority

- Policy Statement 21-3, Timeliness and Quality of Taxpayer Correspondence
- Policy Statement 21-4, One-stop service defined
- Policy Statement 21-5, Assistance furnished to taxpayers in the correction of accounts
- IRC 7805, Rules and Regulations
- IRC 7801, Authority of Department of the Treasury

21.5.5.1.3
(10-01-2021)
Roles and Responsibilities

- (1) The Taxpayer Services Commissioner oversees all policy related to this IRM, which is published on an annual basis.
- (2) The Accounts Management Director oversees the instructions to the employees contained in the IRM content.
- (3) Accounts Management Policy and Program IMF (PPI) Tax Analyst(s) oversee the content in this IRM and function as points of contact for all Accounts Management sites.
- (4) Managers and leads ensure compliance with the guidance and procedures in this IRM for taxpayer inquiries, preventing and resolving unpostables, and Form 4442 referrals are reviewed and resolved timely.
- (5) Employees respond to taxpayer inquiries, prevent, and resolve unpostables and prepare Form 4442 referral requests following procedures in this IRM.

21.5.5.1.4
(10-01-2024)
Program Management and Review

- (1) **Program Reports:** The program reports provided in this IRM are for identification purposes for the Accounts Management Contact Representatives (CRs) and Tax Examiners (TEs). For reports concerning quality, inventory, and aged listings, refer to IRM 1.4.16, Accounts Management Guide for Managers. Aged listings can also be viewed by accessing Control Data Analysis, Project PCD, from the Control-D/Web Access server, which has a login program control.
- (2) **Program Effectiveness:** Program Effectiveness is measured and controlled through:
 - a. Managerial reviews
 - b. Quality reviews
 - c. Quarterly reviews conducted by Accounts Management Policy and Program IMF (PPI) Individual Adjustments (IA)

21.5.5.1.5
(10-01-2024)
Program Controls

- (1) Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement is referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.

21.5.5.1.6
(10-01-2025)

Terms and Acronyms

- (1) For a comprehensive listing of any IRS acronyms, please refer to the *Acronym Database*.
- (2) Some of the acronyms used in this IRM are:

Acronym	Definition
BMF	Business Master File
CSI	Code Search Index
CYC	Cycle
DLN	Document Locator Number
GUF	Generalized Unpostable Framework
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
MF	Master File
MFT	Master File Tax
PMF	Payer Master File
PC	Priority Code
RC	Reason Code
REL CYC	Release Cycle
RIVO	Return Integrity and Verification Operations
SERP	Servicewide Electronic Research Program
TC	Transaction Code
TIN	Taxpayer Identification Number
UP	Unpostable
UPC	Unpostable Code
URC	Unpostable Resolution Code

21.5.5.1.7
(09-06-2017)

Related Resources

- (1) Refer to IRM 1.4.2.1.8, Related Resources, for information on related resources that impact internal controls.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees will be familiar with and act in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see *Taxpayer Bill of Rights*, on IRS.gov.

21.5.5.2
(10-01-2018)

What Is an Unpostable?

- (1) Unpostables are transactions that cannot post to the Master File on the Integrated Data Retrieval System (IDRS). While you should take every action to prevent unpostables from occurring, it is critical that all unpostable cases are worked within seven business days of receipt.
- (2) Each IDRS transaction is subjected to a series of validity checks prior to posting to the Master File. A transaction is termed unpostable when it fails to pass any of the validity checks and is then returned to the campus for follow up action(s).
- (3) An IRS employee may encounter unpostables when working the weekly list from the Enterprise Computing Center, Martinsburg (ECC-MTB) returned to the campus Unpostable Unit, when answering a taxpayer inquiry, or when his/her own adjustment case is returned for resolution.

21.5.5.3
(01-29-2025)

Unpostables Research

- (1) Unpostables are handled through identification, research, resolution, and response.
- (2) Causes of unpostable transactions include the following:
 - Dates or money amounts do not match on credit transfers
 - Adjustments are input to an account with no transaction code (TC) 150 posted
 - Priority codes (PCs) are omitted
 - Amounts are reduced below zero, except adjusted gross income (AGI)
 - Errors are made in data entry
 - No entity is present on Master File (MF)
 - Entity data does not match
 - Scrambled SSN Indicator is present
 - Payments are input on settled accounts
 - Freeze codes are not considered
 - Pending transactions are not considered
 - Sequence of inputs is not considered
 - Presence of certain identity theft indicators
- (3) To research the Unpostable Code (UPC), use *Document 6209*, Section 8B, Master File Codes, and the Integrated Automation Technologies (IAT) *Code Search Index (CSI) Tool*, for reference.

21.5.5.3.1
(10-02-2023)

Identifying Unpostables

- (1) Identify unpostables on IDRS by the pending transaction identification codes, by the Nullified Distribution Listing (GUF 55-47), or by Form 8749, Unpostable Action and Routing Slip, Form 3465, Adjustment Request, or Form 4251, Return Charge-Out, routed from the Unpostables function.

Note: Refer to *Unpostable Codes/GUF*, for more information on unpostables.

- (2) When an unpostable condition appears on an account on IDRS (e.g., command code (CC) TXMOD, CC ENMOD), the format includes the letter U followed by a three-digit numeric code (Uxxx) called an unpostable code (UPC). The three digits indicate the **cause** of the unpostable. A UPC may also include a reason code (RC). The RC is a one-digit number between 0 and 9 which follows the UPC. Reason codes provide a **reason** why the account transaction was unable to post. Refer to the *IDRS Command Code Job Aid*, on

Servicewide Electronic Research Program (SERP) under the IRM Supplements page, for examples of input and response screens (e.g., CC UPTIN, CC UPDIS, CC UPCAS, CC UPRES).

(3) UPCs and their definitions are listed in:

- *Document 6209, Section 8B 3, IMF*, Unpostable Codes - Individual Master File (IMF)
- *Document 6209, Section 8B.4, BMF*, Unpostable Codes - Business Master File (BMF)
- IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
- IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution
- *IAT Code Search Index (CSI) Tool*.

21.5.5.3.1.1
(10-03-2022)

**Integrated Data Retrieval
System (IDRS) Pending
Transaction
Identification Codes**

(1) Unpostables are identified on IDRS by pending transaction identification codes, including:

- UNNN (U = unpostable, NNN = the numeric unpostable code.) This is an open unpostable case.
- CU - Corrected Unpostable - the transaction should post to the module in the cycle appearing to the right of the transaction.
- NU - Nullified Unpostable - the transaction unposted and was nullified; sent to the Reject function for resolution.
- DU - Deleted Unpostable - the transaction unposted and was deleted; will not post to Master File.
- DC - Transaction deleted by Error Resolution System (ERS) or Campus Reject Processing.
- DI - Delinquent or entity transaction which appears on IDRS but does not post to Master File.
- DJ - Transaction deleted through normal weekly updates.
- DN - Transaction deleted by IDRS daily Taxpayer Information File (TIF) batch processing.
- DP - Transaction deleted by CC DELET or has been a "TP" on TIF for 4 cycles or an age-pending routine change or a "TP" transaction failed to match daily update on money amount.
- RJ - Reject transaction - case referred to the Rejects function.
- Rnnn - Transaction delayed beyond the scheduled cycle.
- RS - Resequencing transaction has been delayed beyond the scheduled cycle.
- TP - Payment received in the Campus input to IDRS from the Remittance Processing System (RPS) with the cycle of input.

Note: These codes are displayed in front of the unpostable transaction on CC TXMOD and/or CC ENMOD.

(2) For more information see *Document 6209, Section 14.7A*, Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes.

21.5.5.3.1.2
(10-01-2018)

**Unpostables Nullified
Distribution Listing (GUF
55-47)**

(1) Items nullified by the Unpostables function with unpostable resolution code (URC) 2 or 8 will appear on the Nullified Distribution Listing (GUF 55-47).

(2) Each Nullified Distribution Listing (GUF 55-47) contains the following identifying information:

- Unpostable Resolution Code (URC)
- Master File (MF)
- Document Locator Number (DLN)
- Taxpayer Identification Number (TIN)
- Name Control
- Master File Tax (MFT) Code
- Tax Period
- Unpostable Code
- Pre-Journalized or Refund Amount
- Assessment Statute Expiration Date
- Federal Tax Deposit (FTD) Microfilm Number
- Unpostable Category Code
- Resolution Employee Number
- Functional Area of Resolution
- Remarks entered by Resolution function
- Identity Theft indicator present

(3) When the Unpostables function closes a case with URC 2, a control is opened on IDRS to the responsible employee or appropriate function. The attempted transaction was deleted and must be reinput correctly after determining the reason for the unpostable.

- The case control category is NLUN. For more information see IRM 3.12.32.20, GUF Listings and Reports - General Information and Distribution.
- The IDRS employee number is shown on the Nullified Distribution Listing (GUF 55-47). If you do not have access to the Nullified Distribution Listing, do complete research to determine if the transaction needs to be reinput and, if it does, which area should take this action.

Note: If the case is routed to the incorrect function, return the case to the employee shown on the listing.

(4) Form 4251, Return Charge Out, generated on unpostable cases, shows the Assessment Statute Expiration Date (ASED). Ensure unpostable cases showing imminent statute dates (within 90 days) are sent to the Statute unit for quick assessment.

(5) For more information see IRM 3.12.32.20.25, GUF 55-46, Nullified Distribution Summary and GUF 55-47, Nullified Distribution Listing.

21.5.5.3.2 (10-01-2019) Researching Unpostables on IDRS

(1) Use command codes (CC) UPTIN, UPDIS (UPRES), and UPCAS with definer **Z** to research/resolve unpostables. If the account is not on your local database or at your local campus, access these command codes at the campus the unpostable is located. See IRM 21.5.5.3.2.1, Unpostable Command Codes.

(2) Refer to the following IRMs for complete procedures for resolving unpostables:

- IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
- IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution
- IRM 3.13.122, Individual Master File (IMF) Entity Control Unpostables
- IRM 3.13.222, BMF Entity Unpostable Correction Procedures

- (3) Refer to IRM 21.4.6.5.19, TOP Unpostable Conditions, for information on unpostables related to tax offset going to Bureau of the Fiscal Service (BFS).

21.5.5.3.2.1
(10-02-2023)
Unpostable Command Codes

- (1) The CC shown below can be used when IDRS is available at the campus where the unpostable is located. This is done by the input of the CC followed by the routing symbol “@” and the two-digit location code.

Example: UPTIN nnn-nn-nnnn@xx or UPTIN nn-nnnnnnnn@xx

Note: The Integrated Automation Technologies (IAT) UP Histories Tool is designed to help users with research and input of histories on open unpostables. See *UPTIN Histories Tool*.

Caution: When using the tool to research at all campuses, IDRS must be available at all campuses.

- (2) **CC UPTIN:** displays all open and closed unpostable cases at the campus searched for the taxpayer identification number (TIN) entered. Refer to IRM 2.3.37, Command Code UPTIN for the GUF System, for more information about CC UPTIN. Also refer to *IDRS Command Code UPTIN Job Aid*, on the Servicewide Electronic Research Program (SERP) under the IRM Supplements page for examples of input and response screens.

Note: Closed unpostables for the input TIN are displayed for up to three months before dropping off the Generalized Unpostable Framework (GUF). For closed cases, research the UPC on CC UPTIN to determine why the account transaction was unable to post. Refer to *Document 6209, Section 8B.3, IMF*, Unpostable Codes - IMF, *Document 6209, Section 8B.4, BMF*, Unpostable Codes - BMF, or the *IAT Code Search Index (CSI) Tool*, for unpostable reason code (RC) descriptions.

- (3) Research CC UPTIN for the following information:

- The unpostable sequence number of an open case (Identifies the assigned number used to control the UP case - 12 characters)
- Category code (Identifies the type of UP case - 2 characters)
- Functional area code (Identifies the functional area assigned to the UP case - 2 characters)
- Unpostable code (UPC) (Identifies the condition which caused the transaction to go unpostable - 3 characters)
- UP reason code (Identifies the reason a transaction went unpostable - 1 character)
- Original UP cycle (Identifies the cycle the transaction **originally unposted** - 6 characters)
- Unpostable resolution code (Identifies how the unpostable was corrected - 1 character)
- Nullify area code (Identifies the area nullified UP cases should be routed to - 2 characters)
- Status code (Identifies what action has been taken on the case (open, suspended, or closed) - 1 character)
- Status date (Identifies the date the status was last updated - 8 characters)
- Assigned Employee number - 10 characters
- The corrective action taken to resolve a previously closed case
- The response time given the taxpayer on a closed case

- (4) **CC UPDIS:** unpostable records on the UPRES screen. When CC UPDIS is input, the automatic screen display CC UPRES appears. The information displayed on CC UPDIS varies depending on the type of unpostable. Use CC UPDIS as a prerequisite for CC UPRES and CC UPCAS with definer "Z". Research CC UPDIS to display a specific closed unpostable for the input sequence number. The closed unpostable will only appear on CC UPDIS until the correcting action is posted in the Thursday night correction tape run. Refer to IRM 2.3.48, Command Code UPDIS for the GUF System, for information about CC UPDIS. Also refer to the *IDRS Command Code UPDIS/UPRES Job Aid*, on SERP for examples of input and response screens.
- (5) **CC UPCAS:** Use with definer "Z" to input message/history information to aid in the resolution of the unpostable condition. Briefly explain how the unpostable can be corrected. There are 80 characters available. Refer to *IDRS Command Code UPCAS Job Aid*, on SERP under the IRM Supplements page, for examples of input and response screens.

Note: Never notate that the unpostable should be "forced to post". Look up the unpostable code and do complete account research to determine what caused the unpostable, and what actions are needed to correct it.

Caution: Do not use CC UPCAS with definer "Z" on UPC 126 RC 0.

21.5.5.3.2.2 (10-01-2019)

Probing for Information from the Taxpayer

- (1) To help resolve open unpostable cases, you may need to obtain information from the taxpayer. Questions depend on the nature of the unpostable.
- (2) Unpostable return conditions most commonly involve validity processing and entity mismatches.

Reminder: Do not use IRS jargon when talking with the taxpayer.

21.5.5.3.3 (10-01-2025)

Responding to Taxpayer Inquiries

- (1) This section provides the procedures to be followed when responding to taxpayer inquiries and an unpostable condition has affected their account.
- (2) Use the table below to respond to taxpayer inquiries regarding an unpostable condition.

Row	If	Then
1	CC UPTIN shows the UPC is open or in suspense (status code (ST) on line 4 is "A" or "S")	See IRM 21.5.5.3.3.1, Open Unpostable (UPC).
2	CC UPTIN shows the UPC is closed (status code (ST) on line 4 is "C")	See IRM 21.5.5.3.3.2, Closed Unpostable (UPC).
3	CC UPTIN shows a UPC 126 or UPC 147 (any status)	See IRM 21.5.5.3.3.3, Unpostable Conditions (UPC) 126 and 147.

21.5.5.3.3.1
(10-01-2025)

Open Unpostable (UPC)

- (1) Open unpostables (UPC) are **usually** resolved within eight cycles, however the time frame for resolution can be extended depending on the required research or complexity of resolving the unpostable.

Exception: Refer to IRM 21.5.5.3.3.3, Unpostable Conditions (UPC) 126 and 147, for more information.

- (2) Research to determine the status of the open unpostable. Use CC UPTIN to identify the unpostable cycle date of the open unpostable. See *IDRS Command Code UPTIN Job Aid*, for more information. The unpostable cycle identifies the **original unposting** of the transaction and does not change as the unpostable is reassigned to another area for resolution (the cycle date information of the unpostable is shown next to the literal CYC on line 1 of UPTIN). Do **not** use the status date of an open unpostable to determine the appropriate time frame to respond to the taxpayer. The status date reflects the date the status was last updated and can change as the case is reassigned to another area.
- (3) Use the following chart when advising the taxpayer of the appropriate time frame for a response on an open unpostable:

Row	If	And	Then
1	Unpostable is open and it has been less than 8 cycles since the transaction went unpostable (the cycle information of the unpostable is shown next to the literal CYC on line 1 of UPTIN)	Taxpayer has received and responded to correspondence	<ol style="list-style-type: none"> 1. Probe for information that may help in resolving the case and update history with UPCAS with definer "Z". Follow procedures in IRM 21.5.5.3.2.1, Unpostable IDRS Command Codes. 2. Advise the taxpayer of the impact on the account once the transaction posts. 3. Advise the taxpayer to allow the appropriate number of weeks for processing of the unpostable, normally 6 to 8 weeks. <p>Note: If transaction code(s) (TC) 150/976/977 are unpostable, explain that the entire process for the return to post could take up to 16 weeks, instead of the 6 to 8 week timeframe.</p>

Row	If	And	Then
2	Unpostable is open and it has been less than 8 cycles since the transaction went unpostable (The cycle information of the unpostable is shown next to the literal CYC on line 1 of UPTIN)	Taxpayer has NOT received any correspondence	<ol style="list-style-type: none"> 1. Advise the taxpayer some problems have been encountered. 2. Probe for information that may help in resolving the case and update history using UPCAS with definer "Z". Follow procedures in IRM 21.5.5.3.2.1, Unpostable IDRS Command Codes. 3. Advise the taxpayer of the impact on the account once the transaction posts. 4. Advise taxpayer to allow the appropriate number of weeks for processing, normally 6 to 8 weeks. <p>Note: The 6 to 8 week time frame starts from the unpostable cycle (original unposting of the transaction) of the active unpostable.</p> <p>Note: If the TC 150/976/977 are unpostable, explain that the entire process for the return to post could take up to 16 weeks, instead of the 6 to 8 week timeframe.</p>

Row	If	And	Then
3	Unpostable is open and it has been 8 cycles or more since the transaction went unpostable (The cycle information of the unpostable is shown next to the literal CYC on line 1 of UPTIN)	You are unable to resolve	<ol style="list-style-type: none"> 1. Advise taxpayer you are notifying the appropriate function. Do not input a history on CC UPCAS. 2. Prepare Form 4442/e-4442 Inquiry Referral, and refer case to the appropriate function. 3. Probe for information that may help in resolving the case and include it on the Form 4442/e-4442. Refer to the SERP Who/Where <i>Form 4442 Submission Processing Unpostable Referral Listing</i>. Exception: SP does not work UPC 150 and UPC 350 cases. Refer these to the statute functional area using SERP Who/Where <i>Form 4442 Referral Fax Numbers</i>. 4. Advise the taxpayer of the impact on the account once the transaction posts. 5. Advise the taxpayer to allow 8 weeks for processing. <p>Note: If the TC 150/977/976 are unpostable, explain that the entire process for the return to post could take up to 16 weeks, instead of the 6 to 8 week timeframe.</p>

- (4) See IRM 13.1.7.3, TAS Case Criteria, to determine if the case should be referred to TAS. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for more information.
- (5) See IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, if there is a balance due on the account.

21.5.5.3.3.2
(10-01-2025)
**Closed Unpostable
(UPC)**

- (1) Command Code (CC) UPTIN research is required to determine how the unpostable was closed. If the status is 'C', the status date is the date the unpostable was closed. Use the status date to determine the appropriate time frame to respond to taxpayer inquiries. (The status date is shown next to the status code of the unpostable on line 2 of UPTIN.)

Note: Refer to IRM 21.5.5.3.3.3, Unpostable Conditions (UPC) 126 and 147, for information on unpostable code (UPC) 126. Submission Processing does **not** work UPC 126.

- (2) If the unpostable is closed, advise the taxpayer to allow 6 weeks from the closing date of the unpostable for processing. If the unpostable is due to transaction code (TC) 150, advise the taxpayer to allow 9 weeks from the closing date for processing.

Note: Check CC UPDIS for possible cycle delays. The cycle the transaction should post is shown next to the Literal: REL CYC on Line 9 of CC UPRES. See *IDRS Command Code UPDIS/UPRES Job Aid*, for more information.

- (3) If the account has a lien against it and correction of the unpostable will full pay the account, a manual lien release is needed. Follow procedures in IRM 5.12.3.3, Lien Release Conditions, about manual lien releases. Submit a completed Form 13794, Request for Release or Partial Release of Notice of Federal Tax Lien, to the Centralized Lien Unit, lien release contact. For more information see, *Centralized Lien Processing*, on SERP Who/Where.
- (4) See IRM 13.1.7.3, TAS Case Criteria, to determine if the case should be referred to TAS. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for more information.
- (5) See IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, if there is a balance due on the account.

21.5.5.3.3.3
(10-01-2025)
**Unpostable Conditions
(UPC) 126 and 147**

- (1) If an unpostable condition other than UPC 126 or UPC 147 has **NOT** been corrected, whether viewable in CC UPTIN or not, see IRM 21.5.5.3.3.1, Open Unpostable (UPC), for further guidance.
- (2) If the unpostable is no longer showing on IDRS, CC TRDBV will have the necessary information to identify which unpostable and reason code was used on the original return.
- (3) The time frames indicated in the tables below start from the unpostable cycle (**original unposting** of the transaction) of the active unpostable.
- (4) If the module shows the original return went unpostable (UPC) 126 during processing, use the table below to determine your responses and/or action(s):

Row	If	Then
1	The UPC 126 RC 0 is closed with a URC of 0	<ul style="list-style-type: none"> Advise taxpayer to allow 9 weeks from the closing date for processing. See IRM 21.5.5.3.3.2, Closed Unpostable (UPC). If 9 weeks have passed and refund has not been issued, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received.
2	An unpostable condition UPC 126 has been corrected and the closed UPC 126 resulted in a return moved to MFT 32.	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, for procedures
3	Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have not been met.	<ul style="list-style-type: none"> Advise the taxpayer to allow the normal processing time frames in IRM 21.4.1.4, Refund Inquiry Response Procedures. Advise the taxpayer that they should receive either their refund or correspondence within those time frames.
4	Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	If the UPC 126 RC 0 posted to the account within 14 days of the date of the call, advise the caller that additional information is required to complete the processing of their return and to allow 14 days to receive a letter with further instructions. Advise the caller to call IRS at 800-829-1040 if they do not receive a letter within 14 days from the date of the call.
5	Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	If the UPC 126 RC 0 posted to the account more than 14 days prior to the date of the call, see IRM 25.25.6.6.2, Procedures for when the Caller has not Received or Lost the Taxpayer Protection Program (TPP) Letter, follow instructions under "NOTE" in paragraph 3.
6	Unpostable condition is an unresolved UPC 126 RC 0 and is viewable on CC UPTIN.	<ul style="list-style-type: none"> For phone inquiries refer to IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. Note: Do not use CC UPCASZ on UPC 126 RC 0. For paper inquiries refer to IRM 21.5.1.4.4.1, Unresolved Taxpayer Protection Program (TPP) Issues for Correspondence and Loose Forms

- (5) If the module shows the original return went unpostable (UPC) 147 during processing, use the table below to determine your responses and/or action(s):

Note: Business rules for unpostable (UPC) 147 reason codes (URC) 1, 6, 7, and 8 are obsolete as of January 2017. Instructions have been removed from the chart below.

Row	If	Then
1	An unpostable condition including UPC 147 has been corrected and the closed UPC 147 resulted in a return moved to MFT 32.	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, for procedures
2	The UPC 147 RC 0 is closed with a URC of 0	See IRM 25.23.2.7.3, Identity Theft Identified by Submission Processing, for more information. <ul style="list-style-type: none"> Advise taxpayer to allow 9 weeks from the closing date for processing.
3	The UPC 147 RC 0 unpostable remains open and it's been 8 cycles or less since the transaction went unpostable.	<ul style="list-style-type: none"> Advise the taxpayer to allow 8 weeks for resolution and they should receive either their refund or correspondence within that time frame. For paper inquiries, follow procedures in paragraph (7) below.
4	The UPC 147 RC 0 unpostable remains open or is in suspense and it's been more than 8 cycles since the transaction went unpostable.	<ul style="list-style-type: none"> When the contact is from the taxpayer or authorized representative, send Form 4442/e-4442, Inquiry Referral, to Submission Processing using the <i>Form 4442 Submission Processing Unpostable Referral Listing</i>. Select category, "Refund" then select "SPIDT". Unpostable cases may not show the assigned IDRS numbers initially, however the referrals should still be sent according to the Responsible Campus. Advise the taxpayer they should receive their refund or correspondence within 12 weeks. If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

Row	If	Then
5	The UPC 147 RC 0 is closed, the return has posted to MFT 32 (TC 971 AC 111 present on MFT 30), and TC 971 AC 506 with "WI SP UPC 147" is in the MISC field on CC ENMOD and CC IMFOLE.	<ul style="list-style-type: none"> • When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes additional authentication, send Form 4442/e-4442 to the SP IDT team at the site of the closed unpostable. Follow routing procedures in the bullet below. Select category, "Refund" then select "SPIDT" • See IRM 3.28.4.7(2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return. • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistants should then follow the guidance above.

Row	If	Then
6	Unpostable condition is UPC 147 RC 0 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED" and no MFT 32 is present	<p>Submission Processing Identity Theft (SPIDT) has deleted the return:</p> <ul style="list-style-type: none"> When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. If the caller passes, follow the guidance in IRM 3.28.4.7(2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only. Advise the taxpayer to allow the normal processing time frames shown in IRM 21.4.1.4, Refund Inquiry Response Procedures. <p>Note: Taxpayers inquiring about an account with an indication of "SPIDT STILL BAD" on CC TXMOD or AMS should be advised to submit their correct, signed paper return with all supporting documentation to the fax number/ address shown in IRM 3.28.4.7(2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only. Normal processing time frames apply to the newly submitted return.</p> <ul style="list-style-type: none"> If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistants should then follow the guidance above.
7	Unpostable condition is UPC 147 RC 4 with or without Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF VOIDED-DELETED" and then "CODES."	This is an indication of a return attempting to post on a deceased taxpayer account. Follow procedures in IRM 21.6.6.2.21.3, CP 01H Notice or Letter 12C Decedent Account Responses, for guidance.

- (6) If the unpostable is no longer showing on IDRS, CC TRDBV will have the necessary information to identify which unpostable and reason code was used on the original return.
- (7) For paper inquiries, if AMS **does not** show the taxpayer has authenticated, send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "*" to replace the taxpayer's TIN. Your letter should include the following:
- Advise the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time.
 - Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.

- Close your case.

If AMS **does** show the taxpayer has been authenticated, forward the tax return using the instructions in IRM 3.28.4.7(2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only.

21.5.5.4
(03-06-2019)

Processing Unpostables

- (1) This section provides specific procedures for processing unpostables.

- (2) For more information see:

- IRM 3.12.32, General Unpostables
- IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
- IRM 3.13.122, Individual Master File (IMF) Entity Control Unpostables
- IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution
- IRM 3.13.222, BMF Entity Unpostable Correction Procedures

21.5.5.4.1
(10-01-2024)

Preventing Unpostables

- (1) Most unpostable conditions are prevented by adhering to IRM procedures, using the mandated IAT tools and thoroughly reviewing IDRS before making an adjustment. However, certain unpostables cannot be prevented due to the presence of specific identity theft indicators on an account to protect the taxpayer until the rightful owner of the social security number (SSN) can be verified. Consider the following to prevent an unpostable:

- a. Freeze codes, follow procedures for the specific freeze codes using IRM 21.5.6.4, Freeze Code Procedures
- b. The effect of any transactions pending on the account
- c. Cycling transaction information, follow procedures in IRM 21.5.5.4.2.1, Cycling Transactions

- (2) Implementing strategies which prevent unpostables will help you complete adjustments accurately and efficiently. For instance, make sure dates and money amounts on credit transfers match those of the credits being moved before you make the adjustment. See IRM 21.2.2-2, Accounts Management Mandated IAT Tools.

- (3) See IRM 21.5.8.4.7, Avoiding Credit Transfer Unpostables, for more information about credit transfer unpostables.

- (4) When using a credit transfer to move a refund, the TC 848 will unpost with unpostable code (UPC) 138-4 if:

- There is no corresponding TC 846/840
- The TC 846/840 was previously returned or reversed
- The date on TC 848 does not match TC 846/840
- The TC 848 amount does not match the TC 846/840 amount

This list is not all inclusive. Monitor for posting of the TC 848. If the transaction unposts, determine the cause and enter a history item on the Generalized Unpostable Framework (GUF) for the Unpostable function using command code (CC) UPDIS and CC UPCAS with definer **Z** or the IAT UP Histories Tool.

- (5) When using a credit transfer to move a refund, the TC 849 will unpost with UPC 188-0 if the year name line for the "to" module has not yet been established. Monitor for posting of the TC 849. If the transaction unposts with UPC 188-0, establish the module per IRM 3.13.5.117, Establishing a New Account

(TC 000), and enter a history item on the GUF System for the Unpostable function using CC UPDIS and CC UPCAS with definer **Z** or the IAT UP Histories Tool.

- (6) Contact the employee with an open control base on IDRS to coordinate actions and prevent duplicate adjustments. See IRM 21.5.2.3, Adjustment Guidelines - Research, for more information.
- (7) Verify that the adjustment is not a duplicate of a previous adjustment.
- (8) If updating the filing status to joint and adding secondary self-employment income, allow the entity to post first. Consider transaction posting cycles and use of post delay codes (PDC). See IRM 21.5.5.4.2.1, Cycling Transactions, for more information.
- (9) Consider previous tax adjustments before inputting a subsequent adjustment, especially those within \$10 of a previous adjustment. If it is still necessary, use priority code (PC) 8 on the adjustment.
- (10) Look for any manual adjustments of penalties and interest (TC 160, TC 161, TC 170, TC 171, TC 340, and TC 341) that need correction or recognition when inputting an adjustment.
- (11) Use the correct Master File Tax (MFT), tax period, and name control.
- (12) When reversing a transaction with a specific date (e.g., TC 570, TC 971), the transaction date must match the date of the transaction being reversed.
- (13) Input the correct transaction codes (TC), item and/or credit reference numbers. Consider posted amounts, limitations for each TC, and item/credit reference number being input. See IRM 3.12.179.86, UPC 189 Reversal TC Amount Discrepancy, for more information.
- (14) Do not reduce the following reference numbers below zero:
 - 878 - Primary Self Employment (SE) Income
 - 879 - Secondary SE Income
 - 886 - Taxable Income
 - 887 - Number of Exemptions
 - 889 - SE Tax
 - 891 - Primary Tip Income
 - 892 - Secondary Tip Income
 - 895 - Primary Medicare Income
 - 896 - Secondary Medicare Income
 - 897 - Spousal Claim on Debtor Master File (DMF) (Individual Master File (IMF) only)
 - 898 - Primary Medicare Tip Income
 - 899 - Secondary Medicare Tip Income

Note: This list is not all inclusive. Only the most common reference numbers are listed.

For more information see IRM 3.12.179.86.7, UPC 189 RC 1.

- (15) **Always** review the net result of any adjustments or transactions (e.g., TC 290/291, TC 971) on IDRS for accuracy (e.g., TXMOD, ENMOD).

- (16) When an adjustment is input incorrectly, the person that input the adjustment can use CC TERUP the same day to delete it. Refer to IRM 2.4.13, Command Code TERUP.

21.5.5.4.2
(10-02-2023)

Resolving Unpostables

- (1) Review the unpostable condition and the specific unpostable reason code (URC) to determine the cause of the unpostable.
- (2) When an unpostable is closed with a URC of 1, 2, or 8, a nullification code is entered by the Unpostables function to identify the receiving area of the closed unpostables. Refer to IRM 3.12.32.14, Nullify Area Codes, for more information.
- (3) If the case is still open, check the transaction information to determine what needs correction. Follow the table below to determine the appropriate action:

If	Then
You find an error	Use command code (CC) UPDIS and CC UPCAS with definer "Z" or IAT UP Histories Tool to enter a history item on the Generalized Unpostable Framework (GUF) for the Unpostable function. See IRM 21.5.5.3.2.1, Unpostable Command Codes, for more information.
The transaction should post based on the information provided	Treat the transaction as "pending" and advise the taxpayer accordingly.
An unpostable credit does not belong on the taxpayer's module and you know where it belongs	Input a history item using CC UPDIS and CC UPCAS with definer "Z" or the IAT UP Histories Tool. See IRM 21.5.5.3.2.1, Unpostable Command Codes, for more information.
You cannot determine where the credit belongs or how to resolve the unpostable condition and it has been more than 8 cycles since the transaction went unpostable	Prepare a referral to the area the unpostable is assigned. Follow procedures in IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

Note: When unpostables are closed, status code "C" shows on CC UPTIN the next day. The information remains on CC UPTIN for up to 90 days. Determine if the unpostable is closed the same day by checking CC UPDIS. Follow procedures in IRM 21.5.5.3.2.1, Unpostable Command Codes. Closed UPC 126 0 may typically be seen the same day.

- (4) If the account has a lien against it and correction of the unpostable will full pay the account, a manual lien release is needed. Follow procedures in IRM 5.12.3.3, Lien Release Conditions, about manual lien releases. Submit a completed Form 13794, Request for Release or Partial Release of Notice of Federal Tax Lien, to the appropriate contact at *Centralized Lien Processing*.

21.5.5.4.2.1
(10-03-2022)
Cycling Transactions

- (1) Each week of processing is considered a cycle. All transactions (returns and adjustments) post to the Master File (MF) according to the cycle they are input. Transactions pending on the accounts must also be considered.
- (2) Cycles that impact processing:
 - Campus Cycle: Thursday - Wednesday
 - Master File Processing: Friday - Thursday
- (3) Certain transactions require a related transaction to post first. Input the transaction(s) to the system in the desired order of posting. For instance, **most transactions require the establishment of an account or tax module before subsequent transactions can post.**

Note: The posting sequence for MF is generally from the lowest numbered transaction code to the highest. Transaction code TC 400 (transfer of account) posts last on all MFs except for Business Master File (BMF). In BMF, when a TC 400 and TC 150 (return) are attempting to post in the same cycle, the TC 150 will post last.

- (4) Cycle delay transactions by using a posting delay code. Determine the necessary number of cycles (weeks) to delay the posting of a TC and input that number in the appropriate field of the IDRS input screen.
- (5) If the prerequisite TC with a higher number must post prior to the posting of another TC, use an appropriate cycle delay indicator.
- (6) Use an appropriate cycle delay indicator when a prerequisite TC is needed to change filing requirement, balance, freeze condition, or indicator. Transactions can be delayed from one (1) cycle up to a maximum of six (6) cycles.

Note: Calculate the number of cycles needed by using the current cycle plus the number of cycles the adjustment action must take to post to the MF.

- (7) Do not cycle delay transactions if:
 - a. The posting sequence is irrelevant; or
 - b. The prerequisite transaction will post first.

Caution: When you enter the number of cycles to delay a transaction, consider the day of the week in relation to the day the Service Center (SC) updates to MF. If you input the transaction close to the end of the weekly posting cycle, you may need an additional cycle to allow the transaction to post.

- (8) When you transfer credits using command code (CC) FRM34, the credit side re-sequences for one cycle after the debit side posts in two cycles. The CC DRT24 and CC DRT48 transfers post in two cycles.
- (9) If you use CC FRM34 and CC DRT48 simultaneously, take care to force both transactions to post in the same cycle.
 - a. Use a one-cycle posting delay on the credit election transfer (CC DRT48) if you move the multiple payments with CC FRM34 to avoid generating erroneous notices, offsets, and refunds.

Note: Refer to, *Document 6209, Section 8B.9, Resequence Codes (IMF Only)*, for a list of IMF Resequence Codes.

- b. For more information about credit transfers, refer to IRM 21.5.8, Credit Transfers.

- (10) For more information on cycling transactions see IRM 3.12.179.15, Posting Transactions Input Timing.

21.5.5.4.2.2 (10-01-2025)

Unpostables Created by Your Own Adjustments

- (1) The Generalized Unpostable Framework (GUF) automatically sends select unpostables back to the originator if the employee caused the condition or has information to close the case.
- (2) Resolve unpostables created by your own adjustments, credit transfers, etc.

Reminder: It is critical that all unpostable cases are worked within seven business days of receipt.

- (3) A control base is usually opened (Category Code NLUN) to the employee who input the transaction originally, but may also be assigned to a default IDRS number. The transaction is included on the Nullified Distribution Listing (GUF 55-47) and the NLUN controls can be found on your Campus' CCA4243 report. Both are available on Control D.
- (4) When you are notified of an unpostable transaction, research command code (CC) UPDIS and CC UPRES for the reason(s) the adjustment was nullified. Follow procedures in IRM 21.5.5.3.2.1, Unpostable Command Codes.
- (5) If a correction to the adjustment is needed, re-input the transaction(s) using the corrected information and notate the NU DLN on the subsequent adjustment package. If using Correspondence Imaging Inventory (CII), notate the NU DLN in your CII case notes.

Caution: Do not reinput the same transaction that unposted unless the condition causing the transaction to unpost has been corrected.

- (6) After the transaction is corrected or if no action is needed, close all NLUN controls. See *IDRS Command Code ACTON Job Aid* or *IAT Act On Tool*, to close your control base. When correcting an unpostable created by your own adjustment, change the NLUN category code to **MISC** when closing the control base.

Note: Refer to IRM 21.5.5.4.2, Resolving Unpostables, for more information.

- (7) If your merge transaction unposts with unpostable code (UPC) 134 RC 3, notify the No Merge (NMRG) Team following IRM 21.6.2.3.4, Reassignment of NMRG Cases due to Site Specialization.

Reminder: The NLUN control base generates on the entity module.

- (8) If your unpostable transaction is closed to Accounting, Nullify Area Code 41, contact the appropriate Accounting function for resolution. See IRM 3.12.32.14.1, Nullify Area Codes URC 1 and URC D.