

This is a two digit entry to identify the source of the examination. All source codes are valid for area Examination Functions. Campus Examination Branches can only use the source codes marked by asterisk (*). More information on source codes can be found in IRM Exhibit 4.4.1-27. For a complete list of source codes with extensive instructions see:

Code	Explanation
Computer Identified Returns (EGC 1XXX and 2XXX)	
01	Automatics - Computer identified returns, automatics (BMF) and tax shelter automatics (IMF).
02	DIF (Discriminant Function) - Computer identified returns, DIF scored
Campus Initiated Examination Program (EGC 5XXX)	
02	DIFF CORR — Computer Identified returns, DIF scored
03	Unallowable items — Returns identified for Unallowable Items Program initiated at campuses.
04	Multiple Filers — Returns identified for Multiple Filers Program initiated at campuses.
06	DIF CORR — Returns converted to DIF CORR Program from another program. This includes Source Codes 03, 08, 11, 14 and 15 that are converted to the DIF CORR Program because: (a) other issues were selected for examination during screening of high DIF scored returns, or (b) they were screening of high DIF scored returns, or (c) they were identified for more than one of the above programs. Also used by Examination Operations in the campus, to request returns related to a DIF return under examination at the campus.
08	Self-Employment Tax — Returns identified for the Self-Employment Tax Program initiated at campuses.
11	Studies, Tests and Research Projects initiated by Headquarters.
14	[REDACTED]
17	Tax Shelter Program # (Previously High Under reporter. Part of fraud detection program.)
20	Erroneous Refund
23	TEFRA Related
24	Substitute for Return
25	Non-Filer Strategic Initiative
26	Minimum Tax Program — Returns identified for Minimum Tax Program initiated at campuses.
30	Claims for Refund/Abatement – Not Paid
31	Claims for Refund – Paid
32	Claims – Carryback year - Paid or not paid
35	Administrative Adjustment Request
39	Tax Shelter Program Related Pick-up
45	Reference and Information
46	Employee Returns
48	Related to Campus Unallowable — Used exclusively by Examination Operations in the Campus, to request returns related to an unallowable return under examination at the campuses.
64	NON-TEFRA Pickup Related to Forms 1065, 1041 and 1120S.
65	Collection Referrals
70	[REDACTED] (Previously EITCRA) #
73	Taxpayer Request
77	Federal/State Cooperative
80	NRP Current
85	Information Returns
91	NRP – Related Returns
Non-filer (EGC 1XXX and 2XXX)	
24	Nonfiler Local Sourced Work
25	Non-Filer Strategic Initiative — High Income Non-Filer.
DIF Related Pickups (EGC 1XXX and 2XXX)	
05	Filed returns related to a primary DIF return (Source Code or) or DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).
10	Filed prior and/or subsequent year pickups related to a primary DIF return (Source Code 02) or to a DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).
12	Nonfiled Delinquent Return or SFR related to a primary DIF return (Source Code 02) or DIF equivalent return (Source Code 20 with Project Code 0158).
Non-DIF Related (EGC 1XXX and 2XXX)	
40	Filed prior and/or subsequent year pickups where the primary return was Non-DIF selected.
44	Non-filed Delinquent Return or SFRs.
50	Filed returns - Other.
Claims (EGC 1XXX and 2XXX)	
30	Claims for Refund/Abatement—Returns selected before refunds/abatement are scheduled (also see source code 73).
31	Paid Claims for Refund
32	Carryback
35	Administrative Adjustment Requests (AAR's)

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