

List of Commonly Used Transaction Codes Appearing on IRS Transcripts

Transaction Codes	Title	Transaction Codes	Title
000	Establish an account	488	Installment and/or manual billing
013	Name change	489	Installment defaulted
014	Address change	500	Military deferment
150	Return filed and tax liability assessed	520	IRS litigation instituted
160	Manually computed delinquency penalty	521	Reversal of TC520
161	Manual abatement of delinquency penalty	530	Uncollectible account
166	Generated delinquency penalty	531	Reversal of uncollectible account
167	Generated abatement of delinquency penalty	570	Additional liability pending
170	Estimated tax penalty	582	Lien indicator
171	Abatement of estimated tax penalty	610	Remittance with return
176	Generated estimated tax penalty	611	Remittance with return dishonored
177	Generated abatement of estimated tax penalty	612	Correction of TC610 processed in error
180	Deposit penalty	640	Advance payment of determined deficiency
181	Abatement of deposit penalty	642	Reversal of advance payment
186	Generated deposit penalty	650	Depository receipt-federal tax deposit
187	Generated abatement of deposit penalty	660	Estimated tax deposit
190	Manually assessed interest	662	Reversal of estimated tax deposit
191	Abatement of interest	670	Subsequent payment
196	Generated assessment of interest	671	Dishonored subsequent payment
197	Abatement of generated interest	672	Correction of TC670 processed in error
234	Daily delinquency penalty	700	Credit applied
235	Abatement of daily delinquency penalty	701	Reversal of credit applied
270	Manual assessed failure to pay tax penalty	706	Generated credit applied from another tax module
271	Manual abatement failure to pay tax penalty	710	Overpayment credit applied from prior tax module
276	Computer assessed failure to pay tax penalty	712	Correction of TC710
277	Computer abatement of failure to pay tax penalty	716	Generated credit applied from prior tax module
290	Additional tax assessed	736	Generated interest overpayment applied
291	Abatement of prior tax assessment	756	Interest on overpayment transferred from IMF
294	Additional tax assessed-tentative allowance	766	Income tax rebate credit
295	Tentative allowance of tax	767	Reversal of income tax rebate credit
298	Additional tax assessed	768	Earned income credit
299	Abatement of prior tax assessment	770	Interest due taxpayer
300	Additional tax by examination division	772	Reversal of interest due taxpayer
301	Abatement of prior assessment by examination	776	Generated interest due taxpayer
308	Additional tax assessment by examination	800	Credit withheld for taxes
309	Abatement of prior examination assessment	806	Credit for withheld taxes and excess FICA
320	Fraud penalty	807	Reversed credit from withheld taxes
321	Abatement of fraud penalty	820	Credit transferred
336	Interest assessed on additional tax	821	Reversed overpayment credit transfer
340	Interest assessment	826	Generated overpayment credit transfer
341	Abatement of interest assessment	830	Overpayment credit elected to be transferred to the next period of tax
350	Negligency penalty	832	Reversal of TC830
351	Negligency penalty abatement	836	Generated overpayment credit elect transferred to the next period of tax
360	Fees and collection costs	840	Refund
370	Account transfer-in	841	Refund reversed
420	Examination indicator	846	Generated refund
421	Reverse examination indicator	856	Overpayment interest transfer by computer
430	Estimated tax payment	976	Duplicate return filed
459	Prior quarter liability	977	Amended return filed
460	Extension of time for filing		
470	Taxpayer claim pending		