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| EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210 | CLASSIFICATION UI |
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| | DATE December 16, 2019 |

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 4-20

TO: STATE WORKFORCE AGENCIES

FROM: JOHN PALLASCH /s/
Assistant Secretary

SUBJECT: Treasury Offset Program (TOP) Revised and Clarified Requirements for Referring Unemployment Compensation (UC) Debts for Recovery through Federal Tax Refund Offset

1. **Purpose.** This Unemployment Insurance Program Letter (UIPL) is to inform State Workforce Agencies (SWAs) that they: (1) must exclude Tax Identification Numbers (TINs), which include Social Security Numbers (SSNs) and Employer Identification Numbers (EINs), from the Debt Account Identification (ID) field of the record layout for UC debts referred to TOP for offset recovery; (2) must follow the provisions of the Social Security Number Fraud Prevention Act of 2017 (Public Law (P.L.) 115-59) that restricts the inclusion of TINs on documents Federal departments and agencies send by mail; and (3) must discontinue aggregating UC debts referred to TOP for offset recovery.
2. **Action Requested.** SWAs referring certain required delinquent UC debts (benefit overpayments and UC taxes) to the U.S. Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) for collection: 1) must exclude complete or partial TINs from the Debt Account ID field of the record layout when new UC debts are referred to TOP by December 31, 2020; 2) must complete the implementation process to ensure TINs are excluded in the Debt Account ID field of the record layout for existing UC debts when they are referred to TOP by December 31, 2020; and 3) must discontinue aggregating UC debts referred to TOP by August 31, 2020.
3. **Summary and Background.**
 - a. Summary – This UIPL advises SWAs of the changes and clarification to the requirements for referring debts to TOP for offset recovery.
 - b. Background – The Social Security Number Fraud Prevention Act of 2017, enacted on September 15, 2017, restricts the inclusion of SSNs on documents Federal departments and agencies, such as Fiscal Service, send by mail. While the effective date of this restriction is September 15, 2022, Fiscal Service has set an internal deadline of December 31, 2020, for compliance with the Act. To meet this internal deadline, Fiscal Service is requiring all Federal and state creditor agencies, including SWAs, to complete the

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| RESCISSIONS None | EXPIRATION DATE Continuing |
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process of excluding partial or complete TINs from the structure of the Debt Account ID field in debts submitted to TOP by December 31, 2020. This requirement applies to existing debt referrals that remain uncollected and to future referrals made to TOP by SWAs.

Fiscal Service manages UC debts that are referred to TOP for recovery through the federal tax refund offset. In addition to identifying debts by a debtor's TIN, states must assign a unique Debt Account ID to UC debts that will identify the debt when it is referred to TOP. In some instances, states have included a debtor's complete or partial TIN in the content of the Debt Account ID field of the record layout sent to TOP. Fiscal Service prints the Debt Account ID on TOP offset notifications and TOP offset warning letters that are mailed to delinquent debtors whose debts were referred to TOP. The use of any portion of a debtor's TIN in the Debt Account ID field, therefore, results in the inclusion of that TIN in a mailed document, which constitutes a violation of the Social Security Number Fraud Prevention Act.

In addition to the new requirement to exclude SSNs from the Debt Account ID field, Fiscal Service is clarifying the prohibition on aggregating debts. Fiscal Service discovered anomalies within TOP as a result of some Federal and state creditor agencies' referring separate debts (e.g., debts with different delinquency dates) using revolving accounts, instead of submitting each separate debt to TOP as a new debt. SWAs must not aggregate UC debts referred to TOP for offset recovery.

4. Complying with the TOP Referral Requirements.

- a. TOP Debt Account Identification Numbers.** The Debt Account ID is a unique identifier for individual and business debts referred to TOP. SWAs designate the Debt Account ID in record layouts when UC debts are referred to TOP for collection. Fiscal Service established guidance on the record layout format in *Enhanced Record Layouts Version 3.12.1 with Definitions, Error Codes, and Layout Mapping* (Attachment I). *TOP Enhanced Input Record Layouts by Record Type* (pages I-7 thru I-10 of Attachment I) contains fields and instructions on the elements used when referring debts to TOP. SWAs assign a debt account number in the Debt Account ID field of *TOP Delinquent Debtor Input File Record Layouts by Record Type*. The Debt Account ID is a required field and must be a unique identifier within the referring creditor agency used to reference the debt and track the status of the debt account.

Due to the restrictions of the Social Security Number Fraud Prevention Act, Fiscal Service determined that, prior to the Act's effective date, it should no longer print Debt Account ID information that includes complete or partial TINs on TOP offset notifications and TOP offset warning letters to UC claimants. As such, it is imperative that SWAs, which presently use complete or partial TINs as part of the Debt Account ID structure, eliminate the use of complete or partial TINs from such account numbers, for both previously referred debts with uncollected balances and debts referred in the future. Additionally, because there are instances where a

business established as a sole proprietor may use an SSN as a TIN, SWAs also must exclude from the Debt Account ID structure both complete and partial TINs from all employer debts, in addition to individual debts, submitted to TOP.

- b. TOP No Longer Accepting Aggregated Debt.** Aggregating debts is problematic for TOP offset recovery, as it invalidates the delinquency date, a critical data element used by Fiscal Service for administering the TOP process. Therefore, SWAs must not aggregate UC debts referred to TOP for offset recovery. That is, if a debtor is being referred for multiple debts from the same Agency Site ID, each debt referred must be referred with a different Debt Account ID. The Debt Account ID is a unique identifier used to reference a debt and track the status of the account. Debt Account IDs are unique to every agency site.

An Agency Site ID identifies each individual agency site and may not necessarily refer to physical locations. The intended purpose of the Agency Site ID is to separate collection preferences, debt types, geographical locations, etc. An SWA needs only one (1) agency site to use the TOP system for delinquent debt collection. By August 31, 2020, SWAs must refer separate debts as new debts with each separate debt assigned a unique Debt Account ID.

- 5. Inquiries.** State agencies with questions regarding TOP's requirements should submit them to stateoffsets@fiscal.treasury.gov. Please direct other inquiries to the appropriate ETA Regional Office.

6. References.

- Public Law 115-59, Sept. 15, 2017, Social Security Number Fraud Prevention Act of 2017;
- UIPL No. 02-19, *Recovery of Certain Unemployment Compensation Debts under the Treasury Offset Program*;
- UIPL No. 12-14, *Required Use of the Treasury Offset Program to Collect Covered Unemployment Compensation Debt*;
- UIPL No. 11-11, *The Claims Resolution Act of 2010 (P.L. 111-291) and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L.111-312) – Provisions Affecting the Federal-State Unemployment Compensation Program*; and
- UIPL No. 02-09, *Recovery of Unemployment Compensation Debts Due to Fraud from Federal Income Tax Refunds*, and its changes.

7. Attachment.

- I. Enhanced Record Layouts Version 3.12 with Definitions, Error Codes, and Layout Mapping (latest version)



TOP TREASURY
OFFSET
PROGRAM

BUREAU OF THE FISCAL SERVICE

Enhanced Record Layouts Ver 3.12

with Definitions, Error Codes, and Layout Mapping

Please direct any questions to the phone number listed below.

Updated May 8, 2019

Published by:

Debt Management Services

Bureau of the Fiscal Service

U.S. Department of the Treasury

(202) 874-7081

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TOP Delinquent Debtor Input File Record Layouts Overview for Batch Load/Update/Collections

Creditor Agency Delinquent Debtor records are maintained in the TOP database. The initial batch loading by electronic transmission of Delinquent Debtor records into TOP is accomplished by using the Fiscal Service-prescribed TOP input Enhanced Record Layouts. Agencies must also follow the TOP input record layouts when updating, changing, and deleting Delinquent Debtor records in batch and send the accompanying T1 Record (header) and Control Record (trailer) with the file of records. The TOP record types include the following:

Record Type 1 - Debtor name, TIN, Debt Account ID, and debt details (this format is used for the Agency Debt Extract File)

Record Type 2 - Debtor address

Record Type 4 - Alias Name (for agency use if the debtor has an alias name)

Record Type 6 - Payment Bypass/Offset (used by preauthorized agencies to bypass certain payments)

T1 Record - a header record that appears before all detail records submitted by the agency

Control Record - a trailer record that appears after all the detail records submitted by the agency

Each input record type 1 through 6 must contain key data including the agency ID, agency site ID, Debt Account ID, action code, and record type. Record type 1 must also contain the Debtor TIN.

Record Type & Action Code Descriptions

The Action Code describes to TOP the action an agency is requesting for a particular record of debtor data. Action Codes and their uses include the following:

| Record Type | Action Code | Description |
|-------------|-------------|---|
| 1 | A | Add Debt |
| 1 | U | Update Debt Status, Debtor First Name, Debtor Middle Name, Delinquency Date, Local contact, Debtor type, Judgement Indicator, Debt Type |
| 1 | C | Change Agency Site ID, Agency Debt Account ID, Debtor TIN, or Last Name |
| 1 | I | Increase Debt Balance |
| 1 | S | Decrease Debt Balance |
| 1 | 1 | Agency Refund |
| 1 | R | Agency Refund Reversal |
| 1 | V | Add Joint & Several (J&S) Debt |
| | | |
| 2 | A | Add Debtor |
| 2 | U | Update Debtor Address, Update individual debtor status f or J&S |
| 2 | E | Detach/Reattach J&S Debtor from one J&S Debt to another J&S Debt |
| 2 | V | Add Joint & Several Debtor |
| | | |
| 4 | A | Add Alias Name |
| 4 | U | Update Alias Name |
| | | |
| 6 | A | Add Payment Bypass |
| 6 | U | Update/Overlay Payment Bypass |
| 6 | D | Delete Payment Bypass |
| 6 | O | Add/Update/Delete Override Information |
| | | |
| | | |
| | | |

T1 and Control Records are required for each file (batch of records) submitted by an agency to TOP. The system will automatically reject the file if the batch control number is not provided by the submitting agency. The system will also reject the file if the batch control numbers in the header (T1 record) and trailer (control record) do not match. Agencies submitting files using CONNECT:Direct will submit a TOP file transmittal sheet (see the TOP Agency Guide) to the DMS/TOP staff prior to sending the file for processing. This form alerts DMS/TOP the file is being sent to TOP for processing. The batch control number on the T1 Record, Control Record, and TOP file transmittal sheet must be the same for the batch to be processed.

When adding a record, agencies are required to enter data in each field of each input record, except fields that are marked as optional. Each input record type 1 through 6 must contain position 1 through 36.

Adding Records: When adding records, all fields are mandatory unless stated otherwise in layout. Each input record must contain positions 1 through 36: Agency ID, Agency Site ID, Debt Account ID, Action, Record Type. All Alpha and Alphanumeric fields are uppercase.

Updating Records: When updating or changing records, populate positions 1 through 36 and only the specific target update fields. Fields not eligible for an Action Code will be ignored.

Required Record Type/Action codes for adding Debts:

New Non-Joint & Several Debt 1/A, 2/A
 New Joint & Several Debt 1/A, 2/A
 Additional Joint & Several Debtor 1/V, 2/V

Record Type 1, action code 'U' may be used only to change a field containing information that is not a dollar amount. If a user attempts to update/change existing information in an amount field in Record Type 1 using action code 'U', the update will ignore any amounts in the dollar amount field and process any other fields possible, subject to the normal edits and error codes. This edit protects the 'initial delinquent amount' field from being replaced by other amounts.

To adjust an existing dollar amount field in Record Type 1, a user must use action code 'I' (to increase the debt amount) or action code 'S' (to decrease or reduce the debt amount by subtracting the amount of the adjustment). The only field that will be updated using these codes is the amount field, subject to the normal edits and error codes. TOP does not maintain negative balances.

| <u>Agency Submits</u> | <u>Existing Debt Balance</u> | <u>TOP Will...</u> |
|-----------------------|------------------------------|-------------------------------------|
| Decrease of \$100.00 | \$ 50.00 | process and set the balance to zero |
| Decrease of \$100.00 | \$ 0.00 | not process and issue error code 67 |

Agency Refund or Agency Refund Reversals may require a two step process:

1. Record Type/Action Code 1/1 must be used for Agency Refunds. Record Type/Action Code 1/R must be used for Agency Refund Reversals.
2. Reporting the Agency Refund or Agency Refund Reversal does NOT adjust the current balance in the debt record. If an agency requires the current balance to be adjusted, agencies must use action codes I to increase or S to decrease the current balance. TOP will automatically inactivate debts for current year Agency Refunds. If the agency requires this debt to be active, then the agency is responsible for reactivating the debt.

Agency Refund and Agency Refund Reversal Codes

| Code | Agency Refund Year | Code | Agency Refund Reversal Year |
|-------------|---------------------------|-------------|------------------------------------|
| 1 | 2001 and beyond | R | 2001 and beyond |

The rules for inputting data in each field are specified in the notes column on each record type layout. Key abbreviations are:

RJ = Right Justified, LJ = Left Justified

SF = Space Filled, ZF = Zero Filled

AN = Alphanumeric, N = Numeric

Field Definitions Listed in Alphabetical Order

The following field definitions supplement the information contained in the notes column of the input record layouts:

Agency Name Control: This is an agency-supplied Name Control to facilitate Debt Matching with payments. If applicable it will be returned on the Collections File.

Alias Agency Name Control: This field is reserved for agency use to submit an Alias Agency Name Control to facilitate Debt Matching with payments. If applicable it will be this may be returned on the Collections File.

Country Code: This field will be used to enter the two to three digit country code for debtors with a foreign address. If the debtor's address is within the United States, this field may be left blank. Use the codes from the list provided at the end of this document.

Date Debt Originally Opened: This is the date the original receivable was established by the agency referring the debt to TOP; e.g., the date the debtor signed the original document.

Date Delinquency Began: This is the date the debt became delinquent.

Debtor First Name: This field may be used for business debtors if the last name field does not accommodate the entire business name.

Debt Account ID: This field contains the identification or account number assigned by the Creditor Agency to a debt within the agency's internal accounts receivable system. The Debt Account ID is a unique identifier used to reference the debt and track the status of the account. If a debtor owes more than one debt to an agency, and the debts are managed at the same Site ID using the same Debtor TIN, then the agency must assign a unique Debt Account ID for each debt owed by that Debtor/TIN at that particular Site ID. An agency cannot assign the same Debt Account ID for a Debtor/TIN at a given Site ID. The Debt Account ID must be unique within the Agency ID and the Site ID for all processing.

Debt\Debtor Status:

| |
|---|
| Active: Active Collections |
| Inactive: Suspend Collections |
| Closed: Stop collections |
| Rescind: Suspend levy (IRS Only) |
| Archived: Can be remove from TOP |

Close action would typically be used when no further collection action is expected against the Debt, Debtor, or both; for example, when the debt has been paid in full or satisfied or, in the case of J&S debt, when one debtor is closed/released from further liability.

Inactivate action is intended more so to suspend collection activity, which may later resume by re-Activating the debt/debtor, pending some outcome or agency review process; for example where the debt in dispute is found to be valid.

Archive action is used when the debt is no longer collectible and can be removed from TOP

Debt Type: This field identifies a particular debt record by the type of debt owed, and is required when a debt record is added. The type of debt must be a valid debt type according to the agency's Agency Profile and as validated by TOP. The debt type(s) specified in the file of records must match the debt type(s) specified for that agency in its Agency Profile. If the record contains a debt type that does not exist in the agency's profile, the record will be rejected.

Initial Delinquent Amount: This is the amount of the debt when it first became delinquent, according to the agency when initially referring the debt to TOP. When adding a debt record to TOP (Action Code A), the initial delinquent amount is established and stored and cannot be changed in TOP. The initial delinquent amount is also stored as the current balance in TOP. After a debt has been entered in TOP, the Creditor Agency may adjust the debt balance by entering the amount of the adjustment in this field using Action Code I to increase the debt balance or Action Code S to decrease the debt balance.

Local Contact Code: This field is used by the Creditor Agency to assign a unique ID to a local contact for a specific site.

Original Amount of Debt: This is the original amount of the receivable when it was established by the Creditor Agency; e.g., the amount of credit that was extended to a borrower. This information is optional and is intended to serve as a reference point for the referring Creditor Agency. Once added, this field cannot be updated.

Payment Type: (*OCSE use only*) This will be a unique TOP code identifying the type of payment being offset or levied, if applicable.

Reset: To erase data from a field. A user may enter '!' to restore an existing data field to blank. A user may only use '!' to blank out a field when using action code U.

Sequence Number: This field identifies an alias record as unique and distinguishable from another alias record. Must be 00 for add or actual sequence number for update. TOP Trace Number:

TOP Trace Number: This value is used on Record Type 1 only with Agency Refunds and Agency Refund Reversals. The 9-character trace number is given to the Creditor agencies on the Weekly Collection Record.

Total Fee Amount: This represents the total collection service fee amount applied to the offset. This amount will also be listed on the collection file for full reversals. Fee amounts will only be reversed for full reversals and partial reversals that leave less than the fee as a residual offset amount. The fee amount on the Collections file will be zero-filled when the fee amount is not reversed.

TOP Enhanced Input Record Layouts by Record Type

Record Type 1: Debtor Name, Debtor TIN, Debt Account ID

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, N=numeric

| Field | Format | Start Position | End Position | Error Codes | Comments |
|--|-----------------------|----------------|--------------|---|--|
| Agency ID | CHAR (8) LJ SF AN | 1 | 8 | 01, 45 | Required. Must be same value throughout the file |
| Agency Site ID | CHAR (8) LJ SF AN | 9 | 16 | 02, 46 | Required. Can have multiple sites within one file (all for a single Agency). |
| Debt Account ID | CHAR (18) LJ SF AN | 17 | 34 | 03 | Required. Debt Account ID assigned by Creditor Agency; must be unique within an |
| Action | CHAR (1) AN | 35 | 35 | 23 | Required. A=Add, U=Update, C=Change, S=Adjustment to decrease debt balance, I=Adjustment to increase debt balance, V=Add Joint Record, 1=Agency Refund, R=Agency Refund Reversal |
| Record Type | CHAR (1) N | 36 | 36 | 23 | Required. 1=type 1 |
| Debtor Tax ID Number | CHAR (9) N SF | 37 | 45 | 05, 27 | Required for Add, Agency Refund, Agency Refund Reversal, Changing Last Name or TIN, and Updating Individual/Business, Joint and Several. Cannot equal all 0s, 1s, 2s, 3s, 4s, 5s, 6s, 7s, 8s, or 9s. |
| Debtor Last Name | CHAR (35) LJ SF AN | 46 | 80 | 10, 30 | Required for Add |
| Debtor First Name | CHAR (35) LJ SF AN | 81 | 115 | N/A | Optional. !=resets First Name to blank |
| Debtor Middle Initial | CHAR (1) A | 116 | 116 | N/A | Optional. !=resets Middle Initial to blank |
| Date Delinquency Began | DATE(8) SF N | 117 | 124 | 08, 44, 51, 28, 59 | Required for Add. YYYYMMDD date is edit checked for validity |
| Local Contact Code | CHAR (3) LJ SF AN | 125 | 127 | 85 | Optional. Leave blank if none exists. Valid Local Code must be used when changing Agency Site ID with Action Code C. Use 000 if no Local Codes exist for given Agency Site ID. |
| Name Control assigned by TOP | CHAR (4) SF | 128 | 131 | N/A | System generated; leave blank |
| Debt/Debtor Status Indicator | CHAR (2) LJ SF AN | 132 | 133 | 34 | Optional. Leave blank on Add. C=closed, I=Inactive, Z=Archive. !=resets debt to active. |
| Filler | CHAR (1) SF | 134 | 134 | | Leave Blank |
| Initial Delinquent Debt Amount (for Action 'A' only) ----- Delinquent Debt Adjustment Amount (for Action 'S' or 'I') ----- or enter Adjustment Amount for Agency Refunds or Agency Refund Reversals (for Action '1' or 'R') | NUM (12,2) RJ ZF N | 135 | 146 | 06 ----- 48, 67 ----- 71, 72, 73, 74 | Required for all Record Type 1, Action A, I or S, 1 or R. Must be greater than \$24.99 (2499) for Action Code A. Action Code I will increase current debt balance. Action Code S will decrease current debt balance. |
| Debt Type | CHAR (2) LJ SF AN | 147 | 148 | 04, 26 | Required for Add. Not required for action 'V'. Must be a valid Debt Type as identified by DMS. Not updateable. |
| Individual/Business | CHAR (1) A | 149 | 149 | 09, 29 | Required for Add and Add Joint Record. I=Individual, B=Business, J=Joint Business, K=Joint Individual |
| Judgment Debt | CHAR (1) A or SF | 150 | 150 | 07 | Required for Add. J=judgment or blank=non-judgment |
| TOP Trace Number Must be: 'T' + 9 character trace number | CHAR (10) LJ SF AN | 151 | 160 | 71, 72, 73, 74, 88 | Optional. Required only for Agency Refunds and Agency Refund Reversals (Action 1 or R). Must include prefix 'T'. TOP will automatically inactivate debts for current year Agency Refunds. |
| Agency Name Control | CHAR (4) LJ SF AN | 161 | 164 | 41 | Optional. Agency supplied Name Control. Will be returned in the Collections file, if applicable. |
| New Agency Site ID | CHAR(8) LJ SF AN | 165 | 172 | | Optional. Required only when changing Agency Site ID, Action Code C. A valid Local Contact Code must be used when changing Agency Site ID. |
| New Agency Debt Account ID | CHAR(18) LJ SF AN | 173 | 190 | | Optional. Required only when changing Agency Debt Account ID, Action Code C |
| New Debtor TIN | CHAR(9) SF N | 191 | 199 | | Optional. Required only when changing Debtor TIN, Action Code C |
| Last Name Update Reason | CHAR (1) SF A | 200 | 200 | | Optional. Required only when changing Last Name, Action Code C only. B=Change only, C=Change and create an alias row |

Record Type 2: Debtor Address

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, N=numeric

| Field | Format | Start Position | End Position | Error Codes | Comments |
|------------------------------|----------------------------|----------------|--------------|---------------|---|
| Agency ID | CHAR(8) LJ SF AN | 1 | 8 | 01, 45 1D | Required. Must be same value throughout the file |
| Agency Site ID | CHAR(8) LJ SF AN | 9 | 16 | 02, 46 1D | Required. Can have multiple sites within one file (all for a single Agency) |
| Debt Account ID | CHAR(18) LJ SF AN | 17 | 34 | 03 1D | Required. Debt Account ID assigned by Creditor Agency; must be unique within an Agency Site |
| Action | CHAR(1) A | 35 | 35 | 23 | Required. A=Add, E=Detach/Reattach Debtor, U=Update, V=Add Joint Record |
| Record Type | CHAR(1) N | 36 | 36 | 23, 47 | Required. 2=type 2 |
| Debtor Address, Line 1 | CHAR(30) LJ SF AN | 37 | 66 | 11, 31 | Required for Add |
| Debtor Address, Line 2 | CHAR(30) LJ SF AN | 67 | 96 | N/A | Optional. !=resets Address Line 2 to blank |
| Debtor Address, City | CHAR(25) LJ SF AN | 97 | 121 | 12, 32 | Required for Add |
| Debtor Address, State Code | CHAR(2) LJ SF A | 122 | 123 | 13, 86, 33 | Required for Add; use standard US Postal state codes. Not required if using foreign contact country code. |
| Debtor Address, Zip Code | CHAR(9) See Comments | 124 | 132 | 14, 69 | Required for Add. First 5 bytes must be numeric and last 4 bytes may be numeric or space filled. If used with foreign Country Code, first 5 bytes are Alpha Numeric or may space filled; last 4 bytes may be numeric or space filled. |
| Debtor Address, Country Code | CHAR(3) LJ SF AN | 133 | 135 | 13, 81, 86 | Optional if debtor address is US address; use codes from list provided. !=resets Country Code to US. |
| Date Debt Originally Opened | DATE (8) SF N | 136 | 143 | 54, 15 | Optional. YYYYMMDD; date is checked for validity if present |
| Original Amount of Debt | NUM(12,2) RJ ZF N | 144 | 155 | 42 | Optional. Must be greater than 2499 (\$24.99) if present |
| Debtor TIN | CHAR(9) SF N | 156 | 164 | 05, 1B | Optional. Required only for Joint & Several debts when more than one debtor already exists. |
| Debtor Status Indicator | CHAR(1) SF AN | 165 | 165 | 1A, 1K | Optional. Required only for Joint & Several debts when more than one debtor already exists. I=Inactive, C=Closed, !=Reset to active |
| Reattach Agency ID | CHAR(8) LJ SF AN | 166 | 173 | 1C, 1D | Optional. Required only for Joint & Several debts when reattaching a debt. Must be same as current Agency ID. |
| Reattach Agency Site ID | CHAR(8) LJ SF AN | 174 | 181 | 1C, 1D | Optional. Required only for Joint & Several debts when reattaching a debt. |
| Reattach Debt Account ID | CHAR(18) LJ SF AN | 182 | 199 | 1C, 1D | Optional. Required only for Joint & Several debts when reattaching a debt. |
| Filler | CHAR(1) SF | 200 | 200 | N/A | Leave blank |

Record Type 4: Alias Name (Used in addition to TOP/Agency Name Control for Offset Information)

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

| Field | Format | Start Position | End Position | Error Codes | Comments |
|------------------------------|-----------------------|----------------|--------------|----------------|---|
| Agency ID | CHAR(8) LJ SF AN | 1 | 8 | 01, 45 | Required. Must be same value throughout the file |
| Agency Site ID | CHAR(8) LJ SF AN | 9 | 16 | 02, 46 | Required. Can have multiple sites within one file (all for a single Agency) |
| Debt Account ID | CHAR(18) LJ SF AN | 17 | 34 | 03 | Required. Debt Account ID number assigned by Creditor Agency; must be unique within an Agency Site |
| Action | CHAR(1) A | 35 | 35 | 23 | Required. A=Add, U=Update |
| Record Type | CHAR(1) N | 36 | 36 | 23, 47 | Required. 4=type 4 |
| Sequence Number | NUM (2,0) N | 37 | 38 | 16, 35 | Required. Must be 00 for Add or actual sequence number for Update. Available via the Alias Screen in the Client |
| Debtor Last Name | CHAR (35) LJ SF AN | 39 | 73 | 22, 40 | Required for Add |
| Debtor First Name | CHAR (35) LJ SF AN | 74 | 108 | N/A | Optional |
| Debtor Middle Initial | CHAR (1) SF AN | 109 | 109 | N/A | Optional |
| Name Control Assigned by TOP | CHAR (4) SF | 110 | 113 | N/A | System generated; Leave blank |
| Effective Date | DATE(8) SF N | 114 | 121 | 21, 56, 39, 61 | Optional. YYYYMMDD. TOP system overrides with current date. |
| Filler | CHAR(9) SF | 122 | 130 | N/A | Leave blank |
| Alias Agency Name Control | CHAR(4) SF AN | 131 | 134 | 41 | Optional; reserved for Agency use |
| Debtor TIN | CHAR(9) SF N | 135 | 143 | 05 | Optional. Required only for Joint & Several debts when more than one debtor already exists. |
| Filler | CHAR(57) SF | 144 | 200 | N/A | Leave blank |

Record Type 6: Payment Bypass/Offset Record (Use of this record must be coordinated with TOP)

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

| Field | Format | Start Position | End Position | Error Codes | Comments |
|----------------------------|----------------------|----------------|--------------|-------------------|--|
| Agency ID | CHAR(8) LJ SF AN | 1 | 8 | 01, 45 | Required. Must be same value throughout the file |
| Agency Site ID | CHAR(8) LJ SF AN | 9 | 16 | 02, 46 | Required. Can have multiple sites within one file (all for a single Agency) |
| Debt Account ID | CHAR(18) LJ SF AN | 17 | 34 | 03 | Required. Debt Account ID assigned by Creditor Agency; must be unique within an Agency Site |
| Action | CHAR(1) A | 35 | 35 | 23 | Required. A=Add, D=Delete, O=Override, U=Update/Overlay |
| Record Type | CHAR(1) N | 36 | 36 | 23, 47 | Required. 6=type 6 |
| Payment Bypass Indicator | CHAR(3) LJ SF AN | 37 | 39 | 89, 77, 78, 76 | Optional. Required only for Action Codes: A, D, or U. Leave blank for Action Code O. Reset character ! is used with Action Code U and resets debtor's Bypass Indicators to blank, allowing for offset of all payments. Use codes from TOP provided list. |
| Override Action | CHAR(1) SF A | 40 | 40 | 97 | Optional. Required only for Action Code O. Leave blank for Action Codes A, D, or U. A=Add Override, C=Change Override, D=Delete Override |
| Override Source of Payment | CHAR(3) LJ SF A | 41 | 43 | 92, 96 | Optional. Required only for Action Code O. Must be valid. Use codes from TOP provided list. |
| Payment Agency ID | CHAR(2) SF AN | 44 | 45 | 93 | Optional. Required only for Action Code O. Must be valid. Use codes from TOP provided list. |
| Payment Override Amount | CHAR(14) RJ ZF N | 46 | 59 | 94 | Optional. Required only for Action Code O, Override Action A or C when adding or changing Override Amount. |
| Payment Override Percent | CHAR(5) RJ ZF N | 60 | 64 | 95 | Optional. Required only for Action Code O, Override Action A or C when adding or changing Override Percent. |
| Debtor TIN | CHAR(9) SF N | 65 | 73 | 05 | Optional. Required only for Joint & Several debts when more than one debtor already exists. |
| Filler | CHAR(29) SF | 74 | 200 | N/A | Leave blank |

Note:

Source of Payment & Bypass Indicator Codes (only mutually exclusive Bypass Indicators may be added or exist for any given debtor):

- ADM = NTDO (Non Treasury Disbursing Office) Vendor, OPM Check, OPM EFT, Vendor Check, and Vendor EFT
- NSV = State Administered Disbursing Office Vendor
- NSX = State Administered Disbursing Office Tax
- NTV = NTDO Vendor
- OPM = OPM Check and OPM EFT
- OTH = NTDO Vendor, OPM Check, OPM EFT, Vendor Check, and Vendor EFT
- RRB = RailRoad Retirement Board
- SAL = NTDO Salary
- SSA = SSA Check and SSA EFT
- TAX = IRS Check and IRS EFT
- VEN = NTDO Vendor, Vendor Check, and Vendor EFT

T1 Record: Precedes all detail records

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

| Field | Format | Start Position | End Position | Comments |
|----------------------|---------------------|----------------|--------------|---|
| Filler | CHAR(5) SF | 1 | 5 | Leave blank |
| Identifier | CHAR(4) RJ SF AN | 6 | 9 | []T1 (2 spaces precede T1) |
| Batch Control Number | CHAR(8) LJ SF AN | 10 | 17 | Unique ID for this batch within this agency; supplied by the agency |
| Filler | CHAR(183) SF | 18 | 200 | Leave blank |

TOP Control Record: Follows all detail records

| Field | Format | Start Position | End Position | Comments |
|----------------------|----------------------|----------------|--------------|---|
| Identifier | CHAR(4) A | 1 | 4 | TOP[] (1 space follows TOP) |
| Record Count | NUM(8,0) RJ ZF N | 5 | 12 | The number of all detail records types 1 to 6 |
| Debt Amount | NUM(14,2) RJ ZF N | 13 | 26 | The absolute value sum of all debt amounts in positions 135-146 of the type 1 records |
| Batch Control Number | CHAR(8) LJ SF AN | 27 | 34 | Unique ID for this batch within this agency; supplied by the agency |
| Filler | CHAR(166) SF | 35 | 200 | Leave blank |

Notes:

Any Errors in the T1 and TOP Control Record will cause a process failure and not generate any individual TOP Error codes.

The Batch Control Numbers for the T1 Record (header) and the TOP Control Record (trailer) must match.

Absolute Value Sum amount example:

| | |
|----------------------|-------|
| Increase | 10000 |
| Decrease | 5000 |
| Total absolute value | 15000 |

Input Data Set Name to TOP: FDMP.IPTOPUPD.Cyyyycc.AGnn (for use with Cycle Node)
 FDMP.IPTOPUPD.Dyymmdd.AGnn (for use with Date Node)

Use High Level Qualifier "FDMQ" for test files.

Key:

yy/yyyy – year
 mm – month
 dd – day
 cc – cycle
 nn – agency ID

TOP Enhanced Output Record Layouts by Record Type

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

TOP Unprocessable Output File Record Layout (Types 1 – 6): Detail Record

| Field | Format | Start Position | End Position | Comments |
|---------------------------|---------------------------|----------------|--------------|---|
| Agency Input Record | As Listed on Input Record | 1 | 200 | Record Type 1, 2, 3, 4, 5 or 6 as provided in input |
| TOP Error Code Designator | CHAR(1) A | 201 | 201 | Value 'T' identifier |
| *TOP Error Codes | NUM(20) LJ SF AN | 202 | 221 | Up to ten (10) 2- byte TOP Error Codes |

Control Record: Follows all unprocessable detail records.

| Field | Format | Start Position | End Position | Comments |
|----------------------|----------------------|----------------|--------------|---|
| Identifier | CHAR(4) A | 1 | 4 | Value 'CNTL' |
| Agency ID | CHAR(8) LJ SF AN | 5 | 12 | |
| Agency Site ID | CHAR(8) LJ SF AN | 13 | 20 | If there are multiple sites on the input file, '0' will appear instead of Agency Site ID |
| Total Debt | NUM(14,2) RJ ZF N | 21 | 34 | The absolute value sum of all debt amounts in positions 135-146 of the type 1 records |
| Item Count | NUM(8) RJ ZF N | 35 | 42 | Count of all input detail record type 1-6 |
| Errors Found | NUM(8) RJ ZF N | 43 | 50 | Total number of input records which contain one or more errors concurrently |
| Adjusted Debt Amount | NUM(14,2) RJ ZF N | 51 | 64 | The absolute value sum of all debt amounts in positions 135-146 of the type 1 records less the 1999 or earlier Pre-TOP Agency Refunds and Agency Refund Reversals |
| Adjusted Item Count | NUM(8) RJ ZF N | 65 | 72 | Number of all input detail records type 1-6 less the 1999 or earlier Pre-TOP Agency Refunds and Agency Refund Reversals |
| Filler | CHAR(149) SF | 73 | 221 | Blank |

Notes:

Absolute Value Sum amount example:

| | |
|----------------------|-------|
| Increase | 10000 |
| Decrease | 5000 |
| Total absolute value | 15000 |

Output File Name to Agencies: FDMP.Cyyyycc.WEEKLY.TOP-UNP.FROM-TOP.AGnnSss (for use with CycleNode)
FDMP.Dyymmdd.WEEKLY.TOP-UNP.FROM-TOP.AGnnSss (for use with Date Node)

Output File Name to Agencies: As requested by creditor agency

Key:

yy/yyyy – year
mm – month
dd – day
cc – cycle
nn – agency ID
ss - sequence

TOP Weekly Collection (Offset/Reversal) Detail Record Layout

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, N=numeric

| Field | Format | Start Position | End Position | Comments |
|-------------------------------------|----------------------|----------------|--------------|---|
| Type Indicator | NUM(1) N | 1 | 1 | 0=Reversal - resulting from a claim filed by an injured spouse for a share of an Offset or Reversal to correct processing error. 1=Offset - against the obligation amount. |
| Agency ID | CHAR(2) AN | 2 | 3 | Code assigned to agency by TOP. |
| Agency Site ID | CHAR(2) AN | 4 | 5 | Code assigned as agreed by agency and TOP. |
| Debtor Tax ID Number | CHAR (10) N | 6 | 15 | Debtor's SSN or EIN, preceded by a zero. |
| Amount | NUM(12,2) RJ ZF N | 16 | 27 | The amount of Offset or Reversal, depending upon Type Indicator. 0=Reversal, 1=Offset. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. Note: this amount is the full offset amount for type 1 records, offset fee will be taken out when funds are transferred. |
| Year of Original Offset | DATE(4) | 28 | 31 | Contains the year during which the offset occurred that is now being reversed. This field is applicable if the Type Indicator field is 0, otherwise, it will be zero-filled. |
| Individual or Business Debtor | NUM(1) N | 32 | 32 | 1=Individual 2=Business |
| Reversal Indicator | CHAR(1) AN | 33 | 33 | F=Full Reversal, P=Partial Reversal, or Blank for type 1 Offsets and Pre-TOP Reversal records |
| For Individual records only: | | | | |
| Last Name | CHAR(20) LJ SF AN | 34 | 53 | Debtor's last name as submitted by agency |
| First Name | CHAR(15) LJ SF AN | 54 | 68 | Debtor's first name as submitted by agency |
| For Business records only: | | | | |
| Business Name | CHAR(35) LJ SF AN | 34 | 68 | Business debtor's name as submitted by the agency |
| For All records: | | | | |
| Agency Debt Account ID | CHAR(18) LJ SF AN | 69 | 86 | Debtor's Agency Debt Account ID as submitted by the agency |
| Payment Status | NUM(1) N | 87 | 87 | 0=Other than Joint Payee or 2=Joint Payee. For Individual records only, otherwise blank-filled. Blank for Reversal records |
| Name | CHAR(35) LJ SF AN | 88 | 122 | Contains debtor name for Type 1 Offset records as it appears on payment file. Blank for Type 0 Reversal records. |
| Address Line 1 | CHAR(35) LJ SF AN | 123 | 157 | For Type 1 offset records: normally contains debtor's mailing street address, though may contain other address information. Street address field may be blank. Blank for Type 0 Reversal records. |
| Address Line 2 | CHAR(25) LJ SF AN | 158 | 182 | For Type 1 offset records: normally contains debtor's city and state of residence, though may contain other address information. Blank for Type 0 Reversal records. |
| Zip Code | CHAR(9) LJ SF AN | 183 | 191 | For Type 1 offset records: contains debtor's Zip Code. Blank for Type 0 Reversal records. |
| Country Code | CHAR(3) LJ SF AN | 192 | 194 | For Type 1 offset records: contains code from attached list. Blank if none provided. Blank for Type 0 Reversal records. |
| TOP Name Control | CHAR(4) LJ SF AN | 195 | 198 | The first 4 alpha characters of the debtor's last name or business name. Blank for Type 0 Reversal records. It may also contain information used for matching in TOP. |
| Offset Cycle | NUM(6) N | 199 | 204 | Format is YYYYCC |
| Effective Date Of Offset/Reversal | DATE(8) N | 205 | 212 | Format is YYYYMMDD |
| Year of Offset | DATE(4) N | 213 | 216 | Format is YYYY |

| | | | | |
|--------------------------|----------------------|-----|-----|---|
| TOP Trace Number | CHAR(10) LJ SF AN | 217 | 226 | Unique TOP Identifier assigned to offsets taken. Blank filled for Pre-TOP Reversal records. |
| Payment Type | CHAR(6) LJ SF AN | 227 | 232 | Unique TOP code identifying the payment type and payment agency. Available to State Tax Agencies, State Unemployment, OCSE and DOJ only. May include TAX, VEN, NTV, OPM & MPY plus Agency ID. |
| Agency Name Control | CHAR(4) LJ SF AN | 233 | 236 | Unique Name Control provided by agency. Blank if none provided. Blank filled for Pre-TOP Reversal records. |
| Total Fee Amount | NUM(5,2) RJ ZF N | 237 | 241 | Total Fee Amount applied to the Offset. Full Reversal records will include a fee amount. Most Partial Records will be zero-filled. The Total Fee Amount will be included if the Partial Reversal creates a Full Reversal or results in a residual Offset Amount that is less than or equal the fee amount. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. Blank filled for Pre-TOP Reversal records. |
| Injured Spouse Indicator | CHAR(1) SF AN | 242 | 242 | Y=Injured Spouse Refund or Blank (OCSE use only) |
| Filler | CHAR(6) SF | 243 | 248 | Blank |
| Agency ID | CHAR(2) AN | 249 | 250 | Code assigned to agency by TOP. |

TOP Weekly Collection (Offset/Reversal) Control Record Layout

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, N=numeric

| Field | Format | Start Position | End Position | Comments |
|-----------------------------|----------------------|----------------|--------------|--|
| Record ID | CHAR(4) AN | 1 | 4 | CNTL. This identifies the end of processable records for each give Agency Site ID. |
| Block ID/Site ID | CHAR(3) LJ SF AN | 5 | 7 | CUM or appropriate Agency Site ID. If CUM, it will be the last record on the file; otherwise, it will be a balancing record for all preceding records of the given Agency Site ID. |
| Offset Record Count | NUM(8) RJ ZF N | 8 | 15 | Cumulative record count for all Type 1 Offset records. |
| Offset Amount | NUM(14,2) RJ ZF N | 16 | 29 | Cumulative total of all Offset Amounts from Type 1 Offset records. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. |
| Reversal Record Count | NUM(8) RJ ZF N | 30 | 37 | Cumulative record count for all Type 0 Reversal records. |
| Reversal Amount | NUM(14,2) RJ ZF N | 38 | 51 | Cumulative total of all Reversal Amounts Type 0 Reversal records. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. |
| Net Collection | NUM(14,2) RJ ZF N | 52 | 65 | Absolute value of Offset Amount less Reversal Amount. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. |
| Excess Offset Amount | NUM(14,2) RJ ZF N | 66 | 79 | Amount of credit available. This field reflects Net collections if Offset Amount exceeds Reversal Amount, otherwise zero filled. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. |
| Excess Reversal Amount | NUM(14,2) RJ ZF N | 80 | 93 | Amount of Reversals in excess of Offsets. This field reflects Net Collections if Reversal Amount exceeds Offset Amount, otherwise zero filled. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. |
| Total Fee Amount | NUM(10,2) RJ ZF N | 94 | 103 | Total Fee Amount (absolute value sum) of all records. The amount is in dollars and cents, no dollar signs, commas, decimal points, or negative amounts. |
| Filler | CHAR(81) SF | 104 | 184 | Blank |
| Offset Cycle | NUM(6) N | 185 | 190 | Format is YYYYCC |
| Ending Date of Offset Cycle | DATE(8) N | 191 | 198 | Format is YYYYMMDD |
| TOP Program Year | DATE(4) N | 199 | 202 | Format is YYYY |
| Filler | CHAR(46) SF | 203 | 248 | Blank |
| Agency ID | CHAR(2) AN | 249 | 250 | Code assigned to agency by TOP. |

Notes

- 1 If the Offset Amount exceeds the Reversal Amount, the Excess Offset Amount will contain the same value as the Net Collections. If the Reversal Amount exceeds the Offset Amount, the Excess Reversal Amount will contain the same value as the Net Collections. Only Excess Offset Amount or Excess Reversal Amount will be greater than zero, and that field will contain the same value as Net Collections.
- 2 All offset related amount fields contain the full amount of the offset, including the offset fee, which will be subtracted out when funds are transferred.
- 3 The record order of Collections file records is random. Reversal records could appear on a Collections file before offset records.
- 4 **Agencies have the option to receive the Collection file by Agency Site.**

Output File Name: FDMP.CXCOLLECT.Cyyyycc.AGnn.Sss

Output File Name: FDMP.CXCOLLECT.Cyyyycc.AGnn

Output File Name: As requested by creditor agency

Key:

yy/yyyy – year

cc – cycle

nn – agency ID

ss – agency site ID

Agency Debt Extract File Record Layout

Record Type 1: Debtor Name, Debtor TIN, Debt Account ID

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, N=numeric

| Field | Format | Start Position | End Position | Comments |
|------------------------------|-----------------------|----------------|--------------|---|
| Agency ID | CHAR (8) LJ SF AN | 1 | 8 | Code assigned to agency by TOP. |
| Agency Site ID | CHAR (8) LJ SF AN | 9 | 16 | May be multiple Agency Site IDs within one file, all for a single Agency |
| Debt Account ID | CHAR (18) LJ SF AN | 17 | 34 | Agency Debt Account ID as submitted by the agency |
| Action | CHAR (1) AN | 35 | 35 | A=Non Joint & Several Debt Record or Primary Joint & Several Debt Record V=Secondary Joint & Several Debt Record |
| Record Type | CHAR (1) N | 36 | 36 | 1=type 1 |
| Debtor Tax ID Number | CHAR (9) N | 37 | 45 | SSN or EIN as submitted by the agency |
| Debtor Last Name | CHAR (35) LJ SF AN | 46 | 80 | Debtor Last Name or Business Name as submitted by the agency |
| Debtor First Name | CHAR (35) LJ SF AN | 81 | 115 | Debtor First Name as submitted by the agency |
| Debtor Middle Initial | CHAR (1) A | 116 | 116 | Debtor Middle Initial as submitted by the agency |
| Date Delinquency Began | DATE(8) N | 117 | 124 | Date Delinquency Began. YYYYMMDD |
| Local Contact Code | CHAR (3) LJ ZF AN | 125 | 127 | Local Contact Code as submitted by the agency |
| Filler | CHAR (4) SF | 128 | 131 | Blank |
| Debt/Debtor Status Indicator | CHAR (2) LJ SF AN | 132 | 133 | Blank=Active, C=closed, I=Inactive, Z=Archive |
| Pending Offset Indicator | CHAR (1) A | 134 | 134 | Debt balance reduced by offset that has not been sent to creditor agency. Y = Offset(s) Pending, N = No Offset(s) Pending |
| Delinquent Debt Amount | NUM (12,2) RJ ZF N | 135 | 146 | Current debt balance |
| Debt Type | CHAR (2) LJ SF AN | 147 | 148 | Debt Type as submitted by the agency |
| Individual/Business | CHAR (1) A | 149 | 149 | I=Individual, B=Business, J=Joint Business, K=Joint Individual as submitted by the agency |
| Judgment Debt | CHAR (1) A OR SF | 150 | 150 | J = Judgment or Blank = Non Judgment |
| Filler | CHAR (50) SF | 151 | 200 | Blank |

Agency Debt Extract T1 Record: Precedes all detail records

| Field | Format | Start Position | End Position | Comments |
|----------------------|---------------------|----------------|--------------|-------------------------------------|
| Filler | CHAR(5) SF | 1 | 5 | Blank |
| Identifier | CHAR(4) AN | 6 | 9 | []T1 (2 spaces precede T1) |
| Batch Control Number | CHAR(8) LJ SF AN | 10 | 17 | Unique ID for this batch (YJJJHHMM) |
| Filler | CHAR(183) SF | 18 | 200 | Blank |

Agency Debt Extract Control Record: Follows all detail records

| Field | Format | Start Position | End Position | Comments |
|----------------------|----------------------|----------------|--------------|--|
| Identifier | CHAR(4) A | 1 | 4 | TOP[] (1 space follows TOP) |
| Record Count | NUM(8,0) RJ ZF N | 5 | 12 | The number of all detail records |
| Debt Amount | NUM(14,2) RJ ZF N | 13 | 26 | The sum of debt amounts in positions 135-146 |
| Batch Control Number | CHAR(8) LJ SF AN | 27 | 34 | Unique ID for this batch (YJJJHHMM) |
| Filler | CHAR(166) SF | 35 | 200 | Blank |

Output File Name to Agencies: FDMP.AXDEBTAX.AGnnSss.Dyymmdd (All Debts)
 Output File Name to Agencies: As requested by creditor agency

Key:

yy/yyyy – year
 mm – month
 dd – day
 nn – agency ID
 ss - sequence

Debtor Address Request to IRS Detail Record Layout (Only to be utilized by Federal Agencies)

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

| Field | Format | Start Position | End Position | Comments |
|---------------------------|----------------------|----------------|--------------|--|
| Agency ID | CHAR (2) LJ AN | 1 | 2 | Required. Must be same value throughout the file |
| Agency Site ID | CHAR (2) LJ AN | 3 | 4 | Required. May have multiple sites within one file (all for a single Agency). |
| Priority Code | CHAR(1) SF | 5 | 5 | Leave blank |
| Name Control | CHAR (4) LJ SF AN | 6 | 9 | Required. First 4 alpha characters of the debtor's last name |
| On-Line Request Indicator | CHAR(1) A | 10 | 10 | Required. 0=Batch Request C=On-Line Request |
| Debtor Tax ID Number | CHAR (9) N | 11 | 19 | Required. Cannot equal all 0s, 1s, 2s, 3s, 4s, 5s, 6s, 7s, 8s, or 9s. |
| Last Name | CHAR(20) LJ SF AN | 20 | 39 | Required |
| First Name | CHAR(15) LJ SF AN | 40 | 54 | Optional |
| Filler | CHAR(17) SF | 55 | 71 | Leave blank |
| Agency Debt Account ID | CHAR(15) SF | 72 | 86 | Optional. Debt Account ID assigned by Creditor Agency |
| Filler | CHAR(9) SF | 87 | 95 | Leave blank |
| Master File Indicator | CHAR(1) AN | 96 | 96 | Required. 1=IRS Individual 3=Fiscal Service Initiated |
| Filler | CHAR(54) SF | 97 | 150 | Leave blank |

Debtor Address Request to IRS Control Record: Follows all detail records

| Field | Format | Start Position | End Position | Comments |
|--------------|-------------------|----------------|--------------|------------------------------|
| Identifier | CHAR(4) A | 1 | 4 | Value =CNTL |
| Record Count | NUM(8) RJ ZF N | 5 | 12 | Number of all detail records |
| Filler | CHAR(138) SF | 13 | 150 | Leave blank |

Input Data Set Name to TOP: FDMP.IPADRQST.AGnn
Use High Level Qualifier "FDMQ" for test files.

Key:

nn – agency ID

Debtor Address Request From IRS Detail Record Layout (Only to be utilized by Federal Agencies)

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

| Field | Format | Start Position | End Position | Comments |
|---------------------------|----------------------|----------------|--------------|--|
| Agency ID | CHAR (2) LJ AN | 1 | 2 | As received from Creditor Agency |
| Agency Site ID | CHAR (2) LJ AN | 3 | 4 | As received from Creditor Agency |
| Priority Code | CHAR(1) SF | 5 | 5 | As received from Creditor Agency |
| Name Control | CHAR (4) LJ SF AN | 6 | 9 | As received from Creditor Agency |
| On-Line Request Indicator | CHAR(1) A | 10 | 10 | 0=Batch Request C=On-Line Request |
| Debtor Tax ID Number | CHAR (9) N | 11 | 19 | As received from Creditor Agency |
| Last Name | CHAR(20) LJ SF AN | 20 | 39 | As received from Creditor Agency |
| First Name | CHAR(15) LJ SF AN | 40 | 54 | As received from Creditor Agency |
| Filler | CHAR(17) SF | 55 | 71 | As received from Creditor Agency |
| Agency Debt Account ID | CHAR(15) SF | 72 | 86 | As received from Creditor Agency |
| IRS Error Code | NUM(2) RJ ZF N | 87 | 88 | 00=No Error, 01=Address Error, 02=Name Control Does Not Match, 03=Information not available for disclosure |
| Filler | CHAR(7) SF | 89 | 95 | As received from Creditor Agency |
| Master File Indicator | CHAR(1) AN | 96 | 96 | 1=IRS Individual 3=Fiscal Service Initiated |
| Filler | CHAR(50) SF | 97 | 146 | As received from Creditor Agency |
| Address Line | CHAR(35) LJ AN SF | 147 | 181 | Address Line from IRS |
| City | CHAR(23) LJ AN SF | 182 | 204 | City from IRS |
| State | CHAR(2) LJ AN SF | 205 | 206 | State from IRS |
| Zip Code | CHAR(9) LJ AN SF | 207 | 215 | Zip Code from IRS |

Debtor Address Request From IRS Control Record: Follows all detail records

| Field | Format | Start Position | End Position | Comments |
|--------------|-------------------|----------------|--------------|------------------------------|
| Identifier | CHAR(4) A | 1 | 4 | Value = CNTL |
| Record Count | NUM(8) RJ ZF N | 5 | 12 | Number of all detail records |
| Filler | CHAR(203) SF | 13 | 215 | Blank |

Output File Name to Agencies: FDMP.ADRESULT.Myyyycc.AGnn
 Output File Name to Agencies: As requested by creditor agency

Key:

yy/yyyy – year
 mm – month
 cc – cycle
 nn – agency ID

Local Code Information Detail Record Layout: Used to add and update local contact information.

Key: RJ=right justified, LJ=left justified, SF=space filled, ZF=zero filled, AN=alphanumeric, A=alpha, N=numeric

| Field | Format | Start Position | End Position | Comments |
|------------------------------|-----------------------|----------------|--------------|---|
| Agency ID | CHAR(2) AN | 1 | 2 | Required. Must be same value throughout the file |
| Agency Site ID | CHAR(2) AN | 3 | 4 | Required. May have multiple sites within one file (all for a single Agency) |
| Local Contact Code | CHAR(3) N | 5 | 7 | Required. 3 digit code assigned by creditor agency |
| Acton | CHAR(1) A | 8 | 8 | Required. A=Add, C=Change |
| Filler | CHAR(11) SF | 9 | 19 | Leave blank |
| DMF Program Year | CHAR(2) LJ N | 20 | 21 | Required. Format is YY |
| Agency Name | CHAR(35) LJ SF AN | 22 | 56 | Required |
| Address Line 1 | CHAR(35) LJ SF AN | 57 | 91 | Required |
| Address Line 2 | CHAR(35) LJ SF AN | 92 | 126 | Required |
| Address Line 3 | CHAR(35) LJ SF AN | 127 | 161 | Optional |
| Address Line 4 | CHAR(35) LJ SF AN | 162 | 196 | Optional |
| Filler | CHAR (3) SF | 197 | 199 | Leave blank |
| Local Number Type Indicator | CHAR (1) N | 200 | 200 | Required 0 = Local Phone Not Present 1 = Local Phone Present |
| Local Number | CHAR (14) LJ SF AN | 201 | 214 | Optional. Local Phone Number |
| Filler | CHAR (1) SF | 215 | 215 | Leave blank |
| Local Identifier | CHAR (10) LJ SF AN | 216 | 225 | Required if local phone exists. LOCAL or blank |
| State Number Type Indicator | CHAR (1) N | 226 | 226 | Required 0 = State Phone Not Present 3 = State Toll Free Indicator 4 = State Collect Indicator |
| State Number | CHAR (14) LJ SF AN | 227 | 240 | Optional. State Phone Number |
| Filler | CHAR (1) SF | 241 | 241 | Leave blank |
| State Literal | CHAR(8) LJ SF AN | 242 | 249 | Required if state phone exists. INSTATE or blank |
| State ID | CHAR(2) LJ SF AN | 250 | 251 | Required if state phone exists. State Code |
| Nation Number Type Indicator | CHAR(1) N | 252 | 252 | Required 0 = Nationwide Phone Number Not Present 3 = Nationwide Toll Free Indicator 4 = Nationwide Collect Indicator |
| Nation Number | CHAR(14) LJ SF AN | 253 | 266 | Optional. Nationwide Phone Number |
| Filler | CHAR (1) SF | 267 | 267 | Leave blank |
| Nation Indicator | CHAR (10) LJ SF AN | 268 | 277 | Required if nationwide phone exists. NATIONWIDE or blank |
| Filler | CHAR(33) SF | 278 | 300 | Leave blank |

Local Code Information Record Layout Control Record: follows detail records

| Field | Format | Start Position | End Position | Comments |
|-----------------------|-------------------|----------------|--------------|------------------------------|
| Control Code | CHAR(4) LJ AN | 1 | 4 | Value = CNTL |
| Record Count | NUM(6) RJ ZF N | 5 | 10 | Number of all detail records |
| Filler | CHAR(9) SF | 11 | 19 | Leave blank |
| DMF Program Year Code | CHAR(2) LJ N | 20 | 21 | Required. Format is YY |
| Filler | CHAR(279) N | 22 | 300 | Leave blank |

Input Data Set Name to TOP: FDMP.IPAGYADR.Cyyyycc.AGnn

Key:

yy/yyyy – year
cc – cycle
nn – agency ID

TOP Error Codes

| Legacy Codes | Description (Legacy) | New TOP Codes | Description (Enhanced TOP) |
|--------------|--|---------------|--|
| 1 | Agency ID cannot be blank | 1 | Creditor Agency not specified |
| 2 | Agency Site ID cannot be blank | 2 | Creditor Agency Site cannot be blank |
| 3 | Invalid Debt Account ID or Debt Account ID not specified | 3 | Invalid Debt Account ID or Debt Account ID not specified |
| 4 | Debt Type does not exist on Agency-Debt table | 4 | Debt Type is invalid, does not exist for Creditor Agency. |
| 5 | Invalid TIN number or TIN not specified | 5 | Invalid TIN |
| 6 | Delinquent amount not numeric or amount < \$25 limit | 6 | Initial delinquent debt amount less than referral threshold |
| 7 | Invalid Judgement Debt value | 7 | Judgment value is invalid |
| 8 | Invalid date format for Delinquent Date or not specified | 8 | Delinquency Date is invalid |
| 9 | Invalid Business/Individual Indicator | 9 | Invalid Business/Individual indicator |
| 10 | Debtor Last name cannot be blank | 10 | Last Name cannot be blank |
| 11 | Debtor address line1 cannot be blank | 11 | Debtor Address Line 1 cannot be blank or less than 5 characters |
| 12 | Debtor city cannot be blank | 12 | Debtor City may contain only the following special letters: quote, - / . |
| 13 | Invalid Debtor US State Code | 13 | Debtor State does not exist for US country code. |
| 14 | Invalid debtor zipcode | 14 | Debtor Zip is invalid for US address. Zip must contain 5 or 9 numbers. |
| 15 | Invalid date format for Date Debt originally open | | |
| 16 | Invalid sequence number | | |
| 17 | Alias debtor address line 1 cannot be blank | | |
| 18 | Alias debtor city cannot be blank | | |
| 19 | Invalid Alias Debtor US State Code | | |
| 20 | Invalid alias zipcode | | |
| 21 | Alias Effective Date invalid or not specified | | |
| 22 | Alias Last name cannot be blank | 22 | Alias Last Name cannot be blank |
| 23 | Invalid record type / record action | 23 | Invalid Record Type/Action |
| 24 | Invalid record type for Add Action | | |
| 25 | Invalid record type for Update Action | | |
| 26 | Cannot reset debt type | | |
| 27 | Cannot reset Debtor TIN | | |
| 28 | Cannot reset Debtor Delinquent Date | | |
| 29 | Cannot reset Debtor Business/individual indicator | | |
| 30 | Cannot reset Debtor last name | | |
| 31 | Cannot reset Debtor address line1 | | |
| 32 | Cannot reset Debtor city | | |
| 33 | Debtor State Code can only be reset for foreign address | 33 | Debtor State cannot be reset for US country code |
| 34 | Invalid value for Debt Closed indicator | 34 | Debt Status code not recognized |
| 35 | Invalid sequence number, must be numeric & > 0 for update | | |
| 36 | Cannot reset Alias debtor address line 1 | | |
| 37 | Cannot reset Alias debtor city | | |
| 38 | Alias Debtor State Code can only be reset for foreign addr | | |
| 39 | Cannot reset Alias effective date | | |
| 40 | Cannot reset Alias last name | 40 | Debtor Alias Last Name cannot be reset |

| Legacy Codes | Description (Legacy) | New TOP Codes | Description (Enhanced TOP) |
|--------------|--|---------------|--|
| 41 | Cannot reset name control for IRS | | |
| 42 | Original amount not numeric or less than \$25.00 | 42 | Cannot archive a Joint&Several debt at the debtor level. Must archive at the debt level. |
| 43 | Cannot update an archived debt or debtor | 43 | Cannot update an archived debt or debtor |
| 44 | Delinquent date cannot be > processing date | 44 | Delinquency Date cannot be greater than processing date |
| 45 | Agency ID of input record does not match batch control | | |
| 46 | Site ID of input record does not match batch control | | |
| 47 | Invalid record type for Adjust Action | | |
| 48 | For adjust action, amount cannot be zero | 48 | Adjustment amount cannot be blank or zero |
| 50 | Duplicate Debt Record Found for add or change | 50 | Debt Account ID already exists for Agency/Agency site |
| 51 | Date error when inserting Debt record | | |
| 52 | Database Referential Integrity error when inserting Debt | | |
| 53 | Debt record not found for adding debtor address information | 53 | Debt Account not found |
| 54 | Date error when inserting debtor address information | | |
| 55 | Duplicate Debt Alias found in database for action add/updt | 55 | Duplicate Debtor Alias |
| 56 | Date error when inserting Debt alias information | | |
| 57 | Ref Integrity error when ISRT DEBT_ALIAS/DEBTOR OVERRIDE | | |
| 58 | Agency/Site Id/Debt Account ID/Tin Number can not be found | 58 | Debt Account ID cannot be found for Agency/Agency Site |
| 59 | Date error when updating Debt record | | |
| 60 | Debt Alias record not found in database | 60 | Debtor Alias does not exist for this Debtor |
| 61 | Date Error when updating Debtor Alias record | | |
| 62 | Percent Override Limited to 15% | | |
| 63 | Percent Override Limited to 25% | | |
| 64 | Percent Override Limited to 65% | | |
| 65 | Middle initial is not allowed for business debts | | |
| 66 | Type 1 updates to debt amounts not supported by TOP | | |
| 67 | Cannot decrease a debt with existing current balance of zero | 67 | Debt balance cannot be less than zero |
| 68 | Cannot reset Alias Debtor zip code | | |
| 69 | Cannot reset Debtor zip code | 69 | Debtor zip cannot be reset for country US |
| 70 | Agency Ref/Rev processed - debt is in archive status | | |
| 71 | Refund record but no Offset Payment found for offset year | 71 | Agency Refund not processed. Offset could not be found or amount available for refund is zero or negative |
| 72 | Refund record amount in excess of offset | 72 | Agency Refund Amount exceeds offset amount available. Agency Refund partially processed. (Included in Unprocessable File) (W) |

| Legacy Codes | Description (Legacy) | New TOP Codes | Description (Enhanced TOP) |
|--------------|--|---------------|--|
| 73 | Refund Reversal record no Offset Payment for offset year | 73 | Agency Refund Reversal not processed. Agency Refund could not be found. |
| 74 | Amount of Adjustment exceeds amount of previous refund | 74 | Agency Refund Reversal Amount exceeds agency refund. Agency Refund Reversal partially processed. (Included in Unprocessable File) (W) |
| 75 | Local Contact Code cannot be blank for C1 record type | | |
| 76 | Bypass does not exist in Pay_X_Ref table | 76 | Payment Source does not exist in TOP |
| 77 | Bypass code already in place for this debtor | 77 | Bypass already exists for debtor |
| 78 | Bypass code not found for this debtor | 78 | Bypass does not exist for debtor |
| 79 | Bypass indicator full - cannot add bypass | | |
| 80 | Only Tax Levy can rescind a debt | | |
| 81 | Invalid Debtor Country Code | 81 | Invalid debtor country code |
| 82 | Invalid Alias Debtor Country Code | | |
| 83 | Default Debt Load Bypass Indicators exceed limit of 10 | | |
| 84 | Multiple alias with same effective date exist | | |
| 85 | Local Contact Code does not exist on Local- Contact | 85 | Local Contact Code does not exist for Creditor Agency |
| 86 | If country code is XX, state code must be blank | | |
| 87 | If alias country code is XX, alias state code must be blank | | |
| 88 | Trace ID Value Not Valid | 88 | Invalid Offset or Agency Refund Identifier |
| 89 | Bypass indicator is a duplicate of existing bypass indicator | | |
| 90 | Delinquent Date is more than 10 yrs past current date | 90 | Delinquency Date is beyond the expiration date for the Debt Type |
| 91 | Sub Code must be A,C,or D | 91 | Override Action Code must be A, C or D |
| 92 | Source of Payment must be in Pay Xref Table | | |
| 93 | Payment Agency does not exist in Agency Site Table | | |
| 94 | Override Amount Not Numeric | 94 | Override Amount not numeric |
| 95 | Override Percent Not Numeric | 95 | Override Percent not numeric |
| 96 | For Debtor Override, add row already present | 96 | Override already exists for debtor |
| 97 | For Debtor Override, change/delete row is not present | 97 | Override does not exist for debtor |
| 98 | Last Name change indicator must be B or C | 98 | Invalid Last name Update Reason - only 'C' is allowed |
| 99 | New data cannot be blank for C1 record type | | |
| 1A | Cannot reset debtor status. Debt Status is not active | | |
| 1B | Invalid Tin Number for J&S debt | | |
| 1C | Cannot Reattach to a debt not found | 1C | Debt Specified for Reattach cannot be blank or does not exist |
| 1D | Cannot detach/reattach Non J&S debt | 1D | Cannot Detach Debtor from Non JOS Debt |
| 1E | Debtor Not in Debtor Table | 1E | TIN Number does not exist for debt |
| 1F | Cannot detach an archived debtor | 1F | TIN is associated with a Federal Agency |
| 1G | Input Joint Status Indicator is invalid | | |
| 1H | Cannot convert to Regular Debt | | |
| 1I | Debtor already in the Debtor Table | 1I | Debtor already exists for Debt Account specified |
| 1J | Tin Number is needed for this input record | 1J | TIN required for input record |
| 1K | Input Debtor Status Field is invalid | | |

| Legacy Codes | Description (Legacy) | New TOP Codes | Description (Enhanced TOP) |
|--------------|---|---------------|--|
| 1L | Warning: this is the last debtor for this debt | | |
| 1M | Invalid Alias Tin Number | | |
| 1N | Cannot add/update Debtor where joint count = 1 | | |
| 1O | Cannot update to an archived debt/debtor | | |
| 1P | Reattached debtor already exists | 1P | Reattaching a debtor to a J&S Debt where debtor already exists |
| 1Q | Percent Override Limited to 99% | | |
| 1R | Percent Override Limited to 100% | | |
| 1S | Cannot detach last debtor | 1S | Cannot Detach last Debtor from Debt |
| 1T | Cannot reattach debtor to different agency | 1T | Reattach Agency ID must be the same as Original Debt Agency ID |
| 1U | Debtor is detached already | 1U | Debtor has been previously detached |
| 1V | Cannot update detached debtor | 1V | Cannot Detach Debtor that has been offset |
| 1W | Cannot reset bypass indicator | | |
| 1X | Cannot add debtors to non J&S debt | | |
| 1Y | Debt Archived. Trans moved to Suspense File. Restore Req. | | |
| 2B | Debt is Archived | | |
| | | 2A | Cannot process Agency Refund with Future Payment Date |
| | | 2B | Foreign Zip is invalid |
| | | 2C | Missing Debtor Address for new debtor |
| | | 2D | Missing Debtor City for address |
| | | 2E | Business/Individual indicator is missing |
| | | 2F | Record must specify a valid Payment Source |
| | | 2G | Missing Debtor State for US address |
| | | 2H | Missing Debtor Zip for US address |
| | | 2I | No update processed. Verify record type and action code |
| | | 2J | Cannot modify orphan debtor status |
| | | 2K | Override record must contain either an override amount or an override percent |
| | | 2L | Overlay amount required for action code |
| | | 2M | Specified Payment Agencies must match at least one of the Payment Sources provided |
| | | 2N | Override Percent must be less than the Maximum Offset Percent specified for the Payment Source |
| | | 2O | Agency specified for Reattach Cannot be blank, is Invalid or Does not exist |
| | | 2P | Site specified for Reattach Cannot be blank, is Invalid or Does not exist |
| | | 2Q | Invalid Last Name |
| | | 2R | Delinquency Date is missing |
| | | 2S | Debt Type is missing |
| | | 2T | Invalid Reset Action |
| | | 2U | TIN does not exist for Debt |

| New TOP Codes | Description (Enhanced TOP) |
|---------------|---|
| W1 | Payment Agency updated for the Payment Source provided (W) |
| W2 | All Debtor Bypasses for specified Payment Source deleted (W) |
| W3 | All Debtor Overrides for specified Payment Source deleted (W) |
| W4 | Existing Debtor Alias has been updated (W) |
| W5 | New Debtor Alias has been added (W) |
| W6 | Decrease amount greater than debt balance. Debt balance reduced to zero (W) |
| W7 | Last Name has been updated but the Alias record requested already exists for the debtor (W) |
| W8 | Address has been updated for Debt/Debtor (W) |
| W9 | Debt has been updated to a Joint & Several debt (W) |
| WB | Debt/Debtor has been inactivated as a result of current year agency refund (W) |
| WC | Debtor has been inactivated as a result of current year agency refund (W) |
| WD | Processing agency refund for debt in archived status (W) |
| WE | Processing agency refund reversal for debt in archived status (W) |
| Key | |
| | Legacy Code Not in Enhanced TOP |
| | New Enhanced TOP Code |
| (W) | Designates a Warning Code (all other codes are |

Note: All error codes listed above will create a process failure for that record, except 72 and 74, which will process and produce warnings to the agency.

Country Codes

Country Code information is displayed below in two ways to facilitate easy lookup. The first two columns present Countries and associated codes, sorted alphabetically on codes. The third and fourth columns present the same information, sorted alphabetically on countries.

| Code | Country | Country | Code |
|------|-------------------------|--------------------------------|------|
| AD | Andorra | Afghanistan | AF |
| AE | United Arab Emirates | Albania | AL |
| AF | Afghanistan | Algeria | DZ |
| AG | Antigua and Barbuda | Andorra | AD |
| AI | Anguilla | Angola | AO |
| AL | Albania | Anguilla | AI |
| AM | Armenia | Antigua and Barbuda | AG |
| AN | Netherlands Antilles | Argentina | AR |
| AO | Angola | Armenia | AM |
| AR | Argentina | Aruba | AW |
| AT | Austria | Australia | AU |
| AU | Australia | Austria | AT |
| AW | Aruba | Azerbaijan | AZ |
| AZ | Azerbaijan | Bahamas | BS |
| BA | Bosnia and Herzegovina | Bahrain | BH |
| BB | Barbados | Bangladesh | BD |
| BD | Bangladesh | Barbados | BB |
| BE | Belgium | Belarus | BY |
| BF | Burkina Faso | Belgium | BE |
| BG | Bulgaria | Belize | BZ |
| BH | Bahrain | Benin | BJ |
| BI | Burundi | Bermuda | BM |
| BJ | Benin | Bhutan | BT |
| BM | Bermuda | Bolivia | BO |
| BN | Brunei Darussalam | Bosnia and Herzegovina | BA |
| BO | Bolivia | Botswana | BW |
| BR | Brazil | Brazil | BR |
| BS | Bahamas | British Indian Ocean Territory | IO |
| BT | Bhutan | Brunei Darussalam | BN |
| BW | Botswana | Bulgaria | BG |
| BY | Belarus | Burkina Faso | BF |
| BZ | Belize | Burundi | BI |
| CA | Canada | Cambodia | KH |
| CD | Congo, Dem. Republic of | Cameroon | CM |
| CF | Central African Rep | Canada | CA |
| CG | Congo | Cape Verde | CV |
| CH | Switzerland | Cayman Islands | KY |
| CI | Cote d'Ivoire | Central African Rep | CF |
| CK | Cook Islands | Chad | TD |
| CL | Chile | Chile | CL |
| CM | Cameroon | China | CN |
| CN | China | Colombia | CO |
| CO | Colombia | Comoros | KM |
| CR | Costa Rica | Congo | CG |
| CU | Cuba | Congo, Dem. Republic of | CD |
| CV | Cape Verde | Cook Islands | CK |
| CY | Cyprus | Costa Rica | CR |
| CZ | Czech Republic | Cote d'Ivoire | CI |
| DE | Germany | Croatia | HR |
| DJ | Djibouti | Cuba | CU |
| DK | Denmark | Cyprus | CY |
| DM | Dominica | Czech Republic | CZ |
| DO | Dominican Republic | Dem. People's Rep of Korea | KP |

| Code | Country | Country | Code |
|------|---------------------------------|-----------------------------|------|
| DZ | Algeria | Denmark | DK |
| EC | Ecuador | Djibouti | DJ |
| EE | Estonia | Dominica | DM |
| EG | Egypt | Dominican Republic | DO |
| ER | Eritrea | East Timor | TP |
| ES | Spain | Ecuador | EC |
| ET | Ethiopia | Egypt | EG |
| FI | Finland | El Salvador | SV |
| FJ | Fiji | Equatorial Guinea | GQ |
| FK | Falkland Islands (Malvinas) | Eritrea | ER |
| FM | Micronesia, Federated States of | Estonia | EE |
| FO | Faroe Islands | Ethiopia | ET |
| FR | France | Falkland Islands (Malvinas) | FK |
| GA | Gabon | Faroe Islands | FO |
| GB | Great Britain | Fiji | FJ |
| GD | Grenada | Finland | FI |
| GE | Georgia | France | FR |
| GF | French Guiana | French Guiana | GF |
| GH | Ghana | French Polynesia | PF |
| GI | Gibraltar | French Southern Territories | TF |
| GL | Greenland | Gabon | GA |
| GM | Gambia | Gambia | GM |
| GN | Guinea | Georgia | GE |
| GP | Guadeloupe | Germany | DE |
| GQ | Equatorial Guinea | Ghana | GH |
| GR | Greece | Gibraltar | GI |
| GT | Guatemala | Great Britain | GB |
| GW | Guinea-Bissau | Greece | GR |
| GY | Guyana | Greenland | GL |
| HK | Hong Kong, China | Grenada | GD |
| HN | Honduras | Guadeloupe | GP |
| HR | Croatia | Guatemala | GT |
| HT | Haiti | Guinea | GN |
| HU | Hungary | Guinea-Bissau | GW |
| ID | Indonesia | Guyana | GY |
| IE | Ireland | Haiti | HT |
| IL | Israel | Honduras | HN |
| IN | India | Hong Kong, China | HK |
| IO | British Indian Ocean Territory | Hungary | HU |
| IQ | Iraq | Iceland | IS |
| IR | Iran, Islamic Republic of | India | IN |
| IS | Iceland | Indonesia | ID |
| IT | Italy | Iran, Islamic Republic of | IR |
| JM | Jamaica | Iraq | IQ |
| JO | Jordan | Ireland | IE |
| JP | Japan | Israel | IL |
| KE | Kenya | Italy | IT |
| KG | Kyrgyzstan | Jamaica | JM |
| KH | Cambodia | Japan | JP |
| KI | Kiribati | Jordan | JO |
| KM | Comoros | Kazakhstan | KZ |
| KN | Saint Kitts and Nevis | Kenya | KE |
| KP | Dem. People's Rep of Korea | Kiribati | KI |
| KR | Korea | Korea | KR |
| KW | Kuwait | Kuwait | KW |
| KY | Cayman Islands | Kyrgyzstan | KG |
| KZ | Kazakhstan | Lao, People's Dem. Republic | LA |
| LA | Lao, People's Dem. Republic | Latvia | LV |
| LB | Lebanon | Lebanon | LB |

| Code | Country | Country | Code |
|------|---|---|------|
| LC | Saint Lucia | Lesotho | LS |
| LI | Liechtenstein | Liberia | LR |
| LK | Sri Lanka | Libyan Jamahiriya | LY |
| LR | Liberia | Liechtenstein | LI |
| LS | Lesotho | Lithuania | LT |
| LT | Lithuania | Luxembourg | LU |
| LU | Luxembourg | Macau | MO |
| LV | Latvia | Madagascar | MG |
| LY | Libyan Jamahiriya | Malawi | MW |
| MA | Morocco | Malaysia | MY |
| MC | Monaco | Maldives | MV |
| MD | Moldova, Republic of | Mali | ML |
| MG | Madagascar | Malta | MT |
| MH | Marshall Islands | Marshall Islands | MH |
| MK | The former Yugoslav Republic of Macedonia | Martinique | MQ |
| ML | Mali | Mauritania | MR |
| MM | Myanmar | Mauritius | MU |
| MN | Mongolia | Mayotte, Territorial Community of | YT |
| MO | Macau | Mexico | MX |
| MP | Northern Mariana Islands | Micronesia, Federated States of | FM |
| MQ | Martinique | Moldova, Republic of | MD |
| MR | Mauritania | Monaco | MC |
| MS | Montserrat | Mongolia | MN |
| MT | Malta | Montserrat | MS |
| MU | Mauritius | Morocco | MA |
| MV | Maldives | Mozambique | MZ |
| MW | Malawi | Myanmar | MM |
| MX | Mexico | Namibia | NA |
| MY | Malaysia | Nauru | NR |
| MZ | Mozambique | Nepal | NP |
| NA | Namibia | Netherlands | NL |
| NC | New Caledonia | Netherlands Antilles | AN |
| NE | Niger | New Caledonia | NC |
| NF | Norfolk Island | New Zealand | NZ |
| NG | Nigeria | Nicaragua | NI |
| NI | Nicaragua | Niger | NE |
| NL | Netherlands | Nigeria | NG |
| NO | Norway | Niue | NU |
| NP | Nepal | Norfolk Island | NF |
| NR | Nauru | Northern Mariana Islands | MP |
| NU | Niue | Norway | NO |
| NZ | New Zealand | Oman | OM |
| OM | Oman | Pakistan | PK |
| PA | Panama (Rep) | Palau | PW |
| PE | Peru | Panama (Rep) | PA |
| PF | French Polynesia | Papua New Guinea | PG |
| PG | Papua New Guinea | Paraguay | PY |
| PH | Philippines | Peru | PE |
| PK | Pakistan | Philippines | PH |
| PL | Poland (Rep) | Pitcairn, Henderson, Ducie and Oeno Islands | PN |
| PM | Territorial Community of St Pierre and Miquelon | Poland (Rep) | PL |
| PN | Pitcairn, Henderson, Ducie and Oeno Islands | Portugal | PT |
| PT | Portugal | Qatar | QA |
| PW | Palau | Reunion | RE |
| PY | Paraguay | Romania | RO |
| QA | Qatar | Russian Federation | RU |

| Code | Country | Country | Code |
|------|-----------------------------------|---|------|
| RE | Reunion | Rwanda | RW |
| RO | Romania | Saint Helena | SH |
| RU | Russian Federation | Saint Kitts and Nevis | KN |
| RW | Rwanda | Saint Lucia | LC |
| SA | Saudi Arabia | Saint Vincent and the Grenadines | VC |
| SB | Solomon Islands | Samoa | WS |
| SC | Seychelles | San Marino | SM |
| SD | Sudan | Sao Tome and Principe | ST |
| SE | Sweden | Saudi Arabia | SA |
| SG | Singapore | Senegal | SN |
| SH | Saint Helena | Seychelles | SC |
| SI | Slovenia | Sierra Leone | SL |
| SK | Slovakia | Singapore | SG |
| SL | Sierra Leone | Slovakia | SK |
| SM | San Marino | Slovenia | SI |
| SN | Senegal | Solomon Islands | SB |
| SO | Somalia | Somalia | SO |
| SR | Suriname | South Africa | ZA |
| ST | Sao Tome and Principe | Spain | ES |
| SV | El Salvador | Sri Lanka | LK |
| SY | Syrian Arab Rep | Sudan | SD |
| SZ | Swaziland | Suriname | SR |
| TC | Turks and Caicos Islands | Swaziland | SZ |
| TD | Chad | Sweden | SE |
| TF | French Southern Territories | Switzerland | CH |
| TG | Togo | Syrian Arab Rep | SY |
| TH | Thailand | Tajikistan | TJ |
| TJ | Tajikistan | Tanzania, United Republic of | TZ |
| TK | Tokelau | Territorial Community of St Pierre and Miquelon | PM |
| TM | Turkmenistan | Thailand | TH |
| TN | Tunisia | The former Yugoslav Republic of Macedonia | MK |
| TO | Tonga (including Niufo'ou) | Togo | TG |
| TP | East Timor | Tokelau | TK |
| TR | Turkey | Tonga (including Niufo'ou) | TO |
| TT | Trinidad and Tobago | Trinidad and Tobago | TT |
| TV | Tuvalu | Tunisia | TN |
| TZ | Tanzania, United Republic of | Turkey | TR |
| UA | Ukraine | Turkmenistan | TM |
| UG | Uganda | Turks and Caicos Islands | TC |
| US | United States of America | Tuvalu | TV |
| UY | Uruguay | Uganda | UG |
| UZ | Uzbekistan | Ukraine | UA |
| VA | Vatican | United Arab Emirates | AE |
| VC | Saint Vincent and the Grenadines | United States of America | US |
| VE | Venezuela | Unknown Foreign Country | XX |
| VG | Virgin Islands (British) | Uruguay | UY |
| VN | Vietnam | Uzbekistan | UZ |
| VU | Vanuatu | Vanuatu | VU |
| WF | Wallis and Futuna Islands | Vatican | VA |
| WS | Samoa | Venezuela | VE |
| YE | Yemen | Vietnam | VN |
| YT | Mayotte, Territorial Community of | Virgin Islands (British) | VG |
| YU | Yugoslavia | Wallis and Futuna Islands | WF |
| ZA | South Africa | Yemen | YE |
| ZM | Zambia | Yugoslavia | YU |
| ZW | Zimbabwe | Zambia | ZM |