

IRM PROCEDURAL UPDATE

DATE: 01/07/2026

NUMBER: ts-03-0126-0051

SUBJECT: Start-Up Change

AFFECTED IRM(s)/SUBSECTION(s): 3.12.13

CHANGE(s):

IRM 3.12.13.25 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

(1) The following sections provide information concerning Form 941, Form 941(PR) and Form 941-SS, Section 01.

Reminder: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

Note: All editing on Forms 941 (Rev 2005 and subsequent) will be shown in the same location on the return unless otherwise noted below:

Field Designator	Field Length	Title of Field	Location on Return
01NC	4	Name Control	Entity Portion Note: For procedures regarding a "Care of Name", see Field 04CON.
01EIN	9	Employer Identification Number	Entity Portion
01TXP	6	Tax Period	Entity Portion Above the "Report for this Quarter" box, to the right of the entity in YYMM format. Note: The Field is "YYYYMM", but the first two digits for the century appear/generate on ISRP or SCRIPS. Thus, only the last 4 characters ("YYMM") are edited.
01RCD	8	Received Date	Face of the return
01CCC	10	Computer Condition Codes	Directly beneath the statement "You Must complete both pages of Form 941"
01ARI	1	Aggregate Return	Right of the Aggregate Return

		Indicator	Filers Only check box.
01SIC	1	Schedule Indicator Code	On the right margin opposite the end of line, Part I.
0101	7	Number of Employees	Line 1
01SRI	1	Form 941, Schedule R Indicator	An indicator "R" on the right margin opposite line 7, Forms 941-SS only.
01CRD	8	Correspondence Received Date	Code & Edit previously edited in the upper left corner of the return on the left margin. However, <i>the Field is no longer edited by Code and Edit</i> If CRD is needed by ERS, the examiner should enter the field on the display screen, and edit it in the return margin in the upper left-hand corner
01ARN	1	Applied Refund Indicator	Boxes to the right of the overpayment line.
01CBI	1	Designee Check box Indicator	Only when "Yes" box is checked
01CBP	5	Designee Check box PIN	Page 2, Part 4 - Beneath the "Designee's name and phone number" near the right-hand margin
01PSN	9, (a "P" and 8 numerical characters)	Paid Preparer's Tax Identification Number (PTIN)	Page 2, Part 5 - Alongside the "Preparer's name" near the right-hand margin.
01PEN	9	Paid Preparer's EIN	Page 2, part 5 - Alongside the "Firm's name" near the right-hand margin
01PTN	10	Paid Preparer's Telephone Number	Page 2, Part 5 - Along- side the "Firm's name" near the right-hand margin

IRM 3.12.13.26 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

(1) The following sections provide information on Form 941, Form 941(PR) or Form 941-SS, Section 02. If a Field is not applicable to the form, it is indicated in the "Comments" column.

(2) Any money amount will be entered in dollars and cents.

Reminder: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

Section 02- Form 941, Form 941(PR), and Form 941-SS

Field Designator	Field Length	Title of Field	Dollars and cents (\$) or Numeric	Location on Return	Positive (+) or negative (-)	Comments
0202 Note: Field applicable only to Form 941	15	Wages, Tips, and Other Compensation	(\$)	Line 2	(+)	
02ITW Note: Field applicable only to Form 941	14	Total Federal Income Tax Withheld	(\$)	Line 3	(+)	
0204	1	Exempt From Social Security and Medicare Taxes Indicator		Line 4		If the box has an entry, Code and Edit was instructed to edit a CCC B on the return. ERS examiners should review Field 01CCC for a B if line 4 has an entry when Field 01CCC displays.
02SSW	14	Taxable Social Security Wages	(\$)	Line 5a, column 1	(+)	
02SST	14	Taxable Social Security Tips	(\$)	Line 5b, column 1	(+)	
02MED	15	Taxable Medicare Compensation and Tips	(\$)	Line 5c, column 1	(+)	
02XMT	15	Additional Medicare Compensation and	(\$)	Line 5d column 1	(+)	2013 and subsequent

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		Tips Tax					
02TSM	15	Total Social Security and Medicare Tax - Taxpayer	\$)	Line 5e, line 5d returns filed prior to 2013	(+)		
02QTX	15	Section 3121 (q) Notice and Demand	\$)	Line 5f line 5d tax periods 2011			
02FP (Applicable to Form 941, tax periods 201006-201012)	7	Number of qualified employees first paid exempt Compensation/Tips beginning this quarter	Numeric	Line 6a (Applicable to Form 941, tax periods 201006-201012)			
02NP (Applicable to Form 941 tax periods 201006-201012)	7	Number of qualified employees paid exempt Compensation/Tips during this quarter	Numeric	Line 6b (Applicable to Form 941 tax periods 201006-201012)			
02EW	15	Exempt wages paid this quarter	\$)	Line 6c		Applicable to Form 941 tax periods 201006-201012	
02TW	15	Exempt wages paid this quarter x .062	\$)	Line 6d		Applicable to Form 941 tax periods 201006-201012	
02BA	15	Total taxes before adjustments- Taxpayer	\$)	Line 6, 2014 and subsequent,	(+)		
02FC	14	Current quarter's fraction of cents	\$)	Line 7, 2014 and subsequent,	(+)/(-)		
02SP	14	Current quarter's sick pay	\$)	Line 8, 2014 and subsequent,	(+)/(-)		
02TG	14	Current quarter's adjustment for tips and group life insurance	\$)	Line 9, 2014 and subsequent, I	(+)/(-)		
02QW	15	Current year's	\$)	Line 7d	(+)	Valid 2005	

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		income tax withholding				- 2008
02QS	15	Prior quarter's SS and Medicare taxes	(\$)	Line 7e	(+)	Valid 2005 - 2008
02SW	15	Special adjustment to income tax	(\$)	Line 7f, Prior Year	(+)	
02SS	15	Special adjustment to Social Security and Medicare tax	(\$)	Line 7g, Prior Year	(+)	
02TA (Applicable to Form 941, Form 941(PR), Form 941-SS, Rev 2005 through 201003)	15	Total adjustments amount- Taxpayer	(\$)	<ul style="list-style-type: none"> Line 10 (Form 941, Form 941(PR), and Form 941-SS, Rev 2005 through 2008) Line 7d (Form 941, Form 941(PR) and Form 941-SS, Rev 2009 and Feb 2010) 	(+)/(-)	
02PTC	15	Payroll Tax Credit for increasing research - F8974	(\$)	Line 11a (Revision 2020 and subsequent) Line 11 (Revision 2017 and subsequent)	(+)	
02TT	15	Total tax-Taxpayer	(\$)	Line 10 (2014 through 2016)	(+)/(-)	

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				or Line 12 (Revision 2017 and subsequent))		
02DEP	15	Total deposits for quarter	(\$)	Line 11(Revision 2016 and prior) or Line 13 (Revision 2017 and subsequent) or 13a (04-2020 and subsequent)	(+)	
02EC	15	Advance EIC payments made to employees	(\$)	Line 9	(+)	
02CPM	15	COBRA premium assistance payments	(\$)	Line 12a (Valid 200903 through 201312)	(+)	
02CEM	7	Number of Recipients Receiving COBRA	Numeric	Line 12b (Valid 200903 through 201312)	(+)	
02MRN	7	March Number of qualified employees paid exempt Compensation/tips	Numeric	Line 12c (Prior Year)	(+)	Applicable to Form 941, Form 941(PR), and Form 941-SS for 2nd quarter (for April May June) 2010 only.
02MRW	15	Exempt wages paid employees March	(\$)	12d (prior year)	(+)	Valid only for 2nd quarter of 2010.
02MRT	15	Exempt wages paid employees March x .062	(\$)	12e (prior year)	(+)	Valid only for 2nd quarter of 2010.
02STL	15	Subtotal Tax	(\$)	Line 13 (2009 through 201312)	(+)	Valid for 200903 through 201312. Field is

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						computed by adding Fields 02DEP and 02CPM.
						For Rev April 2010: Field is computed by adding Fields 02DEP, 02CPM, and 02MRT
02B/R	15	Balance Due/Overpayment	(\$)	Line 14 or 15 (Revision 2017 and subsequent) Line 12 or 13 (Revision 2014-2016),	(+)(-)	

IRM 3.12.13.28 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

(1) Section 04 has address information of the tax filing for Forms 941, 941(PR), and 941-SS. **The following fields provide the information in Section 04.**

Reminder: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

Field Designator	Field Length	Title of Field	Location on Return
04CON	35	Care of Name	Second name line in the Entity portion
04FAD	35	Foreign Address	The address, city, state, or ZIP Code fields in the Entity portion
04ADD	35	Street Address	Entity Portion
04CTY	22	City	Entity Portion
04ST	2	State	Entity Portion
04ZIP	12	ZIP Code	Entity Portion

(2) Section 04 will be present if a return in the entity portion or attachment shows a change of address.

(3) This section can't be present on a "G" coded return.

IRM 3.12.13.29 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

(1) The following sections provide information concerning Form 941, Form 941(PR) and Form 941-SS, Section 05, Form 941, Schedule B. See Exhibit 3.12.13-11, for a current Form 941, Schedule B with field designators.

Reminder: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

Field Designator	Length	Description
05A02	14	Daily Tax Liab.
05A03	14	Daily Tax Liab.
05A04	14	Daily Tax Liab.
05A05	14	Daily Tax Liab.
05A06	14	Daily Tax Liab.
05A07	14	Daily Tax Liab.
05A08	14	Daily Tax Liab.
05A09	14	Daily Tax Liab.
05A10	14	Daily Tax Liab.
05A11	14	Daily Tax Liab.
05A12	14	Daily Tax Liab.
05A13	14	Daily Tax Liab.
05A14	14	Daily Tax Liab.
05A15	14	Daily Tax Liab.
05A16	14	Daily Tax Liab.
05A17	14	Daily Tax Liab.
05A18	14	Daily Tax Liab.
05A19	14	Daily Tax Liab.
05A20	14	Daily Tax Liab.
05A21	14	Daily Tax Liab.
05A22	14	Daily Tax Liab.
05A23	14	Daily Tax Liab.
05A24	14	Daily Tax Liab.
05A25	14	Daily Tax Liab.
05A26	14	Daily Tax Liab.
05A27	14	Daily Tax Liab.
05A28	14	Daily Tax Liab.
05A29	14	Daily Tax Liab.
05A30	14	Daily Tax Liab.

05A31	14	Daily Tax Liab.
05A>	16	Total Tax Liability Month 1 (Computer Generated)

Note: The location on the return is: Schedule B (or for Form 941(PR), Schedule B (PR))

1st Month's liabilities are Fields 05A01 - 05A31.

2nd Month's liabilities are Fields 06B01 - 06B31.

3rd Month's liabilities are Fields 07C01 - 07C31.

IRM 3.12.13.30 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

(1) Section 19 contains fields related to COVID-19 pandemic legislation.

Reminder: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

Note: Section 19 field designator will not appear on the error code screen if all Section 19 fields are blank.

(2) Unless otherwise noted, all Section 19 fields are:

- valid for tax periods 202006 through 202312
- 15 positions
- transcribed in dollars and cents
- positive only

Section 19 Fields

Field Designator	Field Name	Line Number
19SCS	Qualified sick leave wages	5A(i) Col 1
19SCF	Qualified family leave wages	5a(ii) Col 1
19QCS	Nonrefundable credit for sick and family leave taken before April 1, 2021	11b
19CER	Nonrefundable employee retention credit (valid 202006 - 202112) Note: §70605, 139 Stat. 70 was enacted on July 4, 2025. It amended parts of section 3134 of the Code applicable to the ERC for the third and fourth calendar quarters in 2021. Section 70605 prohibits the IRS from allowing ERC claims and making refunds for claims for the third and fourth quarter of 2021 (Form 941) and 202112 (Form 943, Form 944, and Form CT-1) after the date of the act, unless the claims were filed on or before January 31, 2024.	11c (Rev. 04-2020 through 06-2021)
19QAS	Nonrefundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	11d

19CNA	Nonrefundable portion of COBRA credit (valid 202106 - 202203)	11e (Rev. 06-2021 only)
19CRN	Number of individuals provided COBRA assistance (7-position numeric field) (valid 202106 - 202203)	11f (Rev. 06-2021 only)
19DA	Deferred amount of social security tax (valid 202006 - 202012)	13b p/y
19RCS	Refundable credit for sick and family leave taken before April 1, 2021	13c
19RER	Refundable employee retention credit (valid 202006 - 202112) Note: §70605, 139 Stat. 70 was enacted on July 4, 2025. It amended parts of section 3134 of the Code applicable to the ERC for the third and fourth calendar quarters in 2021. Section 70605 prohibits the IRS from allowing ERC claims and making refunds for claims for the third and fourth quarter of 2021 (Form 941) and 202112 (Form 943, Form 944, and Form CT-1) after the date of the act, unless the claims were filed on or before January 31, 2024.	13d (Rev. 04-2020 through 06-2021)
19RAS	Refundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	13e
19CRA	Refundable portion of COBRA credit (valid 202106 - 202203)	13f (Rev. 06-2021 only)
19APA	Advances from Form 7200 (valid 202006 - 202112)	13h (Rev. 04-2020 through 06-2021)
19RSI	Recovery startup indicator check box (position indicator field) (valid 202109 - 202112) Note: §70605, 139 Stat. 70 was enacted on July 4, 2025. It amended parts of section 3134 of the Code applicable to the ERC for the third and fourth calendar quarters in 2021. Section 70605 prohibits the IRS from allowing ERC claims and making refunds for claims for the third and fourth quarter of 2021 (Form 941) and 202112 (Form 943, Form 944, and Form CT-1) after the date of the act, unless the claims were filed on or before January 31, 2024.	18b (Rev. 06-2021 only)
19HP1	Qualified health plan expenses for sick leave	19
19HP2	Qualified health plan expenses for family leave Note: §70605, 139 Stat. 70 was enacted on July 4, 2025. It amended parts of section 3134 of the Code applicable to the ERC for the third and fourth calendar quarters in 2021. Section 70605 prohibits the IRS from allowing ERC claims	20

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	and making refunds for claims for the third and fourth quarter of 2021 (Form 941) and 202112 (Form 943, Form 944, and Form CT-1) after the date of the act, unless the claims were filed on or before January 31, 2024.	
19WRC	Qualified wages for the employee retention credit (valid 202006 - 202112) Note: Pub. L. No. 119-21 §70605, 139 Stat. 70 (2025) (commonly known as the One Big Beautiful Bill), was enacted on July 4, 2025. It amended parts of section 3134 of the Code applicable to the ERC for the third and fourth calendar quarters in 2021. Section 70605 of the One Big Beautiful Bill prohibits the IRS from allowing ERC claims and making refunds for claims for the third and fourth quarter of 2021 after the date of the act, unless the claims were filed on or before January 31, 2024.	21 (Rev. 04-2020 through 06-2021)
19HPR	Qualified health plan expenses on line 21 (valid 202006 - 202112)	22 (Rev. 04-2020 through 06-2021)
19QCA	Credit from Form 5884-C, line 11 (valid 202006 - 202103)	23 (Rev. 04-2020 through 03-2021)
19QSW	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	23
19EMW	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (valid for 202006 only)	24 (Rev. 4-2020)
19DEE	Deferred amount of the employee share of social security tax included on line 13b (valid for 202009 and 202012 only)	24 (Rev. 7-2020)
19QHE	Qualified health plan expenses allocable to wages reported on line 23 (valid 202106 and subsequent)	24
19HPM	Qualified health plan expenses on line 24 (valid for 202006 only)	25 (Rev. 4-2020)
19CBA	Amounts under collectively bargained agreements allocable to wages reported on line 23 (valid 202106 and subsequent)	25
19QFW	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	26
19HE1	Qualified health plan expenses allocable to wages reported on line 26	27

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	(valid 202106 and subsequent) Note: §70605, 139 Stat. 70 was enacted on July 4, 2025. It amended parts of section 3134 of the Code applicable to the ERC for the third and fourth calendar quarters in 2021. Section 70605 prohibits the IRS from allowing ERC claims and making refunds for claims for the third and fourth quarter of 2021 (Form 941) and 202112 (Form 943, Form 944, and Form CT-1) after the date of the act, unless the claims were filed on or before January 31, 2024.	
19HE2	Amounts under collectively bargained agreements allocable to wages reported on line 26 (valid 202106 and subsequent)	28
19SNR	Reserved for future use	n/a
19SRF	Reserved for future use	n/a
19SNP	Reserved for future use	n/a
19SRP	Reserved for future use	n/a

(3) **Invalid Condition:** Section 19 field errors will display if:

- any field contains a non-numeric entry.
- any field that is not valid for the tax period in 01TXP contains an entry.

(4) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If any field is invalid, delete the field.

IRM 3.12.13.31.1 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

(1) Section 60 fields are listed below.

Reminder: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

Field	Field Title	Field Length	Location
60RTN	Routing Transit Number (RTN)	9	<ul style="list-style-type: none"> Form 941 Line 15c Form 943 Line 16c Form 944 Line 12c Form 945 Line 6c Form CT-1 Line 18c
60TDA	Type of Depositor Account (TDA)	1	<ul style="list-style-type: none"> Form 941 Line 15b Form 943 Line 16d Form 944 Line 12d Form 945 Line 6d Form CT-1 Line 18e
60DAN	Depositor Account Number (DAN)	17	<ul style="list-style-type: none"> Form 941 Line 15e Form 943 Line 16e

			<ul style="list-style-type: none"> • Form 944 Line 12e • Form 945 Line 6e • Form CT-1 Line 18e
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IRM 3.12.13.32 - Added Reminders: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

- (1) This section provides procedures for correcting consistency and math errors (Priority IV) for Form 941.
- (2) For an explanation of these errors, see IRM 3.12.13.5.4.

Caution: Whenever an error occurs due to apparent misplaced entry by the taxpayer, correct the misplaced entry.

Note: Review the PDF copy of the return in EUP if the return is a Scanned Paper Return.

IRM 3.12.13.8 (5)q) - Added Scanned Paper Returns (SPR) to Command Code TRDBV.

- (5) Correct the data entered with the command code and transmit.

Command Codes

- a. BMFOL - Used to review return filings, freeze codes, return information, transactions etc. posted to the Master File.
- b. CRECT - Will be displayed with all error displays.
- c. DLSEC - Used to delete a section of a record.
- d. ENMOD - Used to research for a name control.
- e. ERINV - Used to research a DLN or TIN on ERS.
- f. ERVOL - Used with a Status Code to display the number of ERS records in the current Workable Inventory.
- g. GTREC - Used to access the first error in a block in the Error Inventory or a specific record in the Workable Suspense Inventory. It can also be used to redisplay any uncorrected error.
- h. GTRECQ - Used to retrieve and correct a record selected for quality review.
- i. GTRECW - Used to retrieve and correct an error record which has been erroneously worked. Can be used just after a record has been worked as well as after a block has been completed.
- REMEMBER:** GTRECW can only be used on the day that the record or block was worked.
- j. GTSEC - Used to obtain the display of any section of a record in process.
- k. INOLE - Used to research for a name control, filing requirement, employment code, or address.

- I. NAMEE/NAMEB - Used to perform a search to match the data entered to information on the National Accounts Index (NAI) and returns EINs of possible matches.
- m. NWDLN - Used to change (renumber) the DLN and MFT of the record and reject the record.
- n. RJECT - Used to reject a record from ERS.
- o. RTVUE/BRTVU - Used with definers to provide access to data that was either computer generated or for individual line items transcribed for most BMF returns.
- p. SSPND - Used to enter an Action Code and place a record in suspense.
- q. TRDBV - Used with IDRS for read only access to Individual Master File (IMF) and BMF filed tax return data received through the Electronic Filing System (ELF), Modernized E-File (MeF), Scanned Paper Returns (SPR) and paper.
- r. TRERS - Used as an extension of CC TRDBV and was developed for ERS processing. CC TRERS functions the same as CC TRDBV with the added ability to select a return based on the DLN of the latest CC GTREC command executed by the IDRS user without entering perimeters for the CC TRDBV command.
- s. TRPRT - Used to generate a graphic (form image) print of an electronically filed IMF or BMF return and schedules. The print will contain original taxpayer submitted data only. No corrections or processing codes will appear on the print.

IRM 3.12.13.12 - Changed Title to Modernized e-File (MeF)/Scanned Paper Returns (SPR). (3) Corrected wording and added SPR. (4) Added 941 SPR FLC, Document Code, Address Type and Campus to the table.

- (1) Form 941 and Form 944 may be filed electronically by MeF.
- (2) Beginning with processing year 2014, Form 941, Form 943, Form 944 and 945 can be filed using the Modernized e-File (MeF) program. Form CT-1 is the only employment tax return that continues to be filed on paper only.
- (3) Scanned Paper Returns (SPR). Beginning with processing year 202406, Form 941 can be scanned and processed through the Modernized e-File (MeF) program. The PDF scan of the original return will be present in the Employee User Portal (EUP).
- (4) When forms are filed electronically or scanned, they are corrected in ERS using the same procedures as a transcribed (paper) document. Each of these returns when filed electronically or scanned have the following characteristics:

Form Type	File Location Code (FLC)	Document Code	Address Type	Which Campus
941 MeF	70/79	35/39	Domestic	KCSP
941 MeF	60	35	Foreign	OSPC

941 MeF	78	35	Domestic/US Possession	OSPC
941 SPR	40	35/39	Domestic	KCSP
941 SPR	91	35/39	Domestic	OSPC
941(PR)/941-SS MeF	78	35	Domestic/US Possession	OSPC
943 MeF	70/79	43	Domestic	KCSP
943 MeF	60	43	Foreign Address	OSPC
943/943(PR) MeF	78	43	Domestic/US Possession	OSPC
944 MeF	70/79	49	Domestic	KCSP
944 MeF	60	49	Foreign	OSPC
944 MeF	78	49	Domestic/US Possession	OSPC
945 MeF	70/79	44	Domestic	KCSP
945 MeF	60	44	Foreign	OSPC
945 MeF	78	44	Domestic/US Possession	OSPC

**IRM 3.12.13.32.1 (3)b) and Correction Procedures- If/Then Chart removed
Statute agreement with AM, sunset date 12-31-2025.**

(3) Correction Procedures:

1. Correct all misplaced entries, coding and transcription errors.
2. Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none"> ○ Return is prepared by Compliance (e.g., IRC 6020(b)), ○ Return is secured by Examination/Collections, including TE/GE or TE/GE Employee Plan (EP) Exam, ○ Return has a Transaction Code (TC) 59X, ○ Return has "ICS" (Integrated Collection System) notated on the face of the return, ○ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, ○ Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, 	Enter "W" in Field 01CCC and on the return and continue processing.

3. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. See IRM 3.12.13.25.4, Field 01RCD - Received Date, to determine the Received Date.
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p>Note: Do not send the return to Statute Control.</p>
The return is not stamped by Statute Control within the last 90 days	<ol style="list-style-type: none"> 1. Suspend (SSPND) with Action Code 310. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.

Caution: Timely filed returns for all quarters of Form 941, Form 941(PR), or Form 941-SS have the same assessment expiration date.

IRM 3.12.13.32.5 (3) - Removed if the return is not timely filed, Received date is required on all returns.

(3) Correction Procedures:

1. Compare the displayed fields with the return and correct all misplaced entries, coding and transcription errors.
2. If displayed fields are correct and the return is timely filed, enter a "C" in the Clear Code field.

Note: See IRM 3.12.38.35, Due Dates of Returns.

3. A Received Date must be in Field 01RCD. .
4. Use the earliest Received Date in Field 01RCD if there are multiple received dates on the return.

Exception: Do not use a Received Date in Field 01RCD that is before the beginning of the tax period.

5. Determine the Received Date using the following priority when one is needed but is not stamped on the return or a valid handwritten Received Date is not present.

1. Earliest legible Postmark Date (e.g., U.S. Postal Service, Foreign or Private Delivery Service).

Note: Use the postmark date stamped on the face of the return, if envelope not attached.

2. Service Center Automated Mail Processing System (SCAMPS) digital date.
3. Revenue Officer's or other IRS official's signature date.
4. Signature date, if within the current year (unless other information shows signature date is invalid)
5. Julian Date of the Document Locator Number (DLN) minus 10 days.

IRM 3.12.13.88 - Updated correction procedures for the General Dependency Small and added instructions for Refund Returns.

(1) Tax returns that were filed on paper and scanned by Optical Character Recognition (OCR) scanners are referred to as Scanned Paper Returns (SPRs). Data from SPRs is sent through the Modernized e-File (MeF) system and the returns are viewable in the Enterprise User Portal (EUP). These returns will have the following attributes:

File Location Code (FLC)	Document Code	Julian Date	Program Number
40 (KCSP)	35/39	001-366, 400-766	11280
91 (Ogden)	35/39	001-366, 400-766	11280

(2) Scanned PDF images of the original return are included as attachments in EUP.

Note: When printing copies of Scanned Paper Returns (e.g., for correspondence), print the scanned PDF and the first page of the stylesheet (the EUP screen).

(3) "Z" is entered into Field 01CCC at the scanning site when an SPR needs correction in ERS. "Z" is an invalid character in Field 01CCC.

(4) When a field error generates because "Z" is present in 01CCC, perform the following steps:

1. Access the return in EUP by searching for the Document Locator Number (DLN).
2. Open the "General Dependency Small" attachment from the left-hand side of the screen.
3. Follow the instruction below, based on the particular scenario listed in the General Dependency Small attachment:

If	Then
Missing signature or the statement (jurat) above the signature on the Form 941 is altered,	Correspond for signature (see IRM 3.12.13.21, Signature Area).

Verify the Received Date	Determine the valid received date following the priorities in IRM 3.12.13.25.4 and overlay Field 01RCD with correct date.
Amount on line 11, <i>Qualified small business payroll tax credit for increasing research activities and/or Form 8974 is attached</i> ,	See IRM 3.12.13.26.21.
Final box on line 17 is checked but date of final wages paid is not present,	Correspond for the date of final wages paid (see IRM 3.11.13.14.45).
Street Address, City, or State Code missing, illegible, or more than 35 characters,	<ul style="list-style-type: none"> • For street address, see IRM 3.12.13.28.5. • For City, see IRM 3.12.13.28.6. • For State Code, see IRM 3.12.13.28.7.
Schedule D attached,	Route to PSC, Drop Point 4-G08.151, per IRM 3.11.13.22(5).

4) The taxpayer makes a notation or includes extraneous writing of any kind on the tax return:

If	Then
Multiple Schedule Bs attached,	Combine the daily tax liabilities from each Schedule B into one Schedule B. Note: The Schedule Bs can be found in the "Other Attachments" folder.
"ID Theft",	See IRM 3.12.13.2.4.
"Prompt Determination" or "IRC 505",	See IRM 3.11.13.11.12, Prompt, Quick, or Jeopardy Assessments.
"IRC 501",	Enter "W" in Field 01CCC (see IRM 3.11.13.13.8, Employment Codes).
"IRC 6020(b)",	Note: See IRM 3.11.13.12.2, Computer Condition Codes. <ol style="list-style-type: none"> 1. Enter "4" into Field 01CCC. 2. Enter "1" into Field 01SIC.
"Substitute for Return (SFR)",	See IRM 3.11.13.11.10.3, Examination Prepared Returns - SFR or Substitute for Return.
"TRPRT print",	See IRM 3.11.13.12.7, Signature.
"Not liable",	See IRM 3.12.13.16.2, Frivolous Arguments.
"No employees",	See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries
"Supplemental" or "Corrected",	See IRM 3.12.13.32.8, Error Code 010.
"Protective Claim for Refund",	See IRM 3.11.13.11.16, Protective Claims.

5) Refund Returns:

If	Then
Refund amount is # [REDACTED] # or more and the processing date is 20 days, or more after the received date,	IRM 3.12.13.13 Refund Returns - 45 day Jeopardy and High Dollar Refunds.
Refund amount is # [REDACTED] # or more,	IRM 3.12.13.13 Refund Returns - 45 day Jeopardy and High Dollar Refunds.

(5) After a return has been corrected according to the table above, delete the "Z" from Field 01CCC.

Exhibit 3.12.13-35 - Added OCR Optical Character Recognition and SPR Scanned Paper Returns to the table.

For Terms, Definitions and acronyms see the following tables:
Interpretation Words

Word	Definition	Example
Fair	Accurate and professional service to all persons without regard to personal bias.	Taxpayers have the right to expect a fair and just tax system
Significant Characters	Any character other than zero or blank.	For example: There are any intervening blanks between significant characters.
Usually	The exceptions when something is not required or what would create the unusual circumstance.	Nominee returns usually contain only partnership entity information with a statement notating the partnership is a nominee and is not required to file.
Timely	The time frame to consider what is or is not timely.	Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
ACA	Affordable Care Act
ADP	Automated Data Processing
AFD	Alpha/Numeric Field Designator
AM	Accounts Management
APO	Army Post office
AUR	Automated Underreporter
BEA	Bureau of Economic Analysis

BMF	Business Master File
BOB	Block Out of Balance
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CL	Clear Field
C/O	Care of
CP	Computer Paragraph
DBA	Doing Business As
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
EIF	Entity Index File
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.	For example
EIN	Employer Identification Number
EOCU	EO Compliance Unit
EPMF	Employee Plan Master File
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
FAX	Facsimile
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTF	Failure To File
FYM	Fiscal Year Month
GDP	Gross Domestic Product
HIRE	Hiring Incentives to Restore Employment Act
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
ISRP	Integrated Submission and Remittance Processing System
ITIN	IRS Individual Taxpayer Identification Number
LB&I	Large Business and International
LIHC	Low Income Housing Credit
LLC	Limited liability Company
LLLT	Limited liability Land Trust
LLP	Limited Liability Partner
LP	Limited Partnership

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MCC	Martinsburg Computing Center
MeF	Modernized Electronic Filing
MFT	Master File Transaction
MMDDYY	Month Month Day Day Year Year
MODI-EIN	Modernized Internet EIN
MT	Merge To
NAICS	North American Industry Classification System
NAP	National Account profile
NDC	National Distribution Center
NMF	Non-Master File
N/A	Not Applicable
NDC	National Distribution Center
OC	Other Country
OCR	Optical Character Recognition
OID	Original Issue Discount
OLE	On-Line Entity
OSPC	Ogden Submission Processing Center
PBA	Principal Business Activity
PDS	Private Delivery Service
POA	Power of Attorney
P.O.	Post Office
PRP	Program Requirements Package
PTIN	Preparer Tax Identification Number
PTP	Publicly Traded Partnership
QSSS	Qualified Subchapter S Subsidiary
QTDP	Qualifying Therapeutic Discovery Project
R&C	Receipt and Control
RDD	Return Due Date
Rec'd	Received
Rev. Proc.	Revenue Procedure
RMIT	Remittance
RO	Revenue Officer
RRA98	Restructuring and Reform Act of 1998
SBSE	Small Business and Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program (SERP)
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SPR	Scanned Paper Returns
SR	Short Record
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code

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TE	Tax Examiner
TEFRA	Tax Equity and Fiscal Responsibility Act
TE/GE	Tax Exempt Government Entities
TETR	Telephone Excise Tax Refund
TIA	Tax Information Authorization
TPE	Tax Period Ending
TPNC	Taxpayer Notice Code
TRA	Tax Reform Act
TY	Tax Year
TS	Taxpayer Services
UBO	Unincorporated Business Organization
UCC	Uniform Commercial Code
U.S.	United States
USPS	United States Postal Service
W&I	Wage and Investment
ZIP	Zone Improvement Plan

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