

## IRM PROCEDURAL UPDATE

**DATE:** 03/14/2024

**NUMBER:** wi-03-0324-0404

**SUBJECT:** Added Discovered Remittance as a Related IRM

**AFFECTED IRM(s)/SUBSECTION(s):** 3.12.38.1.15

**CHANGE(s):**

**IRM 3.12.38.1.15(4) - Added IRM 3.8.46 Discovered Remittance as a related IRM. SERP Feedback #18115.**

(4) The following tables provide a listing of these Part III manuals and other IRMs:

### Submission Processing- General

IRM	TITLE
3.0.101	Schedule K-1 Processing

### Receipt & Control Branch

IRM	TITLE
3.8.46	Discovered Remittance
3.10.72	Receiving, Extracting and Sorting
3.10.73	Batching and Numbering

### Submission Processing Error Resolution

IRM	TITLE
3.12.8	Information Returns Processing
3.12.10	Revenue Receipts
3.12.12	Exempt Organization Returns
3.12.13	Employment Tax Returns
3.12.14	Income Tax Returns for Estates and Trusts (Form 1041, Form 1041-QFT, and Form 1041-N)
3.12.15	Return of Partnership Income (Form 1065)
3.12.16	Corporate Income Tax Returns (Form 1120 SCRS Series, Form 1120-FSC, Form 1120-ND, and Form 1120-SF)
3.12.21	Credit & Account Transfers
3.12.22	Employee Plan Excise Tax Returns (Form 5330)
3.12.23	Excise Tax Returns

	(Forms 730 and 11C)
3.12.26	Tax Exempt Bond Error Resolution Procedure
3.12.32	General Unpostables
3.12.37	IMF General Instructions
3.12.106	Estate Tax Returns - Paper Correction Processing
3.12.154	Unemployment Tax Returns
3.12.166	EPMF Unpostables
3.12.179	IMF Unpostables
3.12.212	Applications for Extension of Time to File Tax Returns
3.12.213	Form 1066, U.S. REMIC Income Tax Return
3.12.217	Error Resolution Instructions for Form 1120-S
3.12.220	Error Resolution System for Excise Tax Returns
3.12.249	Error Resolution for Form 8752
3.12.251	Corporation Income Tax Returns
3.12.263	Estate and Gift Tax Returns - Error Resolution Systems (ERS) Corrections
3.12.278	Exempt Organization Unpostable Resolution
3.12.279	BMF/CAWR/PMF Unpostables
3.22.15	Foreign Partnership Withholding (Form 8804)
3.22.19	Foreign Trust System (Form 3520 and 3520A)
3.22.110	Chapter Three Withholding (CTW) Returns - Form 1042
3.22.261	Foreign Investment in Real Property Tax Act (FIRPTA) (Form 8288 and 8288A)

#### **Submission Processing Returns and Document Analysis**

<b>IRM</b>	<b>TITLE</b>
3.11.10	Revenue Receipts
3.11.12	Exempt Organization Returns
3.11.13	Employment Tax Returns (941, 943, 944, 945, and CT-1)
3.11.14	Income Tax Returns for Estates and Trusts (Form 1041, 1041-QFT, and 1041-N)
3.11.15	Return of Partnership Income (Form 1065)
3.11.16	Corporation Income Tax Returns (Form 1120 Series)
3.11.20	Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22	Employee Plan Excise Tax Returns (Form 5330)
3.11.23	Excise Tax Returns (Form 720, 730, 11C, and 2290)
3.11.25	Miscellaneous Tax Returns
3.11.26	Miscellaneous Tax Exempt Governmental Entities (TEGE) Tax Returns
3.11.106	Estate and Gift Tax Returns

3.11.154	Unemployment Tax Returns
3.11.180	Allocated Tips
3.11.212	Applications for Extension of Time to File
3.11.213	Form 1066 U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217	Form 1120-S Corporation Income Tax Returns
3.11.249	Processing Form 8752
3.21.15	Foreign Partnership Withholding (8804)
3.21.110	Chapter Three Withholding Returns - Form 1042

#### **Submission Processing Document Services**

<b>IRM</b>	<b>TITLE</b>
3.13.2	BMF Account Numbers
3.13.12	Exempt Organization Account Numbers
3.13.36	EPMF Account Numbers
3.13.62	Media Transport and Control
3.13.122	IMF Entity Control Unpostables
3.13.222	BMF Entity Unpostable Correction Procedures

#### **Submission Processing and MCC Accounting and Data Control**

<b>IRM</b>	<b>TITLE</b>
3.17.10	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.30	SC Data Controls
3.17.41	Accounting and Operating Reports
3.17.46	Automated Non-Master File Accounting
3.17.63	Redesign Revenue Accounting Control System
3.17.79	Accounting Refund Transactions
3.17.220	Excess Collections File
3.17.221	Enterprise Computing Center Data Controls
3.17.243	Miscellaneous Accounting
3.17.277	Electronic Payments

#### **Information Systems Multifunctional Handbooks**

<b>IRM Chapters</b>	<b>TITLE</b>
2.3	IDRS Terminal Responses
2.4	IDRS Terminal Input