



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.8.44

NOVEMBER 26, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.8.44, Deposit Activity - Campus Deposit Activity.

MATERIAL CHANGES

- (1) IRM 3.8.44.1(4) - Updated Program Owner from Paper to Return Processing Branch.
- (2) IRM 3.8.44.2.6(1) - Updated link from IRM 10.2.11 to IRM 10.2.1. IRM 10.2.11 is now obsolete and relevant portions were integrated into IRM 10.2.1.
- (3) IRM 3.8.44.4(5) - Added note regarding OIC discontinued option for taxpayers to remit deposits with an Offer in Compromise application.
- (4) IRM 3.8.44.5.3, updated website link for Enterprise Electronic FAX (EEFAX) to reflect change in website location.
- (5) IRM 3.8.44.10.6(2), updated Dishonored Check group email addresses.
- (6) IRM 3.8.44.10.6(2) added Failed Item Code 184- Reject Corrupt or Missing Image for Technology. IPU 24U0236 issued 02-08-2024.
- (7) IRM 3.8.44.10.6(6) First Bullet, added Failed Item Code 184- Reject Corrupt or Missing Image for Technology. IPU 24U0236 issued 02-08-2024.
- (8) Exhibit 3.8.44-2 - Date Stamp Requirement Table, due to modernization efforts, changed date stamp date for Form 720, Form 730, Form 940, Form 941, Form 943, Form 944, Form 945, Form 1040 Family, and Form 4868, to beginning March 4, always stamp the received date. IPU 24U0326 issued 03-04-2024.
- (9) Exhibit 3.8.44-2 - Date Stamp Requirement Table, due to modernization efforts, changed date stamp date for Form 720, Form 730, Form 940, Form 941, Form 943, Form 944, Form 945, Form 1040 Family, and Form 4868, to always stamp the received date.
- (10) Exhibit 3.8.44-27 - Removed Form 4720A. Removed instruction to process MF for Form 4720.
- (11) Editorial changes made throughout to update organizational title from Wage and Investment (W&I) to Taxpayer Services (TS).
- (12) Reviewed and updated IRM references, exhibit numbers, dates to reflect the current processing year, and editorial corrections throughout this IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.8.44, Campus Deposit Activity, dated November 17, 2023, (effective January 1, 2024) is superseded. The following IRM procedural updates (IPU) have been incorporated into this IRM: IPU 24U0236 issued 02-08-2024 and IPU 24U0326 issued 03-04-2024.

AUDIENCE

This IRM provides instructions for Taxpayer Services and Small Business/Self Employed Submission Processing Clerks, Batch Schedulers, and Managers in Receipt and Control Deposit Unit and BancTec Scanner Processing, and Data Conversion Clerks and Managers in the Residual Remittance Processing areas.

James L. Fish
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Customer Account Services
Taxpayer Services

3.8.44

Campus Deposit Activity

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3.8.44.1
(01-01-2025)
Program Scope and Objectives

- (1) **Purpose** - This IRM contains instructions for Campus Deposit Activities of Pre-Batch, Remittance Processing System (RPS), Deposit BancTec Scanners, and Transaction Management System (TMS) when processing paper checks through the Campus Deposit function.
- (2) **Audience** - Receipt and Control Deposit function Clerks, Batch Schedulers, and Managers. Data Conversion RPS Clerks and Managers.
- (3) **Policy Owner** - Director Submission Processing.
- (4) **Program Owner** - Return Processing Branch, an organization with Submission Processing.
- (5) **Primary Stakeholders** - Enterprise Operations (EOps), Integrated Submission and Remittance Processing Project Management Office (ISRP PMO), Remittance Processing System Pre-mainline, Chief Financial Officer (CFO) Financial Management, Redesign Revenue Accounting Control System (RRACS), Accounting Branch, Payment Perfection, and Manual Refund.
- (6) **Program Goals** - Deposit Timeliness of processing checks within 24 hours of receipt. It is of the utmost importance to deposit the largest amount of money in the shortest possible time frame while maintaining best cash management practices.

3.8.44.1.1
(01-01-2022)
Background

- (1) This IRM provides administrative instruction and procedural guidance to the management and clerical staff for the processing and deposits of paper checks received and processed through the Integrated Submission and Remittance Processing (ISRP) system at the following Submission Processing Campuses:
 - Austin Submission Processing Center (AUSPC)
 - Kansas City Submission Processing Center (KCSPC)
 - Ogden Submission Processing Center (OSPC)

3.8.44.1.2
(01-01-2023)
Authority

- (1) Every employee is accountable for a remittance they receive or collect on behalf of the IRS. By law, Internal Revenue Code (IRC) 7804(c) imposes liability against any officer or employee of the Internal Revenue Service or Treasury Department who fails to account for and pay over any amount of money or property collected or received in connection with the Internal Revenue Law. The statute does not require intentional misconduct, such as willfulness, on the part of the employee.
- (2) IRS Strategic plans includes providing America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.
- (3) The IRS frames internal controls by principles outlined in Standards for the Internal Control in the Federal Government. Internal control is a process used by management to help achieve its objective.
- (4) Government funds collected are generally deposited within three banking days (31, U.S.C. 3302). IRC 7809 further requires a 24-hour deposit standard for tax collections.

3.8.44.1.3
(01-01-2023)

**Roles and
Responsibilities**

- (1) The Campus Director oversees the flow of receipts to ensure the Deposit Activity program objective of accurately depositing money receipts within 24 hours is achieved.
- (2) Roles and Responsibilities Operations Manager and Department Managers.
 - a. Monitor the flow of receipts to ensure the program objective of accurately depositing money receipts within 24 hours is achieved.
 - b. Monitor team manager's product reviews of the final deposit, IRM 3.8.44.2.2, Managerial Responsibilities (Product Review of Final Product).
 - c. Managers and employees follow the ISRP RPS Deposit End of Day (EOD) Processing Guidelines when working outside the scope of a normal workday, IRM 3.8.44.2.3, Managerial Responsibilities (ISRP Deposit End of Day Processing Guidelines) When Working Outside The Scope Of A Normal Workday.
 - d. Managers and employees follow Peak Processing Extended Hardware Maintenance Shift Cancellation Procedures in a timely manner, IRM 3.8.44.2.4, Managerial Responsibilities (Peak Processing Extended Hardware Maintenance Shift Cancellation Procedures).
 - e. Security and security reviews, IRM 3.8.44.2.6, Security Responsibilities.
 - f. Monitor the Daily Activity Report (DAR) and the Daily Deposit Report (DDR), IRM 3.8.44.2.7, Reporting Responsibilities.
 - g. Ensure weekday, weekend, and holiday reporting is conducted within the guidelines of IRM 3.8.44.2.8, Weekday/Weekend Reporting, and IRM 3.8.44.2.9, Holiday Reporting.
- (3) Roles and Responsibilities of the Team Manager.
 - a. Monitor the flow of receipts to ensure the program objective of accurately depositing money receipts within 24 hours is achieved.
 - b. Conduct product reviews of the final deposit, IRM 3.8.44.2.2, Managerial Responsibilities (Product Review of Final Product).
 - c. Follow the ISRP Deposit End of Day (EOD) Processing Guidelines, when working outside the scope of a normal workday, IRM 3.8.44.2.3, Managerial Responsibilities (ISRP Deposit End of Day (EOD) Processing Guidelines When Working Outside The Scope Of A Normal Workday).
 - d. Follow the Peak Processing Extended Hardware Maintenance Shift Cancellation Procedures, in a timely manner, IRM 3.8.44.2.4, Managerial Responsibilities (Peak Processing Extended Hardware Maintenance Shift Cancellation Procedures).
 - e. Monitor security guidelines and conduct security reviews, IRM 3.8.44.2.6, Security Responsibilities.
 - f. Monitor the Daily Activity Report (DAR) and the Daily Deposit Report (DDR), IRM 3.8.44.2.7, Reporting Responsibilities.
 - g. Conduct weekday, weekend, and holiday reporting within the guidelines of IRM 3.8.44.2.8, Weekday/Weekend Reporting, and IRM 2.3.44.2.9, Holiday Reporting.
- (4) Roles and Responsibilities of team employees.
 - a. Follow instructions contained in this IRM.
 - b. Maintain updated IRM material.

3.8.44.1.4
(01-01-2023)
**Program Management
and Review**

- (1) **Program Reports:** Use the following reports to manage and review the Deposit Activity program. You can find examples of each form in the Exhibits subsection of this IRM.
 - a. RPS Document Remittance Register Report
 - b. RPS Master Remittance Recap Report
 - c. RPS Refund Repayment Remittance Recap Report
 - d. RPS Deposit Fund Remittance Recap Report
 - e. RPS General Fund Remittance Recap Report
 - f. RPS General Ledger Account Number List-Journal Totals (Master File)
 - g. RPS General Ledger Account Number List-Journal Totals (Non-Master File)
 - h. RPS General Ledger Account Number List-Journal Totals (General Funds)
 - i. RPS General Ledger Account Number List-Journal Totals (Refund Repayments)
 - j. Transaction Received Date Report
 - k. Deposit Ticket SF215-C Report
 - l. Transport Batch Status Report
 - m. RPS Export Balance Report
 - n. RPS Archive Summary Report
 - o. Missing Image Document Locator Report
 - p. General Ledger Account Number List Journal Total Report for Image Balancing.
 - q. Deposit Summary Report
- (2) **Program Effectiveness:** The Deposit Activity Program effectiveness is measured through:
 - a. Quality Review
 - b. Managerial Reviews
 - c. Deposit Timeliness Business Measure

3.8.44.1.5
(01-01-2022)
Program Controls

- (1) Integrated Submission and Remittance Processing (ISRP) System, BancTec Scanners, and Transaction Management System access granted through Business Entitlement Access Request System (BEARS) process.
- (2) Security level monitoring.
- (3) Key Verification of input payment data by a second employee other than the original entry operator.

3.8.44.1.6
(01-01-2022)
**Terms/Definitions/
Acronyms**

- (1) Terms, definitions, and acronyms is located in IRM 3.8.44.12.

3.8.44.1.7
(01-01-2025)
Related Resources

- (1) Following is a list of related documents and IRMs:
 - Document 12990, IRS Records Control Schedules.
 - IRM 1.14.5, Occupational Health and Safety Program.
 - IRM 1.15.3, Disposing of Records.
 - IRM 3.0.167, Losses and Shortages.
 - IRM 3.5.10, Remittance Transaction Research (RTR) System.
 - IRM 3.8.45, Manual Deposit Process.

- IRM 3.8.46, Discovered Remittance.
- IRM 3.8.47, Manual Deposit for Field Office Payment Processing.
- IRM 3.10.72, Receiving, Extracting, and Sorting.
- IRM 3.10.73, Batching and Numbering.
- IRM 3.24.133, Residual Remittance Processing System.
- IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
- IRM 10.2.11, Basic Security Concepts.
- IRM 10.5.1, Privacy and Information Protection, Privacy Policy.
- IRM 10.5.4, Incident Management Program.
- IRM 11.3.1, Introduction to Disclosure.
- The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

3.8.44.2
(01-01-2023)
Introduction

- (1) This subsection provides administrative directives and processing procedures for remittances in Campus Deposit Operations. Administrative directives include cash management, managerial product review, security, and reporting responsibilities.
- (2) Campuses continue to receive obsolete forms and/or documents with tax payments. Therefore, the procedures for these obsolete forms and/or documents must remain for correct applications of payments.
- (3) To ensure accuracy and timely deposits, employees of the Deposit Function must familiarize themselves with the related resources shown in IRM 3.8.44.1.7, Related Resources.
- (4) Submit Internal Revenue Manual (IRM) deviations in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through proper channels for executive approval.

3.8.44.2.1
(01-01-2025)
**Cash Management
Responsibilities**

- (1) The Internal Revenue Service (IRS) is committed to ensuring a 24-hour deposit standard. As we move toward attaining that goal through improved technology, it is of the utmost importance to deposit the largest amount of money in the shortest possible time frame to achieve good cash management practices. Management at all levels must monitor the flow of receipts to ensure that this objective is achieved. Close of business for a deposit is the final deposit for a deposit date as identified by the date on the deposit ticket. As of 01/01/2016, Internal Revenue Service no longer processes remittances of \$100 million or more. See IRM 3.8.44.6.3(6) for handling of \$100 Million or more remittances.

Note: Remittances received on Saturday, Sunday, and holidays do not require depositing until the next business day (the day following the weekend/holiday).

- (2) The Receipt and Control Operations Manager is responsible for the receipt, safeguard, accuracy, and timely deposit of all monies received in payment to the government through the Internal Revenue Service. Maintaining the integrity

of the IRS received date is required. Credit all payments for the earliest date a payment is received by the Internal Revenue Service or the Department of the Treasury. See Exhibit 3.8.44-3, Timely Postmark Check List, for more information on timely postmarks.

- (3) Deposit remittances of \$100,000.00 or more on the day of extraction. If the remittance is extracted after the daily cut-off time for processing the daily deposit, deposit the remittance with the next scheduled deposit.
- (4) Deposit remittances of \$50,000.00 and up on the same day of extraction. If the remittance is extracted after the daily cut-off time for processing of the daily deposit, deposit the remittance by the next business day (excluding Saturdays and Sundays).
- (5) The extended cycle for depositing receipts for the April peak completion date is determined by Taxpayer Services Operating Division and sent to the campuses via memorandum.
- (6) During the following mini-peak periods, extended cycles must not exceed five business days. However, it is possible to extend the deposit cycle a maximum of two workdays. See IRM 3.30.123, Processing Timeliness Cycles, Criteria and Critical Dates, for more information.
 - a. Form 1040 series, during the October period
 - b. Form 1120 series, during the March period
 - c. Form 720 series, during the February, March, May, August, and November periods
 - d. During the January and September 15th periods, when the IRS receives large volumes of mail
- (7) It is possible to extend the deposit cycle a maximum of three workdays during the January, April, July, and October periods, when the Internal Revenue Service received larger volumes of returns.
- (8) During the above-mentioned peak periods, use multiple smaller daily deposit cuts to avoid OTCnet file transfer bottlenecks and continue to deposit the largest amount of money in the shortest time frame. Take into consideration prior year receipts and production standards balanced with approved projected changes (e.g., consolidation issues, transshipping, increase in Electronic Filing System (ELF), changes in Lockbox volume, etc.). See IRM 3.8.45, Manual Deposit Process, for more cash management guidelines.

3.8.44.2.2
(01-01-2022)

**Managerial
Responsibilities
(Product Review of Final
Deposit)**

- (1) Receipt and Control deposit managers must ensure the release of a quality balanced deposit.

Note: DO NOT RELEASE DEPOSITS WITH OUT-OF-BALANCE CONDITIONS TO THE DEPOSITARIES.
- (2) Deposit managers must perform regular reviews of completed work accumulated in final deposit area.
- (3) Conduct the review on 5 percent of the remittances during non-peak periods.
- (4) After a deposit cut on the BancTec Scanners, fan the lower right corner of the block of remittances verifying that the Magnetic-Ink Character Recognition (MICR) encoded amount agrees with written amount of remittances. Review

remittances for breaks in MICR encoded digits and for improper encoding, for example, encoded upside down. Also review the first and last check to ensure the audit trail is complete and legible.

- (5) Deposit managers or appointed representatives must conduct a 100 percent review of deposits prior to release on a given day of each week. Continue the reviews until deposits reach 100 percent accuracy on a regular basis and controllable deposit discrepancies reach below 100 cumulative items.
- (6) Prepare an action plan for conducting the reviews.
 - a. Schedule review dates. (Do not use the same day of the week on a regular basis.)
 - b. Initiate action if the 24-hour deposit cycle is missed.
 - c. Record any unbalanced blocks, slipped blocks, encoding errors, piggyback checks, etc.
 - d. Provide employee feedback.
 - e. Provide more training if necessary.
- (7) Schedule a meeting with Accounting Operations, when necessary, to review discrepancies discovered during the 100 percent Product Review. Record all discrepancies and follow-up annotate action accordingly.

3.8.44.2.3
(01-01-2025)
**Managerial
Responsibilities
(Integrated Submission
and Remittance
Processing (ISRP)
Deposit End of Day
(EOD) Processing
Guidelines When
Working Outside the
Scope of a Normal
Workday)**

- (1) When working overtime during a weekend, holiday, or on a day that is typically outside the scope of a normal workday (i.e., working a Friday night for a Sunday - Thursday shift), the need for End of Day (EOD) processing may exist. Successful posting of deposits to RRACs is dependent on each Site's Deposit Operation notifying EOPs and RRACs when EOD processing is necessary. Deposits that do not successfully post to RRACs poses a significant impact to your Site's Accounting function, and various support functions.
- (2) Tips for EOD Processing:
 - a. Do not merge Deposit Dates into one Deposit Date
 - b. Perform only one EOD for each Deposit Date
 - c. It is possible to open a new Deposit Date, once the previous Deposit Date is closed and the EOD is complete for the closed Deposit Date. Thus, a Deposit Date does not have to match the system date nor the calendar date.
 - d. It is possible to span several calendar days with one Deposit Date. This is done with a Monday Deposit Date covering the weekend before, if no "deposit cut" is done and only one deposit cut off is performed at the conclusion of the Deposit Date. This is typically done when a site wishes to work overtime on a weekend date to catch up on the previous weeks receipts or to get ahead of incoming Monday receipts. Use Monday's date as the weekend Processing Date, and do not perform "deposit cut" at the end of the weekend shift. Only one EOD is performed after the end of the normal Monday day shift to include deposit receipts processed Saturday through Monday day shift.
 - e. When deposit receipts become large, or with the change of work shift from day shift to night shift, Integrated Submission and Remittance Processing (ISRP) allows multiple "deposit cuts" within a deposit date. Remittances would go to the bank on each cut, this includes the last cut. Then at the end of the Deposit Date, one End of Day is done that includes all deposit cuts.

- f. When working overtime during a weekend, holiday, or on a day that is typically outside the scope of a normal workday, it is critical to operations that both the RPS area and ISRP EOps understand what the site is planning to work during the overtime hours, what support is necessary, and whether an EOD is required. Open an IRWorks ticket to EOps when an EOD is necessary.
- (3) Once ISRP Deposit determines the need for EOD processing, the site must provide notification as outlined below.
- a. Open an IRWorks ticket and assign to the two groups listed below. Open a separate ticket for each day requested.
EOps assignment group - EOps-ECC-WSSB-TSS-SPS
RRACS assignment group - &IT ACIOAD-RRACS-Developers
 - b. Issue an e-mail to the following groups and individuals.
&IT ACIOEOPS-ECC-SPASB4-WSPAS4A
&IT ACIOAD-RRACS-Developers
SP-PPB-ISRP
&W&I SP PB MMDC DEPOSIT STAFF
Include the following verbiage in the e-mail. “(Site Name) opened IRWorks ticket number (XXXXXXXXXX), to request EOD processing support on (Day of Week), (Date). Please pull to RRACs”.

Example: “Kansas City Deposit function opened IRWorks ticket number XXXXXXXX, to request EOD processing support on Saturday, April 20, 2025. Please pull to RRACs”.

3.8.44.2.4
(01-01-2024)
**Managerial
Responsibilities (Peak
Processing Extended
Hardware Maintenance
Shift Cancellation
Procedures)**

- (1) Every December each Submission Processing Site provides the Deposit Headquarters Analyst with the Site’s projected peak processing Deposit shift schedule. This schedule is necessary to ensure each site is provided with the contracted maintenance coverage during April peak processing. Headquarters Integrated Submission and Remittance Processing (ISRP) Project Management Office (PMO) and Headquarter Deposit Analyst issues a final Extended Hardware Maintenance Schedule prior to April peak processing. Carefully review your site’s final schedule, and follow the instructions provided below if management determines it is necessary to cancel a shift that is shown on your site’s final April peak processing extended hardware maintenance schedule. Failure to follow the instruction below results in an unnecessary cost paid to the contracted vendor.
- a. When cancelling a weekday shift, perform the steps below at least 10 hours prior to the beginning of the cancelled shift. If the cancelled shift is a night shift or weekend shift, complete the steps below at least 26 hours prior to the beginning of the cancelled shift.
 - b. Open an IRWorks ticket and assign directly to ISRP PMO IRWorks group “SP-PPB-ISRP”.
 - c. Call the local Systems Analyst (SA) to notify them of the opened ticket.
 - d. Call the Headquarters ISRP PMO management to notify them of the opened ticket. If voice mail is reached, leave a message. ISRP PMO provides the names and telephone numbers to the site ISRP Coordinator every April.
 - e. Send a follow-up e-mail to the ISRP PMO management, and local Operations Specialist with a copy of the “Shift Cancellation Log” (completed up to the “PMO Contact” column). ISRP PMO provides the log to the site ISRP Coordinator every April.

3.8.44.2.5
(01-01-2024)

**Managerial
Responsibilities (Deposit
BancTec Scanners
Operation Hardware and
Software Problems)**

- (1) Anytime a problem is encountered with the Deposit BancTec hardware or software, the site must open an IRWorks trouble ticket as soon as the site identifies there is a problem. Even if the Operation Specialist and/or local Enterprise Operations (EOps) SA fixed the problem immediately, the site must open a ticket.
 - a. Priority 2 - Impact to daily deposit. Daily deposit is in jeopardy.
 - b. Priority 3 and 4 - No impact to daily deposit. Daily deposit is not in jeopardy.

3.8.44.2.6
(01-01-2025)

Security Responsibilities

- (1) Deposit managers must communicate security standards contained in IRM 10.2.1, Physical Security, to their employees at least once a year.
- (2) Management must provide adequate security equipment and facilities to safeguard money, securities, etc., handled in the Deposit Activity Function. See IRM 3.8.45, Manual Deposit Process, for more information.
- (3) Employees must report any employee suspected of embezzlement, fraud, theft, or identity theft to the Treasury Inspector General for Tax Administration (TIGTA) Office of Investigations at 800-366-4484 immediately. If reporting potential losses to TIGTA, then also inform the campus Remittance Security Coordinator (RSC).
- (4) Items **strictly prohibited** from the secure Receipt Processing areas:
 - Lunch Bags / Lunch boxes
 - Purses
 - Backpacks
 - Briefcases
 - Sports Bags
 - Hats
 - Shopping Bags
 - Shoulder Totes
 - Fanny Packs
 - CD or Tape Cases
 - Books
 - Newspapers, magazines and
 - Similar type items

Note: Employees may keep personal items at their desks, eat at their desks if an established past practice exists, and carry small items on their person in and out of the secure remittance processing areas. Display all items in clear plastic bags.

Note: See IRM 3.10.72.3.3, Limited Physical Items, for more information.

Note: During unprecedented times, face masks are permitted to be worn when health risks are involved.

- (5) A transparent laptop bag or backpack is permitted inside limited areas only when transporting an official government assigned laptop by authorized management personnel.

- Before entering the limited area remove the transparent laptop bag from the non-transparent laptop bag and transport the transparent laptop into the limited area. Leave the non-transparent laptop bag in the locker.
 - Enter the limited area with the laptop inside the transparent bag. The transparent laptop bag and laptop is subject to inspection upon arriving and leaving the limited area.
 - When leaving the limited area, exit with the laptop in the transparent laptop bag. Retrieve the non-transparent laptop bag from the locker and place the transparent laptop bag inside of the non-transparent laptop bag before exiting the facility.
- (6) The use of the camera function on a camera capable mobile device, cell phone, Smartphone, Blackberry is prohibited in the secure remittance processing area.
- (7) Connection of personally owned equipment to IRS systems and networks directly or via Virtual Private Network (VPN) is prohibited. See IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance, for more information.
- (8) Management or designated employee must conduct monthly random reviews of employee compliance with all security policies as they relate to personal belongings. Management is required to maintain a log documenting results of the review. This includes, but is not limited to, ensuring personal removable media is not connected to IRS systems as stated in (6) above.
- (9) Managers in Remittance Processing areas must ensure visitors only carry into the restricted area, articles absolutely necessary to conduct their business while working in the area. For example, portfolios, note pads, repair kits or manuals, binders, paper documentation, etc. Inspection of these items is not necessary upon entering the area. However, advise visitors that a member of management or designee is required to screen these items prior to exiting the restricted area to reduce the opportunity of unauthorized disclosure, theft of taxpayer information, or theft of remittances. If the door monitor observes a visitor with an item that is prohibited from the restricted area, they must immediately notify a manager. Management is required to approach the visitor to discuss the policy of prohibited articles and determine whether the item is necessary for conducting business within the restricted area.
- (10) All IRS personnel must take care and hold a legal responsibility to protect Sensitive but Unclassified (SBU) data, including Personally Identifiable Information (PII) and Federal Tax Information (FTI). IRM 10.5.1, Privacy and Information Protection, Privacy Policy, provides policy and key privacy definitions, and IRM 10.5.4, Incident Management Program, provides the procedures for handling a data breach and/or loss of SBU data (including PII and FTI). A loss of SBU data could result in information being compromised to perpetuate identity theft. Therefore, when transmission of SBU data via email or facsimile must be done so using IRS IT approved encryption technology such as secure messaging via Outlook and Enterprise Electronics Fax (EEFax), sanitize PII unless there is a business reason. Use secure messaging and encryption. Take care to protect Sensitive but Unclassified SBU data (including PII and tax information). See IRM 10.5.1.6.8, Email, and IRM 10.5.1.6.9.4, Faxing. If you suspect or know of a potential information loss, immediately report it to your manager, the TIGTA Office of Investigations at (800) 366-4484, and the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM). Use the PII Breach Reporting Form, located *PII Breach Reporting*

Form . Call (267) 466-0777, if you have a problem with the on-line form or a question about completing the on-line form.

- (11) Enterprise Electronic fax (EEFax) is the standard for faxing IRS wide. Receipt and Control employees must use EEFax to fax documents with Sensitive but Unclassified (including Personally Identifiable Information (PII) and tax information). All faxes must have the confidentiality notice created in the setup process prior to sending any document via EEFax. For more information on EEFax, see *Enterprise Electronic Fax (EEFax)* (irs.net.gov)
- (12) All employees with badge access to the restricted area of Receipt and Control must have restrictions on Integrated Data Retrieval System (IDRS) if they have IDRS access at all. Every IRS employee with blank Form 809, Receipt for Payment of Taxes, responsibility must have Command Code RSTRK with Definer R activated. All other individuals with badge access to the restricted area of Receipt and Control must have RSTRK with Definer U activated on their IDRS profile or no IDRS access at all. See Exhibit 10.8.34-10, Restricted Command Codes for Roles: SB/SE Headquarters Analysts (who require command code ESTAB), 809 Receipt Book Users, and Submission Processing employees that issue, verify, or reconcile blank Form 809 (RSTRK Definer R), for information on restricted command codes.

3.8.44.2.7
(01-01-2022)
**Reporting
Responsibilities**

- (1) Management uses the Deposit Activity Report (DAR) and the Daily Deposit Report (DDR), to monitor the deposit activities and cash management practices. See IRM 3.8.45, Manual Deposit Process, for specific procedures.

3.8.44.2.8
(01-01-2016)
**Weekday/Weekend
Reporting**

- (1) The deposit function is required to report total dollars and items deposited to National Office on a daily basis. Periods exist when it is necessary to work weekends to meet the deposit requirements or to meet the program completion date (PCD). See IRM 3.8.45, Manual Deposit Process, for specific reporting procedures.

3.8.44.2.9
(01-01-2016)
Holiday Reporting

- (1) When it is necessary to work a holiday, include the dollars and items deposited on the holiday in the next business day's deposit report. See IRM 3.8.45, Manual Deposit Process, for specific reporting procedures.

3.8.44.2.10
(01-01-2024)
Losses and Shortages

- (1) Immediately report a loss, theft or inadvertent, unauthorized disclosure of sensitive information/PII to your manager and to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) via the, PII Breach Reporting Form located at, <https://etrak7.web.irs.gov/etrak-privacy/page.request.do?page=page.final2> The scope of the reporting form includes packages lost in shipment, lost/stolen hardcopy records/documents, verbal disclosures and all other non-correspondence related events of inadvertent unauthorized disclosures. Report the loss or theft of an IRS IT asset or an asset in the Bring Your Own Device (BYOD) program to the IRS Computer Security Incident Reporting Center (CSIRC). Report incidents involving a loss or theft of an IRS IT asset or non-IRS IT asset (BYOD device), e.g., computer, laptop, router, printer, removable media, CD/DVD, flash drive, floppy, etc., or a loss or theft of hardcopy records containing sensitive information/PII to **TIGTA** at (800) 366-4484.
- (2) Refer to IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets and Hardcopy Records/Documents, for the reporting re-

quirements for an inadvertent unauthorized disclosure of sensitive information, or the loss or theft of an IRS IT asset or “BYOD” asset or hardcopy record or document containing sensitive information, etc., for more information and guidance. You can also find incident-reporting guidance in the Disclosure and Privacy Knowledge Base, at <https://portal.ds.irsnet.gov/sites/v1003/Lists/ReportLossesTheftsDisclosures/LandingView.aspx>, or on IRS Source in the upper middle under Incident Reporting, then Data Protection.

3.8.44.2.11
(01-01-2022)
Depository Bank

- (1) Campuses’ commercial depositories are selected for a specified period with two one-year renewal options. They are chosen through a competitive bid process initiated by IRS and directed by the Treasury Department, Financial Management Service (FMS). See IRM 3.8.45, Manual Deposit Process, for more information.

3.8.44.2.12
(01-01-2022)
Courier Service

- (1) All campuses must have a licensed/bonded or armored vehicle courier service to BancTec deposits to their designated depository. See IRM 3.8.45, Manual Deposit Process, for specific requirements.

3.8.44.2.13
(01-01-2023)
Deposit Items Not Processed Through Integrated Submission and Remittance Processing (ISRP)

- (1) Follow the regular Manual Processing procedures under each document /return type for deposit items not processed through ISRP. See IRM 3.8.45, Manual Deposit Process, for specific information.

3.8.44.3
(01-01-2024)
Business Entitlement Access Request System (BEARS) Sub-Applications and Special Instructions Field for Access Requests to 2018 Win10 DS Domain Workstations and Transaction Management System (TMS) Track Users-ISRP Domain

- (1) The information in this section provides instructions for requesting access to the DS Domain and Transaction Management System (TMS) Track Users-ISRP Domain through Business Entitlement Access Request System (BEARS).
- (2) When requesting access to an application use the ISRP Sub-Application table located in IRM 3.8.44.3.2, Business Entitlement Access Request System (BEARS) ISRP Sub Application Table, to determine the proper sub-application to request. The table shows the Operation, types of users under each operation, and the corresponding sub-application for each site. Make sure you select the correct sub-application for your site.

Note: ISRP-AUIRSC (ISRP/ISRP-R), ISRP-KIRSC (ISRP/ISRP-R), and ISRP-OIRSC (ISRP/ISRP-R) applications are no longer available. Portal Account Management (PAM) denies all Add User requests for this application. PAM processes Delete requests for this application when the older user profile is listed under the previously used application request.

- (3) Before submitting any ISRP BEARS request for a new user, ensure all your users have submitted and sign-off on the BEARS application: IRS EMPLOYEE PDS LAN EMAIL SKYPE LIMITED INTERNET (BASELINE STANDARD ACCESS). Failure to activate this application results in a denied request of the ISRP BEARS application.
- (4) It is required of All Batch Schedulers and Back-up Batch Schedulers request access to RP Batch Scheduler Application.

- 3.8.44.3.1
(01-03-2022)
Business Entitlement Access Request System (BEARS) Special Instruction Field
- (1) All Users (except TMS Track Users-ISRP Domain, and RP Batch Scheduler DS Domain), must include the following information in the BEARS Previous Special Instruction field:
 - User ID: (such as the User’s SEID. Example bxxxx)
 - (2) TMS Track Users - ISRP Domain, must include the following information in the Business Entitlement Access Request System (BEARS) Previous Special Instruction field:
 - User’s SEID
 - User Code: (such as tm67 or tm-id assigned by the site manager)
 - User’s Group: Track User
 - (3) For RP Batch Scheduler DS Domain users, include the following information in the BEARS Previous Special Instruction field.
 - User SEID
 - State, “requesting regular PROD SCHED REMIT BATCH USER profile”

- 3.8.44.3.2
(01-01-2024)
Business Entitlement Access Request System (BEARS) Integrated Submission and Remittance Processing (ISRP) Sub-Applications Table
- (1) When requesting access to an application use the table in IRM 3.8.44.3.2(3), below to determine the correct sub-application you need to access. The table shows the Receipt and Control Operation, types of users under Remittance Processing (RP), and the corresponding sub-application for each site. Make sure you select the correct sub-application for your site.
 - (2) Following is a list of abbreviations for each site used throughout the Sub-Applications Table:
 - Austin - AUSC
 - Kansas City - KCSPC
 - Ogden - OSC
 - (3) The following table provides a list of BEARS Sub-Applications for Receipt and Control Remittance Processing (RP). The table has three columns. The first column lists the Role of the User. The second column shows the BEARS sub-application name. The third column states the access level.

Table of Business Entitlement Access Request System (BEARS) Roles, Sub-Application Names, and Access Levels

ROLE	BEARS SUB-APPLICATION NAME	ACCESS LEVEL
RP Supervisor/Work Leader (Deposit)	PROD MGR AUSC REMIT PROC ISRP PROD MGR KCSC REMIT PROC ISRP PROD MGR OSC REMIT PROC ISRP	MANAGER
RP Data Entry Operator RCO TMS Correction Operators (Deposit)	PROD OPER AUSC REMIT PROC ISRP PROD OPER KCSC REMIT PROC ISRP PROD OPER OSC REMIT PROC ISRP	OPERATOR

ROLE	BEARS SUB-APPLICATION NAME	ACCESS LEVEL
RP BATCH SCHEDULER DS-Domain	PROD SCHED AUSC REMIT PROC BATCH ISRP PROD SCHED KCSC REMIT PROC BATCH ISRP PROD SCHED OSC REMIT PROC BATCH ISRP	SCHED
TMS TRACK USERS - ISRP DOMAIN	PROD COORD AUSC ISRP TMS Track User PROD COORD KCSC ISRP TMS Track User PROD COORD OSC ISRP TMS Track User	TRACK USER

3.8.44.4
(01-01-2025)
**Deposit Procedures
(General)**

- (1) Process all checks, drafts and money orders payable through normal banking channels through the campus deposit activity. Deposit any remittance eligible for perfection to negotiability regardless of the amount.
- (2) Deposit all items either through the Residual Remittance Processing System (RRPS) or manual processing. See IRM 3.8.45.2.10, for a list of payments processed through manual processing.
- (3) Deposit remittances received in the Campuses into one of the five types of funds: Revenue Receipts (Master File and Automated Non-Master File), Deposit Funds, General Funds, Repayment of Refund Appropriations, or other Receipts Fund.
- (4) Remittances received and deposited into the REVENUE RECEIPTS Fund consist of the following items:
 - a. Internal Revenue taxes, penalties, interest and costs, assessed or assessable against taxpayers,
 - b. Payments on accepted offers in compromise,
 - c. Payment of court fines, court costs, forfeitures, penalties incident to or imposed for violation of Internal Revenue laws, from the redemption of property acquired by the government, and
 - d. Receipts from consummated sales of acquired property.
- (5) Remittances received and deposited into the DEPOSIT Fund (ISRP Program 00002) consist of the following items:
 - a. Payments tendered as offers in compromise.

Note: The option for taxpayers to remit deposits with an Offer in Compromise application was discontinued with the publishing of Form 656 revision April 2022. If a payment is designated as a deposit, it will be returned to the taxpayer without processing. See IRM 3.8.45.8.38.1, Centralized Offers in Compromise (COIC), for COIC procedures.
 - b. Offers of prospective bidders of payments for the sale of seized property.
 - c. Offers to bid or initialize payments under a deferred payment sale of acquired property.
 - d. Other payments may be deposited to this account when required by specific instructions. See Exhibit 3.8.44-25, Special Account Funds Table, for accounting fund codes for Deposit Fund deposits.

- (6) Remittances received and deposited into the GENERAL Fund (Integrated Submission and Remittance Processing (ISRP) Program 00003) consist of payments under Federal Firearms Act and fees for the duplication of records. See Exhibit 3.8.44-25 for accounting fund codes for General Fund deposits.
- (7) Remittances received and deposited into the REPAYMENT TO REFUND APPROPRIATIONS Fund (ISRP Program 00004) consist of recoveries of erroneous, duplicate, or overpaid refunds or fraudulently negotiated checks. See Exhibit 3.8.44-25 for accounting fund codes for Repayment to Refund Appropriations Fund deposits.
- (8) Remittances received and deposited into the OTHER RECEIPTS Fund consist of special fees and miscellaneous non-revenue receipts. See Exhibit 3.8.44-25, for accounting fund codes for Other Receipt Fund deposits.

3.8.44.5
(01-01-2024)
**Remittance Processing
System (RPS)**

- (1) RPS is a multi-functional remittance processing system for processing payments and the control of related source documents. It computerizes the recap of each day's deposit information, simultaneously preparing tapes to post credits to taxpayers' accounts.
- (2) The basic steps of the system include: Original Entry (OE), Key Verification (KV), and the BancTec Scanners process. The BancTec Scanners process includes vouchers/remittances corrections, balancing, encoding, endorsing, document locator number (DLN) assignment, remittance imaging, Optical Character Recognition (OCR) reading scan lines from vouchers and the courtesy amounts from remittances, and generation of the end point sorting and deposit reports.

Note: See IRM 3.24.133, Residual Remittance Processing for OE and KV procedures.

- (3) Non-Master File (NMF), program 00001, causes an increased workload in Accounting due to not having abstract number on back of Form 813, Document Register, Revenue Accounting Control System (RACS) journalization; error code on Service Center Control File (SCCF) with invalid Document Locator Number (DLN). NMF remittances processed on RPS and not established on the SCCF.
- (4) During the pilot, Austin determined that the number of **split** payments one Entry Operator (EOP) should enter is 700 transactions for the same check. Under manual process (manual deposit) procedures, the list can be assigned to multiple clerks for OE. Documents or checks omitted at OE cannot be added to the batch at key verification to balance the batch.
- (5) Use programs 15500 and 45500 for splits with multiple MFTs or use manual processing procedures. Do not use programs 15510 and 45510 for splits with multiple MFTs.
- (6) When possible, all Refund Repayments, program 00004, will be processed through ISRP. See IRM 3.8.44.4(7), Exhibit 3.8.44-26, and Exhibit 3.8.44-27 for processing of Refund Repayments. If it is not possible to process Refund Repayments through ISRP, then route to Manual Processing.

3.8.44.5.1
(01-01-2022)

**Remittance Processing
System (RPS) Control of
Source Document**

- (1) Each campus **MUST** establish local procedures for controlling source documents and remittances throughout payment processing. However, the source documents must remain in searchable order until the completion of the correction and balancing processes.
- (2) After the deposit is balanced and released to the depository, each campus coordinates local procedures for routing and distributing the source documents.
 - a. Pull all unsigned returns and batched separately. Label transmittal "Unsigned Returns" edit return with "R" or "\$" in the upper left corner using green pen and hand carry to Extraction.
- (3) Destroy (classified) source document paper, **excluding** actual IRS returns, IRS forms and other correspondence or items that **do not** require pipeline or stop mail handling **5 business days** after the deposit date. Some examples of items subject to destruction as classified waste include:
 - Paper vouchers and notices

Note: If the payment voucher or notice has an address change notated, route to Entity after the payment has been processed.

 - Envelopes received with a check only
 - Simple correspondence that requires no further handling
 - Form 4868 or IRS forms that require no further handling or processing and do not bear a taxpayer signature
- (4) Stage items within the Deposit function.
- (5) Prior to disposal, source document paper must be reviewed/fanned through to ensure no mis-sorted items remain in the bundle.

3.8.44.5.2
(01-01-2024)

**Remittance Processing
System (RPS)
Pre-Batch/Clerical
Procedures (General)**

- (1) The RPS Pre-Batch/Clerical function is responsible for finalizing the sort of remittances and related source documents and preparing/associating correct control documents for each type of deposit for the Payment Perfection function and the OE/KV function. Although the pre-batch functions may be physically separated, the procedure for preparing and controlling work must be the same for both Payment Perfection and OE/KV.
- (2) Pre-Batch/Clerical is responsible for reviewing each sort to eliminate any mis-sort condition by spot checking the batch, and for entering information on Batch/Block Tracking System (BBTS).
- (3) BBTS is a comprehensive integrated batch creation and tracking system used to generate unique block headers, including the six-digit Remittance Processing System Identification (RPSID) number, and other identifying batch information.
- (4) The Form 1332C, Block Selection Record (Block Header), contains batch information, such as RPSID, tax period, MFT, etc., that is entered by OE/KV operators for generation into individual tax records. Based on the type of source documents, enter information into BBTS by program code, RPSID, transaction code, MFT, tax period, and transaction received date. See Exhibit 3.8.44-19, Pre-Batch/Clerical Preparation of Form 1332C, Block and Section Record.

- (5) After the batch information is entered into BBTS, BBTS assigns an "ABC" to the batch of work, generates and prints Form 9382, Pre-Batch Transmittal. See Exhibit 3.8.44-21 Pre-Batch/Clerical Preparation of Form 9382, Batch Transmittal, and Form 1332C, Block Selection Record (Block Header).
- (6) The Form 9382, Batch Transmittal, is used by the OE/KV operators to sign out individual batches of work for original entry and key verification.
- (7) Form 11355, Batch Header, is associated with each batch of work. The RPSID is pre-printed on the left margin of the Batch Separator in a 1-D barcode for recognition through the BancTec Scanner. The RPSID is also located in the upper right margin of the Batch Header. Also, associate the correct Batch Header, Forms 11356 with scannable vouchers and remittances, that by-pass OE/KV, and process directly on the BancTec Scanner.
- (8) For each batch of work, to control the source documents and remittances throughout payment processing, associate and place with the batch work prior to OE/KV, Form 11355, Batch Separator, pre-printed with the RPSID, and Form 1332C, and the Block Selection Record (Block Header).

3.8.44.5.3
(01-01-2025)
Lockbox Mail

- (1) On a daily basis, the Lockbox site(s) forwards a shipment of work to their respective campus, which includes unprocessable remittances. The sites receive these shipments in a tamper proof bag(s). The Deposit Clerical area performs the following steps.
 - a. Verify the bag is sealed and not opened, sliced, torn or any manipulation that would question the integrity of the bag(s).
 - b. Verify the "alpha numeric" digits printed on the bag(s) match the information recorded on the LDT.
 - c. Initial the LDT in the "Received" column next to the "With-Remit Unprocessables/Rejects".

Note: It is not necessary to manually count the enclosed remittances contained in each labeled bundle. However, contact your Lockbox Field Coordinator (LFC) immediately if the bag is not sealed, alpha numeric entries do not match, or there appears to be an obvious error in the volume of remittances. For example, header/cover sheets state the volume to be 20 remittances and the actual volume received is 5.

- d. Initial the Acknowledgement page in the correct fields, whether all is correct, or you had to notify the LFC of any discrepancy,
- e. Sign and date at the bottom of the Acknowledgement page.
- f. Fax or e-fax a copy of the signed Acknowledgement (Page 1) back to the Lockbox site daily, not later than (NLT) 2:00 p.m. local time. For more information on EEFax, see *Home - Enterprise Electronic Fax (EEFax) (irsnet.gov)*

Note: If multiple areas receive and verify the work, for example: Extraction, Batching, and Cashiers, establish a system to ensure the faxing of all Acknowledgement pages to the Lockbox occurs daily.

- (2) The Deposit area is to retain all pages (copy of Page 1 and all "detail pages") of the LDT for your files in chronological order. A managerial review must be performed monthly to ensure IRS acknowledged all to the Lockbox. This is a separate review from the monthly report you provide to your Lockbox coordina-

tor. Keep a log sheet of the managerial review along with the transmittal retention copies and indicate name of reviewer, date and comments. Comments must include your findings of the managerial review. For example, 22 transmittals reviewed; 2 not signed, 1 missing date and time of faxed transmittal. If the reviewer does not find errors during the review, state, "No errors found". Retention period for the LDT transmittals is one year.

(3) Review the following items when conducting a managerial review:

- Transmittals faxed (employee initials, date and time faxed).
- Transmittals signed.
- Proper changes were made to any discovered discrepancies on the transmittal.
- Lockbox field coordinator notified of any discrepancies.

3.8.44.5.4
(01-01-2023)
**Tax Return and
Document Sorting**

(1) Sort all remittances delivered to the Pre-Batch/Clerical function, from Extraction by type of tax and form number.

- a. MAINTAIN ALL SORTS from extraction, such as Individual Master File (IMF), Business Master File (BMF), Full Paid, Part Paid, Timely, Delinquent, etc.
- b. Extraction function delivers **Perfect items** directly to Pre-Batch/Clerical. Returns/documents containing:
Legible or barcode masked Taxpayer Identification Number (SSN or EIN)
One name control
One Business Name for BMF
Individual Name for IMF (a secondary name, such as a spouse, may be present. The surnames do not have to match.)
One Remittance
One MFT Code or Form
One Tax Period or multiple (see exception below)
Exception: Consider all notices, excluding Form 668 series (see Imperfect Items below), with multiple tax periods as perfect if all other criteria is met. Apply the payment to the oldest listed tax period. As applicable, one or more of the following: three-digit plan number (Form 5330, Form 5500 series, Form 5558 only), report number (Form 8038-T, Form 8038-CP), DPC, secondary code/money amount, tertiary code/money amount.
Consider checks and envelopes perfect when the "perfect" criteria are met.

Note: For more information on Perfect Items see IRM 3.8.45.5.14, Perfect Returns or Documents.

- c. Imperfect items consist of source documents and remittances that do not meet the criteria of a "perfect". They include incomplete items, illegible items, attached correspondence, split remittances, etc. These items must be researched and/or perfected by the Payment Perfection function prior to release to the Pre-Batch/Clerical function or deposit processing via InfoConnect.

Installment Agreements, Levies and Garnishments.

If there is an indication the payment is a levy or garnishment received with Form 668 series or written words such as automated collection system, ACS, levy or garnishment abbreviations or similar statements, process the payment as imperfect.

If there is an indication the payment is for an installment agreement

received with Form 433-D, Form 2159, Form 9465, or written words such as installment agreement, installment payment, payment plan, monthly payment or similar statement, process the payment as imperfect.

- d. Whenever possible, process Internal Revenue Code (IRC) 965 installment payments in RPS. IRC 965 payments usually have the following verbiage indicated on the paper check memo, or in the top margin of one of the tax forms listed below: IRC Section 965, Section 965, 965, 965h, 2017 965 Tax, or similar statement.

Form 990-PF
 Form 990-T
 Form 1040
 Form 1041
 Form 1065
 Form 1120
 Form 1120-C
 Form 1120-L
 Form 1120-PC
 Form 1120-POL
 Form 1120-REIT
 Form 1120-RIC
 Form 1120-S

- (2) To the extent possible, combine small groups of like source documents to create larger batches of work. To maximize batch volumes, different types of work, may be input under a single program number not designated for their specific use. For example, IMF and BMF payments of all types may be entered under program 45500. However, you must input the MFT code and other differing fields for each transaction as they change. Processing work in this manner is acceptable and preferred since the Integrated Submission and Remittance Processing (ISRP) program number is not output to other systems.
- (3) Non-scannable vouchers must be sorted by MFT when a batch contains different MFT's from the batch header. Edit the MFT when it differs from the batch header.
- (4) Sort Splits and Multiples separately from all other types of work.
- (5) Maintain the FULL PAID/Other Than Full Paid (OTFP) sorts for Form 1040, Form 1040A, Form 1040EZ and Form 1040PC throughout payment processing.
- (6) Route Form 940V, Form 940VEZ, Form 941V, Form 943V, Form 945V, Form 1040ES, Form 1040V, Form 1041ES, Form 1041V, and Form 2290V pre-printed, scannable payment vouchers directly to the BancTec Scanner for processing.
- (7) Sort scannable vouchers and notices by scan line position. Place the remittances behind the vouchers or notices before delivery to the BancTec Scanner for processing.

3.8.44.5.5
 (01-01-2025)

**Remittance Processing
 System (RPS)
 Pre-Batch/Clerical Clerk**

- (1) RPS Pre-Batch is prepares the work for input into the Remittance Processing System (RPS). The clerks perform the following activities:
- a. MAINTAIN ALL SORTS from extraction, such as IMF, BMF, Full Paid, OTFP, Timely, Delinquent, etc.

- b. Remove check stubs and staples from remittances, if still present, before forwarding to RPS function.
- c. Batch returns/documents by current, prior, fiscal year, and/or full paid, and/or part paid.
- d. Create batches of work for OE/KV input.
- e. Combine small groups of like source documents to create larger batches of work, by combining MFTs. When combining MFTs, keep like MFTs together in a batch. See Exhibit 3.8.44-20, MFT Codes Combined for Batching.
- f. Primary transaction code work can be combined under the correct program number, like MFTs. See Exhibit 3.8.44-45 , Master File/Non-Master File Processing Form /Program Processing Table.
- g. Review batches of work to prevent mis-sorted returns or items that must be pulled from processing so it can be re-batched correctly.
- h. Input information into BBTS to generate and print batch transmittals and block headers.
- i. Use the RPSID to match the block headers and batch separators to complete the assembly of a batch of work.

Note: Contact the deposit batch scheduler for more batch controls by category.

- (2) Batch work by RPSID range according to their source of origination for timeliness tracking on Remittance Transaction Research (RTR) as follows:

Category	Definition
1. Perfect Remittance 000001-489999	A perfect remittance is received directly from Extraction. It requires no perfection or extra handling before batching.
2. ISRP Manual Deposit 490000–496999	Manual deposit type work processed through Integrated Submission and Remittance Processing (ISRP) that require perfection or other handling prior to batching.
3. Discovered Remittance/ Candling Finds 497000–499999	Items received on Form 4287 for remittances discovered outside of Receipt and Control or RRPS area. Item received on Form 13592 for remittances discovered during the Candling function within Receipt and Control.
4. Field Office Payments 500000–589999	Perfect and imperfect work received from Field Offices.
5. OIC Fee 590000–599999	Application fee for offers in compromise.
6. Lockbox 600000–609999	Perfect or imperfect unprocessables work received from Lockbox.
7. Payment Perfection 610000–769999	Payments received directly from Extraction that requires perfection or other handling prior to input through Integrated Submission and Remittance Processing (ISRP) InfoConnect or regular OE/KV.
8. Perfect Misdirected 770000–789999	Transshipped work received from Submission Processing consolidation Sites (Andover, Atlanta, Brookhaven, Cincinnati, Fresno, Memphis, and Philadelphia).
9. Imperfect Misdirected 790000–799999	Transshipped work received from Submission Processing consolidation Sites (Andover, Atlanta, Brookhaven, Cincinnati, Fresno, Memphis, and Philadelphia).
10. Scannable Vouchers (Not assigned by BBTS-listed here as information only) 800000–999999	Reserved and assigned by BancTec Scanner for vouchers ran directly on the BancTec equipment, bypassing OE/KV. Range automatically resets daily to 800000.

Note: Specific ranges within BBTS can be reset by category as needed by contacting your local BBTS coordinator.

Note: Batch any payment received from a consolidated campus under the perfect misdirected or imperfect misdirected RPSID range.

- a. Pre-Batch/Clerical Unit controls the supply of pre-printed batch separators.
 - b. Pre-Batch/Clerical Unit maintains supplies of blank (blue) batch separators and the pre-printed (blue) batch separators.
 - c. Maintain a logbook for each RPSID range (category). Log the series of numbers used for each category. This allows the user to monitor RPSID category usage and to know the next range to use for a particular category.
- (3) Use BBTS to generate and print the Forms 9382, Batch Transmittal, and Forms 1332C, Block Selection Record, for RPS input, keeping track of the ABCs and RPSIDs to prevent duplication. Use the following Exhibits for preparing the work and entering information into BBTS.
- a. Exhibit 3.8.44-27, Masterfile/Non-Masterfile Forms/Program Table.
 - b. Exhibit 3.8.44-26, Program Codes for RPS Table.
 - c. Exhibit 3.8.44-20, MFT Codes Combined for Batching.
 - d. RPSID Ranges listed above.
- (4) Preparing work and entering information into BBTS.
- a. Enter the information into BBTS that relates to the batch of work, including the RPSID, tax period, transaction code, transaction received date (actual date IRS received the work), MFT, etc.
- b. Use the RPSID on Form 11356, Batch Separator, for BBTS.
 - c. Indicate the number of block headers needed for each type of work.
 - d. Associate the printed Forms 1332C (block headers) with the Forms 11355 (batch separators) using the six-digit RPSID (printed in the DLN area of the block header), and comparing it to the RPSID on the batch separator.
 - e. Attach the batch separator to the block header and place both on the proper batch of work.
- (5) Once the association of the block headers, batch separators, and batch transmittals with the work for RPS processing is complete, the RPS Pre-Batch/Clerical clerk routes the work to the OE/KV function.
- (6) The following scannable vouchers and notices must be sorted by scan line position and delivered directly to the BancTec Scanner for processing. Place the remittances behind the vouchers or notices before delivering to the BancTec Scanner:
- Balance due notices
 - Form 940V, Form 940VEZ, Form 941V, Form 943V and Form 945V
 - Form 1040ES, Estimated Tax for Individuals
 - Form 1041ES, Estimated Tax for Trusts and Estates

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- Form 1040V
- (7) Several source documents require other actions for the payment to be posted correctly or the source documents to be routed correctly. There may be other source documents not included in the following that require more instructions for routing. In those situations, refer to local procedures for more information on proper routing.
- a. DATC–ASTA Letters. Place in a colored folder for routing to DATC–ASTA function
 - b. CP 2000, Request for Verification of Unreported Income, Payments, or Credits. Place in a colored folder for routing to Underreporter function
 - c. Block CP 2501, Initial Contact to Resolve Discrepancy Between Income, Credits, and/or Deductions Claimed on Return & Those Reported by Payer separately from CP 2000. Place in colored folder for routing to Underreporter function
 - d. Exam
 - e. Collection
 - f. WPT
 - g. ALS

3.8.44.6
(01-01-2022)
**General Payment
Perfection/Manual
Processing Procedures**

- (1) The Payment Perfection function within Deposit Activity performs analysis and research on remittances and returns/documents that require more preparation prior to depositing money. They also code or edit for other function areas to ensure all taxpayer information is available to credit taxpayer's accounts. See IRM 3.8.45, Manual Deposit Process, for specific procedures.

3.8.44.6.1
(01-01-2023)
**General Remittance
Information**

- (1) Types of possible remittances the IRS may receive can include any of the following.
- Personal Check
 - Money Order
 - Cashier Check
 - Cash - refer to Payment Perfection technicians
 - Business Check
 - Certified Check
 - Voucher Check
 - Treasury Check
 - Draft/Postcard Type Check
 - Irregular Checks, see IRM 3.8.45, Manual Deposit Process
 - Foreign check drawn on U.S. dollars
- (2) The remittance must remain with its source document; do not staple together. Prior to processing, check stubs and any staples must be removed.
- (3) If payee is IRS only, CASH, or blank, stamp United States Treasury on payee line. See IRM 3.8.44.6.2, Remittance Not Payable to United States Treasury.
- (4) When processing remittances intended as payment for photocopies of tax returns, refer to IRM 3.8.45, Manual Deposit Process.
- (5) When processing a taxpayer's returned refund check, refer to IRM 3.8.45.5.19, Returned Refund/Rebate Government Checks for Payment of Taxes.

- (6) For processing Travelers Cheques, follow the instructions provided in IRM 3.8.45, Manual Deposit Process.
 - (7) Foreign checks will be processed through RPS when payable in US dollars through a US bank. The US bank’s routing symbols and a nine-digit routing number must be printed in Magnetic-Ink Character Recognition (MICR) ink in the lower left corner of the check. If the check fails to meet any of these conditions, route to Manual Processing.
- (1) If remittance is not made payable to the United States Treasury or one of the acceptable payees listed below, pull the remittance and source document and route to the Payment Perfection Unit.

3.8.44.6.2
(01-03-2022)
Remittance Not Payable to United States Treasury

Payee Overstamp Table

Payee	Accept/Reject	Over stamp/Endorse
Internal Revenue Service	Accept	No
United States Treasury	Accept	No
U.S. Treasury/ US Treasury	Accept	No
Department of the Treasury/ Department of Treasury	Accept	No
IRS	Accept	Over stamp
Director (or Commissioner) of Internal Revenue	Accept	Over stamp
Estimated Tax	Accept	Over stamp
Social Security Administration (or SSA)	Accept if received with SSA Form 4511	Over stamp
FICA	Accept	Over stamp
Blank	Accept	Over stamp
Other U.S. Government Agency	Accept	Over stamp
Taxpayer (personal check or money order)	Accept if taxpayer has endorsed. Reject if taxpayer has not endorsed.	Endorse “For Deposit Only - United States Treasury” below last endorsement.

Payee	Accept/Reject	Over stamp/ Endorse
Third Party	Reject unless third party has endorsed. If third party has endorsed the check over to the taxpayer, the taxpayer must also have endorsed.	Endorse "For Deposit Only - United States Treasury" below last endorsement.
Considered variations of any agency or department of the United States Government to be a payment to the United States Government.	Accept	Over stamp
State Agency or Franchise Tax Board	Accept if money amount matches the Federal Document.	Over stamp
Department of Justice on Form 3244 received from the IRS Accounting function	Accept all payees on the Payee line.	Over stamp

3.8.44.6.3
(01-01-2022)
Handling Special Remittances

- (1) Mutilated remittances may not be accepted by financial institutions. See IRM 3.8.45, Manual Deposit Process, for specific procedures.
- (2) Totally blank remittances must be forwarded to Payment Perfection. A partially complete remittance may be processed, whether signed or not, if the money amount can be determined. As needed, follow the steps listed below to determine the money amount to use for deposit processing.
- (3) Use the numeric amount on the remittance for processing unless there is an amount annotated above the remittance date line. When present, use this money amount for processing. There may still be times when the money amount to use is questionable. Use the following table to determine the payment amount:

If...	Then...
The numeric amount is legible and matches the written amount	Process the payment using the numeric amount.
The numeric amount is illegible	Process the payment using the written amount. Annotate, in pencil, the amount used above the remittance date line.

If...	Then...
The numeric and written amounts do not match, and the numeric amount matches the source document	Process the payment using the numeric amount.
The numeric and written amounts do not match, and the written amount matches the source document	Process the payment using the written amount from the remittance. Annotate, in pencil, the amount used above the remittance date line.
The numeric and written amounts do not match, and neither one matches the source document	Process the payment using the written amount from the remittance. Annotate, in pencil, the amount used above the remittance date line.
Illegible or blank numeric and written amounts or a determination cannot be made	Pull the source document and related remittance and route to Payment Perfection.

Note: The annotated amount is a courtesy and for internal use only.

(4) Process a canceled check as follows:

If...	Then...
A canceled check is received with "Endorsement Erased"	Process through RPS.
A canceled check is received without "Endorsement Erased"	Route to Payment Perfection.
Check is stamped "Account Closed"	Forward to Payment Perfection for handling.
Check is stamped "Secured" and no holes punched in the routing number area	Process through RPS.
Check is stamped "Secured "but has holes punched in routing number	Forward to Payment Perfection for handling.

(5) Seized checks may be processed with proper endorsement. If in doubt or if the endorsement is missing, route to Payment Perfection.

(6) Do not process remittances of \$100 million or greater through RPS. Give the remittance and related source material to your manager or designee, who is required to hand carry the item to Payment Perfection.

(7) Unacceptable Payment of Taxes consists of items the Federal Reserve Bank does not accept as payment. Hand carry any of the following items found in the Payment Perfection Unit to the Extraction Function to secure in a locked safe:

- Actual Currency
- MoneyGram Receipts

Note: See IRM 3.8.45, Manual Deposit Process, for specific guidance.

(8) Forward a remittance found, with or without a source document, within the work area to the designated Deposit Unit personnel or pull-out cart.

3.8.44.6.4
(01-01-2024)

Questionable Payments

(1) Campuses receive questionable remittances that resemble checks and money orders. In most cases, these remittances show the taxpayer and the “United States Bureau of Internal Revenue” as payees. The bogus remittances may include other identifying characteristics. See Exhibit 3.8.44-1, Bogus Check. **DO NOT PROCESS ANY REMITTANCES CONTAINING THE FOLLOWING CHARACTERISTICS:**

- Unusual or no financial organization names
- Monetary instruments printed on check quality paper or photocopying paper
- Monetary instruments that reference 31 USC 371
- No bank routing information (All American checks have a nine-digit number surrounded by symbols |:|, e.g., |:123456789|:.)
- A lien number
- The words “Certified Bankers Check”, “Public Office Money Certificate”, or “Certified Documentary Draft”, “Lien Draft”, “Certified Money Certificate”, and “Comptroller Warrant”

(2) Sites receive the majority of the bogus remittances by certified or registered mail. The bogus remittance may include the following documents:

- a. A letter requesting a refund for overpayment or the taxpayer renouncing their U.S. citizenship.
- b. Several bogus checks received include a document titled, WARRANT PROCESSING PROCEDURES. THIS IS NOT A LEGAL OR VALID DOCUMENT. **DO NOT** PROCESS A REMITTANCE BECAUSE IT IS ATTACHED TO THE WARRANT PROCESSING PROCEDURES. See IRM 3.8.45, Manual Deposit Process.

(3) Upon receipt of a suspicious remittance, process using the following procedures:

1. Avoid removing evidence, such as lifting finger or palm prints. Handle the remittance, envelope, and any correspondence as little as possible. Place remittance in check saver.
2. Immediately contact your manager and the Questionable Refund Coordinator in the Treasury Inspector General for Tax Administration (TIGTA) at your Campus if there is any doubt about the legitimacy of a particular remittance.
3. Do not contact the taxpayer, payer, banking institution or remitter indicated on the remittance to ascertain if the item is legitimate or not.

4. Do not refer to or discuss the questionable remittance with anyone or any agency outside the IRS. This includes supplying photocopies of the item or a fax of the item to anyone other than an authorized IRS employee.
 5. In the event the Fraud Detection Center chooses not to pursue the matter, the manager coordinates with the Payment Perfection Unit to return the suspicious remittance to the taxpayer.
- (4) A money order as defined in Treasury Regulation 301.6311-1 is an instrument issued by a United States post office, bank, express, telegraph, or domestic building and loan association, as defined by IRC 7701(a)(19), or by a similar association incorporated under the laws or a possession of the United States, or such other organization as the Commissioner may designate.
 - (5) Do not accept or process a check not drawn on banks and domestic building and loan associations incorporated in the United States and must contain magnetic encoding. IRS personnel cannot accept a check when it is a known fact that the bank or financial institution does not exist. (Banks closed for one reason or another and did not merge with another financial institutions.)
 - (6) A sight/site draft (a form of check negotiable through commercial banks) requires a service charge to process. This fails Treasury Regulation's 301.6311-1 only if there is no deduction for exchange or other charges.
 - (7) Non-legal negotiable remittances include: A Lien Draft, Certified Bankers Check, Public Office Money Certificate, Certified Documentary Draft, Comptroller Warrant and/or Certified Money Certificate. The Internal Revenue Service cannot accept these items.
 - (8) Remember to immediately contact the Questionable Refund Coordinator in the Fraud Detection Center in your Campus upon receipt of a bogus or questionable remittance.

3.8.44.6.5
(01-01-2023)
**Source Document
General Information**

- (1) Pre-Batch/Clerical unit receives perfect and imperfect remittances and their related returns/documents on a regular basis.
- (2) **Perfect** returns/documents are batched directly for RPS data entry. Consider an item "Perfect" when the transaction information includes a legible taxpayer name, TIN, one MFT code, at least one tax period (accept multiple tax periods on notices other than Form 668A and Form 668W. The oldest tax period listed is the one processed for the payment.), and one remittance. As applicable, one of the following is required: plan number (Form 5330, Return of Excise Taxes Related to Employee Benefit Plan, Form 5500 series, Annual Return of A One Participant (Owners and Their Spouses) Retirement Plan and Foreign Plan, and Form 5558, Application of Extension of Time to File Certain Employee Plan Returns, only), one report number (Form 8038-T, Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate, and Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds), Designated Payment Code (DPC), secondary code/money amount, tertiary code/money amount. See IRM 3.8.45, Manual Deposit Process, for specific procedures.
- (3) Scannable work (voucher with a scanline and associated remittance following, is considered perfect and is delivered to the BancTec Scanner area directly by the Extraction unit.)
- (4) **Imperfect** source documents and remittances consist of items that do not meet the criteria of a "perfect". They include incomplete items, illegible items,

attached correspondence, or split or multiple payments. The Payment Perfection Unit researches and secures missing information and inputs the transaction via InfoConnect or routes it to Pre-Batch/Clerical for batching to RPS. If discovered in a batch, pull the item and route to the Payment Perfection Unit.

- (5) If the remittance amount associated with a timely filed return is under or over the balance due amount, then process the payment as Other Than Full Paid (OTFP). If received with a delinquent return, regardless of whether the remittance matches the balance due line, process as OTFP.
- (6) Prepare a payment posting voucher or equivalent whenever a source document is not available, and the payment is not processable through RPS. A list of payment posting vouchers follows:
 - Form 3244, Payment Posting Voucher, see Exhibit 3.8.44-16, Form 3244, Payment Posting Voucher, Designated Payment Code (DPC) Present (TOP) and Not Present (Bottom).
 - Form 809, Posting Vouchers.
 - IDRS Printout used in lieu of Form 3244, Payment Posting Voucher, see Exhibit 3.8.44-6, IDRS Printout and Envelope Used as a Source Document.
 - Correspondence, see Exhibit 3.8.44-8, Use of Taxpayer Correspondence as a Source Document.
 - Form 4907, TDA/Taxpayer Delinquent Account, see Exhibit 3.8.44-17, Form 4907, Designated Payment Code Present (TOP) and Not Present (Bottom).
 - Envelope, see Exhibit 3.8.44-6, IDRS Printout and Envelope Used as a Source Document, and Exhibit 3.8.44-15, Automated Collection System (ACS) Printout and Envelope Used as Source Document.

3.8.44.7
(01-01-2022)
**Scanner Preventive
Maintenance**

- (1) Preventive maintenance (PM) is a key factor in the performance level of the Scanners. Perform this activity prior to the startup of each shift while the Scanner is in idle mode. It is vital that each step is followed and performed carefully to avoid mechanical malfunction.

3.8.44.7.1
(01-01-2023)
Tools and Materials

- (1) The following table lists the tools and supplies needed to clean the BancTec Scanners. The first column lists the Description and the second column shows the corresponding number for the item listed in the Description column.

Description	Part Number
Kim Wipes™	507954
OfficeDuster 3™ (Canned Air)	653307
Lint Free Cloth (1PAK=Bag of 300)	772193
Vacuum Cleaner with a plastic crevice and brush attachments	Purchase locally
Foam Tipped Cleaning Swabs	847456
Simple Green™ Cleaning wipes	913967
Isopropyl Alcohol Wipes	653578

Description	Part Number
XAAR Ink Jet Cleaner	843687
Distilled Water	Purchase locally

- (2) DO NOT spray any cleaning solution directly on the BancTec Scanners. Instead, spray the cleaning solution on the lint free cloth, then clean the desired area or item.

3.8.44.7.2
(11-09-2021)
Preparing the BancTec Scanner for Cleaning

- (1) Before cleaning and daily processing, perform the following tasks.
 - a. Clear the scanner work service. Remove any documents from the auto feeder.
 - b. Remove any paper clips, staples, or paper from the work area.
 - c. Remove any documents in the paper path.
 - d. Inspect the paper path and remove paper clips, staples or paper.
 - e. Clean off any ink or dirt using the Simple Green wipes.

3.8.44.7.3
(01-01-2023)
Cleaning the Auto Feeder, Aligner Module, Keyboard and Monitor, Reader Module, Control Point Module, Image Module, Ink Jet Printer, and Stacker Modules.

- (1) Follow the instructions provided in this subsection for cleaning of the Auto Feeder, Aligner Module, Reader Module, Control Point Module, Image Module, and Stacker Modules. To avoid blowing debris into clean areas of the BancTec Scanners, perform the vacuuming tasks prior to beginning cleaning of the belts and other parts.
- (2) Do Not spray any cleaning solution directly on the BancTec Scanners. Instead, spray the cleaning solution on the lint free cloth, then clean the desired area or item.
- (3) Follow the instructions provided in the BancTec IntelliScan XDS IntelliScan Operator Guide provided by Leidos for maintenance and cleaning procedures.

3.8.44.7.3.1
(01-01-2022)
Auto Feeder

- (1) Remove the front cover over the separator by grasping the handle and pulling forward. Move the auto feeder tray to the left.
- (2) Using a vacuum with the crevice tool, vacuum and blow out the areas around the belt, then vacuum and blow out the roller and sensor areas.
- (3) Use the stiff brush to dislodge any stubborn debris and vacuum the area again.
- (4) Clean the belts.

3.8.44.7.3.2
(01-01-2022)
Aligner Module

- (1) Vacuum and blow out the paper track using the vacuum crevice tool.
- (2) Clean the Aligner Entrance and Double Feed Entrance sensors.
- (3) Check for debris, and re-vacuum, if necessary.
- (4) Clean all belts.

3.8.44.7.3.3
(01-01-2022)
Keyboard and Monitor

- (1) Blow any dust or debris from the keyboard using canned air, or vacuum it with the vacuum brush attachment.

- (2) Use caution with cleaning or touching the monitor screen. The surface of the screen is made of a soft gel type material and is easily damaged by hard or soft objects.
- (3) Do not spray any cleaning solution on the monitor. Instead, spray the cleaning solution on the lint free cloth, then clean the display area and frame of the monitor.

3.8.44.7.3.4
(01-01-2022)
Reader Module

- (1) Vacuum with the crevice tool, then blow out the paper track.
- (2) Use the bristle brush to dislodge stubborn debris, then vacuum the area again.
- (3) Clean sensors.
- (4) Clean all 16 belts.

3.8.44.7.3.5
(01-01-2022)
Control Point Module

- (1) Vacuum with the crevice, tool, then blow out the paper track.
- (2) Use the bristle brush to dislodge stubborn debris, then vacuum the area again.
- (3) Clean all eight belts.
- (4) Wipe off the face of the track sensor.

3.8.44.7.3.6
(01-01-2022)
Image Module

- (1) Vacuum with the crevice tool, then blow out the paper track.
- (2) Use the bristle brush to dislodge stubborn debris, then vacuum the area again.
- (3) Clean the sensors.
- (4) Clean all 16 belts.
- (5) Clean the Rear Image Camera glass.

3.8.44.7.3.7
(01-01-2022)
Ink Jet Printer

- (1) Wear gloves to prevent ink transfer to hands.
- (2) Remove the ink cartridge and wipe all fibers from the bottom of the cartridge with a lint free cloth dampened with distilled water.
- (3) Repeat this procedure for all cartridges installed.
- (4) Remove any ink found on the scanners.
- (5) Clean the Print Head.

3.8.44.7.3.8
(01-01-2022)
Stacker Modules

- (1) Vacuum the paper track using the crevice tool.
- (2) Use the stiff bristle brush to dislodge stubborn debris, then vacuum the area again.
- (3) Clean all 16 belts.
- (4) Blow out the entire vertical track.

3.8.44.8
(01-01-2022)
**BancTec Scanner
Operation**

- (1) The BancTec Scanner processes three different types of work.
 - a. Single remittances with single returns/documents (electronic vouchers)
 - b. Splits and Multiples
 - c. Scannable vouchers and notices
- (2) The majority of remittances processed through the BancTec Scanner take the form of single remittances received with single source documents.
 - a. The Pre-Batch/Clerical function uses a pre-printed batch header for each batch of up to 100 documents.
 - b. RPS OE's and KV's the remittances and documents. Route only the remittances for processing through the BancTec Scanner.
 - c. **Jog** each batch of remittances, along with a preprinted batch separator with a RPSID assigned by BBTS, to align the top left-hand corners. This decreases the number of jams in the BancTec Scanner.
 - d. The remittances pass through the Scanner once.
 - e. Ensure each bundle of remittances is passed through the staple detector equipment prior to loading them in the hopper. Failure to perform this duty could result in unnecessary and costly scanner downtime.
 - f. Remove all paper clips, loose tape, and any object that could cause the machine to mis-align a document, a jam, or pocket incorrectly.
 - g. Paper sticky notes are allowed on documents if the glued edge leads into the direction of the paper travel.
- (3) RPS OEs and KVs Splits and Multiples. Run only the checks through the BancTec Scanners.
 - a. Run the remittances for splits and multiples separately from other remittances to insure easier balancing, and re-matching of remittances with their corresponding documents in cases of an unbalanced condition.
 - b. The remittances pass through the Scanner once.
- (4) Route scannable vouchers and notices directly to the BancTec Scanner for processing.
 - a. Extraction and Pre-Batch/Clerical sorts scannable vouchers and notices according to type and scanline position. Adjust the BancTec Scanner's scanline position to match the work.
 - b. **Jog** remittances/documents to align the lower-right-hand corners. This decreases the number of jams in the BancTec Scanner.
 - c. Ensure each corresponding remittance is placed behind the corresponding voucher/notice.
 - d. Use the Batch Header Tool on the workstation to print a substitute batch header on a printer or copy machine.

3.8.44.9
(01-01-2022)
**Remittance Verification
Operation**

- (1) Six processes take place in the Remittance Verification Operation:
 - Free/Missing Entry
 - Scanline Fix
 - Stub Amt Entry
 - Check Amt Entry
 - Balancing
 - Suspense Balancing

Note: Correction Operators must familiarize themselves with Exhibit 3.8.44-1, Exhibit 3.8.44-12, Exhibit 3.8.44-13, Exhibit 3.8.44-14, Exhibit 3.8.44-20, Exhibit 3.8.44-22, Exhibit 3.8.44-23, Exhibit 3.8.44-24, Exhibit 3.8.44-25, Exhibit 3.8.44-26, Exhibit 3.8.44-28, and Exhibit 3.8.44-29 along with all other exhibits that cover deposit reports.

(2) An operator **must not** perform both the Check Amount Entry and the Balancing in the remittance verification operation unless authorized by the supervisor.

3.8.44.9.1
(01-01-2023)
Free/Missing Entry

(1) The purpose of the Free/Missing Entry Function is to match checks processed through the BancTec Scanners to their records not matching in the electronic file from OE/KV during the Merge process. The Free and Missing Reconciliation screen displays as much information available to allow matching of the checks to their electronic records.

(2) The top right portion of the screen displays a list of “free” checks that do not have an exact match in the electronic file. The list includes sequence number, amount, and match status. Select a check by pressing **F8** or clicking the “free item” button at the bottom of the screen. Use the up and down arrow keys to scroll through the list. As the check is selected, its image is displayed on the top left portion of the screen.

(3) The bottom half of the screen displays the “missing” records from the electronic file that do not have an exact match from the items ran through the BancTec Scanners. The item, transaction number, amount, and the scanline information display for each item, along with the match status. Select an item from the list by pressing **F7**, or clicking the “miss item” at the bottom of the screen. Use the up and down arrow keys to scroll through the list.

(4) After selecting a “free” check and its associated “missing” electronic record, press **F3**, or click the “match” button at the bottom of the screen to indicate a match. The match status in the upper part of the screen is updated to **YES**. The match seq column in the bottom part of the screen is updated with the sequence number from the matched item. The match sequence column in the voucher record in the same transaction is set to **YES**.

(5) Delete any unmatched items. Once matching and deletion of all free and missing items in the batch is complete, the next batch requiring Free/Missing matching is presented.

(6) To delete an entire transaction from the “missing items”, press **F4**, or click the “Delete Miss” button at the bottom of the screen. A confirmation screen appears. Click “yes” to delete the entire transaction containing the highlighted item. Click the “no” button for the transaction to remain.

3.8.44.9.2
(01-01-2023)
Scan Line Fix

(1) Scanline Fix is used to correct any “misreads” or “can’t reads” in the scan line and the Magnetic-Ink Character Recognition (MICR) line of the check.

(2) Only items with bad scan lines present for correction. If a transaction is presented in scan line fix, it must be corrected before performing further data entry on the particular voucher.

- (3) When the Scan Line fix option is selected from the Data Entry Menu, the first transaction requiring correction appears in the scan line fix screen. Only those items that have required fields with errors display for correction.
- (4) The scanline fix program highlights the first required field containing a “can’t read” when the scan line or MICR line is initially displayed. If by chance a field is highlighted and it is not immediately obvious which field is in error, press **F10**, or **Enter** to accept the field information.
- (5) Use the stub or check image to determine the correct value of the field that requires correction.
 - a. To change an already existing number, use the right and left arrow keys to move the highlighting to the unreadable character. The unreadable characters appear as question marks.
 - b. The **TAB** key is used to go to the next field to the right; **SHIFT TAB** moves to the next field to the left.
 - c. Enter the correct character in the field and press **ENTER** to record the number.
- (6) Reject unmatched barcode masked Taxpayer Identifying Numbers and scanline Check Digits that cannot be resolved.
- (7) When the last item requiring correction is complete, the next transaction is prompted.
- (8) Several functions display at the top of the screen to assist you.
 - a. **F4** rejects a transaction to allow for separate processing. Before a transaction is rejected, a confirmation window appears.
 - b. **F6** used to turn the image of a stub right side up, if for some reason the image appears upside down.
 - c. **F7** used to change the type of item on the screen from check to stub or vice-versa. Press **ENTER** to change the item type, and the scan line fields applicable to the new item type appears on the screen below the image. Press **ESC** to keep from changing the type image.
 - d. **F9** exits from Scanline Fix and returns to the Data Entry Menu. A Confirmation window appears to make sure you really intend to exit.
 - e. **F10** accepts the field information as is.
 - f. **F12** flushes the system of all worked transactions. Use prior to exiting a correction function and transactions still remain that require correction. For example, you exit a function when leaving your workstation for a work break.

3.8.44.9.3
(01-01-2023)
Stub Amount Entry

- (1) Transactions with a voucher that does not contain an amount in the scan line presents in Stub Amount Entry for correction.
- (2) When Stub Amount Entry is selected from the Data Entry Menu, the Stub Amount Entry screen displays with the first transaction requiring a stub amount entry. The Stub Amount Entry screen contains the stub (voucher), the CAR amount, and the amount entry field.
- (3) Enter amounts for vouchers not containing an amount in the scanline. The upper portion of the screen displays the image of the voucher. Below this image is a magnified view of the area of the voucher that contains the amount.

A field is provided to enter the amount, verify the stub amount and enter the correct amount in the amount enter field. When the entry is complete, press **F10, or Enter**.

- (4) If there is no money amount on the voucher, and you cannot determine the money amount, press **ALT F5**. This displays the check and the voucher on the View Transaction screen. The View Transaction screen allow for viewing of the transactions, you cannot change a transaction. Press **F9** to return to the Voucher Amount Entry screen and enter the amount of the check. If, after going to the View Transaction screen, you cannot determine the amount, enter .01 or skip the voucher. This causes the voucher to proceed to the Balancing function.
- (5) Following is a list of functions available in the Stub Amount Entry screen:
 - a. **F2** displays the image of the previous item.
 - b. **F4** rejects an item. Before an item is rejected, a confirmation window appears.
 - c. **F5** displays the check and the voucher images for the transaction on the View Transaction screen.
 - d. **F6** displays the Manage Image Menu which allows you to zoom (enlarge), rotate, or flip the image of the currently active check.
 - e. **F9** exits from the Check Data Entry screen. A confirmation window appears to make sure you really intend to exit.
 - f. **F10 or Enter** accepts the amount entered.
 - g. **F12** flushes the system of all worked transactions. Use prior to exiting a correction function and transactions still remain that require correction. For example, you exit a function when leaving your workstation for a work break.
- (6) The View Transaction screen has its own function keys.
 - a. **F7** highlights the amount of the displayed voucher. The transaction is viewed here; you cannot change the amount. Use the Voucher Amount Entry screen to make any necessary changes.
 - b. **F8** highlights the amount of the displayed check. As with vouchers, you cannot change the amount on this screen.
 - c. **F9** exits the View Transaction screen and returns to the Voucher Amount Entry screen.

3.8.44.9.4 (01-01-2023)

Check Amount Entry

- (1) If the BancTec Scanner cannot read the check amount, the transaction presents in to Check Amount Entry.
- (2) When Check Amount Entry is chosen from the Data Entry screen, the Check Amount Entry screen displays with the first transaction requiring check amount correction.
- (3) The upper portion of the screen displays the image of the check. Below the image is a magnified view of the check area that shows the amount. Enter the amount and press **F10 or ENTER**. When **F10 or Enter** is pressed, an error message is displayed for any required fields left blank. Press **ENTER** to remove the message and return to the previous screen.
- (4) If you cannot determine the amount of the check, enter .02 or reject the item using **F4**.

- (5) Following is a list of function keys available in the Check Amount Entry screen:
 - a. **F4** rejects an item, along with the rest of the items in the transaction. Before an item is rejected, a confirmation window displays.
 - b. **F5**, View Transaction, displays the check and voucher for the transaction.
 - c. **F6** allows the user to zoom (enlarge), rotate, or flip the image of the check.
 - d. **F9** exits the Check Amount Entry screen.
 - e. **F10** accepts the amount entered.
 - f. **F12** flushes the system of all worked transactions. Use prior to exiting a correction function and transactions still remain that require correction. For example, you exit a function when leaving your workstation for a work break.
- (6) The View Transaction screen has its own function keys.
 - a. **F7** highlights the amount of the displayed voucher. This function is for viewing of the amounts only, it does not allow for changing of the amounts.
 - b. **F8** highlights the amount of the displayed check. This function is for viewing of the amounts, it does not allow for changing of the amounts.
 - c. **F9** exits the View Transaction screen and returns to Check Amount Entry.

3.8.44.9.5
(01-01-2022)
Balancing Function

- (1) Process unbalanced transactions through the Balancing function from the Data Entry Menu.
- (2) Only unbalanced transactions present for balancing.
- (3) When the Balancing option is selected, the Balancing screen displays with the first unbalanced transaction requiring balancing.
- (4) The voucher and check amount for the transaction display along with the images of the paper items. When necessary, correct the amounts of the vouchers and checks to balance the transaction.
- (5) Following is a list of options available in the Balancing function:
 - a. Delete an item from the transaction
 - b. Insert an item into the transaction
 - c. Delete the entire transaction
- (6) The transaction is checked for balance when **Enter** or **F10** is pressed. If an amount is zero, that zero is highlighted when **Enter** or **F10** is pressed. When the transaction balances and passes all amount validations, the transaction is posted, and the next unbalanced transaction is displayed.
- (7) If the voucher amount does not match the check amount, a Data Error Message displays (Transaction unbalanced). Press **Enter** to remove the message and return to the Balancing screen.
- (8) If unable to determine the correct amount of the check using the imaged information provided on the "Balancing" screen, suspend the item to the **Suspense Balancing** function using function **F5**.
- (9) When the last transaction is balanced, the next unbalanced transaction is automatically presented for balancing.

- (10) The following functions are available for use in balancing:
- F2** brings up the Transaction Summary.
 - F4** rejects a transaction to allow for separate processing. Before a transaction is rejected, a confirmation window displays.
 - F5** suspends a transaction to the **Suspense Balancing** function.
 - F6** displays the Manage Image Menu which allows you to zoom (enlarge), rotate, or flip the image. **Shift F6** displays the image of the batch header.
 - F7** highlights the voucher amount of the currently displayed voucher.
 - F8** highlights the check amount of the currently displayed check.
 - F9** exits from Balancing.
 - F10** posts a transaction.
 - F12** flushes the system of all worked transactions. Use prior to exiting a correction function and transactions still remain that require correction. For example, you exit a function when leaving your workstation for a work break.
- (11) Use the following key combinations to find a specific voucher or check in the Balancing program.
- Ctrl-A** - Allows the user to find a voucher in the current transaction by its amount. A screen is displayed in which the user can enter the amount for which to search.
 - Ctrl-C** -Allows the user to find a voucher in the current transaction by its account number. A screen is displayed in which the user enters the account number for which to search.
 - Ctrl-S** - Allows the user to find a voucher in the current transaction by its sequence number. A screen is displayed in which the user can enter the sequence number for which to search.
 - Ctrl-O** -Allows the user to find a voucher in the current transaction by its amount. A screen is displayed in which the user can enter the amount for which to search.
 - Ctrl-Q** - Allows the user to find a check in the current transaction by its sequence number. A screen is displayed in which the user can enter the sequence number for which to search.
 - For any of the above, when a match is found, the amount is highlighted in the voucher or check table. If a match is not found, an error message displays. Press **Enter** to remove the message and return to the previously highlighted item.
- (12) Use the following key combinations to insert a check or a voucher in the Balancing program.
- Ctrl-Insert** inserts a check. An Enter Scan Line screen is displayed with blank fields according to the check scan line defined in the sort pattern. Fill in the applicable information and press **Enter**. The check table is highlighted to allow for entry of the check amount.
 - Shift-Insert** inserts a voucher. An Enter Stub Line screen is displayed with blank fields according to the voucher scan line defined in the sort pattern. Fill in the applicable information and press **Enter**. The voucher amount in the voucher table is highlighted to allow for entry of the check amount.
 - Both screens have the same function keys available. **F2** switches between displaying the blank fields vertically or horizontally. Set up either one as the default. **F4** clears all fields, **F8** cancels the insertion process,

and **F10** inserts the check or voucher. If any of the fields required by the sort pattern remain blank, a warning screen displays. Press **Enter** to remove the message and return to the previous screen. Then, fill in the required field, or cancel the insertion.

3.8.44.9.6
(01-01-2022)
Suspense Balancing

- (1) All checks and/or vouchers suspended to **Suspense Balancing** display in the **Suspense Balancing** function. These transactions require research of the paper voucher or check.
- (2) When the **Suspense Balancing** option is chosen the **Batch Selection** screen displays. After the batch number is selected the **Balancing Screen** displays.
- (3) Using the paper voucher or check to verify information, follow the Balancing function procedures located in IRM 3.8.44.9.5, **Balancing Function**, to balance each transaction.

3.8.44.10
(01-01-2023)
Electronic Check Processing through OTCnet

- (1) In November and December 2020, Austin, Kansas City, and Ogden campus deposit functions received new BancTec check scanners and began electronically processing checks through Over the Counter Network (OTCnet), a secure web-based application. This subsection provides instructions for Electronic Check Processing through OTCnet specific to Austin Submission Processing, Kansas City Submission Processing Center, and Ogden Submission Processing Center. See IRM 3.8.45, Manual Deposit and IRM 3.8.47, Manual Deposit for Field Office Payment Processing, for more information on OTCnet.

3.8.44.10.1
(01-01-2024)
OTCnet Access

- (1) Batch Schedulers and back-up Batch Schedulers must gain access to OTCnet. Your manager must submit the completed Form 15081, Over the Counter Deposit Reporting Network (OTCnet) User Authorization, digitally signed by their manager, to the local OTCnet Local Security Administrator LSA. IRM 3.8.47.26, Manual Deposit for Field Office Payment Processing, Obtaining User Access to Over the Counter Channel Network (OTCnet),
 - a. Complete Form 15081, to add users to CIRA VIEWER and VIEW REPORTS roles.
 - b. List the hierarchy on Form 15081, as follows:

Hierarchy List

Campus	Hierarchy
Austin Submission Processing Center	IRS AUSPC - Austin Submission Processing Campus ISRP AUSPC-ISRP Austin SPC-2009180001
Kansas City Submission Processing Center	IRS KCSPC - Kansas City Submission Processing Campus ISRP-KCSPC-Kansas City, MO 2009090003

Campus	Hierarchy
Ogden Submission Processing Center	IRS OSPC - Ogden Submission Processing Campus ISRP OSPC-ISRP Ogden SPC-2009290026

- (2) Once OTCnet permission is assigned, the employee receives three e-mails. The first e-mail provides the employee a user ID. The second e-mail provides the employee a temporary password, and the third e-mail provides the employee permission to OTCnet. After receiving a user ID and password, the employee must login to the TWAI to change their temporary password and provide answers to their secondary authentication questions.
- (3) The user is allowed three consecutive attempts to enter a valid password. After the third attempt, the user is locked out and must answer pre-determined secondary authentication questions or call the Treasury OTC Support Center at **(866) 945-7920** for validation of the user's identity and reset of the password.
- (4) Users must login to OTCnet at least once every 90 days or access is deactivated on the 90th calendar day since your last access date. For accounts not accessed within 120 days, accounts automatically deactivate on the 120th day from the last access date. Reapply for access if this occurs,
- (5) If user access is no longer needed or if a user's access needs modification, notify the LSA within 24 hours.
- (6) Specific guidance for Deposit Preparers, Deposit Approvers, and Agency Viewers is provided in printable job aids found in the On-the-Job Resources and Simulations link at <https://www.fiscal.treasury.gov/otcnet/training.html>
- (7) Should the site experience an OTCnet problem the site must contact their Local System Administrator (LSA), notify management, and notify your local Headquarters Analyst via e-mail. If OTCnet unavailability is a result of an IRS network problem the site must open an IRWorks ticket since the Treasury OTC Support Center cannot address an IRS network issue.

3.8.44.10.2
(01-01-2022)
OTCnet Training

- (1) The following training is required before using OTCnet.
 - a. New OTCnet Users - Must complete Modules 1, 2, 16, and 18.
 - b. Current Users - Must complete Modules 16 and 18.
 - c. Use the following link to access OTCnet training modules. https://www.fiscal.treasury.gov/otcnet/training/wbt/content/course_OTC/menu_all.htm

3.8.44.10.3
(01-01-2024)
Making an Electronic Deposit Through OTCnet

- (1) Make several deposit cuts throughout the day, after every 45 - 50 batches.
- (2) After each deposit cut, run a Deposit Cut Report, cut the batch, and process to OTCnet.
- (3) Notify the Enterprise Operation (EOps) System Analyst (SA) when making a deposit cut. It takes about 30 minutes to process 45 - 50 batches through OTCnet. Checks and vouchers can continue to process through the scanners once a deposit cut is made.

- (4) EOps SA transmits the deposit to OTCnet and sends the Batch Deposit Summary Reports to the Batch Scheduler through the Batch Scheduler's printer.
- (5) Batch Scheduler balances the Batch Summary and the Batch Deposit Summary Reports throughout the day.
- (6) EOps SA keeps a running total of deposits transmitted throughout the day.
- (7) At the end of the day, the Batch Scheduler balances the Batch Summary Reports and Batch Deposit Summary Reports. Money amounts must match.
- (8) EOps SA's can identify deposit file errors not seen by the Batch Scheduler.
- (9) Batch Scheduler performs a CIRA query as soon as the final Batch Deposit Summary Report is received from the EOps SA.
 - a. Logon OTCnet.
 - b. Select the Check Processing tab.
 - c. CIRA query.
 - d. Search Criteria - Enter the following information: OTC endpoint (Site), ISRP, Site, CHK.
 - e. Several boxes appear. Enter today's date into the Deposit Date. All deposit cuts display.
 - f. Print the package, scan the package and send to Accounting. Retain a hard copy for six months. After six months dispose of the copy as classified waste.

3.8.44.10.4
(01-01-2023)

**Balancing the
Remittance Processing
System (RPS) Deposit**

- (1) Use the following steps to ensure the deposit is in balance before release of the deposit to the bank.
 - a. Make deposit cuts every hour and print the Deposit Cut report after each deposit cut is made. During peak periods make a deposit every 30 minutes.
 - b. Request the Deposit Summary report.
 - c. Throughout the day, compare the hourly Deposit Cut reports with the Deposit Summary report. The total volumes must match.
 - d. At the end of the day compare the total hourly Deposit Cut reports with the Deposit Summary report.
 - e. The following day view the prior day's Deposit Ticket-215C on OTCnet and compare with the Deposit Summary report. The total volumes must match.
 - f. If the deposit does not balance, look for failed items. For research and resolution of failed items, see IRM 3.8.44.10.6, OTCnet Failed Items.

3.8.44.10.5
(01-01-2023)

**Balancing the
Remittance Transaction
Research (RTR) System
by Deposit Date**

- (1) RTR does not balance when failed items show on the deposit. If failed items appear, take the action shown below on the morning following the day of the deposit.
 - a. Login to RTR. <https://rtr.web.irs.gov/rtr>
 - b. Pull up the electronically failed item.
 - c. Click on the Notes button in the lower left of the RTR screen.
 - d. Add the verbiage "Failed transaction through ISRP. Processed Manually".

3.8.44.10.6
(01-01-2025)

OTCnet Failed Items

- (1) Check OTCnet daily for failed items from the prior day's deposit, using OTCnet CIRA query.
 - a. Logon OTCnet.
 - b. Select the Check Processing Tab.
 - c. Select CIRA Query.
 - d. Scroll down to Settlement Status and select "Failed" from the drop-down menu.
 - e. Enter the deposit date or deposit date range in the Received Date section using the calendar feature.
 - f. To display the failed item(s), click on the IRN number and the failed item image appears.
 - g. Review the item and note the reason the item failed.
- (2) Failed Item Code 184 (Reject Corrupt or Missing Image) send directly to Manual Deposit for resolution. Do not notify Accounting Dishonored Check function.
- (3) Notify Accounting Dishonored Check function of the failed item(s) via e-mail using the group e-mail address for your site listed below. Use e-mail subject "Remove Failed Deposit Item from Tax Account mm/dd/yyyy." Use the deposit date for the mm/dd/yyyy. Send a separate e-mail for each deposit date. Do not include multiple deposit dates in one e-mail.

Dishonored Check Group E-mail Addresses

Site	E-mail Address
Austin	&TS OTCnet AUSC ACO
Kansas City	&TS OTCnet KCSC ACO
Ogden	&TS OTCnet OSC ACO

Include the following information in the body of the e-mail.

- a. Deposit Ticket Number
 - b. Deposit Date
 - c. IRN
 - d. Trace ID Number
 - e. Amount of the check
- (4) Track all failed Items using the steps provided below.
 - a. Print the failed item from OTCnet.
 - b. Next to the failed item(s), notate the date of the e-mail sent to the Accounting Dishonored Check function.
 - c. File in a binder labeled "OTCnet Failed Items". Store binder in a locked cabinet.
 - d. Send a follow-up e-mail to Accounting Dishonored Check function if you have not received a reply within three days of your initial e-mail.
 - e. If a response is not received from Accounting Dishonored Check within two days of your follow-up e-mail, contact your Deposit Headquarters Analyst.
 - f. Failed items stored within a retention box that meets all criteria for destruction except for any failed items, pull the check, notate on the Retention and Destruction Log the check pulled. Associate and retain the

check with the printed copy of the failed item within the OTCnet Failed Items binder until notification is received from Accounting the reversal of the transaction on the taxpayer's account is complete.

- (5) Once an e-mail is received from Accounting Dishonored Check function indicating their action is complete, notate the reply date on the OTCnet failed item print, pull the check from the retention box and notate on the Retention and Destruction Log:
 - a. Check ID information
 - b. Check pulled
 - c. OTCnet failed
 - d. Brief reason the check failed OTCnet. For example: foreign, invalid RTN, non-negotiable.
 - e. Disposition of the pulled check. For example: re-deposited on MM/DD/YYYY, Route to Manual Deposit on MM/DD/YYYY for deposit or return to taxpayer.
- (6) Take the proper action as follows.
 - Code 184 (Reject Corrupt or Missing Image) does not require removal from the tax account. Do not route to Accounting Dishonored Check function. Route directly to Manual Deposit for resolution.
 - Duplicate Transaction (Check number used more than once by taxpayer) - Route check to Manual Deposit for processing.
 - Failed - Examine the item to determine if the sleeve obscured the Magnetic-Ink Character Recognition (MICR) information. If able to re-run, then re-run through the scanner. If unable to reprocess through the scanner, then route check to Manual Deposit for processing.
 - Foreign Check - Route check to Manual Deposit for processing.
 - Invalid Routing Number - Route check to Manual Deposit for return to the taxpayer.
 - Non-Negotiable - Route to Manual Deposit for return to the taxpayer.
 - Suspected fraud - Contact your manager and follow the instruction located in IRM 3.8.44.6.4, Questionable Payments.

3.8.44.10.7
(01-01-2025)
Reports

- (1) Transaction Management System (TMS) Reports
 - Batch Summary - Select Maintenance Menu, Double Click TMS Reports, Click Standard Reports Menu, Click Batch Summary Report, click Site DropDown box and click Check All, and Click Select, Repeat with Work Group and Work Source DropDown boxes, click Print Report and select your printer settings and print.
- (2) Custom Reports - To access any of the reports below, Select Maintenance Menu, double right click on Custom Reports, then click on the desired report.
 - RRPS General Fund Remittance Recap - Prints the report labeled P/R/F ISR/0546. Print only when copy fees were processed for that day. See Exhibit 3.8.44-32.
 - RRPS Refund Repayment Remittance Recap - Prints the report labeled P/R/F ISR/0548. Print only when Repayments were processed for that day. See Exhibit 3.8.44-30.
 - Deposit Summary - Prints the report labeled P/R/F ISR/0551.
 - Deposit Cut-off - Prints the reports labeled SF215A-C (REV 7-91), along with the following reports.

- Deposit Ticket - P/R/F ISR/0544. See Exhibit 3.8.44-40.
 RRPS Master File Remittance Recap Report - P/R/F ISR/0435. See Exhibit 3.8.44-29.
 RRPS Non-Master File Remittance Recap Report - P/R/F ISR/0546. See Exhibit 3.8.44-33.
 RRPS Refund Repayment Remittance Recap Report - P/R/F ISR/0548. See Exhibit 3.8.44-30.
 RRPS General Fund Remittance Recap Report - P/R/F ISR/0547. See Exhibit 3.8.44-32.
 RRPS Deposit Fund Remittance Recap Report - P/R/F ISR/0544. See Exhibit 3.8.44-31.
 Transaction Received Date Report - P/R/F ISR/0542. See Exhibit 3.8.44-39.
 General Ledger Account Number List Journal Total Report. See Exhibit 3.8.44-34 through Exhibit 3.8.44-38.
- Transport Batch Status Report - Prints the report labeled P/R/F ISR/0440.
 - Export Balance Report - Prints the report labeled P/R/F ISR/0841
 - F4868 Volume and Money - Prints the report labeled P/R/F ISR/0552 - View the report and export to PDF only if Forms 4868 were processed during the day.

3.8.44.10.8
 (01-01-2022)

**Deposit Batch Header
 Tickets**

- (1) Following is a table that lists the Form Number, Catalog Number, Form Title and RPSID Range for each Batch Header.

Deposit Batch Header Tickets - Scanners

Form Number	Catalog Number	Form Title	RPSID Range
11356F	74721W	Perfect Remit - Scannable	000001 - 489999
11356G	74722H	ISRP Manual Deposit	490000 - 4969999
11356H	74723S	Discovered Remit	497000 - 499999
11356I	74724D	Field Office Remit	500000 - 589999
11356J	74725O	OIC Remit	590000 - 599999
11356K	74726Z	Lockbox Remit	600000 - 609999
11356L	74727K	Payment Perfection Remit	610000 - 7699999
11356M	74728V	Perfect Mis-Direct	770000 - 789999
11356N	74729G	Imperfect Mis-Direct	790000 - 799999
11356O	74730H	Substitute for Non-Scannable Voucher	000001 - 799999
11356P	74731S	Scannable Voucher	800000 - 999999
11356Q	74732D	Substitute for Scannable Voucher	800000 - 999999

- 3.8.44.11
(01-01-2023)
Electronic Check Presentment (ECP) Check Retention and Destruction
- (1) ECP payment documents include
 - a. Paper checks
 - b. Money orders
 - (2) Retain all ECP payments for a period of 60 days.
 - (3) Keep all ECP payment documents in a manner that allows for easy retrieval of stored documents.
- 3.8.44.11.1
(01-01-2025)
Storage of Electronic Check Presentment (ECP) Payment Documents
- (1) After deposit and prior to storage, place all payment documents in a 16" x 9 1/2" x 4 1/2", or similar size, deposit box, sealed, and labeled with the following information.
 - a. Settlement Date on the SF215, Deposit Ticket.
 - b. RPSIDs contained within the deposit box.
 - c. Projected shred date - 60 days from the SF215, Deposit Ticket settlement date.
 - d. Box number. For example: If five boxes of checks were processed in one day, label the box numbers as follows: Box 1 of 5, Box 2 of 5, Box 3 of 5, Box 4 of 5, Box 5 of 5.
 - e. Headquarter provided Label templates to each site. See Exhibit 3.8.44-42.
 - (2) Each site is responsible for the ordering of retention boxes and labels, and printing of the labels.
 - (3) Store all ECP payment documents in a locked cabinet located within the secured deposit area.
- 3.8.44.11.1.1
(01-01-2025)
Tracking of Keys to Locked Storage Cabinets
- (1) Keep key assignments to the locked cabinets used to store the processed ECP payment documents at minimum and limited to the Batch Scheduler(s) and acting Batch Scheduler(s). Maintain one key with the Department Manager.
 - (2) It is the Department Manager's responsibility to track the ECP locked cabinet key assignments using the ECP Storage Cabinet Key Assignment Spreadsheet. See Exhibit 3.8.44-43.
 - (3) When assigning the ECP storage cabinet key to an employee, the Department Manager and the employee receiving the keys completes Columns A - C, E, and F of the ECP Storage Cabinet Key Assignment Spreadsheet. Column D is completed by the employee.
 - (4) When an employee returns an assigned key to the Department Manager, the Department Manager completes columns I and J, and the employee completes columns F and G of the ECP Storage Cabinet Key Assignment Spreadsheet.
- 3.8.44.11.1.2
(01-01-2025)
Campus Deposit Retention/Destruction Tracking Log
- (1) Once all checks have been placed in the retention boxes for the day, complete the Campus Deposit Retention/Destruction Tracking Log, columns A-F, and J. Complete this form daily, no exceptions.
 - a. Column A - Deposit Date from the SF215, Deposit Ticket.
 - b. Column B - Batch ID.

- c. Column C - RPSID.
 - d. Column D - Batch Location (cabinet number, shelf number, and box #).
 - e. Column E - Scheduled Destroy Date. Sixty Days from the SF215, Deposit Ticket date.
 - f. Column F - SEID of employee entering the data.
 - g. Column J - Comments if required.
- (2) When destroying checks complete the Retention/Destruction Tracking Log Columns G - J.
- a. Column G - Actual Destroy Date.
 - b. SEID of Destroyer.
 - c. Manager Signature and Date.
 - d. Comments if required.
- (3) Maintain the Campus Deposit Retention/Destruction Tracking Logs in a binder for three years.
- (4) Headquarters provided each site with a Microsoft Excel template of the Campus Deposit Retention/Destruction Tracking Log. See Exhibit 3.8.44-44.

3.8.44.11.2
(01-01-2024)

**Destruction of Electronic
Check Processing (ECP)
Payment Documents**

- (1) Retain all ECP payment documents for 60 days from the SF215 deposit settlement date.
- (2) Do not destroy documents until after the 60-day retention period is up and the Batch Scheduler has cleared all batches of the following
- a. all .err files.
 - b. all missing batches.
 - c. failed items.
 - d. resolution of all failed items.
- (3) Complete the Retention/Destruction Tracking Log Columns G - J.
- a. Column G - Actual Destroy Date.
 - b. Column H - SEID of Destroyer
 - c. Column I - Manager Signature and Date.
 - d. Column J - Comments if required.
- (4) Place ECP payment documents in large, secured locking bins for disposal with other Secured but Unclassified (SBU) material. Follow local procedures and coordinate with your local Facilities Management and Secured Services (FMSS) for placement and removal of the secured bins. See IRM 10.5.1, Privacy Policy, and IRM 1.15.3, Disposing of Records, for more information on destruction of Secured but Unclassified (SBU) material.

3.8.44.11.3
(01-01-2025)

**Pulling Stored Checks
for Accounting**

- (1) When pulling a check from a stored retention batch for the Accounting function, notate the Batch ID and Sequence number in the Comments column of the Campus Deposit Retention/Destruction Tracking Log. For example, Pulled/Acct - Actual Batch ID & Sequence number.
- (2) Complete the Campus Deposit Storage Pulled Check Log when pulling the check. Headquarters provided each site with a Microsoft Excel template of the Campus Deposit Storage Pulled Check Log. See Exhibit 3.8.44-51.

- (3) Pull the check, replace the check with a place holder, photocopy or scan the check as requested by your local Accounting function, place the original back in the slot from which you originally pulled the check, and remove the place holder.
- (4) Complete the Campus Deposit Storage Pulled Log when returning the original Check to the storage box.
- (5) Maintain the Campus Deposit Storage Pulled Log in a binder for three years.

3.8.44.12
(01-01-2024)
Definition of Terms

- (1) Below is a table of Definition of terms used in and by the Deposit Activity function. The first column lists the term and the second column states the definition of the term.

Definition of Terms Table

Term	Definition
Account	Tax records maintained on magnetic tape in Enterprise Computing Center-Martinsburg (ECC-MTB), identified and controlled by social security number (SSN), individual taxpayer Identification Number (ITIN), employer identification number (EIN), or IRS number (IRSN).
Accounting Package	Required information, forwarded to Accounting, from each day's deposit taken in from field offices and ramp down campuses (Andover, Atlanta, and Brookhaven), to control and balance the campus revenue receipts.
Advance Payment	Payment made for a determined or undetermined deficiency prior to more tax assessment.
Agency Location Code (ALCs)	A numeric symbol used to identify accounting reports and documents prepared by IRS. This code consists of eight digits. The fifth and sixth identify a Submission Processing campus.
Amended Return	A return filed to correct data submitted on an original return.
Annotate	To explain or call attention to critical information by marking, coding, or editing.
Audit Trail	Tax identifying information printed on reverse side of remittance that enables reassociating of payment and source document.
Automated Non-Master File (ANMF)	A file containing taxpayer information and records of returns not contained on Master file. NMF always requires manual processing.
Balance Due	A line on tax returns and notices indicating taxpayer owes money to IRS.
Batch/ Block Tracking System (BBTS)	A comprehensive, integrated batch creation and tracking system. It's used to generate block headers for Original Entry (OE)/Key Verification (KV) input.
Batch	A group of related tax returns or documents processed in Deposit Activity. A batch can consist of 100 or less items of like returns or documents, or 300 scannable notices/vouchers for the BancTec Scanner.
Block Header Record (BHR)	The information transcribed by Remittance Processing System (RPS)/Distributed Input System (DIS) to precede each block of documents to introduce balancing and identifying items common to the block.
Block Out-of-Balance (BOB)	A condition existing in a given block of documents creating an out-of-balance situation.
Bureau of Public Debt (BPD)	An agency within the Treasury Department whose responsibilities include donations to reduce the public debt and control of Treasury estate bonds.
Business Master File (BMF)	A Master File of various types of business return data which is maintained under an Employer Identification Number (EIN).
Calendar Year (CY)	Twelve (12) consecutive months ending December 31.

Term	Definition
Candling Finds	Remittance discovered in the candling function within Receipt and Control.
Cash Bonds	An advance payment received from a taxpayer that expects a tax deficiency determined at a later date and may become an Appeals or Tax Court case. Now obsolete.
Check Digits	A two-alpha code, A to Z, computer-generated derived from a mathematical formula applied to the EIN or SSN. It is used in lieu of name control (to reduce keystrokes) when EIN or SSN present as unaltered on IRS preprinted labels.
Collection Statute Expiration Date (CSED)	The last date IRS has to collect on an outstanding balance due on an account. Usually 10 years from the assessment date.
Command Code (CC)	A five-character abbreviation for a particular inquiry or action requested through the Integrated Data Retrieval System (IDRS). Each command code is used for a specific purpose.
Computer Paragraph (CP) Notice	A computer-generated message resulting from an analysis of the taxpayer's account. It is used to notify the taxpayers of a balance due, refund, or no balance status. It is also used for internal research and review.
Conscience Fund	The account credited of remittances received from taxpayers to ease their consciences. Usually, a note is attached indicating it is for the, Conscience Fund. For example: A taxpayer may write a note stating, "I am able to sleep better now."
Control Clerk	A designated employee who regulates and finalizes the workflow in Deposit Activity.
Courtesy Deposit	A deposit made for out of area remittances, by location received.
Date Stamp	The campus received date is stamped "Conscience Fund." tax returns and documents indicating the date received at IRS campus, territory office, area office or by an authorized agent of the IRS.
Definer	A code following the command code; used to request a more detailed search for information on a file.
Delinquent Return	Return filed after the relevant due date without an approved extension.
Deposit Activity Report (DAR)	A continuing report maintained for monitoring the timely deposit of all remittances prescribed by the deposit cycle.
Deposit Cycle Report (DCR)	Continuing report maintained for monitoring the 90% deposit criteria.
Deposit Date	The calendar date that coincides with the Julian Date assigned in document locator numbers (DLNs).
Depository/Depository	The bank contracted by Treasury's Financial Management Services (FMS) to process IRS deposits and established credit for the Treasury into the Treasury's General Account (TGA).
Deposit Release (Pick-Up)	The established time each day a balanced deposit is released to courier.

Term	Definition
Deposit Ticket (DT)	The Standard Form SF 215–C, Deposit Ticket, is generated during the final deposit operation.
Designated Payment Codes (DPC)	Two-digit code used with payments secured by Compliance to identify source of payment (e.g., levy, seizure, installment, etc.).
Discovered Remittances	Remittances discovered during pipeline processing of the returns found somewhere within the attachments.
Employee Plan Master File (EPMF)	A Master File maintained at ECC-MTB consisting of various types of tax-sheltered pension/profit sharing plans.
Employer Identification Number (EIN)	A nine-digit number used to identify a taxpayer's business account.
Encode	A system of converting and printing the amount of payment shown on remittance into a Magnetic Ink Character Recognition (MICR) font.
Endorsement	The authorized name of payee on the back of a remittance to obtain the cash or credit represented on the front. Each check deposited must show the IRS endorsement, date of deposit (manual endorsements excluded) and legend, and must contain the same ALC and depositor address as shown on Form SF 215-A, Deposit Ticket.
Entity Area	The area on source documents where the name, address, account number, tax period and other entity data appear.
Entry Code	A two-character code assigned to authorized terminal operators access to all command codes.
Erroneous Refund Repayment	The term used for refund checks issued in error and requiring repayment by the taxpayer.
Exempt Organization Master File (EOMF)	A Master File maintained consisting of Group Exemption Number, Key District Office, and District Office of Jurisdiction.
Federal Reserve Bank (FRB)	A bank designated to process IRS bank deposits.
File Location Code	A two-digit numeric code which identifies each campus.
File Source	A one-digit code which follows the taxpayer identification number for research on IDRS (D, N, V, W, P, X, or *). This directs the computer to a specific file.
Fiscal Year	Twelve consecutive months ending on the last day of any month other than December.
Flower Bond	Terminology occasionally associated with certain Treasury Bonds redeemable for estate taxes.
Foreign Operation District (FOD)	A District Office with jurisdiction for the IRS Foreign Posts.
Freeze Code	A freeze code places a taxpayer's account in a condition which requires more action before the account is eligible for settlement.
Full Paid (FP)	A remittance received equal to the balance due line on timely filed returns.

Term	Definition
Grace Period	A period of time granted beyond the due date of a return or document, before assessing penalties and interest.
Green Rocker	The editing required to annotate the remittance amount for manual processing. Green rockers represent the amount of money received for that return.
Guarantee	A written assurance on checks of the payment amount, when the written and numeric amounts differ.
Imperfect	Source documents and remittances that do not meet the criteria of a "perfect". They include incomplete items, illegible items, attached correspondence, or split or multiple remittances.
Individual Master File (IMF)	A Master File of individual tax return data which is accessed by input of a social security number (SSN).
Individual Taxpayer Identification Number (ITIN)	An ITIN is a nine-digit number (assigned by IRS) to those individuals who do not qualify for a SSN but require an identifying number for tax purposes.
Installment Agreement	An arrangement set up between taxpayers and IRS, whereby taxpayers make partial payments until their balance of debt is paid in full.
Integrated Data Retrieval System (IDRS)	A computerized system used throughout IRS for adjusting, researching, ordering, and monitoring tax accounts.
Internal Revenue Code (IRC)	The tax laws as set forth by Congress.
Internal Revenue Manual (IRM)	A handbook of procedure and law specifically designed to cover one area of processing.
Julian Date	A system of numbering days of the year from 001 through 365 (366, if a leap year).
Key Verify (KV)	A status for Integrated Submission and Remittance Processing (ISRP) terminals to enable verification of data records by KV operators.
Law Enforcement Manual (LEM)	The part of each manual containing the "OFFICIAL USE ONLY" information for that particular section. Note: All LEMs became obsolete. All "OFFICIAL USE ONLY" content is now incorporated into the applicable IRMs.
Levy	Used to collect taxes by seizure of taxpayer's assets. Frequently, funds seized from bank accounts or wages.
Lien	A claim on the property of a taxpayer as security against payment of taxes due.
List	Entering green edited money amounts from source documents into listing machines while preparing Form 813(C), Document Register, for manual processing deposits.

Term	Definition
Lockbox	The process of remittances and documents mailed to a designated P.O. Box at a commercial bank. Then deposited in an expedited manner with immediate credit availability for the Treasury. Lockbox processes source documents simultaneously and forwards to campuses.
Manual Processing	Type of deposit consisting of manually numbering source documents, manually preparing separate documents and remittance registers and separately recapping both the registers.
Master File (MF)	A magnetic tape record containing entity and accounting information concerning taxpayer tax returns and related documents.
Master File Tax Code (MFT)	A two-digit number which identifies the type of tax.
Magnetic Ink Character Recognition (MICR)	Print used in the encoding of the payment amounts, routing transit number, and account number shown on the remittance.
Menu System	A system used to indicate the type of operation. These include the Normal Operator Menu, Master Menu and Supervisor Menu on the Integrated Submission and Remittance Processing (ISRP) System.
Mis-batch/ Mis-batched	Returns and documents within a block not of the same type or class of tax.
Missing Section Data	A section present and transcribed by the OE operator but the document is physically missing at KV.
Mis-sorts	Returns and documents within a block not of the same type or class of tax.
Mixed Data	An operator has transcribed the data from one document and the remaining information from another document.
Mixed Entity	An operator has transcribed entity from one document and the remaining information from another document.
Module	Part of a taxpayer's account which reflects tax data for one tax class (MFT) and one tax period.
Multiple Remittances	Two or more remittances applied to the same source document.
Name Control (NC)	Up to four characters derived from an individual's last name, the corporation's name, or first listed partner's last name in a partnership to identify the tax account.
Non-Negotiable	Checks not honored by banks for transfer of funds.
Non-Revenue Receipts	Payments received for items other than taxes, i.e., bulk forms, photocopy fees, court fines, installment user fee, erroneous refund repayments, etc.
Offer in Compromise (OIC)	A proposal for settlement of tax liability for an amount less than the assessed tax liability.
Payment Sequence Number (PSN)	Last three digits of the terminal payment number assigned by the IDRS terminal number identifies a specific remittance input. The PSN carries information used in constructing a true payment DLN.

Term	Definition
Part Paid (PP)	A remittance which does not equal the amount shown on the balance due line of the document.
Pending Transaction	A transaction input to IDRS but not yet effective at the Master File Account.
Perfect	Returns/documents and “check only” work batched directly for RPS data entry. Considered “Perfect” only when the transaction information includes a legible taxpayer name, TIN, one MFT code, at least one tax period (accept multiple tax periods on notices other than Form 668A and Form 668W, and apply the payment to the oldest tax period listed), and one remittance. As applicable, one of the following is required: plan number (Form 5330, Form 5500 series, Form 5558 only), one report number (Form 8038-T and Form 8038-CP), DPC, secondary code/money amount, tertiary code/money amount.
Perfection	A function within deposit activity responsible for researching attachments on source documents and researching the integrated data retrieval system (IDRS), manual accounting replacement system (MARS), or automated collection system (ACS) terminals to perfect documents for payment processing.
Photocopy Fees	Prepayments received with requests for tax forms and information.
Posting Vouchers	A source document (posting voucher) containing the required information for input by the deposit activity.
Pre-Batch	The establishment of batches of work and controls for each group of documents processed through RPS.
Pre-Research	The act of searching for required data not present on source documents via IDRS, ACS, or MARS terminals prior to actual deposit of remittance.
Primary SSN	Nine-digit number required on all IMF input documents. Usually located in first Social Security Number box on returns. Masked within a barcode on Computer Paragraph notices and Correspondex notices.
Prior Year	A tax return with a due date prior to current operating year.
Procedure	The established way or course of action for processing remittances/ source documents.
Processing Year	The actual calendar year a return is filed and processed, e.g., 2023 tax returns filed and processed in calendar year 2024.
Program Number	A five-digit number used to identify types of remittance source documents entered into RPS.
Quality Review (QR)	The appraisal of the quality of work input and output through the deposit function.
Recapitulation	Balancing summaries of remittances to documents.
Received Date	The earliest date a source document is received in IRS offices.

Term	Definition
Redeposits	The redeposit of unpaid checks returned as dishonored by banks (not always the designated depository).
Remittance Amount	An amount of money received in payment of taxes, such as a check, money order, cashier's check, or cash.
Remittance Transaction Research (RTR)	A system that uses a searchable database that contains remittance processing data and images from IRS Integrated Submission and Remittance Processing (ISRP) system and Lockbox Bank processing sites.
Secondary Amount	A second transaction code, with money amount, posted to taxpayer's account and shown on one document.
Seized Property	Taxpayer possessions IRS secures for lack of payment of delinquent taxes.
Slipped Blocks/Mixed Data/ Mixed Entity	An operator has mixed data or mixed entity on several documents within a block.
Social Security Number (SSN)	A nine-digit number (assigned by Social Security) used as the account number of a taxpayer on IMF. Also, the identifying number on certain BMF accounts. Masked within a barcode on Computer Paragraph notices and Correspondex notices
Split Remittance (Splits)	One or more remittances applied to one or more remittance transactions.
Statute Cases	A delinquent return with the Statute of Limitations in jeopardy.
Statute of Limitations	A specified period of time for correction of taxes by IRS, usually three years from the due date or received date of the return, whichever is later.
STAUP	An IDRS Command Code used to delay issuance of taxpayer notices when subsequent payments have not had time to update module.
Subsequent Payment (Sub/ Pay)	A payment on account for a tax return filed but not full-paid.
Substitute for Return (SFR)	A procedure by which Examination is able to establish accounts and examine the records of taxpayers when taxpayers refuse or cannot file, and information received shows a return requires filing.
Taxpayer Delinquent Account (TDA)	Taxpayer account showing a return filed for a particular tax period with a remaining balance due.
Taxpayer Delinquency Investigation (TDI)	A return for a specified prior period is not on file and investigation is underway.
Taxpayer Identification Number (TIN)	The controlling nine-digit number assigned to identify each taxpayer's master file account. This number is in an SSN or EIN format. Masked within a barcode on Computer Paragraph notices and Correspondex notices.
Taxpayer Information File (TIF)	A record of tax data under a specific taxpayer identifying number.

Term	Definition
Tax Receipt	(Form 809) official IRS receipt issued for tax payments submitted in cash.
Teller	The employee designated to process cash payments and issue tax receipts.
Temporary SSN/IRS number (IRSN)	Assigned by the campus. On ECC-MTB or IDRS transcripts an asterisk (*) appears following the invalid number. The fourth and fifth digit indicate the campus issuing the number.
Terminal Payment Number	A 13-digit number established each day for each terminal from which remittance is input. The last three digits identify the payment sequence number of the payments input.
Tertiary Amounts	A third transaction amount for one document. Requires a debit assessment amount.
Transaction Code (TC)	A three-digit code used to identify credit and debit actions taken on a taxpayer's account.
Transaction Date	Eight numeric digits in MMDDCCYY format. This date is the actual IRS Received Date.
Treasury Bonds	Bonds that are redeemable by the Bureau of Public Debt or Federal Reserve Banks when received as payment of a decedents return. Bonds are redeemable where they were purchased.
Treasury Checks	Checks which may consist of Taxpayer Refund Checks, checks from another government agency in payment of their taxes, and checks from the Bureau of Public Debt for redeemed Treasury Bonds.
Unidentified	Remittances or documents without necessary identification to apply to master file accounts.
Unidentified Remittance File (URF)	Source documents that remain unperfected without sufficient information to properly apply to a taxpayer's account, and input into IDRS, using CC URADD.
User Fee Remittance (UFR)	Non-tax payment made by taxpayers or tax-exempt organizations to secure or reinstate an installment agreement or to retain their fiscal year filing status.
With Remittance (W/R)	All documents and returns received with a payment delivered to the deposit activity for processing with assigned DLN.

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Exhibit 3.8.44-1 (01-01-2016)
Bogus Check

<i>Certified Banker's Check</i>	<i>Comptroller Warrant</i>
	No: 113 30, Nov 20XX
PAY TO: Joseph Finch and Internal Revenue Service <i>One Hundred Thousand Dollars and no cents</i>	\$100,000.00 DOLLARS
Treasurer United States of America Redeemable at office of Postmaster Payable on sight	John Green Without recourse U.C.C.*3-415 John Green Authorized acceptance signature <i>John Green</i> Accommodation/surety/guarantor Lien no. 9342013627
Remitter: John Green Drawer/Maker Special acct. 002:017:725:40	

Restrict accommodation endorsement
Special private collections
Pay to: United States Bureau of Internal Revenue
Paid under protest

By: *Joseph Finch*
"Without recourse"

With Special, Express And Explicit
Reservation of all Unalienable
Rights, Waiving None

Exhibit 3.8.44-2 (01-01-2025)
Date Stamp Requirements

Form	Due Date	Date Becomes Regular	Date Stamp	Date Becomes Special/Prior
11C	August 30	N/A	Always	N/A
706	15 Months after D.O.D.	N/A	Always	N/A
709	April 15	N/A	Always	N/A
720-1st qt., 2nd qt., 3rd qt., 4th qt.	April 30, July 31, October 31, January 31	April 1, July 1, October 1, January 1	Always	July 1, October 1, January 1, April 1
730 (Monthly)	Last day of the following months	N/A	Always	N/A
940 (Family)	January 31	N/A	Always	N/A
941-1st qt, 2nd qt, 3rd qt, 4th qt	April 30, July 31, October 31, January 31	April 1, July 1, October 1, January 1	Always	July 1, October 1, January 1, April 1
943	January 31	N/A	Always	N/A
944	January 31	N/A	Always	N/A
945	January 31	N/A	Always	N/A
990	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990EZ	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990PF	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990T (Trust) (401(a), 408(a), 408(e), 220(d), 220(e), 530(a), 529(a), or other Trust)	The 15th day of the 4th month after the tax period ending date.	N/A	Always	N/A
990T (Trust and Corp)	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A

Exhibit 3.8.44-2 (Cont. 1) (01-01-2025)
Date Stamp Requirements

Form	Due Date	Date Becomes Regular	Date Stamp	Date Becomes Special/Prior
1040 Prior	N/A	N/A	Always	N/A
1040 Family	April 15	N/A	Always	January 1
1040ES-1st qt, 2nd qt, 3rd qt, 4th qt	April 15, June 15, September 15, January 15	N/A all qt	N/A	N/A
1041	April 15	N/A	Always	N/A
1041ES-1st qt, 2nd qt, 3rd qt, 4th qt	April 15, June 15, September 15, January 15	N/A all qt	N/A	N/A
1041T	April 15	N/A	Always	N/A
1120 (Family)	April 15	N/A	Always	N/A
2290	Monthly/Aug 30	N/A	Always	N/A
5330	Varies depending on type of excise tax	N/A	Always	N/A
8038CP	Line17C - Interest Rate Box Checked "Variable" 45 day after the Interest Payment Date on line 18. "Fixed" 45 days prior to the Interest Payment Date on line 18.	N/A	Always	N/A
8038T	Varies - within 60 days of line 12 date	N/A	Always	N/A
8752	May 15	N/A	Always	N/A
Extensions				
2350	April 15	N/A	Always	N/A
2688	August 15	N/A	Always	N/A
2758	April 15	N/A	Always	N/A
4768	15 Months After D.O.D.	N/A	Always	N/A
4868	April 15	N/A	Always	N/A

Exhibit 3.8.44-2 (Cont. 2) (01-01-2025)
Date Stamp Requirements

Form	Due Date	Date Becomes Regular	Date Stamp	Date Becomes Special/Prior
5558	July 31, if 5500 or various if 5330, depending on type of excise tax	N/A	Always	N/A
7004	April 15 (1120 most) March 15 (1041,1065, and 1120-S)	N/A	Always	N/A
8736	April 15	N/A	Always	N/A
8800	April 15	N/A	Always	N/A
8868	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
8892	April 15	N/A	Always	N/A

Note: Based upon the actual year, the due date listed in the preceding table may fall on a weekend or holiday. When this occurs, the due date becomes the first business date following the weekend or holiday date.

Exhibit 3.8.44-3 (01-01-2025)
Timely Postmarks

Form	Timely Postmark			#
720 Q4	31-Jan			#
940, 940PR	31-Jan			#
941 Q4	31-Jan			#
943, 943PR	31-Jan			#
944	31-Jan			#
945	31-Jan			#
1042, 1042S	15-Mar			#
CT-1	28-Feb			#
1065	15-Mar			#
7004 Extension for 1065	15-Mar			#
1120 Series (most) 1120-S	15-Apr 15-Mar			# #
5227	15-Apr			#
5227	15-Mar			#
7004 Extension for 1120 1120-S	15-Apr 15-Mar			# #
990, 990EZ*	The 15th day of the 5th month after the tax period ending date.			# # # #
990 PF*	The 15th day of the 5th month after the tax period ending date.			# # # #
1040 Series	15-Apr			#
1040 Series	15-Oct			#
1041	15-Apr			#
7004 Extension for 1041	15-Apr			#
4868 Extension for 1040	15-Apr			#
8752	15-May			#
8892	15-Apr			#
720 Q1	April 30			#

Exhibit 3.8.44-3 (Cont. 2) (01-01-2025)
Timely Postmarks

#

#

Exhibit 3.8.44-4 (01-01-2022)

Individual Master File (IMF) Name Control Job Aid

Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers, temporarily removed pending updates required by PGLD.

Exhibit 3.8.44-5 (01-01-2022)

Business Master File (BMF) Name Control Job Aid

Document 7071-A, Name Control Job Aid for Business Master File (BMF) Taxpayers, temporarily removed pending updates required by PGLD.

Exhibit 3.8.44-6 (01-01-2022)
IDRS Printout and Envelope Used as a Source Document

Thu, 16 Aug 20XX 6:00 am

ENMOD 000-00-9999 NM-CTRL>BIRCH
SPOUSE-SSN>000-00-111 CAF C SCSSN-CD>8 TC148-CD>00
FYM-12 HOME-TELE-NUM(999)999-9999 CRIM-INVST-FREEZE>Z
MAIL-FRI>13 OTHER-TELE-NUM>(777)777-7777 PMF-IND>1

PRIMARY-NAME>EMILY R BIRCH NM-LINE-YR>XX FS>1
CARE OF NAME> MATTHEWMARLIN
STREET-ADDRESS> 1209 HAWK AVE ADDR-CHG-CYW>XX10
CITY/STATE/ZIP>PHOENIX AZ 850261716
PRIOR-YR-NM>EMILY BIRCH NM-LINE-YR>XX
XREF-SSN
CIVL-ONLY NM>EMILY R BIRCH

670
30
XX12
XXXX

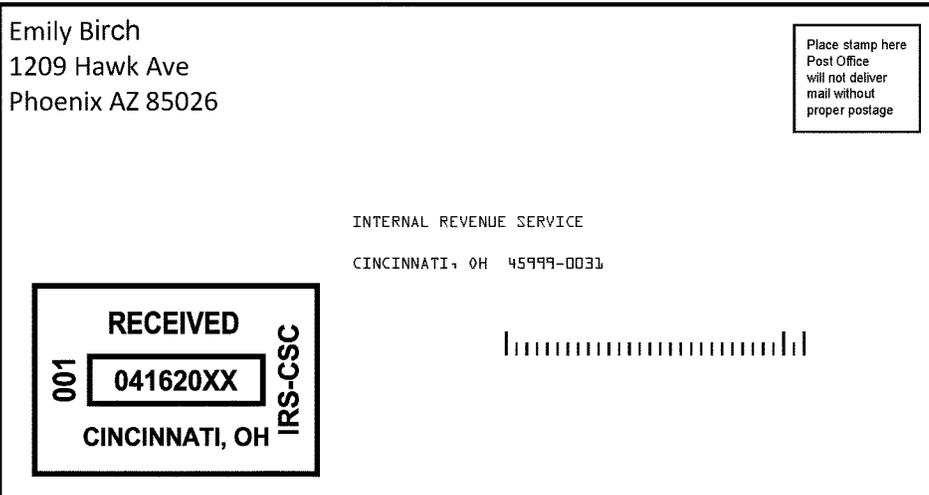
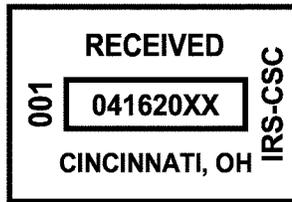


Exhibit 3.8.44-7 (01-01-2022)
Agency Location Codes (ALC)

The following table shows a list of Agency Location Codes. The first column lists the agency location. The second column lists the corresponding agency code. Following is a list of Codes broken down by digits:

- Digits 1 and 2 - Identify Treasury Department
- Digits 3 and 4 - Identify Internal Revenue Service
- Digits 5 and 6 - Identify Processing Center
- Digits 7 and 8 - Identify Field Office

Note: Processing Centers only use the symbols listed below on all documents requiring such identification.

Agency Location	Agency Location Code
Andover, MA	20-09-0800
Atlanta, GA	20-09-0700
Austin, TX	20-09-1800-2
Brookhaven, NY-For RTR purposes only	20-09-1900
Cincinnati, OH	20-09-1700-3
Fresno, CA	20-09-8900
Kansas City, MO	20-09-0900
Memphis, TN-For RTR purposes only	20-09-4900-0
Ogden, UT	20-09-2900-4
Philadelphia, PA-For RTR purposes only	20-09-2800-5

Exhibit 3.8.44-8 (01-01-2022)
Use of Taxpayer Correspondence as a Source Document

Requires a Form 3244

Dale Hawk
41 Copper Blvd.
Buffalo, NY 14240

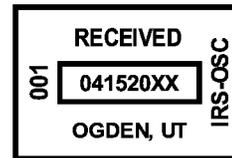
To whom it may concern:

The enclosed check is to be applied to my 20XX income taxes. I am in a part paid agreement, but I have not been receiving my payment notices.

Would you kindly check into this problem for me and also send me an updated balance?

My Social Security Number is 000-00-5342.

Sincerely yours,
Dale Hawk



Can be used as a Source Document

Allen Maple
77 Pacer St
Boston, MA 02109

To whom it may concern:

The enclosed check is to be applied to my income taxes of 20XX. At the time my return was filed, I did not have the money to pay my taxes in full. This check will bring my account up to date and full paid.

My Social Security Number is 000-00-5465

Sincerely yours,
Allen Maple

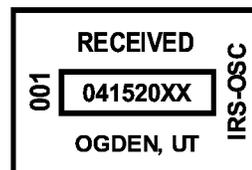


Exhibit 3.8.44-9 (01-01-2022)
Campus Generated Letter Used as a Source Document

Clay Alder ←
Route 1
Boston, MA 02109

0951156217
LTR2273C

INPUT Op: 0951156217 95633
INPUT TC: 670 ←

Taxpayer Identification Number: 000-00-0000 ←
Tax Form: 1040 ←
Tax Period: 20XX →

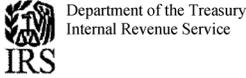
PAYMENT ON INSTALLMENT AGREEMENT

If you don't receive your monthly statement at least five days before
Your first payment due date of June 01, 20XX, please return this page
with your payment in the enclosed envelope. Make your check or
money order payable to the United States treasury and clearly print
your name, Social Security or Employer Identification Number, and the
Tax Year.

001	RECEIVED 041520XX OGDEN, UT	IRS-OSC
-----	-----------------------------------	---------

→ Information needed for a source document.

Exhibit 3.8.44-10 (01-01-2022)
CP 2000 with Tear-Off Stub



Department of the Treasury
Internal Revenue Service

Department of the Treasury
Internal Revenue Service
AUR CORR S-E08-113
PHILADELPHIA PA 19255-0521



02205



Notice CP2000
Tax Year 20XX
Notice date July 30, 20XX
Social Security number 000-00-5970
AUR control number 00000-0502
To contact us Phone: 1-800-555-5555
Fax: 1-877-555-5555
Page 7 of 8



0000000005971

Fold here

Response form

Complete both sides of this form and send it to us in the enclosed envelope so we can receive it by August 15, 20XX. If making a payment, use the provided voucher to ensure proper application of your payment. Be sure our address shows through the window

Provide your contact information

If your address has changed, please make the changes below.

KAREN LILY
3806 COPPER DRIVE
PITTSBURGH PA 15219

a.m.

a.m.

p.m.

p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

1. Indicate your agreement or disagreement

I agree with all changes

- I consent to the assessment of my 20XX income tax and understand that:
I owe \$10,314.00 in addition tax, payment adjustments and interest.
The IRS is required by law to charge interest in taxes that weren't paid in full by April 18, 20XX
The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
I can file a claim for a refund at a later date.
By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 20XX.

Please sign and return this form with your payment.

Signature

Date

Spouse's Signature (required if you filed a joint tax return)

Date

Continued on back...



KAREN LILY
3806 COPPER DRIVE
PITTSBURGH PA 15219

Notice CP2000
Notice date July 30 20XX
Social security number 000-00-5970



- Make your check or money order payable to the United States Treasury.
Write your Taxpayer Identification number (000-00-5970), the tax year (20XX) and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
AUR CORR S-E08-113
PHILADELPHIA PA 19255-0521

Amount due by
August 29, 20XX

\$10,314.00

000-00-5970 XX LILY 30 0 20XX12 640 0000010314

Exhibit 3.8.44-11 (01-01-2016)
Form 3244 with Multiple Remittance

M2

Payment Posting Voucher <i>(Not a taxpayer receipt)</i>			DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
N M F	U L C	DLN Status	000-00-0000	30	20XX12			4/15/20XX

Taxpayer name, address, and ZIP code *(Please print legibly or type)*

Mars Birch
21 Cypress Ave.
Miami FL 33152

Remarks

Transaction Data			
Amount	Code	Description	
500.00	670	Subsequent Payment	DPC
	610	Remittance with return	
	620	Payment for Form 7004	
	640	Advance payment on Deficiency	DPC
	430	Est. tax payment Form 1040-ES	
	180	FTD penalty	
	660	Est. tax payment Form 1041-ES	DPC

Trace ID Number

Prepared by

Form **3244**

M2

Mars Birch
21 Cypress Ave
Miami, FL 33152

April 10th 20 XX12

11-35
12345

PAY TO THE ORDER OF Internal Revenue Service \$ 200.00

Two Hundred Dollars and No Cents DOLLARS

M2

Mars Birch
21 Cypress Ave
Miami FL 33152

April 10th 20 XX12

11-35
12345

PAY TO THE ORDER OF Internal Revenue Service \$ 300.00

Three Hundred Dollars and No Cents DOLLARS

Vassar National Bank
PO BOX 4677
Columbus, OH 43216

MEMO Mars Birch

⑆5202 3938 45678⑆

000.C
200.00+
300.00+

500.00T

Exhibit 3.8.44-12 (01-01-2022)
Split Remittance

Please mail this part with your payment, payable to United States Treasury.
S3
write on your check:
1040 20XX12 000-00-3214
Amount Due: 500.00
Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Please mail this part with your payment, payable to United States Treasury.
S3
write on your check:
1040 20XX12 000-00-4455
Amount Due: 500.00
Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Please mail this part with your payment, payable to United States Treasury.
S3
write on your check:
1040 20XX12 000-00-8855
Amount Due: 500.00
Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

500.00+
500.00+
500.00+
1500.00T

S3
Christina Birch
1 Roan
Boston MA 02109
April 10th 20XX
11-35
12345
PAY TO THE ORDER OF Internal Revenue Service \$ 1,500.00
One thousand, Five hundred and no cents DOLLARS
Vassar National Bank
PO BOX 4677
Columbus, OH 43216
Christine Birch, 20XX12, 000-00-8855
MEMO Paying for Bradley Birch 20XX12,000-00-3214, Erik Birch, 20XX12, 000-00-4455
Christine Birch
885202:3938:456789

Exhibit 3.8.44-13 (01-01-2022)
Split/Multiple Remittance

Please mail this part with your payment, payable to United States Treasury. Notice Number: CP 501
S2 M2 Notice Date:

write on your check: Amount Due: 500.00

1040	20XX	000-00-4532
------	------	-------------

Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Please mail this part with your payment, payable to United States Treasury. Notice Number: CP 501
S2 M2 Notice Date:

write on your check: Amount Due: 500.00

1040	20XX	00-000-4532
------	------	-------------

Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

S2 M2

Int Christine Birch
12 Fir Street
Atlanta GA 30304

April 10th 20 20XX 11-35
12345

PAY TO THE ORDER OF Internal Revenue Service \$ 200.00

Two Hundred dollars and no cents DOLLARS

S2 M2

Christine Birch
12 Fir Street
Atlanta GA 30304

April 10th 20 20XX 11-35
12345

PAY TO THE ORDER OF Internal Revenue Service \$ 800.00

Eight Hundred dollars and no cents DOLLARS

Vassar National Bank
PO BOX 4677
Columbus, OH 43216

Christine Birch

MEMO _____

⑆15202⑆ 8938⑆ 45678⑆

500.00+
500.00+

1000.00T

200.00+
800.00+

-
1000.00T

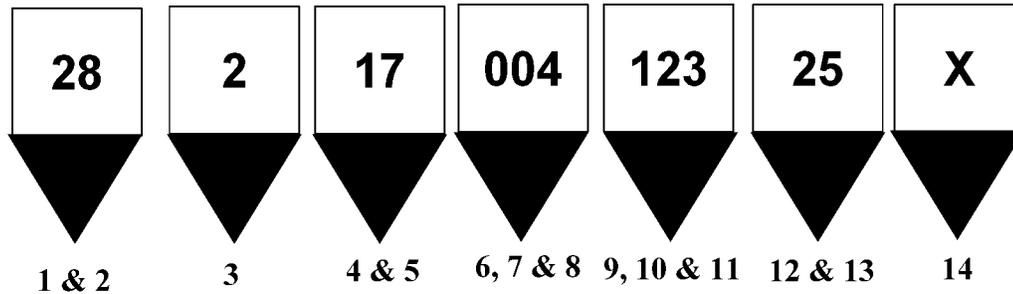
Exhibit 3.8.44-14 (01-01-2022)**Document Locator Number (DLN) Components**

The table below breaks down and explains the DLN components for DLN 28 217 004 123 25 X. The first column lists the digits of the DLN. The second column shows examples of each digit. The third column shows gives the corresponding abbreviation of the name for each digit. The fourth column states the Definition for each digit.

Digit(s)	Example	Abbreviation	Definition-Location
1 and 2	28	FLC	File Location Code - Represents the processing center where the return is processed.
3	2	TC	Tax Class - Classifies the type of tax filed by code.
4 and 5	17	Doc Code	Document Code - Identifies the type of document within a tax class.
6, 7, and 8	004	JD	Julian Date - Represents the numeric day of the year. The Julian date corresponds with the deposit date. Example: 004 represents January 4.
9, 10, and 11	123	Bloc No	Block Number - Identifies the numerical order of work processed by category. <i>Example:</i> 123 shows this is the 123rd block of work processed for Tax Class/ Document Code listed in the DLN.
12 and 13	25	Ser Num	Serial Number - Represents the document number within the block.
14	"X"	Y	Year - Represents the year in which the DLN is assigned.

Exhibit 3.8.44-14 (Cont. 1) (01-01-2022)
 Document Locator Number (DLN) Components

DOCUMENT LOCATOR NUMBER (DLN)



EO Key DO And Associated DO Codes			
Service Center	Code	Key District Office	District Office Codes
ATSC	07	Atlanta	56, 57, 58, 59, 62, 63, 64, 65, 71, 72
PSC	28	Baltimore	22, 23, 25, 50, 51, 52, 54, 66, 98
BSC	19	Brooklyn	01, 02, 03, 04, 05, 06, 11, 13, 14, 16
CSC	17	Cincinnati	31, 34, 35, 38, 55, 61
KCSC	09	Chicago	36, 37, 39, 41, 42, 43, 45, 46, 47, 81
AUSC	18	Dallas	48, 73, 74, 75, 76, 83, 84, 85, 86, 87
FSC	89	Los Angeles	33, 68, 77, 82, 88, 91, 92, 93, 94, 95, 99

Service Center File & File Location Codes			
01	Andover	-	08
02	Atlanta	-	07
03	Austin	-	18
04	Brookhaven	-	19
05	Cincinnati	-	17
06	Fresno	-	89
07	Kansas City	-	09
08	Memphis	-	49
09	Ogden	-	29
10	Philadelphia	-	28

DLN Ink Color Chart		
Year	Color	Year
2000	Green	2005
2001	Purple	2006
2002	Red	2007
2003	Black	2008
2004	Blue	2009

Exhibit 3.8.44-15 (01-01-2022)

Automated Collection System (ACS) Printout and Envelope Used as a Source Document

<u>A 16 TIN: 000-00-6313</u>	<u>TYPE</u>	<u>FORM</u>	<u>TXPD</u>	<u>BALANCE</u>	<u>ST</u>	<u>D/E</u>
Clay T Lily 670	TDA	1040	XX12	\$580.01	22	11
30	TDA	1040	XX12	\$321.37	22	11
DPC 05						
15 LILAC ST						
RENO NV 10001	89510	TOT: MODS 02	BAL	\$901.68		
CY: 0000 CALL SITE: DEN						
HM PH: 000-000-0000	LEVY SRCS: 5			ALERTS: / / / / /		
WK PH: 000-000-0000	FOLLOW-UP-01/05/XX			ARC		
TZ: TC: N HRS	0000617 320100000					
NOTES	COMMENTS					
	7					
	6					
HISTORY CODES	5					
7	4					
6	3					
5	2					
4 0707 99 9999 LV01	1					
3 0518 12 0028 OADT NOACT	X					
2 0829 84 0229 OARC 14,104.61	X					
1 1022 84 0025 OARC 14,104.61	X					

RECEIVED

001 041620XX IRS-OSC

OGDEN, UT

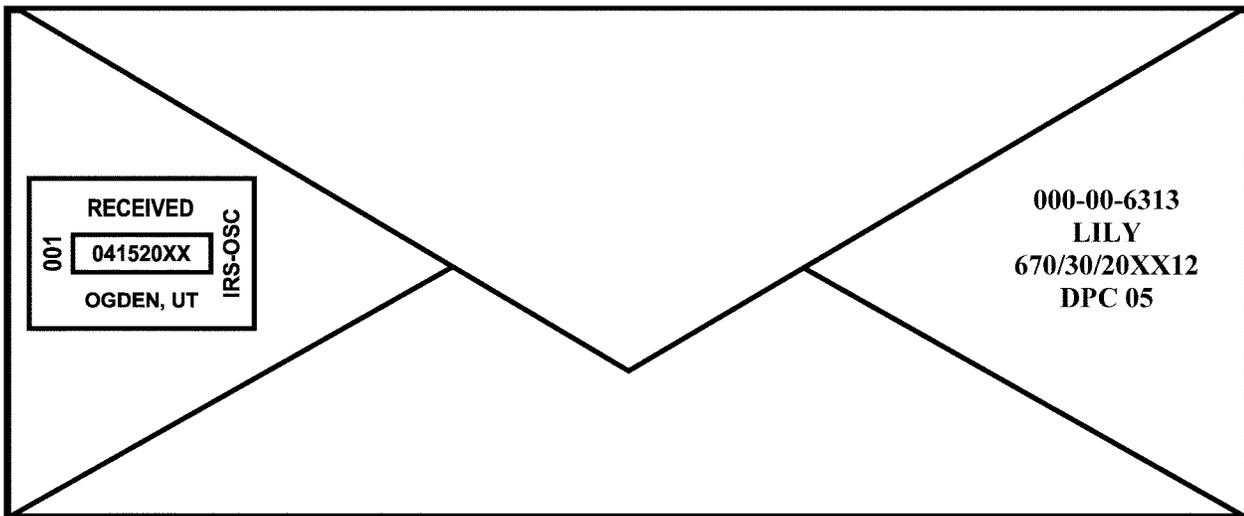


Exhibit 3.8.44-16 (01-01-2022)

Form 3244, Payment Voucher, Designated Payment Code Present (Top) and Not Present (Bottom)

Payment Posting Voucher <i>(Not a taxpayer receipt)</i>				DLN					
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date		
		Status	000-00-3214	30	XX12		04/16/20XX		
Taxpayer name, address, and ZIP code <i>(Please print legibly or type)</i> Cecil Birch 221 Jupiter Street Atlanta, GA 30304				List, in the column below, payments to be posted to the taxpayer's account. A maximum of two <i>Credit</i> transactions may be shown.					
Remarks				Transaction Data					
				Amount	Code	Description			
				✓	670	Subsequent Payment		05	DPC
					610	Remittance with return			
					620	Payment for Form 7004			

Payment Posting Voucher <i>(Not a taxpayer receipt)</i>				DLN					
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date		
		Status	000-00-3214	30	XX12		04/16/20XX		
Taxpayer name, address, and ZIP code <i>(Please print legibly or type)</i> Cecil Birch 221 Jupiter Street Atlanta, GA 30304				List, in the column below, payments to be posted to the taxpayer's account. A maximum of two <i>Credit</i> transactions may be shown.					
Remarks				Transaction Data					
				Amount	Code	Description			
				✓	670	Subsequent Payment		05	DPC
					610	Remittance with return			
					620	Payment for Form 7004			
					640	Advance payment on Deficiency			DPC
					430	Est. tax payment Form 1040-ES			
					660	Est. tax payment Form 1041-ES			DPC
					680	Designated interest			DPC
Trace ID Number						Other credit		DPC	
Prepared by <i>(Name and unit symbol)</i>						Total payment			
Form 3244 (Rev. 7-2016)				Catalog Number 22215N		publish.no.irs.gov		Department of the Treasury - Internal Revenue Service	

Exhibit 3.8.44-17 (01-01-2022)

Form 4907, Designated Payment Code Present (Top) and Not Present (Bottom)

<div style="display: flex; justify-content: space-between;"> 13 </div> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">TAXPAYER IDENTIFYING NO.</td> <td style="width: 15%;">TAX FORM</td> <td style="width: 20%;">PERIOD</td> <td style="width: 10%;">RSC</td> <td style="width: 22%;">TDA/TDI ASSIGNMENT CODE</td> </tr> <tr> <td style="text-align: center;">2</td> <td></td> <td style="text-align: center;">3</td> <td></td> <td></td> </tr> </table> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">CAF</td> <td style="width: 30%;">DLN</td> <td style="width: 40%; text-align: center;">1</td> </tr> </table> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">LOC. CODE</td> <td style="width: 33%;">PREFERRED GRADE</td> <td style="width: 34%;">IDRS CYCLE</td> </tr> </table> </div> <div style="margin-top: 20px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">CNC</td> <td style="width: 30%;">TDA</td> <td style="width: 40%;">IA</td> </tr> </table> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">NOTICE OF LIEN</td> </tr> <tr> <td style="width: 50%;">DATE FILED</td> <td style="width: 50%;">LIEN FEE</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>RELEASE REQUESTED DATE</td> <td>RELEASE FEE</td> </tr> <tr> <td> </td> <td> </td> </tr> </table> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">CODES</td> <td style="width: 20%;">ITEMS POSTED</td> <td style="width: 15%;">MO. DAY YR.</td> <td style="width: 20%;">ASSESSMENTS</td> <td style="width: 30%;">CREDITS</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">UNPAID BALANCE OF ASSESSMENTS</td> <td style="width: 20%;">\$</td> </tr> <tr> <td>LATE PAYMENT PENALTY</td> <td> </td> </tr> <tr> <td>INTEREST ACCRUED TO</td> <td> </td> </tr> <tr> <td style="text-align: right;">TOTAL DUE</td> <td style="text-align: right;">\$</td> </tr> </table> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">DATE POSTED</td> <td style="width: 20%;">TRANSACTION</td> <td style="width: 10%;">DATE</td> <td style="width: 10%;">AMOUNT</td> <td style="width: 10%;">BALANCE</td> <td style="width: 10%;">PENALTY</td> <td style="width: 10%;">INTEREST</td> <td style="width: 10%;">OFFICE ACTION</td> <td style="width: 10%;">DATE</td> </tr> <tr> <td> </td> <td style="text-align: center;">6</td> <td> </td> <td style="text-align: center;">7</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td style="text-align: center;">8</td> <td> </td> <td style="text-align: center;">9</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td style="text-align: center;">10</td> <td> </td> <td style="text-align: center;">11</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table> </div> <div style="margin-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">12</td> <td style="width: 40%;">DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE TAXPAYER DELIQUENT ACCOUNT</td> <td style="width: 30%; text-align: right;">FORM 4907 (REV. 11-90)</td> </tr> </table> </div>													TAXPAYER IDENTIFYING NO.	TAX FORM	PERIOD	RSC	TDA/TDI ASSIGNMENT CODE	2		3			CAF	DLN	1	LOC. CODE	PREFERRED GRADE	IDRS CYCLE	CNC	TDA	IA	NOTICE OF LIEN		DATE FILED	LIEN FEE			RELEASE REQUESTED DATE	RELEASE FEE			CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS						UNPAID BALANCE OF ASSESSMENTS	\$	LATE PAYMENT PENALTY		INTEREST ACCRUED TO		TOTAL DUE	\$	DATE POSTED	TRANSACTION	DATE	AMOUNT	BALANCE	PENALTY	INTEREST	OFFICE ACTION	DATE		6		7							8		9							10		11						12	DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE TAXPAYER DELIQUENT ACCOUNT	FORM 4907 (REV. 11-90)
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- | | |
|---|---|
| <ul style="list-style-type: none"> 1 DLN 2 TIN 3 Tax Period 4 Name Control/Check Digit 5 Received Date 6 Primary Transaction Code 7 Amount | <ul style="list-style-type: none"> 8 Primary Transaction Amount 9 Secondary Transaction Code 10 Secondary Transaction Amount 11 Tertiary Transaction Code 12 Tertiary Transaction Amount 13 Action Code |
|---|---|

Exhibit 3.8.44-18 (01-01-2022)**File Location Codes**

Below is a table that shows the File Location Codes for each site. The first column lists the location. The second column shows the primary code used at each location. The third column shows the overflow codes used.

Location	Primary Code	Overflow Code(s)
Andover (for RTR purposes only)	08	01
Atlanta	07	58
Austin	18	74
Brookhaven (for RTR purposes only)	19	
Cincinnati	17	38
Fresno	89	95
Memphis (for RTR purposes only)	49	57, 61
Kansas City	09	41, 45, 46
Ogden	29	81, 83, 84, 99
Philadelphia (for RTR purposes only)	28	54, 55, 66, 98

Exhibit 3.8.44-19 (01-01-2022)

Pre-batch/Clerical Preparation of Form 1332-C, Block and Selection Record

1 RPS		2	3	4
S.C. block control number 5 ABC	Document Locator Number 002205 6	Year XXXX12	Transaction code 670	MFT code 30
Surveyed by and date	Batch control number 7	Count Code	Date 01/01/20XX 8	
	Missing numbers at time of survey		<i>(If short block, show number of last return)</i>	
Record of Selected Returns				
Return marked "S" forwarded to Statistics	Date	All returns in block forwarded to Statistics	Date	
00	25	50	75	
01	26	51	76	
02	27	52	77	

PREPARATION OF FORM 1332-C BATCH BLOCK HEADER

1. Indicates the type of processing function.
2. Tax Period: A six-digit numeric code to indicate the end of the tax period for a given return (YYYYMM). The first four digits represent the year, the last two digits represent the month.
3. Transaction code: A three-digit number code that identifies the action taken on a taxpayer account.
4. MFT: Master File Tax code indicates the type of tax.
5. Alpha Block Control: Three Alphanumeric letters that identify a block of work.
6. Document Locator Number (Also known as a RPSID number): A six-digit number that is assigned and number on each document input into the system. The RPSID number is used as a means of controlling, identifying and locating a document.
7. Batch Control Number: Will always be blank. No input is required.
8. Transaction date: Eight-digits in the MMDDYYYY format. This is the actual IRS received date of the batch.

Exhibit 3.8.44-20 (01-01-2022)
Master File Tax (MFT) Codes Combined for Batching

This table shows the combination of Master File Tax codes used when batching checks and documents for payment processing. The first column shows the combination of MFTs. The second column provides instructions. The third column lists the processing tax class. The fourth column lists the processing Doc code.

Master File Tax Codes (MFT)	Instructions	Processing Tax Class	Processing Doc Code
01, 04, 08, 11, 12,14,16, 17	Merge MFTs grouped in numeric order within batch	1	17
05, 06, 15	Block imperfect documents separately	2	17
30, 31, 35, 55, 65	Block alone	2	17
02, 07, 33, 34,	Merge MFTs grouped in numeric order within the batch	3	17
03, 36, 37, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76	Merge MFTs grouped in numeric order within the batch	4	17
51, 52, 77, 78	Block imperfect documents separately	5	17
09	Batch alone	7	17
10	Batch alone	8	17

Exhibit 3.8.44-21 (01-01-2022)
Pre-batch/Clerical Preparation of Form 9382, Batch Transmittal

Batch Transmittal Form 9382

Page 1 of 1

File: _____ Program: _____ Batch No.: _____
 Batch ID: _____
 Rec.Date: _____ Est. Vol.: _____ Rel. Date: _____
 Route: _____ Actual Vol.: _____ Cycle: _____
 Doc Type: _____ Account Type Code: _____

Alpha	DLN	Block Cnt	Alpha	DLN	Block Cnt
001			034		
002			035		
003			036		
004			037		
005			038		
006			039		
007			040		
008			041		
009			042		
010			043		
011			044		
012			045		
013			046		
014			047		
015			048		
016			049		
017			050		
018			051		
019			052		
020			053		
021			054		
022			055		
023			056		
024			057		
025			058		
026			059		
027			060		
028			061		
029			062		
030			063		
031			064		
032			065		
033			066		

Form 9382-BBTS (Rev. 09/2001) ABCEDFX 223/2005 16:09

Exhibit 3.8.44-22 (01-01-2022)

Remittance Processing System (RPS)/Magnetic-Ink Character Recognition (MICR) Encoding

Mars Birch 21 Cypress Ave Miami, FL 33152	April 10 th 20 XX	<u>11-35</u> <u>12345</u>
PAY TO THE ORDER OF <u>Internal Revenue Service</u>		<u>\$555.55</u>
<u>Five hundred dollars and fifty-five cents</u>		DOLLARS
Gold National Bank PO BOX 4577 Tampa, FL 33602		
MEMO <u>For payment of taxes</u>	<u>Mars Birch</u>	
!81520!3938!4567 !		000055555

ENCODED AMOUNT

Mars Birch 21 Cypress Ave Miami, FL 33152	April 10 th 20 XX	<u>11-35</u> <u>12345</u>
PAY TO THE ORDER OF <u>Internal Revenue Service</u>		<u>\$555.55</u>
<u>Five hundred dollars and fifty-five cents</u>		DOLLARS
Gold National Bank PO BOX 4577 Tampa, FL 33602		
MEMO <u>For payment of taxes</u>	<u>Mars Birch</u>	
!81520 !3938 !4567 !		000055555

ENCODED AMOUNT

Exhibit 3.8.44-23 (01-01-2022)
Scan Line Verification

Complete Scan Line

 DRAFT 	Ben Rose 912 Adder Ave. New York, NY 10001	Notice	CP14
		Notice Date	July 30, 20XX
		Social Security number	000-00-7531

Payment

- Make your check or money order payable to the United States Treasury
- Write your Social Security number 000-00-2681 The tax year 20XX and the form number (1040) on your payment and any correspondence.

Amount Due by July 30, 20XX 500.00

INTERNAL REVENUE SERVICE
Austin, TX 77031


RECEIVED

001 073020XX IRS-AUSC

AUSTIN, TX

000002681 XX ROSE 30 0 20XX12 670 00000020000

Incomplete Scan Line

 DRAFT 	Ben Rose 912 Adder Ave. New York, NY 10001	Notice	CP14
		Notice Date	July 30, 20XX
		Social Security number	000-00-7531

Payment

- Make your check or money order payable to the United States Treasury
- Write your Social Security number 000-00-2681 The tax year 20XX and the form number (1040) on your payment and any correspondence.

Amount Due by July 30, 20XX 500.00

INTERNAL REVENUE SERVICE
Austin, TX 77031


RECEIVED

001 073020XX IRS-AUSC

AUSTIN, TX

000002681 XX ROSE 30

Exhibit 3.8.44-24 (01-01-2024)

Check Endorsement and Audit Trail

Diagram illustrating the MICR lines and Agency Location Code (ALC) on a check. The MICR lines are: 00802274 092 ID092701250480016103000000XXXX 0505XX, 20XX12,042720XX. The ALC code is 200909003. Callouts 1-10 identify: 1: Batch Number (00802274), 2: Batch Sequence (092), 3: Trace ID (ID09270125048001), 4: Transaction Code (610), 5: MFT (30), 6: TIN (0000XXXX), 7: Deposit Date (0505XX), 8: Tax Period (20XX12), 9: Transaction Date (042720XX), 10: Agency Location Code (ALC) (200909003).

- 1 Batch Number: 00802274
- 2 Batch Sequence: 092
- 3 Trace ID: ID09270125048001
- 4 Transaction Code: 610
- 5 MFT: 30
- 6 TIN: 0000XXXX
- 7 Deposit Date: 0505XX
- 8 Tax Period: 20XX12
- 9 Transaction Date: 042720XX
- 10 Agency Location Code (ALC): 200909003

Front of the check has the verbiage “Electronically Processed On (Date)” sprayed in the upper middle portion of the check, as shown below:

Image showing the front of a check. The check is from Mars Birch, 21 Cypress Ave., Miami FL 33152. The amount is \$300.00, payable to Internal Revenue Service. The check is dated 04/25/20XX. The MICR line at the bottom is ⑆ 130000001 ⑆ 0000011223 ⑆ 244. The check is marked "NON-NEGOTIABLE".

Exhibit 3.8.44-25 (01-01-2022)
Special Account Funds Table

The table below shows the processing codes for special account funds. The first column lists the type of fund. The second column shows the Master File Tax code. The third column states the transaction code. The fourth column shows the tax period. The fifth column lists the program number. The sixth column shows the deposit account.

Type of Fund	MFT	Transaction Code	Tax Period	Program Number	Deposit Account
Conscience Fund	00	000		00002	20-1210
EP/EO User Fees	00	000		00002	20X2411
Bureau of Public Debt (BPD)	00	000		00002	20X5080.1
Miscellaneous Receipts (Includes Form 2860 for EO RAIVS)	00	000		00002	20-3220
Photocopy Fee	00	000		00002	20X6877
Offers in Compromise	00	000		00003	OCX6879
Seized Property	00	000		00003	SPX6879
Masterfile Refund Repayments	Various	720	01-12	00004	20X0903 20X0904
Non-Masterfile Refund Repayments	Various	720	01-12	00004	20X0903N 20X0904N

Exhibit 3.8.44-26 (01-01-2023)

Program Codes for the Remittance Processing System (RPS)

The table below shows the program code used in RPS. The first column shows the type of source document. The second column lists the Individual Master File (IMF) program numbers. The third column lists the Business Master File (BMF) program numbers. The fourth column lists other program numbers.

Type of Source Document	IMF Program Numbers	BMF Program Numbers	Other Program Numbers
Forms 1041ES		11921	
Forms 1040ES	44201		
Forms 4868(IMF)	44701		
Various Receipt forms, notices, LEVIES, etc.	45500	15500	
Subsequent payments, CP2000, etc.	45503	15503	
Various notices with a barcode (masked TIN)	45505	15505	
Tax Returns and Vouchers	45510	15510	
Splits/Multiples			00000
Non-Masterfile Receipts			00001
General Fund Receipts			00002
Deposit Fund Receipts			00003
Refund Repay Receipts			00004

Exhibit 3.8.44-27 (01-01-2025)**Master File/Non-Master File Form/Program Processing Table**

The following table shows the Master File/Non-Master forms, programs, MFT, transaction, and valid tax period for processing payments. The first column lists the form number. The second column shows the Master File Tax (MFT) code. The third column shows the transaction code. The fourth column shows the tax period. The fifth column shows the program code. The sixth column shows the Master File type.

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
11C	63	610	01-12	15510	BMF
11C	96	610	0000	00001	NMF
98C	55/13/01	640	01-12	15500 15505 45500 45505	BMF IMF
99C	01	640	01-12	15500 15505 45500 45505	BMF IMF
656PPV	Various	670/570	01-12	45500 45505 15500 15505	IMF BMF
668A(C)	Various	670/570, 640, 690, 694	01-12	45500 45505 15500 15505	IMF BMF
668W(C)	Various	670/570,640,690, 694	01-12	45500 45505 15500 15505	IMF BMF
706	52	610	0000	15510	BMF
706(Sch S)	52	670/570	0000	15500 15505	BMF
706(Sch R)	53	670/570	0000	00001	NMF
706A	53	610	0000	00001	NMF
706B	52	610	0000	15510	BMF
706GS(D)	78	610	12	15510	BMF
706GS(T)	77	610	12	15510	BMF
706NA	52	610	0000	15510	BMF
706NA	53	610	0000	00001	NMF

**Exhibit 3.8.44-27 (Cont. 1) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table**

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
706QDT	53	610	12	00001	NMF
709	51	610	12	15510	BMF
709	54	610	12	00001	NMF
709A	51	610	12	00001	BMF
720	03	610	03/06/09/12	15510	BMF
720	45	610	03/06/09/12	00001	NMF
720	03	670	03/06/09/12	15503	BMF
720M	45 or 03	670	03/06/09/12	00001	NMF
730	64	610	01-12	15510	BMF
730	64	670	01-12	15503	BMF
730	97	610	01-12	00001	NMF
809	Various	670	01-12	45503 45505 15503 15505	IMF BMF
809	Various	670/570, 640, 690, 694	01-12	45500 15505 15500 15505	IMF BMF
809	Various	670/570, 640, 690, 694	01-12	00001	NMF
843	Various	670/570	01-12	45503 45505 15503 15505	IMF BMF
870P	30	640	01-12	45500 45505	IMF
870P(AD)	30	640	01-12	45500 45505	IMF
926	81	610	12	00001	NMF
940	10	610	12	15510	BMF
940	10	670	12	15500 15503 15505	BMF
940	80	610	12	00001	NMF

Exhibit 3.8.44-27 (Cont. 2) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
940EZ	10	610	12	15510	BMF
940PR	10	610	12	15510	BMF
940V	10	610	12	15510	BMF
940VEZ	10	610	12	15510	BMF
941	01	610	03/06/09/12	15510	BMF
941	01	670	03/06/09/12	15500 15503 15505	BMF
941C	01, 04 or 11	670/570 610 <i>Note:</i> See IRM 3.8.45.8.2 for more information	03/06/09/12	15500 15505	BMF
941M	01	670 Only	03/06/09/12	15510	BMF
941PR	01	610	03/06/09/12	15510	BMF
941SS	01	610	03/06/09/12	15510	BMF
941V	01	610	03/06/09/12	15510	BMF
941X/941PRX	01	670/570'	03/06/09/12	15500	BMF
943	11	610	12	15510	BMF
943	11	670	12	15500 15503 15505	BMF
943A	11	670/570	12	15500 15505	BMF
943PR	11	610	12	15510	BMF
943V	11	610	12	15510	BMF
944 and Series	14	610	12	15510	BMF
944 and Series	14	670	12	15500 15503 15505	BMF
945	16	610	12	15510	BMF
945	16	670/570	12	15503 15505	BMF

Exhibit 3.8.44-27 (Cont. 3) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
945V	16	610	12	15510	BMF
990	67	610	01-12	15510	BMF
990	67	670/570	01-12	15500 15505 00001	BMF NMF
990C	33	610	01-12	15510 00001	BMF NMF
990EZ	67	610	01-12	15510	BMF
990EZ	67	670/570	01-12	15510	BMF
990PF	44	610	01-12	15510	BMF
990PF	44	670/570	01-12	15500 15505 00001	BMF NMF
990T	34	610	01-12	15510	BMF
990T	34	670/570	01-12	15500 15505 00001	BMF NMF
990T IRC 965, IRC 965h	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
990T - Partner Pymt Share BBA IU - Ltr 6547	34	670	01-12	15500 15505	BMF
990W	44	670	01-12	15500 15505	BMF
1040 Returns	30	610	01-12	45510	IMF
1040 IRC 965, IRC 965h	82	670/360, 680, 690, 694	01-12 First valid tax period 201712	45500 45505	IMF
1040 - Partner Pymt Share BBA - IU Ltr 6547	30	670	01-12	45500 45505	IMF
1040 Unsigned Returns	30	670	01-12	45503	IMF
1040 Notices	30	670	01-12	45503	IMF

Exhibit 3.8.44-27 (Cont. 4) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
1040 Notices	30	670/570, 640, 690, 694	01-12	45500 45505	IMF
1040 Returns	20	610	01-12	00001	NMF
1040 Notices	20	670	01-12	00001	NMF
1040 Notices	20	670/570, 640, 690, 694	01-12	00001	NMF
1040 Innocent Spouse	31	610	01-12	45510	IMF
1040 Innocent Spouse Notices	31	670	01-12	45503 45505	IMF
1040 Innocent Spouse Notices	31	670/570, 640, 690, 694	01-12	45500 45505	IMF
1040ES	30	430	12	44201	IMF
1040 Voucher	30	610	01-12	45510	IMF
1040VTEL	30	670 Only	01-12	45503 45505	IMF
1040X	30	670/570	01-12	45500 45505	IMF
1040XV	30	670/570	01-12	45500 45505	IMF
1041	05	610	01-12	15510	BMF
1041	05	670	01-12	15500 15505	BMF
1041 IRC 965, IRC 965h	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1041 - Partner Pymt share BBA IU - Ltr 6547	05	670	01-12	15500	BMF
1041	21	610	01-12	00001	NMF
1041A	36	610	01-12	15510 00001	BMF NMF
1041ES	05	660	01-12	11921	BMF
1041T	05	610	01-13	15510	BMF
1041V	05	610	01-12	15510	BMF

Exhibit 3.8.44-27 (Cont. 5) (01-01-2025)

Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
1042	12	610	12	15510 00001	BMF NMF
1042	12	670	12	15500 15503 15505 00001	BMF NMF
1042S/T	12	670	12	00001	NMF
1065	06	610, 670	01-12	15510	BMF
1065 IRC 965, IRC 965h	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1065 - Partner Pymt Share BBA IU - Ltr 6547	06	670	01-12	15500 15505	BMF
1066	07	670	12	15503 15505 00001	BMF NMF
1096	13	640	12	15503 15505	BMF
1096	55	640	12	45503 45505	IMF
1098					Route to Paymt Per- fection
1099					Route to Paymt Per- fection
1120 Returns	02	610	01-12	15510	BMF
1120 Notices	02	670 Only	01-12	15503	BMF
1120 Notices	02	670/570, 640, 690, 694	01-12	15500 15505	BMF
1120 IRC 965, IRC 965h,	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF

Exhibit 3.8.44-27 (Cont. 6) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
1120-L IRC 965, IRC 965h	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1120-PC IRC 965, IRC 965h	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1120-REIT IRC 965, IRC 965h	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1120-RIC IRC 965, IRC 965h,	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1120-S IRC 965, IRC 965(h)	83	670/360, 680, 690, 694	01-12 First valid tax period 201712	15500 15505	BMF
1120 - Partner Pymt Share BBA IU - Ltr 6547	02	670	01-12	15500	BMF
1120 Returns	32	610	01-12	00001	NMF
1120 Notices	32	670	01-12	00001	NMF
1120 Notices	32	670/570, 640, 690, 694	01-12	00001	NMF
1120-IC-DISC	23	610	01-12	00001	NMF
1120X	02	670/570	01-12	15500 15505	BMF
1120W	02	670	01-12	15500 15505	BMF
1128					Route to Paymt Per- fection
1902B	30	640	01-12	45503 45505	IMF
2030	02, 05	640	01-12	15500 15505	BMF

Exhibit 3.8.44-27 (Cont. 7) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
2158 with Form 5330			01-12	00001	EPMF Cr Trans Vouchers
2210	30	670	01-12	45503 45505	IMF
2210	05	670	01-12	15503 15505	BMF
2220	02	670	01-12	15503 15505	BMF
2290	60	610	01-12	15510	BMF
2290	60	670	01-12	15503 15505	BMF
2290	93	610	01-12	00001	NMF
2290V	60	610	01-12	15510	BMF
2350	30	670	01-12	45503 45505	IMF
2350	51	670	12	15503 15505	BMF
2438	38	610	12	00001	NMF
2555	30	610	01-12	45510	IMF
2688	30	670	01-12	45503 45505	IMF
2688	51	670	12	15503 15505	BMF
2758	08	670	01-12	15503 15505	BMF
2758	34	670	01-12	15503 15505	BMF
2758	12	670	01-12	15503 15505	BMF
2758	08, 33, 36, 37, 40, 50, 67, 77, 78	670	01-12	15503 15505	BMF
2758	36, 56, 57	670	01-12	00001	NMF
2758	89, 14	670	01-12	00001	NMF

Exhibit 3.8.44-27 (Cont. 8) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
3244	Various	670/570, 640, 690, 694	01-12	45500 45505 15500 15505	IMF BMF
3244	Various	640	01-12	45503 45505 15503 15505	IMF BMF
3244A	Various	640	01-12	45500 45505 15500 15505	IMF BMF
3244A	Various	640	01-12	00001	NMF
3244A	17, 20, 21	640	01-12	00001	NMF
3244A	30, 05, 15, 55	640	01-12	45503 45505 15503 15505	IMF BMF
3244/A	35, 65	640/670	01-12 first valid tax period 201412	45500 45505	IMF
3244/A	43	640	12 first valid tax period 201512	15500 15505	BMF
3465					Route to Adj. Br.
3552	Various	670/570	01-12	45500 45505 15500 15505	IMF, IRAF, BMF
4089	02, 05	640	01-12	15500 15505	BMF
4219	01	610	03/06/09/12	15510	BMF
4219	01	670	03/06/09/12	15503 15505	BMF
4666	01, 10	640	03/06/09/12	15503 15505	BMF

Exhibit 3.8.44-27 (Cont. 9) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
4667	10	640	12	15503 15505	BMF
4668	01, 04, 11	640	03/06/09/12	15503 15505	BMF
4720	50	610	01-12	15510	BMF
4720	50	670	01-12	15503 15505	BMF
4768	52	670	0000	15503 15505	BMF
4768	53	670	0000	00001	NMF
4868 (Timely)	30	670	01-12	44701	IMF
4868 (Delinquent)	30	670	01-12	45503 45505	IMF
4868 (Timely)	51	670/460	01-12	15500 15505	BMF
4868 (Delinquent)	51	670	01-12	15503	BMF
4868V	30	670	01-12	44701	IMF
5000.24					Route to AT&F
5227	37	610	01-12	00001 15500	NMF BMF
5227	37	670/570	01-12	00001 15503	NMF BMF
5329	29	670	01-12	45503	IMF
5330 1984 and prior	76	610	01-12 If nothing indicated input date that is in "F".	00001	NMF
5330 1984 and prior	76	670	01-12	00001	NMF
5330 1985 and subsequent- received with EIN (If SSN-process manually)	76	610	01-12 If nothing indicated input date that is in "F".	15500 15505	EO/ BMF

Exhibit 3.8.44-27 (Cont. 10) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
5330 1985 and subsequent- received with EIN (If SSN-process manually)	76	670	01-12	15500 15503 15505	BMF
5498	74	670	01-12	45500 45505	EP/IMF
5500 Series	74	670	01-12	45500 45505	EP/IMF
5500EZ	74	670	01-12	45500 45505	EP/IMF
5558					Route to Paymt Perfection
5564	Various	640	01-12	45503 45505 15503 15505	IMF BMF
5630.5					Route to AT&F
6069	57	610	12	00001	NMF
6069	57	670	12	00001	NMF
5248	03	670	12	15503 15505	BMF
7004	Various	670	01-12	15500 15505	BMF
IRC7803(c)	20	670/570	01-12	00001	NMF
8038/ 8038CP 8038T	46	610 or 670	01-12		BMF NMF
8082	30	670/570	01-12	45500 15505	IMF
8109/ 8109B	01, 02, 03, 09, 10, 11, 12, 14, 16, 17, 33, 34, 44	670	01-12	15503 15505	BMF
8288 2004 and Prior	17	610	01-12	00001	BMF
8288 2004 and Prior	17	670	01-12	00001	BMF

Exhibit 3.8.44-27 (Cont. 11) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
8288 2005 and Subsequent- received with EIN (W/SSN-process manually)	17	610	01-12	15510	BMF
8288 2005 and Subsequent- received with EIN (W/SSN-process manually)	17	670	01-12	15500 15003 15505	BMF
8379	30	670/570	01-12	45500 45505	IMF
8404	23	610	01-12	00001	NMF
8453	30	670	01-12	45503 45505	IMF
8453C	02	670	01-12	15503 15505	BMF
8453F <i>Note:</i> See IRM 3.8.45 for more pro- cessing procedures	05	670	01-12	15500 15505	BMF
8489	13	670	01-12	15503 15505	BMF
8489	55	670	01-12	45503 45505	IMF
8519	Various	670/570, 640, 690, 694	01-12	45500 45505 15500 15505	IMF BMF
8612	89	610	01-12	00001	NMF
8613	14	610	01-12	00001	NMF
8615	30	670/570	01-12	45500 45505	IMF

Exhibit 3.8.44-27 (Cont. 12) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
8697	Various	670/570 <i>Note:</i> See IRM 3.8.45 for more instructions on Form 8697.	01-12	00001	NMF
8716					Route to Paymt Perfection
8725	27	670	01-12	00001	NMF
8736	05, 06	670	01-12	15500 45505	BMF
8736	07	670	01-12	15500 15505	BMF
8752	15	610	12	15500 15505	BMF
8752	15	670	12	15500 15505	BMF
8800	05, 06	670	01-12	15503 15505	BMF
8800	07	670	01-12	15503 15505	BMF
8804 2003 and Prior	08	610	01-12	00001	NMF
8804 TY 2004 and Subsequent	08	610 or 670	01-12	15503 15505	BMF
8805 2003 and Prior	08	610	01-12	15503 15505	BMF
8805 TY 2004 and Subsequent	08	670	01-12	00001	NMF
8813 2003 and Prior	08	670	01-12	00001	NMF
8813 TY 2004 and Subsequent	08	670	01-12	15503 15505	BMF

Exhibit 3.8.44-27 (Cont. 13) (01-01-2025)

Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
8820	13	640	01-12	15503 15505	BMF
8831	Various	670	01-12	15500 15505	BMF
8831	89	610	01-12	00001	NMF
8868	Various <i>Note:</i> Refer to IRM 3.8.45.8.25 for more information	670	01-12	15500 15505	BMF
8872	49	610	01-12	15510	BMF
8879	30	670	01-12	15503 15505	IMF
8879C	02	670	01-12	15503 15505	BMF
8879-EO	Various	670	01-12	15500 15505	BMF
8879S	02	670	01-12	15503 15505	BMF
8879F	05	670	01-12	15503 15505	BMF
8892	51	670	01-12	15500 15505	BMF
9465	Various	670 or 640	01-12	45503 45505 15503 15505	IMF BMF
14764 Employer SRP	43	640	12	15500 15505	BMF
14765 Employer SRP	43	640	12	15500 15505	BMF
CT-1	09	610	12	15510	BMF
CT-2	72	610	12	00001	NMF

Exhibit 3.8.44-27 (Cont. 14) (01-01-2025)
Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
CP14H ACA SRP	35, 65	670	01-12 First valid tax period 201412	45500 45505	IMF
CP21H ACA SRP	35, 65	670	01-12 First valid tax period 201412	45500 45505	IMF
CP22H ACA SRP	35, 65	670	01-12 First valid tax period 201412	45500 45505	IMF
CP45	30	430	12	44201	IMF
CP45	30	670	01-12	45503 45505	IMF
CP56	82	670	01-12	45500 45505	IMF
CP56V	30	670	01-12	45500 45505	IMF
CP59	Various	610 670/570	01-12	45500 45505 15500 15505	IMF BMF
CP215	13	670	01-12	15503	BMF
CP215	55	670	01-12	45500 45505	IMF
CP251	01	640	01-12	15500 15505	BMF
CP251	13	640	01-12	45500 15505	IMF
CP251	17	640	01-12	00001	NMF
CP252	01	670	01-12	15500 15505	BMF
CP252 2005 and subse- quent	17	670/570	01-12	15500 15505	BMF
CP252 TY 2004 and prior	17	670/570	01-12	00001	NMF

Exhibit 3.8.44-27 (Cont. 15) (01-01-2025)

Master File/Non-Master File Form/Program Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
CP253	13	640	01-12	15503	BMF
CP256	83	670	01-12	15500 15505	BMF
CP256V	01/02	670	01-12	15500 15505	BMF
CP501H ACA SRP	35, 65	670	01-12 first valid tax period 201412	45500 45505	IMF
CP503H ACA SRP	35, 65	670	01-12 first valid tax period 201412	45500 45505	IMF
CP 523H ACA SRP	35, 65	670	01-12 first valid tax period 201412	45500 45505	IMF
CP515-518	Various	670-570	01-12	45500 45505 15500 15505	IMF BMF
CP543	16	670/570	01-12	15500 15505	BMF
CP972CG	13	640	01-12	15500 15505	BMF
CP756V	30	670	01-12	15500 15505	IMF
CP956V	01/02	670	01-12	15500 15505	BMF
CP972CG	55	640	01-12	45500 15505	IMF
CP2000	30	640	01-12	45500 15505	IMF
CP2100	13	640	01-12	15500 15505	BMF
CP2100	55	640	01-12	45500 45505	IMF
CP2102	13	640	01-12	15500 15505	BMF

Exhibit 3.8.44-27 (Cont. 16) (01-01-2025)**Master File/Non-Master File Form/Program Processing Table**

Form Number	MFT	Tran Code	Tax Period Ending	Program Code	Master File Type
CP2102	55	640	01-12	45500 45505	IMF
CP2501	30	640	01-12	45500 45505	IMF
EUR CP2000	30	640	01-12	45500 45505	IMF
Letter 226J Employer SRP	43	640	12	15500 45505	BMF
Letter 227J Employer SRP	43	640	12	15500 15505	BMF
Letter 227K Employer SRP	43	640	12	15500 15505	BMF
Letter 227L Employer SRP	43	640	12	15500 15505	BMF
Letter 227M Employer SRP	43	640	12	15500 15505	BMF
Letter 227N Employer SRP	43	640	12	15500 15505	BMF
Letter 5040J Employer SRP	43	640	12	15500 15505	BMF
Letter 6547 BBA IU - Partner Pymt Share	02, 05, 06, 30, 34,	670	1-12	15500 15505 45500 45505	BMF IMF
Sch. H	30, 05	670/570	12	45500 15500	IMF BMF

Note: Exhibit 3.8.44-27: Tax periods ending showing 01-12 in processing table end with 12, unless taxpayer states differently.

Note: During April peak, if a tax period is not indicated on Form 1040V or Form 1041V, apply payment to the current year due. For example, a payment is received on April 19, 2025 with Form 1041V. A tax period is not indicated on the Form 1041V or the payment document. Apply the payment to tax period ending December 31, 2024. Do not send the payment to PPU for research of the tax period unless other research is necessary.

Exhibit 3.8.44-28 (01-01-2022)
 Deposit Summary Report

P/R/F ISR/0551
 AUSTIN

Page: 1
 Date: 08/23/20XX
 Time: 3:56:09PM
 Deposit Date: 08/23/20XX

DEPOSIT SUMMARY REPORT

Deposit Num XX

<u>Block DLN</u>	<u>Block MFT</u>	<u>Document Count</u>	<u>Block Amount</u>
00217-236-000-X	30	3	4,240.15
00217-236-001-X	30	5	1,460.16
00217-236-900-X	5	40	11,128.78
00220-236-000-X	30	31	814.64
00270-236-000-X	30	29	1,450.65
00270-236-001-X	30	6	9,523.70
Totals for Deposit No XX	Block Count	6 Doc Count	114 Amount
			28,618.08

Exhibit 3.8.44-29 (01-01-2022)
RRPS Master File Remittance Recap Report

P/R/F ISR/0540
AUSTIN
Trace ID 0000xxxx000000

Page: 1
Date: 01/23/20XX
Time: 1:56:09PM
Deposit Date: 01/23/20XX

RRPS MASTER FILE REMITTANCE RECAP REPORT

TAX CLASS 2

<u>Block DLN</u>	<u>Block MFT</u>	<u>Document Count</u>	<u>Block Amount</u>
00217-236-000-X	30	3	4,240.15
00217-236-001-X	30	3	1,460.16
00217-236-900-X	5	3	11,128.78
00220-236-000-X	30	3	814.64
00270-236-000-X	30	3	10.65
00270-236-001-X	30	3	9,523.70
Totals for Tax Class 2	Block Count 6	Doc Count 18	Amount 27,178.08

Exhibit 3.8.44-30 (01-01-2022)
RRPS Refund Repayment Remittance Recap Report

P/R/F ISR/0548

AUSTIN

TRACE ID 0000XXXX00000X

Page 1
Date: 01/23/20XX
Time: 1:56:09PM
Deposit 01/23/20XX

RRPS REFUND REPAYMENT REMITTANCE RECAP REPORT
--

		Fund Account #:		20X0903			
<u>RPSID</u>	<u>DLN</u>	<u>TIN</u>	<u>Name</u>	<u>Doc Count</u>	<u>Amount</u>	<u>Transaction Date</u>	
0000102695	00145-236-000-00-X	000005303		1	45.81	01/19/20XX	
0000102691	00245-236-000-00-X	000001477		1	25.00	01/19/20XX	
0000102691	00245-236-000-01-X	000001478		1	25.00	01/19/20XX	
0000102691	00245-236-000-02-X	000003630		1	25.00	01/19/20XX	
Totals for Fund Account		20X0903	Document Count	4	Amount	120.81	

		Fund Account #:		20X0904			
<u>RPSID</u>	<u>DLN</u>	<u>TIN</u>	<u>Name</u>	<u>Doc Count</u>	<u>Amount</u>	<u>Transaction Date</u>	
0000102695	00245-236-000-01-X	000008302		1	74.78	01/20/20XX	
0000102695	00245-236-000-02-X	000003583		1	842.85	01/18/20XX	
Totals for Fund Account		20X0904	Document Count	2	Amount	917.63	

Exhibit 3.8.44-31 (01-01-2022)
RRPS Deposit Fund Remittance Recap Report

P/R/F ISR/0547

Austin

TRACE ID 0000xxx000000

PAGE 1
DATE: 01/23/20XX
TIME: 1:56/09PM
DEPOSIT DATE: 01/23/20XX

RRPS DEPOSIT FUND REMITTANCE RECAP REPORT

Fund Account #: OCX6879

<u>RPSID</u>	<u>DLN</u>	<u>TIN</u>	<u>Name</u>	<u>Doc Count</u>	<u>Amount</u>	<u>Transaction Date</u>
0000102694	00056-236-000-00-X	000005300		1	31.48	01/18/20XX
Totals for Fund Account		OCX6879	Document Count	1	Amount	31.48

Exhibit 3.8.44-32 (01-01-2022)
RRPS General Fund Remittance Recap Report

P/R/F ISR/0546

Austin

TRACE ID 0000XXXX00000X

PAGE 1
DATE: 01/23/20XX
TIME: 1:56/09PM
DEPOSIT DATE: 01/23/20XX

RRPS GENERAL FUND REMITTANCE RECAP REPORT

Fund Account No. 20X5432.1

<u>RPSID</u>	<u>DLN</u>	<u>TIN</u>	<u>Name</u>	<u>Doc Count</u>	<u>Amount</u>	<u>Transaction Date</u>
0000102693	00057-236-000-02-X	000000000		1	215.00	01/20/20XX
0000102693	00057-236-000-03-X	000000000		1	40.00	01/20/20XX
0000102693	00057-236-000-04-X	000000000		1	23.00	01/20/20XX
0000102693	00057-236-000-05-X	000000000		1	14.00	01/20/20XX
0000102693	00057-236-000-06-X	000000000		1	129.00	01/20/20XX
0000102693	00057-236-000-07-X	000000000		1	215.00	01/20/20XX
0000102693	00057-236-000-08-X	000000000		1	301.00	01/20/20XX
0000102693	00057-236-000-09-X	000000000		1	43.00	01/20/20XX
0000102693	00057-236-000-10-X	000000000		1	215.00	01/20/20XX
0000102693	00057-236-000-11-X	000000000		1	43.00	01/20/20XX
0000102693	00057-236-000-12-X	000000000		1	344.00	01/20/20XX
0000102693	00057-236-000-13-X	000000000		1	258.00	01/20/20XX
0000102693	00057-236-000-14-X	000000000		1	86.00	01/20/20XX
0000102693	00057-236-000-15-X	000000000		1	43.00	01/20/20XX
0000102693	00057-236-000-16-X	000000000		1	43.00	01/20/20XX
0000102693	00057-236-000-17-X	000000000		1	172.00	01/20/20XX
0000102693	00057-236-000-18-X	000000000		1	215.00	01/20/20XX
0000102693	00057-236-000-19-X	000000000		1	301.00	01/20/20XX
0000102693	00057-236-000-20-X	000000000		1	129.00	01/20/20XX
0000102693	00057-236-000-21-X	000000000		1	172.00	01/20/20XX
0000102693	00057-236-000-22-X	000000000		1	215.00	01/20/20XX
0000102693	00057-236-000-23-X	000000000		1	43.00	01/20/20XX
0000102693	00057-236-000-24-X	000000000		1	43.00	01/20/20XX
Totals for Fund Account	20X5432.1	Document Count	23	Amount	3,302.00	

Exhibit 3.8.44-33 (01-01-2022)
RRPS Non-Master File Remittance Recap Report

P/R/F ISR/0545

Austin

TRACE ID 0000XXXX00000X

PAGE 1
DATE: 01/23/20XX
TIME: 1:56/09PM
DEPOSIT DATE: 01/23/20XX

RRPS NON-MASTER FILE REMITTANCE RECAP REPORT

Tax Class 4

<u>Block DLN</u>	<u>Block MFT</u>	<u>Document Count</u>	<u>Block Amount</u>
00270-000-000-X	45	3	7448.88
Totals for Tax Class	4	Block Count 1 Doc Count 3	Amount 7448.88

Exhibit 3.8.44-34 (01-01-2016)

RPS General Ledger Account Number List—Journal Totals (Master File)

P/R/F ISR/0542

Austin

PAGE 4
 DATE: 01/23/20XX
 TIME: 1:56/09PM
 DEPOSIT DATE: 01/23/20XX

General Ledger Account Number List-
 Journal Total Report

GENERAL FUND

<u>Account Description</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>	<u>Count</u>
	6310		11,104.74	3
20-1210	2360	556.08		
20-2411	2330	0.00		
20-3220	2320	962.11		
20X5080.1	2350	9426.55		
20X5432.1	2380	102.00		
20X5432.3	2385	58.00		
20X5432.4	2395	0.00		
2086877	2340	0.00		
Total Debits		11,104.74	Total Credits	11,104.74
Total Count			Total Amount	11,104.74

Exhibit 3.8.44-35 (01-01-2016)

RPS General Ledger Account Number List—Journal Totals (Non-Master File)

P/R/F ISR/0542	Page	1
Austin	Date:	01/23/20XX
	Time:	1:56:09PM
	Deposit Date:	01/23/20XX

<u>General Ledger Account Number List-</u>
Journal Total Report

Non Master File

<u>Account Description</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>	<u>Count</u>
	4420		7,448.88	3
Tax Class 1	2110	0.00		
Tax Class 2	2120	0.00		
Tax Class 3	2130	0.00		
Tax Class 4	2140	7,448.88		
Tax Class 5	2150	0.00		
Tax Class 7	2170	0.00		
Tax Class 8	2180	0.00		
Total Debits		7,448.88	Total Credits	7,448.88
Total Count			Total Amount	7,448.88

Exhibit 3.8.44-36 (01-01-2016)

RPS General Ledger Account Number List—Journal Totals (General Fund)

P/R/F ISR/0542

Austin

PAGE 1
 DATE: 01/23/20XX
 TIME: 1:56/09PM
 DEPOSIT DATE: 01/23/20XX

General Ledger Account Number List-
Journal Total Report

General Fund

<u>Account Description</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>	<u>Count</u>
	6310		11,104.74	3
20-1210	2360	556.08		
20-2411	2330	0.00		
20-3220	2320	962.11		
20X5080.1	2350	9426.55		
20X5432.1	2380	102.00		
20X5432.3	2385	58.00		
20X54.2.4	2395	0.00		
20X6877	2340	0.00		
Total Debits	11,104.74	Total Credits		11,104.74
Total Count		3	Total Amount	11,104.74

Exhibit 3.8.44-37 (01-01-2016)

RPS General Ledger Account Number List—Journal Totals (Deposit Fund)

P/R/F ISR/0542

Austin

PAGE 5
DATE: 01/23/20XX
TIME: 1:56/09PM
DEPOSIT DATE: 01/23/20XX

General Ledger Account Number List-
Journal Total Report

DEPOSIT FUND

<u>Account Description</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>	<u>Count</u>
	4710		31.48	1
	4720		13.41	1
	4730		5.42	1
2500		50.31		
Total Debits	50.31	Total Credits		50.31
Total Count		3	Total Amount	50.31

Exhibit 3.8.44-38 (01-01-2016)

RPS General Ledger Account Numbers List—Journal Totals (Refund Repayments)

P/R/F ISR/0542

Austin

PAGE 6
 DATE: 01/23/20XX
 TIME: 1:56/09PM
 DEPOSIT DATE: 01/23/20XX

General Ledger Account Number List-
Journal Total Report

REFUND REPAYMENTS

<u>Account Description</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>	<u>Count</u>
			1,000.00	6
	20X0903	400.00		
	20X0904	600.00		
Total Debits		1,000.00	Total Credits	1,000.00
Total Count		6	Total Amount	1,000.00

Exhibit 3.8.44-39 (01-01-2022)
Transaction Received Date Report

P/R/F ISR/0544

Austin

PAGE 1
DATE: 01/23/20XX
TIME: 1:56/09PM
DEPOSIT DATE: 01/23/20XX

Transaction Received Date Report

<u>Transaction Receive Date</u>	<u>Item Count</u>
01/14/20XX	1
01/15/20XX	2
01/18/20XX	11
01/19/20XX	10
01/20/20XX	17
01/21/20XX	3
01/22/20XX	2
01/23/20XX	6
Grand Total	52
Total Blocks	17

Exhibit 3.8.44-40 (01-01-2022)
Deposit Ticket SF 215-A Report

STANDARD FRM 215A-C (REV 7-91)
 PRESCRIBED BY DEPT. OF THE TREASURY
 I TFM5-3000

DEPOSIT TICKET

DEPARTMENT OF THE TREASURY
 FINANCIAL MANAGEMENT SERVICE

TRACE ID 000020XX247001

Deposit Number Date presented or mailed to bank (MM/DD/YYYY) 8-digit or 4-digit Agency Location Code (ALC) Amount

00 0171

09/04/20XX

00 - 09 1800 - 2

50,21,500.00

WITHHELD AND FICA	20-0101	1	5,000.00	ESTATE AND GIFT	20-0153	5	500.00	(6) Austin	
INDIVIDUAL INC TAX OTHER	20-0110	2	5,000,000.00	C.T.A	20-0130	7	500.00		
CORP INC AND EXCESS PROFITS	20-0111	3	5,000.00	F.U.T.A	20-0121	8	500.00		
EXCISE	20-0152	4	5,000.00	20X0000		9	500.00		
Director, AUIRSC Internal Revenue Service ATTN: Accounting Branch				NAME & ADDRESS OF DEPOSITARY Federal Reserve Branch of Cleveland Cleveland OH					
DEPOSITORS TITLES, DEPARTMENT OR AGENCY AND ADDRESS				I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTABLE ITEMS INCLUDED THEREIN.					m m d d y y y
DEPOSITORS FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE US. TREASURY ACCOUNT OF THE SAME DATE.				AUTHORIZED SIGNATURE			CONFIRMED DATE		
				MEMORANDUM					

Exhibit 3.8.44-41 (01-01-2022)
Transport Batch Status Report

P/R/F ISR/0440
AUSTIN

Transport Batch Status Report

PAGE 1
Date: 01/23/20XX
Time: 13:53:32
Deposit Date: 01/23/20XX

BATCH#	STUB COUNT	DOLLAR	CHECK COUNT	DOLLAR	STATUS
102691	3	1000.00	3	1000.00	Extract Complete
102692	3	1000.00	3	1000.00	Extract Complete
102693	3	1000.00	3	1000.00	Extract Complete
102694	3	1000.00	3	1000.00	Extract Complete
102695	3	1000.00	3	1000.00	Extract Complete
Sort Pattern 0000000030	15	5000.00	15	5000.00	
Grand_ Total	15	5000.00	15	5000.00	

Exhibit 3.8.44-42 (01-01-2022)

Label Template for Storage of Electronic Check Processing (ECP) Payment Documents

Deposit Date: _____ Box number: _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
OTC.net confirmed date Shred Date:

Deposit Date: _____ Box number: _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
OTC.net confirmed date Shred Date:

Deposit Date: _____ Box number: _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
OTC.net confirmed date Shred Date:

Deposit Date: _____ Box number: _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
OTC.net confirmed date Shred Date:

Deposit Date: _____ Box number: _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
OTC.net confirmed date Shred Date:

Deposit Date: _____ Box number: _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
OTC.net confirmed date Shred Date:

Exhibit 3.8.44-42 (Cont. 1) (01-01-2022)

Label Template for Storage of Electronic Check Processing (ECP) Payment Documents

RPSID Range: _____ - _____
RPSID Range: _____ - _____

RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____
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RPSID Range: _____ - _____
RPSID Range: _____ - _____
RPSID Range: _____ - _____

Exhibit 3.8.44-44 (01-01-2022)

Campus Deposit Retention/Destruction Tracking Log

Campus Deposit Retention/Destruction Tracking Log

Preparer Name:

Site Location:

Deposit Date (SF215)	Batch ID	RPSID	Batch Location Cabinet #, Shelf #, Box #	Scheduled Destroy Date	SEID of Person Entering Data	Actual Destroy Date	SEID of Destroyer	Manager Signature & Date	Comments
			Cabinet #: Shelf #: Box #:						
			Cabinet #: Shelf #: Box #:						
			Cabinet #: Shelf #: Box #:						
			Cabinet #: Shelf #: Box #:						
			Cabinet #: Shelf #: Box #:						
			Cabinet #: Shelf #: Box #:						
			Cabinet #: Shelf #: Box #:						

Exhibit 3.8.44-45 (01-01-2022)**Master File/ Non-Master File Processing Form by Category Table**

The following table shows the Master File/Non-Master File Processing Form by Category Table. The first column lists the category. The second column shows the MFT. The third column lists the tax class. The fourth column shows the Doc code. The fifth column lists the transaction code. The sixth column shows the document locator number blocking range.

Category	MFT	Tax Class	Doc Code	Trans Code	DLN Blk Range
01	01, 04, 08, 11, 12, 14, 16, 17	1	17, 19	640, 670, 680, 690, 694	000-999
02	30	2	20	430	000-999
03	30, 31, 55, 82	2	17, 19	640, 670, 680, 690, 694	000-899
04	05	2	17, 19	660	900-949
05	05, 06, 15	2	17, 19	640, 670, 680, 690, 694	950-999
06	02, 07, 33, 34, 83	3	17, 19	640, 670, 680, 690, 694	000-999
07	03, 36, 37, 44, 49, 50, 60, 63, 64, 67, 74, 76	4	17, 19	640, 670, 680, 690, 694	000-999
08	51, 52, 77, 78	5	17, 19	640, 670, 680, 690, 694	000-999
09	09	7	17, 19	640, 670, 680, 690, 694	000-999
10	10	8	17, 19	640, 670, 680, 690, 694	000-999
11	Reserved				
12	01, 04, 08, 11, 12, 14, 16, 17	1	70, 76	610	000-999
13	30, 31	2	70, 76	610	000-799 920-974
14	05, 06, 15	2	70, 76	610	800-999
15	02, 07, 33, 34	3	70, 76	610	000-999
16	03, 36, 37, 44, 50, 60, 63, 64, 67, 76	4	70, 76	610	000-999
17	51, 52, 77, 78	5	70, 76	610	000-999
18	09	7	70, 76	610	000-999

Exhibit 3.8.44-45 (Cont. 1) (01-01-2022)

Master File/ Non-Master File Processing Form by Category Table

Category	MFT	Tax Class	Doc Code	Trans Code	DLN Blk Range
19	10	8	70, 76	610	000-999
20	29	0	17, 19	670	000-999
21	12, 18	6(1)	27	640, 670, 680, 690, 694	100-199
22	20, 21	6(2)	27	640, 670, 680, 690, 694	200-299
23	07, 23, 32, 33, 34, 46	6(3)	27	640, 670, 680, 690, 694	300-399
24	27, 36, 37, 44, 45, 56, 57, 67, 70, 89, 96, 97	6(4)	27	640, 670, 680, 690, 694	400-499
25	53, 54	6(5)	27	640, 670, 680, 690, 694	500-599
26	80	6(8)	27	640, 670, 680, 690, 694	800-899
27	12, 18	6(1)	70, 76	610	100-199
28	20, 21, 69	6(2)	70, 76	610	200-299
29	23, 32, 33, 34, 38, 46	6(3)	70, 76	610	300-399
30	37, 45, 56, 57, 66, 67, 70, 81, 89, 93, 96, 97	6(4)	70, 76	610	400-499
31	53, 54	6(5)	70, 76	610	500-599
32	71, 72	6(7)	70, 76	610	700-799
33	80	6(8)	70, 76	610	800-899

Exhibit 3.8.44-46 (01-01-2016)
 RPS Export Balance Report

PAGE 1

P/R/F ISR/0841
 Center Name: AUSTIN

Date: 1/23/20XX
 Deposit Date: 1/23/20XX
 Time: 12:34:59

RRPS Export Balance Report

Singles (Paper Vouchers)		
	Number of paper Voucher Images	0
	Number of Remittances (check) Images	0
Singles (Electronic Vouchers)		
	Number of Electronic Vouchers	49
	Number of Remittances(check) images	98
Splits		
	Number of Electronic Vouchers	3
	Number of Remittances (check) Images	2
Multiples		
	Number of Electronic Vouchers	0
	Number of Remittances (check)	0
Grand Totals		
	Number of paper Voucher Images	0
	Number of Electronic Vouchers	52
	Number of Remittances (check) Images	100

Exhibit 3.8.44-47 (01-01-2016)
RPS Archive Summary ReportRRPS Archive Summary Report for Deposit Date of 20XX0026
Today's Date: 01/01/20XX Time: 12:40:01

Singles (Paper Vouchers)	
Number of paper Voucher Images	0
Number of Remittances (check) Images	0
Singles (Electronic Vouchers)	
Number of Electronic Vouchers	49
Number of Remittances (check) Images	98
Splits	
Number of Electronic Vouchers	3
Number of Remittances (check) Images	2
Multiples	
Number of Electronic Vouchers	0
Number of Remittances (check) Images	0
Grand totals	
Number of paper Voucher Images	0
Number of Electronic Vouchers	52
Number of Remittances (check) Images	100

**Exhibit 3.8.44-48 (01-01-2016)
RPS Archive Reconciliation Report**

Exhibit 3.8.44-9

RRPS Archive Reconciliation Report for Deposit Date 20XX019
Today's Date: 01/19/20XX

DLN#	Batch#	Seq#	Doc Name	Vch Ch
Number of Paper Vouchers		0		
Number of Electronic Vouchers		0		
Number of Remittance (check) Images		0		

The above items have not been written to the Optical drive as of the time indicated above. You may run the report later again. If the later report shows the same item(s) repeatedly, you may need to investigate the cause of the problem(s) by checking the corresponding Log file(s) of Infolmage and/or RBEMGR

Refence file: 'd/irs/log/Bat20XX019/TKR

Exhibit 3.8.44-49 (01-01-2022)
Missing Image Document Locator Report

Documents with Missing Images for Julian Date of 000023

Today's Date: 01/23/20XX Time: 16:22:07

DLN	RPSID	SEQ	V/C
79057023000000	00073872	0001	C
79057023000010	00073872	0002	C
79057023000011	00073872	0003	C
79057023000012	00073872	0004	C
79057023000013	00073872	0005	C

Note: This report only prints if there are missing images.

Exhibit 3.8.44-50 (01-01-2022)

General Ledger Account Number List Journal Total Report for Image Balancing

P/R/F ISR/0542

Austin

Page No. 1
 Date 01/19/20XX
 Time 4:47:55 PM
 Deposit Date 01/19/20XX

**GENERAL LEDGER ACCOUNT NUMBER LIST-
 JOURNAL TOTAL REPORT**

Deposit Ticket Total **30,361,861.00**
 Deposit Number 18 0296
 Deposit Date 01/19/20XX
 Journal Number

<u>Account Number</u>	<u>Debit</u>	<u>Account Number</u>	<u>Credit</u>
0010	242,618.45	2222	226,647.70
0020	30,001,320.00	3333	30,132,200.30
0030	6,883.01	4444	0.00
0040	3,023.83		
0050	55.51		
0011	0.00		
0022	101,843.20		
0033	0.00		
0044	0.00		
0001	0.00	3030	3,013.00
0002	0.00	4040	0.00
0003	6,117.00		
0004	0.00		
0005	0.00		
0006	0.00		
0007	0.00		
0008	0.00		
1111	0.00	3535	0.00
		4545	0.00
		5555	0.00
Grand Total Debit	30,361,861.00	Grand Total Credit	30,361,861.00
Grand Total Count	10201	Grand Total Amount	30,361,861.00

G

General - Losses and Shortages procedures10

L

Lockbox Depository Bank(s).....16

