



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.10.72

NOVEMBER 14, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting.

MATERIAL CHANGES

- (1) IRM 3.10.72.2.3 Updated Explorer to Browser.
- (2) IRM 3.10.72.2.4.7(7) Updated verbiage to faxed/mailed. IPU 25U0256 issued 02-24-2025.
- (3) IRM 3.10.72.2.4.8 (1) Acknowledgement changed to Acknowledge.
- (4) IRM 3.10.72.2.4.8 (3) Removed notes with PY years.
- (5) IRM 3.10.72.3.3 Limited Physical Items defining "Hats". IPU 25U3346 issued 05-29-2025.
- (6) IRM 3.10.72.3.3.2 TIGTA Contact Information Updated. IPU 25U3346 issued 05-29-2025.
- (7) IRM 3.10.72.5.3 Updated 709 to series and added Form 709-NA.
- (8) IRM 3.10.72.5.5 Discontinue with Treasury checks routed to RIVO for processing. Treasury checks should be forwarded to the local campus Refund Inquiry Unit. IPU 25U3346 issued 05-29-2025.
- (9) IRM 3.10.72.5.5.2 Updated Tax Year from 2020 to 2021 for imminent case. IRM 3.10.72.5.7 Updated CP 05 with a 1040-X attached address from KC to AUSA and added Form 709-NA.
- (10) IRM 3.10.72.5.7(5) Added an exception to the instructions to not stamp the receive date or attach the envelopes to Information Returns Processing (IRP) documents. IPU 25U0347 issued 03-13-2025.
- (11) IRM 3.10.72.5.13(4) Removed outdated shipping instructions for Form 3115. IPU 25U0347 issued 03-13-2025.
- (12) IRM 3.10.72.6.1 Updated on stamping in acceptable "IRS Received Date" area.
- (13) IRM 3.10.72.6.1.1 (b) Removed notes with PY years.
- (14) IRM 3.10.72.6.2.5 Updated TAC date stamp information to must stamp all tax returns and forms with an official IRS "Received or Received with Remittance" date stamp. IPU 25U0303 issued 03-04-2025.
- (15) IRM 3.10.72.7 Updated 709 to series and added 709-NA.
- (16) IRM 3.10.72.7 (5) Updated Internet Explorer to Internet Browser.
- (17) IRM 3.10.72.9(2) b) Note Updated voucher instruction to include manually written TIN or Tax Period on the submitted remittance. IPU 25U0347 issued 03-13-2025.
- (18) IRM 3.10.72.13.1 Updated bullet list for tax years.
- (19) IRM 3.10.72.13.3 Updated 709 to series and added 709-NA.
- (20) IRM 3.10.72.13.5 Update bullet list for tax years.

- (21) IRM 3.10.72.13.6 (3) Added 15a on line 15.
- (22) IRM 3.10.72.13.7 (4) Added form revision sorted by 2025 and later, 2024 and prior.
- (23) IRM 3.10.72.13.7(5) Updated Tax Form Years.
- (24) IRM 3.10. 72.13.7 (11) Updated Tax Form Years.
- (25) IRM 3.10.72.13.9 (4) Updated Tax Form Years.
- (26) IRM 3.10.72.13.10 (4) Updated Tax Form Years.
- (27) IRM 3.10.72.13.11 (4) Updated Tax Form Years.
- (28) IRM 3.10.72.13.12 Added Form Revision sort for Tax Form Years.
- (29) IRM 3.10.72.13.34 (3) Removed code 10 and added form code 37 to Tax Class 5.
- (30) IRM 3.10.72.13.36 Removed FAST M/S to TEGE SSP&O, M/S 1110.
- (31) IRM 3.10.72.13.37 Form 8288/Form 8288-A route changed from ICT to C&E. IPU 25U0413 issued 03-31-2025 Exhibit 3.10.72-1 Added new form 8874 A&B. IPU 25U3346 issued 05-29-2025.
- (32) IRM 3.10.72.16.5 (4) Updated IMF CSCO Austin Stops 5501 to Stop 81103 FSC and International/Puerto Rico to Philadelphia Stop 4-N31.142 PSC.
- (33) IRM 3.10.72.18 Updated Exploder to Browser.
- (34) IRM 3.10.72.18 (3) Updated SERP link.
- (35) Exhibit 3.10.72-1 Removed BBA on Forms 8978,8985, 8986. Deleted Form 8082 from routing guide, Form SS-8 address updated to Holtsville, NY. Form CP 231, CP 564, Form 150.1, Form 3911, and Form 8599 routing updated to ICT. Form 5495 verbiage "Loose" removed on routing guide. IPU 25U0303 issued 03-04-2025.
- (36) Exhibit 3.10.72-1 Form 8867 updated routing address from Plantation, FL to Classified Waste and updated 709 to series and added 709-NA.
- (37) Exhibit 3.10.72-2 Updated Letters 2644C, 2645C, and 4464C address from KCSC M/S 6574 S-2 to AUSC M/S 6579.
- (38) Exhibit 3.10.72-2 Added new letter 474C to routing guide. IPU 24U1187 issued 12-05-2024.
- (39) Exhibit 3.10.72-2 Updated IDRS # from 14879 to 14899. IPU 25U0303 issued 03-04-2025.
- (40) Exhibit 3.10.72-2 Added new letter 6631 to destroy replies and undeliverable, letters 3219C & 4800 address updated, and added new letter 6255C. IPU 25U3346 issued 05-29-2025.
- (41) Exhibit 3.10.72-3 Updated CP 547 routing information and removed CP 549 notice due to obsolete. IPU 24U1115 11-08-2024.
- (42) Exhibit 3.10.72-3 Added new CP 199 undeliverable guidance on processing documents as classified waste. IPU 24U1187 issued 12-05-2024.
- (43) Exhibit 3.10.72-3 Added Instructions for Undeliverable CP 99X series. IPU 25U0347 issued 03-13-2025.
- (44) Exhibit 3.10.72-4 Added Routing Address and information for Correspondence with key words - Lien, Lien Payoff, NFLT, Federal Tax Lien, etc. IPU 25U0347 issued 03-13-2025.

(45) Exhibit 3.10.72-7 Updated 709 to series and added 709-NA.

(46) Editorial updates throughout IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.10.72, dated December 03, 2024 (effective January 1, 2025) is superseded. This IRM also incorporates the following IRM Procedural Updates (IPUs): IPU 24U1115 issued 11-08-2024, IPU 24U1187 issued 12-05-2024, IPU 25U0256 issued 02-24-2025, IPU 25U0303 issued 03-04-2025, IPU 25U0347 03-13-2025, IPU 25U0413 03-31-2025 and IPU 25U3346 issued 05-29-2025.

AUDIENCE

Taxpayer Services Receiving, Extracting, and Sorting Employees in Submission Processing Campuses (Receipt and Control)

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3.10.72

Receiving, Extracting, and Sorting

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Exhibits

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3.10.72.1
(01-01-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides instructions for employees receiving, extracting, sorting, and routing mail within the Submission Processing campuses.
- (2) **Audience:** Taxpayer Services, Submission Processing, Receipt and Control Operation.
- (3) **Policy Owner:** The Director of Submission Processing.
- (4) **Program Owner:** Return Processing Branch (an Organization within Submission Processing).
- (5) **Primary Stakeholders:** TS Submission Processing campuses that process Individual Master File (IMF), Business Master File (BMF), Non-Master File (NMF), and Information Return Processing (IRP) documents.
- (6) Automated sorting of mail on sorting equipment called Mail Sorters.

3.10.72.1.1
(01-01-2025)
Background

- (1) IRM 3.10.72 provides instructions for employees receiving, extracting, sorting, and routing mail within the Submission Processing campuses. It includes a Routing Guide/Maildex for Forms, Correspondex ("C") letters, and CP notices. It is used primarily by Extraction employees within TS Submission Processing campuses that process IMF, BMF, NMF, and IRP documents.

3.10.72.1.2
(11-01-2019)
Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC)
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities:
 - Code sections that provide the IRS with the authority to issue levies
 - Congressional Acts that outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986
 - Policy Statements that provide authority for the work being done

3.10.72.1.3
(01-01-2018)
Roles and Responsibilities

- (1) The Director is responsible for ensuring the successful processing of individual and business tax returns through both electronic and paper means.
- (2) The Operations Manager and the Department Manager are responsible for:
 - a. Defining business goals and developing work plans to be accomplished by employees.
 - b. Directing, coordinating and overseeing work plans of managers and supervisors.
 - c. Initiating ways to improve efficiency of the department and increasing the quality of work directed.
 - d. Finding and implement ways to eliminate or reduce significant barriers to production, and improve business practices.
- (3) The Team Manager is responsible for:

- a. Expediting all remittances to Deposit Unit.
- b. Reducing mail delivery time to pipeline processing.
- c. Minimizing the time from the receipt of mail through the sorting function to routing.
- d. Enabling documents to be examined as quickly as possible and sorted appropriately.
- e. Providing envelope and date stamp needed for filing timeliness.
- f. Extracting and separating the work as quickly as possible so it can be controlled.

(4) Team Employees are responsible for:

- a. Following instructions contained in this IRM.
- b. Maintaining updated IRM material.

3.10.72.1.4
(01-01-2018)

**Program Management
and Review**

- (1) Throughout this manual, references are made to actions required by management. It is to be understood that if a Manager delegates to someone to act on behalf of management, that individual is considered management regarding the item(s) in question. Therefore, no additional reference will be made in this IRM to "management or their designee" or "analyst".
- (2) The daily Candling Log, the monthly Limited Items Review, and the monthly Manager's Lockbox Document Transmittal (LDT) Review will be maintained for 1 year in a log book (destroy the oldest month when you add a new month). Other reports will be maintained electronically. Local management will determine the most appropriate method.
- (3) Throughout this manual, references are made to other IRMs in relation to instructions necessary to properly perform tasks in IRM 3.10.72. Management must be responsible for having at least one of the referenced IRMs in the work area. However, at management's discretion, it may be worthwhile for each employee to keep a copy of the IRM 3.10.72 at their work station. In either case, management is required to update the IRMs distribution pattern and the volume required for each area. Additional reference IRMs are:
 - IRM 3.0.101, Schedule K-1 Processing
 - IRM 3.0.230, Lockbox Processing Procedures
 - IRM 3.5.61, Files Management and Services
 - IRM 3.8.44, Campus Deposit Activity
 - IRM 3.8.45, Manual Deposit Process
 - IRM 3.8.46, Discovered Remittance
 - IRM 3.8.47, Manual Deposit Process for Field Office Payments
 - IRM 3.10.5, Batch/Block Tracking System (BBTS)
 - IRM 3.10.73, Batching and Numbering
 - IRM 3.13.62, Media Transport and Control
 - IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates
 - IRM 3.41.276, Form 941 and Schedule R SCRIPS Processing
 - IRM 3.41.277, Forms 940 SCRIPS Processing
 - IRM 25.6.1, Statute of Limitations Processes and Procedures
- (4) Physical Security, IRM 10.2.8, Incident Reporting, and IRM 1.4.6, Managers Security Handbook, are the prevailing manuals concerning security measures necessary for date stamps, Document Locator Number stamps, payee name stamps (for negotiating checks), other stamp devices, as well as any

emergency that should be reported. Each manual must be consulted to determine the level and type of security required. Particular attention must be given to the requirements to limit (one specific individual) and protect against unauthorized use of all stamp devices. Serial numbers (where available) must be associated with the specified user(s).

- (5) IRM 11.3.1, Introduction to Disclosure, should be consulted when disclosure issues are in question.

Example: Opening and routing mail is a disclosure of taxpayer data, but is permissible and necessary since that is a requirement to perform your job. However, discussing tax information about a specific taxpayer with others, who do not have a **need to know**, is a violation. If an employee becomes aware of any such disclosure, they should report that person to the Treasury Inspector General for Tax Administration (TIGTA).

Note: If IRS initiated correspondence is mailed back to the IRS with a note or any indication that someone other than the taxpayer opened this mail piece or there was another taxpayer's notice included in that envelope (i.e., had access to another taxpayer's return data, TIN, etc.), report this as an inadvertent disclosure. Give this to your manager who will report it using the following link:

<http://gatekeeper.web.irs.gov/snipmain.aspx>.

- (6) Throughout this manual, references are made to "Returns" and "Documents". A "return" is a form required by law to be filed (e.g., Form 1040, Form 720, Form 990, etc.). A "document" is a form not required by law but is relevant to the particular account (e.g., a subsequent payment, a Computer Paragraph (CP) notice, a "C" letter, etc.).

3.10.72.1.5
(01-01-2018)
Program Controls

- (1) Campus Security Review (Remittance, Physical Security, Overstamping)
- (2) Internal Control Review (Candling, Remittance Security, Overstamping, Courier, Discovered Cash Inside R&C, Discovered Remits Outside R&C, Physical Security)
- (3) Unannounced Security Review

3.10.72.1.6
(01-01-2025)
**Terms/Definitions/
Acronyms**

- (1) A list of some of the terms (and definition) used in this IRM are found below. This list is not all inclusive. For details on other acronyms, use the Search feature on the IRS Home Page.

TERMS	DEFINITION
ACS	Automated Collection System
ACSS	ACS Support
APO/FPO/DPO	Army Post Office (APO) / Fleet Post Office (FPO) / Diplomat Post Office (DPO) – Used in lieu of City for military posts. They also have unique State and ZIP codes.
ASED	Assessment Statute Expiration Date

TERMS	DEFINITION
ASFR	Automated Substitute For Return - If "ASFR" notated in top margin of the return, route to "ASFR" function. Do not sort for processing. Accounts are adjusted in the "ASFR function". See IRM 3.10.72.16.7
Batching	The area responsible for establishing control of the documents through processing using the Block Batch Tracking System (BBTS).
BBTS	Batch/Block Tracking System
BMF	Business Master File - BMF (business) returns which are processed in: <ul style="list-style-type: none"> • Kansas City Submission Processing Campus (KCSPC) • Ogden Submission Processing Campus (OSPC)
BPD	Bureau of Public Debt or Branded Prescription Drug - If a taxpayer wants donate to the debt of the United States, they may write a check made payable to the "Bureau of the Public Debt" (BPD). If a Taxpayer mails a Form 8947, Letter 4657, or Letter 4658 directed to OSPC, it is associated with the Branded Prescription Drug program in Large Business and International (LB&I).
Calendar Year	Accounting period covers 12 months and ends in December (or the 12th month, for example 201612)
Campus Support or "Ramp-down" or "Back-end" sites	Campuses that are no longer Submission Processing (SP) sites. They perform back-end work such as Accounts Management, Exam, Collection, etc. Sites are located in: <ul style="list-style-type: none"> • Andover • Atlanta • Brookhaven • Cincinnati • Fresno • Memphis • Philadelphia Note: For complete mailing addresses, see IRM 3.10.72.2.3.
Candling	Term used for passing the envelope over the light on an Extracting table or Final Candling table, or for slicing an envelope on 3 sides.

TERMS	DEFINITION
Certified Mail	Mail received from the United States Postal Service (USPS) (usually has a Green Card) requiring a received date stamp on the card to be returned to the USPS. Once the card is returned to the taxpayer, it is their proof of delivery to the IRS.
CFN	Code Format Number - the 4-digit extension to a ZIP code. This is used by the Mail Sorter machine to sort in specific pockets. It can be programmed or generated on letters based on the IDRS range. See Exhibit 3.10.72-5 for a listing.
CP	Computer Paragraph
CSCO	Compliance Services Collection Operations (generally referred to as "Collections")
CSED	Collection Statute Expiration Date
DLN	Document Locator Number
DOL	IRS owns the Form 5500 series returns filed electronically with the Department of Labors contractor EFAST2, then the information is transmitted to the IRS and posts to the Employee Plans Master File (EPMF) / BMF
EBSA	Employee Benefits Security Administration
EFTPS	Electronic Federal Tax Payment System
EFTU	Electronic Funds Transfer Utility
EIN	Employer Identification Number
ELF	Electronic Filing (legacy system, to be replaced by MeF (Modernized <i>e-file</i>))
Entity	Name, address, taxpayer identification number (TIN). Also, an area within the campus that resolves issues with the name, address and TIN.
EO	Exempt Organization (e.g., Form 990 series returns) - filed in OSPC only
EP	Employee Plans
EPMF	Employee Plans Master File - Form 5500 series return filed electronically or in OSPC
FMSS	Facilities Management and Security Services
Fats	Large thick envelopes that cannot be sorted and sliced by the Mail Sorters machine
Field Office	There are approximately 700 IRS Field Offices with Collection, Examination, LB&I functions. They continue to send remittances to campus "Teller Unit" for processing.

TERMS	DEFINITION
Fiscal Year	Accounting period covers 12 months and ends in a month other than December (for example, 201610)
Flats	Large envelopes (usually ones with only a few pages in an envelope), sometimes from a Private Delivery Service (PDS) such as FedEx.
Future Year/Future Quarter	Any tax year/quarter that is after the one currently being processed. Sort with Current Year, unless specific instructions prevail (e.g., Form 1041, Form 1065, and Form 1120-S).
HQ	IRS Headquarters
I/B	Individual/Business - used when referring to type of Forms, Correspondence, or sometimes refers to the IMF or BMF
ICS	Integrated Collection System
ICT	<p>Image Control Team is where the scanner is located (Correspondence Imaging System) for the screening process, then scanning of all correspondence and forms worked by Accounts Management.</p> <p>Exception: If the Mail Routing Guide indicates a Mail stop number within Accounts Management, then the document must be physically mailed/routed, such as AMRH transcripts.</p>
IDRS	Integrated Data Retrieval System - where taxpayer accounts are researched and updated using various Command Codes
IDT	Identity Theft are suspicious returns pulled from the pipeline for "Funny Box" review by RIVO.
IMF	<p>Individual Master File - IMF (Individuals) returns are processed in:</p> <ul style="list-style-type: none"> • Austin Submission Processing Campus (AUSPC) • Kansas City Submission Processing Campus (KCSPC) • Ogden Submission Processing Campus (OSPC)

TERMS	DEFINITION
Imperfect	Requiring additional steps for processing. Imperfect can apply to imperfect payments, imperfect returns or forms. Examples include payments needing IDRS research or Form 940 with attachments other than Page 1, Page 2, and Schedule A (or Form 941 Schedule B) such as Post-it notes, statements, notation on envelopes, or any form or correspondence.
ISRP	Integrated Submission and Remittance Processing
IRP	Information Returns Program - IRP documents received with a transmittal Form 1096 or Form 1094 series from filers or payers. Paper documents are processed in AUSPC, KCSPC and OSPC.
Julian Date	The numeric day of the year (001 through 365 or 366) and is contained in the DLN (document locator number)
KIA/KITA	Killed in Action/Killed in a Terrorist Action - returns filed in KCSPC
LB&I	Large Business and International Business Operating Division (BOD)
Mail Sorters	Mail Sorters- sorts mail by the CFN (4-digit extension to the ZIP code) - Exhibit 3.10.72-5
Missent/Misdirected	Mail that was accidentally delivered to the IRS by the carrier, or could be a state tax return that was addressed to the IRS. If the mail was addressed correctly, give it back to the carrier. Do not put in an IRS envelope to mail to the Addressee. Enclose date stamped Notice 1256, if it has been sliced/ opened.
Modernized e-File	Modernized e-File is a web-based system that allows electronic filing of Individual, Corporate, Partnership, Exempt Organizations, Excise, Estate and Trusts, and Employment Tax Returns through the Internet.
MFT	Master File Tax code. Refer to Document 6209 for specific forms and MFT.
NMF	Non-Master File - Forms that cannot be processed to the IMF or BMF. NMF documents are processed in KCSPC.
No Remit	Return or documents received without a payment attached.

TERMS	DEFINITION
Non-Scannable	For some reason, the machine will not be able to read the scan line, or there is no scan line on the form.
OFP	Organization, Function, and Program code (used to report your time on your Form 3081 and for other purposes)
OIC/COIC/MOIC	Offer in Compromise (Form 656) Centralized Offer in Compromise (Units located in Memphis and Brookhaven - accept offers for processing) Monitoring OIC Unit - (located in Fresno where payments are processed)
OTSA	Office of Tax Shelter Analysis
PBC	Primary Business Code
PBGC	Pension Board Guaranty Cooperation - insures and monitors Pension Plans
PGLD/IM	Office of Privacy, Governmental Liaison and Disclosure/Incident Management Office
PII	Personal Identifiable Information - Some examples of PII are: <ul style="list-style-type: none"> • Names • Addresses • E-mail addresses • Telephone numbers • Social Security numbers (SSN) • Employee Identification number (EIN) • Other identifying numbers, such as ITIN and ATIN assigned by IRS • Bank account numbers • Date and place of birth • Mother's maiden name • Biometric data (height, weight, eye color, fingerprints, etc.)
P&A	Planning and Analysis Staff - have a designated analyst assigned to specific function/area within a Campus
Perfect	Payments - has all information necessary to determine proper processing. Returns - containing only Page 1, Page 2, and Schedule A (Form 940) or Schedule B (Form 941)
Prior Year/Prior Quarter	Any tax year/quarter that is prior to the one currently being processed
PPU	Payment Perfection Unit
RIVO	Return Integrity & Verification Operation (formerly known as AMTAP)

TERMS	DEFINITION
RRPS/RPS	Residual Remittance Processing System
RS-PCC	Remittance Strategy for Paper Check Conversion - Check processing system used by Campus Support and Field Office sites for all checks, with a few exceptions. Those checks are still mailed to the Teller Unit in the SP Campuses.
R&C/RCO	Receipt and Control/Receipt and Control Operations
Received Date	Date the item was received in the campus. IRS received date stamp should agree with the date actually received.
Remittance	Usually means a check, but can be cash, money order, or any item of value
SAMC	Situational Awareness Management Center
SB/SE	Small Business/Self-Employed Business Operating Division (BOD)
Scannable	Scan line on the form is legible and can easily be scanned by a machine
SCRIPS	Service Center Recognition/Image Processing System
Secondary Sort	Area where returns receive a "finer" sort using specialized criteria
SEID	Standard Employee Identifier (a five-character IRS employee/contractor number)
SERP	Servicewide Electronic Research Program
Statutes	A statute of limitation is a time period established by law to review, analyze and resolve taxpayer and/or IRS related issues. The Internal Revenue Code (IRC) states that the IRS will assess, refund, credit, and collect taxes within specific time limits. These limits are known as the Statute of Limitations. When they expire, we can no longer assess additional tax, allow a claim for refund by the taxpayer, or take collection action. Refer to the chart in IRM 25.6.1.6.5, Chart of Expedited Statute Processing, for specific return information.
TAC (Taxpayer Assistance Center) Site	There are approximately 400 IRS TAC Offices where taxpayers go for "walk-in" assistance with tax issues. TAC offices can process payments, but must transship returns to the appropriate Submission Processing campus for processing.
TS	Taxpayer Services Business Operating Division (BOD)

TERMS	DEFINITION
TEB	Tax Exempt Bonds (e.g., Form 8038 series, 8703 & 8328) - Filed in OSPC only.
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number is a number used to identify an individual or business entity. It can be a: <ul style="list-style-type: none"> • Social security number (SSN) • IRS number (IRSN) • Individual taxpayer identification number (ITIN) • Adoption taxpayer identification number (ATIN) • Employee identification number (EIN)
Vouchers	Usually “stubs” of a CP notice, or a payment voucher that includes a line with the name control, other pertinent information and payment amount on a line running across the bottom line of the form
With Remit	Payment is attached to the return or document or “W/R” return is received from the Lockbox Banks. These returns/documents must be sorted separately.

3.10.72.1.7
(01-01-2026)

Related Resources

- (1) There are various areas within Receipt and Control that perform multiple duties. It is suggested that you become familiar with the duties and related IRMs that contain procedures related to your job. This does not mean that you are held responsible for knowing specific content in each IRM, but only that you are aware of their intent and know how to find information to perform your duties, when necessary.
- (2) Batching and Numbering procedures are found in IRM 3.10.73. It may be helpful for you to also have a copy, or have access to a reference copy of this IRM. This provides information on Numbering documents with a specific DLN and the reason forms are sorted. Generally, when you have several sorts of the same form, the blocking series will be different, or a site wants to track them by adding a 5th digit to the Program Code. However, 5th digits are not listed in the IRM 3.10.73.
- (3) Instructions for routing Undeliverable Mail, as well as Form 3210 guidelines are found in IRM 3.13.62, Media, Transport and Control.
- (4) Refer to IRM 3.10.72.1.2 for a listing of other IRMs that may be helpful.
- (5) “Part 3” (the first number in the IRM string of numbers) means “Submission Processing”. If you want to locate another IRM for a function within Submission Processing, you can go to Intranet Browser, “Forms, Pubs and Docs” link (on the left side of the page), “IRM in PDF Format” link, then “Part 3”. This lists the IRM number and title for all Part 3 IRMs for your reference guide to find information about Entity, Deposit, Timeliness (Program Completion Dates), etc.

- (6) Refer to IRM 3.0.230, Lockbox Processing Procedures, for instructions on acknowledging the transmittal.
- (7) Refer to the chart in IRM 25.6.1.6.5, Chart of Expedited Statute Processing, as a reference guide for questions about the Statute ending dates for various returns.
- (8) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Revenue Manual (IRM) Process, IRM Standards and elevated through proper channels for executive approval. Service Center Directors, Headquarter Branch Chiefs and Headquarter Analyst do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through the proper channels for executive approval, ensuring other functional areas are not adversely affected by the change and it does not result in disparate treatment of taxpayers.

3.10.72.2
(01-01-2012)

Receipt of Incoming Mail

- (1) This subsection details procedures for receiving and routing mail received at the IRS Submission Processing Campuses.
- (2) Procedures for the Campus Support sites (Andover, Atlanta, Brookhaven, Memphis, and Philadelphia) are found in IRM 21.1.7, Campus Support.
- (3) The volume for all incoming mail, Undeliverable mail from the USPS, and rejected mail from the Print Sites should be reported under OFP code 31-110-00000.

Note: Do not take the USPS mail buckets outside of Receipt and Control. These belong to the USPS and they can claim possession of them at their discretion.

3.10.72.2.1
(01-01-2025)

Maintaining Integrity of the Received Date

- (1) All mail received in the Mail Room and Sorting area requires the indication of the date received or accepted by the carrier.
- (2) Retain integrity of incoming mail by date. Process all mail on date received. Do not intermingle separate days' receipts. Use the first-in, first-out (FIFO) method for controlling the mail in consecutive days.

Note: For some days during peak periods, it will be impossible to open all the mail received on that day, but you must label the receipts with the current date to ensure accurate Received Dates are captured. These dates enable you to set the Mail Sorter machines for the correct date received to be sprayed on envelope. Also, as you pull out the fats/flats/boxes (from USPS and PDS carriers), mark the container with the correct date received prior to routing to Extraction. Be sure to sample the cages of mail from the USPS (i.e., "clean the mail") to look for timely (or earlier) Postmarks and move them to the front. Generally, when you find one tray with dates out of order, there will be several other trays with older dates within the cage.

- (3) Mail forwarded to the sorting area must have an attached control slip indicating the received date on each postal container. The control slip may be a piece of paper, a Center form, or a Form 3210, Document Transmittal. The control slip must be retained with the batch of mail when forwarding to the Extracting Area.
- (4) Timely Filed Form 1040, Form 1040A, Form 1040EZ, Form 940, Form 941, and Form 943 (and possibly extensions) accepted at IRS Taxpayer Assistance

Centers (TAC) or Field Offices will not be date stamped. For approximately 3 workdays after the grace period, look for the TAC Office Return Address on UPS Overnight packages or the Return Address on the enclosed Form 3210. If any of the form types mentioned above are enclosed with no IRS received date or the Form 3210 Release Date is the Due Date (or prior), mark the package as timely filed, by-pass Extraction, and route the No Remit forms directly to Second Sort to ensure they are not incorrectly date stamped. Ensure the remits are posted with the Return Due Date (RDD). See IRM 3.8.44, Exhibit 3.8.44-2 for RDDs.

Note: If the TAC Office is located in Beijing, the received date should be either the earlier of the stamped received date on the enclosed returns or the Release Date on the Form 3210. Three of the foreign offices closed in 2015 - London, Paris, and Frankfurt.

- (5) A date mark is applied to each envelope by the Mail Sorter machine during mail sorting. This date can be used to determine the IRS received date in cases where the stamped official IRS received date stamp is missing on a document.

3.10.72.2.2
(01-01-2025)
**Incoming Mail Sorting
Operations**

- (1) This subsection includes Culling, Sorting, Reporting, and Delivery of processed mail.
 - a. Inspect the mail and remove Misdirected (non-IRS) mail, Certified or Registered mail, and non-machinable mail that cannot be processed through the Mail Sorter machine using the guidelines in this section.
 - b. Process white mail, misdirected mail, and undelivered mail as detailed in this section.
 - c. Use the Mail Sorter machine to capture mail counts, and count the fats/flats/boxes by manual, estimates, or weighed estimates to prepare daily reports of total receipts.
- (2) Prepare incoming mail for automated sorting as follows:
 - a. Randomly sample each pouch or tray of mail received to ensure that the contents belong to the IRS and were not **misdirected/missent** by the USPS. **Misdirected/Missent Mail is any mail item that was addressed to private citizens or business and not intended for the IRS.** Return any missent/misdirected pouch, tray, or mail piece to the USPS. Follow the procedures outlined in IRM 3.10.72.5.9 if the mail was accidentally opened/sliced, date stamp Notice 1256 on the back and insert inside the envelope. Tape it back together neatly and give it back to the carrier. If the carrier is other than the USPS, line through **Post Office** on the Notice 1256 and edit the name of the carrier. **Give the misdirected/missent mail back to the carrier.** Do NOT put in an IRS envelope to forward, unless the envelope was destroyed or severely damaged. In that case, you will have to address an IRS envelope. Ask the USPS employee to provide you with some of the clear envelopes for **re-packaging** the mail piece, if the mailing address can be clearly read on the item we sliced.

Note: If you notice any envelopes addressed to a State Taxing agency, but has the Campus City, State, include this package with the other returns for that state that have been detached and need to be forwarded to the appropriate state. In this case, attach the envelope to the State return.

- b. Identify incoming mail from **external agencies** (such as SSA, Department of Education) that is addressed to a taxpayer with the IRS Campus unique campus ZIP code see IRM 3.10.72.2.3. This mail can be destroyed after management review. It should not be returned to the originating agency.
- c. Identify and pull Undelivered Mail that may have been delivered with white mail for separate processing.
- d. **Remove fats** (envelopes that are thicker than $\frac{3}{8}$ ") **and flats** (envelopes that are larger than $6\frac{1}{8}$ " X $11\frac{3}{8}$ "). Slice open these envelopes and forward them to Extraction.
- e. **Separate any certified or registered mail** mixed in with the regular mail and deliver to the on-site USPS employee. If no USPS employee on site, ensure the mail piece (with green card attached) is placed in the proper area for the USPS pick-up. Continue these **culling** (i.e., selecting, rejecting, etc.) operations while loading the conveyor belt on the Sorter.
- f. Place the mail on edge, faced and oriented correctly, with the bar codes facing the sequence sorter.
- g. Initialize the sorter for incoming mail operations as specified in the Operator's Handbook.
- h. Select the most efficient standard sort scheme for a given batch of mail to yield the highest volume of sorted mail on the initial pass, and identify the greatest volume of remittance bearing mail.

Note: Designate unselected with remittance and unselected without remittance pockets in each standard sort scheme. The remittance detector is only active on the first pass of any mail run. Any mail not selected for final sort on the first pass must remain unopened and be sorted to the with or without remittance pockets as appropriate. Mail must remain unopened in subsequent passes until the Code Format Number (CFN) is selected for final sort.

Note: Sort all unreadable envelopes and envelopes that are mechanically mishandled to the purge pocket.

- i. Sort all mail pieces that enter the sorter as doubles or misreads to the reject pocket. Statistical sample mail pieces will also be directed to the reject pocket. Re-sort rejected mail pieces after separating pieces marked for a statistical sample.
- j. Maintain identification of sorted mail by form type and remittance status. Place sorted mail in trays and mark each tray with: form type, remittance status, and count. The sorter places a mark on every 25th or 50th piece of mail in each pocket. Use this mark to manually count the mail in the trays, or use the pocket counter for that pocket.
- k. Perform all second pass sorts (fine sort) as necessary and process Undelivered Mail, Misdirected Mail, and **White Mail** to achieve a finer sort.
- l. Forward all mail to Extraction except when otherwise specified in this manual, or by local management.
- m. Upload all incoming run statistics to the host computer upon completion of an incoming run. Include Undelivered mail 64 bit bar code information along with the daily run statistics.

3.10.72.2.3
(01-01-2026)

Unique Campus ZIP Codes

- (1) Each Submission Processing Campus (SPC) and the Philadelphia Campus is assigned a unique 5-digit Zone Improvement Plan (ZIP) code that allows the United States Postal Service (USPS) to expedite mail delivery to the IRS. The unique U.S. Postal Sectional Center Facility (SCF) ZIP Codes (also known as unique ZIP Code) for the IRS centers are as follows:

BMF Submission Processing (SP) Campus	Unique ZIP Code	IMF Submission Processing (SP) Campus	Unique ZIP Code
Kansas City (KCSPC)	64999	Austin (AUSPC)	73301
Ogden (OSPC)	84201	Kansas City (KCSPC)	64999
		Ogden (OSPC)	84201

- (2) **Philadelphia** (only **Campus Support** site with a Mail Sorter machine) Unique ZIP — **19255**. In addition, the Mail Sorter machine has been programmed to identify the CFN whether used with ZIP Code 19255 or 19104.
- (3) IRS return envelopes carry ZIP+4 codes that are provided to taxpayers in correspondence and “Where to File” instructions for tax forms. This code is the combination of the above ZIP Codes plus the 4-digit Code Format Number (CFN) codes assigned. See Exhibit 3.10.72-5 for a list of valid Code Format Numbers (CFNs) that can be read by the Mail Sorter machine and sorted in the appropriate pocket.
- (4) The street address for the Submission Processing Campuses, required by Private Delivery Services, are as follows:

Submission Processing Campus	Street Address (When Using Private Delivery Service)
Austin (AUSPC)	Internal Revenue Service 3651 South I-H 35 Austin, TX 78741
Kansas City (KCSPC)	Internal Revenue Service 333 W. Pershing Road Kansas City, MO 64108-4302
Ogden (OSPC) Note: Mail addressed to IRS with ZIP code “84404” will be delivered, however the USPS has designated “ 84201 ” as the correct ZIP code and deleted “North” from the Street Address. USPS “ Certified Mail ” must be addressed with ZIP code “84201”.	Internal Revenue Service 1973 Rulon White Blvd. Ogden, UT 84201

Note: Campus Support and TAC Sites will use the appropriate SP Campus Address shown above when mailing remits to the Teller Unit Stop Number. The “RS-PCC”, “No Remit”, and “CORR” documents can be in the package addressed to the Teller Unit Stop Number or in a separate package addressed to the Batching Stop Number. Sort package/box and give it to the

appropriate function. Keep the Form 3210, Document Transmittal, with the documents, whether routed to the Teller Unit or Batching. Batching needs the Form 3210 to identify type of work, shown on the Form 3210.

- (5) The Campus Support Sites are also called Accounts Management Centers (AMC). Currently, the sites are Andover, Atlanta, Brookhaven, Cincinnati, Memphis, and Philadelphia. If necessary to transship items to these sites, use the following address.

Campus Support Site	Mailing Address
Andover	Internal Revenue Service 310 Lowell Street Andover, MA 01810
Atlanta	Internal Revenue Service 4800 Buford Highway Chamblee, GA 39901
Brookhaven	Internal Revenue Service 5000 Corporate Ct. Holtsville, NY 11742
Cincinnati	Internal Revenue Service 7940 Kentucky Drive Florence, KY 41042
Memphis	Internal Revenue Service 5333 Getwell Road Memphis, TN 38118
Philadelphia	Internal Revenue Service 2970 Market St. Philadelphia, PA 19104
Fresno	Internal Revenue Service 3211 Northpointe Dr Fresno, CA 93725

Note: Refer to the Exhibits for the correct mail stop number, or check their Mail Routing Guide on SERP. Shipping personnel should regularly check the Mail Routing Guide for the various sites on SERP for any changes. Go to the Intranet Browser, SERP, Local Sites/Other tab, Mail Routing Guide, then the particular campus. Philadelphia sometimes uses the acronym "BLN" (Building Locator Number) as a prefix to the numerical location, but you must only write the alpha and numeric characters. (e.g., BLN 4-F23.142, write 4-F23.142)

3.10.72.2.4 (01-01-2025)

Types of Mail Received

- (1) The main function of the Mail Room is to open, sort, count and route all incoming mail and packages to their appropriate destinations. Mail cages are delivered to mail function personnel for opening using Mail Sorters, if available, or Slicers as an alternative. Daily counts of the different types of mail are maintained and logged onto the Daily Activity Log/Report. Most of all incoming mail will be placed in trays and sent into the Mail Extraction unit to be processed.

- (2) Receipt and Control should either have a “Funny Box”, or access to one, where returns can be placed for review by Return Integrity & Verification Operation (RIVO) or Frivolous Filer Program (FRP) on a regular basis. If your site does not have “Funny Boxes” set up in Receipt and Control, they should still identify any Frivolous Filer Program (FRP) returns, and refer them to the local FRP Coordinator. These items can be tax returns, Correspondence, or Undeliverable mail pieces. If there is any type of “protest” statement handwritten or attached that appears to be an **imminent threat**, give to your manager to report to TIGTA. Refer to IRM 3.10.72.17 for additional information.

Exception: Some suspicious returns will not be placed in the “Funny Box”. They are batched and routed to Code and Edit for correspondence. Refer to IRM 3.10.72.17(10).

- (3) The following subsections describe the various types of mail received with a brief description.

3.10.72.2.4.1
(01-01-2025)
Regular Mail

- (1) This term refers to mail items that are being sent into the IRS from Taxpayers, vendors, government agencies, and various other entities. This mail is usually addressed generically to the IRS with the city and state. These mail items can contain checks and should be processed immediately so the work can be expedited into the Mail Extraction area.
- (2) Regular mail is usually opened and counted by the Mail Sorter machine. Otherwise, Slicing Machines will be used.
- (3) Direct all letter mail received from the USPS to the Mail Sorting area for processing. Mail received from the U.S. Postal Service (USPS) may be in various container types (e.g., pouches, trays, tubs, etc.).
- (4) **All mail** addressed to a specific IRS organization, individual, or Management Official **should be sliced and extracted in the Limited Area**.

Note: Some functions prefer to extract their own mail and this is permissible, as long as it is performed in the ventilated area and it is date stamped (as needed) prior to leaving the area. In some instances, the envelope is not properly addressed for Mail Sorters to sort for these “Exception” functions. In that case, your site should supply each extractor with a list of organizations, including their applicable Mail Stop and/or a name that could be on the “Attention” line or enclosed Form 3210 to identify this “Exception mail” as not to be extracted. Route to the Admin Mail Room (or designated area). The designated individual(s) from these organizations will come to the Receipt and Control ventilated area to extract and date stamp their own mail, prior to exiting the area. Any remits included in these envelopes will be routed to Deposit. A Form 3244 should be prepared by the extractor, if the check or money order is not “perfect” and no source document will accompany the payment. Following is a list of some of the organizations that request to be on the “Exception” list, which is not all inclusive and will vary according to the campus: Accounting / Revenue Accounting and Control System (RACs), Criminal Investigation, Disclosure, TIGTA, Taxpayer Advocate, IRS Transactional Processing Branch (Payroll), Personnel, Labor Relations, Equal Employment Opportunity (EEO), National Treasury Employees Union (NTEU), etc.

- (5) Most of the Confidential envelopes should be directed to organizations that prefer to extract their own mail. However, Extractors should use the following

guidelines when you slice outside envelopes with **enclosed “Confidential” envelope** (8 1/2" x 11" pink or white with grey border, or the letter size version):

- a. If the outer envelope is sliced and a **“Confidential”** (e.g., “Confidential Mail - Open by Addressee Only”, “Sensitive Mail”, etc.) envelope is enclosed, refer the package to your manager or designated management official to extract.

Note: Bargaining Unit employees from Receipt and Control should not extract contents that are “Confidential”. If the outer envelope is addressed to a function that chooses to extract their own mail (e.g., Labor Relations, TIGTA, Personnel, etc.), route entire package directly to the Admin Mail Room (or designated area).

- b. If the “Confidential” envelope contains tax returns or general correspondence, the manager will give it back to an extractor to date stamp and sort contents.
- c. If the “Confidential” envelope contains sensitive information, the manager will place it back in the envelope, staple the sliced portion of the envelope securely to ensure contents cannot fall out, then route to appropriate Admin Mail Room or mail stop.

Note: Any personal mail, whether “Confidential” or not, should have the name and Mail Stop number of the person/organization on the outside envelope or mail piece before leaving the area. If the Mail Stop is not indicated on the incoming envelope/correspondence/Form 3210, refer to your manager to find them on Outlook or Discovery Directory and edit their mail stop number on the outside envelope. Do not route any “Confidential” mail without a clearly visible Mail Stop on the outer envelope.

- (6) If an employee receives flowers or gifts through the mail (e.g., roses for Valentine’s Day), contact the employee and arrange for pick-up outside of the Limited Area. (e.g., Administrative Mail Room, etc.)

3.10.72.2.4.2
(01-01-2025)
**Code Format Number
CFN Mail**

- (1) When the taxpayer uses one of our return envelopes with the Unique ZIP Code and CFN, Mail Sorters can quickly sort the mail to the correct pocket.
- (2) If this mail is directed to Extraction within these pockets, it can make it easier for Second Sort/Clerical unit to route to the area using the CFN. See Exhibit 3.10.72-5.
- (3) If an organization creates a new letter or notice and currently has an assigned CFN, they should inform the IT programmer to use this designated CFN. If the organization/function does not have an assigned CFN and has a considerable volume of notices, forms, correspondence they can contact the local Receipt and Control analyst at the site (if it is only received at one site), or the author of this IRM when the correspondence affects more than one Submission Processing site. Only sites with a Mail Sorter machine can benefit from a CFN. Philadelphia, PA, Covington, KY and Fresno, CA are currently the only Campus Support sites with Mail Sorter machine.

3.10.72.2.4.3
(01-01-2025)

**Private Delivery Service
(PDS)**

- (1) Private Delivery Services are those other than the USPS. These are FedEx, United Parcel Service (UPS) and DHL. Private Delivery Service (PDS) mail is delivered to the campus and routed to Extraction on the day it is received at the Campus.
- (2) Misdirected mail received from a PDS must be returned to the carrier as soon as possible. Review the "To" section for any misdirected mail. If not sliced, put in a designated area for the carrier to pick up on the next delivery to the campus. If the mail gets sliced, refer to IRM 3.10.72.5.9 for proper procedures.
- (3) Determination of IRS received date from a qualifying PDS is detailed in IRM 3.10.72.6.2.4 when no drop-off date is indicated on the shipping bill/label.
- (4) Most of the envelopes received from a PDS are referred to as "flats". Flats are envelopes 8 1/2 x 11 inches or larger that cannot be sorted on the Mail Sorter machine.
- (5) "Fats" are envelopes more than 3/8 inch thick, which are too fat to go through the Mail Sorter machine. They are bundled together and processed as a group since they cannot go into the slicing machine due their thickness.

Note: The **bubble paper padded** envelopes can be sorted with other fats/flats. Sort the padded envelopes with the "fuzzy padding" separately from the other fats and flats. Route them to Extraction following local procedure. The Extractor who opens these envelopes should try to open in a manner that causes the least distribution of the "fuzz". Open them by either pulling the tab, or removing staples/tape on one end. Do not slice these on 3 sides; open wide enough to remove all contents. Keep them in a separate bag with your tag when routing to Final Candling from your other envelopes. Final Candler should do a manual search of the inside of the envelopes and drop them back in the same bag for destruction to ensure the "fuzz" does not get on other mail to be candled or on the Final Candling tables. Extractors may use face masks and/or paper gowns to prevent any irritation to self, clothing, or table.

- (6) Packages are boxes that can be delivered by any carrier (e.g., the USPS, or by a PDS such as FedEx, UPS, or DHL).
- (7) All boxes must be sliced open before they leave the Mail Sorters/Shipping room.
- (8) Enter the incoming package Tracking Number **and** Name of the person to whom the package is addressed on the Package Tracking Sheet.
- (9) Packages containing tax related material should be routed to Extraction. If addressed to an Individual or Administrative Mail (not an item to be processed or related to a tax adjustment), route it to the Administrative Mail Room for pick-up by the Addressee. Follow procedures outlined in IRM 3.10.72.2.4.1.

Exception: During peak filing season, TAC Offices may route **unopened** Private Delivery Service (PDS) packages to the campus in a box with a Form 3210, Document Transmittal, showing the Tracking Number of the mail piece. The packages are delivered to the nearest IRS office when addressed to a IRS location with a P.O. Box (such as a Lockbox Site), since the Private Delivery Services can only deliver to a Street Address. The envelopes are usually addressed to a Lockbox in Charlotte, Louisville, or Cincinnati, but can be addressed to any IRS

P.O. Box address. The Charlotte TAC office will route to Kansas City. Hartford and San Francisco TAC sites will route to Fresno. The enclosed Form 3210 will either have the Tracking Numbers listed on it, or a listing of the Tracking Numbers will be attached. Leave the Form 3210 in the package and route the box to the Teller Unit/ Field Office payment section to extract the envelopes, post the payments, and acknowledge the Form 3210.

- (10) TAC offices and Campus Support sites will process most payments through the RS-PCC (Remittance Strategy for Paper Check Conversion) system and route the returns to the Campus for processing. If the remits are “splits”, “multiples”, checks that cannot be read by the scanner (indicated by a RS-PCC literal stamp that has been lined through), or require the expertise of Payment Perfection in the Campus, the Field Offices and Campus Support sites will route these to the Teller Function Mail Stop Number. The Field Office has the option of sending 2 separate overnight shipments, or one shipment with all receipts. If mailed separately from remits, the “RS-PCC” and “No Remit” returns, as well as “CORR” (correspondence to be routed) will have another designated “No Remit” Stop Number (Batching). If combined shipment, the envelope will ALWAYS be addressed to the Teller Function stop number. Upon receipt, Teller Function will extract their “Remits” and leave the rest for Second Sort to fine sort and route returns to Batching. The “RS-PCC” returns will be stamped “Received with Remit” (and no amount edited) or green rocker under Balance Due amount. If they are Part-Paid, an amount will be edited to the right of “Received with Remit” or amount edited to the side of the green rocker. “Non-Remits” can be identified by the Form 3210, Document Transmittal, attached and should already be stamped with an IRS Field Office or Campus Support received date stamp (and no indication of “With Remit”, green editing, or green rocker). Route the packages or envelopes with the Form 3210 to Second Sort or Batching so the “types” are easily identifiable to them. They can acknowledge the Form 3210 and route copy for mailing.
- (11) We will also request that Area Offices and Campus Support sites indicate the type of return by marking either a “\$” sign or “W/R” for Remit/RS-PCC, or “N/P” for no payment to help Batching ensure the return is blocked correctly.
- (12) If you ever receive a bill for “Pay by Recipient” from a PDS because an IRS employee signed for the bulk receipt of packages, contact your HQ IRM Analyst for resolution. IRS is not responsible for the bill.

3.10.72.2.4.3.1

(04-21-2014)

State Income Tax Levy Program (SITLP) Packages – (KCSPC Only)

- (1) The package from the state will be addressed to the SITLP Coordinator and should be received overnight USPS or Private Delivery Service. Receipt and Control should date stamp the package and contact the SITLP Coordinator immediately upon receipt. The package will include a payment (check), and may also include an acknowledgement form to sign and return to the state. The SITLP payment should not leave the secured area, nor be routed to Deposit. Normal procedures for maintaining security of the payment should be followed. In most cases, the SITLP Coordinator will ensure that the check is held by Receipt and Control/Cashiers until the TDA56 Runs are requested by Accounting and processed at either MCC (Martinsburg Computing Center) or TCC (Tennessee Computing Center). Follow local procedures initiated by the Coordinator.

Note: The payment must not be retained for more than 24 hours. If it takes more than 24 hours for the coordinator to pick up the check, report it to the Receipt and Control Manager.

- (2) The SITLP Coordinator will be responsible for ensuring that all aspects of the program operate correctly at the campus level, and will be the liaison with campus functions, computing center functions and state counterparts. For additional information, refer to IRM 3.8.45.24, State Income Tax Levy Program (SITLP).

3.10.72.2.4.4
(01-01-2018)
Bulk Mail Pouch

- (1) Route documents from bulk mail shipments (items received from another IRS Campus or Area Office) to a function within Receipt and Control for sorting or routing. The documents have been date stamped by the receiving office, if appropriate.
 - a. Route any document/correspondence using the Mail Stop or function indicated in the mailing address on Form 3210. If no Mail Stop indicated, route to Second Sort or Correspondence unit using the local Maildex/Routing Guide.
 - b. Route any returns that need to be processed to Batching or Second Sort.

Note: Follow your local procedures for routing. If you're trying to decide where to route, consider routing them to a pipeline function beyond Extraction to simply sort the form type or route correspondence. If it's the same type of return (e.g., all Form 1040 series), then they can be routed directly to Batching or Second Sort. If they are a combination of BMF returns, then they should probably be routed to Second Sort to "fine" sort. Refer to Exhibit 3.10.72-11 for the contacts in the Batching unit, as well as the Mail Stop number to include on the Shipping label and Form 3210.

- (2) During peak filing season, be sure to recognize if the package was mailed on or before the Due Date of the return. Campus Support and Area Offices should mail daily using Overnight service. In some cases, the Area Office will get Private Delivery Service packages intended for a Lockbox and they don't have resources to open them. In this case, they will mail the unopened envelopes in a bulk shipment. Be sure to date stamp these returns with the correct received date. Allow the date they were received by backing up the day (consider weekend and holidays) when they were actually received in the Area Office.
- (3) Area Offices/Campus Support will not date stamp timely filed Form 1040 series, Form 940, Form 941, and Form 943. If the package was mailed on or before the Due Date and received after the grace period, be sure to mark "Timely Filed" on the container. If there are other returns mixed in that do not have that due date, be sure to allow them the correct received date by rolling back your date stamp to the correct date.
- (4) Bulk mail shipments should be assigned to a specific group/unit to avoid any possible errors with determining the correct received date by Extraction. Be especially careful with bulk submissions of Extension forms to ensure the received date is properly reflected (including no received date, if timely). Be sure to "make" them timely if they were dropped off at an Area Office timely. For IMF Extensions, Form 4868, this means they must be batched under the correct "timely" DLN.

- (5) Shipping should acknowledge the receipt of the package by signing the Acknowledgement copy of Form 3210, Document Transmittal, returning the appropriate copy to the Sender, and keeping a copy in a retrievable file. If routing the “bulk” shipment to Batching, Extraction, or Second Sort, include one copy of the Form 3210 in the container to aid in matching received date on the documents to the subsequent shipping date.

3.10.72.2.4.5
(01-02-2020)
**Social Security
Administration (SSA)
Transshipments -
(KCSPC Only)**

- (1) Some taxpayers inadvertently mail remits, tax returns, and correspondence to the Social Security Administration (SSA), instead of the Internal Revenue Service. SSA will forward all mail to KCSPC and separate the “remits” from “non-remits” on separate transmittals. The title of the No Remit transmittal is “Social Security Administration Transmittal of Material Forwarded to the Internal Revenue Service”, Form SSA-L1111; the Remit transmittal title is “Automated Remittance Control Record from Wilkes-Barre, PA”.
 - a. Always date stamp the Social Security Administration’s (SSA) transmittal form. The receiving function can date stamp the individual receipts.
 - b. Route the “**Remit transmittal package**” to Deposit upon receipt.
 - c. Do **not sign or mail an Acknowledgement** of the “**No Remit**” transmittal, Form SSA-L1111. Forward “No Remit” documents with transmittal to Second Sort/Batching to date stamp each document and sort/batch for proper disposition.
- (2) Contact SSA Remittance Control Management Program Analyst regarding any

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3.10.72.2.4.6
(01-01-2015)
P.O. Box Mail

- (1) “P.O. Box” Mail is normally delivered to the IRS in designated trays from the specific USPS Office.
Note: All mail must be delivered to the Receipt and Control area and sliced in a Limited, ventilated area. No mail is delivered to another part of the campus by the USPS. **All Remit items are extracted** from the envelopes before they leave the area.
- (2) Open this mail using the slicing machines. Ensure that the correct date is set on the machine, and that the count has been zeroed out before you begin.
- (3) Rubber band together in bundles and place a tag on the bundle with the P.O. Box number, current date, and the volume. Place the bundle on the mail rack, log in the finished count for the daily report, then send it to the Extracting area.
- (4) The Campus should have a procedure to put this mail in a designated area as soon as it is extracted. Do not mix it with other correspondence (i.e., CP notices, letters, etc.) to be routed to Second Sort. It does not need a fine sort and can be immediately identified for routing to the area. If it does not come sorted from the USPS, then it must be fine sorted.
- (5) **Fresno Only** - Some mail may be directed to the RIVO function and Form 3210 will indicate “RIVO External Leads, P.O. Box 24012, Checks”. Route the submission of checks, debit cards, etc. to RIVO.

3.10.72.2.4.7
(02-24-2025)
Lockbox Mail

- (1) The Lockbox Depository Bank(s) will forward daily all work processed, including unprocessables using the Lockbox Document Transmittal (LDT). The LDT should list the contents of the Lockbox mail out package(s). The LDT is generally provided in Box # 1. Acknowledge receipt of the package by verifying the contents listed on Page 1, Package Acknowledgement.

- (2) **Packages** - Verify receipt of the following:

- a. **Lockbox Field Coordinator (LFC) Package**, if listed, verify the package is received and contact the LFC for pick-up.
- b. **Deposit Error Rate (DER) Review Package**, if listed, verify that the DER package is received and route to Improvement Team.
- c. **Form 4868 Review Package**, if listed, verify the package is received and route to Improvement Team.
- d. **"Incompletes" Envelope**, if listed, verify the envelope is received and route to **Error Resolution** following local procedures for your SPC.

Note: Lockbox will deposit remittances made payable to IRS with incomplete information. Those related envelopes are enclosed in the daily receipts from Lockbox and the envelopes are forwarded to ERS to aid in proper posting ("Incompletes").

- e. **IDT (Identity Theft) Returns**, If a "Quantity/Volume" is indicated, pull them out of the box and route to Batching (These returns will have Form 14039 or an IDT annotation). Do not shelve these returns. Ensure they are identified as "Remit/IDT" returns to the person inputting to BBTS. This item is unique to the IMF LDT.
- f. **With Remit Unprocessables** - These items will be received in tamper proof bags. Forward to Pre-Batch (or Deposit area) for processing. Ensure that the bag is sealed and not opened, sliced, torn, or any other manipulation that would question the integrity of the bag(s). Alpha/numeric digits annotated in "Section 1 box" of the LDT.

Caution: The alpha/numeric must match and cannot be transposed.

- (3) **Initial** the Acknowledgement page in the appropriate field (inside the box **SPC Initials Column** in Section 1 of the LDT), whether all is correct, or you had to notify the LFC of any discrepancies.
- (4) **Sign and date** at the bottom of the page. If multiple areas are responsible for verifying the package contents, both signatures must be at the bottom of the LDT.
- (5) **Fax/Email** a copy of the signed Acknowledgement (Page 1) back to the bank daily, no later than (NTL) 2:00 p.m. **campus time** (time is negotiable between SPC and Lockbox site). Refer to IRM 10.8.1.4.16.6.3.2, Information Technology (IT) Security Policy and Guidance, Facsimile and Facsimile Devices, for additional information.

Note: If multiple areas receive and verify the work (e.g., Extraction, Batching, and Cashiers), establish a system to ensure all Acknowledgement pages are faxed to the bank each day.

- (6) **File** a copy of the LDT in chronological order. Retain all pages (copy of Page 1 and all "detail pages"). Retention period for the LDT forms (including Managerial Review Logs) is 1 year. Retain a printed copy of the fax confirmation page with the date and time stamp and staple to the corresponding LDT page.

- (7) A managerial review must be performed monthly to ensure all LDTs were acknowledged to the Lockbox site. Keep a log sheet of the managerial reviews along with the transmittal retention copies and indicate Name of Reviewer, Date, and Comments. Comments should include your finding of the managerial review. For example, 22 transmittals reviewed; 2 were not signed; 1 missing date and time of fax/email. See **Sample** copy in IRM 3.10.73, Batching and Numbering, Exhibit 3.10.73-1, Lockbox Document Transmittal Log. When conducting a managerial review of the LDTs you must review the following:
- LDTs were faxed/emailed timely. If LDTs were not faxed/emailed timely and/or there were fax transmittal problems, documentation of issue must be recorded and retained with that day's LDT (i.e., e-mails to LFC and/or bank; weather related shipment delays).
 - Employees initials were present in Section 1.
 - Section 5 (signature section of LDT).
 - Appropriate changes made to any discovered discrepancies on the LDT.
 - LFC was notified of the discrepancy.
- (8) Use OFP 31-140-37200 for acknowledging the LDT.
- (9) Contact your LFC if you have questions, or refer to the Lockbox Processing Guidelines (LPG) or IRM 3.0.230, Lockbox Processing Procedures.

3.10.72.2.4.8
(01-01-2026)

**Registered and Certified
Mail**

- (1) Process Registered and Certified Mail by agreement with the local Post Office. Follow the procedures below whether a USPS (United States Postal Service) employee is located at IRS (Receipt and Control area) or the local USPS facility scans the envelopes and removes the cards:
- a. The USPS or USPS employee should identify certified and registered mail by red stickers or green post cards affixed to each envelope.
 - b. All certified and registered mail will be scanned by the USPS (or USPS employee) before the green cards are stamped with the IRS received date.
 - c. The designated IRS mail clerk should stamp the IRS received date (or run through the date stamp machine) on the green cards to acknowledge receipt.
 - d. Once the USPS (or USPS employee) has finished scanning the certified mail, it is released to Extraction for processing. Date stamp the cards (or run them through the date stamp machine) and give them back to the USPS as soon as possible, generally within 24 hours.
 - e. Direct any certified mail inquiries to the USPS (or USPS employee). The USPS has the responsibility of researching computerized certified mail records maintained by them. The Sender can usually track the mail piece on-line.
 - f. If the Certified Mail receipts are not promptly received by the USPS, or they don't return ones sent back because the green card was still attached, report the problem to your local Management. They should contact the local USPS to resolve the problem.
 - g. Ensure the Certified Mail cards have been detached by the Post Office (or USPS employee) before you begin extracting. If not, give back to the USPS to pick up these cages (or mail pieces) before you extract the mail. If a certified mail piece accidentally gets to Extraction, send the entire piece back to the USPS with the green card still attached.
 - h. If you extract a piece of Certified mail and the envelope is either empty or contains blank sheets of paper, destroy as classified waste.

- i. In each mail drop, there are usually several trays of certified Undeliverable mail items (green and white labels) which are being returned back to the IRS. These are usually sorted into trays by the USPS, but some certified mail items can also be mixed in the trays of Undeliverable “non-certified mail” items. Follow the Undeliverable instructions in IRM 3.13.62-53, CP Notice Distribution and Mailing Guide for the disposition of these notices.

Note: Some of the Certified Undeliverable notices issued by Collection can be destroyed and do not have to be extracted. Simply identify the notice number and destroy as classified waste.

- j. Certified Undeliverable mail received from Lockbox marked as “Undeliverable Certified Cards, Un-Processable No Remit” can be destroyed as classified waste.
- (2) “Click2Mail” is a service provided by the USPS where the customer prepares their own electronic certified mail slip using www.usps.gov. The bar code is scanned by the USPS to provide an electronic notification that the package has been received by the IRS. There is no green postcard to detach from these envelopes. Ensure that the USPS has scanned them, if you have a question.
- (3) Some functions have noticed that the Postmark Date on some Certified Mail pieces is much later than the “Acceptance Date”, resulting in erroneous penalty assessment. For any original return where the Postmark is either Missing or Postmark is not Timely (late), enter the Tracking Number on the usps.com website. If the dates are different, print the page, and staple it to the back. Date stamp the return with today’s date; mark through the day portion and **change it to the last day of the Grace Period** (the day before the “Check Postmark Beginning” date. Charge time to OFP code 31-550-59607. Drop UPC for volume. Refer to the table(s) below. If the Acceptance Date is on or before the “Timely Postmark Date”, then it is the timely; it’s only necessary to “Check Postmark” in the period immediately following the grace period.

Note: If the “Acceptance Date” is after the “Timely Postmark” date, place a large check mark (✓) on the front of the envelope to indicate you checked it and the IRS Received Date is correct. Do not print the page from the USPS website. Date stamp return and continue processing.

Form	Timely Postmark			Extended Due Date			#
							#
1040 Series	15-Apr			15-Oct			#
4868 Extension for 1040	15-Apr			♦	♦	♦	#

- (4) Following are the IMF forms filed at **AUSPC**:

Form	Timely Postmark			Extended Due Date			#
							#
1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS	15-Apr			15-Oct			#
1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS Note: If “out of the country”, due date and extended due date change.	15-Jun			17-Oct			#
2350	15-Apr			♦	♦	♦	#
2350 if “out of country”	15-Jun			♦	♦	♦	#
4868	15-Apr			♦	♦	♦	#
4868 if “out of country” Note: Line 8 or 9 box should be checked.	15-Jun			♦	♦	♦	#

(5) Following are BMF returns filed at **KCSPC and OSPC**:

Form	Timely Postmark			Extended Due Date			Second Extended Due Date			#
										#
11-C	2-Jul			♦	♦	♦	♦	♦	♦	#
CT-1	28-Feb			♦	♦	♦	♦	♦	♦	#
CT-2 Q1	31-May			♦	♦	♦	♦	♦	♦	#
CT-2 Q2	31-Aug			♦	♦	♦	♦	♦	♦	#
CT-2 Q2	30-Nov			♦	♦	♦	♦	♦	♦	#

Form	Timely Postmark			Extended Due Date			Second Extended Due Date			#
CT-2 Q4	28-Feb			♦	♦	♦	♦	♦	♦	#
Form 706 Form 706-NA	9 months after the date of death			6 months from Due Date			♦	♦	♦	# # # # #
706-GS(D) 706-GS(T)	15-Apr			15-Oct			♦	♦	♦	#
709	15-Apr			15-Oct			♦	♦	♦	#
720 Q4	31-Jan			♦	♦	♦	♦	♦	♦	#
720 Q1	30-Apr			♦	♦	♦	♦	♦	♦	#
720 Q2	31-July			♦	♦	♦	♦	♦	♦	#
720 Q3	31-Oct			♦	♦	♦	♦	♦	♦	#
730	last day of the month following the month that the wagers were reported (e.g., End of Tax Year is December 31, 2014, due date is January 31, 2015)			♦	♦	♦	♦	♦	♦	# # # # #
940	31-Jan			♦	♦	♦	♦	♦	♦	#
941 Q4	31-Jan			♦	♦	♦	♦	♦	♦	#
941 Q1	2-May			♦	♦	♦	♦	♦	♦	#
941 Q2	1-Aug			♦	♦	♦	♦	♦	♦	#
941 Q3	31-Oct			♦	♦	♦	♦	♦	♦	#
943	31-Jan			♦	♦	♦	♦	♦	♦	#
944	31-Jan			♦	♦	♦	♦	♦	♦	#
945	31-Jan			♦	♦	♦	♦	♦	♦	#
990 BL	The 15th day of the 5th month after the tax period ending date.		♦	♦	♦	♦	♦	♦	♦	# # # # # # # # #
1041	15-Apr			15-Sept			♦	♦	♦	#
1041 Note: If books and records kept outside of U.S., automatic 2 month extension.	15-Jun			Note: For tax periods beginning 1/1/2016 and later, the extended due date will be 5 1/2 months or October 1 (10/1).			♦	♦	♦	#

Form	Timely Postmark		Extended Due Date			Second Extended Due Date			#
1041A	15-Apr		15-Jul			15-Sept			#
1041-QFT (Domestic)	15-Apr		17-Oct			♦	♦	♦	#
7004 Extension for 1041	15-Apr		♦	♦	♦	♦	♦	♦	#
1041-ES Q4	15-Jan		♦	♦	♦	♦	♦	♦	#
1041-ES Q1	15-Apr		♦	♦	♦	♦	♦	♦	#
1041-ES Q2	15-Jun		♦	♦	♦	♦	♦	♦	#
1041-ES Q3	15-Sept		♦	♦	♦	♦	♦	♦	#
1065	15-Mar		15-Sept			♦	♦	♦	#
1065 Note: If books and records kept outside of U.S., automatic 2 month extension.	15-Jun		15-Sept			♦	♦	♦	#
7004 Extension for 1065	15-Mar		♦	♦	♦	♦	♦	♦	#
1120 Series	15-Apr		15-Sept			♦	♦	♦	#
1120-C	15-Sept		15-Mar			♦	♦	♦	#
1120-S	15-Mar		15-Sept			♦	♦	♦	#
7004 Extension for 1120	15-Apr		♦	♦	♦	♦	♦	♦	#
7004 Extension for 1120-S	15-Mar		♦	♦	♦	♦	♦	♦	#
2290 2290(SP)	last day of the month following the month of the first taxable use (vehicle first used in February - tax return due March 31)		♦	♦	♦	♦	♦	♦	# # # #
8027	28-Feb		30 days	♦	♦	♦	♦	♦	#
8752	15-May		♦	♦	♦	♦	♦	♦	#
8892	15-Apr		♦	♦	♦	♦	♦	♦	#

(6) Following are BMF returns are only filed at **OSPC**:

Form	Timely Postmark		Extended Due Date			Second Extended Due Date			#
940(PR)	31-Jan		♦	♦	♦	♦	♦	♦	#

Form	Timely Postmark			Extended Due Date			Second Extended Due Date			#
941(PR)/SS Q1	30-Apr			♦	♦	♦	♦	♦	♦	#
941(PR)/SS Q2	31-Jul			♦	♦	♦	♦	♦	♦	#
941(PR)/SS Q3	31-Oct			♦	♦	♦	♦	♦	♦	#
941(PR)/SS Q4	31-Jan			♦	♦	♦	♦	♦	♦	#
943(PR)	31-Jan			♦	♦	♦	♦	♦	♦	#
944(SP) 944(PR) 944-SS	31-Jan			♦	♦	♦	♦	♦	♦	#
1041-QFT (Foreign Address)	15-Jul			17-Oct			♦	♦	♦	#
1120-C	15-Sept			15-Mar			♦	♦	♦	#
1120-F	15-Mar			15-Sept			♦	♦	♦	#

(7) Following are BMF returns are only filed at **KCSPC**:

Form	Timely Postmark			Extended Due Date			Second Extended Due Date			#
8813	15th day of the 4th, 6th, 9th, and 12th months of the partnership's tax year			Can file Form 7004						#
8892	15-Apr			♦	♦	♦	♦	♦	♦	#

3.10.72.2.4.9
(01-01-2014)

Sorting Undeliverable (UD) Mail

- (1) These are mail items that have been mailed to the Taxpayer and are being returned to the IRS because they could not be delivered for some reason.
- (2) The instructions for disposition of this mail are found in IRM 3.13.62-53, CP Notice Distribution and Mailing Guide.
- (3) If you are interested in volumes captured on the Work Plan and Control (WP&C) report, the Submission Processing sites use Organization 31000, but

the Function Program (OFP) code 140-00800 is consistent for Submission Processing and Campus Support sites. Refer to the *Organization Function Program (OFP) Code website* for the Campus Support specific Organization codes, if you need to research any management reports.

3.10.72.3
(01-01-2025)
**Mail Extraction and
Processing General**

- (1) Extraction of mail will be performed in a controlled and Limited Area. All mail received in the Campus will be extracted only in the area of Receipt and Control that has a contained ventilation system.
- (2) Some functions want to open their own mail. In that case, representative(s) from that function/area will be given access to the Receipt and Control area to open such mail within the secure area. All remittances (including Cash) found in these envelopes that are payable to IRS will be taken to the Cash Clerk/Deposit Function. Follow procedures in IRM 3.10.72.5.5 for handling cash and items of value. **All correspondence and tax forms attached should be stamped with the official IRS received date before it leaves the limited area.**
- (3) When Area Office and TAC site mail is received with a Form 3210, Document Transmittal and includes Form 795 or /Form 795A, or Form 809 it will be routed to the Teller Unit (Field Office Payment Processing Program). Then, they will forward returns to Batching, once they process the Remit. The Campus Support and Area Office/ TAC sites may include their Remits, Full Paid and Part Paid RS-PCC receipts, as well as No Remit returns and Correspondence in the same package. These should have a received date stamp and can be routed directly to Batching. All should have a Form 3210 with the documents indicating the various "types" attached. Keep the Form 3210 with the "RS-PCC" and "No Remit" documents so that Batching will recognize whether they should batch as "With Remit". Do not remove them when extracting contents of the package. If no Remit, the package, including the Form 3210 will be routed to Batching.

Note: All envelopes, even ones marked "Sensitive Mail", "Confidential Mail - Open by Addressee Only", etc. are to be sliced and extracted in the Receipt and Control mail center in each Campus, since they can possibly contain remittance. If your site has local agreements with certain functions to deliver their unopened mail to a specific area within the ventilated area, then follow the "Exception List" procedures. See IRM 3.10.72.3.1 for additional details about an "Exception List". The Extraction clerks in Receipt and Control are not to extract "Confidential" envelopes. If the outer envelope is not addressed to one of the Exception functions, give it to your manager to extract and determine disposition. See IRM 3.10.72.2.4.1.

Exception: All boxes mailed to IRS must be sliced open in the Mail Sorter area, checked for any tax returns to be processed and/or remits, then routed to the Admin Mail Room. The addressee can pick up the package in the Admin Mail Room where they can open the box and verify all parts/items are received (e.g., computer equipment for IT, parts for machinery, etc.).

- (4) If payments are received from Private Collection Agencies with check posting information included on the "Form 3210", make a photocopy of the Form 3210 with a photocopy watermark and send it with the check to PPU for accurate posting of the payment. Send the original Form 3210 to be acknowledged.

- (5) All areas of Extraction and Batching must maintain received date integrity since **all forms and correspondence that are routed to another area or transshipped to another site should be date stamped**. All returns that are to be processed should be date stamped as directed in the charts in the Exhibit 3.10.72-6 through Exhibit 3.10.72-8.

Note: If a return is referred to a “Funny Box” and taken out of the area, attach envelope and stamp receive date. This will aid Batching if the return is sent back for processing when the received date/Julian Date is input.

- (6) Mail received from Mail Sorters must remain in the sorts as received, or by the Mail Sorters date stamped on the envelope.
- (7) The Mail Sorter machine sorts the mail by the Unique Campus ZIP Code and Code Format Number (CFN). The CFN is the 4-digit code following the ZIP code. These codes are defined in Exhibit 3.10.72-5. It is also suggested that the campuses take advantage of the Mail Sorter machine sorts and keep the mail in those sorts within Extraction. The Mail Sorter operator can make several “passes” using the machine to fine sort, reducing the volume of “mixed” mail in Extraction. Also, use the CFN in the City, State, ZIP line in either the Mailing Address or Return Address on the correspondence to aid in correctly routing mail generated by IRS.
- (8) Mail must be extracted in the following order, based on management discretion:
- ACS
 - “With Remit” code format numbers (CFNs) sorted by Mail Sorters (includes 0020 in OSPC) or Remit sorts identified by the check reader
 - Flats and Fats
 - Certified/Registered Mail
 - Balance Due notices (where the check reader does not identify a Remit enclosed)
 - Estimated Tax (ES) Payments
 - All others in received date order

Note: Take advantage of the check reader equipment on the Mail Sorter machines and process the remits first.

- (9) Although certain sorts are mandatory per this IRM, it is the right of any center to add additional sorts either by enhancing a required sort, or by introducing a new sort. However, management must maintain accurate records for each added sort in order to locally support any increased funding/staffing request.

Caution: Any “local sort” requirements should not be used as a means of circumventing, diverting, or preventing a quality review problem from another area.

- (10) Refer to IRM 3.10.72.5.5 if a remittance is attached.

3.10.72.3.1
(01-01-2025)
**Administrative (ADMIN)
Mail Rooms**

- (1) The “Admin” Mail Rooms are “mini” Post Offices for the entire campus for some Incoming and Outgoing Mail. Admin mail can be segregated from the mail that needs to go to Extraction by looking for various Mail Stops, Functions, and Names on the envelope/shipping label. Mail Sorters can route it directly to the Admin Mail Room for the functional area to pick-up. Then, the person from the function/area can extract their mail in the ventilated area

before transporting to their own area. Never allow anyone to take mail out of the ventilated area that has not been extracted from the envelope to avoid risk of contamination. Do not allow anyone to take remits out of the secure area, even if they are taking them to a Deposit area.

- (2) Some common examples of Admin **Incoming Mail** include, but are not limited to the following:

- a. IRS to IRS Mail – Addressed to a specific person or functional area, route to the Admin Mail Room if the function is on the “Exception” list, or if the package is not tax related information to be processed. Admin Mail Room personnel should phone the individual to arrange pick up.

Note: If the Return Address on the envelope is from another IRS office and is not addressed to one of the “Exception” Mail Stops, it will be extracted to ensure it does not include Tax Returns or remits. If contents are not tax related or should not be sorted for processing, route to Admin Mail Room for disposition. For example, if an Exam function routes cases to CCP (Centralized Case Processing) in a campus, do not extract all case files from the package. Date stamp the enclosed Form 3210 and follow your local procedure by routing directly to Exam, or call the Exam contact for pick-up.

- b. Office Supplies, Computer Software/Hardware - These boxes will be sliced in the Mail Sorters area and delivered to the Admin Mail room for the recipient to extract and verify the contents in the ventilated area. Some examples are computer equipment for IT, supplies delivered by Office Max (or another vendor), etc.
- c. “Exception List” - All sites have agreements with some functions that choose to extract and date stamp their own mail in the Admin Mailroom, or designated area within the ventilated area. Follow your local procedures for any approved function on the “Exception List” and route their mail to the Admin Mail Room.

- (3) If the package addressed to a specific function or person contains a Form 3210, the individual or designee for the function should sign their own Form 3210 and keep the copies.

- (4) There is also an **Outgoing Mail** function necessary to IRS employees in the Campus. They accept:

- a. Mail to be metered on the Paragon machine
- b. Outgoing Certified Mail (prepared by the function/area)
- c. Small packages, flat envelopes, and boxes that require UPS Ground, Next Day Air, or 2nd Day Air delivery service.
- d. Acknowledgement letters to be mailed back to the filer in their own self-addressed, stamped envelope. IRS does not have to pay postage to acknowledge receipt of mail when requested and no stamped, self-addressed envelope is provided by the filer. Taxpayers can use Return Receipt mail service to ensure their package is delivered to a site.
- e. Original Identification (ID) not needed for processing (i.e., Driver’s license, picture ID, etc.)

Note: The Admin Mailroom is not the Machine Services area that is responsible for bulk mailing of letters/notices. These instructions are found in IRM 3.13.62.

- (5) **All mail accepted as Outgoing** should contain the **complete Name, Street Address, City, State Code, and ZIP** in the format acceptable for the USPS or UPS (Street Address). **If it is going to another IRS office, be sure it includes a Stop #.** If mail is submitted with a P.O. Box and the request is for Overnight or 2 Day Air, request a street address. **United Parcel Service (UPS) is the contract carrier for IRS Private Delivery Service (PDS) packages. PDSs will not accept mail addressed to a P.O. box.** Use all available resources such as Outlook, Discovery Directory, SERP (Who/Where tab), IRM 3.10.72.2.3, and the Routing Guide Exhibits in the back of the IRM to obtain a street address and mail stop number for all outgoing mail to other IRS sites.

3.10.72.3.2
(01-01-2022)
**Taxpayer Bill of Rights
(TBOR)**

- (1) The *Taxpayer Bill of Rights* (TBOR) adopted by IRS in June 2014 outlines the ten fundamental rights of taxpayers.
- (2) *Publication 1, Your Rights as a Taxpayer* was updated to include the modified language from the Taxpayer Bill of Rights.
- (3) Taxpayers have the right to receive prompt, courteous and professional assistance in their dealings with the IRS.
- (4) They are to be spoken to in a way that is easily understood and any correspondence from the IRS must be clear and understandable.
- (5) They have the right to speak to a supervisor whenever quality service is not received.

3.10.72.3.3
(05-29-2025)
Limited Physical Items

- (1) The following items are generally prohibited from the secure Limited Area within Receipt and Control. There are some exceptions if they are related to a medical condition or a religious practice:
- Lunch Bags/Boxes
 - Non-Transparent Beverage Containers, unless inspected upon exit
 - Purses
 - Backpacks
 - Briefcases
 - Sports Bags
 - Hats includes beanies, skull caps, dew rags, and full head covering scarves.
 - Shopping Bags
 - Shoulder Totes
 - Fanny Packs
 - CD or Tape Cases
 - Books
 - Newspapers, Magazines
 - and Similar Type Items

Note: Employees can keep personal items at their desks, eat at their desks (if a past practice has been established), and carry small items on their person in and out of the secure area as long as such items are displayed in clear plastic bag(s).

- (2) The use of the camera function on a camera capable cell phone / iPad is **prohibited without FMSS approval**. In any case, all IRS employees must take personal responsibility to ensure that no photographs of NSI (National Security

Information IRM 10.9.1), SBU (Sensitive But Unclassified), taxpayer data, PII (Personally Identifiable Information), or other sensitive information are taken. In addition, personally owned equipment **must not be connected** to IRS systems

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- (3) First line Managers or a designated representative will conduct at a minimum one monthly random review of each employee in Receipt and Control to ensure compliance with all security policies as they relate to personal belongings described above in the secure area.
- (4) The review will be completed at start of shift and/or upon entrance to the secure area by the Manager. Management will maintain documentation that includes the:
 - Date
 - Unit Number
 - Employee's Name, Identifying Number, or SEID
 - Description of restricted item(s) found – (If no restricted item(s) found, indicate "None" on the check sheet.)
 - Reviewer's Initials

Note: If there is a medical or religious "exception" to any of the items listed in IRM 3.10.72.3.3 above, notate that in the "Comments" section (e.g., "allowed to wear hijab/burqa/kippah/yarmulke", "needs medical supplies in ice pack bag", etc.).

- (5) There is no official approved form for this review and form should be prepared locally. All forms from each Unit should be maintained in a binder located in a central area and available for review by the designated person performing the monthly review, or any Management Official. Retention period for the forms is one year, including the current month.
- (6) Visitors are only permitted to carry articles into the limited area which are absolutely necessary to conduct their business while working in the area (e.g., portfolio, notepads, repair kit or manual, binder, paper documentation). Managers are to discuss the policy of prohibited articles with the visitor and determine whether the item is necessary for conducting business within the limited area.
 - a. Inspection of the items are not necessary upon entering the area, however these items must be inspected prior to exiting the limited area.
 - b. If the door monitor observes a visitor upon exiting with an item that is prohibited, they must notify management. Management, or a designee, must physically inspect the visitors' portfolio, notepad, repair kit or manual prior to the visitor exiting the limited area.
- (7) During unprecedented times face masks are permitted when there are health risks involved.
- (8) A transparent laptop bag or backpack is permitted inside the limited area 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 it 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.

3.10.72.3.3.1
(01-01-2022)

**Physical and
Operational Security**

- (1) This subsection provides guidelines to meet physical, operational and system security needs to prevent damage to the sorters, computers, software and to prevent disclosure of taxpayer data in the sorting area.
- (2) Physical and operational security must be maintained as follows:
 - a. Lock the Sorter room and the Server Computer room when unattended.
 - b. Deliver all processed incoming mail to the Extraction area properly identified as with remittance, "With Remit," or non-remittance, "No Remit."
 - c. If secure space is not available, store excess "No Remit" mail in an unsecured area adjacent to extraction or other secured storage area. Advise the appropriate Extraction employee of this location.
- (3) Particular attention must be given to safeguarding money and tax information.
- (4) For any IRS received date stamps or any other type of sensitive rubber stamps (e.g., signature stamps, etc.) that need to be destroyed, follow these instructions:
 - a. Include Form 3210, Document Transmittal, signed by the manager or their designee.
 - b. Pack the stamps (along with your Form 3210) in boxes that are suitable for the shipment, following PII guidelines in IRM 10.5.1.6.9.3, for shipping.
 - c. Ship UPS 2nd Day Air to:

Internal Revenue Service
Memphis Campus Facilities Management and Security Services (FMSS)
Stop #9424
5333 Getwell Road
Memphis, TN 38118-0000

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3.10.72.3.3.2
(05-29-2025)

**Suspicious Packages
and Reporting Physical
Security Incidents**

- (1) IRS has established procedures to ensure that mail is handled safely. Mail room employees and all IRS employees who handle mail should follow these procedures to ensure mail is handled in the safest way possible. Employees should open mail in designated mail opening areas and follow the procedures listed below.

Note: All Areas should post contact information (name and work phone as well as 24/7 phone numbers) for FMSS, TIGTA, SAMC and all other contacts in multiple areas and by phones in the RCO area. In most IRS campuses, you are unable to call 911 from an IRS phone. Follow the local procedure to call

FMSS or the Security Console to call 911 for you. If night shift, weekend, or holidays (e.g., not the “normal hours” of operation), then a “after hours” phone number should be accessible on or near the phones in the work area.

- (2) Some features of suspicious packages are listed below, but is not all inclusive. If you have any suspicion about the safety of any package due to the physical appearance or the smell of a package, report it to your manager.
- Packages with soft spots, bulges, or excessive weight
 - Lopsided or uneven
 - Wrapped in string
 - Badly written or misspelled labels
 - Distorted handwriting or cut-and-paste lettering
 - Suspicious or threatening messages written on the package
 - Excessive postage
 - No postage
 - Leaks, stains, powders, or protruding materials (any smell of oil or gasoline, etc.)
 - Ticking, vibration, or other sound
 - Protruding wires or aluminum foil
- (3) Procedures to be followed in the receipt and handling of suspect packages are:
- Remain calm.
 - Do not open the package or letter.
 - Make a list of all persons who touched the letter or package and who were in the area if the letter or package was opened in case of contamination. This is also helpful when someone completes the Incident Report for the Situational Awareness Management Center (SAMC).
 - Do not shake or empty the contents of a suspicious package or envelope
 - Do not carry the package or envelope, show it to others or allow others to examine it.
 - Do not move the package. Leave the package or envelope on a stable surface. Do not sniff, touch, taste, or look closely at it or any contents that may have spilled.
 - Do not touch your eyes, nose, or other body parts.
 - Isolate the package.
 - If you wish to report a threat, bribe, or computer intrusion after regular business hours, call 800-589-3718. This number reaches an answering service which answers all calls from all locations in the United States 24 hours a day 7 days a week. The answering service will contact the on-call TIGTA agent. Harm or loss of life call 911 yourself; otherwise, call your FMSS contact or the Security Console to call 911.
 - Contact your FMSS. Have their name and work phone (as well as 24/7 phone number) posted in multiple areas and by phones in the RCO area.
 - Please use the TIGA complaint website to submit an allegation at **Submit a Complaint | U.S. Treasury Inspector General for Tax Administration** **OIG** Alternatively, you can call the TIGTA National Hotline at 800-366-4484 during normal working hours to report an allegation as well.

- Thoroughly wash hands with soap and water. If powder or any material got on your body, use scissors to cut your clothes off before showering. Do not pull any shirt over your head. Use the showers available in the area and change into clean clothing provided to you.
- Managers should advise employees to avoid the area and should direct employees on proper evacuation plan provided by the local FMSS. The area should be restricted to only authorized persons.

(4) Take the following steps:

- a. Immediately report the incident to a supervisor.
- b. The supervisor will immediately secure the room. Anyone who is in the area where the package is discovered must remain in the area. Prevent additional employees from entering the area.
- c. The Supervisor will immediately contact the local FMSS.

Note: FMSS will contact local law enforcement authorities.

- d. The Supervisor will contact Department and Operation officials.
- e. The Supervisor will contact TIGTA at 800-366-4484 during normal working hours for immediate assistance.

Note: After regular business hours, call 800-589-3718. This number reaches an answering service which answers all calls from all locations in the United States 24 hours a day 7 days a week. The answering service will contact the on-call TIGTA agent.

The Supervisor will contact *SAMC (Situation Awareness Management Center)*, **within 30 minutes of incident discovery**.
Phone 202-283-4809 or (toll free hotline) 866-216-4809, or
E-mail *samc@irs.gov*

Note: In order to complete the incident report to SAMC, it's critical that someone captures the data related to the incident. Included in this information will be a list of all persons who touched the letter or package and who were in the area if the letter or package was opened in case of contamination, employee statements, etc.

(5) In addition to reporting the incident to the Supervisor, the Employee who discovers the incident should remember to do the following:

- a. Do not touch your eyes, nose, or other body parts.
- b. Thoroughly wash hands with soap and water.
- c. Stay in the secured area until you are directed to another location by FMSS or Emergency Personnel.
- d. Try to remember details about the incident so that you're able to help prepare your statement for SAMC.

(6) Each site has an Occupant Emergency Plan (OEP). You should be familiar with your Captain for your area and know where you should exit, then stand during any evacuation. This includes any evacuation, whether it's weather related or a physical hazard, such as fire or hazardous material. If you have any questions or require additional information, please contact your local FMSS. Managers and/or their designated representatives, as well as all employees, should be familiar with the physical security incident and emergency reporting procedures. IRM 10.2.8-1, Types of Incidents, contain additional detailed Incident Reporting guidance.

- (7) In many instances, we receive mail that may be charred from a fire on the mail truck, appears to have been mutilated with some type of liquid intentionally, or has thick greasy material possibly picked up on the USPS or PDS truck or equipment. If this smell is going to be absorbed by other documents and possibly make other workers down the line sick, do not continue processing. Put the document in a zip lock bag and contact your FMSS analyst and/or your P&A analyst for advice. In the past, we were able to photocopy documents, put the original in a zip lock bag and attach it to the photocopy to retain integrity of the original document. Disposition of some of these documents will have to be determined on a case by case basis and will be referred to the Headquarters analyst for guidance.

3.10.72.3.3.3
(01-01-2025)
**Mail Sorters System
Security**

- (1) System security must be maintained through the following steps:
- Follow system shutdown procedures in the Operator's Handbook when terminating mail-processing operations.
 - Do NOT provide systemic entry codes to non-operator personnel.
 - Maintain Server Computer Modems in an off status during normal conditions to prevent unauthorized access to the computers. These modems are for system diagnosis and repair only.
- (2) If you have any questions about the operation of the machine, ask the Contractor assigned to the Campus.

3.10.72.3.4
(01-01-2022)
**Local Desk Procedures
Guidelines**

- (1) Some Submission Processing campuses have developed local use desk procedures to be used in conjunction with the IRM. All employees should receive an IRM during Training and have access to an updated one throughout the year. If a computer is available, they should know how to find the latest IRM on SERP.
- (2) Such procedures are only to be used to:
- Supplement existing IRM procedures, and/or
 - Aid Local Routing procedures (e.g., Maildex)
- (3) All existing local procedures must be reviewed by the Operations Manager or designated employee upon receipt of Servicewide Electronic Research Program (SERP) Alerts or new IRM revision to ensure local procedures conform to the intent of the Headquarters' procedures outlined in the IRM. Unit Managers must have a signed approval on file from the responsible Operations Manager for all Submission Processing local desk procedures.

Note: The signed approval must reflect the **current processing year** and current IRM revision.

3.10.72.3.5
(01-01-2024)
**Classified National
Security Information
(CNSI)**

- (1) Classified National Security Information (CNSI, e.g., "Classified") is defined as information that, if disclosed to unauthorized individuals, could damage the National Security. CNSI has three classification levels: Confidential (not to be confused with "Business Confidential"), Secret, and Top Secret. Only Confidential or Secret information can be emailed per 32 CFR 2001, Classified National Security Information.
- (2) CNSI is mailed either by the United States Postal Service via Express or Registered Mail or by cleared commercial carriers such as FedEx or UPS.

(3) CNSI mail can be recognized by the following:

- CNSI is double wrapped with the outer envelope not being marked, but the inner envelope bearing the classification level documents inside: Confidential or Secret.
- The classification level is often noted in red ink but could also be in black ink.
- Both envelopes, but absolutely the inner one, will be sealed with reinforced or tamper evident tape.
- The documents have a standard form cover sheet, either a 704 which will feature a thick red border or a 705 which will feature a thick blue border.

(4) If mail is opened that could potentially be classified, the steps to take are:

- The classified information must not be reviewed further by anyone.
- The individual discovering the Classified National Security mail must immediately turn the information over to a designated, trained mail room employee, who must immediately (same day) resecure the mail in its original packages using tamper evident (preferred) tape.
- The package must stay in the possession of the designated, trained IRS mail room employee, who will contact the recipient to determine whether the package can be retrieved the same day. The IRS mail room employee must verify the individual collecting the package is the recipient.
- If the package cannot be retrieved by the recipient the same day, the package must be sent back the same day to the shipper via USPS Registered or Express Mail (recipient signature must be required, but do not use "signature of indemnity" block), UPS or FedEx via urgent overnight.
- Return recipient and address can be found on the inner envelope or the document receipt found on top of the Standard Form cover sheet.
- The CNSI program managers, must be notified via email at *FMSS Classified Information Security Team.

3.10.72.4
(01-01-2013)

**Related Internal
Revenue Manuals (IRMs)**

- (1) 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 accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*
- (2) Batching and Numbering procedures are found in IRM 3.10.73. It may be helpful for you to have a copy, or have access to a reference copy of this IRM. This provides information on Numbering documents with a specific DLN and the reason forms are sorted. Generally, when you have several sorts of the same form, the blocking series will be different, or a site wants to track them by adding a 5th digit to the Program Code. However, 5th digits are not listed in the IRM 3.10.73.
- (3) Instructions for routing Undeliverable Mail, as well as Form 3210 guidelines are found in IRM 3.13.62, Media, Transport and Control.
- (4) Refer to IRM 3.10.72.1.2 for a listing of other IRMs that may be helpful.
- (5) **Part 3** (the first number in the IRM string of numbers) means **Submission Processing**. If you want to locate another IRM for a function within Submis-

sion Processing, you can go to Internet Explorer, “Forms, Pubs and Docs” link (on the left side of the page), “IRM in PDF Format” link, then “Part 3”. This lists the IRM number and title for all Part 3 IRMs for your reference guide to find information about Entity, Deposit, Timeliness (Program Completion Dates), etc.

- (6) Refer to IRM 3.0.230, **Lockbox Processing Procedures. It contains the procedures for acknowledging the transmittal.**
- (7) Refer to the chart in IRM 25.6.1.6.5, **Chart of Expedited Statute Processing** as a reference guide for questions about the Statute ending dates for various returns.

3.10.72.5
(01-03-2023)
**Extraction of Envelope
Contents**

- (1) Envelopes must be opened and contents removed/extracted. This includes envelopes attached to packages or wrapping paper. If contents are accidentally torn/sliced, repairs must be made immediately in a manner that will allow proper processing. Ensure document lies flat (e.g., “smooth out” or “back fold”) in sort bin.
- (2) Emptied envelopes must be candled to ensure that all contents were removed before you attach it to the document, or put in your Candling bag.
- (3) Refer to Final Candling instructions in IRM 3.10.72.5.6 for details on how envelopes should be sliced or opened to ensure all contents are extracted.
- (4) Mail must always be sorted into at least two categories for each Domestic and Foreign form type:
 - a. Forms, returns and documents **with remittance.**
 - b. Forms, returns and documents **without remittance.**
- (5) Any form, return or document not falling into one of these categories will be routed according to the Routing Guide or local Maildex.
- (6) If return is disassembled when extracting contents, assemble correctly and staple in top left corner of return (e.g., return is paper clipped or “loose” pages). For Form 1040 series returns, ensure the Form W-2 is stapled to left middle of return. Refer to IRM 3.10.72.5.7 for procedures for attaching envelopes. Be aware of remittances being placed in unsuspected places.
- (7) Form 990T received in from CPA’s in bulk, do not need to be stapled in RCO prior to sending to SOI.
- (8) If a Fingerprint Card is received, ensure it is securely attached to the package. Do not staple the Fingerprint Card.
- (9) When an IRS letter/CP notice is received with a return, place the letter/notice on top and route accordingly.**Note the Exceptions shown below:**

If one of the following is received:	And a:	Then:
CP 01A CP 01F	Form 1040 is attached	Move notice to the back and route return for processing. Note: If correspondence is written on the CP that requires a response, detach and route accordingly.
CP 05 CP 05A	Form 1040-X is attached	Route to RIVO.
<ul style="list-style-type: none"> • CP 11 • CP 12 • CP 59/CP 759 • CP 63 • CP 2057 • Form 8009-A • or any "C" Letter 	Form 1040-X is attached	Date stamp both and move the correspondence to the back. Route to Batching for ICT scanning to SP 1040-X. Exception: Route Letter 12C with Form 1040-X to IMF ERS
CP 211	Form 990 series return is attached	Move the notice to the back and route the return for processing.
CP 259	Amended Return is attached, instead of the original return requested	Route to Batching for ICT scanning to SP 1040-X. If a BMF Amended return is attached, route to ICT to make the adjustment, not CSCO.
Letter 4281A Letter 4281B Letter 4281C Letter 4281E Letter 4281F Letter 4281G	Form 1040 series return is attached	Move the letter to the back if no correspondence and continue processing the return. Note: If there is correspondence, write "detached return" on it and route to ICT. Route the return to Batching.

- (10) When an IRS letter/CP notice stub is received with a form, route according to the form. This usually occurs when a taxpayer responds with a Collection form (Form 433 series, Form 9465, etc.). Route the package to CSCO or ACSS.
- (11) When a return is received with a Gift/Credit/Debit card (that is in lieu of a check for a balance due), the card is to be taken immediately to the unit manager. The manager will record the last four digits of the Credit/Debit card number, expiration date and the taxpayer's name and last four digits of the SSN on a Form 4287, just as done when cash or item of value is received with a return. Identifying information from a Gift Card will be recorded, in lieu of value when the card does not show a value. The card(s) will be hand-carried to the Deposit Function where it will be returned to the filer. Be sure to keep the envelope (or Return Address information) with the card. See IRM 3.8.45.5.9.

- (12) Returns with credit card numbers written on them should be forwarded to the Batching function unaltered.
- (13) When an original form of identification (ID), such as a driver's license, Social Security card, any picture ID, etc. is received that is **not an item of value** or something that could be construed as a form of payment, place original documents in an envelope to protect them and attach the envelope securely to the back of the tax return/application with a binder clip or staple the envelope only if you can ensure the documents are not damaged. If it could possibly be needed by another function or is related to the correspondence, then leave it attached. Ensure it is stapled securely to the back, or use a binder clip to attach. If unsure, refer to your manager.

3.10.72.5.1
(11-01-2019)
Routing Guide/Maildex

- (1) The official Routing Guides for this IRM are found in:
 - Exhibit 3.10.72-1, Routing Guide/Local Maildex
 - Exhibit 3.10.72-2, Correspondence "C" Letters - Routing Guide
 - Exhibit 3.10.72-3, Computer Paragraph (CP) Notices - Routing Guide, and
 - Exhibit 3.10.72-4, Miscellaneous Documents/Forms/Correspondence - Routing Guide
- (2) Use the Routing Guides as an aid to help you properly route Documents and Forms, in addition to your local Job Aids and Maildex. If the Address is complete on the Exhibits, that means it is always transshipped to the site when received in a site other than the one listed. If the space is blank in this column, you may enter your local Mail Stop. In addition, all Campuses should develop their own local Maildex with local Stop Numbers and IDRS ranges for various functions to expedite routing to the proper area.

Note: If the "Destination" in the Routing Guide Exhibits in the back of this IRM or text indicates "Accounts Management" ("AM"), that means it should be routed to your local ICT. Do not physically transship that work to another site. Let the ICT function scan it and electronically route it to the correct site. There are a few exceptions. If the stop # is indicated, that means it must be physically mailed/routed to that Stop Number in Accounts Management.

Note: If there is Form 3499, Informational Transmittal, attached to the front of a document, route it to the address indicated in the fill-in box at the top of the form. If incomplete, route according to the box checked or circled under the headings for the various function/campus.

- (3) Each site should ensure that their Service Center Maildex is correct and updated on SERP immediately when a Stop Number changes, a function is added or deleted, etc. A designated individual should be notified by Management of any changes or corrections. When the "master copy" of the local Maildex is updated, new paper copies (including the revision date) should be distributed to all personnel in Extraction and Second Sort, including all areas without SERP access.
- (4) If your Admin Mailroom or shipping area has a computer, they should access SERP to secure the correct Mail Stop number, if missing. Each package should be properly addressed, including Mail Stop number to aid the Receiving site in properly routing it. To find each site's **Maildex**:
 - a. Go to the Internet Browser,

- b. Click on **SERP** (upper right corner under “Employee Tools/Services”),
 - c. Click on “**Local Sites/Other**” tab (follow tabs across top of page),
 - d. Click on “**Mail Routing Guides**”,
 - e. Click on the Site’s Maildex where you are routing the package.
- (5) A manager, or someone with access to IDRS, should provide you with a list of IDRS numbers and stop numbers associated with that IDRS number to help you properly route incoming, as well as Undeliverable mail. This is especially helpful when routing “C” letters. Any IDRS user should make sure that their Mail Stop # is correct on CC MESSG. If an individual transfer to another area, it is the responsibility of the individual and/or Manager to contact User Support (IDRS Security Accounts Administration staff) to make the correction. If you have access to a computer and want to look up an IDRS number shown on a notice/letter to aid in routing or performing your job, you can access IUUD (IDRS Unit & USR Database) using the following link:

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Note: OSPC Only - Be sure to sort the CAF correspondence separately from the Accounts Management correspondence with CFN 0038 indicated on the correspondence. This is especially true for Letter 2475C. If the IDRS range is 04307 through 04314 and 04321, route to CAF Unit, M/S 6737.

- (6) Each site should have a designated individual who updates the local Routing Guide, Maildex, and SERP (Local /Sites/Other-Mail Routing Guide) and has a standard procedure for passing this information to all functions throughout the campus.
- (7) **Austin and Fresno Only** - If the taxpayer responds to the ASFR inquiry by mailing a “loose” prior year tax return (in some cases, it may appear to be “Statute Imminent”) and does **not include** the *pink* Form 3531 or Letter 2566 or Letter 2566R or Letter 3219-N, route the return to ASFR. Do not send to Statute or Batching if the envelope is addressed to the specific P.O. Box or ASFR Mail Stop number shown below:

Austin ASFR	Fresno ASFR
P.O. Box 149338 Austin, TX 78714–9338	P.O. Box 24015 Fresno, CA 93779–4015
Stop 5501	Stop 81304

3.10.72.5.2
(11-01-2019)
**International and U.S.
Possession Returns and
Documents**

- (1) International returns are processed in two sites. Austin processes IMF forms and Ogden processes most BMF, unless form filing (e.g., Fiduciary, or Estate and Gift) is unique to CSPC.
- (2) An International or U.S. Possession return is a return with a Foreign or U.S. Possession address. The names and State Codes of the U.S. Possessions are as follows:

State Code	U.S. Possession
AS	American Samoa
FM	Federated States of Micronesia
GU	Guam
MH	Marshall Islands
MP	Commonwealth of the Northern Mariana Islands
PR	Puerto Rico
PW	Palau
VI	Virgin Islands

(3) Some characteristics of a foreign return are as follows:

- A return with income from a foreign source (e.g., Form 2555, Form 8840, Form 8843 attached.

Note: Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations or Form 8938, Statement of Foreign Financial Assets attached to a tax return does not make it International; process as domestic.

- A return having Form W-2VI attached (Virgin Island Possession Sourced Income Only) should be transshipped to:
Virgin Islands Bureau of Internal Revenue Service
6115 Estate Smith Bay, Suite 225
St Thomas VI 00802
- A return with a Domestic address and Foreign partners (Form 8804) for foreign transferrer (Form 8288)
- A Trust created in a foreign country and owned by a U.S. person

Note: An **APO/FPO/DPO address** is not a foreign address. Do not transship to an “International” site, unless there are other forms/schedules attached that make it “foreign”.

- 2018 Return with a Schedule 6 attached.

Note: This is also submitted to identify third-party designee. If a foreign address is not present, and the address line on Page 1 of the Form 1040 is domestic, process as domestic.

3.10.72.5.3
(01-01-2026)
**International Sorting
Instructions**

- (1) Remittance received with international and possession returns will be deposited where received. In most cases, International and U.S. Possession returns will be sorted and processed separately from all other returns and documents. If **Foreign Remit** is received with any return, form, or correspondence, **always date stamp the source document**. If transshipped from a Lockbox and source document is not date stamped, stamp it with your campus date stamp using the Lockbox received date; edit “**LB**” beside the campus name.

Exception: See IRM 3.10.72.12 for routing of a listing of foreign IMF taxpayers requesting an Extension to AUSPC. See IRM 3.10.72.13.34 for special procedures for Form 7004 with an International or U.S. Possession address. It can be processed by **OSPC or KCSPC**, **unless** it's for a **Form 1120-F (code 15)**. Then, it must be processed by OSPC.

- (2) Use the following table to determine the correct site for processing the following International or U.S. Possession Forms and Extensions:

Form	Process at the Following Site:
All IMF International and U.S. Possession returns	AUSPC
All BMF International and U.S. Possession returns	OSPC, Mail Stop 4091 Exception: If the form filing is unique to KCSPC, as shown below, it is processed in KCSPC.
International (and domestic) Estate tax returns (Form 706 and Form 709 series and/or 709-NA)	KCSPC
International Exempt Organization (EO) returns: Form 990 series Form 1041A Form 1120-C Form 4720, or Form 5227	OSPC
Form 2350 (by itself or attached to Form 1040) Note: Keep package together.	AUSPC

Note: For a list of U.S. Possessions and their State Codes, see IRM 3.10.72.5.2.

3.10.72.5.4
(02-16-2016)

Date Stamping Acknowledgements

- (1) Taxpayers and tax preparer's sometimes request the IRS to acknowledge receipt of data. Extractors should sort the Acknowledgement request (i.e., letter/copy of return, etc.) and stamped, self-addressed envelope in your "CORR" (correspondence) sort for Second Sort/Correspondence to stuff the envelope and put in the mail.
 - a. Acknowledge the presence or IRS receipt (not validity) of any group of returns or documents on a listing shown on an attached letter. Also, acknowledge a "copy" of a return when attached, if the taxpayer specifically requests acknowledgement of receipt and provides a stamped, self-addressed envelope.
 - b. Stamp the acknowledgement letter "Received by Campus, (date), (city, state)". If acknowledgement is discovered after Extraction and there is no date stamp or envelope with postmark date, simply leave the date blank. Do not stamp duplicate copies of acknowledgement letters, only the first one.
 - c. If a stamped, self-addressed envelope is **not** enclosed, ignore the request. Move the request to the back of the return or correspondence.

- d. Continue processing the original Form(s) or correspondence.
- e. Attach the acknowledgement "Copy" or letter to the stamped, self-addressed envelope and put it with your Correspondence sort. Second Sort (or another function) will place the acknowledgement copy inside the envelope, seal it, and put it in the USPS basket.

Note: Form 8038 series returns are sometimes filed in large quantities in one envelope and an acknowledgement is requested. Do not acknowledge. A CP 152 is generated to the filer when the return posts. If a stamped, self-addressed envelope is attached, leave it. If more than \$3.00 postage is on the envelope, "X" the stamps; you do not have to write it up as Discovered Remit.

Note: If you receive unclaimed property documents destroy as classified waste.

3.10.72.5.5
(05-29-2025)
**Extraction of Envelope
Contents for Returns
and Documents with
Remittance**

- (1) Types of possible remittances the IRS campus may receive for processing can include any of the following.

- a. Personal Check
- b. Money Order
- c. Cashier's Check
- d. Cash or Gold Coins (U.S. Currency Only)

Note: Call out "**Cash**" (or follow local procedure).

- e. Business Check
- f. Certified Check
- g. Voucher Check
- h. Treasury Check
- i. Draft/Postcard Type Check
- j. Travelers Cheques

Note: Route all Refund Anticipation Loan/Checks (commonly known as "RAL" checks - ones made payable to an individual from a Financial Institution) to your lead. The lead will walk them to Deposit for disposition, since there are a variety of issues. Do **not overstamp** the checks.

- (2) Immediately stamp **all checks** (non-government) with your "**Treasury**" stamp that are intended for payment of taxes, unless the Payee is shown as one of the following:

- United States Treasury
- U.S. Treasury
- United States Treas.

Note: The abbreviation "Treas" is acceptable when used in conjunction with "United States" or "U.S.",

- Internal Revenue Service (**not** the abbreviation or acronym "IRS")
- Department of the Treasury
- Dept. of Treasury

Note: The abbreviation "Dept." is acceptable when used in conjunction with "Treasury."

- (3) **Immediately stamp all returned government Refund checks. These will be made payable to an Individual or a Business. Use the stamp** with the

literal, “**Unless for Credit to the United States Treasury this Instrument is Non-Negotiable**”. Do not over stamp the government check if:

- the government check is made payable to the “United States Treasury”, or
- the word “**VOID**” is written on either the front or back of the check.

If:	Then Extraction will:
Treasury IRS refund check is made out to an Individual and is returned as Undeliverable and no indication of ID theft or fraud .	Route to PPU (Payment Perfection Unit) following normal procedure to route to Refund Inquiry. Note: If the Returned Refund Check appears to be related to ID Theft, then follow the routing instructions below. Route to the local campus Refund Inquiry Unit.
Treasury IRS refund checks are returned as Undeliverable and you self-identify that there is the Same Address (different names) on multiple checks indicating possible fraud.	Route to local campus Refund Inquiry Unit.
Personal check is written because a Refund Check was cashed and the taxpayer thinks they received the check due to “ID Theft”, or the taxpayer is unsure why they got the check, but does not mention ID theft.	Route to local campus Refund Inquiry Unit. Note: Follow normal overstepping procedures as outlined in (2) above.
A check is received from one Financial Institution and made payable to another financial institution (e.g., Citibank to Green Dot).	Route to local campus Refund Inquiry Unit. Note: In the Name Control section of the spreadsheet and Form 3210, enter complete names of Payor and Payee. There is no need to overstamp these checks.
Treasury check is returned and ID theft is NOT indicated, but appears to be Fraud related (e.g., Multiple checks with different names have been mailed to the same address . Explanation is something like, “I do not know these people, but these checks were mailed to my house.”).	Route to local campus Refund Inquiry Unit.
Treasury check is returned and note is attached indicating ID theft (e.g., “I got this refund check made payable to me, but I have not even filed my tax return this year . I don’t know why I got this check.”).	Route to local campus Refund Inquiry Unit.
Check is attached to Letter 4115C, or Letter 4464C, or Letter 4883C.	Route to local campus Refund Inquiry Unit.

If a Refund Anticipation Loan (RAL)/Refund Anticipation Check (RAC) - refund check issued by a bank, is:	Then Extraction will: Note: Some sites prefer to route all RAL checks to PPU for determination and disposition. Ensure proper handling and verification of receipt.
Endorsed by the taxpayer	Overstamp "U.S. Treasury" and route to PPU.
"VOID" is written on the front or back of the check, or it is not endorsed on the back by the taxpayer	Route to local campus Refund Inquiry Unit. Note: Refund Inquiry will not accept any of these checks issued by a bank. The explanation from the Preparer or the taxpayer for returning the check does not have to be "ID Theft" related for you to route to local campus Refund Inquiry Unit. Also, there is no need to overstamp since they are "Void".
Attached to a Form 1040-X or Form 94X-X	Route to Batching for ICT scanning and follow above procedures for handling the check. The check will be forwarded to either PPU (if a negotiable 3rd party, when endorsed) or to local campus Refund Inquiry Unit. (if "VOID", or not endorsed).
Attached to a Form 14157, Form 14157-A with a Form 1040 or Form 1040-X package	Route the check to local campus Refund Inquiry Unit. If a Form 1040 or Form 1040-X attached to the Return Preparer forms, route the entire package to ICT.
Attached to a CP 75	Route CP 75 to Exam and follow above procedures for handling the check.

- a. Set up a basket in Extraction area for the Extractor to place checks (including attached correspondence) that are to be routed to local campus Refund Inquiry Unit. This basket is in addition to the IMF "Funny Box" returns routed to the local campus Refund Inquiry Unit from Extraction. Do not mix the returns and checks in the same basket.

Note: All Treasury checks should be stamped with the "Non-Negotiable" stamp before they are placed in the basket (unless "VOID"). Do not overstamp the RAL/RAC checks you route to local campus Refund Inquiry Unit.

- b. A designated person (Manager, Lead, designee) will create the Excel spreadsheet with the following elements.

Check Number	Name Control	TIN	Amount of Check	Treasury Check (check if "Yes")	Personal Check (check if "Yes")	RAL or RAC Check (check if "Yes")
12345678911XYZ12	WASH	000-00-XXXX	1284.67	X		

3.10 Campus Mail and Work Control

Check Number	Name Control	TIN	Amount of Check	Treasury Check (check if "Yes")	Personal Check (check if "Yes")	RAL or RAC Check (check if "Yes")
5568	SMIT	000-00-XXXX	5200.17		X	
5471866	Citibank to Green Dot	n/a	7463.28		X	
1479783	"University Bank" to a taxpayer	Last 4 digits shown in upper right corner	598.00			X

1. E-mail the spreadsheet to the following addresses daily and mail receipts to the following, if any receipts are in the basket.

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2. Prepare a Form 3210. You may attach a copy of the spreadsheet to the Form 3210, in lieu of writing all of the elements on the Form 3210. Number the Spreadsheet with some type of unique system and indicate this on the Form 3210, so that you are able to reference the spreadsheet you attached. For instance, on January 15, 2018, put this date on the spreadsheet and number it #1. In the body of the Form 3210, write, "Spreadsheet #1 for January 15, 2018 attached".
3. Enclose the Spreadsheet and the checks (including correspondence, if area with a Form 9814 and check "UPS Ground". These do not have to be mailed Overnight and Shipping can include the envelope with other receipts that are transshipped to those sites.
4. Maintain a separate file of these Forms 3210 and attach the Acknowledgement copy to your copy. Follow-up after 5 days, if no Acknowledgement copy is received. You may provide a fax number to the RIVO function to fax the Acknowledgement copy back to you, in lieu of mailing.
5. If a mixture of items is mailed to you by Homeland Security, the USPS, or some other arm of law enforcement, sort the items and mail to RIVO site in Kansas City, including any debit cards.

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Note: If the USPS Inspector sends a letter stating that a CI agent took care of the Treasury checks and they are returning the mail pieces, route them to Kansas City RIVO at the address shown above. Keep the USPS letter with the submission.

- (4) Place your stamp underneath the “Pay to the Order of” designation.

Note: *Both stamps (U.S. Treasury and “Non-Negotiable”) should be available at each Extractor’s desk. Do not obscure any printing on the face of the check. When the phrase “Non-Negotiable stamp” is used in this IRM, it means the stamp that contains the language, “Unless for Credit to the United States Treasury this Instrument is Non-Negotiable”. In Payment Perfection area, they have another stamp with simply the phrase “Non-Negotiable”, which means, if stamped, the document is no longer a negotiable instrument (i.e., void). They are two different stamps with two different meanings.* If you receive a check from a taxpayer that includes the phrase “Non-Negotiable” on the check along with “United States Treasury” as the payee, it is a valid check for IRS to deposit. Continue processing.

- (5) All types of remittance are forwarded to the Pre-Batch Function, along with the tax return or source document. Keep remittance with source document; do not staple together. Leave the stubs attached to the check, unless the Remit is an “AP” (meaning it is a stub with a perfect scan line). Keep envelopes attached to “imperfects”.

- (6) Sort any **Return with a Form 14039 or “IDT” or “TC 971/ 522” edited in the top margin** of an IMF return separately. The Remit can be processed as a TC 610, but batch with other ID theft returns. **Do not shelve these Full Paid returns.**

- (7) Sort as “perfect” if the check contains a:

- Name
- One TIN
- Form Type, and
- One or more Tax Period(s)

- (8) Sort as “imperfect” if:

- Name or TIN or Form Type or Tax Period is missing, or
- more than one TIN is shown, or
- it’s a 3rd party check.

Note: For BMF, use care for Forms with multiple series, such as Form 1120. If in doubt, route to Payment Perfection as “imperfect”.

- (9) If “one remittance” is received with more than one return or document, assemble the multiple returns/documents to the back of the first in a staggered format. Route to Deposit as “imperfect”. See IRM 3.10.72.6.2 for date stamping of multiple returns and documents received in one envelope.
- (10) If “more than one remittance” is received with only one return or document, stagger the checks. Route to Deposit as “imperfect”.
- (11) All User Fee documents can be processed as “perfect”.

- (12) A product review of overstepping Government/U.S. Treasury checks is required daily of each employee. This can be achieved by the lead, or designee for each employee's sorting table once daily, prior to forwarding of remittances to other areas/functions.
- (13) Any return or document with an item of value other than a check or money order (e.g., gold, silver, jewelry, savings bonds, "loose" postage stamps, Treasury Notes/Bonds, Stocks, Gift Cards, Credit/Debit Cards) must be handled as instructed in "Handling of Currency and Items of Value" found in IRM 3.10.72.5.10, Processing Cash and Handling of Currency and Items of value. Refer to this reference for instructions for mailing retrieved fraudulent Debit Cards (or a mix of checks and Debit cards from one individual) to Kansas City.

Note: RIVO External Leads only accepts potential Fraudulent debit cards. All other gift cards, reload-it cards, credit cards for payment of taxes should be sent to PPU to send back to the taxpayer see IRM 3.8.45.5.9

- (14) Acceptable remittance is defined as any means of documentation of legal tender and payment. The documentation must contain all valid information shown below to process the payment through the bank, or it is "imperfect":
- Payee
 - Money Amount Written or Numerical
 - Bank Routing Number
 - Checking Account Number

Note: If the Bank Routing Number needs to be perfected or is mutilated, or the check appears to be "bogus" for any reason, route to Deposit as "imperfect".

- (15) Use the following chart to aid in proper stamping and routing of remittances received.

If	Then
A remittance received alone in an envelope addressed to the Internal Revenue Service , no matter the condition (whether a 3rd party check and endorsed by the taxpayer or made out to one of the appropriate payee names, or not), must be	Date stamp the envelope or check stub and overstamp "U.S. TREASURY" . Do not stamp over pertinent Taxpayer information. If your local procedures require, determine whether to sort check as "perfect" or "imperfect".
Check or Money Order is made payable to: <ul style="list-style-type: none"> IRS Cash or Payee is blank 	Overstamp with "U.S. TREASURY" .

If	Then
<p>Check or Money Order is made payable to:</p> <ul style="list-style-type: none"> • U.S. Treasury • US Treasury • United States Treasury • Internal Revenue Service • Department of the Treasury • Department of Treasury <p>Note: The abbreviation “Treas” or “Dept” is acceptable.</p>	<p>“U.S. TREASURY” overstamp is not required.</p> <p>Note: Some sites have a local procedure to overstamp all payee variations of “United States Treasury”; follow local procedure.</p>
<p>Check or Money Order is made payable to:</p> <ul style="list-style-type: none"> • Commissioner • Social Security Administration • or, variations of any agency or department of the United States Government • or any third-party <p>Note: If remits received with a transmittal (“Automated Remittance Control Record from Wilkes-Barre, PA”) with any checks made payable to “Social Security Administration”, date stamp the transmittal and immediately route the package to Deposit. Do not tamper with the checks.</p>	<p>Do not overstamp. Route to Deposit as “imperfect”.</p>
<p>If a remittance is unsigned and the amount of the check or money order can be determined.</p>	<p>Overstamp “U.S. TREASURY”.</p>
<p>Check or Money Order is made payable to:</p> <ul style="list-style-type: none"> • Bureau of Public Debt • “BPD” <p>Note: If there is a Form 8947, Letter 4657, or Letter 4657, “BPD” is for “Branded Prescription Drugs” and the payee should be to the Treasury and should have been mailed to Ogden. Route to Payment Perfection in site where received.</p>	<p>Overstamp “U.S. TREASURY”. If one check is payable to “BPD” and the other is to “Treasury”, overstamp “BPD”. Route check(s) and all attachments to Deposit as “imperfect”.</p>

If	Then
Remittances drawn on foreign banks payable in U.S. Dollars through U.S. banks should have the U.S. bank's routing symbol printed in MICR ink in the lower left corner of the check and have a nine-digit routing number.	Overstamp " U.S. TREASURY ". Process with regular deposit.
Remittances that are payable in U.S. dollars, drawn on foreign banks , and received with tax returns or documents	Overstamp " U.S. TREASURY ". Route to Deposit as "imperfect". Note: Always date stamp the source document. If trans-shipped from a Lockbox and source document is not date stamped, date stamp with the campus received date for the date received at Lockbox; edit " LB " beside campus name.
A letter or note is enclosed indicating the remittance is to "ease the taxpayer's conscience".	Overstamp " U.S. TREASURY ". Route to Deposit as "imperfect". It will generally be anonymous, but they can deposit it.
The memo portion of the check indicates for Trust Fund Only ", or correspondence indicating this designation for payment	Overstamp "U.S. Treasury". Route to Deposit as "imperfect".
The check is post-dated	Do not overstamp. Date stamp envelope and route check and all attachments to Deposit as "imperfect".
Check or Money Order is mutilated	Do not overstamp. Date stamp envelope and route to Deposit as "imperfect".
Government (non-IRS checks) check for payment of taxes made payable to "Department of Treasury" (IRS)	Do not overstamp.
Government (non-IRS checks) check for payment of taxes made payable to " ACS Support - IRS "	Overstamp " UNLESS FOR CREDIT TO THE UNITED STATES TREASURY, THIS INSTRUMENT IS NON-NEGOTIABLE ".
Government (non-IRS) checks made payable to other than "Department of Treasury"	Overstamp " UNLESS FOR CREDIT TO THE UNITED STATES TREASURY, THIS INSTRUMENT IS NON-NEGOTIABLE " (unless " VOID " is written on front or back). Route check (along with return and any attachments) to Deposit.
Returned Debit Card either returned to IRS by another individual or intercepted by the USPS as "possible fraud" (USPS intercepted will come back in a USPS envelope with enclosed note.)	Refer to IRM 3.10.72.5.10. Consider this an "Item of Value". Call out "Cash" when received in Extraction area. Note: If debit cards are returned with fraudulent Treasury checks, refer to procedures in (3) above for mailing to Kansas City RIVO External Leads.

If	Then
ACS payments or indication of "Levy" Payments	Overstamp " U.S. TREASURY ". Note: Any correspondence regarding a Levy, etc. that is addressed to the ACS P.O. Box or ACS Mail Stop should be routed to ACS Support function. See IRM 3.10.72.5.11.
Payment for User Fee Examples are: <ul style="list-style-type: none"> • Installment Agreements (Form 9465, Form 433 series, etc.) • Request for Photocopies of Tax Returns (Form 4506) • Request for Transcript of Tax Return (Form 4506-T/Form 4506-T-EZ) 	Overstamp " U.S. TREASURY ".
Site other than CSC - Remit received for Form 706 series return	Overstamp " U.S. TREASURY ". Route return and Remit to Deposit .
"Bill of Exchange" or "Registered Bill of Exchange" is received from a taxpayer authorizing the campus to settle their account through FedWire	Do not overstamp. Route to Deposit as "imperfect".
MoneyGram receipts	Do not overstamp. Forward receipt and any correspondence to ICT.
Questionable remittances that resemble checks and money orders	Do not overstamp. Route to Deposit as "imperfect".
There is a discrepancy in the numeric and written amounts on the remittance (e.g., check, money order, etc.)	Do not overstamp. Route to Deposit as "imperfect".

(16) **Timely Filed 1040 Sort** is determined by a review of Balance Due line on the return and the Remit:

If:	Then:
Remittance is the exact amount of the balance due on the return	Sort as "Full Paid" and route to Deposit.
Remittance is other than the exact amount of the balance due on the return (or, remittance is attached, but refund is shown and no entry for balance due)	Sort as "Part Paid" and route to Deposit.
There is a credit card confirmation number with a dollar amount written in the upper left corner of the return and the dollar amount matches the amount of balance due on the return	Sort as "Full Paid" and route to Batching (Credit Card Confirmation Unit).

If:	Then:
There is a credit card confirmation number written in the upper left corner of the return and the dollar amount does not match the amount of balance due on the return or there is no dollar amount	Sort as "Part Paid" and route to Batching (Credit Card Confirmation Unit).
Field Office/Area Office date stamped a return with "Received with Remit" and NO Amount is edited beside it, or if Campus Support date stamped and "Green Rockered" the Balance Due line	Sort as "Full Paid" and route to Batching.
Field Office/Area Office date stamped a return with "Received with Remit" and an Amount is edited beside it (that does not match the Balance Due amount), or Campus Support stamped with a received date and edited a green amount beside the Balance Due line that is less than the amount on the Balance Due line	Sort as "Part Paid" and route to Batching

Note: "Full Paid" returns are traditionally shelved until after the peak processing is completed, but the money is posted to the account. Only timely filed Form 1040 family returns with remittance are categorized as Full Paid and shelved. BMF returns are classified as Remit and No Remit.

- (17) If returns do not meet "Full Paid" criteria (includes all delinquent filed), sort item as "PART PAID".
- (18) **Double check Balance Due returns or notices for the presence of a remittance**, unless stamped with a Field Office/TAC site "Received with Remit" stamp indicating "RS-PCC" deposit, or Campus Support site edited a "green rocker" on the Balance Due line or edited an amount in green beside the Balance Due line or on a notice (less than amount of Balance Due).

3.10.72.5.5.1
(01-01-2011)

Large Dollar Remits

diately carry it to their Manager with the return or source document. The Manager must immediately carry the remittance (and return or source document) to the Deposit Manager.

#

#

should be batched as "\$100,000 or more" and routed to Deposit for same day processing.

#

should be batched, kept separate from other remittance of less than \$50,000 and identified as "Large Dollar".

3.10.72.5.5.2
(01-01-2026)

Routing to Statutes

- (1) The individual Campuses must determine the presence of statute control, entity, remittance perfection, etc., personnel within the Extraction area. All "Imminent Statute" returns (Tax Period 2022 and prior) should be sorted and **expedited** to the Statute Unit. This includes all Original or "Amended" returns with a Tax Period/Quarter of 2022 and prior. If the return is notated "Statute Cleared", "No Statute Issue", "Statute N/A" in the margin, or IDTVA, continue processing.

Exception: Do not route any requested **Original IMF return** attached to a CP 59, CP 63, CP 259, CP 515, CP 516, CP 518, or CP 759 to Statute; instead, route to CSCO. If a CP 259, CP 518, CP 959, Letter 112C, Letter 282C, Letter 2255C or Letter 2284C is attached to a BMF return, move the correspondence to the back (if no indication that a response is required) and route the package to Batching. If correspondence requires action or a response, separate the correspondence from return. Route correspondence appropriately and route return to Batching.

- (2) Generally, any calendar year, fiscal year, or quarterly return with a period ending in 2022 and prior should be sorted and expedited to the Statute Unit. If not routed to Statute, sort all IMF Prior Years separately to batch on an expedite cycle. Refer to IRM 25.6.1, Statute of Limitations Processes and Procedures.
- (3) Be sure to stamp the received date and attach the envelope before routing to the Statute Unit.
- (4) The ASED on quarterly filed tax return expires 3 years from April 15 of the year following the year for which the return was due or 3 years after the date the return was actually filed, whichever is later. Refer to the chart in IRM 25.6.1.6.4 for a list of all tax returns and the applicable ASED (assessment statute expiration date). Campus areas must route tax returns to the Statute function beginning with the expedited processing dates, which are shown in the chart in IRM 25.6.1.6.5. It is suggested that you make a copy of this page to keep for a reference.
- (5) **Do not route** returns to **Statute** Control Unit if any of the following conditions are present:
 - Any return(s) with indication of “Carryback” or “Net Operating Loss” (“NOL”), or the “NOL” box is checked on an Amended Return. **Keep package together and expedite to ICT.**
 - Marked IRC “6020 (b)” or “NFR” or “Secured by Exam/Collections”, “Secured by TE/GE”, “Secured by TE/GE EP Exam”, “Process as Original”, **OIC**, or
 - **Original IMF Returns** in response to a CP 59, CP 63, CP 259, CP 515, CP 516, CP 518, or CP 759. Route to CSCO for them to make the notations shown below, or

Note: If the taxpayer responds with an **earlier tax period than the period requested** on the notice or **any type of Amended Return** that is “Statute Imminent”, route those returns to Statute.

- “TC 59X” or “ICS” notated on the face of the return or “Process as Original” with a TC 59X in the margin, or
- Substitute returns prepared by Examination (“SFR” marked in top margin), or
- Returns received with IDRS Letter 2566 or Letter 2566R or Letter 3219-N, or pink Form 3531 attached, or “ASFR” notated in top margin, or envelope including a “loose” tax return (no notice or letter attached) is addressed to the ASFR P.O. Box or Mail Stop in Austin or Fresno - route to ASFR.
- Returns with indications of identity (ID) Theft which includes copies of police reports indicating ID Theft, Form 14039, Form 14039-B or Form 14039 (SP), Identity Theft Affidavit, copies of Social Security Cards,

Passports, Driver's Licenses, notation of "IDT", or notation of Identity Theft on Form 8948 or other attachment, continue processing.

- Do not route to Statute Control Unit if any of the following conditions are present to Form 1040-X marked "BBA Partner Modification Amended Return". For all tax years beginning after January 1, 2018. Route to OSC BBA MS 4705.

- (6) Do not route any unsigned original IMF "Statute Imminent" returns to Statute function.

3.10.72.5.6
(01-01-2025)

**Candling Procedures
(Initial and Final)**

- (1) After extraction, all envelopes must be reviewed, or "candled" twice to ensure that no contents are left in the envelope. The candling requirement is met by either:
- Passing the envelope over a light source to determine if contents remain inside, or
 - Slicing the envelope on three sides, unfolding it, and inspecting both sides to ensure documents or remittances have not stuck to the envelope (see exceptions)
- (2) **Initial Candling**
- After the envelope contents are removed, perform initial candling at the extraction table by: Passing the envelopes across the light on the extraction table OR slicing envelopes on three sides (see exceptions). Placing empty envelopes in a designated collection bag/container
 - Tagging collection bag/container
 - Contact manager or lead if the light on the extracting table appears dim
 - If a site elects to slice all envelopes on 3 sides, the light on the extracting table is not required.
 - Use the following chart to determine the proper **Initial Candling** procedure for the envelope type:

If the envelope is:	Then:
Translucent; objects inside are visible when passed over a light	Pass over the light on the extracting table, or Slice on 3 sides
Opaque; objects inside are not visible when passed over a light source	Slice on three sides
Required to be attached to the return of document	Slice on 3 sides AND attach to return or document. Note: For oversized envelopes, a portion of the envelope may be attached to the return or folded in half. Ensure postmark is present. See IRM 3.10.72.5.7 (3b)
All others	Slice on three sides

- Oversized translucent envelopes ("Flats") may require multiple passes over the light on the extracting table.

- (3) **Exceptions to Slicing on 3 sides.** The following envelope types are NOT required to be sliced on three sides, but must be inspected to ensure documents or remittances do not remain inside:

- a. Opaque “fuzzy” padded envelopes which are insulated with loose materials should not be intentionally sliced. Use the pull tab or remove staples/tape from the envelope to avoid disturbing the material. A separate collection bag may be used to contain loose material.
- b. Opaque “slick” (combination paper plastic) envelopes, made of material designed to be tear-resistant, are not required to be sliced on 3 sides. Open the end, extract contents, and manually search the inside. Be aware that static electricity on slick envelopes may cause items to cling to the envelope. Sites may elect to slice slick envelopes on 3-sides, but it is not a requirement.

(4) **Initial Candling Tag**

- a. Each initial candling collection bag/container must include Form 13870 or a similar locally developed tag. Tag must contain: SEID or other identifying employee number, and IRS received dated.
- b. The tag should be easily visible when picked up. The tag may be the first item in the bottom of the bag, on top of the contents inside the bag/container, or secured to the outside of the bag/container.
- c. If tag is not visible, the “runner” or “sweeper” should request one from the Extractor prior to transporting to the Final Candling area.

- (5) The runner or sweeper will transport the bags/containers of envelopes to the Final Candling area. They will be staged and worked in received date order.

(6) **Final Candling**

- a. Final Candling is the second review of envelopes after the extractors’ initial candling bags/containers are transferred to the final candling area.
- b. Use the following chart to determine the proper **Final Candling** procedure for the envelope type:

If the envelope is:	And:	Then:
Translucent	Is sliced on one side	Pass over a light source a second time
Translucent	Is sliced on three sides	Pass over a light source a second time, or visually inspect to ensure contents are removed.
One of the exceptions in IRM 3.10.72.5.6 (3)	Sliced on one or three sides	Visually inspect to ensure contents are removed.
All others	Sliced on one side or three sides	Visually inspect to ensure contents are removed.

- c. Final candling may be performed on a final candling table or on an extracting table.
- d. Visual inspection may be done with or without a light source.
- e. Envelopes must be passed over the light in a single layer for optimal effectiveness. Do not overlay envelopes during final candling.
- f. After Final Candling, place envelopes in secure containers prior to destruction, recycling, etc. Management designates a location for secure containers of empty envelopes, adhering to guidelines in IRM 10.5.1.6.10, Disposition and Destruction.

(7) No Remit Items Found in Final Candling

- a. No Remit items **are not** required to be recorded on the Form 13592, Final Candling Log.
- b. **No Remit items** or envelopes not properly sliced found during Final Candling must be attached to the Extractor's Identifying Tag and given to management for feedback to the Extractor. Manager will determine the disposition of any item found.
- c. Certified green post card still attached to the envelope should be returned to the manager (does not include "Click and Ship" envelopes from the USPS).

(8) Remittances Found in Final Candling

- a. All remittances found during final candling must be recorded on Form 13592, Final Candling Log. Form 13592 may be completed by the employee who found the item during final candling or the manager may designate another employee to complete all or part of the entries.
- b. Ensure remittances are properly over stamped and securely attached to the identifying tag containing the Extractor's SEID and IRS Received Date.
- c. Complete final candling the entire bag before recording any remittances from that bag. Associate remittances to the identifying tag from the bag and set aside until that bag has been completely candled. Place remittances in a locked, secure container until they can be recorded on Form 13592.

Note: Refer to IRM 10.2.15 for further information.

(9) Preparing Form 13592. Complete the following entries on Form 13592 in non-erasable ink:

- Today's Date - Current date. An entry is required for each day, whether or not items have been found.
 - Time Discovered - Time of discovery. An entry is required for each day, whether or not items have been found.
 - Item Discovered Name/TIN - Description of item found. Required for remittances only. Name and TIN on remittance if available. Annotate: **No Items Found** if no items were discovered for any given day.
 - ID Number of Identifier - SEID or other employee number to identify the person who found the item.
 - Employee Number - SEID or other employee number on tag.
 - Tag Received Date - Date item was received in campus. Use Mail Sorters date, Date Stamp, or Julian Date from tag.
 - Amount Identified - Dollar amount of remittance.
 - R&C Manager Initials and Date - Initials of manager or designee who reconciled items found and the date reconciled.
 - Deposit Initials and Date - Initials of Deposit employee responsible for receiving all remittance found during final candling and the date received in the deposit function.
- a. If a log entry is made, then changed or deleted, write an explanation for the correction and draw a corresponding arrow to the deleted line entry. Both the preparer and the manager (or a designee) must initial and date the change.

- b. If more space is needed, sites may create a facsimile of Form 13592. The facsimile must capture the same information as Form 13592.
 - c. For days when there are no final candling finds, indicate “No Finds” and the date on Form 13592. Multiple days with no finds may be recorded on the same sheet for the month.
 - d. Continue filling up the entire page if it is the same workday. If the sheet is full, or another sheet started, or more than one sheet was needed for the same day, mark the sheets “Page # of #” at the end of the day, or before starting a new sheet the following workday.
 - e. The designated employee will open the locked container, remove the contents, and match the SEID from the tag and amount on the check, to the entry on Form 13592, if present, and complete remaining line items.
 - f. The manager (or designee) will sign in the “R&C Initials and Date” column on Form 13592 to reconcile entries against the contents.
 - g. After reconciling, the manager or designee will photocopy Form 13592 and take the original and photocopy of the log, along with the Remit(s), to the Deposit Function.
 - h. **Transfer of remittance(s) to Deposit must be performed as many times in a day as necessary to ensure timely deposit rules are met.** At a minimum, it must be done once daily, at a designated time set by Deposit that will allow them enough time to post the remits found that day. Make every attempt to deliver remittances multiple times on Friday, or ensure remittances found on Friday are taken to Deposit in time for processing. Avoid weekend carryover, especially a holiday weekend.
 - i. Remittances found in Final Candling after the last daily transfer must be stored in a secure box or designated area temporarily, or overnight. The previous day’s remittances must be taken to Deposit the following day in the **first** transfer.
 - j. Remittances of \$50,000 or more must be deposited on the same day discovered, if possible. Immediately notify the manager or lead that a large Remit was found.
- (10) A designated Deposit employee will initial and date the **original Form 13592** indicating receipt of the remittances in the “Deposit Initials & Date” column and keep the photocopy. The original signed (initialed) Form 13592 must be retained in the Final Candling area.
- a. Once Deposit has signed for the Remits, the candling tag should be given to the appropriate manager to provide feedback to the Extractor who left the Remit inside the envelope.
- (11) Form 13592 logs must be retained in one file or binder, separated by month, in consecutive date order. Retention period is 1 year, including the current month for the log sheets. The file must be available for the Campus Security Scorecard Review.
- (12) **Candling Controls**
- a. The controls covered in IRM 3.10.72.5.6(12) through IRM 3.10.72.5.6(14) are the responsibility of Receipt and Control management or a designated management official.
 - b. **Initial Candling** and **Final Candling** must be performed inside the Restricted Area (Receipt and Control). Final Candling is generally performed at large Final Candling tables, but can be done at an Extraction table.
 - c. During Initial Candling, another employee must be nearby or in the same unit/group.

- d. Boxes, carts, crates, etc. should not block the view of any employee performing Final Candling. Any employee performing Final Candling should be in clear view of another employee in the Restricted Area. These Final Candling rules apply whether performed at the large Final Candling Tables, or at Extraction Tables. Management should consider the layout of the restricted area when seating employees to ensure maximum visibility during Final Candling.
- e. Managers must ensure blank Form 13592, or a facsimile, are available in the Final Candling area for recording remittances found during Final Candling. The log sheets should be kept alongside the locked container.
- f. Final Candling should be performed **no later than 5 work days after the IRS Received Date (10 work days during Peak Processing)** to minimize impact to taxpayers.
- g. Do not use empty envelopes for any purpose, such as storing items, displaying on the wall as a "Job Aid", etc. Refer to IRM 10.5.1.4.1, IRS-Wide Privacy Roles and Responsibilities, Employees/Personnel.

(13) **Candling Equipment Internal Controls**

- a. Maximum envelope recognition is determined by the measurement of foot candles (FC) through use of a light meter. Minimum reading on light meter should be **174 FC**. Extracting tables not meeting the minimum requirement should not be used.
- b. Testing of all lights on Extracting Tables and Final Candling Tables in use must be completed **twice** yearly for **IMF** sites and **four times** a year for **BMF** sites to verify that candling equipment meets the minimum requirements.

Note: This is a minimum standard. Sites may increase testing at their discretion based on findings.

Note: Testing performed for the Campus Security Scorecard does not meet these requirements.

- c. Perform testing before peak mail receipt periods to allow time for bulb replacement.
- d. If bulb is below 174 FC, tag the equipment to ensure it's not used.
- e. The light on the extracting table may be turned off if slicing all mail on three sides.

(14) **Completing Form 14001; Candling Equipment Review Log**

- a. Management or a designated Management Official must complete Form 14001 to document the candling equipment testing and actions taken.
- b. Notate the timeframe at the top margin of Form 14001 (e.g., 1st Bi-Annual Review, 2nd Quarterly Review).
- c. List **ALL** Initial and Final Candling tables on the log.
- d. Notate in the "Actions Taken" column beside any table(s) that does not meet minimum requirements to describe what is being done to correct the deficiency or simply indicate "Broken - Not in Use".
- e. Annotate "Not in Use" for Extracting tables used only for slicing mail on three sides (with the light off) at the time of the review.
- f. Reviewer must sign the bottom of Form 14001.

3.10.72.5.7
(01-01-2026)

**Attaching Envelopes to
Returns and Documents**

- (1) Attach envelopes to the back - left corner of returns or documents with the address and postmark/PDS label facing outward. See Figure 3.10.72-1 for an example of an envelope attached in a vertical position. See Figure 3.10.72-2 for an example of an envelope attached horizontally. For “short remits”, the direction the envelope faces is acceptable both ways (i.e., envelope can face outward or face the back, or not, as depicted in Figure 3.10.72-2).

DRAFT
Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/>
	17	Amount from Schedule 2, line 3
	18	Add lines 16 and 17
	19	Child tax credit or credit for other dependents from Schedule 8812
	20	Amount from Schedule 3, line 8
	21	Add lines 19 and 20
	22	Subtract line 21 from line 18. If zero or less, enter -0-
	23	Other taxes, including self-employment tax, from Schedule 2, line 2
	24	Add lines 22 and 23. This is your total tax
Payments	25	Federal income tax withheld from:
	a	Form(s) W-2
	b	Form(s) 1099
	c	Other forms (see instructions)
	d	Add lines 25a through 25c
	26	2023 estimated tax payments
	27	Earned income credit
	28	Additional child tax credit from Schedule 8812
	29	American opportunity credit from Form 8863, line 8
	30	Reserved for future use
	31	Amount from Schedule 3, line 15
	32	Add lines 27, 28, 29, and 31. These are your total other payments
	33	Add lines 25d, 26, and 32. These are your total payments
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is your refund
Direct deposit? See instructions.	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, enter the amount on line 34 you want refunded to you.
	b	Routing number
	d	Account number
	36	Amount of line 34 you want applied to your 2024 estimated tax
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.
	38	Estimated tax penalty (see instructions)
Third Party Designee	Do you want to allow another person to discuss this return with you? If "yes," enter the designee's name and phone number below. Designee's name _____ Phone no. _____	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.	
	Your signature _____	Date _____ Your office use only
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign. _____	Date _____ Spouse's office use only
	Phone no. _____	Email address _____
Paid Preparer Use Only	Preparer's name _____	Preparer's signature _____ Date _____ PTIN _____
	Firm's name _____	Phone no. _____
	Firm's address _____	Firm's EIN _____

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2023)

Back Of Form

Staple

Timothy Oak
45 Onyx Street
Phoenix, AZ 85026

INTERNAL REVENUE SERVICE
AUSTIN, TX 73301-0005

Postmark

PHOENIX AZ
APR 18 2024
85026

U.S. MAIL

Figure 3.10.72-1 Attaching Envelope Vertically

ATTACH HERE

DRAFT

Form 4868 Declaration for Automatic Extension of Time to File U.S. Individual Income Tax Return

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or other tax year beginning , 2023, and ending , 20

Part I Identification	Part II Individual Income Tax
1 Your name(s) (see instructions) Azure M. Oak	4 Estimate of total tax liability for 2023 . . . \$
Address (see instructions) 6111 Nova Blvd.	5 Total 2023 payments
City, town, or post office Buffalo	6 Balance due. Subtract line 5 from line 4. 27.45
State NY	7 Amount you're paying (see instructions)
ZIP code 14240	8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions <input type="checkbox"/>
2 Your social security number 000-00-8119	9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>
3 Spouse's social security number	

For Privacy Act and Paperwork Reduction Act Notice, see instructions later. Cat. No. 13141W Form 4868 (2023)

RECEIVED
04232024
AUSTIN, TX

CORRECT POSITION OF ENVELOPE

INCORRECT POSITION OF ENVELOPE

The envelope can either face outward, or face the back of the document, as shown above.

Figure 3.10.72-2 Attaching Envelope Horizontally

- (2) If you attach the envelope to a tax return or correspondence, you must slice on 3 sides, no matter the size or color of the envelope.

Exception: The only envelopes that do not have to be sliced are the fuzzy, padded or slick ones that are designed to not tear as outlined in IRM 3.10.72.5.6.

- (3) For the larger USPS, FedEx, UPS, etc. envelopes/fats/flats/packages, you can either:
- tear the shipping label off the envelope/box and attach to the back of the return in the upper left with the postmark/shipping label facing outward, or
 - tear off the back side of the envelope, fold in half if it exceeds the size of the form, and attach to the back of the return.
- (4) When **multiple returns or documents** are received in **one envelope** and each requires a "postmark date" to indicate whether timely mailed, **attach envelope to the oldest tax period return** and stamp the received date. **On the remaining returns**, use a Dual Date stamp or **stamp the postmark date**

on the top left side margin using the earliest postmark date shown on the envelope **and** the **received date** in the normal area. For envelopes that do not specify the postmark date or “drop-off” date, refer to IRM 3.10.72.6.2.4 to determine the postmark date to stamp.

Exception: For Form 1120, Form 1120C, Form 1120L and Form 1120PC with **box 1a or 1b checked** (box 1 for 2006 and prior returns), **only date stamp the parent return. Do not remove any attachments** or separate the subsidiary returns. Treat as one return.

- (5) **Always attach envelopes and stamp received date** on the following **IMF documents**. Beginning March 4, 2024 always attach envelopes and stamp receive date on ALL IMF returns.

Exception: Do not stamp the receive date or attach the envelopes to Information Returns Processing (IRP) documents. Send to the IRP Sort Unit per instructions in IRM 3.10.72.15, Information Return Processing Sort (Austin, Kansas City and Ogden Only). The IRP Sort Unit will date stamp per instructions in IRM 3.10.8, Information Returns Processing.

See additional comments to aid in routing or sorting **IMF documents** for processing:

If Document is:	Then:
Current Year IMF return (or Form 4868 extension) beginning March 4	envelope to current year timely filed returns.
IMF Prior Year	Sort separately.
Fiscal Year (Tax Year ending other than “12” (indicating the month of December))	Route to Batching by Form type.
All Form 8379, Injured Spouse - If attached to a Form 1040 return, stamp both and place Form 8379 behind the return. Note: If a Form 1040-X is received, refer to IRM 3.10.72.12(2).	Route to Batching separately from other Form 1040 returns, since they require a special Blocking Series.
Early Filed Decedent	Route to Batching by Form type.
Short Period (Tax Year/Period covers less than 12 months)	Route to Batching by Form type.
IMF Timely Filed tax return with missing Entity information (i.e., Taxpayer Name/TIN/Address),	Always date stamp, attach the envelope , and continue processing.
Form 1040 series marked “KIA” (“Killed in Action”)	Route to Kansas City “KIA” Coordinator, Stop 6503. Refer to IRM 3.10.72.12.

#

If Document is:	Then:
<p>All Form W-7, Form W-7A, and Form W-7(SP)</p> <p>Note: When a Form W-7/Form W-7(SP) is attached to a Form 1040 series return(s), always date stamp Form W-7 and all returns. Attach the envelope to the return with the earliest tax period. If original documents such as driver's license, passport, birth certificate are attached, place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged.</p>	<p>Transship to Stop 6052 AUSC.</p>
<p>All Form 8857 (Innocent Spouse)</p> <p>Note: If you notice a Form 8857 is attached to a Form 1040 series return, date stamp and detach for routing to CSC.</p>	<p>Transship to CSC, Stop 840F.</p>
<p>IMF "ASFR" returns received with Letter 2566 or Letter 2566R or Letter 3219-N or "pink" Form 3531, or any attachment indicating "Return Delinquency", or the envelope is addressed to one of the "ASFR" P.O. Boxes or Mail Stop in Austin or Fresno.</p>	<p>Refer to IRM 3.10.72.16.7 for routing instructions.</p>
<p>Identified for the "Funny Box" and it will leave the limited area, date stamp, even if timely filed. Local CI and RIVO procedures dictate whether the returns are taken from the area. Also, if a IMF or BMF return is pulled by another function for the "Funny Box" and has a CI or RIVO stamp in the upper left corner.</p>	<p>Roll back your date stamp to the edited received date to give it an official IRS received date stamp, if necessary. If stamped by "RIVO", do not route to them again. Refer to IRM 3.10.72.17 for the various criteria.</p>

If Document is:	Then:
<p>IMF returns received with an annotation of one of the following literals are to be processed as Amended (or Form 1040-X) returns:</p> <ul style="list-style-type: none"> • Amended • Copy – (Be careful with “Copy”. This can also be an indication of a request for an Acknowledgment. If received with another return, attach to the back and continue processing.) • Original return with pre-printed literal such as “COPY ONLY- DO NOT PROCESS” in the middle of page 1. • Corrected • Duplicate • Revised • Substitute • Supersedes • Tentative 	<p>Sort the Form 1040-X for processing by the Submission Processing (SP) 1040-X unit. Route to Batching for ICT scanning to SP 1040-X. See IRM 3.10.72.5.7(8)3b below for additional information.</p> <p>Exception: If an original return (Current Year and signed) is attached to an Amended return with an earlier tax period (shown on top line or Line B boxes), separate the original and amended. Sort separately. If the tax periods are vice versa, look for an indication of “Carryback” or “NOL”. If indication of “Carryback” or “Net Operating Loss” (“NOL”), expedite to ICT and indicate “Expedite Processing”.</p>
<p>All replies to IRS initiated mail, such as CP notices, “C” Letters, Forms, and Balance Due notices - place the IRS notice, letter, or Form on top. If a tax return is attached, date stamp the return and correspondence.</p> <p>Exception: If a Form 1040-X is attached to a CP 11 or CP 12 or CP 59 or CP 63 or CP 759 or CP 2057, or Form 8009-A or any “C” Letter (other and a Letter 12C), move the Form 1040-X to the top and route to Batching for ICT scanning to SP 1040-X</p> <p>Exception: If a Form 1040 series is attached to a Letter 4281A, Letter 4281B, Letter 4281C, Letter 4281E, Letter 4281F, Letter 4281G and there is correspondence attached to the letter, write detached return and route to ICT; route the return to Batching. If no correspondence, move the letter to the back and route the return package to Batching.</p>	<p>Sort as correspondence. Refer to Exhibit 3.10.72-2 for proper routing of “C” letters and Exhibit 3.10.72-3 for CP notices.</p> <p>Note: Route any Letter 12C with Form 1040-X to IMF ERS.</p>

If Document is:	Then:
All correspondence , including taxpayer initiated correspondence/Forms. This includes correspondence written on behalf of the taxpayer from a Tax Preparer, Accountant, etc. or Forms submitted by or for a taxpayer, such as Form 2848 ("POA") or Form 8822 or Form 8822-A (Address Change).	Refer to Exhibit 3.10.72-1 and Exhibit 3.10.72-4 if it's a Form or Miscellaneous correspondence for proper routing. Note: If the Taxpayer responds with copies of several IRS initiated notices, put the one with the most recent date (shown in upper right corner) on top and route according to that one. If an IDRS letter, always route using the IDRS number printed.
Any return with a notation of " Secured " or OIC in the top margin or a "TC 59X" or "ICS" edited in the side margin.	Continue processing. Do not route to Statute.

- (6) **Always attach envelopes and stamp received date** on the following **BMF documents**. Beginning March 4, 2024 always attach envelopes and date stamp receive date on ALL BMF returns. See additional Comments to aid in routing or sorting **BMF documents** for processing.

If Document is:	Then:
Any BMF returns and Extensions	Continue processing. Sort for Batching.
Any return with a notation of IRC "6020(b)" or a "TC 59X" or "ICS"	Continue processing. No special sort is required.
All replies to IRS initiated mail, such as CP notices, "C" Letters, Forms, and Balance Due notices - place the IRS notice, letter, or Form on top. If a tax return is attached, date stamp it. Exception: If a CP 211 series (A - E) is attached to an EO return (Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1041-A, Form 4720, Form 5227, Form 6069, or Form 8870), move the CP 211 series to the back and process the return.	Sort as correspondence. Refer to Exhibit 3.10.72-1 and Exhibit 3.10.72-4 if it's a Form or Miscellaneous correspondence for proper routing. Refer to Exhibit 3.10.72-2 for proper routing of "C" letters and Exhibit 3.10.72-3 for CP notices. Note: If the Taxpayer responds with copies of several IRS initiated notices, put the one with the most recent date (shown in upper right corner) on top and route according to that one. If an IDRS letter, always route using the IDRS number printed.
All correspondence , including taxpayer initiated correspondence/Forms. This includes correspondence written on behalf of the taxpayer from a Tax Preparer, Accountant, etc. or Forms submitted by or for a taxpayer, such as Form 2848 ("POA") or Form 8822 or Form 8288-B (Address Change).	Sort as correspondence and refer to the Mail Routing Guides.

- (7) Always date stamp and attach the envelope to all "claims" - Form 843, Form 1045, Form 1139, and Form 8849. If attached to an Amended return or copy of an original return, stamp both returns and keep together. Move the "claim" form to the top, attach amended or original copy to the back.

- (8) When any **“Claim for Refund”**, or **“Request for Abatement”** is received, always do the following:
1. Stamp the received date on all forms and staple envelope to the back of the Form.
 2. If the “Claim” form (i.e., Form 843, Form 1045, Form 1139, or Form 8849) has forms or schedules attached, **put the “claim” form on top.**
 3. Route/**Expedite the “claims” to ICT.**

Exception: Route any Form 843 for “Branded Prescription Drugs” (“BPD”) or “Health Insurance Provider Fee (IPF)” to OSPC, M/S 4921. Do **not mix other Form 843 claims** for other issues with the ones identified as “BPD” or “IPF”. If a Form 843 for “BPD” or “IPF” is received in a site other than Ogden, it must be transshipped to Ogden, M/S 4921. Refer to the table below for specific instructions for IMF and BMF Amended Returns, Claims, and Injured Spouse claims.

Exception: Route any Form 843 for “Tribal General Welfare Exclusion Act of 2014”, or “H.R. 3043”, “Notice 2012-75”, “Revenue Procedure 2015-35”, or “General Welfare” written across the top margin to OSPC, M/S 7700, GECS. Do **not** route to ICT.

BMF Forms:

- a. Follow the specific instructions for each **BMF form** listed in the table below to determine proper routing.

Note: If any of these forms meet Statute criteria, route to Statute first. Refer to IRM 3.10.72.5.5.2 for additional information. **Any forms showing “Carryback” or “Net Operating Loss” (“NOL”) as the issue must be separated and “expedited” to the appropriate function shown below.**

If Claim Form or, Amended Return is Received:	Then Route to:
Form CT-1X, or Form CT-1 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	CSC, Stop 537G Team 402 Attn: Large Corp/Technical Unit
Form 706, or Form 709 series and/or Form 709-NA marked with one of the following specific literals: <ul style="list-style-type: none"> • “Copy” • “Amended” • “Revised”, or • “Supplemental” 	CSC, Stop 824-G Attn: E&G Unit

If Claim Form or, Amended Return is Received:	Then Route to:
Form 720-X, or Form 720 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	CSC, Stop 5701-G Attn: Excise Tax Unit
Form 843 Note: This can be filed for an Individual or Business.	ICT Note: If the issue is to claim a refund of “ Branded Prescription Drug fee (BPD) ” or “ Health Insurance Provider Fee (IPF) ”, route to OSPC, Stop 4921 . If received in a site other than Ogden, it must be trans-shipped to OSPC, M/S 4921.
Form 941X, or Form 941 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	ICT
Form 943X, or Form 943 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	ICT
Form 944X, or Form 944 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	ICT
Form 945X, or Form 945 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	ICT Exception: If “Tribal General Welfare Exclusion Act of 2014”, “H.R. 3043”, “Notice 2012-75”, “Rev Proc 2015-35”, or “General Welfare”, route to OSPC, Stop 7700, Attn: GECS .
Form 1042 with the “Amended” box checked (directly underneath the Tax Year) or marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	ICT

If Claim Form or, Amended Return is Received:	Then Route to:
Form 1045 Note: Identify as “ Expedite ” for CIS/ICT and sort separately when routing to them.	ICT
Form 1065-X (With attached Form 1065, Form 1065-B, or Form 1066 (or schedules marked “Copy Only-Do Not Process”), keep package together.)	ICT
Form 1120X, or Form 1120 marked with one of the following specific literals: <ul style="list-style-type: none"> • “Amended” • “Revised”, or • “Corrected” 	ICT
Form 1139 Note: Identify as “ Expedite ” for CIS/ICT and sort separately when routing to them.	ICT
Form 5884-C, or Form 5884-D (and all attachments, including, original returns, amended returns and/or correspondence)	ICT
Form 8849	CSC, Stop 5701-G Attn: Excise Tax Unit
Any other BMF form with indication of Amended or Abatement or Claim for Refund	ICT
CP 259 with any BMF Amended return	ICT

- b. Follow the specific instructions for each **IMF form** listed in the table below to determine proper routing:

Note: If any of these forms meet Statute criteria, route to Statute first. Refer to IRM 3.10.72.5.5.2 for additional information.

If Claim Form, Amended Return, or Injured Spouse Form is Received:	Then Route to:
Form 1040-X	Route to Batching for ICT scanning to SP 1040-X Note: Follow the chart for special circumstances or notations on the Form.
Form 1040-X “Disaster” return	Expedite/Route to Batching for ICT scanning to SP 1040-X.
Form 1040-X “Streamline” or “Non-Resident/Non-Filer” program or initiative as the Description or Reason for Filing	Austin - Identify as “Streamline” on Form 3210. Austin Only - Follow “Streamline” procedures in IRM 3.10.72.16.9.

If Claim Form, Amended Return, or Injured Spouse Form is Received:	Then Route to:
Form 1040-X with indication of “Tribal General Welfare Exclusion Act of 2014”, “H.R. 3043”, “Notice 2012-75”, “Rev Proc 2015-35”, or “General Welfare”	OSPC, Stop 7700, Attn: GECS
If a CP 05 or CP 05 is attached to a Form 1040-X	Route to AUSC 6579.
If a CP 11, CP 12, CP 59, CP 63, CP 759, Letter 2057C, or Form 8009-A or any “C” Letter (other than a Letter 12C) is attached to a Form 1040-X	Move the Form 1040-X to the top and route to Batching for ICT scanning for SP 1040-X. Exception: Route any Letter 12C with Form 1040-X to IMF ERS.
If indication of “Injured Spouse” on a Form 1040-X and Form 8379 is attached	Route the package (Form 8379 and the Form 1040-X) to Batching for ICT scanning for SP 1040-X. Do not separate the package.
If indication of Health Care Tax Credit (HCTC) on a Form 1040-X (for 2014) or if you notice Form 8885 is attached	ICT
If indication of “Premium Tax Credit” (“PTC”) on a Form 1040-X and: • Form 8962 is attached, or • Line 15 entry and the “8962” box is checked	Route the package to ICT. Do not separate the package.
With notation of “ NOL ”, “ Carryback ”, or the box is checked on Line 1 (new revision) or Page 2, Part II	Expedite/Route to ICT and identify as an “Expedite”.
With notation of NOL Carryforward or Carryforward	ICT
Form 843 Note: This can be filed for an Individual or Business.	ICT
Form 1045 Note: This can be filed for an Individual or Business. Always identify as an “ Expedite ” for ICT.	ICT
Form 8379, if “loose”	Expedite/Route to ICT.

- (9) When a filer or preparer inserts an “address sheet” inside of a window envelope and the envelope is not required to be attached, drop the “address sheet” in your candling bag. It does not matter if it stays inside the envelope, or you pull it out. It is not necessary to attach it to the back of the return.

Note: When the envelope is required to remain attached to the form or document, ensure the “address sheet” is either stapled to the back of the return, followed by the entire envelope (or Return Address and Postmark portion of the envelope), or the “address sheet” remains intact inside of the window envelope.

DRAFT

Form **945** **Annual Return of Withheld Federal Income Tax** OMB No. 1545-1430
 For withholding reported on Forms 1099 and W-2G.
 Department of the Treasury For more information on income tax withholding, see Pub. 15 and Pub. 15-A.
 Internal Revenue Service Go to www.irs.gov/Form945 for instructions and the latest information. **2023**

Name (as distinguished from trade name) Tammy Bunting Employer identification number (EIN) 00-1234567
 Trade name, if any Taipan Movers
 Address (number and street) 502 Viper Road
 City or town, state or province, country, and ZIP or foreign postal code Denver, CO 80202

If address is different from prior return, check here. ☐

A If you don't have to file returns in the future, check here ☐ and enter date final payments made.

1	Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc.	1	
2	Backup withholding	2	
3	Total taxes. If \$2,500 or more, this must equal line 7M below or Form 945-A, line M	3	
4	Total deposits for 2023, including overpayment applied from a prior year and overpayment applied from Form 945-X	4	
5	Balance due. If line 3 is more than line 4, enter the difference and see the separate instructions	5	
6	Overpayment. If line 4 is more than line 3, enter the difference		S

Check one: ☐ Yes to next return. ☐ Send refund

DRAFT

Form **945** **Annual Return of Withheld Federal Income Tax** OMB No. 1545-1430
 For withholding reported on Forms 1099 and W-2G.
 Department of the Treasury For more information on income tax withholding, see Pub. 15 and Pub. 15-A.
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Name (as distinguished from trade name) Tammy Bunting Employer identification number (EIN) 00-1234567
 Trade name, if any Taipan Movers
 Address (number and street) 502 Viper Road
 City or town, state or province, country, and ZIP or foreign postal code Denver, CO 80202

If address is different from prior return, check here. ☐

A If you don't have to file returns in the future, check here ☐ and enter date final payments made.

1	Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc.	1	
2	Backup withholding	2	
3	Total taxes. If \$2,500 or more, this must equal line 7M below or Form 945-A, line M	3	

7 Monthly Summary of Federal Tax Liability (Don't complete if you were a semiautomatic schedule depositor.)

	Tax liability for month		
A. January			F. J
B. February			G. J
C. March			H. A
D. April			I. S
E. May			J. C

Do you want to allow another person to discuss this return with the IRS? ☐ Yes ☐ No

Third-Party Designee name

Under penalty of perjury, I declare that I have examined this return (and all attachments) and believe it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature Tammy Bunting Print Your Name and Title Tammy Bunting Date 4/11/24

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name Firm's EIN Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 14584B Form **945** (2023)

POSTMARK DATE RECEIVED DATE
04152024 04212024
AUSTIN, TEXAS

IRS-AUSC

Figure 3.10.72-3 Dual Date Stamp - Attach Envelope Behind Oldest Document

3.10.72.5.8
(01-31-2020)

**Mail Addressed to IRS
with a State Return**

- (1) Take the following actions for any tax returns received in an envelope **addressed to IRS** which should have been filed with a State or local jurisdiction, the District of Columbia, the Commonwealth of Puerto Rico, Guam, Virgin Islands, Northern Mariana Islands, American Samoa, or any possession/territory of the United States.

Note: If a Federal return is received with an individual New York State (NYS) return and **NO PAYMENT** is included please forward to:
State Processing Center
PO Box 61000
Albany NY, 12261-0001

Note: If a Federal return is received with an individual New York State return and a **PAYMENT IS** included please forward to:
State Processing Center
PO Box 15555
Albany NY, 12212-5555

- (2) **With-Remit:** When a Federal return is received with a State return (or correspondence for the State):
- Money amount on **check matches State** Balance Due amount on the document, **send check** and document **to appropriate State** (including the date stamped envelope/return). Do not overstamp the check.
 - Money amount on check **matches** Balance Due amount on the **Federal** document, **send to Deposit Activity, even if made payable to state**. These checks should be **overstamped** with "United States Treasury" (or "Non-Negotiable") stamp.
 - Money amount on **check does not match either** state or federal documents, send to **Payment Perfection**.
 - Do not overstamp checks when made payable to other agencies or third parties.

Note: If the taxpayer submitted cash for the state tax return, mail it USPS "Certified mail" to the state with a Form 3210.

- (3) **No Remit:** When a Federal return is received with a State return, use the attached Forms W-2 to try to determine the proper routing:
- If all copies of the Form W-2 (Copy 1 or Copy 2) are for the State, route the package to the State.
 - If there are **two copies** of the Federal return **and a state return** attached, route one of the Federal returns to be processed. Attach the **other copy** of the Federal return to the State return and forward the package (State return and copy of Federal return) to the State. Some states require that you attach a copy of your Federal return when filing your State return.
- (4) Route all "loose" State tax returns, as well as a taxpayer's State e-file form(s) such as Form 8453, Form 8453-OL, or Form 8454 to the appropriate state. Follow local procedures for misdirected mail.

Exception: Forward all loose NYS individual tax returns to:
State Processing Center
Po Box 15555
Albany NY, 12212-5555

- (5) If a State return is attached to one of the following, keep together and route to the appropriate function.
 - a. CP 2000 (Route to AUR)
 - b. All collection letters (CSCO or ACS Support mail)
- (6) If the taxpayer incorrectly addressed the envelope to IRS when the contents were intended for the State, we will pay the postage to forward to the State. Do not give this type of “misdirected/missent” mail back to the carrier.
- (7) Use the State Department of Revenue (DOR) mailing address directory below to route misdirected State returns.

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
AK	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)
AL	Alabama Department of Revenue P.O. Box 2401 Montgomery, AL 36140-0001	Alabama Department of Revenue P.O. Box 154 Montgomery, AL 36135-0001	Alabama Department of Revenue P.O. Box 2401 Montgomery, AL 36132-7467	Alabama Department of Revenue Gordon Persons Building Room 4203 50 North Ripley St. Montgomery, AL 36104
AR	Arkansas Department of Finance & Administration PO BOX 2144 Little Rock, AR 72203-2144	Arkansas Department of Finance & Administration Tax Administrator PO BOX 8026 Little Rock, AR 72203-8026	Arkansas Department of Finance & Administration PO BOX 2144 Little Rock, AR 72203-2144	Arkansas Department of Finance & Administration 1816 W. 7th Street Room 2220 Administration Little Rock, AR 72201
AZ	Arizona Department of Revenue PO Box 52016 Phoenix, AZ 85072	Arizona Department of Revenue PO Box 52138 Phoenix, AZ 85072	Arizona Department of Revenue PO Box 29085 Phoenix, AZ 85072	Arizona Department of Revenue - Processing Division 1600 W. Monroe Street Phoenix, AZ 85007

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
CA (CDTFA)	California Department of Tax and Fee Administration PO Box 942879 Sacramento CA, 94279-7072	California Department of Tax and Fee Administration PO Box 942879 Sacramento CA, 94279-7072	California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-3535	With Remittance: California Department of Tax and Fee Administration 450 N Street Sacramento, CA 95814-0013 Without Remittance: California Department of Tax and Fee Administration 450 N Street Sacramento CA, 95814
CA (FTB)	Franchise Tax Board 9645 Butterfield Way Sacramento, CA 95827	Franchise Tax Board 9645 Butterfield Way Sacramento, CA 95827	Franchise Tax Board 9645 Butterfield Way Sacramento, CA 95827	Franchise Tax Board 9645 Butterfield Way Sacramento, CA 95827
CO		Colorado Department of Revenue Denver, CO 80261-0006	Colorado Department of Revenue Denver, CO 80261-0005	Colorado Department of Revenue Denver, CO 80261-0008
CT	Department of Revenue Services State of Connecticut PO BOX 2977 Hartford CT 06104-2976	Department of Revenue Services State of Connecticut PO BOX 2976 Hartford CT 06104-2976	Department of Revenue Services State of Connecticut PO BOX 2977 Hartford CT 06104-2976	Department of Revenue Services 450 Columbus Blvd., Ste. 1 Hartford, CT 06103
DC	Office of Tax and Revenue PO Box 96169 Washington DC 20090-6169	Office of Tax and Revenue PO Box 96145 Washington DC 20090-6145	Office of Tax and Revenue PO Box 96169 Washington DC 20090-6169	Office of Tax and Revenue 1101 4th St. SW, 4th Fl. Washington DC 20024
DE	DE Division of Revenue P.O. Box 508 Wilmington DE 19899 – 508	Office of Tax and Revenue PO Box 96145 Washington DC 20090-6145	Office of Tax and Revenue PO Box 96169 Washington DC 20090-6169	Office of Tax and Revenue 1101 4th St. SW, 4th Fl. Washington DC 20024

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
FL			N/A	N/A
GA		Georgia Department of Revenue PO Box 105408 Atlanta, GA 30348	Georgia Department of Revenue PO Box 105408 Atlanta, GA 30348	Georgia Department of Revenue PO Box 105408 Atlanta, GA 30348
HI	Hawaii Department of Taxation P.O. Box 1530 Honolulu, Hawaii 96806-1530	Hawaii Department of Taxation P.O. Box 3559 Honolulu, Hawaii 96811-3559	Hawaii Department of Taxation P.O. Box 3559 Honolulu, Hawaii 96811-3559	State of Hawaii, Department of Taxation Princess Ruth Ke'elikolani Building 830 Punchbowl Street Honolulu, HI 96813
IA	Iowa Income Tax Document Processing PO Box 9187 Des Moines IA 50306-9187	Iowa Income Tax Document Processing PO Box 9187 Des Moines IA 50306-9187	Iowa Department of Revenue PO Box 10471 Des Moines IA 50306-0471	Iowa Department of Revenue Hoover State Office Building 1305 E. Walnut Des Moines, IA 50319
ID	Idaho State Tax Commission PO Box 56 Boise, ID 83756-0056	Idaho State Tax Commission PO Box 56 Boise, ID 83756-0056	Idaho State Tax Commission PO Box 83784 Boise, ID 83707-3784	Idaho State Tax Commission 11321 Chinden Blvd. Bldg. 2 Boise, ID 83714
IL	Illinois Department of Revenue Springfield IL 62726-0001	Illinois Department of Revenue Springfield IL 62719-0001	Illinois Department of Revenue Springfield IL 62726-0001	Illinois Department of Revenue 101 W. Jefferson St. Springfield, IL 62702

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
IN	Indiana Department of Revenue PO Box 7224 Indianapolis, IN 46207-7224	Indiana Department of Revenue PO Box 40 Indianapolis, IN 46206-0040	With Preprinted Vouchers: Indiana Department of Revenue PO Box 7223 Indianapolis, IN 46207-07223 PC Generated Voucher: Indiana Department of Revenue PO Box 7225 Indianapolis, IN 46207-7225	DOR does receive FedEx / UPS at the PO boxes. DOR states that delivery to the PO boxes is quicker than mailing to a street address. So, even for overnight mail, they request IRS use PO boxes.
KS	Christina Ines-Fed State Discovery Kansas Dept. of Revenue PO Box 3506 Topeka, KS 66601-3506	Christina Ines-Fed State Discovery Kansas Dept. of Revenue PO Box 3506 Topeka, KS 66601-3506	Christina Ines-Fed State Discovery Kansas Dept. of Revenue PO Box 3506 Topeka, KS 66601-3506	Christina Ines-Fed State Discovery Kansas Dept. of Revenue PO Box 3506 Topeka, KS 66601-3506
KY	Kentucky Department of Revenue Frankfort, KY 40619-0008	Kentucky Department of Revenue Frankfort, KY 40618-0006	Kentucky Department of Revenue Frankfort, KY 40619-0008	Kentucky Department of Revenue Frankfort, KY 40619-0008
LA	Louisiana Department of Revenue PO BOX 3550 Baton Rouge, LA 70821-3550	Louisiana Department of Revenue PO BOX 3440 Baton Rouge, LA 70821-3440	Louisiana Department of Revenue PO BOX 3440 Baton Rouge, LA 70821-3440	Louisiana Department of Revenue 617 N. 3rd Street 7th Floor, Room 785 Baton Rouge, LA 70802-5428
MA	Massachusetts Department of Revenue PO Box 7003 Boston, MA 02204	Massachusetts Department of Revenue PO Box 7000 Boston, MA 02204	Massachusetts Department of Revenue P.O. Box 419540 Boston, MA 02241-9540	Massachusetts Department of Revenue 100 Cambridge Street Boston, MA 02114
MD	Comptroller of Maryland Payment Processing PO Box 8888 Annapolis MD 21401-8888	Comptroller of Maryland Revenue Administration Division 1110 Carroll St. Annapolis MD 21411-0001	Comptroller of Maryland Revenue Administration Division 1110 Carroll St. Annapolis MD 21411-0001	Comptroller of Maryland Revenue Administration Division 1110 Carroll St. Annapolis MD 21411-0001

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
ME	Maine Revenue Services PO Box 1060 Augusta, ME 04332-1060	Maine Revenue Services PO Box 1060 Augusta, ME 04332-1060	Maine Revenue Services PO Box 1060 Augusta, ME 04332-1060	Agency prefers that all returns/remittances go to the PO Box 1060 address. For overnight express mail: Maine Revenue Services; 51 Commerce Drive, Augusta, ME 04330
MI	Michigan Department of Treasury Lansing, MI 48929	Michigan Department of Treasury Lansing, MI 48956	Michigan Department of Treasury PO Box 30774 Lansing, MI 48909-8274	They do not provide an overnight/express address for returns
MN	MN Department of Revenue MS 1422 600 N Robert St. St. Paul MN 55146	MN Department of Revenue MS 1422 600 N Robert St. St. Paul MN 55146	MN Department of Revenue MS 1422 600 N Robert St. St. Paul MN 55146	MN Department of Revenue MS 1422 600 N Robert St. St. Paul MN 55146
MO 143	Missouri Department of Revenue Attn: Laura Wallendorf PO Box 27 Jefferson City MO 65105-0027	Missouri Department of Revenue Attn: Laura Wallendorf PO Box 27 Jefferson City MO 65105-0027	Missouri Department of Revenue Attn: Laura Wallendorf PO Box 27 Jefferson City MO 65105-0027	Missouri Department of Revenue Attn: Laura Wallendorf PO Box 27 Jefferson City MO 65105-0027
MO 243	Kansas City, MO Revenue Division 414 E. 12th St. 2nd Floor, East Side Kansas City, MO 64106	Kansas City, MO Revenue Division 414 E. 12th St. 2nd Floor, East Side Kansas City, MO 64106	Kansas City, MO Revenue Division 414 E. 12th St. 2nd Floor, East Side Kansas City, MO 64106	Kansas City, MO Revenue Division 414 E. 12th St. 2nd Floor, East Side Kansas City, MO 64106
MO 343	Earnings Tax Division 1200 Market St. Room 410 St. Louis, MO 63103	Earnings Tax Division 1200 Market St. Room 410 St. Louis, MO 63103	Earnings Tax Division 1200 Market St. Room 410 St. Louis, MO 63103	Earnings Tax Division 1200 Market St. Room 410 St. Louis, MO 63103

3.10 Campus Mail and Work Control

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
MS	Mississippi Department of Revenue P.O. Box 23050 Jackson, MS 39225-3050	Mississippi Department of Revenue P.O. Box 23058 Jackson, MS 39225-3058	Mississippi Department of Revenue P.O. Box 23050 Jackson, MS 39225-3050	Mississippi Department of Revenue 500 Clinton Center Drive Clinton, MS 39056
MT	Montana Department of Revenue Security Office – Mitchell Building 4th floor PO Box 7701 Helena, MT 59604	Montana Department of Revenue Security Office – Mitchell Building 4th floor PO Box 7701 Helena, MT 59604	Montana Department of Revenue Security Office – Mitchell Building 4th floor PO Box 7701 Helena, MT 59604	Montana Department of Revenue Security Office – Mitchell Building 4th floor PO Box 7701 Helena, MT 59604
NC	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0640	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0640	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0640	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0640
ND	Returns (with and without payment): NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5621 BISMARCK, ND 58506-5621 Payments only: NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5622 BISMARCK, ND 58506-5622	Returns (with and without payment): NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5621 BISMARCK, ND 58506-5621 Payments only: NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5622 BISMARCK, ND 58506-5622	Returns (with and without payment): NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5621 BISMARCK, ND 58506-5621 Payments only: NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5622 BISMARCK, ND 58506-5622	Returns (with and without payment): NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5621 BISMARCK, ND 58506-5621 Payments only: NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER PO BOX 5622 BISMARCK, ND 58506-5622
NE		NEBRASKA DEPARTMENT OF REVENUE PO BOX 94609 LINCOLN NE 68509-4609	NEBRASKA DEPARTMENT OF REVENUE PO BOX 94609 LINCOLN NE 68509-4609	NEBRASKA DEPARTMENT OF REVENUE PO BOX 94609 LINCOLN NE 68509-4609

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
NH	NH Dept. Of Revenue Taxpayer Services Division PO Box 637 Concord, NH 03302-0637	NH Dept. Of Revenue Taxpayer Services Division PO Box 637 Concord, NH 03302-0637	NH Dept. Of Revenue Taxpayer Services Division PO Box 637 Concord, NH 03302-0637	NH Dept. Of Revenue Taxpayer Services Division 109 Pleasant St Concord, NH 03301
NJ	Forms NJ-1040 and NJ-1040-V – Residents State of New Jersey Division of Taxation Revenue Processing Center - Payments PO Box 111 Trenton, NJ 08645-0111 Forms NJ-1040NR and NJ-1040NR-V – Nonresidents State of New Jersey Division of Taxation Revenue Processing Center – Payments PO Box 244 Trenton, NJ 08646-0244	Forms NJ-1040 and NJ-1040-V – Residents State of New Jersey Division of Taxation Revenue Processing Center - Refunds PO Box 555 Trenton, NJ 08647-0555 Forms NJ-1040NR and NJ-1040NR-V – Nonresidents State of New Jersey Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244	State of New Jersey Division of Taxation Revenue Processing Center – Payments PO Box 643 Trenton, NJ 08646-0643	State of New Jersey Division of Taxation Revenue Processing Center 200 Woolverton Street Building 20 Trenton, NJ 08611
NM	New Mexico Taxation and Revenue Department PO Box 630 Santa Fe, NM 87504	New Mexico Taxation and Revenue Department PO Box 630 Santa Fe, NM 87504	New Mexico Taxation and Revenue Department PO Box 630 Santa Fe, NM 87504	New Mexico Taxation and Revenue Department PO Box 630 Santa Fe, NM 87504
NV	Internal Audit State of Nevada - Department of Taxation 1550 College Parkway, Ste. 115 Carson City, NV 89706	Internal Audit State of Nevada - Department of Taxation 1550 College Parkway, Ste. 115 Carson City, NV 89706	Internal Audit State of Nevada - Department of Taxation 1550 College Parkway, Ste. 115 Carson City, NV 89706	Internal Audit State of Nevada - Department of Taxation 1550 College Parkway, Ste. 115 Carson City, NV 89706

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
NY	STATE PROCESS- ING CENTER PO BOX 15555 ALBANY NY 12212-5555	STATE PROCESS- ING CENTER PO BOX 61000 ALBANY NY 12261-0001	STATE PROCESS- ING CENTER PO BOX 15555 ALBANY NY 12212-5555	NYS TAX DE- PARTMENT RPC - PIT 90 COHOES AVE GREEN ISLAND NY 12183-1515
OH	Ohio Department of Taxation PO Box 2057 Columbus, Ohio 43270-2057	Ohio Department of Taxation PO Box 2679 Columbus, Ohio 43270-2679	Ohio Department of Taxation 4485 Northland Ridge Blvd. Columbus, Oh 43229	Ohio Department of Taxation 4485 Northland Ridge Blvd. Columbus, Oh 43229
OH RITA	Regional Income Tax PO Box 477900 Broadview Heights, OH 44147-7900	Regional Income Tax PO Box 477900 Broadview Heights, OH 44147-7900	Regional Income Tax PO Box 477900 Broadview Heights, OH 44147-7900	Regional Income Tax PO Box 477900 Broadview Heights, OH 44147-7900
OH CCA	CCA, Central Col- lection Agency 205 W St Clair Ave. Cleveland, Oh 44113	CCA, Central Col- lection Agency 205 W St Clair Ave. Cleveland, Oh 44113	CCA, Central Col- lection Agency 205 W St Clair Ave. Cleveland, Oh 44113	CCA, Central Col- lection Agency 205 W St Clair Ave. Cleveland, Oh 44113
OK	Oklahoma Tax Commission - Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission - Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission - Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission - Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800
OR	Oregon Depart- ment of Revenue PO BOX 14555 Salem, OR 97309- 0940	Oregon Depart- ment of Revenue PO BOX 14700 Salem, OR 97309- 0930	Oregon Depart- ment of Revenue PO BOX 14950 Salem, OR 97309- 0950	Oregon Depart- ment of Revenue 955 Center St NE Salem, OR 97301- 2555
PA	PA Dept Of Revenue Payment Enclosed 1 Revenue Place Harrisburg PA 17129-0001	PA Dept Of Revenue No Payment or No Refund 2 Revenue Place Harrisburg PA 17129-0002	PA Dept Of Revenue Payment Enclosed 1 Revenue Place Harrisburg PA 17129-0001	PA Dept of Revenue 4th & Walnut Streets Harrisburg PA 17128

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
PR			Puerto Rico Dept of Treasury PO Box 9024140 San Juan, P.R. 00902-4140	Puerto Rico Dept of Treasury PO Box 9024140 San Juan, P.R. 00902-4140
RI	Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908	Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908	Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908	Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908
SC	SC 1040 Processing Center PO Box 101100 Columbia, SC 29211-0100	SC 1040 Processing Center PO Box 101100 Columbia, SC 29211-0100	SC 1040 Processing Center PO Box 101100 Columbia, SC 29211-0100	SC 1040 Processing Center PO Box 101100 Columbia, SC 29211-0100
SD	SD Department of Revenue 445 E Capitol Ave Pierre, SD 57501	SD Department of Revenue 445 E Capitol Ave Pierre, SD 57501	SD Department of Revenue 445 E Capitol Ave Pierre, SD 57501	SD Department of Revenue 445 E Capitol Ave Pierre, SD 57501
TN	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242
TX	Comptroller of Public Accounts of Texas P.O. Box 13528 Austin, TX 78711	Comptroller of Public Accounts of Texas P.O. Box 13528 Austin, TX 78711	Comptroller of Public Accounts of Texas P.O. Box 13528 Austin, TX 78711	Comptroller of Public Accounts of Texas P.O. Box 13528 Austin, TX 78711
UT	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
VA	Virginia Department of Taxation PO Box 760 Richmond VA 23218-0760	Virginia Department of Taxation PO Box 1498 Richmond VA 23218-1498	Virginia Department of Taxation PO Box 2369 Richmond VA 23218	Virginia Tax 1957 Westmoreland St. Richmond VA 23230
VI	Federal Disclosure Unit Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay- Suite 225 St. Thomas, VI 00802	Federal Disclosure Unit Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay- Suite 225 St. Thomas, VI 00802	Federal Disclosure Unit Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay- Suite 225 St. Thomas, VI 00802	Federal Disclosure Unit Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay- Suite 225 St. Thomas, VI 00802
VT	Vermont Department of Taxes PO Box 1779 Montpelier, VT 05601	Vermont Department of Taxes PO Box 1881 Montpelier, VT 05601	Vermont Department of Taxes PO Box 1779 Montpelier, VT 05601	Vermont Department of Taxes 133 State Street Montpelier, VT 05633
WA	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
WV	Personal Income Tax Only: WV State Tax Department PO Box 3694 Charleston WV 25336-3694 Business partnership/S-Corp returns are mailed to: WV State Tax Department, Tax Account Administration PO Box 1202 Charleston, WV 23324-1202 Corporate Income Tax returns are sent to: PO Box 11751 Charleston, WV 25324-1751	Personal Income Tax Only: WV State Tax Return PO Box 1071 Charleston, WV 25324-1071 Business partnership/S-Corp returns are mailed to: WV State Tax Department, Tax Account Administration PO Box 1202 Charleston, WV 23324-1202 Corporate Income Tax returns are sent to: PO Box 11751 Charleston, WV 25324-1751	Personal Income Tax Only: WV State Tax Department PO Box 3694 Charleston, WV 25336-3694 Business partnership/S-Corp returns are mailed to: WV State Tax Department, Tax Account Administration PO Box 1202 Charleston, WV 23324-1202 Corporate Income Tax returns are sent to: PO Box 11751 Charleston, WV 25324-1751	Personal Income Tax Only: West Virginia State Tax Department 1001 Lee Street East Charleston, WV 25301 Business partnership/S-Corp returns are mailed to: WV State Tax Department, Tax Account Administration PO Box 1202 Charleston, WV 23324-1202 Corporate Income Tax returns are sent to: PO Box 11751 Charleston, WV 25324-1751
WI	If tax is due: Wisconsin Department of Revenue PO Box 268 Madison WI 53790-0001	If refund or no tax is due: Wisconsin Department of Revenue PO Box 59 Madison WI 53785-0001	Wisconsin Department of Revenue PO Box 930208 Madison WI 53293-0208	Wisconsin Department of Revenue Mail Review Unit 2135 Rimrock Road Madison WI 53713-1443
WY	N/A (no state Individual Tax Return)	N/A (no state Individual Tax Return)	Wyoming Department of Revenue Herschler Building 3rd Floor East 122 W. 25th Street Cheyenne, WY 82002-0110	Wyoming Department of Revenue Herschler Building 3rd Floor East 122 W. 25th Street Cheyenne, WY 82002-0110

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
Lexington	The Occupational Tax on wages is required to be withheld from the compensation of employees. The employee has no filing requirements unless an employer fails to withhold or under withholds.	N/A	N/A	N/A
NY City	NYC Department of Finance PO Box 5564 Binghamton, NY 13902-5564	NYC Department of Finance PO Box 5564 Binghamton, NY 13902-5564	NYC Department of finance PO box 3933 New York, NY 10008-3933	NYC Department of Finance 59 Maiden Lane, 19th floor New York, NY 10038
Toledo	City of Toledo, Division of Taxation One Government Center Suite 2070 Toledo OH 43604 Attn: Joyce Hill, Tax Administrator	City of Toledo, Division of Taxation One Government Center Suite 2070 Toledo OH 43604 Attn: Joyce Hill, Tax Administrator	City of Toledo, Division of Taxation One Government Center Suite 2070 Toledo OH 43604 Attn: Joyce Hill, Tax Administrator	City of Toledo, Division of Taxation One Government Center Suite 2070 Toledo OH 43604 Attn: Joyce Hill, Tax Administrator
Cincinnati	Eric Ringshauser DTC Cincinnati Income Tax Division 805 Central Avenue Suite 600 Cincinnati OH 45202	Eric Ringshauser DTC Cincinnati Income Tax Division 805 Central Avenue Suite 600 Cincinnati OH 45202	Eric Ringshauser DTC Cincinnati Income Tax Division 805 Central Avenue Suite 600 Cincinnati OH 45202	Eric Ringshauser DTC Cincinnati Income Tax Division 805 Central Avenue Suite 600 Cincinnati OH 45202
Columbus	Columbus Income Tax Division PO Box 182158 Columbus, OH 43218-2158	Columbus Income Tax Division PO Box 182437 Columbus, OH 43218-2437	Columbus Income Tax Division PO Box 183190 Columbus, OH 43218-3190	Columbus Income Tax Division 77 N. Front St. 2nd Floor Columbus, OH 43215

State	Returns With Remittance - Address	Returns Without Remittance - Address	Remittance Without Return - Address	Overnight Express Mail - Delivery Address (e.g., FedEx / UPS)
Portland	Portland Revenue Division - Arts Tax PO BOX 2820 Portland, OR 97208-2820	Portland Revenue Division - Arts Tax PO BOX 2820 Portland, OR 97208-2820	Portland Revenue Division - Arts Tax PO BOX 2820 Portland, OR 97208-2820	Portland Revenue Division - Arts Tax 111 SW Columbia Street, Suite 600 Portland, OR 97201
Philadelphia	Philadelphia Department of Revenue PO Box 1648 Philadelphia, PA 19105-1648	Philadelphia Department of Revenue PO Box 1648 Philadelphia, PA 19105-1648	Philadelphia Department of Revenue PO Box 1648 Philadelphia, PA 19105-1648	Philadelphia Department of Revenue 1401 JFK Blvd Philadelphia, PA 19105-1648
Louisville	Louisville Metro Revenue Commission PO Box 35410 Louisville, KY 40232-5410	Louisville Metro Revenue Commission PO Box 35410 Louisville, KY 40232-5410	Louisville Metro Revenue Commission PO Box 35410 Louisville, KY 40232-5410	Louisville Metro Revenue Commission 617 West Jefferson Street Louisville, KY 40202
Detroit	Michigan Department of Treasury Lansing, MI 48929	Michigan Department of Treasury Lansing, MI 48956	Michigan Department of Treasury PO Box 30738 Lansing, MI 48909-8274	They do not provide an overnight/express address for returns

3.10.72.5.8.1
(01-16-2015)

**Tax Returns/Extensions
Forwarded to IRS from a
State**

- (1) Envelopes addressed to IRS containing tax returns that are erroneously delivered by the USPS to the state taxing agency are timely filed if:

- Envelope postmark is on or before the due date, or
- Envelope is missing, but the State's received date stamp is within the grace period.

Note: If remits are forwarded from the state, refer to IRM 3.8.45, Manual Deposit Process for additional instructions. Determine if any checks are more than a year old, they will require special treatment.

- (2) When IRS receives a return from a state agency after the grace period, it will not be considered timely filed if:
- the **taxpayer's envelope was addressed to a state** agency, or
 - no envelope is attached to make a determination.

Note: Date stamp the return with IRS received date on the date it was received by an IRS campus. Always attach envelope to these returns. If forwarded to IRS **6 months or more after** the due date of the returns, see following instructions.

(3) When returns are forwarded to IRS **6 months or more after the due dates of the returns**, take the following action when the **taxpayer's envelope was addressed to the state**, or there is no envelope attached to the return to make a determination:

- a. Stamp the IRS received date using the **actual date received at an IRS campus**. Circle any State's received date.
- b. Route the return(s) to your Planning and Analysis analyst to research for a TC 150. Use CC RTVUE to determine if it's a true duplicate return.
- c. If no TC 150 present, process through the pipeline using the IRS received date. If it is a Statute year or prior, "hand-carry" to Statute Unit and explain how it was received.
- d. If a TC 150 has already posted and it's a duplicate return (i.e., same lines on RTVUE), edit "Forwarded from State of "X", date" in the top margin, complete the "Attachment" form with the TC 150 DLN, and route to Files. **Do not process, if a duplicate.** If a TC 150 is present, but it's not a true duplicate (i.e., amounts on RTVUE do not match return), contact your Accounts Management P&A counterpart for assistance.

(4) When IRS receives returns from a state agency after the grace period (but within 6 months), it **will be considered timely filed** if the **taxpayer's envelope was addressed to the IRS**, and:

- a. Postmark is on or before the due date, or
- b. The State's received date stamp was within the grace period.

Note: Circle any State's received date. Then, stamp an IRS received date using the state's received date **and** stamp the postmark date so that Code and Edit will make it timely filed. If the state did not stamp the return, stamp the postmark date, then stamp the current IRS received date. Always attach the envelope.

(5) When returns are forwarded to IRS from a state agency **6 months or more after the due dates of the returns**, take the following action when the **taxpayer's envelope was addressed to IRS** and they were timely filed as indicated in parameters shown above:

- a. Stamp the IRS received date using the **State's received date (if present) or postmark date or Signature Date**. Circle any State's received date.
- b. Route the return(s) to your Planning and Analysis analyst to research for a TC 150. Use CC RTVUE to determine if it's a true duplicate return.
- c. If no TC 150 present, process through the pipeline using the IRS received date. If it is a Statute year or prior, "hand-carry" to Statute and explain how it was received.
- d. If a TC 150 has already posted for the duplicate return information, determine if there were any penalties assessed on the account. If penalties were assessed, contact your Accounts Management Planning and Analysis Analyst to have the penalties abated. If no penalties were assessed, edit "Forwarded from State of "X", date" in the top margin, complete the "Attachment" form with the TC 150 DLN, and route to Files.

Do not process, if a duplicate. If a TC 150 present, but it's not a true duplicate, contact your Accounts Management Planning and Analysis counterpart for assistance.

- (6) When IRS receives Extensions from a state agency **6 or more months after the affected return due date**, it **will be considered timely filed** if the **taxpayer's envelope was addressed to the IRS**, and the envelope postmark is on or before the due date.

Note: If the envelope was mailed USPS "Certified" and the postmark date is after the due date or missing, go to <https://tools.usps.com/go/TrackConfirmAction> verify "Acceptance" and "Date & Time". Print the page and attach it to the front of the document. If it was mailed by a designated PDS and the label is missing, use the chart in IRM 3.10.72.6.2.4(3) to estimate the date mailed.

- (7) When IRS receives extensions from a state agency **6 or more months after the affected return due date** and the **taxpayer's envelope was addressed to the state**, stamp the current IRS received date and consider it late filed.
- (8) If remits are included in the mail forwarded from the state, follow procedures in IRM 3.8.45.5.7.1, Discovered Remittance Over 30 Days Old.

3.10.72.5.9
(01-01-2019)
**Mail Intended for Other
than IRS
(Misdirected/Mis-Sent)**

- (1) If an envelope/package is received that is addressed to other than IRS, it must be returned to the carrier (e.g., USPS, FedEx, UPS, etc.) as soon as possible.

1. **Date stamp the back of Notice 1256** and place it inside the envelope before you tape it back together.
2. Put it in a designated slot on your table, or basket for another person to neatly tape it back together and put it in the designated area to return it to the USPS (or other carrier).

Note: If the mail piece was misdirected by a PDS (e.g., FedEx, UPS, DHL, etc.) rather than the USPS, line through "Post Office" in the third line on Notice 1256 and edit the name of the carrier.

3. If the envelope/package is so damaged that you cannot neatly tape it back together or the envelope was accidentally destroyed, then put it in an IRS envelope to prevent further damage. Ask the carrier for the clear envelopes or "re-package" material to use if the address can be clearly read.
- (2) This procedure is designed as an "audit trail", in the event there is ever a discrepancy with any amount of money (cash, check, gift card, etc.) the sender/recipient claims was originally enclosed in the envelope. **The individual who date stamps the "find" is the responsible party. Therefore, do not have another designated person date stamp the Notice 1256.**
- (3) If envelope/package contains NYS returns and is being forwarded by IRS personnel to NY by PDS please forward to:
NYS Tax Department
RPC-PIT
90 Cohoes Ave.
Green Island, NY 12183

3.10.72.5.10
(05-05-2021)

**Processing Cash and
Handling of Currency
and Items of Value**

- (1) When U.S. currency is received in any amount in the Extracting function, it must immediately be taken to the Manager.
 - a. The currency must be counted by the discoverer and Manager.
 - b. The Manager must prepare Form 4287, Record of Discovered Remittances, to record the finding of the currency in accordance with IRM 3.8.46, Discovered Remittance (Form 4287 is used to record any discovered item intended for payment of tax, not just U.S. currency.) The form preparation is self-explanatory.
 - c. The discoverer and Manager must initial the recorded entry on the Form 4287. The Manager must place the currency/check in the gold envelope. Attach to the related return or document. Complete information on the envelope with a notation that corresponds with the entry on the Form 4287. The Manager must place the envelope in a lockable container kept in their custody in accordance with IRM 10.2.14, Methods of Providing Protection. The Manager and a teller from the Deposit Function have the only keys/combination to the lockable container. See IRM 1.4.6.3.6, Key and Combination Controls, for additional information.
- (2) If Debit Cards are returned by another taxpayer (delivered to an address where recipient does not reside) or intercepted by the USPS (will be returned in a USPS envelope and contain a note indicating “possible fraud”), do not slice the envelope from the debit card company. If the envelope was sliced, staple or tape it back together.

Note: If a taxpayer returns a combination of Treasury checks and debit cards, keep the entire submission together and send the complete “package” to RIVO External Leads in Kansas City, using the address shown below.

1. If **intercepted by the USPS**, date stamp the **front** of the debit card envelope (**below the Return Address**). If **returned by another taxpayer**, date stamp their correspondence, attach envelope, and date stamp the front of the debit card envelope.
 2. Photocopy the front of the debit card envelope showing both addresses (Return Address and Recipient’s address) and date.
 3. Complete a Form 3210 indicating the total volume of envelopes/debit cards and mail the complete package (e.g., all photocopied pages and original debit card envelopes) to Kansas City.
 4. If unable to meet the UPS deadline for pick-up on that day, hold the items in the safe until UPS pick-up.
 5. Use the following address to mail Debit Cards to Kansas City:
Internal Revenue Service
Attn: RIVO External Lead Manager
P.O. Box 219981
Kansas City, MO 64121
- (3) When any item of value other than U.S. currency is discovered, handle in same manner as outlined in (1) above. An item of value can be gold, silver, jewelry, savings bonds, “loose” postage stamps with a total value of \$3.00 or more, Treasury notes/bonds, stocks, gift cards, credit/debit cards, etc. Checks and money orders are not classified as items of value in this instance. They are discussed under separate instructions. If in doubt as to an “item of value”, treat it as if it is.

Note: If a taxpayer or the USPS sends us any “possible fraudulent” **refund checks**, personal check for repayment of cashed refund checks, any RAL

check that cannot be deposited ("VOID" or not endorsed) will be routed to **RIVO in Kansas City**. Refer to the chart in IRM 3.10.72.5.5(3).

- (4) When total value of postage stamps received is less than "\$3.00", cross through and permanently affix stamps to related return or document and retain in regular work flow.
- (5) A teller from the Deposit Function is responsible for collecting the locked container contents. If the discovered item(s) is not retrieved at least once daily, per shift, the Extracting Manager will inform the Deposit Manager. The Manager will open the envelope(s) and verify the content with the teller. The teller must initial and date the Form 4287 that the items listed were received. The Manager retains the duplicate copy as proof of discovery and gives the item to the Deposit Function with the other 2 parts of the Form 4287.
- (6) Please refer to IRM 3.8.46, Discovered Remittance, for complete processing instructions.

3.10.72.5.11
(01-16-2014)
**Sorting Automated
Collection System Mail**

- (1) ACS Mail is usually identified upon receipt because it contains a unique P.O. Box address for the ACS Support sites. It should remain intact for the extractor to sort the contents quickly. Initially, sort the mail as:

- a. Remit with source document
- b. Remit with no source document, but levy payment could be indicated on the check
- c. No Remit ACS mail to be routed to ACS Support
- d. "Other mail" addressed to an "ACS P.O. Box" or Mail Stop

Note: Always date stamp Form 12153, even if date stamped and transshipped from another IRS office.

Note: If your site has a special program code, be sure to report your time and volume under that code when working ACS mail.

- (2) **All ACS mail With-Remit** or payment with indication of "levy" should be routed to **Payment Perfection** (including the Source Document) for IDRS research to post to the earliest CSED. If a third-party check is made payable to the taxpayer and is an ACS payment, sort as "imperfect". ACS mail or indication of "levy" is never sorted as "Perfect".

- (3) The designated Post Office Boxes for ACS mail are:

ACS Support Sites
ACS Support P.O. Box 24017 Fresno, CA 93779-4017
ACS Support P.O. Box 145566 Cincinnati, OH 45250-5566

ACS Support Sites
ACS Support P.O. Box 219236 or P.O. Box 219420 or P.O. Box 419236 Kansas City, MO 64121-xxxx
ACS Support (Philadelphia) P.O. Box 8208 Philadelphia, PA 19101-8208 Mailing Address is: Internal Revenue Service Mail Stop 4-Q26.132 2970 Market St. Philadelphia, PA 19104

- (4) **Always date stamp ACS mail submission and any tax return, then attach the envelope.** If multiple forms or correspondence with multiple remits come in the same envelope, try to match up the individual Remit with the source document, then route to Deposit in the correct order.
- (5) In addition to the unique P.O. Box for ACS mail printed on the notice, "ACS mail" is also any Form 668-A(c), Form 668-W(c), Form 668-W (ICS), Form 8519, or "LT"/"LP" letter.

3.10.72.5.12
(01-01-2012)

**Extracting and Sorting –
Form 1040ES and Form
1041ES**

- (1) Sort Estimated Tax payment (ES) vouchers into **three** sorts:
 - a. **Scannable (for the Transport)** – Scan line is legible, has no edit marks on it, and there is no fold on the voucher that will jam the machine.

DRAFT

Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service	2023 OMB No. 1545-0074	Estimated Tax	Payment Voucher 1	Calendar year— Due April 18, 2023
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Make your check or money order payable to "United States Treasury"
Enter your SSN and "2023 Form 1040-ES" on your payment.

89 000-00-1513 TM 202212

Fern & Willow Oak
1635 East Cherry Avenue
Dallas, TX 75260

P0 Box 1300
Charlotte, NC 28201-1300

Amount of estimated tax you are paying by check or money order. Dollars 1752 Cents 00

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Pay online at [IRS.gov/epay](https://www.irs.gov/epay). Simple. Fast. Secure.

000001513 TM OAK 30 0 202312 430 175200

Scan Line

DRAFT

Form 1041-ES Department of the Treasury Internal Revenue Service	2023	Payment Voucher 1	OMB No. 1545-0971
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File only if the estate or trust is making a payment of estimated tax. Return this voucher with check or money order payable to "United States Treasury." Write the estate's or trust's EIN and "2023 Form 1041-ES" on the check or money order. Do not send cash. Enclose, but don't staple or attach, the payment with this voucher.

Calendar year—Due April 18, 2023

Amount of estimated tax you are paying by check or money order. Dollars 1752 Cents 00

Fiscal year filers—enter year ending 20231 (month and year)

Type or print

Employer identification number 00-0001574

Name of estate or trust Fern Oak

Name and title of fiduciary Willow Oak

Address of fiduciary (number, street, and room or suite no.) 1635 East Cherry Avenue

City, state, and ZIP code Dallas, TX 75260

-7-

No Scan Line

Figure 3.10.72-4 Scan Line vs. No Scan Line

- b. **Perfect (for RPS)** – Voucher can have a Name/Address change, "Deceased" or "Estate" edited on the voucher, and can have the "fold line" near the scan line on the voucher.
 - c. **Imperfect (for PPU)** – Multiples/Splits (i.e., multiple checks for one voucher, multiple forms with one check, multiple checks with multiple vouchers, incomplete/edited scan line, handwritten, or prior year voucher)
- (2) Place the "ES" voucher on top of the check when routing for processing.
 - (3) ES payments are never sorted as delinquent.

3.10.72.5.13
(03-13-2025)

**Extracting and Routing
— Form 3115,
Application for Change
in Accounting Method**

- (1) If the Form 3115 is attached to a return, do not detach. Route the return for processing.
- (2) When received “loose”, this form is not to be processed, nor payment deposited. Keep the envelope and staple to the back of the Form, prior to routing to the correct Mail Stop and address as identified below.
- (3) If a **Remit check (user fee) is attached** to the Form 3115, **leave it attached** to the form. **It is not to be deposited by the Campus.**
- (4) Use the following chart to determine where to mail the Form 3115 (and payment, if attached).

If the Envelope is Addressed to:	And Remit Check (User Fee) is Attached:	And No Remit Check (User Fee) is Attached:
Internal Revenue Service Mail Stop 6111 Ogden, Utah 84201	Internal Revenue Service Attn: CC:PA:LPD:TSS Room 5336 1111 Constitution Ave NW Washington, DC 20224	Internal Revenue Service Mail Stop 6111 1973 N Rulon White Blvd Ogden, UT 84201

Note: The addresses shown above may differ from the ones listed in the Form 3115 Instructions, but use the ones listed above.

3.10.72.5.14
(08-08-2017)

**Extracting and Routing
— Form 14039, Identity
Theft Affidavit**

- (1) Use the following chart to help determine the proper routing of Form 14039, whether received “loose”, attached to another Form, IRS initiated correspondence, or attached to a Form 1040 series return.

Note: Always check the envelope to see if the Form 14039 plus any related correspondence or attachments has been specifically addressed to a particular Mail Stop or function, then route to them.

If:	And:	Then:
Form 14039 is attached to a Form 1040 series return	It's Full Paid	Sort separately so it will not be shelved. Identify as “FP IDT” for Batching.
Form 14039 is attached to a Form 1040 series return	It's Other Than Full Paid (Part Paid or Refund)	Do not separate the package. Continue routing to Batching. Exception: If the package is specifically addressed to another function or Mail Stop, route the package to that function.
Form 14039 is attached to a Form 1040 series return	The envelope is addressed to a specific function or Mail Stop (other than Receipt and Control or Batching)	Place the Form 14039 on top, date stamp both documents, and route the package to that function.

If:	And:	Then:
Form 14039 is attached to a Form 1040 series return	The return is a Statute Year	Route the package to IDTVA function. AUSPC - Stop 6539 AUSC KCSPC - Stop 6800 N2
Form 14039 is not attached to a Form 1040 series return, or is on the front of the return received in the same package/envelope	You notice in the explanation portion of the Form 14039 that the reason for filing is that they found out (normally rejected by e-file) that someone else claimed a dependent child (i.e., the Name in Section B does not match the Primary/Secondary name)	<ol style="list-style-type: none"> 1. Date stamp and route the Form 14039 and related correspondence to ICT 2. Continue processing the return. Follow normal date stamping instructions. 3. Otherwise, staple the Form 14039 to the back of the return and continue processing.
Form 14039 is received "loose" (or with related correspondence)	Is not specifically addressed to a Function/Mail Stop	Date stamp and route to ICT.
Form 14039 is received	Includes IRS initiated correspondence ("C" letter, Form, or CP)	Place the correspondence on top and route the package to the appropriate function based on the "C" letter or CP notice.
Form 14039 is received	Form 8822, Address Change, is attached	Date stamp and route to ICT.
Form 14039 is received	Form 4506, Form 4506-T, or Form 4506-T-EZ is attached.	Date stamp and route to ICT. Do not route to RAIVS.

3.10.72.6
(01-01-2012)
IRS Received Date

- (1) This subsection contains procedures on IRS received date stamping and postmark date stamping, when required.

3.10.72.6.1
(01-01-2026)
Received Date Stamp

- (1) The date a document is received in the Campus or an IRS office that can accept tax returns is the date stamped as the "IRS Received Date". **All mail received from 12:00 a.m. to 11:59 p.m., seven days a week, including Saturdays, Sundays, and legal holidays is date stamped with the actual date received.** The **only** foreign office that can accept tax returns is Beijing. Most domestic Area Offices with a Taxpayer Assistance function (TAC) can accept tax returns.
- a. Any mail accepted at campuses on Saturdays, Sundays and legal holidays, is tagged with the date it is accepted by the Campus. The mail does not necessarily need to be processed on the day received, but when processed, it must be stamped with the actual date received. When mail is received in the Campus after the daily processing "cut-off", the mail must be tagged so it can be stamped with the actual date it was received.
 - b. Lockbox will date stamp their own documents with an official received date stamp. If a received date is required for the documents, but does

not have one, you must use your IRS received date stamp and stamp them with the same date used on the other documents in the tray/box received from the Lockbox.

Note: For Form 4868 only, immediately following the grace period, it is suggested that the sites “clean the mail” in the receiving area to identify timely Form 4868 by sampling the USPS mail for timely postmark dates **April 15**. If there are groups of mail with timely postmarks, pull this mail to the front and label as timely postmarked. Form 4868 in timely postmarked mail do require date stamps and envelopes and will be batched as timely to prevent re-batching downstream. Disregard and do not sort as timely after the grace period if postmarks are on self-prepared labels, such as **Click and Ship**, private metered, Pitney-Bowes metered mail, or if the delivery timeframe is inconsistent. Form 1040 must be date stamped and envelopes must be retained, regardless of postmark. Notify management if trends are identified with specific USPS locations; IRS management should contact the USPS to report incidents.

(2) An “Official Received Date Stamp” must consist of no less than:

- a. The word “Received”
- b. “Month-alpha” or “numeric” characters
- c. “Day”- (For example, can be “1” or “01”)
- d. “Year”-Four digits
- e. “Area Office (A.O.)”, Campus, “Field Office”, “Taxpayer Assistance (TAC)” Site plus the “City” location, **or**
- f. A functional area within one of these sites (e.g., CSCO, Exam, ICT, CIS, AM, etc.)

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from an office that is not a proper place for filing, that date stamp is not the “IRS Received Date”, and you must stamp it with your **official** “IRS Received Date” rubber stamp, as if no date stamp is present. For example, returns received by Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date (or fax date stamped on the return) by that office is not the official “IRS Received Date”.

Note: Date stamps should be tested at the start of each shift to ensure they reflect the current date. You can “test” it on your Identifying Tag that you place in your “Initial Candling” bag, if you are extracting. See Figure 3.10.72-5 showing the elements required in a received date stamp. Element “g” shown below in **Figure 3.10.72-5** is the serial number. This element is not required to be considered an official received date, but is generally used by Campuses to identify the Extractor assigned that date stamper.

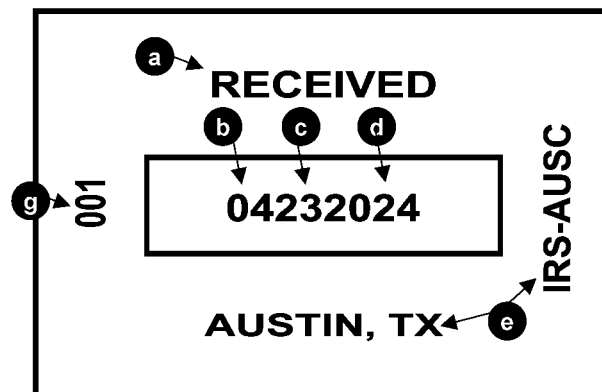


Figure 3.10.72-5 Elements of an Official IRS Received Date Stamp

- (3) An acceptable “IRS Received Date” stamp must only be stamped on the face of the document in an area that does not cover taxpayer entries. **Do not stamp in the area of the scan line on payment stubs/vouchers, including dollar amounts and the Entity area.**
- (4) If you stamped the incorrect received date and you can **edit legibly**, you do not have to “X” the entire stamp. See a legible entry in **Figure 3.10.72-6** to correct the stamped date.

DRAFT

Form 1040 Department of the Treasury—Internal Revenue Service		2023		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____					See separate instructions.
Your first name and middle initial _____		Last name _____		Your social security number _____	
If joint return, spouse's first name and middle initial _____		Last name _____		Spouse's social security number _____	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no. _____	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.			State _____	ZIP code _____	
Foreign country name _____		Foreign province/state/county _____		Foreign postal code _____	
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____					
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No					
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
Dependents (see instructions):					
(1) First name _____ Last name _____		(2) Social security number _____	(3) Relationship to you _____	(4) Check the box if qualifies for (see instructions):	Credit for other dependents _____
If more than four dependents, see instructions and check here <input type="checkbox"/>				Child tax credit <input type="checkbox"/>	Credit for other dependents <input type="checkbox"/>
				Child tax credit <input type="checkbox"/>	Credit for other dependents <input type="checkbox"/>
				Child tax credit <input type="checkbox"/>	Credit for other dependents <input type="checkbox"/>
				Child tax credit <input type="checkbox"/>	Credit for other dependents <input type="checkbox"/>
Income					
1a Total amount from Form(s) W-2, box 1 (see instructions)		1a			
b Household employee wages not reported on Form(s) W-2		1b			
c Tip income not reported on line 1a (see instructions)		1c			
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d			
e Taxable dependent care benefits from Form 2441, line 26		1e			
f Employer-provided adoption benefits from Form 8839, line 29		1f			
g Wages from Form 8919, line 6		1g			
h Other earned income (see instructions)		1h			
i Nontaxable combat pay election (see instructions)		1i			
z Add lines 1a through 1h		1z			
2a Tax-exempt interest		2a		b Taxable interest	
3a Qualified dividends		3a		b Ordinary dividends	
4a IRA distributions		4a		b Taxable amount	
5a Pensions and annuities		5a		b Taxable amount	
6a Social security benefits		6a		b Taxable amount	
c If you elect to use the lump-sum election method, check here (see instructions)				<input type="checkbox"/>	
7 Capital gain or loss. Attach Schedule D if required. If not required, check here				<input type="checkbox"/>	
8 Additional income from Schedule _____, line 10		8			
9 Add lines 1a through 1z, 2a, 3a, 4a, 5a, 6a, 7, and 8. This is your total income		9			
10 Subtract line 12 from line 9. This is your adjusted gross income		10			
11 Subtract line 12 from line 10. This is your taxable income		11			
12 Qualified business income deduction from Form 8995 or Form 8995-A		12			
13 Add lines 11 and 12		13			
14 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		14			
15		15			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2023)

Figure 3.10.72-6 How to Edit a Transposed or Incorrect Date Stamp

- (5) If you stamp an incorrect or illegible received date on a return and you are unable to edit it legibly, "X" it and re-stamp with the correct received date. This is the only time that Extraction will "X" a received date stamp. See **Figure 3.10.72-7**.

DRAFT

Form **1040** Department of the Treasury—Internal Revenue Service **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20

See separate instructions.

Your first name and middle initial _____ Last name _____ Your social security number _____

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ ZIP code _____

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
				Child tax credit
				Credit for other dependents

Income

a	Wages, salaries, tips, etc. from Form(s) W-2, box 1 (see instructions)	1a
b	Household employee wages not reported on Form(s) W-2	1b
c	Unemployment compensation reported on line 1a (see instructions)	1c
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
e	Taxable dependent care benefits from Form 2441, line 26	1e
f	Employer-provided adoption benefits from Form 8839, line 29	1f
g	Wages from Form 8919, line 6	1g
h	Other earned income (see instructions)	1h
i	Nontaxable combat pay election (see instructions)	1i
z	Add lines 1a through 1h	1z

Attach Form(s) W-2 here. Also attach Form(s) W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

Standard Deduction for—

- Single or married filing separately, \$13,850
- Married filing jointly or qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

2a	Tax-exempt interest	2a	b	Taxable interest	2b
3a	Qualified dividends	3a	b	Ordinary dividends	3b
4a	IRA distributions	4a	b	Taxable amount	4b
5a	Pensions and annuities	5a	b	Taxable amount	5b
6a	Social security benefits	6a	b	Taxable amount	6b
c	If you elect to use the lump-sum election method, check here (see instructions)				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here				7
8	Additional income from Schedule 1, line 10				8
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9
10	Adjustments to income from Schedule 1, line 26				10
11	Subtract line 10 from line 9. This is your adjusted gross income				11
12	Standard deduction or itemized deductions (from Schedule A)				12
13	Qualified business income or loss from Form 8995 or Form 8995-A				13
14	Add lines 12 and 13				14
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2023)

Figure 3.10.72-7 How to Delete a Transposed or Incorrect Date Stamp

- (6) Refer to IRM 3.10.72.5.7 for returns, forms, and documents that always require a received date and attached envelope. Beginning March 4, 2024 attach envelopes and stamp receive date on ALL returns.

- (7) If IRS received date stamps or any other type of sensitive rubber stamps need to be destroyed, refer to the instructions in IRM 3.10.72.3.3.
- (8) If you refer a Timely Filed return to the “Funny Box” and it is taken out of the pipeline attach envelopes and stamp receive dates on ALL returns. This enables Batching to input the correct Julian Date if the return comes back to be processed.

3.10.72.6.1.1
(03-05-2024)

**Document Upload Tool
(DUT)**

- (1) Consider receive date valid on header sheet.

3.10.72.6.2
(01-01-2019)

**Received Date Stamping
Requirements**

- (1) Occasionally, a return due date falls on a Saturday, Sunday or legal holiday. In this case, the return due date is considered to be the next business day. However, this does not extend the grace period. It is always calculated from the legal due date.
- (2) Honor the original IRS received date if a transshipped return has a received date present.

Exception: International returns transshipped to Austin Submission Processing Campus (AUSPC) should be stamped by AUSPC with the date the return was actually received in AUSPC.

- (3) Refer to the following IRM Exhibits to determine date stamping requirements for the various document types:
 - a. Exhibit 3.10.72-6, Sorting **Individual** (IMF) Returns and Documents (AUSPC, KCSPC and OSPC)
 - b. Exhibit 3.10.72-7, Sorting **Business** (BMF) Returns and Documents (KCSPC and OSPC)
 - c. Exhibit 3.10.72-8, Sorting **Non-Master File** (NMF) Returns and Documents (KCSPC)
- (4) All Tax Returns and Extensions **mailed from a foreign country** are timely if the Foreign Postmark is on or before the prescribed due date (or within the grace period). Timely Mailing **rule**, IRC 7502 for the USPS only was expanded to include foreign postmarks when Rev. Rul. 2002-23 was issued. If mailed by a **designated PDS (Private Delivery Service)**, the date accepted by the carrier is the postmark date. If foreign returns are received at a campus other than Austin (for IMF) or Ogden/Cincinnati (for BMF), date stamp them prior to transshipping.
- (5) Beginning in 2016, Beijing is the only foreign post where the IRS Received Date stamp is official. Accept the date as the official IRS received date.

#

- (7) If an area has a designated “P.O. Box” (Compliance, TAS, etc.) and wants to extract their mail within the ventilated area, it should **always** be date stamped

with the official IRS received date before it leaves Receipt and Control. Date stamp correspondence and any attached return(s). In addition, **all returns, forms, and correspondence should be date stamped in Extraction** before it gets to Second Sort or Batching.

- (8) The “general rule” is: If you date stamp, you attach the envelope. If in doubt, always date stamp. Refer to IRM 3.10.72.5.7.

3.10.72.6.2.1
(06-10-2024)

Processing Cycle/Due Date

- (1) Refer to IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates for due dates of returns.
- (2) When the due date of the return falls on a Saturday, Sunday or legal holiday, the return is considered timely if postmarked by the first business day after that date - IRC 7503. Refer to IRM 3.30.123 for information regarding state or District of Columbia holidays, in addition to Federal holidays “and Emancipation Day”. If you would like additional information, see IRM 3.30.123.2.2(5).
- (3) When a return is received after the grace period, the USPS postmark date or Foreign Postmark date, or the date the package was dropped off to a designated Private Delivery Service (PDS) determines timely filing. For First Class USPS mail, we will look for the Postmark Date to try to make it timely. If missing or illegible, continue processing. However, if the return was mailed USPS Certified and you cannot determine a timely Postmark Date, then go to the USPS Track and Confirm website and print the page to attach. The same instruction is applicable to designated Private Delivery Service mail. You only need to perform this extra step when there is an original return enclosed. For other documents, the function working the case can perform this research. The Extractor must either attach the envelope showing the postmark date, or the label from the PDS envelope/package.
 - When **multiple returns** are in one package, you **must** use a **Dual Date stamp**, or a single postmark date and received date on all subsequent documents following the first one. The first one is stamped with the received date and the envelope is attached.
 - If there is a **single return in one envelope**, stamp the received date and attach the envelope to the back with the postmark facing outward.

Note: If the envelope was mailed USPS “Certified” and the postmark date is after the due date or missing, go to <https://tools.usps.com/go/TrackConfirmAction> verify “Acceptance” and “Date & Time”. Print and attach to the front of the document. See IRM 3.10.72.2.4.8(3) for further details. If it was mailed by a **designated** Private Delivery Service and the date and tracking number elements on the label are missing, use the chart in IRM 3.10.72.6.2.4(3) to estimate the date mailed based on the received date. If the Tracking Number is legible, then go to the carrier website and print the page to attach to the document.

3.10.72.6.2.2
(04-09-2021)

Postmark Date and Received Date

- (1) This subsection contains procedures for determining the postmark date on mail received from a designated Private Delivery Service (PDS) or the United States Postal Service (USPS), including Private Metered mail delivered by the USPS.
- (2) The postmark date is used to determine timely mailing/timely filing. It is important that the extractor keep the envelope attached to a form or document when the postmark date is required.

- (3) IRC 7502(f) provides what is commonly called the “timely mailing-timely filing” rule.

Note: Rev. Rul. 2002-23 added the “timely mailed/timely filed” rule under IRC 7502 to include Foreign Postmarks. Most foreign returns for people living outside of the United States or military personnel with an APO/FPO address have an additional 60 days to file their return. **This ruling allows them the extra 60 days from the original due date to postmark their return or extension to be considered timely filed.** The extension date is the same for foreign and domestic returns, based on the type of return (Form).

Exception: Any “non-USPS” metered mail that has a date inconsistent with the normal delivery timeframe should not be used. Examples are “Click and Ship”, Pitney-Bowes stamps, and Private Metered, etc. An example of an inconsistent “Postmark” date would be April 15 and delivered on May 15. If the “normal” delivery time appears to be 7 days for USPS First Class mail, then do not consider the “self-made Postmark” as a valid date to determine timely mailing.

- (4) Use the following rules to determine the postmark date for mail delivered by the United States Postal Service (USPS), Private Metered (USPS), and designated Private Delivery Services (PDS).
- If a container/envelope has both a **USPS** postmark and a private metered postmark, always use the USPS postmark.
 - If a container/envelope has only a **private metered** postmark, use it as the postmark date.
- (5) If the container/envelope is from a designated **Private Delivery Services (PDSs)** outlined in IRM 3.10.72.2.4.3, use the date on the “drop-off” date shown on the label (if provided) as the postmark, or use the rules for type of delivery service shown in IRM 3.10.72.6.2.4 (e.g., Next Day, Overnight, etc.)
- (6) If the tax return, payment, or extension is mailed USPS “Certified” and the postmark date is missing or later than the Due Date, you **must** find the postmark date via <https://tools.usps.com/go/TrackConfirmAction> using the digits underneath the bar code on the green label. The “Acceptance” and “Date & Time” is the postmark date. Give the envelope to a designated person with internet access to perform this action. If the Postmark is not the same as the “Acceptance Date”, print the page from the USPS website and attach it to the front of the document. Follow normal dual date stamping procedures, if multiple documents are enclosed in one envelope using the “Acceptance” date as the postmark date.
- (7) If there are **multiple documents**, Receipt and Control must stamp the received date on the first document and attach the envelope to the oldest tax period return, then stamp **both** the postmark date and received date on all subsequent documents contained in the envelope (**or use a Dual Date stamp**). If using single stamps, stamp the postmark date in the left margin and received date on the face (page one) of the document in an area that does not cover taxpayer information on **all** subsequent documents. **This instruction is for USPS First Class mail (not Certified) and for non-designated Private Delivery Service mail.** See IRM 3.10.72.6.2.4 below.
- If the **postmark is illegible**, leave the postmark date portion blank, or “blank it out”

- If the **postmark is missing** (i.e., only a bar code is sprayed by the USPS on the envelope, instead of a stamped postmark), edit “Missing” in place of the date portion of Postmark.
- If the **postmark is “incorrect/inconsistent”**, edit “Incorrect” in place of the date portion of Postmark.

(8) For U.S. Virgin Islands Cover Over Program, double stamp each return using the Postmark Date and Received Date provided by the P&A Staff.

3.10.72.6.2.3
(06-05-2018)

What is a Designated Private Delivery Service (PDS)?

- (1) A Private Delivery Service (PDS) is simply a business that delivers customers’ documents and packages within an agreed upon delivery schedule, such as “Overnight”, “Same Day” Service, etc. The United States Postal Service, as well as DHL, Fed Ex, and UPS are recognized by IRS as Private Delivery Services (PDS’s).
- (2) Rev. Proc. 97-19 provides the criteria used to determine whether a PDS qualifies as a **designated** PDS under IRC 7502(f).
- (3) **Notice 2016-30** provides the **current** list of **designated** PDSs and **types of services** that are recognized.
- (4) If the type of service is not specifically shown in this notice, it is a **non-designated** PDS (e.g., UPS Ground, a commonly used service, is a non-designated PDS). The postmark date is never an issue with a **non-designated** Private Delivery Service because their Postmark/Drop-off Date is not recognized under IRC 7502(f), which is the “timely mailed/timely filed” rule.

Note: DHL generally only delivers International mail within the U.S. The International service is a designated service and the Postmark/Drop-off Date should be considered under the timely mailing/timely filing rule.

3.10.72.6.2.4
(01-01-2016)

Determining Postmark Date

- (1) For **USPS First Class** mail, the postmark is generally easy to read and locate. However, if the postmark date is **illegible, missing, or incorrect**, the taxpayer must prove the postmark date; we will only stamp the received date. When the postmark date is illegible or missing or incorrect, do the following:
 - a. If the postmark date is illegible, and you need a postmark date for dual date stamping, leave the postmark date portion of the stamp “blank”, or “blank out” the date portion of the postmark date stamp (depending on the type of stamps your campus uses).
 - b. If the postmark date is missing (i.e., the USPS sprayed a bar code on the envelope in lieu of giving it a Postmark stamp), edit **MISSING** in the date portion of the postmark date portion of the stamp.
 - c. If the postmark date is incorrect/inconsistent, edit **INCORRECT** in the date portion of the postmark date portion of the stamp.

Exception: If USPS “Certified” and the Postmark is missing, illegible, or after the Due date for the original return, **use the digits below the bar code** on the green label to find the “Acceptance” and “Date & Time”. Give the envelope to a designated person with internet access to **determine the “postmark date”** using <https://tools.usps.com/go/TrackConfirmAction>. Print the page and attach it to the front of the document, in front of the envelope.

Note: See IRM 3.10.72.6.2.2 for Dual Date stamping requirements.

- (2) For PDS mail, the postmark is sometimes visible on the shipping label because it gives the “drop-off” dates and expected delivery date. If illegible or missing, then use the chart below to determine the approximate postmark date since the type of service provides us an estimate of the “drop off” date. This calculation is based on the estimated delivery schedule of the carrier and IRS Receipt and Control Mail Room operations tour of duty for accepting deliveries.
- (3) Business days are Monday through Friday. Do not consider Saturday a pick-up or drop-off day. Be aware of any Holidays during the time you are subtracting business days to determine a postmark date.

If the Carrier is:	And Type of Service is:	Then Postmark Date is:
USPS	First Class (Correct Postage Stamp(s) or weighed and metered by the USPS)	Stamped postmark date (or earliest one, if multiple Postmarks are present)
USPS	Private Metered	Private Meter Date (If consistent with normal delivery timeframe)
USPS	First Class	If illegible , leave (or make) the date portion of the postmark date blank when following Dual Date stamp procedures.
USPS	First Class	If blank or only a bar code is sprayed on the envelope by the USPS in lieu of stamping a Postmark – Edit “MISSING” for the date portion of the postmark date stamp when following Dual Date stamp procedures.
USPS	Certified/Registered Mail	Stamped postmark date (or earliest one, if multiple postmarks are present) Note: If missing or received after the Due Date of an original return, use internet (www.usps.com) to find “Acceptance” date.
USPS	Express Mail	Subtract 1 business day from the received date.
USPS	Priority Mail	Subtract 3 business days from the received date.

If the Carrier is:	And Type of Service is:	Then Postmark Date is:
FedEx Note: If the Postmark Date is illegible or missing, or by subtracting the estimated number of days is after the due date on any FedEx package, go to the website https://www.fedex.com/fedextrack , if it's an original return enclosed. Print the page and attach to the front of the return.	First Overnight	Subtract 1 business day from the received date. Note: For Alaska and Hawaii, subtract 2 business days. Subtract 3 business days from the received date.
FedEx	Priority Overnight	Subtract 1 business day from the received date. Note: For Alaska and Hawaii, subtract 2 business days.
FedEx	Standard Overnight	Subtract 2 business days from the received date. Note: For Alaska and Hawaii, subtract 3 business days.
FedEx	2 Day	Note: For Alaska and Hawaii, subtract 4 business days.
FedEx	International Next Flight Out	Subtract 3 business days from the received date.
FedEx	International Priority	Subtract 3 business days from the received date.
FedEx	International First	Subtract 2 business days from the received date.
FedEx	International Economy	Subtract 3 business days from the received date.

If the Carrier is:	And Type of Service is:	Then Postmark Date is:
UPS Note: If the Postmark Date is illegible or missing, or by subtracting the estimated number of days is after the due date on any UPS package, go to the website http://www.ups.com/WebTracking/track?loc=en_US&WT.svl=PriNav() , if it's an original return enclosed. Print the page and attach to the front of the return.	Next Day Air Early AM	Subtract 1 business day from the received date.
UPS	Next Day Air	Subtract 1 business day from the received date.
UPS	Next Day Air Saver	Subtract 1 business day from the received date.
UPS	2nd Day Air A.M.	Subtract 2 business days from the received date.
UPS	2nd Day Air	Subtract 3 business days from the received date.
UPS	Worldwide Express	Subtract 3 business days from the received date.
UPS	Worldwide Express Plus	Subtract 3 business days from the received date.

- (4) The number of business days to subtract is an estimate based on the carrier's predicted delivery time frames shown on their websites. For example, if the domestic package is guaranteed by 4:30 p.m., an additional day was added since this would actually be received after normal business hours at a Campus Receipt and Control operation. No delivery time is fully guaranteed, nor is consideration taken for time zone changes for International packages. If the suggested number of business days subtracted from the received date will make it late by only 1-2 days, or the package is mixed with other packages received earlier than the current date (i.e., peak time when we cannot open all receipts on the day received), then allow the extra day(s) to make it timely.

3.10.72.6.2.5
(03-04-2025)
**Documents Received
from Other IRS Sites via
Form 3210**

- (1) Documents received or secured by other official IRS facilities (i.e., Area Offices or other Campuses) and mailed with a Form 3210, Document Transmittal should have been date stamped appropriately. **Taxpayer Assistance Center (TAC) employees must stamp all tax returns and forms including extension requests with an official IRS "Received" or "Received with Remittance" date stamp.**

- Calendar year Form 1040, Form 1040A, and Form 1040EZ
- Form 940, Form 941, and Form 943

Note: If you have the Form 3210 from the TAC site (not Taxpayer Advocate Service (TAS)) for one of the above forms and it is received in the Campus with **No Remit** after the grace period, **do not stamp them**. They will erroneously post as late filed. If the return was received in the **TAC site With-Remit**, they will **always stamp it Received with Remittance**. If you notice that a TAC site is not following the instructions for properly completing the Form 3210 or not following PII guidelines for shipping, you can write a note on their Form 3210 when you acknowledge it. The returns received from a TAC office or Campus Support site that are stamped either “Received with Remittance” or there is a “Green rocker” under the balance due line should be routed to Batching, unless remits are mixed in for the Teller Unit. If remits enclosed, route to the Teller Unit. Leave the Form(s) 3210 attached to the bundles of work. Follow local procedure to either have the entire box routed to the Teller unit to sort, or sort the ones With Remit and route the remaining with the Form 3210 to Batching. The Form 3210 should have the designation for Batching as either a “With-Remit” or “No Remit”. Batching will determine from the language on the Form 3210, or marks on the return whether to check the “RRPS” box on BBTS.

- (2) Some additional indicators of “Remittance received with Return” that should be sorted as “With Remit returns” for Batching are:
 - “RSPCC” stamped in blue, black, or green ink
 - “\$” sign stamped in red, green, or blue
 - “P” (Partial Payment), “F” (Full Paid), or “R” (Remit) usually edited in the top side margin
 - “Green rocker” (a rocker is a curved line) under the “Balance Due” amount. Generally, if it’s a green “half-moon” line under the “Balance Due amount”, it means Full Paid; if an amount less than the Balance Due amount is edited to the side of the Balance Due line, it means Part Paid.
 - “Transaction Code (TC) 610” with an amount, or edited near the Balance Due line (indicates “Payment with Return”)
 - Form 3244, Payment Posting Voucher, is attached and an amount shown beside “610” box.
 - Green ink in the left corner of the return (KCSPC procedure for identifying Remit returns)
- (3) During peak times, some TAC Offices may route unopened Private Delivery Service (PDS) packages to the campus in a box with a Form 3210, since the Private Delivery Services cannot deliver to a “P.O. Box”. The envelopes are usually addressed to a Lockbox P.O. Box, but can be addressed to any IRS P.O. Box address. The enclosed Form 3210 will either have the Tracking Numbers listed on it, or a listing of the Tracking Numbers will be attached. Leave the Form 3210 in the package and route the box to the designated area (e.g., Teller Unit, Field Office, etc.) to extract the envelopes, post the payments, and acknowledge the Form 3210.
- (4) Campus Support sites and Field Offices (TAC sites) will process most payments through RS-PCC (Remittance Strategy for Payment Check Conversion). When the TAC site processes the check, they will stamp the return “Received with Remit” if Full Paid; if Part Paid, they will edit an amount beside the stamp. Campus Support will edit a “green rocker” under the Balance Due

line for Full Paid and edit an amount in green if Part Paid. If the site cannot process a check through RS-PCC, they will continue to send these to the campus via Form 795 and Form 3210 addressed to the Teller Unit. All Forms 809 must be routed to the Teller Unit. The TAC sites and Campus Support will sort the shipment as "Remits", "RS-PCC", "No Remits", and "CORR" (for Correspondence to be routed). All of these forms will be mailed daily overnight traceable mail. **They can be mailed in two ways:**

- a. **A single shipment addressed to the Teller Unit Stop #** - Teller Unit will take out their designated envelope with the "Remits" (returns and checks to be processed along with Form 795 and Form 3210) and leave the remaining contents for Second Sort, then Batching. The "No Remit" Form 3210 should remain with the separate document types so that Batching will know which are "RS-PCC" and which are "Non-Remits". "CORR" will be routed by Second Sort to the correct functional area. For "RS-PCC" documents, always check the "RPS Indicator" on BBTS.
- b. Site will mail **two separate envelopes**, one to the Teller Unit Stop Number and another envelope addressed to the designated "No Remit" Stop Number with the "RS-PCC", "No Remit" documents, and "CORR" sorted separately.

Note: Do not put this mail into Extraction. **It should be routed directly to Batching.** Leave the Form 3210 attached. The Form 3210 for the "RS-PCC" and "No Remit" and "CORR" documents are to follow the time frame for "No Remit" acknowledgement and retention, but they can be signed and filed in another area. Refer to IRM 3.13.62.7.2, Media Transport and Control.

- (5) TAC sites date stamp all Extension Form 4868 and Form 7004 upon receipt, but if not stamped and the Release Date on the Form 3210 indicates the forms were received on or before the Due Date, consider them timely.
- (6) When documents are transshipped to a site for processing, verify the receipt of the document(s) in the package against the Form 3210, sign and date it, mail the copy back, and keep a copy for your files. This task can be performed in a centralized area. See IRM 3.13.62.7 for information regarding Form 3210. Notice the exception in (3) above.

Note: If a package is received with a Form 3210, but it is addressed to a specific individual or function, route the package along with the Form 3210 to the recipient. They will acknowledge receipt of the package by signing the Form 3210 and returning the copy. **Receipt and Control generally only signs Form 3210 for packages mailed "IRS to IRS" that include documents or returns that will be processed.**

- (7) Any IMF return received from a Field Office, Campus Support, a BMF site (or a BMF site transfer a IMF return processed by their Lockbox) will have to be reviewed for a signature prior to batching. If the signature is missing and it was a **Remit document, it must be dollar stamped or a "R" must be edited** on the return prior to mailing it back to the filer.
- (8) If you receive a package of returns with Form 3185, Transfer of Return, attached, **do not sign** the Acknowledgement at the bottom of the Form. Route the entire contents to the area listed in the "To" box.

- (9) Be sure to report time on Form 3081 (time sheet) and volume of Form 3210 (drop a UPC card) using the designated OFP code 31-800-53020.
- (10) Field offices include Form 3210 transmittal listing items in the package. To acknowledge the field office documents on Form 3210 the technician verifies and marks Form 3210 with a distinctive check mark ✓ adjacent to each item received on the transmittal.
- (11) The technician will sign and date acknowledgement copy Form 3210 and must return it to the originator of Form 3210 within 10 business days.
- (12) The campus manager directs that the current day transmittals are separate from the previous days to ensure the earliest received dates are sent first.
- (13) Supervisors are responsible for conducting quarterly managerial review to ensure that procedures are being followed. Management may, at its discretion, conduct these managerial reviews at more frequent intervals.
- (14) Enterprise Electronic Fax (EEFax) will be the Servicewide standard for faxing by October 2017. Please refer to IRM 3.13.62.8.2.1.
- (15) Originators of packages are required to provide 2 copies of Form 3210 transmittals, one that will be used as an acknowledgement copy by the campus to return in the mail. If an acknowledgement copy is not provided, and you have to mail the transmittal, then photocopy the verified transmittal and mark "Acknowledgement Copy", and return to the originator at the specific address listed on the transmittal. Refer to IRM 3.10.72.11, Transshipment Guidelines.

3.10.72.7
(01-01-2026)
**Sorting With-Remittance
Returns/Documents
General**

- (1) All returns received in the Campus with a remittance must be sorted, batched, blocked, and identified as "With Remittance". All Lockbox Remittance and "RS-PCC" "Received with Remit" or "Green Rocker" or green edited amount returns received in the Campus must be sorted, batched, blocked and identified as "With Remittance (W/R)" if the transmittal indicates they had Remit. Refer to additional indicators shown in the subsection above to determine how to identify transshipped Remit returns. See IRM 3.10.72.6.2.5 (2).

Note: IMF returns that were originally received "With Remit" and later sent back for Signature will have an edited "R" or "\$". These do not need to go to Deposit, but need to be sorted separately and identified as "Remit" prior to routing to Batching.

- (2) Ensure that the With-Remit sort integrity is maintained with proper batching and blocking. "IMF Returns" received with a remittance and annotated with one of the following literals are to be processed as "Amended returns" and routed to Payment Perfection.
 - Amended
 - Copy
 - Corrected
 - Duplicate
 - Revised
 - Substitute
 - Supersedes
 - Tentative

- (3) Specific **BMF Returns** received with a remittance and annotated with one of the literals shown below are to be processed as **Amended Returns** and routed to Payment Perfection. In addition, all BMF amended returns ending with a "X" (e.g., Form 1120X, Form 941-X, etc.) are also routed to Payment Perfection, then ICT (or Compliance) for processing. Only the following forms with the specific "amended literals" are considered **Amended**: Form CT-1, Form 706, Form 709 series and/or 709-NA, Form 940 series, Form 941 series, Form 943 series, Form 944 series, Form 945 series, Form 1042, and Form 1120 series with one of the following notations.
- Amended,
 - Revised, or
 - Corrected
- (4) Full-Paid category only pertains to current year timely-filed IMF returns.
- (5) Double check No Remit Form 706 and Form 709 for presence of a remittance, in addition to all Balance Due (original and Amended) returns/notices before forwarding to Batching or Estate and Gift Unit. It is important to extract all remits up-front to ensure we deposit all receipts daily into the Treasury.
- (6) Sort any **Remit for \$1 million or greater** and route separately to Deposit. Follow local procedure to ensure any **Refund of \$1 million or greater** is batched on same day as received.

3.10.72.7.1
(03-05-2024)

**Perfect Remits for
Remittance Processing
System (RPS) or
Transport**

- (1) "Perfect Remits" are defined as checks or documents that require no additional perfection or correction for processing. The perfect sort is intended to maximize the volume of data processed directly through the RPS function. Identify and sort perfect "with-remittance" items and route them directly to RPS.
- (2) "Perfect Remits" will have one remittance with a Return or Source Document attached (or a "loose" check) that contains all the items listed below:
- a. Legible taxpayer name (either handwritten or typed) with no entity changes and numeric amount, and
 - b. No annotations on Check or Source Document (e.g., "Amended", "Duplicate", "Copy", "Deceased", "Estate", "Substitute", "Revised", etc.), and
 - c. Primary TIN (9 digits with no hand-written changes) on Remit matches the source document, and
 - d. One or more Tax Period(s) indicated on Source Document or Check, with no taxpayer intent. Refer to (6) below for the exception.
- Exception:** ACS payments or any indication of a "levy payment" on a check is never a perfect payment. Always route to PPU.
- (3) If a "check with stub" is received with a Form/Return, place it behind the Form/Return and route to Pre-Batch.
- (4) If the payment is for a Form 5330 or Form 5558, it is only perfect if it includes all the items listed in (2) **plus** the Plan Number. Otherwise, route to PPU.
- (5) If the payment is for a Form 8038-T, it is only perfect if it includes all the items listed in (2) **plus** the Report Number. Otherwise, route to PPU.

- (6) If there are multiple checks and multiple source documents included in a package, try to match them up and make them “perfect”. For any that cannot be made “perfect”, route to PPU. If in doubt, route to PPU.
- (7) If there are multiple tax periods shown and the taxpayer has designated amounts to be posted to specific periods, route to PPU. (e.g., taxpayer writes a check for \$100 and states, “apply \$50 to 2013 and \$50 to 2014”.) You must follow the **taxpayer’s intent** when they specify how to post the Remit. However, multiple tax periods listed on a notice and one check attached does not indicate “intent” to post to a specific tax period.
- (8) Any Remit designated for a “Trust Fund Only” should be routed to PPU.
- (9) When signed returns have a “R” or “\$”, etc. edited or stamped in the upper left corner, sort as a “Remit” document and identify as “Remit” returns when routing directly to Batching. Always date stamp.

3.10.72.7.2 (05-22-2014)

Imperfect Remits for Payment Perfection Unit (PPU)

- (1) An imperfect remittance return or document is one that does not meet one or more of the criteria in IRM 3.10.72.7.1, Perfect Remits for RPS or Transport.
- (2) Route all imperfect returns and documents to Payment Perfection Unit (PPU).

Note: This includes any Remit where the Taxpayer has indicated in the memo section of the check that the Remit is for “Trust Fund” only.

- (3) When sending remittance associated with documents to Payment Perfection, avoid attaching to the right side, near dollar information.
- (4) If the payment stub or voucher has an address change notated, it will be routed to Entity after the payment has been processed.

Note: This includes all payment stubs that would normally be transshipped to a Campus Support site. This does not mean any payment with correspondence that someone would have to review. This means payment stubs from a Dual stub notice and there is nothing but a stub (with an address change) and a Remit. Campus Support sites do not have an Entity unit.

3.10.72.7.3 (01-03-2023)

Notices

- (1) “No Remit” Balance Due Notices are routed according to the Routing Guide in Exhibit 3.10.72-3 (CP Notices) and Exhibit 3.10.72-2 (C Letters) and your local Maildex, or by the CFN in Exhibit 3.10.72-5. Leave returns attached to the back of the Notice or “C” letter, excluding the Exceptions shown below.

Note: Some notices have a bar code located in either the upper right corner (above the Notice data) or directly above the title “Contact Information” on the stub portion. **Do not date stamp over the bar code.** This prevents other functions from scanning information embedded in the bar code.

Exception: If a CP 11 or CP 12 or CP 59 or CP 63 or CP 759 or CP 2057, Form 8009-A or any “C” Letter (other than Letter 12C), is attached to a Form 1040-X, move the Form 1040-X to the top and route to Batching for ICT scanning to SP 1040-X. Exception, route to IMF ERS when a Letter 12C is attached to Form 1040-X. If a Form 944 is attached to a Letter 4148C, attach the letter to the back of the return and continue processing the return. If there is correspondence attached to the letter that requires a response by Accounts Management, route the letter to ICT. Make sure you date stamp the letter (e.g., Letter 4281A, Letter

4281B, Letter 4281C, Letter 4281E, Letter 4281F, Letter 4281G) and return if routing to another function outside of Submission Processing. Route the return to Batching. If a CP 05 or CP 05A is attached to a Form 1040-X, route to RIVO. Make sure you date stamp the notice and return if routing to another function outside of Submission Processing. If any of the BMF CSCO notices have correspondence requesting an Installment Agreement, etc., route the package (Correspondence with return) to CSCO, instead of separating them.

- (2) “With Remit” Balance Due notices should be processed using the following procedures:
- All remittances must be associated with the proper notices.
 - Destroy the top part to perfect notices.
 - Scannable notices must be sorted by placing the notice on top of the check. See **Figure 3.10.72-8** for examples of scannable notices.
 - Remove all staples from Notices and Checks to prevent any damage to the Transport equipment.

Note: For additional information regarding remits, see IRM 3.10.72.5.5 and IRM 3.10.72.7.

- (3) If a letter, notice, or Form is to be worked by “Accounts Management”, they should be scanned by the local ICT function in the site where received. The scanned document is electronically routed to the proper site for processing. Do not transship, unless specific instructions indicate a site and Mail Stop.

Note: If any response to a CP 50X notice is received with a request for an adjustment or abatement of penalty, route to the local ICT for Accounts Management. Route to CSCO only when there is a clear indication of “can’t pay” or “won’t pay” and request for installments, or Form 9465, Form 433 series, or Form 2159 is attached.

- (4) When multiple IRS initiated notices/letters are sent back in the same submission, identify the one that was issued on the most recent date. Put that one on top and route the entire package to that function using the Routing Guide/IDRS number, etc.
- (5) If the taxpayer requests an “Extension of Time to File” via “white mail”, instead of the appropriate Form (i.e., Form 7004, Form 4868, etc.) route the Form With Remit with other Extensions to Deposit.
- (6) If a Form 8857, Innocent Spouse Relief, is attached to a notice/letter (front or back), detach it and write “Detached F 8857” on the correspondence. “Expedite” the Form 8857 to CSC, Stop 840F. Route correspondence to appropriate function.
- (7) If a Form 14039, Identity Theft Affidavit, is attached to a notice/letter (front or back), leave it attached. **“Expedite” the package** to the originating function (where you would normally route the notice).

Note: If the Form 14039 is received “loose” or you receive correspondence referencing “ID Theft”, “stolen identity”, “victim of identity theft”, etc., date stamp and **“expedite” to ICT**, unless a Stop Number/Function/Employee Name is shown in the Address line on the envelope. In that case, determine proper routing to ensure form can be associated with controlling case file.

Please mail this part with your payment, payable to United States Treasury.		Notice Number: CP 503 Notice Date: 4-25-2023			
DRAFT		Amount Due: \$455.93			
<i>write on your check:</i> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">1040</td> <td style="width: 33%; text-align: center;">202312</td> <td style="width: 33%; text-align: center;">000-000-1513</td> </tr> </table>			1040	202312	000-000-1513
1040	202312		000-000-1513		
Find information about filing and paying taxes at: www.irs.gov Enter Keyword: filing late (or) paying late					
Internal Revenue Service AUSTIN, TX 73301-0023	Tulip & Willow Oak 1635 East Cherry Avenue San Diego, CA 92109				
000001513 JK OAK 30 0 202312 670 000000045593		Good Scannable Voucher			

DRAFT		Amount you owe: \$ 14.41 * You will avoid additional penalties and/or interest if we receive your full payment by April 25, 20XX. <input type="checkbox"/> Amount enclosed: \$14.41 * Make payable to United States Treasury * Write Taxpayer Identification Number, tax period and tax form number on payment <input type="checkbox"/> Correspondence enclosed
Return this voucher with your payment or correspondence. Your Telephone Number: Best Time to Call: (<u>555-3652</u>) <u> </u> AM <u>X</u> PM		
161 Internal Revenue Service AUSTIN, TX 73301-0023	Tulip & Willow ^{Oak} Ok 1635 East Cherry Avenue San Diego, CA 92109	
000001513 JK OAK 30 0 20XX12 670 00000001441		Imperfect Voucher

Figure 3.10.72-8 Scannable vs. Non-Scannable Voucher

- 3.10.72.8
(01-01-2025)
Major (Primary) Form
Sort – Individual Master
File (IMF)
- (1) Refer to Exhibit 3.10.72-6 for IMF Sorting Instructions.
 - (2) See IRM 3.10.72.12 for routing of Form 1040 series, Form 1040-X, and Extension forms. The charts contain specific notations that can be edited on a Form 1040 series return, as well as Forms or loose Schedule H (Form 1040) and proper routing instructions.
 - (3) If you receive returns with an indication of “Streamlined”, date stamp (including Form 3520) and keep together as a package. If Remit attached, send the group of returns to Deposit, then transship to Stop 6063 AUSC. There may be some indication of “Non-Resident/Non-Filer” or “Streamline” program. Returns were due September 1, 2012, but there is no end date to the program.

Note: AUSPC Only - Keep returns together. Refer to IRM 3.10.72.16.9 for detailed instructions. Do not review for missing signature.

- (4) If you receive a Form 1040 series return with an indication of "Relief for Certain Former Citizens" listed, date stamp and keep together as a package and route to mail Stop 4301 AUSC.

Note: If Remit attached, follow procedures listed in IRM 3.8.45.7.43.

- (5) If any Form 1040 series return appears to be frivolous or possibly fraudulent, route to the "Funny Box" located within Receipt and Control. Representatives from RIVO and Frivolous Filer will review the returns in the box and decide if they should keep them for further investigation. Otherwise, they will "clear them" for processing and return them to Extraction. "RIVO" will stamp in the upper left corner of the return after they have reviewed it. The stamp does not verify the authenticity of the return and/or any attachments. Refer to IRM 3.10.72.17 for additional criteria for attempting to identify these returns.

Exception: Refer to IRM 3.10.72.17(10) for suspicious returns that will be routed to Code and Edit for correspondence.

Note: Returns that meet the criteria for Frivolous Filer will be referred to the local FRP Coordinator. Refer to IRM 3.10.72.17.2 for the criteria.

- (6) If any Form 1040 series return is received with a Form 14039, Identity Theft Affidavit attached or "IDT" or "TC 971/522" edited in the top margin should be sorted separately and routed to Batching, instead of shelved. Refer to IRM 3.10.72.5.14 for specific instructions.
- (7) If a Form 14157, Form 14157-A and any Form 1040 series return are received in an entire package, route to ICT. Do not route the tax return for processing. Any "loose" Form 14157 will be routed to Atlanta, and a "loose" Form 14157-A will be routed to ICT. If any returned refund check, other than a Government check is attached, route to External Leads following procedures in IRM 3.10.72.5.5.
- (8) **AUSPC Only** - The President and Vice President of the United States tax returns should be addressed to the Campus Director. Alert your Planning & Analysis Staff Analyst when the returns are received. The Analyst will treat these returns as "walk-throughs" and follow procedures in IRM 3.28.3, Special Processing Procedures - Individual Income Tax Returns.
- (9) IMF tax forms received with **No Remit**, marked "965 Tax" or with the literal "SEC 965" or with an IRC 965 Transition Tax Statement attached, sort separately from other returns. Write "965" on the batch transmittal sheet.

Note: Please see IRM 3.10.72-1 for IMF tax forms received **With Remit**, marked "965 Tax" or with the literal "SEC 965" or with an IRC 965 Transition Tax Statement attached.

3.10.72.8.1
(03-05-2024)

**Special Procedure(s) -
IMF Returns**

- (1) If IRS initiated correspondence (or reference to correspondence) or a note is attached to the return inquiring about an issue with the attached return, treat return as part of the correspondence. Always move the correspondence notice/letter to the top and route to Second Sort. See "Exceptions" in (2) regarding Compliance notations and correspondence with a jurat. Do not route any returns with an indication of "**ASFR**" (or addressed to the ASFR mail stop or P.O. Box in Austin or Fresno) to Statute or for processing. Route to the ASFR unit following the instructions in IRM 3.10.72.16.7.

- (2) For the following IMF returns (including ones with special notations from Compliance functions), do the following:

If:	Then:
"ASFR" edited in the top margin, or a pink Form 3531, or Letter 2566 or Letter 2566R or Letter 3219-N attached or envelope addressed to the ASFR mail stop or P.O. Box in Austin or Fresno	Do not route for processing. Refer to IRM 3.10.72.16.7 for the transshipping instructions or AUSPC or FSC will route to local ASFR unit.
If a CP 59, CP 63, CP 759, Letter 143C, or Letter 4905 is attached to a IMF return and the Compliance function indicates on the "Sign here" line that the jurat on the notice/letter was signed and/or "TC 595" or "TC 599" or "Process as Original" is edited in the top margin of the return	Move the correspondence to the back and continue processing. If a Form 1040-X is attached, route to Batching for ICT scanning to SP 1040-X; TC 59X does not have to be present when the taxpayer submits an "Amended" Return. Note: If there is no edited "TC 595" or "TC 599" or "Process as Original" in the top margin, route the package to the Return Address shown on the correspondence (CSCO or ACS Support function).
If Letter 4281A, Letter 4281B, Letter 4281C, Letter 4281E, Letter 4281F, Letter 4281G is attached to an IMF return.	Move the letter to the back and continue processing, if no correspondence is attached. If correspondence attached, write "Return Detached" and route letter to ICT and return to Batching.

- (3) Any Form 14157, Return Preparer Complaint, Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit with an attached Form 1040 series return(s) or Form 1040-X should be routed to ICT. If any "loose" Form 14157 is received, route to Atlanta; any "loose" Form 14157-A will be routed to ICT. If there is a returned refund Government Check attached, route it to Refund Inquiry. If there is a returned RAL check or debit card, route it to External Leads in Fresno following instructions in IRM 3.10.72.5.5
- (4) **AUSPC Only** - Continue to sort the ITIN (Form 1040 series with Form W-7) for delivery to ITIN for processing. If original documents such as Driver License, Passport, Birth Certificate are attached, place original documents in an envelope to protect them and attach the envelope securely to the back of the form with a binder clip or staple the envelope only if you can ensure the documents are not damaged. If a self-addressed envelope is attached for the return of original documents, leave with the ITIN Application.
- (5) **AUSPC Only - Loose Original Identification Documents** - If original identification such as passports, driver license or birth certificates appear to be **NON-ITIN** related and received without an associated form or correspondence (loose), place all original documents in a U.S. Government Messenger Envelope and expedite to ICT. If the documents belong to a specific area as indicated on any piece of attached correspondence, forward to the Mail Correspondence Team for correct routing.
- (6) **Response Procedures** - Move any "green" Form 3531 behind the return and continue processing. When a signed return comes back with the "R" box checked in the upper left corner of the "green sheet" or the return has an edited "R" or "\$" in the top left margin, sort as a "Remit" document in a special

sort to avoid an Unpostable condition. Date stamp the return anytime a payment is received with the response.

3.10.72.9
(03-13-2025)

Vouchers (IMF and BMF)

- (1) Some returns and documents with a remittance are received with a voucher. Ensure that the voucher belongs to the return or document.
- (2) Campuses have options on how they choose to process vouchers. Follow your local procedure.

a. **Option #1 –**

For current year return with a “perfect” voucher, separate the voucher and remittance from the return. Then, sort voucher as scannable (for Transport) and non-scannable (for RPS).

For current year return with an “imperfect” voucher, attach the voucher to the back of the return and route to Deposit.

b. **Option #2 –**

Vouchers can be attached to the back of the return and routed appropriately.

Note: If there is a TIN or ITIN written above the scan line or anywhere else on the voucher or remittance that doesn’t match the scan line, treat as non-scannable and forward to RPS for manual processing. The Taxpayer may also submit a voucher without a TIN or ITIN written above the scan line but will manually write the correct TIN and tax period to which the payment is to be applied on a remittance such as personal check (PC) or money order based on form instruction guidance. For example, Form 1040 instructions advise the TP to, “Write “2023 Form 1040” or “2023 Form 1040-SR and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V.”

- (3) If a voucher is received alone (without remittance or without a return), destroy as classified waste.
- (4) If a voucher is received with a payment, but no return, sort as scannable, perfect, or imperfect. See Figure 3.10.72-9 for an example of a perfect payment voucher.

DRAFT Separate Here Cat. No. 22892G Separate Here

Department of the Treasury
Internal Revenue Service

2023
OMB No. 1545-0074

Form 1040-V, Payment Voucher
See instructions above.

Use Form 1040-V when paying the balance due on Form 1040 or 1040-SR.
Enter your SSN on your check or money order.
If your name, address, or SSN is incorrect, see instructions.

Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury." **160 00**

For Privacy Act and Paperwork Reduction Act Notice, see the Form 1040-ES instructions.

000-00-2569 000-00-4627

Allen Rabbit
Ava Rabbit
143 Pine Street
Buffalo, NY 14240
000002569 AR RABB 30 0 202312 430 16000

Scannable

Separate here and mail with your payment and return.

Form 1040-V **Payment Voucher** **DRAFT**
OMB No. 1545-0074

Do not staple or attach this voucher to your payment or return.
Go to www.irs.gov/Payments for payment options and information.

2023

1 Your social security number (SSN) (If a joint return, SSN shown first on your return) **000-00-2569**

2 If a joint return, SSN shown second on your return **000-00-4627**

3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury" **160 00**

4 Your first name and middle initial
Allen Rabbit

If a joint return, spouse's first name and middle initial
Ava Rabbit

Home address (number and street) Apt. no. City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
143 Pine Street

Foreign country name Foreign province/state
Buffalo, NY 14240

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see your tax return instructions.

Perfect Non-Scannable
– Can go to RPS

Figure 3.10.72-9 Scannable and RPS Documents

- (5) Destroy vouchers and instruction page attached to No Remit Form 940 and Form 941 to make them "perfect".
 - (6) OSPC will process Form 8813 vouchers. If there is an attachment to Form 8813 (e.g., Form 8804-C or Certificate), process the payment and route the attachment to Philadelphia Compliance Center (Philadelphia address, "Examination Branch 4-E08.142").
 - (1) See Exhibit 3.10.72-7 for instructions for sorting BMF (including TE/GE) returns and documents.
- Note:** Exempt Organization (EO) Amended returns (Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 5227, Form 4720, Form 8871, and Form 8872) are not routed to ICT. They are batched with originals, imaged, then routed to Code and Edit (for "G" code).
- (2) BMF forms with any amount listed on the overpayment line must be sorted as "Refund Returns". If no amount on the Balance Due or Overpayment line, use of the "Apply to next return" or the "Send a refund" box/entry ("Credit Elect") as a clue to sort as "Refund".
 - (3) This sort must not be discontinued at any time during the year. Neither special blocks nor special document codes must be set aside for refundable documents at the Headquarters level.
 - (4) If a CP 211A is attached to an Exempt Organization return, leave it attached to the back and continue processing the return. Refer to IRM 3.10.72.5.7.

3.10.72.10
(11-01-2019)

Major (Primary) Form
Sort – Business Master
File (BMF)

- (5) Certain sites have a “Funny Box” in Receipt and Control to place returns they identify as possibly fraudulent. Although some sites do not have a Funny Box in Receipt and Control, they should still identify any bulk receipts of possibly fraudulent returns or any type of threatening language attached that appears to be an imminent threat on correspondence or a return. Refer these to your manager. When a site receives empty envelopes or blank sheets of paper mailed to IRS, destroy as Classified Waste.
- (6) BMF tax forms (Form 1041, Form 1065, Form 1120, Form 1120-L, Form 1120-PC, Form 1120-REIT, Form 1120-RIC, Form 1120-S, Form 990-T) received with **No Remit**, marked “965 Tax” or with the literal “SEC 965” or with an IRC 965 Transition Tax Statement attached, sort separately from other returns. Write “965” on the batch transmittal sheet.

Note: Please see IRM 3.10.72-1 for IMF tax forms received **With Remit**, marked “965 Tax” or with the literal “SEC 965” or with an IRC 965 Transition Tax Statement attached.

3.10.72.11
(01-11-2024)
**Transshipment
Guidelines**

- (1) See Guidelines and Shipping Instructions for Packages Containing SBU and Sensitive PII Documents when items are sent through UPS by going to the following link: <http://publish.no.irs.gov/mailtran/PTPhome.html>. Follow any local procedures to ensure any shipments of packages containing Sensitive but Unclassified (SBU) and sensitive Personally Identifiable Information (PII) hardcopy is handled correctly. Be sure to use the specified heavy-duty **boxes** and make sure they are in **good condition** prior to shipping. Follow all of the PII procedures, including **double-bag** inside and a **shipping label inside with the tracking number**.
- (2) All misdirected work will go through the normal “With Remit” and “No Remit” sort in Extraction.
- (3) All misdirected work “With Remit” will be forwarded to Deposit.

Exception: If a TAC/Area Office site stamped the return “Received with Remit” or Campus Support edited an amount in green or a “Green Rocker” on the Balance Due line, the check was already processed through RS-PCC. These returns should be identified with a Form 3210, Document Transmittal attached describing the type of returns received in the Campus Support or TAC office.

- (4) Any return with a tax period ending in 2020 or prior that needs to be transshipped should first be “Expedited” to your Statute Unit, prior to transshipping. Once the Statute Unit has stamped it “Statute Cleared” and returned it to Receipt and Control, then transship to the appropriate Campus. See IRM 3.10.72.5.5.2 for Exceptions for routing to Statute.

Exception: Form 1040-X marked as “BBA Partner Modification Amended Return”. For all tax years beginning after January 1, 2018. BBA regulations allow the processing on these returns on accounts with imminent and/or expired statutes. These returns do not need Statute clearance for prior years. Transship to OSC BBA MS 4705.

- (5) Field Offices and Taxpayer Assistance Centers will forward all returns to the appropriate campus for processing. Even though all Campus Support sites and

TAC offices can process payments using RS-PCC, the Teller unit will still receive some remits with returns in the Submission Processing Campus from the Field Offices.

- (6) The site receiving the misdirected work will process the remittance then transship the form or return to the designated campus for processing.
- (7) Any required date stamping will be done by the receiving site prior to transshipment. However, if Form 12153, Request for a Collection Due Process or Equivalent Hearing, has been date stamped by another site, and is transshipped to the proper ACS Support site (Philadelphia, Cincinnati, Kansas City, or Fresno), date stamp again upon receipt. In the following instances, the receiving site may not have access to an official IRS received date stamp. In this case, use the date on the Form 3210 as the official IRS received date on the documents.
 - Revenue Officers/Revenue Agents in the field
 - Unopened Private Delivery Service (PDS) envelopes (addressed to a P.O. Box) and forwarded to the campus from a TAC office. See IRM 3.10.72.6.2.5(2).

Note: All sites are required to **transship daily**. If you observe that a site is not shipping timely, provide feedback via the Acknowledgement copy of the Form 3210. If the situation continues, request assistance through your local Planning and Analysis analyst.

- (8) Misdirected tax returns do not have to be sorted by form type, nor counted. However, estimated volumes must be written in the "Description" section on the Form 3210.
- (9) The receiving site must ensure that each box has Part 1 (Recipient's Copy) and Part 3 Acknowledgement Copy) of the Form 3210 in the box clearly identifying the contents of each box. Every effort should be made to transship returns using Overnight service on the same day from the receiving site. Keep Part 4 (Originator's copy) and match up the Acknowledgement copy upon receipt and maintain both copies in your Files. Refer to IRM 3.13.62.7.2, Suspense Copies, Form 3210 for additional information.
- (10) After Deposit by a Submission Processing, Campus Support site, or a TAC office, the Form 3210 for "Remit" return(s) and "No Remit" returns(s) can be placed in the same box if space permits. Refer to IRM 3.10.72.6.2.5 for TAC office and Campus Support shipping procedures which have RS-PCC capability.
- (11) Forms should be placed in Box A-670C, Class domestic, style 2, class C (White boxes with black printing or "Records Retiring Boxes/Moving Boxes"). Apply clear strong shipping tape to the box to ensure the contents are secure. Notate "TR" in big letters to make it clear to the receiving site that this box contains returns that need to be processed. Also write the abbreviation for your site next to the "TR" (e.g., TR-AUSPC). Route completed boxes to media transport to be shipped. However, do not write a notation if Remit inside box, but use a neon colored tape (or similar indicator) so the receiving site can easily recognize the box to immediately process. Also, be aware of the specific Mail Stop numbers assigned to the Teller Unit and transshipped returns mailed from other Submission Processing sites, Campus Support, and TAC offices.

Call the Teller Unit as soon as a shipment is received with their Stop # in the address line or other marking indicating remits (e.g., neon colored tape on package).

- (12) Form 656, along with the Remit, should be shipped to the appropriate site. The Remit will be processed by Deposit in a Submission Processing site. Refer to IRM 3.10.72.16.3.

3.10.72.12
(06-10-2024)

IMF Minor (Secondary or Fine) Sort (Including Form 4868 Extension Routing)

- (1) Use the following table to aid in sorting and routing timely filed Form 1040 series (and received after the grace period), as well as ones with notations or other Forms attached.

If	Then	#
	Sort all Form 1040 series returns by: 1. Form Type 2. Current Year and Prior Year 3. Full Paid (With Remit) or "R"/"\$" stamped/edited, or "R" box checked or Form 3531 4. Part Paid (With Remit) or "R"/"\$" stamped/edited, or "R" box checked or Form 3531 5. Refund	#
of Calendar Year	Sort all Form 1040 series returns by: 1. Form Type 2. Current Year and Prior Year 3. Part Paid (With Remit) or "R"/"\$" stamped/edited, or "R" box checked on Form 3531	#
Notation of " SFR-Coll "	Sort separately. Route to Batching.	
Notation of " SFR-Exam "	Sort separately. Route to Batching.	
Notation of " Injured Spouse " on Form 1040, or Form 8379 attached.	Route to Batching separately from other Form 1040 returns, since they require a special Blocking Series. Exception: If there is a form 1040-X attached, move to the back and route to Batching for ICT scanning to SP 1040-X.	
Tax Period is 2020 or prior	Route to Statute. Do not batch.	
Notation of " KIA " ("Killed in Action") or " KITA " ("Killed in Terrorist Action") written in the top margin	Routed to Kansas City. KCSPC Only - Contact the KITA Coordinator for Accounts Management. All other sites - Refer to SERP, Who/Where, KITA Coordinator for Kansas City AM. Transship with Form 3210 to the KIA Coordinator in Kansas City for Accounts Management.	

If	Then
<p>Notation of “RIVO” written /circled in the top margin and/or envelope is addressed by the taxpayer to:</p> <ul style="list-style-type: none"> • Austin (Stop 6579 AUSC and/or CFN 0019), or • Fresno (P.O. Box 24012 or Stop M2004), or • Kansas City (Stop 6574 S-2) <p>Note: If received in any other site, route to Austin, Stop 6579 AUSC.</p>	Route to RIVO unit.
<p>Form 1040 series return with notation of:</p> <ul style="list-style-type: none"> • Amended • Copy • Corrected • Duplicate • Revised • Substitute • Supersedes • Tentative • or, pre-printed “Copy Only - Do Not File” (or similar literal) on Page 1 	<p>Sort with Form 1040-X.</p> <p>Route payments to Deposit as “imperfect”. Route Non-Remits to Batching. Refer to IRM 3.10.72.8(2) for additional sorting of items for the 1040-X unit.</p>
Form 1040 series return with a green Form 3531 attached	<p>Sort by form type and sort as “Remit” and “No Remit”. Route to Batching.</p> <p>Note: If there is a “\$” or “R” or “Received with Remit” stamp, or a “green rocker” edited under the Balance Due line, or an amount has been edited beside the Balance Due line that is less than the total amount (Part Paid), or there is an attached green Form 3531 and the “R” box located in the upper left corner is checked, that’s an indication that it was originally received with a Remit and should be sorted upon reply as a “Remit” document.</p>
Form 1040 series with a pink Form 3531 attached, or “ ASFR ” edited in the top margin, or envelope is addressed to the ASFR Mail Stop or P.O. Box in Austin or Fresno	Route to ASFR. Refer to IRM 3.10.72.16.7 for routing instructions. Do not route any return addressed to ASFR to Statute function.
Form 1040 series with a Form 3949-A, “Information Referral” attached	Refer to IRM 3.28.1 for appropriate routing instructions.
Form 1040 received with a Remit and has a: foreign address, or Form 2555 , Foreign Earned Income, or Form 8891	Route to Deposit to process the payment. Route return to AUSPC for processing.
a Form 4868 is attached to a Form 1040 series return	Never detach. Keep Form 1040 series on top and continue processing.

If	Then
"Loose" "Schedule H" (Form 1040) received	Sort as a Form 1040 to be batched for Code and Edit.
Form 1040NR attached	Route package to AUSPC. AUSPC – Refer to IRM 3.10.72.8(3).
Form 14039 attached or "IDT" or "TC 971/522" written in top margin	Sort Full Paid returns separately from other returns. Indicate that these are "IDT" for Deposit.
Form 14157, Form 14157-A, with Form 1040 series return attached, do not put the tax return(s) on top or separate from the forms. Note: If a "loose" Form 14157 is received, route it to Atlanta; if a "loose" Form 14157-A or "white mail" outlining "Preparer Misconduct" is received, route it to ICT.	Route entire package to ICT
Form W-7 attached Note: Place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged.	Route package to AUSPC. AUSPC – Refer to IRM 3.10.72.8(3).
Form 1040 series return with a CP 63 attached	Route to CSCO: • Austin - Stop 5501 AUSC
Form 1040 series return with: • Letter 4281A • Letter 4281B • Letter 4281C • Letter 4281E • Letter 4281F • Letter 4281G	Move letter to the back and continue processing if no correspondence attached. If correspondence attached, write "Return Detached" and route letter to ICT and return to Batching.

- (2) Use the following table to aid in sorting and routing Form 1040-X, Form 1040 series with notation of "Amended", and CP 08, CP 09, CP 11, CP 12, CP 27, CP 59, CP 63, CP 759, or CP 2057 notices (either "loose" or attached to a Form 1040-X), any "C" Letter (other than Letter 12C) or Form 8009-A attached, as well as other notations on a Form 1040-X.

Exception: If Letter 12C is attached to Form 1040-X, route to IMF ERS.

If	And	Then
Form 1040-X is received	There are no notations or attachments	Route to Batching for ICT scanning to SP 1040-X. Exception: Follow instructions in the chart below to determine proper routing when there is a notation or attachment(s) or the "NOL" ("Net Operating Loss") box is checked. Identify these as " Expedites " and immediately route to ICT.
Form 1040-X is received	One or more Form 1040-X is attached	Route to Batching for ICT scanning to SP 1040-X
Form 1040/Form 1040-A/Form 1040EZ is received	One of the following notations is indicated: <ul style="list-style-type: none"> • "Duplicate" • "Copy" • "Substitute" • "Amended" • "Corrected" • "Revised" • "Superseding" • "Tentative" • or, "pre-printed "Copy Only - Do Not File"" (or similar literal) on Page 1 	Route to Batching for ICT scanning to SP 1040-X
Form 1040-X is received	One of the following notations is indicated: <ul style="list-style-type: none"> • Tribal General Welfare Exclusion Act of 2014 • H.R. 3043 • Notice 2012-75 • Rev Proc 2015-35 • General Welfare 	Route to OSPC, Stop 7700, Attn: GECS
Any Form 1040 original return (or one marked "Amended") or Form 1040-X received	" KIA " (or "Killed in Action") is written in the top margin	Route to Kansas City . KCSPC Only - Contact the KITA Coordinator for AM. All other sites - Refer to SERP, Who/Where, KITA Coordinator for Kansas City AM. Attach Form 3210 and address it to the coordinator. Call/E-mail before shipping.
Form 1040-X received	CP 05 or CP 05A is attached	Route package to RIVO.

If	And	Then
Form 1040-X received	CP 08, CP 09, or CP 27 attached	Put the Form 1040-X on top, sort by notice, and route the package to Batching for ICT scanning to SP 1040-X.
No Form 1040-X received	CP 08, CP 09, or CP 27 received by itself	Sort by notice type and route to Batching.
Form 1040-X received	CP 11, CP 12, CP 59, CP 63, CP 759, or CP 2057, any C Letter (other than Letter 12C), or Form 8009-A attached	Put the Form 1040-X on top , sort with other Form 1040-X, and route to Batching for ICT scanning to SP 1040-X. Exception: If Letter 12C attached, route to IMF ERS.
Form 1040-X received	CP 2000 attached	Route to "AUR" (Automated Underreporter) using the Return Address on the notice. Refer to Exhibit 3.10.72-3 for routing of CP 2000 to determine correct Stop Number.
Form 1040-X received with: Box on Line 1 (new revision) or box on Page 2, Part II (older revisions - 3 column format) is checked indicating a " Net Operating Loss ", " NOL ", or " Carryback " received	Form 1040 (or multiple) is attached to the Form 1040-X, keep together	"Expedite" the package to ICT. Note: "Expedite" means to route it to the area quickly, in addition to identifying is as an "EXPEDITE" document for ICT.
Form 1040-X received and the box is not checked ,	a Form 1045 or a " Schedule A-NOL " or " Schedule B-NOL Carryover " from a Form 1045 is attached	Keep all attached and "Expedite" to ICT.
Form 1040-X received	Form 14157 and/or Form 14157-A is attached	Route entire package to ICT
Austin Only - Multiple Forms 1040-X received (normally mailed to Stop 4301)	Package is for " Offshore Voluntary Disclosure Initiative " ("OVDI")/"Offshore Voluntary Disclosure Program" ("OVDP") or "Streamline"	Date stamp all forms. Keep all forms together in a package. Place all checks on top of the package. Route to Manual Deposit.

If	And	Then
Form 1040-X received	2020 Tax Period and prior Note: Tax period is located on the top line; for November 2009 revision and subsequent, there are check boxes indicating the specific tax period.	Date stamp before routing to Statute unit .
Form 1040-X (or Form 1040 with notation of "Amended" and "Disaster") received	"Disaster" or a specific disaster such as flood, hurricane, etc. notated	Route to Batching as Expedite for ICT scanning to SP 1040-X.
Form 1040-X received	Indication of "Protective Claim for Refund"	Route to ICT .
Form 1040-X received	Form 1040 series attached with notation of "Injured Spouse" on the Form 1040 series,	Staple the Form 1040 series return behind the Form 1040-X and route the package to Batching for ICT scanning to SP 1040-X. Do not separate.
Form 1040-X received with Form 8379	with Form 1040 series,	Stagger the Form 8379 behind the Form 1040-X, then staple the Form 1040 series return behind the Form 8379; route to Batching for ICT scanning to SP 1040-X. Do not separate.
Form 1040-X received with Form 8379	no Form 1040 series attached	Staple the Form 1040-X on top of the Form 8379 and route to Batching for ICT scanning to SP 1040-X.
Form 8379 received by itself Note: Do not confuse "Innocent Spouse" (Form 8857) request with "Injured Spouse" (Form 8379) claims. See Exhibit 3.10.72-1 for routing instructions.	No Form 1040 or Form 1040-X attached	Forward to ICT .
Form 1040-X (for 2014) marked HCTC or if you notice: <ul style="list-style-type: none"> Form 8885, or Form 8962 	no Form 1040 series attached	Keep the Form 1040-X on top and route to ICT .

(3) **Form 1040NR, U.S. Nonresident Alien Income Tax Return (AUSPC only).**

- a. Sort into the following categories after major sort has been accomplished:
Individual type entity (IMF or Fiduciary entity NMF): Effectively connected

- income (entry on line 8), due date April 15, or non-effectively connected income (no entry on line 8), due date June 15 or all others.
- b. Annotate Lloyd's of London Form 1040NR returns with cover memorandum denoting new accounts with "X" in the upper right corner of the return.
 - c. Form 1040NR (if Form 1040 present do not detach), Form 1040NR EZ, Schedule H-PR, Form 1040PR, Form 1040SS, Form 1040SS (NMI), Form 1040-GUAM, Form W-2AS, Form W-2GU, Form W-2VI, Form 1040A, and Form 1040EZ with a foreign address or IRC 911, IRC 931, or IRC 933 notated, Form 1042S, Form 4563, Form 5074 and those claiming Guam ES credits must be transshipped to AUSPC. When these forms are received at AUSPC, they will sort into separate categories.
 - d. Sort Form 1040NR-EZ into the following categories after major sort has been accomplished: Individual type entity (IMF or Fiduciary entity NMF): Effectively connected income (entry on line 3) due date April 15, or non-effectively connected income (no entry on line 3) due date June 15 or all others.
 - e. Sort Form 1040NR with Form W-7 attached (and no TIN on Form 1040NR) and route to ITIN unit. Place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged.
 - f. If Form 1040NR has a Form 8288-A attached, do not separate.
 - g. **Always stamp a received date, even when timely filed, if there is foreign Remit attached.** If Lockbox did not date stamp the source document, stamp the appropriate date upon receipt at the campus. Edit "LB" beside the campus name.
- (4) **Always Date Stamp Extensions forms and keep the envelope, unless you follow the alternate procedure shown in the paragraph below.** If Remit attached, keep the envelope attached and route to RPS or PPU. Use the following chart to sort **Extensions**:

Type of Extension Request		
Correspondence request for Form 4868 extension with attached list(s) of foreign taxpayers	Route to AUSPC Entity.	Date Stamp Correspondence, attach envelope, route to AUSPC Entity.
Form 2350	AUSPC - Sort for Batching to Code and Edit.	AUSPC - Date Stamp, attach envelope, route to Batching.
Form 2688	Sort with Form 4868 (with Attachments) to be batched for IMF Code and Edit.	Date stamp, keep envelope, and sort with Form 4868.
Form 4868 (Timely, No Remit and NO Attachments) with SSN	Sort separately from ones with Attachments in a IMF Site.	N/A
Form 4868 with Attachments with SSN	Sort separately from ones with NO attachments in a IMF Site.	Date Stamp, keep envelope, route to IMF Batching/Code and Edit.

#

Type of Extension Request			# #
Form 4868 with SSN (Late	N/A	Date Stamp, keep envelope, route to IMF Batching/Code and Edit.	#
Form 4868 has an EIN or "Applied For" is written in the "Your Social Security Number" box and has a Form 8892 With Remit attached	Date stamp, keep envelope. Keep both forms together and route to KCSPC, Stop 6052-S1.	Date stamp, keep envelope. Keep both forms together, date stamp both, and route to KCSPC, Stop 6052-S1.	
Form 4868 with an EIN rather than a SSN, and Name line includes Estate or Trust or Form 1040NR or Box 9 checked	Date stamp, keep envelope. Route to CSC, Stop 312. Indicate "NMF" on the Form 3210.	Date stamp, keep envelope. Route to CSC, Stop 312. Indicate "NMF" on the Form 3210. If there are groups of mail	
Form 4868 has an "ITIN" or "ITIN TO BE REQUESTED" is written in the "Your Social Security Number" box	Date stamp, keep envelope. If Form W-7 is attached, date stamp both documents, sort 4868 then route Form W-7 and other attachments to ITIN, Stop 6090 in Austin.	Date stamp, keep envelope. If Form W-7 is attached, date stamp both documents, sort 4868 then route Form W-7 and other attachments to ITIN, Stop 6090 in Austin.	

Note: In subsequent days following the grace period, it is suggested that the sites "clean the mail" in the Receiving Area. This means that you should take a sample of the USPS trays to search for timely postmark dates. If there are specific USPS locations that did not deliver the mail timely to IRS, IRS Management should contact the USPS to report incidents. If you notice "timely postmarks" on "self-prepared labels", such as "Click and Ship", Private Metered, Pitney-Bowes metered mail and the delivery timeframe is inconsistent, do not sort these as "Timely" if received after the grace period.

- (5) Some sites elect the following alternative procedure for a few days immediately following the grace period which allows Extraction to look at the postmark date to determine whether forms are "Timely" or "Delinquent", then sort for Batching. This procedure eliminates routing all No Remit Extensions received after the grace period to Code and Edit and re-batching into "Timely"/"Delinquent" blocks.

Note: If the postmark date is missing or illegible on the envelope, consider it "timely filed" if signature date is on or before the due date and was received in a reasonable amount of time. If "self-prepared" postmark label shows timely mailed date and is received much later than the end of the grace period, sort as "Delinquent". If mailed USPS "Certified" and the postmark date is after the due date, give to a designated person with internet access to find the "Acceptance" date on www.usps.com. See IRM 3.10.72.2.4.8(3). If a designated Private Delivery Service, see IRM 3.10.72.6.2.4(3).

- a. If the Postmark is on the Due Date **April 18** or prior, use the first chart; if postmark date is after the Due Date, use the second chart:

Sort #	If Postmark Date is:	And:	Then, Date Stamp:	Batching will route to:
1	April 18 or prior	No Remit/ No Attachment	and Sort as Timely	Numbering (Function 190)
2	April 18 or prior	No Remit/ With Attachment	and Sort as Timely	Code and Edit (Function 210)
3	April 18 or prior	Remit	and Sort as Timely Remit	N/A

Note: If the “attachment” is a request for Acknowledgement, do not route to Code and Edit. Stamp the listing or letter, detach and route to designated area/person for mailing back to the taxpayer, and continue sorting the Extension. See IRM 3.10.72.5.4.

Sort #	If Postmark Date is:	And:	Then Dual Date Stamp or Date Stamp and Attach Envelope:	Batching will route to:
1	April 19 or later	No Remit - With/Without Attachment	sort as Delinquent	Code and Edit (Function 210)
2	April 19 or later	Remit	route to Deposit Function	N/A

- (6) AUSPC Only - Sort the Form 8453 package for Batching or routing to EPSS, Customer Support Services (CSS) as follows:
- Route any prior year Form 8453 package to Numbering, then route to EPSS, Customer Support Services (CSS) on Form 3210.
 - Sort current year Form 8453 packages for Batching in priority order using the table below.

If	And	Then
Form 8453 on top	Form “8885 box is checked ”(with or without a Form 1040 series attached)	Sort as “8453-8885 ”and route to Batching
Form 8453 on top	Form 1040 series is attached	Route to EPSS, Customer Support Services (CSS) on Form 3210
Form 8453 on top	No Form 1040 series attached	Route to Batching

Note: If you notice Form 8453 behind a Form 1040 series, detach Form 8453 with related attachments, place on top of Form 1040 series and sort per chart above. Otherwise, batch normally by form type.

3.10.72.13
(06-10-2024)
**BMF Minor Form Sort
Categories**

(1) **General BMF Instructions**

- a. All Foreign and U.S. Possession address returns are filed in OSPC, except returns centralized in CSC.
- b. All Estate and Gift tax returns are filed in KCSPC.
- c. All Exemption Organization and Employee Plan (returns filed with IRS) are processed in OSPC.
- d. All NMF processing is done in KCSPC.
- e. Date stamp document and transship, when appropriate. When you receive a transshipped document that was date stamped by another IRS site, you do not have to date stamp again.

- (2) Keep all “Original” and “Amended” returns that come in together in a package and route to ICT. If either tax period/quarter is 2020 or prior, keep them together and route the package to the Statute Unit, unless there is an indication of “Net Operating Loss” (“NOL”) or “Carryback”. **Expedite the package to ICT.** Refer to IRM 25.6.1, Statute of Limitations Processes and Procedures, if you have questions about a statute period on a particular form.

- (3) Most No Remit Returns require additional sorting to determine whether “Refund” or “No Refund”.

1. If there is an **amount on the Balance Due line** or If there is an **amount on the Balance Due line and one of the Credit Elect** boxes is checked, sort as “No Refund”.
2. If there is an **amount on the Overpayment line** or one of the **“Credit Elect” boxes is checked/amount entered** (e.g., “Apply to next return”, “Send a Refund”, etc.), sort as “Refund”.
3. If there is **any inconsistency** such as **no amount on either the Balance Due or Overpayment line** and **no Credit Elect box is checked**, or there is an **amount on both the Balance Due and Overpayment lines**, then sort as “Refund” for Code and Edit to make the determination. Refer to Figure 3.10.72-10 and Figure 3.10.72-11.

- (4) If Form 5604 is detached from a “Secured”/IRC “6020(b)” return for scanning or any other purpose, be sure to keep it with that document. For example, when performing pre-doc prep for documents to be scanned (e.g., Form 940 or Form 941), detach the Form 5604 and place in the back of the gusset folder with any other attachments. They are not processed even though they are signed. They are to remain with the controlling document and later attached to the back before filed.

- (5) Any CP 259, CP 259, CP 959, CP 518, Letter 112C, Letter 282C, Letter 2255C, or Letter 2284C with no correspondence requiring a response is attached to a BMF return, move it to the back and route the return package to Batching. If there is correspondence requiring a response, route to one of the CSCO sites shown below or ICT, then detach the return and route it to Batching.

- Brookhaven - Stop 661
- Memphis - Stop 81

- Philadelphia - BLN 4-N31.142

(6) Sort any **remits for \$1 million or greater** and route separately to Deposit. Follow local procedures to ensure any **refund of \$1 million or greater** is batched on same day as received.

(7) Sort any "Future" Year/Future Quarter return with the "Current" Year/Quarter.

Exception: Refer to IRM 3.10.72.13.17(3) for Form 1041, Schedule K-1, IRM 3.10.72.13.20 for Form 1065, and IRM 3.10.72.13.23 for Form 1120S.

(8) Refer to Exhibit 3.10.72-7 for BMF sorting instructions.

3.10.72.13.1
(01-01-2026)

**Form CT-1 – Employer's
Annual Railroad
Retirement Tax Return**

(1) It is a Calendar Year return due on **February 28th**.

(2) Sort No Remit forms into "Refund" versus "No Refund". A refund return should have a money amount on the Overpayment line. If no amount on Balance Due line, sort as a "Refund" if money amount on the Overpayment line **or** "Apply to next return" box **or** "Send a refund" box is checked. See IRM 3.10.72.13(3). In addition to sorting "Refund" and "No Refund", additional sorts are required for ISRP processing. The forms must also be sorted by the Form revision. The form revisions must be sorted as follows:

- 2025 and Later
- 2024 and 2019 and prior
- 2023
- 2022
- 2021
- 2020

(3) Pre-screen all No Remit Form CT-1 marked with one of the following specific literals, or Form CT-1X to ICT.

- Amended
- Revised, or
- Corrected

(4) If a Form CT-1 is attached to a Form CT-1X, keep them together. Move the CT-1X to the front. Route the package to ICT.

3.10.72.13.2
(01-01-2015)

**Form CT-2 - Employee
Representative's
Quarterly Railroad Tax
Return**

(1) It is a Quarterly return due the last day of May, August, November, and February.

(2) If there is an entry on Line 4, or an explanation attached indicating a Correction, keep them together. Sort as a Form CT-2. Do not route any to ICT. All will be routed to Code and Edit.

3.10.72.13.3
(01-01-2026)

**Form 706 Series and
Form 709 series and/or
709-NA– U.S. Estate Tax
Return and United
States Gift (and
Generation - Skipping
Transfer) Tax Return**

(1) Sort by form number: Form 706 (Domestic - Line 3a), Form 706 (International - block 3a), Form 706NA, Form 706GS(D), Form 706GS(T), and Form 709 series and/or 709-NA (International - block 5).

Note: Returns with APO or FPO addresses are considered domestic addresses.

Note: If Form 706 and Form 709 series and/or 709-NA are received together, LEAVE forms attached for processing. These forms should never be separated when filed together.

- (2) Sort all No Remit Form 706 series/Form 709 series and/or 709-NA returns marked with one of the following specific literal to **Cincinnati FSO, Campus E&G, Stop 824G**.
 - Copy,
 - Amended,
 - Revised, or
 - Supplemental
- (3) Sort No Remit forms into “Refund” versus “No Refund”. If the amount is bracketed (< >) on Line 20 on Form 706, consider it a “Refund”, since there are not separate lines for Balance Due and Overpayment. On Form 709 series and/or 709-NA, Line 19 is Balance Due and Line 18 is Overpayment.
- (4) Box 5, Date of Death, determines if the return needs to be routed to Statute.

3.10.72.13.4
(01-11-2024)
**Form 720 – Quarterly
Federal Excise Tax
Return (OSPC Only)**

- (1) Sort No Remit Form 720 into “Refund” versus “No Refund”. If no amount on Balance Due line, sort as “Refund” return if amount on the Overpayment line **or** “Applied to your next return” box **or** “Refunded to you” box is checked. See IRM 3.10.72.13(3).
- (2) Follow local procedure to ensure any Form 720 **with large dollar Remit (\$1 million or more)** is expedited to Deposit; **sort any large dollar Refund to ensure it is batched on the same day as received.**
- (3) **Attach envelope** to **all** Form 720 returns received upon receipt; Batching will date stamp, but if multiple documents received in same envelope, you will need to follow dual date stamp in Extraction. Use the following chart to sort them:

Sort Form 720 by:	Comments:
Current Quarter, and Any Prior Quarter/Month Ending Note: See chart below for special instructions.	There is no check box on the Form indicating the Quarter, but your manager should post the Current Quarter and Due Date. The “Quarter Ending” is entered by the filer on the top line, located to the right of the “Name”.
\$1 Million Dollar or more Remit attached	“Walk it” to Deposit.
Refund	Sort all Refunds separately. Keep \$1 million or greater Refund separately from others for Batching to work same day as received.
\$1 Million Dollars or more total tax	Part 3, Line 3
PCOR (Patient Centered Outcome Research Fee)	“#133” checked (first line in Part II checked – located on Page 2), or Both “#133 and #136” are checked with no other box(s) checked
Taxable Medical Devices	“#136” checked (last line in Part I checked – located on Page 2)

Sort Form 720 by:	Comments:
Other Taxes	Any other box, except “#133 or #136” are checked, or Both “#133 and #136” are checked with other box(es) checked

- (4) Route **all returns** to Batching as “**Expedites**”. See IRM 3.10.73.8.2.1 for date stamping and additional sorting instructions.
- (5) If Form 720-X is attached for Form 720 has any indication, such as one of the following literals below, route to: Internal Revenue Service, Attn: Excise Tax Unit Stop 5701-G, 7940 Kentucky Drive, Florence, KY 41042
 - Amended
 - Revised, or
 - Corrected

3.10.72.13.5
(01-01-2026)

**Form 940, Form 940(SP)
and Form 940EZ –
Employer’s Annual
Federal Unemployment
(FUTA) Tax Return**

- (1) Form 940 is an annual return due **January 31**.
- (2) If “Amended” (Box a.) is checked in the upper right corner, process through SCRIPS. However, if there is any handwritten indication, such as one of the following literals, route to ICT:
 - “Amended”,
 - “Revised”, or
 - “Corrected”
- (3) No special sort is needed for IRC “6020(b)” returns.
- (4) Sort No Remit returns into “Refund” versus “No Refund”. A refund return should have a money amount on the Overpayment line. If no amount on Balance Due line, sort as a “Refund” return if money amount on Line 15/15a (Line 10 for older returns) **or** “Apply to next return” box is checked **or** “Send a Refund” box is checked. See IRM 3.10.72.13(3). See Figure 3.10.72-10 below for indication of “Refund” and “No Refund” returns.

Tax Year	Form 940 “Overpayment” Line #	Form 940EZ “Overpayment” Line #
2025 and later	15a	N/A
2006 -2024	15	N/A
2005 and prior	10	9

- (5) Returns received for Tax Year **2006 and later** should be processed through **SCRIPS**.
- (6) **Returns received with a Schedule R attached must be sorted and batched separately and processed through SCRIPS.**

- (7) Sort **Timely Filed (Current Year)** returns **without attachments** and **without extraneous writing in the Entity area** (e.g., “Deceased”, “Final”, “Out of Business”, etc.) on Page 1 of the return as **“Perfect”**. These returns will be batched to **by-pass Code and Edit**.

Note: “Perfect” returns will only contain **Page 1, Page 2, Schedule A, and sometimes (one or more) Form 940 Schedule R**. Remove (classify waste) the filing instructions and/or interview sheets to make perfect if possible.

Note: Returns missing page 1 or page 2 will be sorted as **“Imperfect”**.

- (8) Sort **Delinquent Filed (Current Year and Prior Year)** returns as **“Imperfect”**. These will be batched to be processed **through Code and Edit**. Future returns are to be included with Current Year returns and sorted as **“Imperfect”**.

- (9) Returns received for Tax Year **2005 and prior** or the 2005 form revision regardless of Tax Year, foreign or U.S. Possession address (OSPC Only), or reprocessables must be processed via **ISRP**. The form revisions must be sorted as follows:

- 2025 and later
- 2024 and prior

Note: Form 940-EZ has not been printed since the 2005 revision, therefore it will always be processed through ISRP.

Note: This is a minimum standard. If your Campus is currently performing a more complex sort or sorting additional types of Forms 940, continue to do so.

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Form **940 for 2023: Employer's Annual Federal Unemployment (FUTA) Tax Return** 850113
 Department of the Treasury — Internal Revenue Service OMB No. 1545-0028

Employer identification number (EIN) **00-9586237**

Name (not your trade name) **Lynn Antelope, Industries**

Trade name (if any) **Black Diamond Dyes**

Address **1974 Magenta Road**

City **Phoenix** State **AZ** ZIP code **85026**

Foreign country name Foreign province/country Foreign postal code

Type of Return
 (Check all that apply.)
☐ a. Amended
☐ b. Successor employer
☐ c. No payments to employees in 2023
☐ d. Final: Business closed or stopped paying wages

Go to www.irs.gov/Form940 for instructions and the latest information.

Read the separate instructions before you complete this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.

1a If you had to pay state unemployment tax in one state only, enter the state abbreviation . 1a ☐ ☐

11 If credit reduction applies, enter the total from Schedule A (Form 940) . 11 ☐

Part 4: Determine FUTA tax liability. If any line does NOT apply, leave it blank.

12 Total FUTA tax . 12 ☐

13 FUTA tax from a prior year . 13 ☐

14 Balance . 14 ☐

• If line 12 is more than line 13, enter the excess on line 15 and check box below ☐ 15 .

• If line 13 is more than line 12, enter the excess on line 15 and check box below ☐ 15 .

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check box below ☐ 15 .

You MUST complete both pages of this form and SIGN it. Check one: ☐ Apply to next return. ☐ Send a refund.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 112340 Form **940** (2023)

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10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet . 10 ☐

11 If credit reduction applies, enter the total from Schedule A (Form 940) . 11 ☐

Part 4: Determine FUTA tax liability. If any line does NOT apply, leave it blank.

12 Total FUTA tax . 12 ☐

13 FUTA tax from a prior year . 13 ☐

14 Balance . 14 ☐

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check box below ☒ 15 .

You MUST complete both pages of this form and SIGN it. Check one: ☒ Apply to next return. ☐ Send a refund.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 112340 Form **940** (2023)

Figure 3.10.72-10 Refund Return

(10) **Form 940(SP) will only be processed through ISRP.** The form revision must be sorted as follows:

- 2023 and later

3.10.72.13.6
 (01-01-2026)
**Form 940(PR) –
 Employer's Annual
 Federal Employment
 (FUTA) Tax Return
 (Puerto Rican Version)
 (OSPC only)**

(1) Form 940(PR) is an annual return and is due **January 31**.

Note: Form 940(PR) will be placed in historical status and will not be issued after December 31, 2023.

(2) If "Amended" box (Line E) is checked on the last line above Part I, process through ISRP. However, if there is any handwritten indication, such as one of the following literals, route to ICT.

- Amended

- Revised, or
- Corrected

- (3) Sort No Remit forms into “Refund” versus “No Refund”. If no amount on Balance Due line, sort as a “Refund” return if money amount on Line 15/15a (Line 10 for older returns) **or** Spanish “Apply to next return” box is checked **or** “Send a Refund” box is checked. See IRM 3.10.72.13(3).
- (4) Process via **ISRP**. The form revisions must be sorted as follows:
 - 2025 and later
 - 2024 and prior

3.10.72.13.7
(01-01-2026)

**Form 941 – Employer’s
Quarterly Federal Tax
Return**

- (1) Form 941 is a quarterly return. The Tax Period ending months are 03 (due April 30), 06 (due July 31), 09 (due October 31) and 12 (due January 31).
- (2) Pre-screen all No Remit Form 941 marked with one of the following specific literals and route to ICT. There is **no “Amended” check box**.
 - Amended
 - Revised, or
 - Corrected
- (3) No special sort is needed for IRC “6020(b)” returns.
- (4) Form 941 received with a Form 941-C or a Form 941M should be kept together with Form 941 taking precedence. **Do not detach the Form 941-C or Form 941 M.**

Note: The composite Form 941 must remain attached to Form 941M. A composite Form 941 will have Form 941M attached with the notation “Do Not Process”. These will be sorted as “Imperfect” for routing to Code and Edit on your initial sort. If a “loose” Form 941M is received, do not batch. Route directly to Code and Edit for them to forward to their P&A Analyst who will mail to another function, if appropriate.

- (5) Sort No Remit returns into “Refund” versus “No Refund”. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line (see chart below) **or** “Apply to next return” box is checked **or** “Send a refund” box is checked. See IRM 3.10.72.13(3) and Figure 3.10.72-11.

Tax Year	Form 941 “Overpayment” Line #
2026 and later	15a
2017-2025 and 2013 through 2009	15
2016, 2015, 2014, 2008, 2007, 2006, 2005	13
2004 and prior	16

- (6) Tax Period **200503 and later quarters** should be sorted and processed through **SCRIPS**.
- (7) **Returns received with a Schedule R attached must be sorted and batched separately and processed through SCRIPS.**

- (8) Sort **Timely Filed (Current quarter)** returns **without attachments** and **without extraneous writing in the Entity area** (e.g., “Deceased”, “Final”, “Out of Business”, etc.) on Page 1 of the return as **“Perfect”**. These returns will be batched to **by-pass Code and Edit**.

Note: “Perfect” returns will only contain **Page 1, Page 2, Page 3 (Page 3 is for Form Year 2020 and later Revisions) Schedule B, and sometimes (one or more) Form 941 Schedule R, and/or Form 8974.**

Remove (classify waste) filing instructions and/or interview sheets to make perfect if possible.

Note: Returns missing page 1 or page 2 (or page 3 for Form Year 2020 and later) will be sorted as **“Imperfect”**.

- (9) Sort **Delinquent filed (current and prior quarters)** returns as **“Imperfect”**. These returns will be batched to be processed **through Code and Edit**. All form revisions can be combined and do not require a separate sort. Future returns are to be included Current Year returns and sorted as **“Imperfect”**.
- (10) Returns received for **200412 and prior quarters**, Reprocessables, “Walk-Throughs”, and foreign (OSPC Only) must be processed through **ISRP**.
- (11) Additional sorts are required for ISRP processing. In addition to sorting “Refund” and “No Refund”, the forms must be sorted by the Tax Form revision. Use the following table to sort for ISRP processing:

Tax Form Year Revision	Quarter
2026 and Later	All
2022 2nd quarter (Rev. June 2022) through 2023 4th quarter (Rev. March 2023)	All
2022 1st quarter (Rev. June 2022) -2023 (Rev. March 2022)	All
2021 2nd - 4th quarter (Rev. June 2021)	All
2021 1st quarter (Rev. March 2021)	All
2020 3rd - 4th quarter (Rev. July 2020)	All
2020 2nd quarter (Rev. April 2020)	All
2024-2025 2017 - 2020 1st quarter (Rev. January 2020) and 2013 and prior	All
2014, 2015 and 2016	All

Note: This is a minimum standard. If your campus is currently performing a more complex sort, continue to follow the local procedure.

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Form **941 for 2023: Employer's QUARTERLY Federal Tax Return** 950122
(Rev. March 2023) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) 00-1234567

Name (not your trade name) Balsam Mangrove Industries

Trade name (if any) Hickory Walnut Fishing Rods

Address 1800 Lemon Avenue
City New Orleans State LA ZIP code 70113

Foreign country name Foreign postal code

Report for this Quarter of 2023
(Check one.)
☒ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December
Go to www.irs.gov/Form941 for instructions and the latest information.

DRAFT

Name (not your trade name) Employer identification number (EIN) 951222

Part 1:

13i Reserved for future use 13i

11d No 14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions 14 165

11e Re 15 Overpayment. If line 13g is more than line 12, enter the difference Check one: ☐ Apply to next return ☐ Send a refund.

11f Re **Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

11g To If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

12 To 16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability for each month and attach Schedule B (Form 941). Go to Part 3.
☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

13a Total deposits for this quarter, including overpayment applied from overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in 2021. 13a

13b Reserved for future use 13b

13c Reserved for future use 13c

13d Reserved for future use 13d

13e Reserved for future use 13e

13f Reserved for future use 13f

13g Reserved for future use 13g

13h Reserved for future use 13h

13i Reserved for future use 13i

14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions 14

15 Overpayment. If line 13g is more than line 12, enter the difference 15 165 Check one: ☒ Apply to next return ☐ Send a refund.

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.
☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Figure 3.10.72-11 Refund vs. No Refund

3.10.72.13.8
(01-01-2025)

**Routing Form 941-C,
Form 941M, Form 941-X,
Form 941-X(PR), Form
943-X, Form 944-X, Form
944(PR) X, Form 944(SP)
X, Form 945-X, and Form
CT-1X (Loose, or Return
Attached) – Amended
Returns**

- (1) Route all “loose” Form 941-C, Form 94X-X, Form 941-X PR, Form 941-X SS, or Form CT-1X return to ICT for processing.

Note: If multiple returns received in the same package/envelope, refer to IRM 3.10.72.5.7(4) for additional instructions on date stamping and attaching envelope.

- (2) If Form 941-C is attached to a Form 941, Form 941M, Form 941-SS, Form 943, or Form 945, keep the package together and move the Form 941-C to the front. Route the package to ICT.

Note: If a Form 941M is received with a Form 941, move it to the back. If the Form 941M is “loose”, route to Code and Edit. Do not batch.

- (3) If the “X” return is attached to an “original” form, keep the package together. Move the “X” to the front. Route the package to ICT. If a Schedule R is attached, detach the Schedule R, send to SCRIPS and route the remaining forms to ICT.
- (4) Below is a list of original Form 94X and Form CT-1 returns and the Amended Return counterpart.

Original Return Form Number	Will Use the Following Form 94X Return to Amend the Original:
Form 941 & Form 941-SS	Form 941-X
Form 941(PR)	Form 941-X(PR)
Form 943	Form 943-X
Form 943(PR)	Form 943-X(PR)
Form 944 & Form 944-SS	Form 944-X
Form 944(PR)	Form 944-X(PR)
Form 944(SP)	Form 944-X(SP)
Form 945	
Form CT-1	Form CT-1X

- (5) If a Form 5884-C, or Form 5884-D is received with an original return, amended return or correspondence, route to ICT.
- (6) When any Form 945-X, Form 1040-X, or Form 843 is received with “Tribal General Welfare Exclusion Act of 2014”, “H.R. 3043”, “Notice 2012-75”, “Revenue Procedure 2015-35”, or “General Welfare” written in the top margin (or identified as the issue), route to **OSPC, M/S 7700, Attn: GECS**. Do **not** route to ICT.
- (7) If Schedule R is received with amended 94X/ correspondence, detach the Schedule R, notate “R” in the bottom right of the amended 94X/ correspondence, send the Schedule R to SCRIPS, and route the 94X/ correspondence to ICT.

3.10.72.13.9
(01-01-2026)
Form 941(PR) and Form 941-SS – Employer’s Quarterly Federal Tax Return (Puerto Rican Version) and American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands (OSPC Only)

- (1) Form 941(PR) and Form 941-SS are quarterly returns. The periods ending are 03 (due April 30), 06 (due July 31), 09 (due October 31) and 12 (due January 31). If a Schedule R is attached, detach the Schedule R, send to SCRIPS and process the remaining forms through ISRP.
- (2) Pre-screen all No Remit Form 941(PR)/Form 941 SS marked with one of the following specific literals, or Form 941-X or Form 941-X(PR), and route to ICT.
- Amended,
 - Revised, or
 - Corrected

- (3) If a Form 941(PR) is attached to a Form 941-X(PR), keep them together. Move the "X" to the front; if a Form 941 SS is attached to a Form 941-X, keep them together. Move the "X" return to the front. Route the package to ICT.
- (4) Sort the forms separately by form revision:
 - a. 2026 and later
 - b. 2022 2nd quarter (Rev. June 2022) - 2023 4th quarter (Rev. March 2023)
 - c. 2022 1st quarter (Rev. March 2022)
 - d. 2021 2nd - 4th quarter (Rev. June 2021)
 - e. 2021 1st quarter (Rev. March 2021)
 - f. 2020 3rd - 4th quarter (Rev. July 2020)
 - g. 2020 2nd quarter (Rev. April 2020)
 - h. 2024-2025, 2017 - 2020 1st quarter (Rev. January 2020) and 2013 and prior
 - i. 2014, 2015 and 2016
- (5) Sort No Remit forms into "Refund" versus "No Refund". If no amount shown on the Balance Due line, sort as a "Refund" return if money amount on the Over-payment line (see chart in IRM 3.10.72.13.7(5)) **or** Spanish "Apply to next return" box **or** "Send a refund" box is checked. See IRM 3.10.72.13(3).
- (6) Sort **Timely Filed (Current quarter)** returns separately from **Delinquent filed (Current quarter) and Prior quarter** returns.
- (7) Process Form 941(PR) and Form 941-SS via ISRP.

3.10.72.13.10

(01-01-2026)

Form 943 and Form 943(PR) – Employer's Annual Tax Return for Agricultural Employees

- (1) This is a calendar year return due January 31.
- (2) Pre-screen all No Remit Form 943 marked with one of the following literals, or Form 943-X and route to ICT.
 - Amended
 - Revised, or
 - Corrected
- (3) If a Form 943 is attached to a Form 943-X, move the "X" to the front; if a Form 943(PR) is attached to a Form 943-X(PR), move the "X" to the front. Route the package to ICT. **If a Schedule R is attached, detach the Schedule R, send to SCRIPS and route the remaining forms to ICT.**
- (4) Sort Form 943 and Form 943(PR) separately; then sort by form revision:
 - a. 2026 and later
 - b. 2023
 - c. 2022
 - d. 2021
 - e. 2020
 - f. 2024-2025, 2017, 2018, 2019, and 2013 and prior
 - g. 2014, 2015 and 2016

Note: Form 943(PR) returns and any foreign address on Form 943 are processed only in Ogden.

- (5) Sort No Remit forms into "Refund" versus "No Refund". If no amount shown on the Balance Due line, sort as a "Refund" return if money amount on the

Overpayment line **or** English/Spanish “Apply to next return” box **or** “Send a refund” box is checked. See IRM 3.10.72.13(3).

(6) In addition to sorting “Refund” and “No Refund”, **the forms with a Schedule R attached must be sorted and batched separately.**

(7) No special sort is needed for IRC “6020(b)” returns.

3.10.72.13.11
(01-01-2026)

Form 944 and Form 944(SP) – Employer’s ANNUAL Federal Tax Return. Form 944(PR) and Form 944-SS – Puerto Rican Version and U.S. Possessions

- (1) This is a calendar year return due January 31.
- (2) Pre-screen all No Remit Form 944/Form 944(SP) marked with one of the following literals, or the Form 944-X or Form 944X (SP), and send to ICT.
 - Amended
 - Revised, or
 - Corrected
- (3) If a Form 944 is attached to a Form 944-X or a Form 944(SP) is attached to a Form 944X (SP), move the “X” to the front. Route the package to ICT.
- (4) Sort Form revisions separately:
 - a. 2026 and later
 - b. 2023
 - c. 2022
 - d. 2021
 - e. 2020
 - f. 2024-2025, 2017, 2018, 2019 and 2013 and prior
 - g. 2014, 2015, and 2016
- (5) Not all taxpayers qualify to file the annual Form 944. Expedite process of the returns is necessary to ensure these taxpayers receive sufficient notification to timely file the quarterly Form 941. Therefore, the following expedite process needs to be followed:

Returns received between January 1st and February 7th	Returns received after the grace period date and before the current year’s Program Completion Date (PCD)	Returns received after the current year’s Program Completion Date (PCD)
<ol style="list-style-type: none"> 1. Sort timely filed No Remit forms into “Refund” versus “No Refund”. 2. Route both Refund and No Refund as “Expedites”. 	<ol style="list-style-type: none"> 1. Sort delinquent filed No Remit forms into “Refund” versus “No Refund”. 2. Route both Refund and No Refund as “Expedites”. 	<ol style="list-style-type: none"> 1. Sort timely filed No Remit forms into “Refund” versus “No Refund”. 2. Route Refund as “Expedites”.

Note: If no amount on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line **or** “Apply to next return” box **or** the “Send a refund” box is checked. See IRM 3.10.72.13(3).

(6) No special sort is needed for IRC “6020(b)” returns.

(7) Form 944(PR) and Form 944-SS Obsolete.

Note: Form 944(PR) and Form 944-SS have not been printed since the 2011 revision. They were obsoleted in 2012.

3.10.72.13.12
(01-01-2026)
**Form 945 –Annual
Return of Withheld
Federal Income Tax**

- (1) This is a calendar year return due January 31.
- (2) Pre-screen all No Remit Form 945 returns marked with one of the following literals, or the Form 945-X, and send to ICT.
 - Amended
 - Revised, or
 - Corrected
- (3) If a Form 945 is attached to a Form 945-X, keep them together. Move the “X” to the front. Route to ICT.
- (4) OSPC will sort foreign returns separately
- (5) Sort No Remit forms into “Refund” versus “No Refund”. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Over-payment line **or** “Apply to next return” box **or** “Send a refund” box is checked. See IRM 3.10.72.13(3).
- (6) The form revision must be sorted as follows:
 - 2025 and later
 - 2024 and prior

3.10.72.13.13
(01-01-2018)
**Form 990 and Form
990EZ – Return of
Organization Exempt
from Income Tax (EO)
(OSPC Only)**

- (1) Calendar year returns are due **May 15**.
- Note: If a CP 211 series is attached to the return, move it to the back. Do not detach.**
- (2) Fiscal year returns are due 4 1/2 months after the tax period ending date.
 - (3) Sort Form 990 separate from Form 990-EZ.
 - (4) There are eleven (11) separate sorts required for the Form 990 and eight (8) separate sorts required for the Form 990-EZ. These sorts are:
Form 990:
 - IRC “501(c)(3)” returns – Form Revision 2016 and subsequent
 - IRC “501(c)(3)” returns – Form Revision 2014 and 2015
 - IRC “501(c)(3)” returns – Form Revision 2008 through 2013
 - IRC “501(c)(3)” returns – Form Revision 2007 and prior
 - IRC 527 returns - Form Revision 2016 and subsequent
 - IRC 527 returns – Form Revision 2014 and 2015
 - IRC 527 returns – Form Revision 2008 through 2013
 - IRC 527 returns – Form Revision 2007 and prior
 - All Other IRC returns - Form Revision 2016 and subsequent
 - All Other IRC returns – Form Revision 2014 and 2015
 - All Other IRC returns – Form Revision 2008 through 2013
 - All Other IRC returns – Form Revision 2007 and prior**Form 990-EZ:**
 - IRC “501(c)(3)” returns – Form Revision 2016 and subsequent
 - IRC “501(c)(3)” returns – Form Revision 2008 through 2015

- IRC "501(c)(3)" returns – Form Revision 2007 and prior
- IRC 527 returns – Form Revision 2016 and subsequent
- IRC 527 returns – Form Revision 2008 through 2015
- IRC 527 returns - Form Revision 2007 and prior
- All Other IRC returns – Form Revision 2016 and subsequent
- All Other IRC returns – Form Revision 2008 through 2015
- All Other IRC returns - Form Revision 2007 and prior

- (5) If there is a pre-printed IRS label, sort according to the IRC (section number) on the label instead of what the filer indicated in the "Tax Exempt Status" or "Organization Type" check box.
- (6) Sort foreign addresses separately.
- (7) Any obsolete Form 990-C received will be sorted with Form 1120-C returns.

3.10.72.13.14

(01-01-2013)

**EP/EO Determination
User Fee Application
(CSC Only)**

- (1) Applications will be sorted by Form 8717, Form 8718 and Form 1023.

Note: Do not detach any forms, etc. from the following applications: Form 1023, Form 1024, or Form 8940.

- (2) Sort Remit and No Remit.
- (3) Use either a Dual Date stamp, or a Postmark and received date stamp on all Applications. Leave the following forms on top of the package, followed by any Form 2848 or Form 8821, then the cover letter, then remaining documents. Staple any check received with the package in the bottom left corner of the first page. Following are samples of document order- Form 1023, Form 1024, Form 5300, Form 5307, or Form 5310.

Order of Documents	Sample #1	Sample #2	Sample #3	Sample #4	Sample #5
First	Checklist	Form 8718	Form 8717	Form 8717	Form 8717
Second	Form 1023	Form 1024	Form 5300	Form 5307	Form 5310
Third	Form 2848	Form 2848	Form 2848	Form 2848	Form 2848
Fourth	Form 8821	Cover Letter	Cover Letter	Cover Letter	Cover Letter
Fifth	Cover Letter	Remaining Documents	Remaining Documents	Remaining Documents	Remaining Documents
Next	Remaining Documents				

- (4) Remove all clips, dividers, blank sheets, notebooks, binders, metal prongs, tabs, etc. from applications. Put the dividers in the Candling buckets.
- (5) Do not destroy any material attached to the application, such as pamphlets, books, literature, etc.
- (6) If a Form SS-4 is attached and the EIN is missing, attach the Form SS-4 to the front of the application package. Edit "SS-4 enclosed" on the Application Identification Sheet.

- (7) The postmark date and return address should be kept with the package. Stamp the postmark date and received date at the bottom of the Application Identification Sheet, but do not stamp over the bar code.
- (8) Date stamp all Acknowledgements and return to the filer, if self-addressed envelope with postage is attached. Otherwise, date stamp and keep with the package.
- (9) Keep any Form 2848 or Form 8821 with the application.

3.10.72.13.15
(01-01-2014)

Form 990-PF – Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation (OSPC Only)

- (1) Calendar year returns are due **May 15**. Fiscal year returns are due 4 1/2 months after the tax period ending date.
Note: If a CP 211 series is attached to the return, move it to the back. Do not detach.
- (2) Sort Form 990-PF No Remit returns into “Refund ”versus “No Refund”.
- (3) Sort prior year returns separately.
- (4) Sort foreign addresses separately.

3.10.72.13.16
(04-20-2020)

Form 990-T – Exempt Organization Business Income Tax Return (EO) (OSPC Only)

- (1) Calendar year Form 990-T Corporation and IRC 501(c)(3) trust returns are due May 15. Fiscal year Form 990-T Corporation and IRC 501(c)(3) trust returns are due 4 1/2 months after the tax period ending date.
- (2) Calendar year Form 990-T IRC “401(a) Trust” returns are due **July 15**. Fiscal year Form 990-T IRC “401(a) Trust” returns are due 3 1/2 months after the tax period ending date.

Note: If a CP 211 series is attached to the return, move it to the back. Do not detach.

- (3) If Form 8941 is attached to a Form 990-T, leave it attached. If stapled to the top, move it to the back and process as a Form 990-T.
- (4) If “Attachment to Form 4720” is annotated at the top of the Form 990-T, or there is a Form 4720 attached to a Form 990-T, do not separate them. Move the Form 4720 to the top and staple the Form 990-T to the back.
- (5) Sort No Remit into “Refund” versus “No Refund”. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line **or** entry in either “Credited to 20XX estimated tax” **or** “Refunded”. See IRM 3.10.72.13(3).
- (6) Sort IRC “501(c)3 returns” separately.
- (7) Sort current year separately from Prior Year Forms 990-T.
- (8) Sort 2010 Forms 990-T filed for the “Credit for Small Employer Health Insurance Premiums” separately from the prior year Forms 990-T.
- (9) Form 990-T for “Credit for Small Employer Health Insurance Premiums” can be identified by no dollar amounts in Part I - Part II. The first line entry will be Part IV. If Form 8941 is attached, keep together.
- (10) Sort any 2020 and prior year Form 990-T and route to Statute.

3.10.72.13.17
(03-05-2024)
Form 1041, Form 1041-N, Form 1041QFT, and Form 1041A – U.S. Income Tax Return for Estates and Trusts

- (1) This is calendar year return due **July 15**.

Note: If a CP 211 series is attached to a Form 1041-A, move it to the back. Do not detach.

- (2) Sort No Remit forms into “Refund” versus “No Refund” and by form type. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line **or** entry in either “Credited to 20XX estimated tax” **or** “Refunded”. See IRM 3.10.72.13(3).

Note: All Form 1041-N returns must be filed in OSPC.

- (3) Sort No Remit Form 1041 by:
- Current timely filed calendar year (current processing year minus 1) - with Schedule K-1 attached or Without Schedule K-1 attached
 - 1st Year Prior (Current processing year minus 2) - with Schedule K-1 attached and Without Schedule K-1 attached
 - 2nd Year Prior (Current processing year minus 3) - with Schedule K-1 attached and Without Schedule K-1 attached
 - Prior Year (Current processing year minus 4 or more) - with Schedule K-1 attached and Without Schedule K-1 attached
 - Current fiscal and delinquent calendar year (current processing year minus 1) - with Schedule K-1 attached or Without Schedule K-1 attached
 - Future Year (current processing year) - with Schedule K-1 attached or Without Schedule K-1 attached
- (4) With remittance forms must be sorted as above following the deposit of remittance.
- (5) Route any “loose” Schedule K-1 to Code & Edit for association with parent return. **Do not staple the envelope to the Schedule.** Use dual date stamp and keep the envelope.
- (6) If an Exempt Organization (EO) return (e.g., Form 990 series, Form 4720 or Form 5227) is attached, stamp received date on all forms. Detach the EO return and transship to OSPC.
- (7) If a Form 1040 is attached to a Form 1041, always leave the Form 1040 attached. This includes returns that are marked Bankruptcy or have the bankruptcy box checked.

3.10.72.13.18
(01-01-2016)
Form 1042 – Annual Withholding Tax Return for U.S. Source Income of Foreign Persons (OSPC Only)

- (1) This is an annual tax return due **March 15**.
- (2) Pre-screen all No Remit Form 1042 returns marked with one of the following literals, or if the “Amended” box (located directly below the Tax Year) is checked, and send to ICT.
- Amended
 - Revised, or
 - Corrected
- (3) Sort No Remit Form 1042 returns into “Refund” versus “No Refund”. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line **or** entry in either “Credit on 20XX Form 1042” **or** “Refunded”. See IRM 3.10.72.13(3).

- (4) Sort separately Domestic, Foreign, and U.S. Possession.
- (5) If Form 1042-T /Form 1042-S, or Form 1042-S (without a Form 1042-T) are attached, keep the package together and process as a Form 1042. In this instance, sort as a Form 1042.

3.10.72.13.19
(02-22-2017)

Form 1042-T with Form 1042-S – Foreign Person’s U.S. Source Income Subject to Withholding (OSPC Only)

- (1) The parent Form 1042-T **must not be separated** from the Form 1042-S.
- (2) Form 1042-T and associated Forms 1042-S do not need Statute clearance.
- (3) If 1042-T is received with Form 1042, do not detach. Sort as a Form 1042.
- (4) Sort per year (future should be included with current year sort as there is no future sort). For example, 2018 will go as 2017 year for the TY 2017. Each year will have its own sort.
- (5) Stamp the **received date** on each Form 1042-T **and** each Form 1042-S.
- (6) If the Form 1042-S is received without a Form 1042-T, sort as a Form 1042-T.
- (7) The Form 1042-T is the transmittal for Form 1042-S. Send Form 1042-T with, or without Forms 1042-S to International Batching.

3.10.72.13.20
(03-05-2024)

Form 1065 and Form 1065B – U.S. Return of Partnership Income

- (1) Sort Form 1065/Form 1065B as Current timely filed calendar year (current processing year minus 1).
- (2) 1st Year Prior (Current processing year minus 2).
- (3) 2nd Year Prior (Current processing year minus 3).
- (4) Prior Year (Current processing year minus 4 or more).
- (5) Current fiscal and delinquent current calendar year (Current processing year minus 1).
- (6) Future Year (Current processing year).
- (7) Sort No Remit forms into “Refund” versus “No Refund” and by form type. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line.
- (8) **OSPC Only** - “Publicly Traded Partnership”, “Notice 98-3”, or “IRC 7704(g)(3)” notated on Form 1065 Only are sorted separately.
- (9) **Form 1065 Only for 2010** - If “**QTDP**” or “**Qualified Therapeutic Discover Credit**” is indicated on the Form 1065 or written beside Line 22, indicated on a “loose” or attached Form 4255, or an indication on the check, route to Payment Perfection.
- (10) Route any “loose” Schedule K-1 to Code & Edit for association with parent return. **Do not staple the envelope to the Schedule.** Use dual date stamp and keep the envelope.

- 3.10.72.13.20.1 (01-01-2015)
Form 1065 X - Amended Return or Administrative Adjustment Request (AAR)
- (1) If a Form 1066, Form 1065, or Form 1065-B or any schedule(s) marked "Copy Only-Do Not Process" is attached to a Form 1065-X, leave the package together and route to ICT.
 - (2) If the attached form(s) or schedule(s) is for a statute period, route to Statute Unit.

- 3.10.72.13.21 (02-09-2018)
Form 1120, Form 1120-A, Form 1120-C (OSPC), Form 1120-F (OSPC), Form 1120-FSC (OSPC), Form 1120-H, Form 1120-L, Form 1120-ND, Form 1120-PC (OSPC), Form 1120-REIT, Form 1120-RIC, and Form 1120-SF – U.S. Corporation Income Tax Returns
- (1) Examine boxes on the left of the entity portion of the Form 1120 and sort as follows by also looking at the Form Year revision.

Tax Year on Form	Box Checked	Title of Box	Sort as:
2007 - 2017	1a	Consolidated return (attach Form 851)	Consolidated
2007 - 2017	1b	Life/nonlife consolidated return	Consolidated
2007 - 2017	2	Personal holding co. (attach Sch. PH)	Special
2007 - 2017	3	Personal service corp.	Special
2007 - 2017	4	Schedule M-3 attached	Regular
2007 - 2017	None	—	Regular
2004 - 2006	1	Consolidated return (attach Form 851)	Consolidated
2004 - 2006	2	Personal holding co. (attach Sch. PH)	Special
2004 - 2006	3	Personal service corp.	Special
2004 - 2006	4	Schedule M-3 required	Regular
2004 - 2006	None	—	Regular
2003	1	Consolidated return (attach Form 851)	Consolidated
2003	2	Personal holding co. (attach Sch. PH)	Special
2003	3	Personal service corp.	Special
2003	None	—	Regular

- (2) Consolidated returns consist of a **parent return with subsidiaries**. Do not remove any returns or documents; **treat as one return**.

Note: Do not detach returns notated with “Pro Forma”, “Pro Forma Form 1120”, “Pro Forma Form 1120 for New York State”, from Form 1120 series returns.
Treat as one return.

- (3) See Figure 3.10.72-12 for the various sorts.

DRAFT

Form 1120
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return
For calendar year 2023 or tax year beginning _____, 2023, ending _____, 20____
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123
2023

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐ **E Check if:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

TYPE OR PRINT
Name _____
Number _____
City or State _____

B Employer identification number 00 0000000
C Date incorporated _____
D Total assets (see instructions) \$ _____

1a Gross receipts or sales _____
and allowances _____

If no box is checked or box 4 is checked, sort as “Regular”

DRAFT

Form 1120
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return
For calendar year 2023 or tax year beginning _____, 2023, ending _____, 20____
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123
2023

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☒
3 Personal service corp. (see instructions) ☒
4 Schedule M-3 attached ☐ **E Check if:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

TYPE OR PRINT
Name _____
Number _____
City or State _____

B Employer identification number 00 0000000
C Date incorporated _____
D Total assets (see instructions) \$ _____

1a Gross receipts or sales _____
and allowances _____

If box 2 or box 3 is checked, sort as “Special”

DRAFT

Form 1120
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return
For calendar year 2023 or tax year beginning _____, 2023, ending _____, 20____
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123
2023

A Check if:
1a Consolidated return (attach Form 851) ☒
b Life/nonlife consolidated return ☒
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐ **E Check if:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

TYPE OR PRINT
Name _____
Number _____
City or State _____

B Employer identification number 00 0000000
C Date incorporated _____
D Total assets (see instructions) \$ _____

1a Gross receipts or sales _____
and allowances _____

If box 1a or 1b (box 1 for 2006 and prior year returns) is checked or there are multiple returns, sort as “Consolidated”

Consolidated returns consist of a parent with attachments. Do not remove attachments, process as one return.

Figure 3.10.72-12 Form 1120 Special Sorts

- (4) Sort No Remit forms into “Refund” versus “No Refund” and by form type. If no amount shown on the Balance Due line, sort as a “Refund” return if money amount on the Overpayment line or entry in either “Credited to 20XX estimated tax” or “Refunded”. See IRM 3.10.72.13(3).

- (5) In the non-remittance category, sort Form 1120, Form 1120-A, Form 1120-C (OSPC), Form 1120-F (OSPC), Form 1120-FSC (OSPC), Form 1120-H, Form 1120-L, Form 1120-ND, Form 1120-PC (OSPC), Form 1120-REIT and Form 1120-SF refunds from other returns.
- (6) Sort timely filed, calendar year Form 1120 returns (this also includes Form 1120 and Form 1120S filed in September and Form 1120-C returns filed in March as a result of an extension) separately from prior year and fiscal year returns.
- (7) Sort Form 1120-A with Form 1120; if tax year ending (TYE) is 201711 and prior, sort as a Form 1120 prior year (PY); if TYE is 201712, sort as a current year Form 1120.
- (8) For Form 1120-F and Form 1120-FSC (OSPC only), perform the following additional sort:

If	Then
If Section II, page 3 indicates any money amount	Sort as "Effectively Connected Income" (EC) .
All others	Sort as "Non-Effectively Connected Income" (NEC) .

- (9) Any obsolete Form 990-C received will be sorted with Form 1120-C returns.

3.10.72.13.22
(01-01-2016)

**Form 1120-POL – U.S.
Income Tax Return for
Certain Political
Organizations (OSPC
Only)**

- (1) Calendar year returns are due **March 15**. Fiscal Year returns are due 2 1/2 months after the tax period ending date.
- (2) Sort No Remit Form 1120-POL returns into "Refund" versus "No Refund". A "Refund" return should have a money amount on for Overpayment (Line 25).
- (3) Sort box for IRC "Section 501 (c)" **checked**.
- (4) Sort box for IRC "Section 501 (c)" **not checked**.

3.10.72.13.23
(03-05-2024)

**Form 1120S – U.S.
Income Tax Return for
an S Corporation**

- (1) Sort Form 1120S returns as Current timely filed calendar year (current processing year minus 1).
- (2) 1st Year Prior (Current processing year minus 2)
- (3) 2nd Year Prior (Current processing year minus 3).
- (4) Prior Year (Current processing year minus 4 or more).
- (5) Sort Current fiscal and delinquent current calendar year (Current processing year minus 1).
- (6) Sort Future Years (Current processing year).
- (7) If **Rev Proc 2013-30** or "Rev Proc 2007-62" is written in the top margin of the return and Current with Prior Year(s) return(s) is attached, with or without an attached Form 2553, keep all returns together and sort as Prior Year. If Current Year return only (no Prior Year return(s) attached), then sort it with other Current Year returns.

- (8) Route any “loose” Schedule K-1 to Code & Edit for association with parent return. **Do not staple the envelope to the Schedule.** Use dual date stamp and keep the envelope.
- 3.10.72.13.24
(01-01-2015)
Form 1120-X – Amended U.S. Corporation Income Tax Return
- (1) Keep Form 1120-X and multiple Form 1120 returns and attachments from the same taxpayer together.
- (2) If the attached Form(s) 1120 are for a statute period, route to Statute.
- (3) **“Expedite” all** Form 1120-X returns to ICT.
- 3.10.72.13.25
(02-14-2019)
Form 2290/Form 2290SP – Heavy Highway Vehicle Use Tax Return (OSPC Only)
- (1) Form 2290 (other than Lockbox) will be treated as imperfect. Do not detach the voucher.
- (2) All Form 2290 returns received with a payment will be routed to Remittance Perfection.
- (3) Date stamp all Form 2290 returns. Code and Edit is required to date stamp Schedule 1.
- (4) Look at the Month and Year for the Period Beginning, instead of Month and Year Ending (found below the Title of the Form) to determine whether to route the return to Statute.
- 3.10.72.13.26
(03-05-2024)
Form 3520-A – Annual Information Return of Foreign Trust with a U.S. Owner (OSPC Only)
- (1) Form 3520-A is an annual information tax return due **March 15**.
- (2) Always sort as a No Remit return.
- (3) Always sort 2020 and later separate from 2019 and prior.
- (4) Stamp the received date on each Form 3520-A.
- (5) If a Form 3520 is attached to a Form 3520-A, leave it attached. Do not separate the forms. Continue processing as a Form 3520-A.
- (6) Multiple Form 3520-As received in the same envelope or box must be kept together. Date stamp each return and postmark. Secure returns together with elastic bands or paper clips, and release to the Batching Function.
- 3.10.72.13.27
(06-11-2021)
Form 3520 – Annual Return to Report Transactions With Foreign Trusts and Receipts of Certain Foreign Gifts (OSPC Only)
- (1) Form 3520 is an annual information tax return due **April 15**.
- (2) Always sort as a No Remit return.
- (3) Always sort 2020 and later separate from 2019 and prior.
- (4) Stamp the received date on each Form 3520.
- (5) If a Form 3520-A is attached to Form 3520, **leave it attached**. Do not separate the forms. Continue processing as a Form 3520.
- (6) Multiple Form 3520s received in the same envelope or box must be kept together. Date stamp each return and postmark as needed, secure returns together with elastic bands or paper clips, and release to the Batching Function.
- (7) If the “Amended return” box on Line A is checked, route to ICT.

- 3.10.72.13.28
(04-20-2020)
Form 4720 – Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC (OSPC Only)
- (1) Form 4720 Calendar year returns are due **July 15**. Fiscal year returns are due 3 1/2 months after the tax period ending date.
- Note: If a CP 211 series is attached to the return, move it to the back. Do not detach.**
- Note:** Leave Form 4720-A attached to Form 4720.
- (2) Sort “Request for Abatement” or “Refund ”returns separately.
 - (3) If “Attachment to Form 4720” is annotated at the top of an attached Form 990-T, or there is a Form 990-T attached to a Form 4720, do not separate them. Move the Form 4720 to the top and staple the Form 990-T to the back.
-
- 3.10.72.13.29
(04-20-2020)
Form 5227 – Split-Interest Trust Information Return (OSPC Only)
- (1) Form 5227 is a calendar year return due **July 15**.
- Note: If a CP 211 series is attached to the return, move it to the back. Do not detach.**
- (2) Route to Batchling.
-
- 3.10.72.13.30
(01-01-2012)
Form 5330 - Return of Excise Taxes Related to Employee Benefit Plans (OSPC Only)
- (1) All Form 5330 returns received with a payment will be routed to Remittance Perfection.
 - (2) Sort International and U.S. Possession returns separately.
-
- 3.10.72.13.31
(01-01-2012)
Form 5452 – Corporate Report of Non-Dividend Distributions
- (1) Form 5452 (Corporate Report of Non-Dividend Distributions) returns should be attached to a Form 1120 series return. Do not separate, if attached. If “loose”, route to Accounts Management.
 - (2) **Do not forward these to Headquarters.**
-
- 3.10.72.13.32
(03-22-2023)
Form 5500-EZ – Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan or Form 5500 Related Documents (OSPC Only)
- (1) Sort Tax Period 200912 and subsequent Form 5500-EZ returns separately from Tax Period 200812 and prior returns.
- Note:** Route any 2020 tax period and prior to Statute for clearance.
- Exception:** If received with a Form 14704 see paragraph (4) below.
- (2) “Amended”, “Revised”, or “Corrected” returns should be processed with Current or Prior original returns. Do **not** route to Accounts Management.
 - (3) Form 5500 and Form 5500-SF returns must be filed electronically. If any paper copies received, route to EP Entity, M/S 6273.
 - (4) If any Form 5500-EZ has a Form 14704, Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedure 2015-32) attached, sort separately and route payment **with** return(s) to Payment Perfection.
- Note:** Keep all returns in the submission together.

3.10.72.13.33

(01-04-2013)

Form 5578 – Annual Certificate of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax (OSPC Only)

- (1) Form 5578 Calendar returns are due **May 15**. Fiscal year returns are due 4 1/2 months after the tax period ending date.
- (2) Route to Batching.

3.10.72.13.34

(01-01-2026)

Form 7004 – Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns and Other BMF Extensions (Form 4768, Form 5558, Form 8868, and Form 8892)

- (1) If an Extension form is attached to the front of a return, move it to the back.
- (2) **Always date stamp** extension forms and **attach the envelope**.

Note: Use a Dual Date stamp (or postmark date and received date stamp) to stamp both the received date and the envelope postmark date on all Extension forms when multiple forms are received in one envelope received after the 23rd of the month. Extensions received on the 22nd of the month and prior, only stamp the extensions with the IRS received date. If “self-prepared” postmark label shows timely mailed date and is received more than 7 work days later, edit “Incorrect” for the postmark date. If a single form is in an envelope, always attach the envelope and stamp the received date.

- (3) Sort the Extension Form 7004 based on the **code entered on Line 1, 1a, or 1b**. Any Code “15” for Form 1120-F should be processed by OSPC. Sort these separately from the other **Tax Class “3”** forms, since they will be numbered with a **FLC 60**. See the table below for the sorts:

If the Code in Part I (Line 1a) or Part II (Line 1b) is:	Then sort as follow by the DLN Tax Class:
08, 31	1
03 – 07, 09 or 27	2
11, 12, 16-26, 34, or No Code	3
15	3 (OSPC, sort as Foreign)
01, 02, 37	5
28, 29, 30, 32, 33, 35, or 36	KCSPC - NMF

Note: If Form Code is blank, illegible, or invalid, sort with Form Code “12” as a Form 1120.

- (4) Form 2758, Form 8736, and Form 8800 are obsolete, but sort with Form 7004 with the same form type that is being extended. Or, you can sort the Form 2758, Form 8736, Form 8800, and the old revision of the Form 7004 separately and batch under the same 5th digit Program Code (as done by CSC).
- (5) Form 4768 filed for Form 706 series is worked in **Cincinnati FSO, Campus E&G, Stop 824G**. Then, it is sent back to Batching for pipeline processing.
- (6) Form 5558 is worked in OSPC. Sort into two sorts. When attached to a Form 5500-EZ or Form 5330, leave attached to the back.

- a. **Part II** has an **entry** and Part III is blank, hyphen, or zero, **or** unable to determine, sort as **Part II**.
 - b. **Part III** has an **entry** and Part II is blank, sort as **Part III**.
 - c. If **neither** Part II or Part III is marked, sort as **Part II**.
 - d. If **both** Part II and Part III have entries, sort as **Part III**.
- (7) Form 8868 is worked by OSPC, unless the box for Form 6069 or Form 4720 (individual) is checked. These are worked by CSC.
- a. If Remit is attached, route to Deposit.
 - b. If No Remit, route to ICT.
 - c. If correspondence received Requesting extension of Time to File and Time to Pay Form 6069, route to CSC, Stop 312.
- (8) Form 8892 is worked by KCSPC.
- (9) If an extension Form 5558, Form 7004, or Form 8868 is received with a Denial form/letter attached, refer to instructions below.

3.10.72.13.34.1
(01-01-2012)
**Denial Letters –
Extensions**

- (1) If an extension Form 5558, Form 7004, or Form 8868 is received with a Denial form/letter attached, do not batch. Route as Correspondence to Code and Edit for processing.
- (2) If there is a list of taxpayer's names who were denied an extension and the Denial form/letter is attached, route Correspondence to Code and Edit. Do not batch.
- (3) Most of these Denial Letters are the result of bulk mailings of Form 7004 (or other forms) and Extraction **failed to use either the Dual Date stamp, or stamp all documents with the Postmark and received date stamps**.

Note: It is **critical** to **date stamp all bulk filings** with either a **Dual Date stamp**, or a **Postmark and received date stamp**. This instruction applies to **all returns**, including extensions, when a date stamp is required.

3.10.72.13.35
(08-29-2016)
**Form 8038, Form
8038-B, Form 8038-G,
Form 8038-GC, Form
8038-T, and Form
8038-TC – Information
Returns for Tax-Exempt
Private Activity Bond
Issues (OSPC Only)**

- (1) Sort forms with **Amended Return** box checked (in upper right corner) and route to Exempt Organization (EO) Accounts, M/S 6710 This includes Form 8038, Form 8038-G, Form 8038-GC, Form 8038-B, Form 8038-TC, Form 8328, and Form 8038-T.
- (2) Sort the Domestic, International, and U.S. Possession separately.

3.10.72.13.36
(01-01-2026)
**Form 8038-CP - Return
for Credit Payments to
Issuers of Qualified
Bonds (OSPC Only)**

- (1) Sort Form 8038-CP returns identified with the following and route to TEGE SPP&O, M/S 1110:
 - Amended box checked or any indication the return is being amended
 - Return indicates it's a **"copy"**
 - EIN is missing
- (2) Sort the Domestic, International, and U.S. Possession separately.
- (3) Date stamp and **Expedite** to appropriate area.

3.10.72.13.37
(03-31-2025)

Form 8288 - U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, and Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (FIRPTA) - (OSPC or AUSPC Only)

- (1) **OSPC Only** — Sort all **original** Form 8288 for processing through pipeline in Ogden.
 - a. If any **“Amended” Form 8288 is received with an original**, attach it to the back of the original Form 8288 and continue processing.
 - b. If a Form W-7 is attached to Form 8288 and/or Form 8288-A, move Form W-7 to the back and process Form 8288.
- (2) **AUSPC Only** — If a Form W-7 is attached to Form 8288 and/or Form 8288-A, move Form W-7 to the top and route the package to the ITIN unit.

Note: If original documents such as Driver License, Passport, Birth Certificate are attached, place original documents in an envelope to protect them and attach the envelope securely to the back of the Form 8288/Form 8288-A with a binder clip or staple the envelope only if you can ensure the documents are not damaged.
- (3) If an “Amended” Form 8288 (no original attached) or correspondence is received in reference to a Form 8288/Form 8288-A, route to C&E.
- (4) If the Transfer Date on Form 8288 is prior to December 13, 2005, route to KCSPC for NMF processing.

3.10.72.13.38
(01-03-2022)

Form 8453-B, Form 8453-C, Form 8453-EO, Form 8453-F, Form 8453-EX, Form 8453-FE, Form 8453-I, Form 8453-PE, Form 8453-S, and Form 8453X – Declaration for an IRS e-file Return (OSPC Only)

- (1) Form 8453-X should be routed to EO Entity, M/S 6273.
- (2) Form 8453-EX should be routed to OSPC e-Help Desk, Stop 1056.
- (3) If the EIN is missing, route to e-Help for perfection. Do not route to Entity.
- (4) All **other Form 8453**, including new Form 8453-FE and Form 8453-F (Obsolete), should be routed to the Ogden e-Help Desk, M/S 1056.
- (5) If one of these Forms is attached to a tax return, move to the back and sort appropriately.

3.10.72.13.39
(01-01-2015)

Form 8609 and Form 8610 – Low-Income Housing Credit Allocation and Certification and Annual Low-Income Housing Credit Agencies Report

- (1) When Form 8609 is received handle as follows:

If Form 8609 is	Then
Attached to a tax return	Do not detach.
Loose and both Part I and Part II are signed.	ICT
All others	Forward to Philadelphia. BLN 4-E08.141

- (2) When Form 8610 and Form 8609 (or only Form 8610) are received, handle as follows:

If	Then
Form 8610 with Form 8609 and other documents received	Route to Code and Edit
Form 8609 (no Form 8610) and other documents received	Route to Low Income Housing Unit in Philadelphia, BLN 4-E08.141.
Form 8610 only	Forward to Philadelphia, BLN 4-E08.141.

3.10.72.13.40
(08-29-2016)

Form 8703 — Annual Certification of a Residential Rental Project (OSPC Only)

- (1) Sort forms with “**Amended Return**” box checked (in upper right corner) and route to Exempt Organization (EO) Accounts, M/S 6710.
- (2) Sort the Domestic, International, and U.S. Possession separately.

3.10.72.13.41
(02-05-2019)

Forms 8804, Form 8805, and Form 8813 (Partnership Withholding Returns) – Annual Return for Partnership Withholding Tax (Section 1446)/Foreign Partner’s Information Statement of Section 1446 Withholding Tax/Partnership Withholding Tax Payment Voucher (Section 1446) (OSPC Only)

- (1) Form 8804, Partnership Tax return, is received annually (calendar or fiscal years) with Form 8805 information documents attached. **DO NOT SEPARATE.** Form 8805 does not require a separate received date stamp if attached to Form 8804.
- (2) Sort No Remit Form 8804 returns into “Refund” versus “No Refund”. If there is no amount on the Balance Due line, sort as a “Refund” if entry on the “Over-payment”, “Refunded to you”, **or** “Credited to next year’s Form 8804” line.
- (3) If Form 8804 is received “loose” (i.e., no Form(s) 8805 attached), continue processing. If Form(s) 8805 are received “loose” (i.e., not attached to a Form 8804), you must look at the Copy (e.g., Copy A, Copy B, Copy C or Copy D) to determine the disposition.
 - a. **Copy A and Copy D** - staple together, date stamp the top copy, and route to Batching.
 - b. **Copy B and Copy C** - staple together, date stamp the top copy, and route to Accounts Management.
- (4) **NMF Form 8804** – Transship Tax Period 200411 and prior Form 8804 to K so that it can be processed as a NMF document. The Statute Unit at KCSPC has Statute clearance jurisdiction.
- (5) **BMF Form 8804** – Route all Form 8804 returns with a tax period of 201012 thru 202012 to the Statute Unit to be cleared.
- (6) Route all “Amended” Form 8804 or “Corrected” Form 8805 to Ogden, Exam, M/S 6552. The taxpayer is instructed to mail to “P.O. Box 409101”.

3.10.72.13.42
(02-05-2019)

Form 8813 (Partnership Withholding Tax Payment) (OSPC Only)

- (1) Form 8813 is a payment posting voucher. Route to Deposit Activity if remittance is attached.
- Note:** If Form 8813 is for 200411 or prior, route to KCSPC with payment. Attach a note, “Expedite to NMF”. If 202012 tax period, route to OSPC Statute Unit.

- (2) Mail non-remittance Form 8813 **with a Form 8804-C or a Certificate of Reduction Under Treasury Regulations 1.1446-6 or Treasury Regulations 1.1446-6T** to Philadelphia, BLN 4-E08.142.
- (3) Form 8813 **without remittance or attachments** may be destroyed.
- 3.10.72.13.43
(01-16-2018)
Form 8819 – Dollar Election Under Section 985 (OSPC Only)
- (1) The form is used to elect the U.S. dollar as the functional currency of an eligible Qualified Business Unit (QBU), as defined in Treasury Regulations 1.985-2(b).
- (2) Loose Form 8819 will be received from the taxpayer in OSPC.
- (3) Upon receipt, take the following actions:
- Date stamp loose Form 8819.
 - Route loose Form 8819 to Files, M/S 6722. Please include on the outside of the box/folder the received date for Files reference.
- 3.10.72.13.44
(01-01-2012)
CP 249A, CP 249B, CP 249C, CP 259A, CP 259B, CP 259C, CP 259D, CP 259E, CP 259F, CP 259G, CP 403, CP 406, and CP 425 through CP 430 (TE/GE) (OSPC Only)
- (1) CP 249A, CP 249B, CP 249C, CP 259A, CP 259B, CP 259C, CP 259D, CP 259E, CP 259F, CP 259G, CP 403, CP 406, and CP 425, CP 426, CP 427, CP 428, CP 429, CP 430 should be transshipped to OSPC.
- (2) Notice or Correspondence attached to a Form 5500 series return.
- A CP 403 or CP 406 attached to a Form 5500 series return will be left attached and routed to OSPC Employee Plan (EP) Entity.
 - Any other notice or correspondence attached to Form 5500 series return will be left attached and routed to OSPC Employee Plans (EP) Accounts.
- 3.10.72.13.45
(01-03-2023)
Form 8955-SSA and Form 5500 Schedule SSA (OSPC Only)
- (1) Form 8955-SSA should be mailed to Ogden, M/S 6054. OSPC will date stamp and forward to Social Security Administration (SSA). OSPC will extract any item meant for IRS processing and route to the applicable function. OSPC will mail the Form 8955-SSA (no IRS documents or correspondence) to SSA at the following address:
Social Security Administration
Wilkes Barre Direct Operations Center
Attn: ERISA Process
1150 East Mountain Dr.
Wilkes-Barre, PA 18702-7797
- Note:** Transship on a weekly basis, unless volumes are heavy. Then, ship daily.
- Note:** If there are other documents enclosed, refer to Exhibit 3.10.72-1 under the Form type **or** “Information Returns Program (IRP) documents” to determine proper routing.
- (2) If there is a Remit enclosed payable to Internal Revenue Service (Department of the Treasury, etc.), do **not overstamp**. “Hand-carry” package to PPU.
- (3) When the Form 8955-SSA is incomplete Route to Entity. Entity will contact the filer for the missing information with Letter 3064C. When the filer sends back their response to Letter 3064C the Form 8955-SSA needs to go back to SSA. The Form 8955-SSA is not to be imaged in CIS.

3.10.72.13.46
(01-01-2025)

Form 8947, Report of Branded Prescription Drug Information (BPD) and Form 8963, Report of Health Insurance Provider Information (IPF) – (OSPC Only)

- (1) All correspondence for the Office of Tax Shelter Analysis (OTSA) should be identified by CFN 0051 or the package should be addressed to Ogden, M/S 4916.
- (2) Form 8023, Election Under Section 338(g) Corporate Qualified Stock Purchase, Form 8918, Material Advisor Disclosure Statement and CP 215 (PRN 634 or 636) are also routed to M/S 4916.
- (3) Mail Sorters area should identify the mail sorted to pocket “0051”, as well as the fats/flats addressed to ZIP code “84404-0051” or M/S 4916 and route to a designated employee (or back-up) daily. The designated employee will extract, date stamp, and prepare these documents to route via the truck on a daily basis. They will sort all form types separately, place them in a “holey-joe” envelope addressed to “M/S 4916, OCC”, and place in container for the URS truck.

Note: If the response to Letter 4657 and includes a CD/CD-ROM, keep attached. **Do not mail the CD back** to the filer. Responses to Letter 4658, Letter 5066C, and Letter 5067C are also routed to M/S 4916.

3.10.72.14
(01-01-2019)

NMF Minor Form Sort Categories (KCSPC Only)

- (1) Sort NMF forms “Refund ”vs. “No Refund”. See IRM 3.10.72.13(3).
- (2) Refer to **Exhibit 3.10.72-8** for NMF Sorting instructions.

3.10.72.15
(01-01-2021)

Information Return Processing Sort (Austin, Kansas City and Ogden Only)

- (1) Use the table below to have Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Form 1094 B, Transmittal of Health Coverage Information Returns, and Form 1094 C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, sorted into a separate sort for the IRP Sort Unit to release to SCRIPS for priority processing.

If	And	Then
Form 1096 (current processing year minus one)	Transmitting Form 1099-NEC documents	Place in Sort 1 Expedite (IRP Sort Unit) Note: Discontinue after February 15 and produce one sort IRP processable documents

If	And	Then
Form 1096 (Current processing year minus one)	Transmitting documents other than Form 1099-NEC	Place in Sort 2 (IRP Sort Unit) Note: Discontinue after February 15 and produce one sort IRP processable documents
Form 1096 (All prior years)	Transmitting documents	Place in Sort 3 (IRP Sort Unit)
Form 1094 B	Transmitting Form 1095 B	Place in Sort 4 (IRP Sort Unit)
Form 1094 C	Transmitting Form 1095 C or Form 1094 C alone	Place in Sort 5 (IRP Sort Unit)

3.10.72.15.1
(01-21-2020)

Form 8809 Sort (Ogden Only)

- (1) Use the table below to have Form 8809, Application for Extension of Time to File Information Returns sorted separately for priority processing.

If	And	Then
Form 8809 (All years)	Transmitting documents with Line 6 box "W-2" or box "1099-NEC" checked	Place in Sort 1 for Batch ID 15W2C
Form 8809 (All Years)	Transmitting documents without Line 6 box "W-2" or box "1099-MISC reporting NEC only" checked	Place in Sort 2 for Batch ID ATC

3.10.72.16
(01-01-2011)

Miscellaneous Receipt and Control Procedures

- (1) This subsection contains procedures for Second Sort and routing of miscellaneous documents.

3.10.72.16.1
(01-01-2012)

Loose Documents Received from Files Function

- (1) You should not receive any documents "From" Files. There are certain CP notices ("transcripts") that are generated in your local IT function that are routed to Files for processing. If they are accidentally delivered to Receipt and Control, instead of "IT to Files", then route them to Files (e.g., CP 36 series).

3.10.72.16.2
(03-05-2024)

**Loose Schedules,
Forms, and e-file
Documents**

- (1) When “loose” schedules or forms are discovered, attempt to find the related document.
- (2) If a Schedule K-1 (for Form 1041, Form 1065, or Form 1120-S is received “loose” or in response to a request via IRS correspondence, **do not staple the envelope to the Schedule K-1**. Always use the dual date stamp on the schedule. Route “loose” Schedule K-1 to Code & Edit to research for parent return using IRM 3.0.101.5.
- (3) If a Form 8879, “IRS e-file Signature Authorization” is received “loose”, destroy as Classified Waste.
- (4) If a Form 1099-SSA Social Security Benefit Statement is received “loose”, destroy as Classified Waste.
- (5) If any of the Form 8453 series, “Declaration for an e-file Return” (for BMF) is received, route it to the *e-Help* Desk in Ogden, M/S 1056.

Exception: Form 8453-X is routed to Exempt Organization (EO) Entity; For Form 8453-EX, route to OSPC e-Help Desk, Stop 1056.

- (6) If the Form 8453 for an Individual return, “U.S. Individual Income Tax Transmittal for an IRS e-file Return” is received in Austin, route it for processing as follows:
 - a. Route any prior year Form 8453 package to Numbering, then route to e-help on Form 3210.
 - b. Sort current year Form 8453 packages for Batching in priority order using the table below.

If	And	Then
Form 8453 on top	Form 8885 box is checked (with or without a Form 1040 series attached)	Sort as “8453-8885” and route to Batching
Form 8453 on top	Form 1040 series is attached	Route to e-help on Form 3210
Form 8453 on top	No Form 1040 series attached	Route to Batching

Note: If you notice Form 8453 behind a Form 1040 series, detach Form 8453 with related attachments, place on top of Form 1040 series and sort per chart above. Otherwise, batch normally by form type.

3.10.72.16.3
(05-11-2021)

**Form 656 Offer In
Compromise**

- (1) Form 656, Form 656-A, Form 656-PPV received alone **or** with any attachments **should be mailed** to either Brookhaven (NY) or Memphis Campus, based on the State where the taxpayer resides using the chart shown below. Form 656-L and any attachment should be mailed to Brookhaven (Holtsville, NY). Prepare a Form 3210, Document Transmittal, and send daily by traceable overnight mail the Form plus any attachments. Route any remittance and forms to Manual Deposit.

Exception: Kansas City - For Offers that have been accepted by IRS, taxpayers and Area Offices are instructed to mail those payments to **Internal Revenue Service**
Attn: OIC
P.O. BOX 219982
Kansas City, MO 64121

(2) If an Installment Agreement (Form 433-A, Form 433-A (OIC), Form 433-B, Form 433-D, Form 9465) or Form 2159 is attached, put the Form 656 on top and route the package using the table below.

- IRS
5000 Corporate Ct. Stop 680
Holtsville, NY 11742
- IRS
5333 Getwell Rd. Stop 880
Memphis, TN 38118

Exception: Form 656-L and any remittance should be routed to Brookhaven, Stop 680.

(3) The Memphis Campus is “MSC”; the Brookhaven Campus is “BSC”, located in Holtsville, NY. Once any remittance has been processed, route the accompanying correspondence to one of these sites, based on the taxpayer’s state.

If Taxpayer Resides In:	Mail to:	If Taxpayer Resides In:	Mail to:
Alabama - AL	MSC	Montana - MT	MSC
Alaska - AK	MSC	Nebraska - NE	BSC
Arizona - AZ	MSC	Nevada - NV	MSC
Arkansas - AR	MSC	New Hampshire - NH	BSC
California - CA	BSC	New Jersey - NJ	BSC
Colorado - CO	MSC	New Mexico - NM	MSC
Connecticut - CT	BSC	New York - NY	BSC
Delaware - DE	BSC	North Carolina - NC	MSC
District of Columbia - DC	BSC	North Dakota - ND	BSC
Florida - FL	MSC	Ohio - OH	BSC
Georgia - GA	MSC	Oklahoma - OK	MSC
Hawaii - HI	MSC	Oregon - OR	MSC
Idaho- ID	MSC	Pennsylvania - PA	BSC
Illinois - IL	BSC	Puerto Rico - PR	BSC
Indiana - IN	BSC	Rhode Island -RI	BSC
Iowa - IA	BSC	South Carolina - SC	MSC
Kansas - KS	BSC	South Dakota - SD	BSC

If Taxpayer Resides In:	Mail to:	If Taxpayer Resides In:	Mail to:
Kentucky - KY	MSC	Tennessee -TN	MSC
Louisiana - LA	MSC	Texas - TX	MSC
Maine - ME	BSC	Utah -UT	MSC
Maryland - MD	BSC	Vermont - VT	BSC
Massachusetts - MA	BSC	Virginia - VA	BSC
Michigan - MI	BSC	Washington - WA	MSC
Minnesota - MN	BSC	West Virginia - WV	BSC
Missouri - MO	BSC	Wisconsin - WI	MSC
Mississippi - MS	MSC	Wyoming - WY	MSC

3.10.72.16.4
(02-27-2020)

Form 2848 and Form 8821 - Power of Attorney Routing (Memphis, Ogden, or Philadelphia)

- (1) The processing of all third-party authorization requests submitted on Form 2848 and/or Form 8821 are centralized and must be transshipped to one of the three sites, based on the filer's state:

- Ogden, M/S 6737
- Memphis, Stop 8423
- Philadelphia (International), 4-H14.123

Note: Receipt and Control Second Sort function will only sort and mail the Form 2848 if received "loose" in Extraction. If another area detaches them, they will sort and route them to the Shipping area to be mailed to one of these sites. They should sort these Forms and rubber band them together with a Form 3210 (completed with the Mail Stop #) so they can be routed or shipped directly to the proper CAF function. **Do not detach a Form 2848 from any return or piece of correspondence.**

- (2) Find the taxpayer's state in the entity section of the Form 2848 or Form 8821 and use the chart below to determine correct routing. International and U.S. Possession addresses, and ITIN (number begins with 9 and the two middle digits range between 50-65, 70-88, 90-92, 94-99) will be routed to Philadelphia.

Note: If any of the following international forms are listed on Line 3, Form 2848 or Line 3(b), Form 8821, Form 2848 and Form 8821 will be routed to Philadelphia regardless of the taxpayers state found in the entity section: Form 1040-NR, Form 1040-PR, Form 1040-SS, Form 1042-S, Form W-7, Form 8288-A, Form 8804, Form 8805.

If taxpayer resides in:	Mail to:	If taxpayer resides in:	Mail to:
Alabama - AL	Memphis	Nebraska - NE	Ogden
Alaska - AK	Ogden	Nevada - NV	Ogden
Arizona - AZ	Ogden	New Hampshire - NH	Memphis
Arkansas - AR	Memphis	New Jersey - NJ	Memphis

If taxpayer resides in:	Mail to:	If taxpayer resides in:	Mail to:
California - CA	Ogden	New Mexico - NM	Ogden
Colorado - CO	Ogden	New York - NY	Memphis
Connecticut - CT	Memphis	North Carolina - NC	Memphis
Delaware - DE	Memphis	North Dakota - ND	Ogden
Florida - FL	Memphis	Ohio - OH	Memphis
Georgia - GA	Memphis	Oklahoma - OK	Ogden
Hawaii - HI	Ogden	Oregon - OR	Ogden
Idaho - ID	Ogden	Pennsylvania - PA	Memphis
Illinois - IL	Memphis	Rhode Island - RI	Memphis
Indiana - IN	Memphis	South Carolina - SC	Memphis
Iowa - IA	Ogden	South Dakota - SD	Ogden
Kansas - KS	Ogden	Tennessee - TN	Memphis
Kentucky - KY	Memphis	Texas - TX	Ogden
Louisiana - LA	Memphis	Utah - UT	Ogden
Maine - ME	Memphis	Vermont - VT	Memphis
Maryland - MD	Memphis	Virginia - VA	Memphis
Massachusetts - MA	Memphis	Washington - WA	Ogden
Michigan - MI	Memphis	Washington D.C. - DC	Memphis
Minnesota - MN	Ogden	West Virginia - WV	Memphis
Mississippi - MS	Memphis	Wisconsin - WI	Ogden
Missouri - MO	Ogden	Wyoming - WY	Ogden
Montana - MT	Ogden		

- (3) Forms will be transshipped on a daily basis via overnight traceable mail (UPS Overnight with a Form 3210) to the appropriate campus using the following addresses, **including the Mail Stop**.

If the Site is:	Mail to this address:
Memphis	IRS Stop 8423 5333 Getwell Rd. Memphis, TN 38118
Ogden	IRS Stop 6737 1973 Rulon White Blvd. Ogden, UT 84201

If the Site is:	Mail to this address:
Philadelphia (for International Only)	IRS Stop 4-H14.123 2970 Market St. Philadelphia, PA 19104-5016

3.10.72.16.5
(01-01-2026)

**Special Handling of
Collection Forms – Form
9465, Form 433 Series,
and Form 2159, Payroll
Deduction Agreement**

- (1) Taxpayers may obtain permission to pay a tax liability in installments by filing a Form 9465, one of the Form 433 series, or simply attaching a statement requesting it. Taxpayers can also request Payroll Deduction to satisfy their tax liability by filing Form 2159.
- (2) \If you notice an Installment Agreement form, **date stamp the request, detach it and route to CSCO function using the chart below. Route the return for processing.**
- (3) If an Installment Agreement form is attached to a CP 14 series, CP 210, CP 220, CP 501, CP 503, or CP 504, date stamp and route to CSCO using the chart shown below.
- (4) If there is an Agreement (Form 9465 or Form 433 Series (except Form 433-A(OIC) or Form 2159) received “loose” or attached to a notice, date stamp and route to the CSCO site shown in the chart below. Always check the envelope to see if it is specifically addressed to a function, Mail Stop, etc. and route accordingly.

Note: If there is a check attached with “VOID” written across it, do not consider this a Remit. Keep the check with the form and route the package to the designated CSCO site using the chart shown below.

If a Form 9465, Form 433 series, or Form 2159 is received by itself or is attached to a CP 14 series, CP 210, CP 220, CP 501, CP 503, CP 504, or CP 504B and is received in:	Route IMF Forms/Notices (ones with SSN) to Compliance Services Collection Operations (CSCO):	Route all BMF Forms and CP 504B Notices to Compliance Services Collection Operations (CSCO):
AUSPC	Stop 81103 FSC	OSPC, M/S 5500
CSC	BSC, M/S 660	BSC, M/S 660
FSC	Stop 81103 FSC	OSPC, M/S 5500
KCSPC	Stop P-4 5000	Memphis, Stop 811
OSPC	M/S 5500	M/S 5500

Note: Any received with an International address or from Puerto Rico should be routed to Philadelphia, Stop 4-N31.142 PSC.

Exception: If a Form 656 or Form 433-A (OIC) is attached, route to COIC. Refer to IRM 3.10.72.16.3 for mailing addresses.

Note: Any CP 504B or Form 433-B will always be routed to one of the SB/SE CSCO sites (either Memphis or Ogden).

Note: Some Form 9465 filers are instructed to attach Form 433-F. Date stamp both and leave the package together when routing to CSCO.

- (5) If there is **Remit attached** to an Agreement (Form 9465 or Form 433 Series, whether it is “loose” or attached to a tax return, **date stamp and route to Deposit**.
- (6) If there is stub (either Remit or correspondence one, with No Remit) attached to an Agreement (Form 9465 or Form 433 Series), route the “package” to CSCO using the chart shown above.

Note: Check the envelope for the mailing address. If it was mailed to ACS or ACS Support, then route to them instead of CSCO.

- (7) CSC does not have a CSCO site, but they have ACSS. If CSC receives any piece of mail that is addressed to ACSS (Stop 813G, Stop 814G, or P.O. Box 145566), it belongs to ACSS in CSC. Do not transship to CSCO in Memphis.
- (8) Any return with a Form 668 series attached should generally be routed to ACS or ACS Support. Check the envelope to see if it is specifically addressed to a function, ACS P.O. Box, Mail Stop, etc. Date stamp both and route the package when a return is attached.
- (9) Any Form 12153, Request for a Collection Due Process or Equivalent Hearing, that is transshipped from another site, **must be date stamped again before routing to ACSS**.

3.10.72.16.5.1
(07-14-2015)
**Collection Advisory
Group - Form 1127
Routing**

- (1) Use the taxpayer’s address and route Form 1127, Form 12277, and any correspondence regarding tax liens to the corresponding office based on the filer’s city and state shown in Pub 4235.
- (2) **Do not forward to Collection any tax return or payment** attached to Form 1127. Prior to transshipping Form 1127 to Collection Advisory Group, ensure the **envelope (or photocopy of the envelope)** is attached. If routed from Code & Edit for Receipt & Control to mail, and **no envelope is attached**, provide Feedback to the Code & Edit manager.
- (3) If the Form 1127 is for Gift Tax, indicated by a reference to **Form 709** in Part I, then route it to CSC, Stop 824G.

3.10.72.16.6
(01-01-2015)
Form W-4 Procedures

- (1) Employers are no longer required to submit “questionable” Form W-4 unless the IRS requests them in writing.
- (2) If any Form W-4 is received, use the following table to determine disposition:

If	And	Then
Form W-4 is attached to Form 3210, Document Transmittal	Tax return is not present	Destroy as classified waste.
Form W-4 is attached to a tax return		Move the Form W-4 to the back and route the tax return.

If	And	Then
Form W-4 (loose)	No Form 3210 or tax return is present	Destroy as classified waste.
Form W-4 with correspondence	Correspondence is addressing information on the Form W-4	Destroy as classified waste, ONLY if no question and taxpayer is not expecting a response (i.e., FYI only).
Form W-4 with correspondence	Correspondence is requesting an action	Route to ICT.

3.10.72.16.7
(02-27-2014)

**Automated Substitute
for Return (ASFR)**

- (1) Form 1040 series returns with the following characteristics should be sorted and routed to the “ASFR” Function. They are not to be sorted and batched for processing in Submission Processing. They are routed/transshipped to the correct site where the “ASFR” functions are located. The characteristics are:
- Form 3531 (**PINK**, not green) attached, or
 - Letter 2566 or Letter 2566R or Letter 3219-N attached, or
 - “**ASFR**” is stamped or edited in the top margin.
 - Any “loose” tax return (i.e., no form or notice attached) addressed to either the ASFR Mail Stop or P.O. Box in Austin or Fresno

Note: Do not route any “ASFR” returns to Statute.

- (2) Use the following chart to route to the appropriate ASFR function. Prepare a Form 3210 when transshipping outside of your campus and address it to ASFR/CSCO and correct Mail Stop number.

If “ASFR” Return is received in:	Route to “ASFR” in:
Andover	Fresno, Stop # 81304
Atlanta	Brookhaven, Stop # 654
Austin	Austin, Stop # 5501
Brookhaven	Brookhaven, Stop # 654
Cincinnati	Brookhaven, Stop # 654
Fresno	Fresno, Stop # 81304
Kansas City	Fresno, Stop # 81304
Memphis	Brookhaven Stop # 654
Ogden	Brookhaven Stop # 654
Philadelphia	Brookhaven Stop # 654

3.10.72.16.8

(03-18-2016)

Form 8952, Application for Voluntary Classification Settlement Program (VCSP) – (OSPC Only)

- (1) Form 8952 should **not be received with a payment. If payment attached, do not overstamp.** The entire package should be sent to the Centralized Employment Tax Operation (CETO) at Detroit Federal Building, 985 Michigan Ave, 4th Floor CETO, Detroit, Michigan 48226.
- (2) Route Form 8952 (received with or without payment), attachments, and Closing Agreements to the Centralized Employment Tax Operation (CETO) at Detroit Federal Building, 985 Michigan Ave, 4th Floor CETO, Detroit, Michigan 48226.

3.10.72.16.9

(01-01-2025)

Streamline Return Procedures (AUSPC Only)

- (1) A program for Non-Resident Non-Filer taxpayers has been established. The groups of returns can be identified by **any or all** the following characteristics:
 - Package of returns addressed to **Mail Stop 6063 AUSC.**
 - **Streamline**, “Streamlined Offshore Domestic”, or “Streamlined Offshore Foreign” is written on return.
 - “Streamline” Questionnaire or Certification is attached.
 - Form 14653, Streamlined Foreign Offshore, Form 14654. Streamlined Domestic Offshore, or other Streamlined certification
 - Taxpayer specifically mentions the “Streamline”, “Streamlined Offshore Domestic”, or “Streamlined Offshore Foreign” process in a letter.

Exception: If **all** returns in the package are Form 1040NR and have indication of “Streamline”, do not sort them as part of the program. Circle out the word “Streamline” in red. If some are Form 1040NR within the package, then sort package for “Streamline” routing to LB&I.

- (2) Keep all the returns together (**Current and Prior Year**). Take the following actions:
 - a. Keep the tax years in consecutive order with the oldest year on top.
 - b. Attach the documents on the side with a staple, binder clip or rubber bands across the length and width of the submission.
 - c. If a Form W-7 is attached, place on front of the returns.
 - d. Attach envelope. Single and Double Date stamp returns and attachments appropriately.
 - e. Do **not remove** any attachments. Any return marked “Copy” should **not be pulled** for routing to 1040-X Unit.
 - f. If the SSN is missing, route to Entity for assignment of a IRSN.
- (3) **Search through all pages for remittances.** Overstamp checks as needed and **send the group of returns** and payment(s) to Deposit as “**Imperfect**”. Deposit will return the “Streamlined” package to Extraction after processing.
- (4) **ITIN (Form W-7)** - If a Form W-7 is attached, send to ITIN (Stop 6085 AUSC) for Expedited Processing.
 - a. Transfer cases to ITIN on Form 3210.
 - b. Indicate “Streamline Expedite Processing, Do Not Separate” on Form 3210 and monitor Acknowledgement.
 - c. ITIN will return the “Streamlined” package to Extraction after processing.
- (5) **Imminent Statute** - If there are Statute imminent returns (e.g., Form 1040, Form 1040A, Form 1040EZ, Form 1040NR, Form 1040PR, or Form 1040SS), **expedite the package** to the Statute function, Stop 6824 AUSC. Do not route any returns with a missing SSN to Statute. Obtain the IRSN prior to routing.

- a. Transfer case to Statute on Form 3210, addressed to your specified contact person in the Statute Unit. Indicate "Streamline - Expedite Processing, Do Not Separate Package" on Form 3210 and monitor Acknowledgement.
- b. After Statute Clearance, the returns will be routed to Extraction.

Exception: Due to the continued impact of COVID-19 and processing delays, SP and AM have developed procedures for IMF and BMF 2020 and prior year original delinquent returns to bypass AM Statute clearance and be processed as original returns. In addition, any 2020 and prior year returns previously cleared by AM Statute will not be returned by SP to AM to be cleared again if the 90-day statute stamp has expired. If a tax return is later found to be barred due to this process change, the barred case will not be charged to SP or AM. The barred case will be considered systemic and reported on the quarterly barred statute report under the responsible area as "N/A".

Exception: Form 1040-X "Streamline" Statute Imminent will be worked by LB&I, Stop 4305 AUSC. Transfer case to LB&I on Form 3210. Indicate "Streamline - Expedite Processing, Do Not Separate Package" on Form 3210 and monitor Acknowledgement. LB&I will return the "Streamlined" package to Extraction after processing.

- (6) The following Streamlined packages are eligible for Batching and Pipeline processing:
 - a. Sort cases by Streamlined Notation on top of return ("Domestic" or "International").

Note: If the domestic or foreign notation is not at the top of the return, look at the taxpayer address to determine.
 - b. Sort with or without payments.

Note: If a case has 2 returns with payments and one without, place in the "With Remit" sort.
 - c. Bundle up to 15 cases in each batch.

Note: Each batch should contain only "Domestic" or "International" cases, but form types can be mixed when batching. For example, if a case has (2) Form 1040 and (1) Form 1040A, place in the Form 1040 sort.
 - d. Only count the Form 1040/Form 1040A /Form 1040EZ returns for BBTS when batching. You may have a "non-statute" Form 1040-X mixed in the group, but the Form 1040-X will be pulled out and routed to LB&I, Stop 4305 AUSC for review for processing. That volume should never be entered into BBTS, since those will not be processed through the pipeline.

Form Type Sort	Program Code
Form 1040	46117
Form 1040A	46117
Form 1040EZ	46117

- (7) If any of the returns in the package are Form 1040NR/Form 1040PR/Form 1040SS, then route the package for review by LB&I, Stop 4305 AUSC.
- (8) BMF returns do not receive streamline treatment; any non-individual returns or business returns should be routed to the appropriate campus for normal processing.

Note: If there are 1040 family returns included with the package, send all contents intact to LB&I, Stop 4305 AUSC.

- (9) If **all** the returns in the package are Form 1040-X with no Statute issue, route the case on a Form 3210 to LB&I, Stop 4305 AUSC for review.
- (10) If an amended certification form is received with a Form 1040-X, and Forms 14653/14654 are amended, route to LB&I, Stop 4305 AUSC.
- (11) If taxpayer correspondence is received with an amended Form 14653/14654, route to LB&I, Stop 4305 AUSC.
- (12) **Other than AUSPC** - If the returns or correspondence are received at any campus other than Austin, process any Remit, then ship the cases daily to the following address. Identify as “**Streamline**” on a separate Form 3210. They can be shipped in the same box with any other receipts. **Do not route to Statute.** Use the following address:
Internal Revenue Service
Mail Stop 6063 AUSC
3651 S IH 35
Austin, TX 78741
- (13) **Austin Only** - If correspondence is received, determine routing based on the following criteria:

If:	Route to:
TP Correspondence Only With “Old Questionnaire”	ERS, 6126 AUSC
TP Correspondence Only With “New Certification”	LB&I, 4305 AUSC
TP Correspondence Only Switching from “OVDP” to “Streamlined”	LB&I, 4301 AUSC
TP Correspondence Only Switching from “Old” to “New Streamlined”	LB&I, 4305 AUSC
IRS Generated Correspondence Regarding “Streamlined” (Letter 4087C)	ERS, 6126 AUSC

Note: Any time a Letter 4087C or Letter 4087 is received with any type of form or correspondence, route to ERS, Stop 6126 AUSC.

3.10.72.16.10
(01-01-2019)
Suicide Threats

- (1) Any correspondence received loose or attached to a return should be given to your manager to handle under guidelines listed in IRM 21.1.3.12. Once the threat has been addressed, notate on the correspondence or routing instrument, if applicable, and continue processing.

3.10.72.16.11
(06-01-2022)

**Relief for Certain Former
Citizens (Processed at
AUSPC Only)**

- (1) A program for certain former citizens who have renounced (given up) their citizenship has been established. There should not be any remittances included with any submission. Many submissions will not contain TIN's. The returns, packages of returns, or loose documents can be identified by any or all of the following characteristics:
 - Return or package of returns addressed to Mail Stop 4301 AUSC.
 - "Relief for Certain Former Citizens", "Relief", "Expat", "FAQ 24", "FAQ 25", or something similar is written on returns, attachments, or loose documents.
 - Form 8854 is attached or submitted alone.
 - Copy of Certificate of Loss of Nationality (CLN) is attached or submitted alone.
 - Taxpayer specifically mentions "Relief", "Former Citizen", "Expatriate process", "FAQ 24", "FAQ 25", or something similar in an attached letter or in a letter submitted alone.
 - "Relief for Certain Former Citizens", "Relief", "Expat", "FAQ 24", "FAQ 25", or something similar is written on a loose copy of an identification document such as a passport.
- (2) For all the returns, packages of returns, and loose documents meeting any of the criteria in paragraph (1), take the following actions:
 1. Keep the packages of returns and documents together (Current and Prior Year).
 2. It is not necessary to rearrange the submission
 3. Attach the documents on the top with a binder clip or rubber bands across the length and width of the submission.
 4. Attach envelope. Single and Double Date Stamp returns and attachments appropriately.
 5. Do not remove any attachments. Any return marked "Copy" should not be pulled for routing to 1040-X Unit.
 6. If the SSN is missing, DO NOT ROUTE TO ENTITY.
 7. Route the returns, packages of returns, and loose documents to LB&I MS 4301 AUSC.
- (3) Search through all pages for remittances. If a remittance is discovered, route to Deposit with instructions to contact LB&I manager at 737-800-7543 prior to processing.
- (4) ITIN (Form W-7) - If a Form W-7 is attached, send to LB&I 4301 AUSC as usual.
- (5) Imminent Statute - Disregard any statute issues for these returns. Route to LB&I Stop 4301 AUSC.
- (6) Other than AUSPC - If the returns or correspondence are received at any campus other than Austin, process any Remit, then ship the cases daily to the following address. Identify as Relief on a separate Form 3210. They can be shipped in the same box with any other receipts. Do not route to Statute. Use the following address:
 - Internal Revenue Service
Mail Stop 4301 AUSC
3651 S IH 35
Austin, TX 78741

3.10.72.17
(01-01-2025)
**Referrals to Return
Integrity & Verification
Operation (RIVO) or
Frivolous Filer Program
(FRP) and Routing of
Questionable Payments**

- (1) Two “Funny Boxes” will be set up within Receipt and Control in the **IMF Submission Processing Campuses**, including all phases (i.e., Extraction, Second Sort, Correspondence, etc.) to identify and pull specific types of documents that are found to be suspicious. There will be one box for Frivolous Filer (FRP) and one box for RIVO. Specific criteria are listed in IRM 3.10.72.17.1. **Edit the Julian Date** (for the received date) in the upper left margin of all returns you refer to any “Funny Box”, if you’re not stamping the official IRS received date.

Note: No employees from Quality Review or Improvement Team will review the contents of the funny boxes. Feedback can be provided to Management by RIVO or FRP employees who gather data for the weekly Tracking Sheet.

Note: CI will route mail intercepted by the USPS in Philadelphia as “possible IDT”

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Sorters area. Extract it and identify as “CI/USPS” and place in the RIVO Funny Box. If there are any Balance Due With Remit, process those returns normally; “walk to” Deposit if there are any issues with the Received Date/ Posting Date. If there are any refund Form 1040-X returns in that group, band them together and place in the Funny Box. Identify as “RIVO-CI-X’s” Mail/fax the Acknowledge copy of the Form 3210, per instructions.

- (2) Route returns that appear to be suspicious, if you notice a trend or a suspicious document, unless they are one of the exceptions listed in (11) below. **You are not required to read correspondence for this criteria**, but if there are times when you are drawn to look at specific criteria, follow the specific instructions to determine the appropriate box, or whether it has to be mailed to Frivolous Filer or referred to TIGTA.

Note: If you notice any “suspicious returns” or any kind of language or content of the return(s) indicating a “tax avoidance argument”, notify your Lead or Manager to determine if it needs to be referred to one of these functions.

- (3) You are not required, nor should you take additional time to review the attached schedules or line entries to try to find returns to refer to the Funny Boxes. If you notice these items or get a feeling that the return (or group of returns) does not “look right”, then take time to review for the specific criteria. Remember, Receipt and Control is the first stop for these returns. Other downstream functions have instructions to look for this criteria, plus additional items. Also, do not think that your efforts are not appreciated if the returns are sent back to be processed. If the RIVO stamp is in the upper left corner, that means they have already reviewed this. They perform certain actions to prevent the taxpayer’s refund, if appropriate, even if we continue to process the return through the pipeline.
- (4) Always keep the envelope when referring returns to a funny box or routing to Frivolous Filer or TIGTA. You can either put the contents back into the envelope if it will remain intact, or staple the envelope to the back of one of the documents and securely rubber band/paper clip the group of documents.
- (5) When “fake” forms/tax returns are received, they should be referred to an appropriate “funny box”, or possibly to TIGTA. If unsure, refer these to your Planning and Analysis analyst. This will have to be determined on a case by case basis. For example, there is a “fake” Form 1099-CC. These should be mailed to Frivolous Filer in OSPC, M/S 4450. However, if there was a “fake” IRP document attached to a tax return showing a “fake” withholding amount that would give the taxpayer an erroneous refund if processed, this would not

automatically be referred to Frivolous Filer. It would possibly be accepted by another “Funny Box” function. Do **not** send all “fake” forms to Frivolous Filer, but be sure to report to your manager.

- (6) Both processes, Return Integrity & Verification Operation (RIVO) and Frivolous Filer Program (FRP) review documents with specific criteria.
- (7) The following are **Exceptions** to RIVO and FRP criteria, but should also be recognized for special routing:
 - a. If the correspondence is claiming that **someone else cashed their Refund Check**, route to **Refund Inquiry** in your site.
 - b. If the correspondence is from an informant claiming they know of an individual or business who is not claiming the proper amount of income on a tax return or filed a Form 3949-A, refer to IRM 3.28.1 for appropriate routing instructions.
- (8) The designated Receipt and Control employee should notify the appropriate function that returns are in their box if they do not have a scheduled pick-up on that day.
- (9) If you find returns that meet Frivolous Filer criteria, refer them to the Funny Box for a local representative to review. If they must be mailed to Ogden to the specific unit, be sure to include a Form 3210 properly addressed and follow-up on the Acknowledgement copy of the Form 3210. One current example of Frivolous Filer is the literal “Reparation” written across the top of the return. Refer to IRM 3.10.72.17.2 for the list of criteria.
- (10) If you receive correspondence with threatening language towards the IRS or a specific government official or a specific IRS employee, immediately give it to your manager to contact TIGTA. If there is Protest language on incoming or Undeliverable mail, refer it to TIGTA. Do not put this type of correspondence in a Funny Box.
- (11) The following are examples of returns that appear suspicious, but should **not be pulled for any of the “Funny Boxes”**. Instead, Code and Edit will issue correspondence on the following:

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3.10.72.17.1

(01-01-2025)

**Return Integrity &
Verification Operation
(RIVO) Criteria**(1) The following is an example of an **IMF return**, to route to your local RIVO:

a. Refund Schemes - related to patterns (IMF)

Note: Do not mix returned debit cards or Treasury checks to be routed to RIVO External Leads with tax returns referred to this function. Keep them separate.

(2) The most common type of “**Identity Theft refund scheme**” return (**never a Balance Due return**) that is easily identifiable are the bulk IDT (Identity Theft)#

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documents to the “RIVO” boxes because they contain identity theft characteristics:

An “IDT” return will meet most of the conditions below:

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Note: In some instances, these returns are actually mailed in a large “bulk” envelope. Other times, they are mailed separately, but you may remember seeing one similar on the same day, or a previous day. If you feel it’s suspicious, pull it out for the “funny box”.

3.10.72.17.2
(01-01-2018)

**Frivolous Filer Program
(FRP) Criteria**

- (1) The following are examples of returns, correspondence (not all inclusive) to sort for the **IMF** “FRP Funny Box” for review by your local FRP Coordinator:

Note: BMF Sites do not have “Funny Boxes” set up in Receipt and Control, but if you notice any of this criteria, route to your Lead or Manager, who can forward to the local FRP Coordinator, if appropriate.

- a. Argues—for any reason—the filing of a tax return or the paying of a tax. See examples below in (2).
 - b. Makes use of a frivolous argument to reduce income or tax liability.
 - c. Marks out or alters—in any manner—the jurat (penalty of perjury statement) above the signature.
- (2) Examples of frivolous argument are:
- a. Wages not income
 - b. Wages of Primary Taxpayer deducted on Schedules A or C
 - c. Zero return and refund claimed
 - d. Zero return with frivolous argument
 - e. Zero or little income on return and a substitute Form W-2, Form 4852 or Corrected Form 1099 attached
 - f. Altered Form / Altered Jurat / “UCC 1-207”
 - g. Entitlement Refund Requests - Filer claims exempt from taxation and requests a refund related to their birthright. These include Reparations for Slavery (“40 Acres and a Mule”, “Black Investment Tax”, “African American Tax”, etc.), “Native American Indian Treaty”, “Bosnian Refugee”, “Daughters of the American Revolution”, etc. and may have an attached Form 2439
 - h. IRC References to avoid tax - IRC 861, IRC 1001, IRC 1341, IRC 3121, etc.
 - i. Form 2555 Deduction - Eliminates income on line 21 even though individual and their employer are U.S. residents
 - j. Taxpayer makes claims such as: “Taxes are Voluntary” / “IRS has no authority to collect tax” / “Law does not require me to pay taxes”
 - k. Taxpayer makes claims such as: “Not a person”, “Not a citizen”, “Untaxed Protests government action or inaction”
 - l. Prisoner returns citing any frivolous argument
 - m. Prisoner returns attaching calculations of income derived from work assignments within the prison (may be based on minimum wage) and generally claiming a refund of withholding (may be a substitute Form W-2)
 - n. Confused Taxpayer Filings - Outlandish dollar amounts on any line and/or non-sensible or gibberish language
 - o. A thumbprint or fingerprint present in the signature area of a return
 - p. Taxpayer references sovereign citizen, the redemption theory, or that they are not a citizen of the United States

3.10.72.17.3
(02-04-2015)

- (1) Campuses can 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. **DO NOT PROCESS ANY REMITTANCES CONTAINING THE FOLLOWING CHARACTERISTICS:**
- a. Unusual or no financial organization name.
 - b. Monetary instruments printed on non-check quality paper or photocopying paper.
 - c. Monetary instruments that reference “Title 31 USC 371”.
 - d. No bank routing information.
- Note:** All American checks have a nine-digit number surrounded by symbols “|:|:”. For example, it would look similar to the following:
|:123456789|:.
- e. A lien number.
 - f. The words “Certified Bankers Check,” “Public Office Money Certificate,” “Certified Documentary Draft,” “Lien Draft,” “Certified Money Certificate,” and “Comptroller Warrant.”
 - g. Bank or Financial Institution does not exist or has gone out of business.
 - h. No magnetic encoding.
 - i. A sight/site draft that requires a service charge to process.
 - j. Non-negotiable remittances such as a Lien draft, Certified Banker’s Check, Public Office Money Certificate, Certified Documentary Draft, Comptroller Warrant and/or Certified Money Certificate.
 - k. “NOT FOR DEPOSIT”, “EFT ONLY”, “FOR DISCHARGE OF DEBT”, “NOT FOR DEPOSIT”, and/or “WITHOUT RECOURSE” on the back of a check should not be over stamped. Route to Frivolous Filer unit in Ogden, Stop 4450 or your local Frivolous Filer Coordinator.
- (2) A large majority of the bogus remittances are received by “Certified” or “Registered” mail. They may be accompanied by the following documents:
- a. A letter requesting a refund for overpayment or the taxpayer renouncing his/her U.S. citizenship.
 - b. A document titled “WARRANT PROCESSING PROCEDURES” has been attached to several of the bogus remittances. THIS IS NOT A LEGAL OR VALID DOCUMENT. **DO NOT** PROCESS A REMITTANCE BECAUSE IT IS ATTACHED TO THE WARRANT PROCESSING PROCEDURES,
- (3) **Upon receipt of a suspicious remittance**, do the following:
- a. Avoid removing evidence or lifting finger or palm prints. **Avoid handling the remittance, envelope, and any correspondence attached. Place remittance in a check saver. Place other contents in a plastic bag.**
 - b. If there is any doubt about the legitimacy of a particular payment, immediately contact your manager and the manager should then contact the Remittance Security Coordinator. The Remittance Security Coordinator should then determine if they should contact the Fraud Detection Center (CI) or the local Office of the Treasury Inspector General for Tax Administration (TIGTA) in your Campus.

#

3.10.72.18
(01-01-2026)
**IDRS, IRS Source,
Intranet Browser, or
Outlook Research**

- (1) Since Receipt and Control clerks do not have any IDRS terminals, nor specialized training, they do not perform IDRS research. For example, if a document needs to be routed to Files (requires a DLN), the originator who routed it to Receipt and Control in error will have to look up the DLN and prepare the Transmittal for the Files function. Receipt and Control clerks should attach a Form 4227 or a Buck Slip, write "Needs 9856/10054" (Transmittal to Files), and return it to the originator.
- (2) Procedures for IDRS Research for Payment Perfection are found in IRM 3.8.45.5.20, Manual Deposit Process.
- (3) If you need research on Outlook, Discovery Directory, SERP, or any other web sites, follow your local procedure for the function or person who has access and will research for you. You can look on SERP under the "Local Sites/Other" tab, then Mail Routing Guide link (<https://serp.enterprise.irs.gov/content/local-sites-other/local-site-documents/campus-mail-routing-guides.html>) to find routing guides for all ten campuses. This is very helpful when trying to locate a mail stop of a function when transshipping documents to another campus.
- (4) A manager or your Planning and Analysis analyst can provide you with the CC MESSG information to aid in routing letters or other internal documents.

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Exhibit 3.10.72-1 (01-01-2026)
Routing Guide/Local Mailable

Use this in addition to your Local Mailable to route the most common forms. Prior to transshipping documents, process the remittance.

Note: Each site should have a coordinated procedure with ICT function to indicate that certain **items routed to them are to be processed as “Expedites”** (e.g., “Expedites” should **not be mixed** with regular work when routing to ICT). It should be clearly identified for them (e.g., all Carryback, Net Operating Loss, Form 1045, etc.)

Note: Any “Statute Imminent” return should be routed to Statute function, rather than the function listed in the Mail Routing Guide. Also, do not transship any “Statute Imminent” return. See IRM 3.10.72.5.5.2.

Exception: • Do not route any **requested IMF Original return** attached to a CP 59, CP 63, CP 259, CP 515, CP 516, CP 518, or CP 759 to Statute; instead, follow routing instructions per IRM 3.10.72-3.
 • If CP 259, CP 581, CP 959, Letter 112C, Letter 282C, Letter 2255C, or Letter 2284C is attached to a **BMF** return, put the notice to the back and route to Batching; do not route to Statute. Do not separate correspondence, letter and/or notice from return. Put all to the back and route to Batching.
 • If Letter 4883C, 5071C, 5447C, 5747C, 6167C and Letter 5216C is attached to an IMF original or copy of 1040 series return, move the notice to the front and follow routing instructions per IRM 3.10.72-2.

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form CT-1 and Form CT-2	KCSPC	
Form CT-1X	CSC - AM Large Corp	Stop 537G Team 402
Form 11-C	OSPC - send daily “Express” mail with Form 3210 listing EINs.	Stop 6054
Form 56	IMF/BMF/EO Entity (If SSN only, IMF Entity; if EIN only or a combination SS and EIN, route to BMF/EO Entity. If no TIN, see Part III, Line 3 for Form type to determine which Entity should work it.) Note: If Form 8822 is attached do not detach , route with Form 56.	IMF Entity <ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273 BMF Entity <ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - Stop 6273
Form 56-F	OSPC Entity	OSPC - M/S 6273

Exhibit 3.10.72-1 (Cont. 1) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 150.1	ICT	A - Atlanta - Stop 112 B - Andover - Stop 666 C - Kansas City - Stop 6800 N-2 D - Cincinnati - Stop 536G E - Austin - Stop 6542 AUSC F - Brookhaven - Stop 547 G - Philadelphia - BLN 3-L08-151 H - Ogden - M/S 6733 I - Memphis - Stop 8422 J - Fresno - Stop B2007
Form 211	OSPC	M/S 4110
Form 433-A Form 433-B Form 433-D Exception: If Form 656 is attached to any Form 433 series, or any Form 433-A (OIC), route to COIC. See IRM 3.10.72.16.3.	CSCO	See chart in IRM 3.10.72.16.5 to determine routing in your site.
Form 637	CSC	Department of the Internal Revenue Service Excise Operations Unit - Form 637 Mail Stop 5701-G Cincinnati, Ohio 45999
Form 656, or Form 656 with : <ul style="list-style-type: none"> Form 433 series Form 2159 or Form 9465 	COIC See IRM 3.10.72.16.3.	<ul style="list-style-type: none"> Brookhaven - Stop 680 Memphis - Stop 880
Form 656 (photocopy)	Process at receiving campus	
Form 656-L	Brookhaven (NY)	Stop 681D

Exhibit 3.10.72-1 (Cont. 2) (01-01-2026)
Routing Guide/Local Mailable

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 668 (No Remit), or Form 668-W (ICS) (With Remit or No Remit)	ACS Support	CSC - Stop 813G FSC - Stop 76101 KCSPC - Stop 5050 P-4 PSC - Stop 4-Q26.132 Note: Review the address shown on Page 1 of Form 668-W to determine if the form should be routed to, CSC Stop 813G, FSC Stop 76101, KCSPC Stop 5050 P-4, or PSC Stop 4-Q26.132.
Form 673	Return to Filer with a Quick Note stating, "Form 673 should be filed with your Employer, not the I.R.S. Please forward to your employer."	Clerical Function to prepare note and envelope. Keep envelope and use Return Address, since no address on the Form.
Form 706, Form 706-NA (including Foreign)	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999	
Form 706 "Amended"	Department of the Treasury Internal Revenue Service Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915	Stop 824G
Form 706CE	Department of the Treasury Internal Revenue Service Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915	Stop 824G
Form 706GS (D)	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999	
Form 709 series and/or 709-NA	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999	

Exhibit 3.10.72-1 (Cont. 3) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 709 series and/or 709-NA "Amended"	Department of the Treasury Internal Revenue Service Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915	Stop 824G
Form 712	KCSPC	
Form 720	OSPC-send daily "Express" mail with Form 3210 listing EINs.	Stop 6054
Form 720-CS	Excise Tax Unit	Internal Revenue Service Attn: Excise Tax Unit Stop 5701-G 7940 Kentucky Drive Florence, KY 41042
Form 720-TO	Excise Tax Unit	Internal Revenue Service Attn: Excise Tax Unit Stop 5701-G 7940 Kentucky Drive Florence, KY 41042
Form 720-X	Excise Tax Unit	Internal Revenue Service Attn: Excise Tax Unit Stop 5701-G 7940 Kentucky Drive Florence, KY 41042
Form 730	OSPC-send daily "Express" mail with Form 3210 listing EINs.	Stop 6054
Form 843	ICT	
Form 843 for "Branded Prescrip- tion Drug Fee" written in top margin Note: Other indications on Form 843 are "Fee" box checked on Line 3, "Other" box is checked on Line 6 and "BPD Fee" is entered, "Branded Prescription Drug" is entered on Line 7, and Form 8947 is attached.	OSPC	M/S 4921 Note: Sort separately when routing to ICT.

Exhibit 3.10.72-1 (Cont. 4) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 843 for "Health Insurance Provider Fee" written in top margin Note: Other indications on Form 843 are "Fee" box checked on Line 3, "Other" box is checked on Line 6 and "Provider Fee" is entered, "Health Insurance Provider Fee" is entered on Line 7, and Form 8963 is attached.	OSPC	M/S 4921 Note: Sort separately when routing to ICT.
Form 843 for "Tribal General Welfare Exclusion Act of 2014" written in top margin Note: Other indications on Form 843 are "H.R. 3043", "Notice 2012-75", "Rev Proc 2015-35", or "General Welfare" written across the top margin or in Explanation.	OSPC	M/S 7700 Note: Do not route to ICT. Attach Routing Slip with "ATTN: GECS"
Form 843 Foreign Address or VISA Claims (BMF)	ICT	
Form 843 Excess FICA claims for U.S. Possession Address	ICT	
Form 843 "Student FICA" or "Foreign Student FICA" written across the top of the form	ICT	
Form 843 for Employer Shared Responsibility Payment (ESRP)	Internal Revenue Service Group 2219 7300 Turfway Road, Suite 410 Florence, KY 41042	
Form 870P	Exam	OSPC - Stop 4550

Exhibit 3.10.72-1 (Cont. 5) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 872-M (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 900	ACS Support - CSC, FSC, or KCSPC	
Form 907 Note: Always date stamp. If Letter 105C is attached, put letter on top and also date stamp.		Examination Exception: If "Kind of Tax" on Form 907 is "Employment", "Form 941", "FICA", etc. and any attachment or body of Letter 105C indicates " Quality Stores, Inc. " or " CSX Corp v. United States ", date stamp Form 907, as well as Letter 105C, then route package to: Internal Revenue Service SBSE ET Policy 21309 Berlin Road Unit 13 Georgetown, DE 19947-3185
Form 911	Taxpayer Advocate (TAS) Office in the campus where the Form 911 is received.	
Form 921, Form 921-A, "Request to Use the Alternative Cost Method as Provided by Rev. Proc. 92-29", "Annual Statement on the Alternative Cost Method as Provided by Rev. Proc. 92-29", or any correspondence referencing Rev. Proc. 92-99	Examination Technical Services	See Exhibit 3.10.72-10.

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Exhibit 3.10.72-1 (Cont. 6) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 940	OSPC or KCSPC	
Form 940 with Form 940 Schedule R attached	OSPC or KCSPC	
Form 940 Amended	ICT	
Form 940 Amended with Form 940 Schedule R attached	Detach the Schedule R(s) and route the Amended Form 940 to ICT. Route the Schedule R(s) to SCRIPS in OSPC or KCSPC	
Form 940 Schedule R (Loose)	SCRIPS in OSPC or KCSPC	
Form 940B - All Form 940C - Only No Remit or No Correspondence	CSC	FUTA Stop 815G
Form 940(PR)	OSPC	
Form 940(PR) Amended	ICT	
Form 940(PR) Amended with Form 940 Schedule R attached	Detach the Schedule R(s) and route the Amended Form 940(PR) to ICT. Route the Schedule R(s) to SCRIPS in OSPC or KCSPC	
Form 941	OSPC or KCSPC	
Form 941 with Form 941 Schedule R attached	OSPC or KCSPC	
Form 941 Amended	ICT	
Form 941 Amended with Form 941 Schedule R attached	Detach the Schedule R(s) and route the Amended Form 941 to ICT. Route the Schedule R(s) to SCRIPS in OSPC or KCSPC	
Form 941 Schedule R (Loose)	SCRIPS in OSPC or KCSPC	
Form 941-C (Loose)	ICT	
Form 941-C with return(s) attached	OSPC	
Form 941-C with Form 941(PR) /Form 941-SS box checked	ICT	
Form 941 Schedule D (Loose)	Philadelphia	4-G08.151
Form 941-M	OSPC - route to Code and Edit - do not Batch.	Stop 6110

Exhibit 3.10.72-1 (Cont. 7) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 941-M with Form 941	If received with Form 941, staple Form 941-M behind Form 941 and route package to KCSPC or OSPC for processing.	
Form 941(PR)/Form 941-SS	OSPC	
Form 941(PR) /Form 941-SS with Form 941 Schedule R attached	OSPC	
Form 941(PR)/ Form 941-SS Amended	ICT	
Form 941(PR)/ Form 941-SS Amended with Form 941 Schedule R attached	Detach the Schedule R(s) and route the Amended Form 941(PR)/ Form 941-SS to ICT. Route the Schedule R(s) to SCRIPS in OSPC	
Form 941-X	ICT	
Form 941-X with return(s) attached	OSPC	
Form 941-X with Form 941 Schedule R attached	Detach the Schedule R(s) and route the Form 941-X to ICT Route the Schedule R(s) to SCRIPS in OSPC	
Form 943	OSPC or KCSPC	
Form 943 with Form 943(SCH R) attached	OSPC or KCSPC	
Form 943-A (Loose)	ICT	
Form 943(PR)	OSPC	
Form 943(PR) with Form 943(SCH R) attached	OSPC	
Form 943-X	ICT	
Form 943-X with Form 943(SCH R) attached	Detach the Schedule R(s) and route the Form 943-X to ICT Route the Schedule R(s) to SCRIPS in OSPC or KCSPC	
Form 943-X(PR)	ICT	

Exhibit 3.10.72-1 (Cont. 8) (01-01-2026)**Routing Guide/Local Mailed**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 943-X(PR) with Form 943(SCH R) attached	Detach the Schedule R(s) and route the Form 943-X(PR) to ICT Route the Schedule R(s) to SCRIPS in OSPC	
Form 943 (SCH R) (Loose)	SCRIPS in OSPC or KCSPC	
Form 944	OSPC or KCSPC	
Form 944-X	ICT	
Form 944(PR)	OSPC	M/S 4091
Form 944-X(PR)	ICT	
Form 944(SP)	OSPC	
Form 944-X(SP)	ICT	
Form 944-SS	OSPC	M/S 4091
Form 945	OSPC or KCSPC	
Form 945-X	ICT	
Form 945-X marked: <ul style="list-style-type: none"> • Tribal General Welfare Exclusion Act of 2014 • H.R. 3043 • Notice 2012-78 • Rev Proc 2015-35, or • General Welfare 	OSPC	M/S 7700, Attn: GECS
Form 952	OSPC	Stop 4210
Form 966 (if received with a CP 259 or CP 518)	If received in CSC - route to Brookhaven CSCO - Stop # 661 If received in OSPC - route to Memphis CSCO - Stop # 811 If received in any Other site - Refer to Line 7e on Form 966 for BMF site where return was filed and follow guidelines above.	
Form 966 (including ones with "Filed Pursuant to Notice 97-4" written across the top and "Section 1361(b)(3)(B)" is entered on Line 10)	BMF Entity	<ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - M/S 6273
Form 976	ICT	

Exhibit 3.10.72-1 (Cont. 9) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 982	ICT	
Form 990/ Form 990EZ	OSPC	Stop 6054
Form 990-T/Form 990 PF	OSPC	Stop 6054
Form 990-T received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns.	
Form 1000	OSPC Exam	M/S 4140
Form 1023 with or without remittance Note: TE/GE EO/EP R&A do not accept paper filing of this return	Campus Support	Internal Revenue Service Attn: Lead Remittance Perfection Clerk Team 105 Stop 31A 7940 Kentucky Drive Florence, KY 41042-2915
Form 1023-EZ with or without remittance Note: TE/GE EO/EP R&A do not accept paper filing of this return	Campus Support	Internal Revenue Service Attn: Lead Remittance Perfection Clerk Team 105 Stop 31A 7940 Kentucky Drive Florence, KY 41042-2915
Form 1024 with or without remittance Note: TE/GE EO/EP R&A do not accept paper filing of this return	Campus Support	Internal Revenue Service Attn: Lead Remittance Perfection Clerk Team 105 Stop 31A 7940 Kentucky Drive Florence, KY 41042-2915
Form 1024-A with or without remittance Note: TE/GE EO/EP R&A do not accept paper filing of this return	Campus Support	Internal Revenue Service Attn: Lead Remittance Perfection Clerk Team 105 Stop 31A 7940 Kentucky Drive Florence, KY 41042-2915
Form 1028	OSPC	
Form 1040 received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns.	

Exhibit 3.10.72-1 (Cont. 10) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1040 (Marked “ ASFR ” in the top left margin, or Cover Letter 2566 or Letter 2566R or Letter 3219-N attached, or pink Form 3531 attached, or envelope is addressed to ASFR Mail Stop or P.O. Box and contains a “loose” tax return (no correspondence attached) Note: Do not route these returns to Statute.	ASFR – Austin, Brookhaven, or Fresno (route to Return Address on Cover Letter or to corresponding campus shown in the IRM reference). Note: Do NOT detach Form 1040.	Refer to IRM 3.10.72.16.7 for routing instructions.
Form 1040 series attached to: <ul style="list-style-type: none"> • Letter 4281A • Letter 4281B • Letter 4281C • Letter 4281E • Letter 4281F • Letter 4281G 	If no correspondence with letter, move to the back of the return and continue processing. If correspondence attached, write “Detached Return” and route letter to ICT; route return to Batching	
Form 1040/Form 1040A/Form 1040EZ/Form 1040NR Returns with Foreign or U.S. Possession Address	AUSPC	
Form 1040 with Form 2555/ Form 2555-EZ	AUSPC	
Form 1040 with Form 8891	AUSPC	
Form 1040 with Form 14157 and/or Form 14157-A	Route the entire package to ICT	
Form 1040 series marked “RIVO”	RIVO (Return Integrity & Verification Operations)	<ul style="list-style-type: none"> • AUSPC - Stop 6579 AUSC • FSC - Stop M2004 • KCSPC - Stop 6574 S-2 Note: If Letter 4883C, Letter 5071C, Letter 5447C, Letter 6167C, and Letter 5216C is attached to an IMF original or copy of 1040 series return with or without a Form 14039, move the notice to the front and follow routing instructions per Exhibit 3.10.72-2.

Exhibit 3.10.72-1 (Cont. 11) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1040 series marked "KIA"	KCSPC - Expedite transshipping KCSPC Only - Pull out for AM KITA Coordinator	ATTN: KITA Coordinator for AM
Form 1040C	AUSPC	Files, Stop 6723 AUSC (In "Controlling DLN" box of Form 9856, write "Alpha File")
Form 1040ES No Remit	Destroy	
Form 1040ES with correspon- dence attached	ICT	
Form 1040ES with a Name Change indication	IMF Entity	<ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273
Form 1040NR (Individual or SSN) Note: Refer to check box in upper right corner of the form.	AUSPC	
Form 1040NR-EZ	AUSPC	
Form 1040NR (Name Line includes "Estate" or "Trust" or EIN) Note: Refer to check box in upper right corner of the form.	KCSPC (for NMF processing)	ACO NMF Team KCSPC - Stop 6263
Form 1040NR/Form 1040NR-EZ "Amended" for "Individuals"	ICT	
Form 1040NR "Amended" for "Estate and Trust"	CSC - Accounts Management	Stop 6111G, Team C103
Form 1040-PR	AUSPC	
Form 1040-PR Amended	ICT	
Form 1040-SS	AUSPC	
Form 1040-SS Amended	ICT	
Form 1040 with OIC in the top margin	OSPC	Internal Revenue Service Mail Stop 6054 1973 N. Rulon White Blvd. Ogden, UT 84404

Exhibit 3.10.72-1 (Cont. 12) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1040 specifically marked TC 150 (Making it an amended return). Notations of Amended or Duplicate or Copy do not count	AUSPC	Internal Revenue Service Stop 6064 AUSC ICT 3651 S IH-35 Austin, TX 78741
Form 1040-X	Route SP 1040-X returns to Batching to submit into BBTS-ICT using Route 2 and Function 180	<ul style="list-style-type: none"> AUSPC Stop 6064 KCSPC
Form 1040-X	Route to ICT the SP 1040-X returns to submit into BBTS-ICT using Route 1 and Function 720	OSPC
Form 1040-X Marked "Disaster", "Hurricane", "Storm", Flood, FEMA, etc.	Route to Batching for ICT scanning to SP 1040-X. Sort for a 6 day Expedite cycle.	
Form 1040-X with Foreign Address, or Form 2555, or Carryback for Foreign Tax Credit, or Dual Status	ICT Note: Expedite all "Carry-backs" or "Net Operating Loss" ("NOL" and identify them as "expedites" when routing to ICT).	
Form 1040-X marked "KITA" or "KIA"	Transshipping to KCSPC. KCSPC Only - Pull out for AM KITA Coordinator	ATTN: KITA Coordinator for AM
Form 1040-X - Box on Line 1 or Part II (Page 2) is checked indicating Net Loss Carryback , or box is not attached, but Form 1045 Schedule A-NOL or Schedule B-NOL Carryover is attached	ICT Identify as Expedite when routing when routing to ICT. Do not sort with other Form 1040-X for routing to the 1040-X Unit .	
Form 1040-X with Form 1045 Schedule B-NOL Carryover Attached	ICT Note: Do not sort with other Form 1040-X for routing to the 1040-X unit.	

Exhibit 3.10.72-1 (Cont. 13) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1040-X marked: <ul style="list-style-type: none"> • Tribal General Welfare Exclusion Act of 2014 • H.R. 3043 • Notice 2012-78 • Rev Proc 2015-35, or • General Welfare 	OSPC	M/S 7700, Attn: GECS
Form 1040-X marked HCTC or if you notice: <ul style="list-style-type: none"> • Form 8885 attached 	ICT	
Form 1040-X with: <ul style="list-style-type: none"> • Form 14157 • Form 14157-A 	ICT	
Form 1040-X marked: <ul style="list-style-type: none"> • "PTC" • "Premium Tax Credit" • Form 8962 attached • Entry on Line 15 and "8962" box is checked 	ICT	
Form 1040-X with CP 05	RIVO	RIVO 333 W Pershing Rd Mail Stop 6574 S-2 Kansas City, MO 64108
Form 1040-X with CP 05A attached	RIVO	RIVO P.O. Box 12866 Mail Stop M2004 Fresno, CA 93779-2886

Exhibit 3.10.72-1 (Cont. 14) (01-01-2026)
Routing Guide/Local Mailable

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
<p>Form 1040-X with any of the following attached:</p> <ul style="list-style-type: none"> • CP 11 <ul style="list-style-type: none"> • CP 12 • CP 59/CP 759 • CP 63 <ul style="list-style-type: none"> • CP 2057 • Form 8009-A • Form 8965 <ul style="list-style-type: none"> • or, any "C" Letter (other than Letter 12C) <p>Note: Always date stamp the correspondence and Form 1040-X; move correspondence to the back.</p>	<p>Route to Batchring for ICT scanning to SP 1040-X</p> <p>Exception: If Letter 12C is attached, route to IMF ERS.</p>	<ul style="list-style-type: none"> • AUSPC • KCSPC • OSPC
Form 1040-X marked Exonerated Prisoner	ICT	
Form 1040-X marked ICT/RIVO	<p>ICT</p> <p>Note: Identify as Expedite "ICT/RIVO XRIVO" when routing to ICT. Do not sort with other Form 1040-X for routing to the 1040-X unit</p>	
Form 1040-X marked Letter 6173, Letter 6174 or Letter 6174-A	ICT	
Form 1040-X with the phrase "Microcaptive" at the top of the first page	ICT	
Form 1041	KCSPC or OSPC	
Form 1041 with Net Operating Loss Carryback box checked in item F	ICT	

Exhibit 3.10.72-1 (Cont. 15) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1040-X marked BBA Partner Modification Amended Return Note: For all tax years beginning after January 1, 2018	Ogden BBA Operations	Ogden BBA Operations Mail Stop 4705 1973 M Rulon White Blvd Ogden, UT 84404
Form 1041 with Form 1045 Schedule B-NOL Carryover attached	ICT	
Form 1041 received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1041 with Form 1040-NR Attached	ICT	
Form 1041A	OSPC	Stop 6054
Form 1041N	OSPC	Stop 6054
Form 1041QFT	KCSPC (Domestic) OSPC (International)	
Form 1041T	ICT	
Form 1042	OSPC	M/S 6054
Form 1042 Amended (either "Amended" box is checked, or • Amended • Corrected, or • Revised	ICT	
Form 1042-S	OSPC	M/S 4091
Form 1042-T	OSPC	M/S 4091

Exhibit 3.10.72-1 (Cont. 16) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1045	ICT Note: If attached to a Form 1040 (or schedules) or Form 1041 or Election Statement indicating, "Filed pursuant to section 301.9100-2" is attached, bring Form 1045 to front and keep package together. Expedite all Forms 1045 to ICT and identify as an "Expedite".	
Form 1065	KCSPC or OSPC	
Any correspondence regarding deposit made under IRC 6603 by a partner of a BBA Partnership under examination. Route correspondence.	OSPC LB&I BBA Operations	LB&I BBA Operations Mail Stop 4705 1973 N Rulon White Blvd Ogden, UT 84404
Any form with the annotation "BBA Partner modification Amended Return" (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 1065 with imputed underpayment listed on line 25 (tax years prior to 2023), amount on Line 26 (tax year 2023 and later) and/or Form 8985, Part III Box F 1, is checked	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 1065 X with imputed underpayment indicated on Part 1 Section 2 Box B = YES and Box C1 = NO and/or there is an amount on Part IV 1	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 1065 received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	

Exhibit 3.10.72-1 (Cont. 17) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1065 with the phrase "Microcaptive" at the top of the first page	ICT	
Form 1065B	OSPC	Stop 6054
Form 1065 (Publicly Traded Partnership)	OSPC	Stop 6054
Form 1065X (including any attached returns or schedules - keep package together)	ICT	
Form 1066	OSPC	Stop 6054
Form 1095-A Note: See Affordable Act (ACA) Information Return Document routing at the end of this table for additional information.	IMF ERS/Rejects OSPC	<ul style="list-style-type: none"> • AUSPC - Stop 6126 AUSC • KCSPC - Stop 6120 N-1 • OSPC - M/S 6121
Form 1099 series (Copy B only) Note: See Information Return (IRP) document routing at the end of this table for additional information.	ICT	
Form 1120	KCSPC or OSPC	
Form 1120 received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1120 with the phrase "Microcaptive" at the top of the first page	ICT	
Form 1120-C Form 1120-F Form 1120-FSC Form 1120-PC Form 1120-POL	OSPC	Stop 6054
Form 1120-L Form 1120-ND	OSPC	

Exhibit 3.10.72-1 (Cont. 18) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1120-REIT	KCSPC or OSPC	
Form 1120-H	KCSPC or OSPC	
Form 1120-RIC, Form 1120-S,	KCSPC or OSPC	
Form 1120-SF	OSPC	
Form 1120 X	ICT	
Form 1120-F or Form 1120-FSC "Amended"	ICT	
Form 1120 with OIC in the top margin	OSPC	Internal Revenue Service Mail Stop 6054 1973 N. Rulon White Blvd. Ogden, UT 84404
Form 1120-L received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1120-PC received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1120-REIT received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1120-RIC received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1120-S received With Remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement Attached	PPU as an imperfect payment Note: Sort separately from other returns	
Form 1120-IC-DISC	KCSPC	Stop 6130 C1
Form 1122	ICT	

Exhibit 3.10.72-1 (Cont. 19) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 1127 (except "Form 709 series and/or 709-NA" shown in Part I) Note: Do not detach from any return. Route any Remit or return for processing.	Collection Advisory Group Office (based on location of the Taxpayer-including International). See Pub 4235 for the correct mailing address.	See IRM 3.10.72.16.5.1 for additional information. Note: Always date stamp and attach the envelope. If routed from Code & Edit to mail, ensure they photocopy the envelope before routing to us to mail.
Form 1127 (for "Form 709 series and/or 709-NA" shown in Part I)	Cincinnati FSO, Campus E&G	Stop 824G
Form 1128	IMF/BMF/EO Entity If SSN, IMF Entity; if EIN, BMF or Exempt Organization (EO) Entity. Note: Do not detach return from Form 1128.	IMF Entity <ul style="list-style-type: none">• AUSPC - Stop 6182• KCSPC - Stop 6055• OSPC - Stop 6273 BMF Entity <ul style="list-style-type: none">• KCSPC - Stop 6055• OSPC - M/S 6273
Form 1138	ICT	
Form 1138 with Form 7004	KCSPC or OSPC Keep Form 7004 on top and batch as a Form 7004	
Form 1139	ICT Note: If attached to a Form 1120 series, election statement indicating Filed pursuant to Section 301.9100-2 or page 1 and 2 of Form 1120, Form 8271, Schedule D, Form 3800, Form 8308, or statements are attached, bring Form 1139 to front and keep package together.	
Form 1310	ICT	

Exhibit 3.10.72-1 (Cont. 20) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 15103 loose route to CSCO Note: Ensure to route any incoming original return on a Statute imminent year to Statutes. Note: If attached to original Form 1040 series tax return and the return is not signed, keep Form 15103 attached and route to Batching. Else, separate the correspondence from the return. Route the correspondence to the appropriate area and route the return to Batching.	CSCO - Route to Return Address	AUSPC - Stop 5501 AUSC
Form 15109	CSCO	Stop P-4 5000 PO Box 219236 Kansas City, MO 64121-9236
Form 2032	BMF Entity	OSPC - M/S 6273
Form 2063	AUSPC Files	
Form 2159	CSCO	Refer to chart in IRM 3.10.72.16.5 to determine routing in your site.
Form 2287(DCF)		Internal Revenue Service Austin Submission Processing Center P.O. Box 934, Stop 6274 AUSC Austin, TX 78767 Internal Revenue Service Kansas City Submission Processing Center 333 W. Pershing Road Kansas City, MO 64108 Internal Revenue Service Ogden Submission Processing Center Mail Stop 6264 Ogden, UT 84404

Exhibit 3.10.72-1 (Cont. 21) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 2290/Form 2290SP (including Canadian and Mexican truckers)	OSPC	Stop 6054
Form 2350	AUSPC	
Form 2350 with Attachments	AUSPC Batching	
Form 2438	KCSPC	Batching (for NMF)
Form 2438 (Amended)	CSC	AM BMF NMF - Stop 6111G Team C103
Form 2439 Copy C and Copy D	Destroy	
Form 2439 Copy A and/or Copy B	ICT	
Form 2553 Note: If Form SS-4 attached to any form routed to Entity, staple to the back.	BMF Entity	<ul style="list-style-type: none"> • KCSPC - Stop 6055 C-1 • OSPC - Stop 6273
Form 2555/Form 2555-EZ	ICT	
Form 2674	OSPC - Trust Fund	M/S 5300
Form 2678	BMF Entity	<ul style="list-style-type: none"> • KCSPC - M/S 6055 • OSPC - M/S 6273
Form 2688	Sort with Form 4868 (IMF Campus)	
Form 2848	See IRM 3.10.72.16.4 for correct Campus, based on taxpayer's address. Note: If the Form 2848 is attached to a Form 4466, please route the Form 4466 and Form 2848 to KCSPC or OSPC Accounting - Expedite	<ul style="list-style-type: none"> • Ogden - M/S 6737 • Memphis - Stop 8423 • Philadelphia - BLN 3-E08.123
Form 3115 Remit Check (User Fee) IS NOT Attached:	See IRM 3.10.72.5.13	Internal Revenue Service Mail Stop 6111 1973 N Rulon White Blvd Ogden, UT 84201

Exhibit 3.10.72-1 (Cont. 22) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 3115 Remit Check (User Fee) IS Attached:	Internal Revenue Service Attn: CC:PA:LPD:TSS Room 5336 1111 Constitution Ave NW Washington, DC 20224	See IRM 3.10.72.5.13
Form 3177	CSCO	
Form 3213CG	ICT	
Form 3244-A Correspondence attached to Form 3244-A regarding deposit made under IRC 6603 by partner of a BBA Partner- ship under examination. Route correspondence.	OSPC LB&I BBA Operations	LB&I BBA Operations Mail Stop 4705 1973 N Rulon White Blvd Ogden, UT 84404
Form 3449	Examination	Brookhaven - Stop 634, Team 302 CSC - Stop 8201G Note: In addition, it can be specifically addressed to the Main Building or to multiple PSP Coordinators.
Form 3465	ICT	
Form 3491	Philadelphia	5-P04.124
Form 3520	OSPC Batching	Stop 6054
Form 3520 "Amended"	ICT	
Form 3520A (2000 and subsequent)	OSPC - Sort Original and Amended together	Stop 6054
Form 3520A (1999 and Prior)	OSPC - Do not batch. Route to Cycle Control with a Transmit- tal indicating "ALPHA".	M/S 6725

Exhibit 3.10.72-1 (Cont. 23) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 3731(URF)		Internal Revenue Service Austin Submission Process- ing Center P.O. Box 934, Stop 6274 AUSC Austin, TX 78767 Internal Revenue Service Kansas City Submission Processing Center 333 W. Pershing Road Kansas City, MO 64108 Internal Revenue Service Ogden Submission Process- ing Center Mail Stop 6264 Ogden, UT 84404
Form 3870	Refer to "Reason" on Line 11.	Route to appropriate area in the Campus to input the adjustment. (e.g., Accounts Management, CSCO, etc.)
Form 3911 Note: If Form 8822/Form 8822-B for Address Change is attached, leave the package together. Route both to Refund Inquiry.	ICT	
Form 3949-A - Do not detach anything move 3949-A to the top	Entity	Entity Mail Stop 6273 1973 N Rulon White Blvd Ogden, UT 84404
Form 4029	Philadelphia	BLN 4-G08.151

Exhibit 3.10.72-1 (Cont. 24) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 4089, or Form 4089-B Note: Attach any other form or correspondence to the back.	Route according to the Symbols written in the box in the upper right corner. Example: When the symbols are CCSDM:BMF AUR 6663 or CCS:C-CO:OGD:IRDM 6663, route to BMF AUR function in Ogden at Mail Stop 6663.	
Form 4149	IMF Entity	<ul style="list-style-type: none"> AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - 6273
Form 4159	ICT	
Form 4180	OSPC - Trust Fund	M/S 5300
Form 4219	OSPC - Trust Fund	M/S 5300
Form 4361	Philadelphia	BLN 4-G08.151
Form 4442	Use Line 4 and/or Line 5 to route to correct person/function	
Form 4466	KCSPC or OSPC Accounting – Expedite Note: If a Form 2848 or Form 8821 is attached to the Form 4466, please route the Form 4466 and Form 2848 and Form 8821 to KCSPC or OSPC Accounting - Expedite	OSPC - Stop 6250
Form 4461	CSC	FOB, Room 5106
Form 4461-A	CSC	FOB, Room 5106
Form 4461-B	CSC	FOB, Room 5106

Exhibit 3.10.72-1 (Cont. 25) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 4506 received in Fresno, with or without remittance Note: See IRM 3.10.72.11 for transshipment guidelines	KCSPC - Do not deposit check. Transship forms and checks to Kansas City.	Internal Revenue Service Attn: Stop 7777 F4506 333 W Pershing Rd Kansas City, MO 64108
Form 4506 /Form 4506-T/Form 4506T-EZ	RAIVS Note: Sort any requests (identified as “New Jersey/Hurricane Sandy”) or written requests from any Disaster victims for tax returns/transcripts to the top and identify as “Expedite” when routing to RAIVS.	<ul style="list-style-type: none"> • Stop 6716 AUSC • Stop 6705 KCSPC • Stop 6734 OSPC
Form 4506-A	OSPC	EO RAIVS - M/S 6716
Form 4506-B	CSC	Internal Revenue Service Attn: EO Correspondence Unit P.O. Box 2508, Room 6403 Cincinnati, OH 45201

Exhibit 3.10.72-1 (Cont. 26) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 4506-C	RAIVS	AUSC - RAIVS External Mail AUSC RAIVS Mail Stop 6716 Austin, TX 73301 RAIVS Internal Mail 3651 S. IH 35 Mail Stop 6716 Austin, TX 78741 KCSPC - Regular and Express Mail Address IRS RAIVS 333 W. Pershing Rd. Mail Stop 6705 S2 Kansas City, MO 64108 OSPC - Regular Mail Address IRS RAIVS Mail Stop 6734 Ogden, UT 84409 Express Mail Address IRS RAIVS 1973 N Rulon White Blvd Mail Stop 6734 Ogden, UT 84409
Form 4506-F with or without attachments (Do Not detach any attachments)	ICT	
Form 4506 /Form 4506-T/Form 4506T-EZ with Form 14039	ICT	
Form 4506/Form 4506-T/Form 4506T-EZ with Subpoena (and possibly a Remit)	Do not cash check. Send overnight traceable mail to the following address:	Internal Revenue Service GLDS Support Services (GSS) Stop 93A 4800 Buford Hwy Chamblee, GA 39901-0093
Form 4563	AUSPC	
Form 4598	ICT	
Form 4666A	ICT	
Form 4669	ICT	
Form 4670	ICT	

Exhibit 3.10.72-1 (Cont. 27) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 4720	OSPC Note: If Form 990-T attached, do not detach.	Stop 6054
Form 4759	Route to Mail Stop/Function shown in “ IRS Return Address ” section. Note: If unavailable, destroy as Classified Waste.	
Form 4768	“Expedite” to Cincinnati FSO, Campus E&G	7940 Kentucky Dr. Stop 824G Florence, KY 41042-2915
Form 4810 Box checked is: 1. “Gift” 2. “Excise” 3. “Employment”	1. CSC Exam 2. CSC Exam 3. OSC Exam	1. Stop 824G CSC 2. Stop 5701G CSC 3. Stop 4140 OSPC
Form 4810 Box checked is Income and Form Number is: 1. 1041 2. 1120	1. CSC Exam 2. OSC Exam	1. Stop 825G CSC 2. Stop 4140 OSPC
Form 4810 Box checked is Income and Form Number is 1040 received in: 1. CSC 2. OSPC 3. AUSPC 4. FSC 5. KCSPC	1. ANSC Exam 2. ATSC Exam 3. AUSC Exam 4. FSC Exam 5. KCSC Exam	1. Stop 819 ANSC 2. Stop 106 ATSC 3. Stop 4107 AUSC 4. Stop N5103 FSC 5. Stop P-3 4100 KCSC
Form 4810 Box checked is Income and Other Form Number	OSC Exam	Stop 4140 OSPC

Exhibit 3.10.72-1 (Cont. 28) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 4868 January 1 - April 22 No Attachment Note: For PY 2020 (tax year 2019) extensions post-marked by 7/15 will be considered timely Note: For PY 2021 (tax year 2020) extensions post-marked by 5/17 will be considered timely Note: For PY 2022 (tax year 2021) extensions post-marked by 4/18 will be considered timely.	ISRP - (IMF Site)	
Form 4868 January 1 - December 31 With Attachment Note: For PY 2020 (tax year 2019) extensions post-marked by 7/15 will be considered timely Note: For PY 2021 (tax year 2020) extensions post-marked by 5/17 will be considered timely Note: For PY 2022 (tax year 2021) extensions post-marked by 4/18 will be considered timely.	Code and Edit - (IMF Site)	
Form 4868 (Foreign Address or U.S. Possession), or Box 8 is checked, or Listing of Foreign Taxpayers, and only if requesting an Extension of more than the normal 6 months	AUSPC	
Form 4868 with indication of "Trust" or "Estate"	CSC - Accounts Management	Stop 6111G, Team C103

Exhibit 3.10.72-1 (Cont. 29) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 4868 with EIN and none of the characteristics shown above	IMF Batching function Note: Attach to a Routing Slip when transshipping to a IMF site.	<ul style="list-style-type: none"> • Austin • Kansas City • Ogden
Form 4868 April 23 - December 31	Code and Edit - (IMF Site)	
Form 4876-A	KCSPC	IRS/Kansas City Campus Document Perfection/NMF Stop 6140 C-1 (NMF) 333 W. Pershing Road Kansas City, MO 64108-4302
Form 4977	ICT	
Form 5074	AUSPC	
Form 5213	Planning and Special Programs (PSP) SB/SE	See Exhibit 3.10.72-9 for the Mailing Address for Technical Service Exam.
Form 5227	OSPC	Stop 6054
Form 5300 with or without remittance Note: TE/GE EO/EP R&A do not accept paper filing of this return	Campus Support	Internal Revenue Service Attn: Lead Remittance Perfection Clerk Team 105 Stop 31A 7940 Kentucky Drive Florence, KY 41042-2915
Form 5307	OSPC	
Form 5309 (leave attached to Form 5300)	OSPC	
Form 5310 with or without remittance Note: TE/GE EO/EP R&A do not accept paper filing of this return	Campus Support	Internal Revenue Service Attn: Lead Remittance Perfection Clerk Team 105 Stop 31A 7940 Kentucky Drive Florence, KY 41042-2915
Form 5329	ICT	
Form 5330	OSPC	Batching Mail Stop 6054 1973 N Rulon White Blvd Ogden, UT 84404
Form 5384	CSC	Excise Stop 5701-G

Exhibit 3.10.72-1 (Cont. 30) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 5452	ICT	
Form 5466B	Batching Note: Sort Individual/ Business separately.	BMF - OSPC IMF - KCSPC
Form 5471 "Loose"	OSPC SOI/PIN	Stop 6112
Form 5472 "Loose"	OSPC SOI/PIN	Stop 6112
Form 5495 with: 1. Form 1040 2. Form 1041	1. Exam Classification (IMF site) 2. OSPC Exam	1. Stop 4107 AUSC Stop N5103 FSC Stop P-3 4100 KCSC 2. M/S 4140 - OSPC
Form 5495	Cincinnati FSO, Campus E&G	Stop 824G
Form 5500-EZ	OSPC	
Form 5500-EZ with Form 14704	OSPC EP Entity	Mail Stop 6273
Form 5500 / Form 5500-SF	OSPC EP Entity	Mail Stop 6273
Form 5511	ICT	
Form 5558 - with or without Attachment	OSPC	
Form 5564 A/Form 5564 (SP)	Exam	
Form 5578	OSPC	
Form 5604 ("loose")	Your Manager/Lead to reject back to the originator. The Manager/Lead will review Part 1, Line 10 of the form to locate the originator's name and phone number. Utilize Discovery Directory to determine the address the form will be rejected back to.	

Exhibit 3.10.72-1 (Cont. 31) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 5713	If a Form 5713 arrives in Ogden or Kansas City, all by itself, not attached to a Form 1040, 1120, etc. it is a duplicate copy. Destroy as classified waste. Note: If a Form 5713 is attached to a return, it is not a duplicate copy. Process according to the IRM that applies to the return it is attached to.	
Form 5735	OSPC	
Form 5768	OSPC	
Form 5792	Accounting	
Form 5884-C, or Form 5884-D (including all, original returns, amended returns and correspondence to the back)	ICT	
Form 6069	OSPC - Batching	Stop 6054
Form 6118(with penalty type J)	RICS	IRS Attn: Christine Bass Stop 6600 7850 SW 6th Court Plantation, FL 33324
Form 6118 (with penalty types other than J)	ICT	
Form 6088	OSPC	
Form 6166	Philadelphia	3-G23.100
Form 6252	ICT	
Form 6335 - Individual Form 6335 - Business	<ul style="list-style-type: none"> Philadelphia Accounts Management CSC - Accounts Management 	BLN 3-J23.134 Team 408 Stop 6111G Team C103
Form 6401	Entity	Stop 6182 AUSC
Form 6458	AUSPC	

Exhibit 3.10.72-1 (Cont. 32) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 6497	LB&I Central Compliance Practice Area	1919 Smith St. M/S 1000-HOU Houston, TX 77002
Form 6513	BMF Code and Edit (Do not batch.)	
Form 6559/Form 6559A	CAWR Unit	Memphis - Stop 814 Philadelphia - Stop 4-G08.151
Form 6781	ICT	
Form 7004	KCSPC or OSPC	
Form 7004 with Form 1138 (Keep together and batch as Form 7004.)	KCSPC	
Form 7004 (Part II b Code is 15 , or Foreign/U.S. Possession Address)	OSPC	
Form 7036 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 7200 "Loose" (A Form 3210 listing each form should be routed with the forms)	OSPC Examination Clerical	Internal Revenue Service Mail Stop 5303 1973 N Rulon White Blvd. Ogden, UT 84201
Form 8023	OSPC - OTSA	M/S 4916
Form 8027 Note: Attach Form 8809 to the back.	OSPC	Stop 6054
Form 8038	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404
Form 8038-B	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404

Exhibit 3.10.72-1 (Cont. 33) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8038-CP	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404
Form 8038-CP ("Amended" box checked)	OSPC	Expedite to: Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6710 Ogden, UT 84404 Attn: EO Accounts
Form 8038-G	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404
Form 8038-GC	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404
Form 8038-R or Form 8038-R with Form 8038-T attached	Ogden	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6710 Ogden, UT 84404 Attn: EO Accounts
Form 8038-T	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404
Form 8038-TC	OSPC	Internal Revenue Service 1973 N Rulon White Blvd Mail Stop 6052 Ogden, UT 84404
Form 1065-B attached)	ICT	
Form 8082 loose with information research and associate to the proper tax form(ie.Form 1065, and Form 1065X	ICT	
Form 8109/Form 8109A	AUSPC, KCSPC, CSC, or OSPC	
Form 8157	RAIVS	OSPC - Stop 6734
Form 8264	OSPC - Office of Tax Shelter Analysis (OTSA)	M/S 4914

Exhibit 3.10.72-1 (Cont. 34) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8271	ICT	
Form 8274	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8275	ICT	
Form 8281	OSPC Note: Keep both copies of Form 8281 with the package.	Files
Form 8282	OSPC	M/S 4140
Form 8283	ICT	
Form 8288 and Form 8288-A (Photocopies attached to Form W-7)	AUSPC, or OSPC (if all forms are originals)	<ul style="list-style-type: none"> ITIN Unit - AUSPC, Stop 6090 FIRPTA Unit - OSPC
Form 8288, or Form 8288 with Form 8288-A attached (Copy A and Copy B attached)	OSPC	M/S 4091
Form 8288 "Amended"	OSPC - Sort and batch with Original forms for Code and Edit.	
Correspondence regarding Form 8288 or FIRPTA	ICT	
Form 8288-A ("loose")	ICT	
Form 8288-B	Accounts Management	OSPC - M/S 6731
Form 8302	Accounting	OSPC - Stop 6250
Form 8308	ICT	
Form 8316	ICT	
Form 8328	OSPC	Stop 6054
Form 8329	BMF Entity	OSPC - M/S 6273
Form 8330	BMF Entity	OSPC - M/S 6273
Form 8379 ("loose")	ICT	
Form 8404	KCSPC	
Form 8453	AUSPC	

Exhibit 3.10.72-1 (Cont. 35) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8453-B Form 8453-C Form 8453-EO Form 8453-EMP Form 8453-I Form 8453-PE Form 8453-S	OSPC e-Help	M/S - 1056
Form 8453-EX	OSPC e-Help	M/S 1056
Form 8453-F	OSPC e-Help	M/S 1056
Form 8453X	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8508-I (Including related correspondence)	Request for Waiver From Filing Information Returns Electronically for 8966 (8966-C)	Route to: Entity Stop 6182 AUSC
Form 8519	ACS Support - CSC, FSC, KCSPC, or Philadelphia	<ul style="list-style-type: none"> • CSC - Stop 813-G • FSC - Stop 76100 • KCSPC - Stop 4-P 5050 • Philadelphia - Stop 4-Q26.132
Form 8546	A lost or misapplied payment	Campus Accounting Attn: Dishonored Check File (DCF) <ul style="list-style-type: none"> • AUSPC - Stop 6274 • KCSPC - P-6 Stop 6250 • OSPC - Stop 6250
Form 8546	Erroneous Levy	Appropriate ACS Support (ACSS) Site 2970 Market St, Mail Stop 4-Q26.132 Philadelphia PA, 19104 *SBSE CCS Cinn Coll TAS Hold *SBSE CCS Cinn Coll TAS e-OAR *SBSE CCS PSC TAS Holds *SBSE CCS PCS TAS E-OARS
Form 8546	DDIA processing error on the part of the IRS CSC - Refer to KCSPC Philadelphia - Refer to KCSPC	ACS Support (ACSS) (KCSPC) Stop 5050, P-4 333 W. Pershing Road Kansas City, MO 64108

Exhibit 3.10.72-1 (Cont. 36) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8554		Internal Revenue Service Enrolled Agent Policy and Management 127 International Dr. Room - EA 125 Franklin, TN 37067
Form 8594	ICT	
Form 8596/Form 8596A	IRS/ECC-MTB	Internal Revenue Service Attn. 8596 ECC-MTB 230 Murall Drive, P.O. Box 1359 Kearneysville, West Virginia 25430
Form 8599	ICT	<ul style="list-style-type: none"> • AUSPC - 6542 AUSC • CSC - Stop 536G • FSC - Stop B2007 • KCSPC - Stop 6800, N-2 • OSPC- M/S 6733
Form 8606	Route SP 1040-X returns to Batching to submit into BBTS-ICT using Route 2 and Function 180	<ul style="list-style-type: none"> • AUSPC • KCSPC
Form 8606	Route to ICT the SP 1040-X returns to submit into BBTS-ICT using Route 1 and Function 720	OSPC
Form 8609 and Form 8610 (Keep together.)	If "loose" and Part I and II are signed - route to Philadelphia. Note: If attached to a tax return - leave attached and continue processing the return.	IRS 2970 Market St Mail Stop 4-E08.141 Philadelphia, PA 19104
Form 8612	KCSPC	Batching (for NMF)
Form 8612 "Amended"	CSC	AM BMF NMF - Stop 6111G, Team C103
Form 8613	KCSPC	Batching (for NMF)
Form 8613 "Amended"	CSC	AM BMF NMF - Stop 6111G, Team C103

Exhibit 3.10.72-1 (Cont. 37) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8621/Form 8621 without correspondence	ICT Note: Form 8621 without correspondence route to OSPC	
Form 8621-A	OSPC Deposit	M/S 6059
Form 8633	AUSPC	Stop 6380
Form 8655	OSPC	M/S 6748
Form 8689 "loose"	ICT	
Form 8693	Philadelphia	BLN 4-E08.141
Form 8697 (Individual)	Philadelphia	ICT
Form 8697 (Business)	CSC - Accounts Management	Stop 6111G, Team C103
Form 8703 (Amended) Note: Route Form 8703 (Original) for processing	OSPC	M/S 6710
Form 8716	BMF Entity	<ul style="list-style-type: none"> KCSPC - M/S 6055 OSPC - M/S 6273
Form 8717	CSC	Mail Stop 31A
Form 8718	CSC	Mail Stop 31A
Form 8725	KCSPC	Batching (for NMF)
Form 8725 (Amended)	CSC	AM BMF NMF - Stop 6111G Team C103
Form 8752	KCSPC and OSPC	
Form 8796	Disclosure	OSPC - 7000
Form 8802	Transship Form, attachments, and payments to Citibank at the following address: If no payment , route package to Philadelphia, BLN 3-G23.100.	
Form 8804 (Original)	OSPC	M/S 6054

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Exhibit 3.10.72-1 (Cont. 38) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8804 (Amended)	ICT	
Form 8804, Schedule A loose	ICT	
Form 8804-C (or Certificate of Reduction Under IRC 1.1446-6) or Form 8813 with Section 1446 Payment voucher (No Remit) attached to Form 8804-C	Philadelphia	BLN 4-E08.142
Form 8805 - Copy A and Copy D (loose)	OSPC Code and Edit	M/S 6110
Form 8805 (Amended)	ICT	
Form 8805 - Copy B and Copy C (loose)	ICT	
Form 8809 ("loose")		Internal Revenue Service 1973 N. Rulon White Blvd. Mail Stop 6054 Ogden, UT 84404
Form 8809 with Form 8027 Note: Attach Form 8809 to the back and Batch as separate	OSPC - Batching	Stop 6054
Form 8809-I (Including related correspondence)	Application for Extension of Time to File FATCA Form 8966 (Form 8966-C)	Route to: Entity Stop 6182 AUSC
Form 8811	OSPC	Files
Form 8813	OSPC	With Remit Route to: M/S 6059 Note: Destroy as Classified Waste if No Remit or No Correspondence or No Form 8804-C is attached.
Form 8819	OSPC	Refer to instructions in IRM 3.10.72.13.43.

Exhibit 3.10.72-1 (Cont. 39) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8821	Ogden/Memphis/Philadelphia (See IRM 3.10.72.16.4 for addresses) Note: If the Form 8821 is attached to the Form 4466, please route the Form 4466 and Form 8821 to KCSPC or OSPC Accounting - Expedite	<ul style="list-style-type: none"> • MSC - Stop 8423 • OSPC - M/S 6737 • PSC - Stop 3-E08.123
Form 8821-A	Austin RAIVS	Stop 6716 AUSC
Form 8822 Loose (or Alone)	Entity	
Form 8822 with Correspondence	ICT (AM)	
Form 8822	IMF or BMF Entity - Note: If Box 2 is checked in Part 1 for "Gift, Estate, or Generation Skipping Transfer tax", route to KCSPC or OSPC.	IMF Entity <ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273 BMF Entity <ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - Stop 6273
Form 8822-B	BMF Entity	<ul style="list-style-type: none"> • KCSPC - M/S 6055 • OSPC - M/S 6273
Form 8822 or Form 8822-B with a Foreign or US Possession Address Change	BMF Entity	OSPC - M/S 6273
Form 8822 or Form 8822-B with Form 14039	ICT (unless addressed to a specific function)	
Form 8823	Philadelphia – Exam Classification	BLN 4-E08.141
Form 8831	KCSPC	Batching (for NMF)
Form 8831 (Amended)	CSC	AM BMF NMF - Stop 6111G Team C103
Form 8832	BMF Entity	<ul style="list-style-type: none"> • KCSPC - M/S 6055 • OSPC - M/S 6273
Form 8833 "loose"	ICT	
Form 8840	AUSPC Rejects	

Exhibit 3.10.72-1 (Cont. 40) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8842	KCSPC	Department of Treasury Internal Revenue Service Kansas City, MO 64999
Form 8843	AUSPC Rejects	
Form 8849	CSC-send daily "Express" mail with Form 3210 listing EINs.	Stop 5701G
Form 8854	Austin LB&I	MS 4301 AUSC
Form 8855	BMF Entity	<ul style="list-style-type: none"> • KCSPC - M/S 6055 • OSPC - M/S 6273
Form 8857	CSC	Stop 840F
Form 8862	ICT	
Form 8865	OSPC	M/S 6731
Form 8866 (Individual)	ICT	
Form 8866 (All Others)	Cincinnati	Stop 5111G
Form 8867(loose)		Classified Waste
Form 8868	OSPC	Stop 6054
Form 8869	BMF Entity	<ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - M/S 6273
Form 8870	OSPC	M/S 6273
Form 8871	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8872	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8874- A	Notice of Qualified Equity Invest- ment for New Markets Credit	OSPC-M/S 4916
Form 8874- B	Notice of Recapture Event for New Markets Credit	OSPC-M/S 4916
Form 8876	KCSPC	Batching (for NMF)
Form 8876 (Amended)	CSC	AM BMF NMF - Stop 6111G Team C103
Form 8878	AUSPC – EFU Help Desk	Stop 6380
Form 8879	Destroy as Classified Waste	

Exhibit 3.10.72-1 (Cont. 41) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8879-B Form 8879-C Form 8879-F Form 8879-I Form 8879-EO Form 8879-PE Form 8879-S	Destroy as Classified Waste	
Form 8879 EX	Destroy as Classified Waste	
Form 8885	ICT	
Form 8886	OSPC	M/S 4915
Form 8886-T	EO Entity	OSPC - M/S 6273
Form 8888 "Loose"	Return to taxpayer	
Form 8891	ICT	
Form 8892	KCSPC	
Form 8893	Ogden TEFRA	M/S 4510
Form 8894	Ogden TEFRA	M/S 4510
Form 8898	Austin LB&I	M/S 4301 AUSC
Form 8899	OSPC	M/S 1110
Form 8903	ICT	
Form 8913	ICT	
Form 8918	Office of Tax Shelter Analysis (OTSA)	OSPC - M/S 4916
Form 8921	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8922	CAWR Unit	<ul style="list-style-type: none"> • Memphis - Stop 814D6 • Philadelphia - Stop 4-G08.151
Form 8924	KCSPC	Batching (for NMF)
Form 8924 (Amended)	CSC	AM BMF NMF - Stop 6111G Team C103
Form 8925	ICT	
Form 8927	ICT	
Form 8928	KCSPC	Batching (for NMF)
Form 8928 if amended or correspondence only	CSC	Accounts Management Mail Stop 6111G Team C103

Exhibit 3.10.72-1 (Cont. 42) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8937	OSPC	Files, M/S 6722 Note: Write "Store in Alpha Files" in the "Remarks" section of Form 3210.
Form 8938 (With or w/o Correspondence)	ICT Exception: If attached to Form 1040-X, route to Batching for ICT scanning to SP 1040-X.	
Form 8939	Cincinnati FSO, Campus E&G	Stop 824G
Form 8939 with Amended Return (keep together)	ICT	
Form 8940 - Do not detach anything.	TE/GE	TE/GE Campus Support Stop 31A TM AW105 7940 Kentucky Dr. Florence, KY 41042
Form 8942	CSC	Stop 5701 G
Form 8944	Andover e-Help	Stop 983
Form 8945 /Form 8946	Transship Daily to Iowa	See Mailing Address for Form W-12
Form 8947	Office of Tax Shelter Analysis	OSPC - M/S 4916
Form 8948 ("loose")	OSPC - Files	OSPC - M/S 6722 Note: Indicate "Alpha File" on a Buck/Routing Slip. No Attachment form is needed. However, if Form 8948 is received with an original return , leave the Form 8948 attached to the back.
Form 8950 Form 8951	OSPC Note: Keep Remit attached to form(s) and mail to EP Voluntary Correction Program.	

Exhibit 3.10.72-1 (Cont. 43) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8952 (with or without payment)	Centralized Employment Tax Operation (CETO)	Detroit Federal Building 985 Michigan Ave 4th Floor CETO Detroit, Michigan 48226
Form 8955-SSA	OSPC	M/S 6054
Form 8957	AUSPC	Entity Stop 6182 AUSC
Form 8959 loose	ICT	
Form 8960 loose	ICT	
Form 8962 (Loose)	ERS/Rejects	
Form 8963	OSPC - Office of Tax Shelter Analysis	M/S 4916
Form 8965	IMF ERS/Rejects	<ul style="list-style-type: none"> • AUSPC - Stop 6126 AUSC • KCSPC - Stop 6120 N-1 • OSPC - M/S 6121
Form 8966 (Form 8966-C))	AUSPC	Stop 6054 AUSC
Form 8971	Cincinnati FSO, Campus E&G	Cincinnati FSO Campus E&G 7940 Kentucky Drive, Stop 824G Florence, KY 41042
Form 8973	Ogden Entity	Mail Stop 6273
All Loose Form 8974 (not attached to a notice, letter or return)	ICT	
Form 8975 (For paper-filed returns, the IRS requests taxpayers to mail a copy of page 1 of Form 8975 to Ogden. Only page 1 of Form 8975 mailed by taxpayers should be routed to Mail Stop 4912)	OSPC	Internal Revenue Service Mail Stop 4950 1973 N Rulon White Blvd Ogden, UT 84201
Form 8978 Form 8978 Sch A if loose	ICT	
Form 8979 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit

Exhibit 3.10.72-1 (Cont. 44) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8980 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8981 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8982 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8983 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8984 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8985	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8985 loose	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8985-V	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit

Exhibit 3.10.72-1 (Cont. 45) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 8986 if loose	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8988 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 8989 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 9000 "Loose"	IMF Entity Control Unit (ECU)	<ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273
Form 9100 - Line 1(a) is IRC 1.921 - 1T(b)(1)	OSPC	Mail Stop 6273
Form 9100 - Line 1(a) is IRC 1361(b)(1)(B)	OSPC	Mail Stop 6273
Form 9100 - Line 1(a) is IRC 1361(d)	OSPC	Mail Stop 6273
Form 9100 - Line 1(a) is IRC 1361(e)	OSPC	Mail Stop 6273
Form 9100 - Line 1(a) is IRC 301.7701-3	OSPC	Mail Stop 6273
Form 9100 - Line 1(a) is IRC 42	Low Income Housing Program	Department of the Treasury Internal Revenue Service Center Low Income Housing Program Philadelphia, PA 19255-0549
Form 9100 - Line 1(a) is IRC 338(g)	OSPC	Internal Revenue Service Submission Processing Center P.O. Box 9941 Mail Stop 4912 Ogden, UT 84201
Form 9100 - Line 1(a) is IRC 1022	KCSPC Estate & Gift	

Exhibit 3.10.72-1 (Cont. 46) (01-01-2026)

Routing Guide/Local Mailable

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 9143 with return	AUSPC Batching	Stop 6054
Form 9155	Accounting Branch	OSPC - Stop 6262
Form 9208 Form 9209 Form 9210 (Keep together)	If "loose" and Part I and II are signed - route to Philadelphia. Note: If attached to a tax return - leave attached and route to SP for processing of the return.	IRS LB&I:WIIC:PSP:Classifications Team 1 2970 Market Street, BLN 2-H08-200 Philadelphia, PA 19104
Form 9423 Collection Appeals Program (CAP)	Your local CSCO, ACSS if in CSC	<ul style="list-style-type: none"> • BSC - Stop 661 • MSC - Stop 811 • OCS - Stop 5500 • PSC - Stop 4 - N31.142 • ANSC - Stop 832 • ATSC - Stop 61 • KCSC - Stop P-4, 5000 • CSC - Stop 814G • FSC - Stop 76107 • AUSC - Stop 5501
Form 9465	CSCO	Refer to chart in IRM 3.10.72.16.5 to determine routing in your site.
Form 9465 with a Form 656	COIC	Refer to chart in IRM 3.10.72.16.3 to determine routing
Form 9549 Note: Leave Letter 718(SC) attached.	Exam	
Form 12153	ACS Support - CDP Unit Note: Always date stamp upon receipt, even if originally date stamped by another IRS office.	<ul style="list-style-type: none"> • CSC - Stop 814-G • FSC - Stop 76100 • KCSPC - Stop P-4 5050 • Philadelphia - Stop 4-Q26.132
Form 12203 (loose)	ICT	
Form 12256	ACS Support - CDP Unit	See addresses above.
Form 12257	ACS Support - CDP Unit	See addresses above.

Exhibit 3.10.72-1 (Cont. 47) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 12277	Collection Advisory Group	See IRM 3.10.72.16.5.1 for additional information. Refer to Pub 4235 for Mailing Address.
Form 12483	ICT	
Form 12507	CSC	Stop 840F
Form 12508	CSC	Stop 840F
Form 12509	CSC	Stop 840F
Form 12518 (should be attached to Letter 2566 or Letter 2566R or Letter 3219-N)	If a tax return is attached, route the package to Fresno, Austin, or Brookhaven (Attn: ASFR). If no return attached, destroy.	
Form 13441-A Loose (each form is to be stamped with a received date and any envelopes or Form 3210 that accompanies Form 13441-A is to remain with the form).	AUSPC	Stop 6098
Form 13441-A (Attached to any other form)	Follow routing instructions for the attached form	
Form 13551	KCSPC	Mail Stop 1060 N1
Form 13683 Note: If attached to Letter 950-C or Letter 950-D, attach Form to back.	Exam	
Form 13711	Collection or Appeals	
Form 13798 - with Letter 2700 attached Form 13798 - without Letter 2700 attached	If Letter is attached, move the Form to the top.	Designated Agent identified on letter, and if no letter: <ul style="list-style-type: none"> • OSPC - TEFRA - Stop 4510 • CSC - Brookhaven TEFRA - Stop 630
Form 13798L - with Letter 2700L attached Form 13798L - without Letter 2700L attached	If Letter is attached, move the Form to the top.	Designated Agent identified on letter, and if no letter: <ul style="list-style-type: none"> • OSPC - TEFRA - M/S 4510
Form 13844	KCSPC - ACS Support	Stop P-4 5050

Exhibit 3.10.72-1 (Cont. 48) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 14039 (loose), or any Correspondence (White Mail) regarding "ID Theft" or "stolen identity"	" Expedite " to ICT	
Form 14039 (attached to a CP or letter)	Leave Form 14039 attached to the back (or front). " Expedite " the package to the function who originated the correspondence.	
Form 14039-B with SS-4	" Expedite " to BMF Entity -OSPC	<ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - Stop 6273
Form 14039-B Loose	" Expedite " to ICT	Accounts Management
Form 14039-B is received with correspondence and includes IRS initiated correspondence ("C" letter, Form or CP)	Place the correspondence on top and " Expedite " the package to the appropriate function based on the "C" letter or CP Notice.	
Form 14039-B is attached to a Form 94X series return and the envelope is addressed to a specific function	Place the Form 14039-B on top, date stamp both documents, and " Expedite " the package to that function.	
Form 14039-B is attached to a Form 94X series return with no correspondence or address to a specific function	Place the Form 14039-B on top and " Expedite " to ICT	
Form 14039-B is attached to a Form 1120 series return with no correspondence or address to a specific function	Place the Form 14039-B on top and " Expedite " to ICT.	
Form 14039-B is attached to a Form 1041 series return with no correspondence or address to a specific function	Place the Form 14039-B on top and " Expedite " to ICT.	
Form 14039-B is attached to a Form 1065 series return with no correspondence or address to a specific function	Place the Form 14039-B on top and " Expedite " to ICT.	

Exhibit 3.10.72-1 (Cont. 49) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 14095 (each form is to be stamped with a received date, and any envelope, correspondence or Form 3210 that accompanies Form 14095 is to remain with the form.	AUSPC	Stop 6098
Form 14157	If received "loose" Note: If attached to a return, leave attached and route the complete package to ICT.	Return Preparer Office 401 W. Peachtree St. NW Mail Stop 421-D Atlanta, GA 30308
Form 14157, Form 14157-A, and Form 1040 series return(s)	Route entire package to ICT	
Form 14157, Form 14157-A, and Form 1040-X return	Route entire package to ICT	
Form 14157-A loose	Route to ICT	
Form 14157-A (attached to a CP Notice or Letter)	Leave Form 14157-A attached to the back (or front). "Expedite" the entire package to the function who originated the correspondence.	
Form 14232 and all attachments routed to the originator		Ogden M/S 7700
Form 14402	OSPC - Frivolous Filer Note: If Form 14402 is received with a payment, detach payment and route to Payment Perfection, and route Form 14402 to Frivolous Filer.	M/S 4450
Form 14413	AUSPC	ITIN Batching
Form 14415	AUSPC	ITIN Batching
Form 14420 Form 14431	Exam	<ul style="list-style-type: none"> • BSC - Stop 613 • CSC - Stop 8201G • MSC - Stop 8223

Exhibit 3.10.72-1 (Cont. 50) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 14654	AUSPC	See instructions in IRM 3.10.72.16.9 to determine routing.
Form 14692	AUSPC	ITIN Suspense Stop 6085 AUSC
Form 14726 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 14749	Examination	
Form 14764	BUR	M/S 6663
Form 14765	BUR	M/S 6663
Form 14792 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 15023	AUSPC	LB&I, M/S 4301
Form 15027 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 15028 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 15057 (BBA)	LB&I	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Form 15227 (loose)	ICT	
Form 15227 (attached to letter)	Expedite to the function who originated the correspondence	

Exhibit 3.10.72-1 (Cont. 51) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Affordable Care Act (ACA) Information Return documents - Form 1094-B transmitting Form 1095-B Form 1094-C transmitting Form 1095-C Caution: Do not separate the taxpayer submission. Form 1094-C received alone	AUSPC, KCSPC or OSPC Exception: If “loose” Form 1095-B or Form 1095-C (or “singles”) are received with correspondence that appear to come from the recipient, forward to local ICT. Exception: If “loose” Form 1095-B or Form 1095-C (or “singles”) are received without correspondence that appear to come from the recipient, destroy locally as classified waste.	Forward to AUSPC - Stop 6153: Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia, Foreign addresses Forward to KCSPC - Stop 6052: Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Exhibit 3.10.72-1 (Cont. 52) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Information Returns Program (IRP) documents – Form 1097 series Form 1098 series Form 1099 series Form W-2G Form 3921 Form 3922 Form 5498 series	AUSPC, KCSPC or OSPC Exception: If “loose” Form 1097, Form 1098, Form 1099, Form 3921, Form 3922 or Form 5498 series (or “singles”) are received that appear to come from the recipient, forward to local ICT.	Forward to AUSPC - Stop 6153: Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia, Foreign addresses Forward to KCSPC - Stop 6052: Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming Forward to OSPC - Stop 6049: California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia
Form 1098-MA	AUSPC Files (Alpha)	Stop 6723 AUSC
“Protective Claim for Refund” indicated on any return	ICT	
Form SF-1152 Form SF-2823 Form SF-3102	IRS - OPF Consolidation Site 440 Space Center Drive Lee’s Summit, MO 64064	
Form SF-2808	US Office of Personnel Management Retirement Operations Center PO Box 45 Boyers, PA 16017-0045	
Form SF-2809 Form SF-2817	Ogden - Payroll Center Note: If received in Ogden, it may be addressed to PO Box 9774.	M/S 1508

Exhibit 3.10.72-1 (Cont. 53) (01-01-2026)
Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form TSP-3	TSP Service Office PO Box 385021 Birmingham, AL 35238	
Form SS-4	Cincinnati Accounts Management	CSC, Stop 5300G Note: These must be mailed/routed, not scanned by CIS.
Form SS-8	<p>If “Firm’s address” is: Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming, American Samoa, Guam, Puerto Rico, U.S. Virgin Islands</p> <p>or</p> <p>Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, or other locations not listed</p>	<p>Brookhaven - Stop 631 or</p> <p>Internal Revenue Service SB/SE Compliance BIRSC, SS-8 Program Stop 631. 1040 Waverly Avenue Holtsville, NY 11742</p>
Form SS-16	EO Entity	OSPC - M/S 6273

Exhibit 3.10.72-1 (Cont. 54) (01-01-2026)

Routing Guide/Local Mailable

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
<p>Copy A Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements Form W-2 GU, Guam Wage and Tax Statement, and Form W-2 VI, U.S. Virgin Islands Wage and Tax Statement</p> <p>Note: Keep any Form W-3, Transmittal of Wage and Tax Statements or Form W-3 SS, Transmittal of Wage and Tax Statements attached to the applicable Form W-2, Copy A.</p>	<p>Always mail UPS when there is PII. Mail to: SSA Wilkes-Barre Data Operation Center Wilkes-Barre, PA 18769</p>	<p>Note: We generally say that UPS (or any Private Delivery Service) requires a 3-line address, which includes a Street Address, but SSA assures us that UPS will deliver using this format.</p>
<p>Copy B Form W-2, Wage and Tax Statement found detached from return and cannot be associated with return</p>	ICT	
<p>Copy B or Copy C Form W-2, Wage and Tax Statement, or received "loose" from taxpayer or with correspondence indicating they forgot to include with tax return</p>	ICT	
Form W-2/Form W-2C/Form W-2P-Form SSA 7000	ICT	
<p>Form W-3</p> <p>Note: Keep any Form W-2 Copy A attached to the Form W-3.</p>	<p>Mail using UPS in this format: Social Security Administration Direct Operations Center Wilkes-Barre, PA 18769-0001 or if using a private delivery service</p> <p>Social Security Administration Direct Operations Center Attn: W-2 Process 1150 E. Mountain Dr. Wilkes-Barre, PA 18702-7997</p>	

Exhibit 3.10.72-1 (Cont. 55) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form W-2C/Form W-3C from the Employer - their submission for filing a correction	Mail using UPS in this format and include Attention line: Social Security Administration Direct Operations Center P.O. Box 3333 Wilkes-Barre, PA 18767-3333 or if using a private delivery service Social Security Administration Direct Operations Center Attn: W-2c Process 1150 E. Mountain Dr. Wilkes-Barre, PA 18702-7997	
Form W-2C /Form W-3C from SSA	Return to SSA with a note on Form 3210: "Do not send to the IRS."	
Form W-2G "loose" with no Form 1096 attached	ICT	
Form W-4	See IRM 3.10.72.16.6	
Form W-4P	Destroy as Classified Waste, if no correspondence attached.	
Form W-4V	Destroy as Classified Waste, if no correspondence attached.	
Employers Form W-4 Listing (No W-4s attached)	Destroy as classified waste.	
Form W-7/ Form W-7 (SP)	Transship Daily (Overnight Mail) Form, Return, and all supporting documentation to: Note: Place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged.	IRS 3651 S. I H 35 Stop 6052 AUSC Austin, TX 78741

Exhibit 3.10.72-1 (Cont. 56) (01-01-2026)

Routing Guide/Local Maildex

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
Form W-7 with Form 8288/Form 8288-A	If received in AUSPC : If received in OSPC :	Route package to AUSPC ITIN, Stop 6052 AUSC. Note: Place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged. Route package to OSPC for processing. Put Form 8288/Form 8288-A on top.
Form W-7A	Transship Daily (Overnight Mail) Form and all supporting documentation to:	IRS 3651 S. I H 35 Stop 6182 AUSC Austin, TX 78741
Form W-8 w/Correspondence	ICT	
Form W-9	Destroy as Classified Waste, if no correspondence attached.	
Form W-10	Destroy as Classified Waste, if no correspondence attached.	
Form W-7PForm W-12	Transship Daily (Overnight Mail) Form and all supporting documentation (including checks) to:	
Form W-13	Return to Filer using Form 14219 with a Quick Note stating, We are returning the Form W-13 you sent to the IRS. The purpose of the form is to report your EIN to companies required to file ExSTARS returns. For example, a truck carrier making a delivery to a terminal must provide the carrier company's EIN to the terminal operator.	Clerical Function to prepare note and envelope. Keep envelope and use Return Address from the envelope, or from the Form.

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Exhibit 3.10.72-1 (Cont. 57) (01-01-2026)**Routing Guide/Local Maildex**

DOCUMENT/FORM	ROUTE TO:	ADDRESS OR MAIL STOP #
"Loose" Schedule K-1 (Form 1041 "Loose" Schedule K-1 (Form 1065 "Loose" Schedule K-1 (Form 1120S	BMF Code & Edit Note: Do not staple envelope. Use dual date stamp and keep envelope.	<ul style="list-style-type: none"> KCSPC - M/S 6130 C-1 OSPC - M/S 6110
"Loose" Schedule LEP	IMF Entity Control Unit (ECU)	<ul style="list-style-type: none"> AUSPC - Stop 6182 KCSCP - Stop 6055 OSPC - Stop 6273
Any IMF or BMF return with a notation of OIC or OIC-PAO in the top margin	OSPC	Internal Revenue Service Mail Stop 6054 1973 N. Rulon White Blvd. Ogden, UT 84404

Exhibit 3.10.72-2 (01-01-2026)**Correspondex C Letters – Routing Guide**

Each campus should attempt to route IRS “**C**” (**Correspondex**) letters based on letter number or specific IDRS number range designated by your Campus for specific functional areas. If the letter was initiated by someone in Accounts Management, the response should be routed to ICT to be scanned into the system. In most cases, the letter will be returned to the originator and the Return Address at the top of the letter should indicate the location/site of the originator. A “(SC)” letter simply means the Campus developed it and is usually unique to a specific area. A “LT” or “LP” letter should be routed to ACS Support (at address shown in Return Address). “CG” means Computer Generated by a stand-alone system.

Be sure to use your list of IDRS numbers (or ranges) from CC MESSG to ensure proper routing.

Note: Any letter, **other than Letter 12C**, attached to a Form 1040-X should be moved to the back of the Form and route to Batching for ICT scanning to SP 1040-X. Any Letter 12C with a Form 1040-X should be routed to IMF ERS. All Letter 12C responses should be routed to the IMF ERS function at the site shown in the Return Address, except for those sent by RIVO, see below for further instructions. If the taxpayer mailed the response to the incorrect Campus, route it to the correct site shown as the Return Address.

LETTER	ROUTE REPLY TO:
“LT” or “LP” letters Note: Disregard any notation at the bottom with a “Letter XXXX” and go by the “LP” or “LT”	ACS Support (including Undeliverables) Note: Route to the ACS Support site shown in the Return Address.
Letter 12C	IMF Rejects <ul style="list-style-type: none"> • AUSPC - Stop 6126 AUSC • KCSPC - Stop 6120 N-1 • OSPC - M/S 6121 Exception: If the IDRS number is 148XX, then route to the appropriate RIVO Mail Stop # shown below: Andover - 862L Atlanta - 56-A Austin - 6579 AUSC Brookhaven - 975 Cincinnati - 6445G Kansas City - 6574 S-2 Memphis - 303C Ogden - 9002
Letter 21C (IDRS Range 0280300000)	Internal Revenue Service PO Box 122658 Stop 5700 G Covington, KY 41012
Letter 86C (IDRS Range 0280300000)	Internal Revenue Service PO Box 122658 Stop 5700 G Covington, KY 41012

Exhibit 3.10.72-2 (Cont. 1) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 96C (IDRS Range 0280300000)	Internal Revenue Service PO Box 122658 Stop 5700 G Covington, KY 41012
Letter 96C	ICT
Letter 98C, Letter 99C	CAWR Unit: <ul style="list-style-type: none"> • Memphis - Stop 814 • Philadelphia - BLN 4-G08.151
Letter 104C	IMF Entity <ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273 BMF Entity <ul style="list-style-type: none"> • KCSPC - 6055 • OSPC - M/S 6273
Letter 105C (IDRS Range 14810 through 14899)	RIVO Fresno Stop M2004 FSC PO Box 12866 Fresno, CA 93779-2886
Letter 105C (with or without Form 907)	ICT
Letter 105C (with Form 907) if: <ul style="list-style-type: none"> • Kind of Tax indicates Employment, Form 941, FICA, etc., and • Letter 105C or any attachment indicates “Quality Stores, Inc.” or “CSX Corp.” v. United States Note: Date stamp letter and Form 907.	Internal Revenue Service 1550 American Blvd. Suite 500, Stop 4556 lcm Bloomington, MN 55425
Letter 106C (IDRS Range 14810 through 14879)	RIVO Fresno Stop M2004 FSC PO Box 12866 Fresno, CA 93779-2886
Letter 112C	CSCO Note: If an original BMF return is attached and there is no correspondence requiring a response, move the letter to the back and route to Batching. If correspondence requires a response, separate the package; route the correspondence appropriately and route the return to Batching. If Amended attached, route to ICT.

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Exhibit 3.10.72-2 (Cont. 2) (01-01-2026)
Correspondence C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 131C	ICT
Letter 134C	ICT
Letter 143C	<p>If attached to a return that has an edited "TC 595" or "TC 599" or "Process as Original" in the top margin, move the letter to the back and route return to Batching.</p> <p>Route letter to the originator if "loose" or with correspondence, such as a Request for Installment Agreement, Taxpayer responds that business closed and attaches Final Return, or Taxpayer request abatement of Penalty and Interest due to Reasonable Cause.</p>
Letter 216C	<p>Internal Revenue Service Stop 6064 AUSPC ICT 3651 S IH-35 Austin, TX 78741</p>
Letter 225C	CSC - M/S 532G
Letter 226J	BUR M/S 6663
Letter 227J	BUR M/S 6663
Letter 227K	BUR M/S 6663
Letter 227L	BUR M/S 6663
Letter 227M	BUR M/S 6663
Letter 227N	BUR M/S 6663
Letter 239C	ICT
Letter 282C	<p>CSCO</p> <p>Note: If an original BMF return is attached and there is no correspondence, move the letter to the back and route to Batching. If correspondence requires a response, separate the package; route the correspondence appropriately and route the return to Batching. If Amended attached, route to ICT.</p>
Letter 312C Letter 326C Letter 385C	<p>BMF Entity</p> <ul style="list-style-type: none"> • OSPC - M/S 6273 • KCSPC - Stop 6055

Exhibit 3.10.72-2 (Cont. 3) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 324C	Route to originator. Exception: If Form 1040-X attached, move letter to the back and route to Batching for ICT scanning to SP 1040-X.
Letter 380C	FUTA Unit: • CSC - Stop 815G
Letter 418C	ICT Exception: If the IDRS number is 148XX , then route to the appropriate RIVO Mail Stop # shown below. Andover - 862L Atlanta - 56-A Austin - 6579 AUSC Brookhaven - 975 Cincinnati - 6445G Fresno - M2004 Kansas City - 6574 S-2 Memphis - 303C Ogden - 9002
Letter 449C	Internal Revenue Service Stop 6064 AUSPC ICT 3651 S IH-35 Austin, TX 78741
Letter 474C	ICT Exception: If the IDRS number is 148XX , then route to the appropriate RIVO Mail Stop # shown below. Andover - 862L Atlanta - 56-A Austin - 6579 AUSC Brookhaven - 975 Cincinnati - 6445G Fresno - M2004 Kansas City - 6574 S-2 Memphis - 303C Ogden - 9002
Letter 510C	Return to originator
Letter 525	M/S 6663
Letter 531	Exam
Letter 531-T	BMF AUR- OSPC, M/S 6663
Letter 566	Exam

Exhibit 3.10.72-2 (Cont. 4) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 662C	Internal Revenue Service Stop 6064 AUSPC ICT 3651 S IH-35 Austin, TX 78741
Letter 681C	CSCO
Letter 692	Exam
Letter 718(SC) Note: Keep Form 9549 attached.	Exam
Letter 854C	ICT
Letter 861C	CAF Unit, OSPC - M/S 6737
Letter 907-M (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 916C (With or without Form 1040-X)	Route to originator. Exception: If Form 1040-X attached move letter to the back and route to Batching for ICT scanning to SP 1040-X.
Letter 937	ICT
Letter 937-A	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 950	Exam
Letter 950-C or Letter 950-D Note: Keep Form 13683 attached.	Exam
Letter 972CG	Philadelphia - IRP Civil Penalty Function - BLN 4-G08.151

Exhibit 3.10.72-2 (Cont. 5) (01-01-2026)
Correspondence C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 1151C	AUR Branch <ul style="list-style-type: none"> Atlanta - Stop 45-A Andover - Stop 860 AUSPC - Stop 6692 Brookhaven - Stop 620 FSC - Stop 86106 OSPC - Stop 6652 Philadelphia - BLN 5-E08.113
Letter 1727C	CAF Unit, OSPC - M/S 6737
Letter 1802C	AUR Branch - See Stop numbers shown above.
Letter 1817	LB&I Ogden Team 1973 N Rulon White BLVD Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 1862(SC) Letter 1902B	SC Exam (SFR Function if marked "IRP" or "SFR")
Letter 1865C/(SC) Note: Do not separate any IRP that is submitted with the 1865C Letter	IRP Correspondence
Letter 1948C	Philadelphia - BLN 4-G08.151
Letter 2030	BMF AUR-OSPC, M/S 6663
Letter 2050 (with no indication of "LT" or "LP")	OSPC EO Entity - M/S 6273
Letter 2057C	Address in top left corner of notice - CAWR
Letter 2255C	CSCO Note: If an original BMF return is attached and there is no correspondence, move the letter to the back and route to Batching. If correspondence requires a response, separate the package; route the correspondence appropriately and route the return to Batching. If Amended attached, route to ICT.
Letter 2267C (IDRS Range 0280300000)	Internal Revenue Service PO Box 122658 Stop 5700 G Covington, KY 41012
Letter 2272C	ICT, unless Form 433 is attached
Letter 2273C	CSCO

Exhibit 3.10.72-2 (Cont. 6) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 2274C	CSCO
Letter 2284C	CSCO Note: If an original BMF return is attached and there is no correspondence, move the letter to the back and route to Batching. If correspondence requires a response, separate the package; route the correspondence appropriately and route the return to Batching. If Amended attached, route to ICT.
Letter 2289C	ICT
Letter 2290C	ICT
Letter 2349	Internal Revenue Service Austin Submission Processing Center P.O. Box 934, Stop 6274 AUSC Austin, TX 78767 Internal Revenue Service Kansas City Submission Processing Center 333 W. Pershing Road Kansas City, MO 64108 Internal Revenue Service Ogden Submission Processing Center Mail Stop 6264 Ogden, UT 84404
Letter 2364C	Internal Revenue Service Stop 6064 AUSPC ICT 3651 S IH-35 Austin, TX 78741
Letter 2448C	CAWR Unit: <ul style="list-style-type: none"> • Memphis - Stop 814 • Philadelphia - BLN 4-G08.151
Letter 2469(SC/CG)	CSCO
Letter 2474C	CAWR - See chart above.
Letter 2475C	Originator or CAF, OSPC, M/S 6737 Note: CAF in OSPC- IDRS range is 04307 through 04314 and 04321.
Letter 2531	BMF AUR-OSPC, M/S 6663
Letter 2566, Letter 2566R - Leave any return attached.	ASFR (Austin/Brookhaven/ Fresno)--route to Return Address

Exhibit 3.10.72-2 (Cont. 7) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 2625C	AUR Branch - See Stop numbers shown above.
Letter 2626C	AUR Branch - See Stop numbers shown above.
Letter 2627C	AUR Branch - See Stop numbers shown above, or BMF AUR- OSPC, M/S 6663.
Letter 2644C (IDRS Range 1485011111)	Route Reply to: AUSC 6579
Letter 2645C (IDRS Range 1485011111)	Route Reply to: AUSC 6579
Letter 2644C	Route to originator - See Return Address or IDRS Number
Letter 2645C (IDRS Range 0280300000)	Internal Revenue Service PO Box 122658 Stop 5700 G Covington, KY 41012
Letter 2645C	Return to originator - See Return Address or IDRS Number
Letter 2673C Letter 2675C	Originator or CAF, OSPC, M/S 6737 Note: CAF in OSPC- IDRS range is 04307 through 04314 and 04321.
Letter 2694C through Letter 2699C	OSPC 1973 N Rulon White Blvd. EO Team M/S 6110 Ogden, UT 84201
Letter 2700	Route to Designated Agent identified on letter. If unavailable, or address incomplete, route to: <ul style="list-style-type: none"> OSPC - TEFRA - M/S 4510 CSC - Brookhaven TEFRA - Stop 630
Letter 2700L	Route to Designated Agent identified on letter. If unavailable, or address incomplete, route to: <ul style="list-style-type: none"> OSPC - TEFRA - M/S 4510 CSC - Brookhaven TEFRA - Stop 630
Letter 2797(CG)	CSCO
Letter 2802	AUSPC - Stop 5501
Letter 2893C	AUR Branch- See Stop numbers shown above, or <ul style="list-style-type: none"> BMF AUR- OSPC, M/S 6663
Letter 2940C	ICT
Letter 3022C	ICT

Exhibit 3.10.72-2 (Cont. 8) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 3064C	ICT
Letter 3176C	OSPC Exam-FRP, M/S 4450
Letter 3180C	ICT
Letter 3217C/Letter 3217SP	CSCO
Letter 3219	Exam
Letter 3219B	BMF AUR-OSPC, M/S 6663
Letter 3219C	Ogden Service Center Mail Stop 9002 Ogden, UT 84201-0062
Letter 3219N - Leave any return attached.	ASFR-(Austin/Brookhaven/Fresno) - route to Return Address
Letter 3279C	CSC Stop 840F
Letter 3284C	CSC Stop 840F
Letter 3307 SC/CG Letter 3308 SC/CG Letter 3309 SC/CG Letter 3310 SC/CG Letter 3311 SC/CG Letter 3312 SC/CG Letter 3313 SC/CG Letter 3314 SC/CG Letter 3315 SC/CG Letter 3316 SC/CG Letter 3318 SC/CG Letter 3319 SC/CG Letter 3320 SC/CG	OSPC - M/S 6732
Letter 3323C	CSC Stop 840F
Letter 3338C	Exam
Letter 3383C	Philadelphia - 3-G23.100
Letter 3404C	<ul style="list-style-type: none"> • BMF AUR - OSPC, M/S 6663 (if EIN present) • IMF AUR - OSPC, M/S 6652 (if SSN present) • For All other IMF AUR sites, see stop numbers shown above.
Letter 3471C	OSPC Rejects Unit Stop 6121
Letter 3477C	ICT
Letter 3497 SC/CG	OSPC - M/S 6732

Exhibit 3.10.72-2 (Cont. 9) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 3653C	OSPC ERS/Rejects, M/S 6121
Letter 3657C	CSC Stop 840F
Letter 3658C	CSC Stop 840F
Letter 3659C	CSC Stop 840F
Letter 3660C	CSC Stop 840F
Letter 3661C	CSC Stop 840F
Letter 3793 SC/CG	OSPC - M/S 6732
Letter 3852C Letter 3853C	BMF Entity Unpostables <ul style="list-style-type: none"> • KCSPC - Stop 6702 • OSPC - M/S 6123
Letter 3854	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 3875C	EO Entity <ul style="list-style-type: none"> • OSPC - M/S 6273
Letter 3938C	OSPC
Letter 3967C	ICT
Letter 3939 (or Letter 3939a) and attachments routed to the originator	Ogden M/S 7700
Letter 3948	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 4010C	Address in top left corner of notice - FUTA
Letter 4011C	Address in top left corner of notice - FUTA
Letter 4064C	Internal Revenue Service 2970 Market St. BLN #3-E08.123 Philadelphia, PA 19104-5016
Letter 4086C	ICT
Letter 4087C	AUSPC - 6126 AUSC

Exhibit 3.10.72-2 (Cont. 10) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 4115C	Do not route to ICT. Route to RIVO , Mail Stop #. <ul style="list-style-type: none"> • Andover - 862L • Atlanta - 56-A • Austin - 6579 AUSC • Brookhaven - 975 • Cincinnati - 6445G • Fresno - M2004 • Kansas City - 6574 S-2 • Memphis - 303C • Ogden - 9002
Letter 4116C	Criminal Investigation
Letter 4140	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 4148C	ICT - If correspondence requires a response If Form 944 is attached and no correspondence requiring a response - move notice to the back and process the Form 944 Refer to IRM 3.10.72.7.3 Exception.
Letter 4204	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 4220	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 4281A Letter 4281B Letter 4281C Letter 4281E Letter 4281F Letter 4281G	ICT Note: If a tax return is attached and there is correspondence requiring a response, detach it. Write "Detach Return" on the correspondence and route to ICT; route the return to Batching. If no correspondence, move the letter to the back and continue processing.
Letter 4306	Exam

Exhibit 3.10.72-2 (Cont. 11) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 4310C	<p>RIVO</p> <p>Note: Please route based on IDRS number. If the IDRS number is 148XX, then route to the appropriate RIVO Mail Stop # shown below.</p> <p>Andover - 862L Atlanta - 56-A Austin - 6579 AUSC Brookhaven - 975 Cincinnati - 6445G Fresno - M2004 Kansas City - 6574 S-2 Memphis - 303C Ogden - 9002</p>
Letter 4314C	<ul style="list-style-type: none"> • BMF AUR - OSPC, M/S 6663 (if EIN present) • IMF AUR - OSPC, M/S 6652 (if SSN present) • For All other IMF AUR sites, see stop numbers shown above.
Letter 4445C	<p>IRS Stop 604 310 Lowell St. Andover, MA 01810-4500</p>
Letter 4458C	<p>CSCO site shown on Return Address</p> <p>Note: This is a generated letter and the IDRS number is all 9s.</p>
Letter 4464C	<p>Do not route to ICT. Route to:</p> <ul style="list-style-type: none"> • AUSC 6579
Letter 4527C	CAF, OSPC, M/S 6737
Letter 4550C Letter 4551C Letter 4552C	BMF AUR - OSPC, M/S 6663
<p>Letter 4657</p> <p>Note: If there is a CD-ROM attached to a response to Letter 4657, securely attach it to the letter and route to M/S 4916. Do not return to the filer.</p> <p>Letter 4658</p> <p>Note: If Form 843 is attached to Letter 4658, route to M/S 4921.</p>	OSPC - M/S 4916

Exhibit 3.10.72-2 (Cont. 12) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 4664C	CSC - Stop 5701G
Letter 4676C	ICT Exception: Any payment should be routed to PPU for input of a “TC 570”. If Form 1040-X is attached, move letter to the back and route to Batching for ICT scanning to SP 1040-X.
Letter 4734C	Internal Revenue Service Stop 6064 AUSPC ICT 3651 S IH-35 Austin, TX 78741
Letter 4800C	Ogden Service Center Mail Stop 9002 Ogden, UT 84201-0062
Letter 4883C Move letter to the top when routing Reminder: Response may include IMF original or copy of Form 1040 series return and photocopies of their SS cards, drivers license, etc, and Form 14039.	RIVO Route entire response to Austin - 6579 AUSC
Letter 4904C	RIVO <ul style="list-style-type: none"> • Andover - 862L • Atlanta - 56-A • Austin - 6579 AUSC • Brookhaven - 975 • Cincinnati - 6445G • Fresno - M2004 • Ogden - 9002 • Kansas City - 6574 S-2 • Memphis - 303C
Letter 4905	If attached to a return that has an edited “TC 595” or “TC 599” or “Process as Original” in the top margin, move the letter to the back and route return to Batching. Route letter to the originator if “loose” or with correspondence, such as a Request for Installment Agreement, Taxpayer responds that business closed and attaches Final Return, or Taxpayer request abatement of Penalty and Interest due to Reasonable Cause.
Letter 4939	AUSPC ITIN, Stop 6090 AUSC

Exhibit 3.10.72-2 (Cont. 13) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5035 Letter 5036 Letter 5037 Letter 5038 Letter 5039 Letter 5040 Letter 5041 Letter 5042 Letter 5043 Letter 5044 Letter 5045	BSC (Exam) - Stop 613
Letter 5040J	BUR M/S 6663
Letter 5066C Letter 5067C Note: If Form 843 is attached to Letter 5067C, route to M/S 4921.	OSPC - M/S 4916
Letter 5071C Move letter to the top when routing Reminder: Response may include IMF original or copy of Form 1040 series return and photocopies of their SS cards, drivers license, etc, and Form 14039.	RIVO Route entire response to Austin - 6579 AUSC
Letter 5073C	ICT
Letter 5156	BSC (Exam) - Stop 613
Letter 5216 Move letter to the top when routing Reminder: Response may include IMF original or copy of Form 1040 series return and photocopies of their SS cards, drivers license, etc, and Form 14039.	RIVO Route entire response to Austin - 6579 AUSC
Letter 5263C	CSC Attn: RICS RIVO M/S 6445G
Letter 5371	AUSPC - Stop 4305 AUSC

Exhibit 3.10.72-2 (Cont. 14) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5447C Move letter to the top when routing Reminder: Response may include IMF original or copy of Form 1040 series return and photocopies of their SS cards, drivers license, etc, and Form 14039.	RIVO Route entire response to Austin - 6579 AUSC
Letter 5489	CSC - Centralized Excise, Stop 5701G
Letter 5498	AUSPC - Stop 4305 AUSC
Letter 5532C	<ul style="list-style-type: none"> • BMF - Must be scanned to the International Ogden Team queue using work type BMFINTL. • IMF - Must be scanned to the International Philadelphia Team queue using work type IMFINTL.
Letter 5533C	<ul style="list-style-type: none"> • BMF - Must be scanned to the International Ogden Team queue using work type BMFINTL. • IMF - Must be scanned to the International Philadelphia Team queue using work type IMFINTL.
Letter 5609	KCSPC - Stop 1060 N1
Letter 5611	KCSPC - Stop 1060 N1
Letter 5612	KCSPC - Stop 1060 N1
Letter 5613	KCSPC - Stop 1060 N1
Letter 5614	KCSPC - Stop 1060 N1
Letter 5615	KCSPC - Stop 1060 N1
Letter 5616	KCSPC - Stop 1060 N1
Letter 5617	KCSPC - Stop 1060 N1
Letter 5747C Move letter to the top when routing Reminder: Response may include IMF original or copy of Form 1040 series return and photocopies of their SS cards, drivers license, etc, and Form 14039.	RIVO Route entire response to Austin - 6579 AUSC
Letter 5821	AUSC - Stop 6090
Letter 5835C	ICT

Exhibit 3.10.72-2 (Cont. 15) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5892 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5931 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5933 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5933-A	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5934 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5935	AUSPC - LB&I, M/S 4301
Letter 5939 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5940 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 5955C	ICT
Letter 5956C	ICT

Exhibit 3.10.72-2 (Cont. 16) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5975 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6007 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6008 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6013	OSPC 1973 Rulon White Blvd Attn: TECU Mail Stop 1112 Ogden, UT 84201
Letter 6015	ICT
Letter 6015 (If Form 1040-X attached)	Route to Batching for ICT scanning to SP 1040-X
Letter 5900-D	See IRM 3.10.72.8.3
Letter 6042C	OSC Attn: RICS RIVO M/S 9002
Letter 6047 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6048 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6053 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit

Exhibit 3.10.72-2 (Cont. 17) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 6060-A Note: If attached to a 1040-X claim or notated with the following: a. Combat-Injured Veterans Tax Fairness Act of 2016 b. Veteran Disability Severance c. St. Clair Claim d. Combat Injured Veteran Route to ICT	ICT
Letter 6060-D Note: If attached to a 1040-X claim or notated with the following: a. Combat-Injured Veterans Tax Fairness Act of 2016 b. Veteran Disability Severance c. St. Clair Claim d. Combat Injured Veteran Route to ICT	ICT
Letter 6062 (BBA)	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6073	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6112 or Letter 6112-A	If attached to an original return, move the letter to the back and route return to: OSPC Batching M/S 6054 All others route to: CSC Stop 5700 G
Letter 6113 or Letter 6113-A	If attached to an original return, move the letter to the back and route return to: OSPC Batching M/S 6054 All others route to: CSC Stop 5700 G

Exhibit 3.10.72-2 (Cont. 18) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 6167C Move letter to the top when routing Reminder: Response may include IMF original or copy of Form 1040 series return and photocopies of their SS cards, drivers license, etc, and Form 14039.	RIVO Route entire response to Austin - 6579 AUSC
Letter 6173C	Department of the Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4308 AUSC Austin, TX 78741
Letter 6174C	Department of the Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4308 AUSC Austin, TX 78741
Letter 6174-A	Department of the Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4308 AUSC Austin, TX 78741
Letter 6185	Austin Offshore Initiative Unit Mail Stop 4309 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6225	Austin Voluntary Compliance Mail Stop 4301 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6226	Austin Voluntary Compliance Mail Stop 4301 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6227	Austin Voluntary Compliance Mail Stop 4301 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6229	Austin Offshore Initiative Unit Mail Stop 4309 AUSC 3651 S IH-35 Austin, TX 78741

Exhibit 3.10.72-2 (Cont. 19) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 6230	Austin Offshore Initiative Unit Mail Stop 4309 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6238	HCTC Enrollment Team AUSC - Stop 6098
Letter 6247	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6248	LB&I Ogden Team 1973 N Rulon White Blvd Mail Stop 4705 Ogden, UT 84404 Attn: BBA Unit
Letter 6255C	Ogden Service Center Mail Stop 9002 Ogden, UT 84201-0062
Letter 6272	Internal Revenue Service Mail Stop 4308 AUSC 3651 S I-H 35 Austin, TX 78741
Letter 6304	Philadelphia - BLN 4-G08.151
Letter 6327 Note: Letter 6327 responses may include attached Form 941, Form 941 Schedule R, or Form 7200. Please keep all forms attached to the letter when routing.	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd. Ogden, UT 84201
Letter 6328 Note: Letter 6327 responses may include attached Form 941, Form 941 Schedule R, or Form 7200. Please keep all forms attached to the letter when routing.	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd. Ogden, UT 84201
Letter 6336	Department of Treasury Internal Revenue Service Mail Stop 4301 AUSC 3651 IH-35 Austin, TX 78741

Exhibit 3.10.72-2 (Cont. 20) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 6348	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd. Ogden, UT 84201
Letter 6362	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd. Ogden, UT 84201
Letter 6378	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd Ogden, UT 84404
Letter 6379	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd Ogden, UT 84404
Letter 6489	Internal Revenue Service Mail Stop 4301 AUSC 3651 S IH 35 Austin, TX 78741
Letter 6507	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd Ogden, UT 84201
Letter 6530	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd Ogden, UT 84201
Letter 6531	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd Ogden, UT 84201
Letter 6552	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd. Ogden, UT 84201
Letter 6554	Internal Revenue Service Attn: Ogden Examination Clerical Mail Stop 5303 1973 Rulon White Blvd. Ogden, UT 84201

Exhibit 3.10.72-2 (Cont. 21) (01-01-2026)
Correspondex C Letters – Routing Guide

LETTER	ROUTE REPLY TO:
Letter 6631	Destroy replies and undeliverable.
Letter 6800 sce Note: Determine routing by the IDRS number. Entity's IDRS numbers are 0X232XXXXX through 0X238XXXXX. Entity Unpostables' IDRS numbers are 02272XXXXX, 02273XXXXX, 04275XXXXX, and 04276XXXXX.	BMF Entity <ul style="list-style-type: none"> • OSPC - M/S 6273 • KCSPC - Stop 6055 BMF Entity Unpostables <ul style="list-style-type: none"> • CSC - Stop 362 • OSPC - M/S 6123 • KCSPC - Stop 6702-N-1
Letter 6801 sce	BMF Entity <ul style="list-style-type: none"> • OSPC - M/S 6273 • KCSPC - Stop 6055

Exhibit 3.10.72-3 (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

Route Replies to CP (Computer Paragraph) notices to the area designated on the table below. The Mail Sorter machine should sort Replies by CFN (Code Format Number, the 4-digit extension to the ZIP Code). Refer to Exhibit 3.10.72-5 for a complete list of all valid CFNs. Let the Mail Sorter machine sort first, then perform a finer sort by Return Address, Title of the Notice, or identifying information regarding the originator to determine proper routing to the correct area. Any Installment Agreement (Form 9465, Form 433 series, or Form 2159) attached to the back of a CP 501, CP 503, or CP 504/CP 504B notice should be routed to CSCO (Collections). Use the chart in IRM 3.10.72.16.5 for routing to the appropriate site. Route to ICT when taxpayer requests an adjustment/abatement or attaches an amended return. Date stamp the notice and Amended return.

Note: CSC should route notices with Excise forms and Estate and Gift forms noted in the header area of the notice to the appropriate Stop number in Compliance.

CP	ROUTE REPLY TO:	STOP #
CP 01 Exception: If attached to a “C” letter or other CP notice, route per the letter or other notice.	ICT	
CP 01A Exception: If a tax return is attached, detach the notice and any correspondence and staple to the back of the return and route to SP for processing	ICT	

Exhibit 3.10.72-3 (Cont. 1) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 01E	<ol style="list-style-type: none"> 1. If any correspondence is attached to the CP notice, (except an address change request, Form 8822, or tax return) route to ICT. 2. If an address change request or Form 8822 is the only attachment, route to IMF Entity. 3. If the notice is attached to a tax return and includes correspondence requiring a response, detach the notice and correspondence and route per (1) above. Note: "Correspondence requiring a response" does NOT include an address change request or Form 8822. 4. If the notice is attached to a tax return and does NOT include correspondence requiring a response, staple the notice (which may include an address change request or Form 8822) to the back of the return and route to Batching or process at site received. Do not transship any returns. . 	
CP 01H	IMF Entity	<ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273
CP 01S	ICT	
CP 03A, CP 03B, or CP 03C	ICT	
CP 04	KCSPC CSCO	Stop P-4 5000 PO Box 219236 Kansas City, MO 64121-9236

Exhibit 3.10.72-3 (Cont. 2) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 05 Note: If Form 1040-X is attached, keep package together.	RIVO 333 W Pershing Rd Mail Stop 6574 S-2 Kansas City, MO 64108	6574 S-2
CP 05A Note: If Form 1040-X is attached, keep package together.	RIVO	Stop 2004 Fresno
CP 06 /CP 06A	Exam	
CP 08	Route SP 1040-X returns to Batching to submit into BBTS-ICT using Route 2 and Function 180	AUSPC and KCSPC
CP 08	Route to ICT the SP 1040-X returns to submit into BBTS-ICT using Route 1 and Function 720	OSPC
CP 09	Route SP 1040-X returns to Batching to submit into BBTS-ICT using Route 2 and Function 180	AUSPC and KCSPC
CP 09	Route to ICT the SP 1040-X returns to submit into BBTS-ICT using Route 1 and Function 720	OSPC
CP 10	ICT	
CP 11 (If Form 1040-X attached)	If Form 1040-X is attached, move letter to the back and route to Batching for ICT scanning to SP 1040-X	
CP 12 (If Form 1040-X attached)	If Form 1040-X is attached, move letter to the back and route to Batching for ICT scanning to SP 1040-X	
CP 11/CP 11A/CP 11R CP 12/CP 12A/CP 12M/CP 12R CP 13/CP 13A/CP 13R (If no Form 1040-X attached)	ICT	

Exhibit 3.10.72-3 (Cont. 3) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 14 CP 14H CP 14I	ICT Note: If Form 9465, Form 433 series (except for Form 433 A(OIC) or Form 2159 is attached, route to CSCO. See IRM 3.10.72.16.5	
CP 15 CP 215	All “PRNs” (Penalty Reference Numbers) are to be routed to ICT unless specifically indicated below. Note: If there is no designated Penalty Reference Number shown on CP 15/CP 215 notice, route to ICT.	
PRN 500 - 514	Philadelphia	BLN 4-G08.151
PRN 549 or 550 printed on the “Notice of Penalty Charge” line	Refer to instructions for CP 215.	
PRN 574	CSC - Excise	5701G
PRN 594 thru 598	Internal Revenue Service 3651 South IH-35 Austin, TX 78741 Attn: MS 4301 AUSC, Streamlined Correspondence	4301
PRN 607 - 609	DCC 985 Michigan Ave. Attn: P.O. Box 33577 mail Detroit, MI 48226-1128	Carries a FLC 17
PRN 613	Internal Revenue Service Attn: ICT MS 6552 1973 N Rulon White Blvd Ogden, UT 84201	6552
PRN 616	Andover CSCO	834
PRN 618	OSPC	M/S 5300
PRN 628, 631	IRS 2400 Avila Road, MS 5040 Laguna Niguel, CA 92677-3405 ATTN: Claims for Penalty Abatement	

Exhibit 3.10.72-3 (Cont. 4) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
PRN 634 or 636	OSPC	M/S 4916
PRN 638	CSC	814G
PRN 655 PRN 656 PRN 657 PRN 661 PRN 665 PRN 667 PRN 670 PRN 673	CSC - Excise	5701G
PRN 659 - 660	Internal Revenue Service Attn: ICT MS 6552 1973 N Rulon White Blvd Ogden, UT 84201	6552
PRN 666	OSPC - Frivolous Filer	M/S 4450
PRN 708 -709 series and/or 709-NA	Internal Revenue Service 3651 South IH-35 Austin, TX 78741 Attn: MS 4301 AUSC, Streamlined Correspondence	4301
CP 15H CP 16 CP 17	ICT	
CP 19 CP 20	Exam Correspondence	
CP 21 CP 21H CP 22A CP 22H CP 23 CP 24 CP 25	ICT Exception: Any indication of “can’t pay”, “won’t pay”, “want to pay”, or an attached In- stallment Agreement (Form 9465, Form 433 series, or Form 2159) should be routed to CSCO. See IRM 3.10.72.16.5.	
CP 27	Route SP 1040-X returns to Batching to submit into BBTS- ICT using Route 2 and Function 180	AUSPC and KCSPC

Exhibit 3.10.72-3 (Cont. 5) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 27	Route to ICT the SP 1040-X returns to submit into BBTS-ICT using Route 1 and Function 720	OSPC
CP 29 CP 30	ICT	
CP 31 CP 32 CP 32A	Refund Inquiry	
CP 36Z	Files	
CP 37	Accounting/Entity (IMF)	
CP 40 Private Debt Collection Notice (with or without a taxpayer response)	CSCO	
CP 42	ICT	
CP 44	CSCO	Atlanta
CP 45 CP 46 CP 47A CP 47B CP 47C CP 49	ICT	
CP 48	AUSPC ITIN	6090 AUSC
CP 51A CP 51B CP 51C	ICT	
CP 53	Destroy (unless correspondence attached requiring a response)	
CP 53A	ICT	
CP 54B CP 54E CP 54G CP 54Q	Local Campus IMF Entity	<ul style="list-style-type: none"> • AUSPC - Stop 6182 • KCSPC - Stop 6055 • OSPC - Stop 6273
CP 56	ICT	
CP 56V	ACS	ACS PO Box 9941 Mail Stop 5500 Ogden, UT 84409

Exhibit 3.10.72-3 (Cont. 6) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 59/CP 63/CP 759	CSCO Note: Do not route incoming IMF original (Form 1040 series) returns attached to these CP notices to Statute or CSCO; move the notice to the back if no correspondence requiring a response and route to Batching. If correspondence requires a response , separate the correspondence and route correspondence appropriately, route the return to Batching.	
CP 60 CP 62	ICT	
CP 64	Appeals Office	
CP 71 CP 71A CP 71C CP 71D	CSCO	
CP 72	OSPC Exam-FRP	M/S 4450
CP 74	Destroy (unless correspondence attached requiring a response)	
CP 75	Exam	
CP 77 CP 78	ACS Support (Attach Envelope)	
CP 79	Destroy (unless correspondence attached requiring a response)	
CP 80 AM 12/CP 080 AM 12	AMRH Unit (in Accounts Management)	<ul style="list-style-type: none"> • Andover - Stop 661 • Atlanta - Stop 6 • Austin-Stop 6543 AUSC • Brookhaven - Stop 447 • Cincinnati - Stop 534G • Fresno - Stop B2009 • Kansas City - Stop 6800 • Memphis - Stop 8425 • Ogden - M/S 6712 • Philadelphia - BLN 3-L08.154

Exhibit 3.10.72-3 (Cont. 7) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 80/CP 080 with Form 8804 or Form 8288 correspondence only	ICT Note: This will be sorted and scanned as International receipts through ICT.	
CP 80 AM 18	CSCO (Fresno)	Stop 81208
CP 080 AM 18	CSCO (Philadelphia)	BLN 4-N31.142
CP 81/081 Possible refund due to a taxpayer (received with a statute year and prior live return)	Statute Unit	OSPC - M/S 6741 (A2)
CP 81/081 Possible refund due to a taxpayer (received with a non-statute year live return or without a return)	ICT	OSPC - ICT Clerical at ARKA at M/S 6552 (ARKA)
CP 87 CP 87A CP 87B CP 87C CP 87D	ICT Exception: If received with a Form 1040-X, route to Batching for ICT scanning to SP 1040-X.	
CP 88	Exam	
CP 90 CP 91 CP 92	ACS Support (Attach Envelope)	<ul style="list-style-type: none"> • CSC - Stop 813-G • FSC - Stop 76100 • KCSPC - Stop 4-P 5050 • Philadelphia - BLN 4-Q26.132
CP 93	ICT	
CP 94	Criminal Restitution Group Manager 300 N. Los Angeles St. Los Angeles, CA 90012	M/S 4915
CP 96	Accounting	
CP 99A, CP 99B, CP 99C and CP 99D series	Do not route CP 99X series. Destroy per IRM 3.13.62-53. If the item is not considered undeliverable mail and appears to meet White Mail criteria refer to IRM 3.10.72-4 for possible routing.	

Exhibit 3.10.72-3 (Cont. 8) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 101 CP 102 CP 103 CP 104 CP 105 CP 106 CP 107	ICT	
CP 108	ICT	
CP 109	BMF Entity	<ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - M/S 6273
CP 110 CP 111 CP 112 CP 113 CP 114 CP 115 CP 116 CP 117 CP 118	ICT	
CP 119	Exempt Organization (EO)Entity	OSPC - M/S 6273
CP 120 CP 120A	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 121A CP 122, CP 122A CP 123, CP 123A CP 124, CP 124A CP 125, CP 125A CP 126, CP 126A CP 127, CP 127A CP 128 CP 129 CP 130 CP 131, CP 131A CP 132 CP 133	ICT	
CP 136 CP 136B CP 137 CP 137A CP 137B	<ol style="list-style-type: none"> 1. If correspondence attached requiring a response 2. If a tax return attached 3. If no correspondence requiring a response 	<ol style="list-style-type: none"> 1. ICT/CIS 2. Put notice on top and route package to ICT. 3. Destroy as classified waste.
CP 138	ICT	

Exhibit 3.10.72-3 (Cont. 9) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 140/840	OSPC Collections	Internal Revenue Service 1973 N. Rulon White Blvd Ogden, UT 84201
CP 141 CP 142 CP 143	ICT	
CP 148A CP 148B	BMF Entity	<ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - M/S 6273
CP 152/152A Loose Exception: When received with an original return, attach the notice behind the return and continue processing.	EO Accounts	OSPC - M/S 6552
CP 160 CP 161 CP 162 CP 163	ICT	
CP 169 “loose” or with correspondence, but no return	CSCO - Route to return address	
CP 169 with or without correspondence, regardless of any notations or checked boxes on notice, and with attached original BMF tax return.	Staple the notice and correspondence to the back of the return and route to Batching	
CP 171 CP 173 CP 175 CP 177	ICT	
CP 183	CSC	Stop 5701G
CP 185 CP 186	ICT	
CP 188	CSCO	Collections at M/S 5500 (Lincoln)
CP 191	Accounting	
CP 192	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 193	ICT	
CP 194	ICT	

Exhibit 3.10.72-3 (Cont. 10) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 195	ICT	
CP 199	Do not route CP 199. Destroy per IRM 3.13.62-53. If the item is not considered undeliverable mail and appears to meet "White Mail" criteria refer to IRM 3.10.72-4 for possible routing.	
CP 207	ICT	
CP 208	ICT	
CP 209	BMF Entity	<ul style="list-style-type: none"> • OSPC - M/S 6273 • KCSPC - M/S 6055
CP 210	ICT Note: If Blocking Series 55 shown in DLN in upper right corner, route to CAWR Unit is MSC or PSC using chart in CP 215 below. If Blocking Series 50 or 51 shown in DLN in upper right corner, route to FUTA Unit in CSC, Stop 815G. Note: If Form 9465, Form 433 series (except for Form 433 A(OIC) or Form 2159 is attached, route to CSCO. See IRM 3.10.72.16.5	
CP 211A CP 211B CP 211C CP 211D CP 211E	ICT - If "loose"; otherwise, leave attached to the back of any EO return and continue processing at OSPC.	
CP 212	Employee Plans (EP) Entity	OSPC - M/S 6273
CP 213 CP 213I CP 213N CP 213R	ICT	
CP 214	Employee Plans (EP) Entity	OSPC - M/S 6273

Exhibit 3.10.72-3 (Cont. 11) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 215/CP 15 Note: Route according to PRN (Penalty Reference Number).	Refer to “CP 15” shown above in this table.	
CP 215 (PRN 549 or 550)	If Return Address is other than Memphis or Philadelphia, sort by Taxpayer’s State and route to proper “CAWR” Unit: Memphis - AK, AL, AR, AZ, CO, FL, GA, HI, KS, LA, MO, MS, NM, NV, OK, TN, TX, UT, WA Philadelphia - CA, CT, DC, DE, ID, IL, IN, IA, KY, MA, MD, ME, MI, MN, MT, NC, ND, NE, NH, NJ, NY, OH, OR, PA, PR, RI, SC, SD, VA, VI, VT, WI, WV, WY, International	Transship using a Form 3210 addressed to “CAWR”, including the appropriate Mail Stop # to: Memphis - Stop 814 Philadelphia - BLN 4-G08.151 Note: Any Prior Year Form W-2/ Form W-3 should be kept with the notice when routing to CAWR. Do not separate from the notice. The only exception is a “PY” Form W-2G, which would be routed to ICT.
CP 216 CP 216F CP 216G CP 216H	ICT	
CP 220	ICT Note: If Blocking Series shown in DLN in upper right corner is 50, 51, or 54, follow routing instructions shown below. Note: If Form 9465, Form 433 series (except for Form 433 A(OIC) or Form 2159 is attached, route to CSCO. See IRM 3.10.72.16.5	
CP 220 (with Blocking Series 50 or 51 shown in DLN in upper right corner)	FUTA	CSC - Stop 815G

Exhibit 3.10.72-3 (Cont. 12) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 220 (with Blocking Series 55 shown in DLN in upper right corner),	If Return Address is other than Memphis or Philadelphia, use State chart above to sort to proper CAWR Unit: Memphis - Stop 814 Philadelphia - BLN 4-G08.151	
CP 220J	BUR	M/S 6663
CP 230	If Return Address is other than Memphis or Philadelphia, use State chart above to sort to proper CAWR Unit: Memphis - Stop 814 Philadelphia - BLN 4-G08.151	
CP 231	ICT	OSPC - 6733
CP 233J	BUR	M/S 6663
CP 232A CP 232B CP 232C CP 232D	Employee Plans (EP) Accounts Management	OSPC - M/S 6552
CP 234	ICT	
CP 240	CAWR	CAWR - See Sites and Mail Stop # above in CP 215 (PRN 549/ 550).
CP 242	ACS Support (Attach Envelope)	<ul style="list-style-type: none"> • CSC - Stop 813-G • FSC - Stop 76100 • KCSPC - Stop 4-P 5050 • Philadelphia - BLN 4-Q26.132
CP 247 CP 247A CP 247B CP 247C CP 248	ICT	
CP 249 CP 249A CP 249B CP 249C	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 250B CP 250C	ICT	
CP 254	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 256	ICT	

Exhibit 3.10.72-3 (Cont. 13) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 256V	ACS	ACS PO Box 9941 Mail Stop 5500 Ogden, UT 84409
CP 259 “loose” or with correspondence, but no return.	CSCO - Route to Return Address	
CP 259 with or without correspondence, regardless of any notations or checked boxes on notice, and with an attached original BMF tax return. Note: Do not route incoming original returns attached to CP 259 to Statute; route to Batching.	Staple the notice and correspondence on the back of the return and route to Batching. Note: If the attached return is an Amended Return (e.g., Form 941X, Form 1120X, etc.), do not route to CSCO . Route to ICT.	
CP 259 with Form 966 - keep together	CSCO	<ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142
CP 259A CP 259B CP 259C CP 259D CP 259E CP 259F CP 259G CP 259H	EO Entity	OSPC - M/S 6273
CP 261 through CP 266	BMF Entity	<ul style="list-style-type: none"> • OSPC - M/S 6273 • KCSPC - M/S 6055
CP 267	ICT	
CP 268 CP 274 CP 275 CP 276A CP 276B CP 280 CP 283	ICT	
CP 283-C	EP Accounts Management	Mail Stop 6270 (TRC)
CP 293	Exam	
CP 295	ICT	

Exhibit 3.10.72-3 (Cont. 14) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 297 CP 297A CP 297C CP 298	ACS Support (Attach Envelope)	<ul style="list-style-type: none"> • CSC - Stop 813-G • FSC - Stop 76100 • KCSPC - Stop 4-P 5050 • Philadelphia - BLN 4-Q26.132
CP 301	Do not route CP 301. Destroy per IRM 3.13.62-53. If the item is not considered undeliverable mail and appears to meet "White Mail" criteria refer to IRM 3.10.72-4 for possible routing.	
CP 303	Do not route CP 303. Destroy per IRM 3.13.62-53. If the item is not considered undeliverable mail and appears to meet "White Mail" criteria refer to IRM 3.10.72-4 for possible routing.	
CP 299	EO Entity	OSPC - M/S 6273
CP 403 CP 406	Employee Plans (EP) Entity	OSPC - M/S 6273
CP 420 CP 421 CP 422 CP 423 CP 424 CP 425 CP 426 CP 427 CP 428 CP 429 CP 430	Exempt Organization (EO) Entity	OSPC - M/S 6273

Exhibit 3.10.72-3 (Cont. 15) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 501 CP 501H CP 503 CP 503H CP 504 CP 521 Note: This includes the notices with a “B” following the number (i.e., CP 504B)	ICT Exception: Any indication of “can’t pay”, “won’t pay”, “want to pay”, or an attached Installment Agreement (Form 9465, Form 433 series, or Form 2159) should be routed to CSCO. See IRM 3.10.72.16.5.	
CP 503J	BUR	M/S 6663
CP 504J	BUR	M/S 6663
CP 518 BMF “loose” or with correspondence but with no return. Note: Do not route incoming BMF original returns attached to CP 518 to Statute; route to Batching.	CSCO - Route to return address	
CP 518 BMF with or without correspondence, regardless of any notations or checked boxes on notice, and with an attached original BMF tax return.	Staple the notice and correspondence on the back of the return and route to Batching. Note: If the attached return is an Amended Return (e.g., Form 941X, Form 1120X) do not route to CSCO . Route to ICT.	

Exhibit 3.10.72-3 (Cont. 16) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 515 CP 516 CP 518 IMF	CSCO Note: Do not route incoming original returns attached to these CP notices to Statute or CSCO; move the notice to the back if no correspondence requiring a response and route to Batching. If correspondence requires a response , separate the correspondence and route correspondence appropriately, route the return to Batching.	
CP 522	ACS Support	
CP 523 CP 523H	CSCO	
CP 531 CP 532 CP 533 CP 534 CP 535 CP 536 CP 537 CP 538 CP 539 CP 540 CP 541 CP 542 CP 546	CSCO Note: Do not route incoming original returns attached to these CP notices to Statute or CSCO; move the notice to the back if no correspondence requiring a response and route to Batching. If correspondence requires a response , separate the correspondence and route correspondence appropriately, route the return to Batching.	For TS campuses route to: Internal Revenue Service Mail Stop 5000 P-4 333 W. Pershing Road Kansas City, MO 64108-4302 For SB/SE campuses route to: Internal Revenue Service Mail stop 4-N-31.142 2970 Market St. Philadelphia, PA 19104 For International SB/SE Backup Withholding issues route to: Internal Revenue Service Mail Stop 4-N-31.143 2970 Market St. Philadelphia, PA 19104
CP 543 CP 545	Philadelphia	BLN 4-N31.142
CP 547	AM CAF	Fax the CP 547 notice to the CAF Unit at 855-214-7519.

Exhibit 3.10.72-3 (Cont. 17) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 560A CP 560B CP 561 CP 562A CP 562B CP 562C CP 562D CP 563	AUSPC ATIN	Stop 6182
CP 564	ICT	OSPC - Stop 6733
CP 565 A CP 565 A-SP CP 565 B CP 565 B-SP CP 566 CP 566 SP CP 567 CP 567 SP CP 574 CP 574 SP	AUSPC ITIN Note: If a CP 565 series is included in TP correspondence and no other ITIN related issues are included, treat as general correspondence and send to ICT for scanning.	6090 AUSC
CP 569	ICT	
CP 575A thru CP 575L	ICT	
CP 576 CP 577	BMF Entity	<ul style="list-style-type: none"> • OSPC - M/S 6273 • KCSPC - Stop 6055
CP 578 CP 579	ICT	
CP 580 CP 581 CP 582 CP 583 CP 584	Employee Plans (EP) Entity	OSPC - M/S 6273
CP 601 CP 603 CP 604	ICT Exception: Any indication of “can’t pay”, “won’t pay”, “want to pay”, or an attached Installment Agreement (Form 9465, Form 433 series, or Form 2159) should be routed to CSCO. See IRM 3.10.72.16.5.	

Exhibit 3.10.72-3 (Cont. 18) (03-13-2025)

Computer Paragraph (CP) Notices – Routing Guide

CP	ROUTE REPLY TO:	STOP #
CP 615 CP 616 CP 618	CSCO	<ul style="list-style-type: none"> SB/SE - Philadelphia, BLN 4-N31.142 TS - Fresno, Stop 81207
CP 621	ICT or CSCO (depending on the response, "can't pay", etc.)	
CP 622	CCP (Centralized Case Processing)	
CP 623	CSCO	
CP 701	ICT	
CP 748	AUSPC ITIN	6090 AUSC
CP 756V	ACS	ACS PO Box 9941 Mail Stop 5500 Ogden, UT 84409
CP 759 "loose" With an original Form 1040 series tax return	Loose: route to CSCO Attached to original Form 1040 series tax return: Detach Form 1040 route to Batching. Route correspondence to CSCO	<ul style="list-style-type: none"> AUSPC - Stop 5501 AUSC FSC - Stop 81208
CP 848A CP 848B	BMF Entity	OSPC - M/S 6273
CP 945	Philadelphia	BLN 4-G08.151
CP 956V	ACS	ACS PO Box 9941 Mail Stop 5500 Ogden, UT 84409
CP 959 "loose" or with correspondence but with no return.	CSCO - Route to Return Address	
CP 959 with or without correspondence , regardless if any notations or checked boxes on notice, and with an attached original BMF tax return Note: Do not route incoming original returns attached to CP 959 to Statute; route to Batching.	Staple the notice to the back and continue processing. Note: If the attached return is an Amended Return (e.g., Form 941X , Form 1120X), route to ICT.	

Exhibit 3.10.72-3 (Cont. 19) (03-13-2025)**Computer Paragraph (CP) Notices – Routing Guide**

CP	ROUTE REPLY TO:	STOP #
CP 2000	AUR	<ul style="list-style-type: none"> • Atlanta - Stop 45-A • Andover - Stop 860 • AUSPC - Stop 6692 • Brookhaven - Stop 620 • FSC - Stop 86506 • OSPC - Stop 6652 • Philadelphia - BLN 5-E08.113
CP 2057 1. Correspondence attached	1. ICT/CIS Exception: If attached to Form 1040-X move to the back and route to Batching for ICT scanning to SP 1040-X	
CP 2100 CP 2100A	Document Matching	Philadelphia BLN 4-G08.151
CP 2501	AUR	See Mail stop numbers shown above.
CP 3219A Note: If Form 5564-A is attached, put the notice on top and route the package.	AUR	See Mail stop numbers shown above.

Exhibit 3.10.72-4 (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

Receipt and Control will also receive numerous pieces of correspondence that require some research to determine the proper routing. Some Election Statements, “White Mail”, applications, etc. may not have a specific Form or Document Number identified on them, but will need to look for “key words” to help you route to the correct function. A list of some of these items are listed below. Refer to your Lead, or follow local procedure when unsure of disposition.

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
ASFR (the literal edited in the top margin of the return; acronym for Automated Substitute for Return) tax return Do not process through pipeline.	CSCO	<ul style="list-style-type: none"> • Austin - 5501 AUSC • BSC - Stop 654 • Fresno - Stop 81208
Agreements Entered Into by Employers with Foreign Affiliates or IRC 3121(L)	ICT	
Application for Exemption from the Shared Responsibility Payment for Individuals who Experience Hardships	Combine the ones received “loose” and those detached from IMF returns in Code & Edit. Mail weekly to the KY address.	Health Insurance Marketplace – Exemption Processing 465 Industrial Blvd. London, KY 40741
Applications for IRS collections of Child Support payments (Certified by the Area Director of the Office of Child Support Enforcement)	KCSPC	NMF Accounting
Bills/Invoices from various vendors to IRS		Beckley Finance Center 110 N Heber St. Beckley WV 25801
BMF returns with Foreign or US Possession Address	OSPC	M/S 6054

Exhibit 3.10.72-4 (Cont. 1) (03-13-2025)

Miscellaneous Documents/Forms/Correspondence – Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
BMF Foreign Adjust- ment request - Foreign tax return/ income from a foreign source	OSPC	M/S 6552
Electronic Media (e.g., CDs/DVDs, Flashdrives/ Thumbdrives	<p>Return to Taxpayer</p> <p>Exception: If it is in response to Letter 4657, part of the “Branded Prescription Drug” program, or is addressed to Ogden, M/S 4916, do not return to the filer.</p> <p>Exception: If it is in response to a BUR request and addressed to Ogden M/S 6663, forward to BUR</p> <p>Exception: If it is in response to a GECU/GECS request addressed to Ogden, M/S7700, forward to GECU/GECS M/S 7700</p> <p>Exception: If it is addressed to the Whistleblower Office, ICE Team, attached to Forms 211 or 3949-A, or addressed to Mail Stop 4110, do not return to the filer. Forward the electronic media with any accompanying forms or correspondence to the ICE Team at Mail Stop 4110.</p> <p>Exception: If it is in response to an LB&I Exchange of Information (EOI) request and is addressed to Nicole Hayes and/or Mail Stop 1116, forward to Ogden City Center Mail Stop 1116.</p> <p>Exception: If it is addressed to LB&I Compliance Support, Development & Communication (CSDC), or addressed to Mail Stop 4301; Mail Stop; & Mail Stop 4309.</p>	Use Return Address from envelope
Civil Penalty Code 623	OSPC	M/S 6552

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Exhibit 3.10.72-4 (Cont. 2) (03-13-2025)

Miscellaneous Documents/Forms/Correspondence – Routing Guide

MISCELLANEOUS DOCUMENT/FORM/CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Correspondence - Miscellaneous or "White Mail" (term used for taxpayer initiated correspondence)	ICT	
Correspondence with key words - "Economic Impact Payment (EIP)" or "Stimulus Payment"	ICT	
Correspondence with key words - "Congressional" or "I'm writing my Congress person" or "I've already written my Congress person"	ICT Note: If it's a letter from a member of the Senate or House of Representatives on their letterhead, give to your manager to expedite routing to proper person. If the "key word" is on a letter from a taxpayer, Accounts Management will determine if it meets Taxpayer Advocate (TAS) criteria. Do not automatically route to TAS.	
Correspondence with key words - "Disaster", "Hurricane", "Storm", "FEMA", etc.	Expedite Routing to the Appropriate Function	
Correspondence with key words - Lien , Lien Payoff , NFTL , Federal Tax Lien , etc.	Centralized Lien Operation	P.O. Box 145595 Cincinnati, OH 45250 Stop 8420G
Correspondence referring to Form 3520-A	ICT	
Correspondence Request for Form 4868 (IMF) extension with attached list(s) of Foreign Taxpayers	IMF Entity	AUSPC - Stop 6182

Exhibit 3.10.72-4 (Cont. 3) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Correspondence from a Taxpayer where a Financial Institution is requesting proof of TIN to prevent backup withholding from an account		Return it to the taxpayer and hi-light the section where it indicates “What to Do”, which is usually send a copy of their SS card, or contact SSA.
Correspondence request for extension of “fore-closure property” grace period pursuant to IRC 856(e) by a real estate investment trust (REIT) (Form 1120-REIT)	ICT	
Correspondence request for extension of “fore-closure property” grace period pursuant to IRC 856(e) by a real estate mortgage investment conduit (REMIC) (Form 1066)	ICT	
Correspondence citing Treasury Regulations 1.1502-76(c) which explains why they should not be assessed Late filing and/or late paying penalties	ICT	
Correspondence regarding the “Streamline” or “Non Resident/Non Filer” return filed, information about the program	Austin ERS	Stop 6126 AUSC

Exhibit 3.10.72-4 (Cont. 4) (03-13-2025)

Miscellaneous Documents/Forms/Correspondence – Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Correspondence mention the Effect of Dissolution of Common Parent under Regulations 1.1502-76	Large Business and Industry	OSPC, M/S 4912
Correspondence from Taxpayer inquiring about their Refund check or amount received	ICT	
Correspondence from a taxpayer regarding their Identify Theft or an ID Theft Victim who is requesting a copy of the fraudulent return filed. ("White Mail", meaning no IRS notice-if written on a notice, route the notice to the proper function)	ICT	
Correspondence titled "Transfer Agreement Under Section 965" or similar statement, or with key words transferee, transferor, buyer, assumption or references to Section 965(h)(3) or 965(i)(2)(C) which includes two or more signatures	Brookhaven CSCO	Brookhaven CSCO 1040 Waverly Ave Stop 662c Holtsville, NY 11742

Exhibit 3.10.72-4 (Cont. 5) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Returned EIP Debit Cards If a taxpayer returns a Debit Card indicating “Economic Impact Payment”, forward the returned Debit Card along with any document(s) to Fiserv/Metabank in a sealed envelope or container using Form 3210, Document Transmittal. Form 3210 must list the Debit Card Number.	Fiserv Attn: RAPID 7007 North 97th Circle Omaha, NE 68122	
Petition to request a lower rate for Allocated Tips by submitting multiple items, including a perjury statement along with 3 copies of prior year Form 8027, along with a User Fee	Route package to the following address:	Internal Revenue Service National Tip Reporting Compliance 3251 North Evergreen Dr. NE Grand Rapids, MI 49525
Requests for Taxpayer Information under the Privacy Act/FOIA (Freedom of Information)/Ex Parte or Subpoena Requests	Disclosure Note: If there are questions about the mail piece and if it should be routed to Disclosure, call the Disclosure Help Desk.	Internal Revenue Service GLDS Support Services (GSS). Stop 93A 4800 Buford Hwy Chamblee, GA 30341
Subpoena with Form 4506/Form 4506-T/ Form 4506-T-EZ and a check	Do not deposit check. Send overnight traceable mail to the address shown above.	

Exhibit 3.10.72-4 (Cont. 6) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Employee Wage Levy/ Levies/Garnishments	Wage levy or garnishments correspondence, or Correspondence from a company stating they have funds available to us and if not recovered, will go to the State (may be addressed to one of the ACS P.O. boxes)	Route to your local ACS Support function.
Employee Plan (EP) (generally Form 5500) or Exempt Or- ganization (EO) (generally Form 990 series) Letter Rulings, Opinion Letters, Ad- ministrative Scrutiny Determination Letters (re: Form 5500)	IRS P.O. Box 27063 McPherson Station Washington, DC 20038	
F-1 Visa or Foreign Student Claims re- questing a refund of withholding	OSPC	M/S 6552
Foreign IRP Documents (e.g., Form 1099)	AUSPC	AUSPC - Stop 6153
Form CT-1 and Form 94X series returns marked "Amended", "Corrected", or "Revised"	ICT	
Form 1040 - Loose Schedule H	IMF Campus - Batch with Form 1040	
Form 5500 - Loose Schedules A/C/ D/E/ F/G/H/I/R & T	Destroy as Classified Waste	
Form 5500 - Schedule SSA	OSPC	M/S 6054
Form 5500 Postcard (received from Vendor)	Employee Plans (EP) Entity	OSPC - M/S 6273

Exhibit 3.10.72-4 (Cont. 7) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
SSA “reconciliation letters” SSA-L-93-SM/SSA-L 94-SM that need handling or responses by SSA	Social Security Administration	Social Security Administration Division of Business Services Attn: RECON BRANCH 6100 Wabash Ave. Baltimore, MD 21215
SSA “reconciliation questionnaires” SSA-95-SM/SSA- 97-SM that you determine requires handling or responses by SSA	Social Security Administration	Social Security Administration Division of Business Services Attn: RECON BRANCH 6100 Wabash Ave. Baltimore, MD 21215
IMF Returns with Foreign or U.S. Pos- session Address	AUSPC	
Informant Letters or Correspondence from an Informant about a person they think is liable for filing tax returns or unpaid taxes, etc.	FSC	Stop 31313
Informant Letters or Correspondence from a filer who believes that they have knowledge of Return Preparer Misconduct	ICT	

Exhibit 3.10.72-4 (Cont. 8) (03-13-2025)

Miscellaneous Documents/Forms/Correspondence – Routing Guide

MISCELLANEOUS DOCUMENT/FORM/CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Information Returns (IRP) Documents	AUSPC, KCSPC, and OSPC	See Exhibit 3.10.72-1 for a list of the applicable States. <ul style="list-style-type: none"> • AUSC - Stop 6153 • KCSC - Stop 6052 • OSC - Stop 6054
“KITA/KIA” – IMF Form 1040, Form 1040-X, or Form 4868	KCSPC – Expedite shipping with Tracking Number	ATTN: KITA Coordinator for AM
LM-2/LM-3 (EO related Form)	Dept. of Labor, Office of Labor Management Standards 200 Constitution Ave. Room N 5616 Washington, DC 20210	
Misdirected/Mis-sent mail (opened in error)	Insert date stamped Notice 1256 in envelope and return to the carrier.	
OCSE-20 (Dept. of Health & Human Services)	Accounting Branch	
PBGC Form 1	PBGC P.O. Box 64886 Baltimore, MD 21264-4880	
PS-1510	ICT	
RCMW 501-1 (Illinois Land and Trust Form) - (loose)	Destroy	
RCMW 501-1 attached to Form 56 (Keep together.)	BMF Entity	<ul style="list-style-type: none"> • KCSPC - Stop 6055 • OSPC - M/S 6273
Form 53 R.O. Report	CSCO	
Request for Installment Agreement , Form 9465 Form 433 Series, or Form 2159	CSCO	IRM 3.10.72.16.5

Exhibit 3.10.72-4 (Cont. 9) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Request for Tax Forms	National Distribution Center 1201 N. Mitsubishi Motorway Bloomington, IL 61705-6613	Forward Taxpayer's request for tax forms weekly, at a minimum.
"RICS RIVO External Leads" (Paper checks and spreadsheet) mailed to P.O. Box 24012 in Fresno	Second Sort - Fresno Second Sort will route checks and spreadsheet to Manual Deposit.	
"Section 108(i) Election"	If attached to a tax return, or literal written in the top margin, continue processing.	
Security Agreement relating to foreign real estate	IRS A/C International 950 L'Enfant Plaza SW Washington DC 20024 Attn: IN:C:CQ:SPS 6039(c)	
Special Enrollment Exam	IRS 985 Michigan Ave., Rm 439 Detroit, MI 48226	
TD F 90-22.1 If Report of Foreign Bank & Financial Accounts User Fees is attached to a tax return, detach the return for processing. Mail the Form only.	U. S. Department of the Treasury P.O. Box 32621 Detroit, MI 48232-0621	
Treaty Tax - Correspondence or amended returns for changes due to "tax treaty"	OSPC	M/S 6552
U.S. Bankruptcy Court Papers (Chapter 7 and 13)	Philadelphia	5-Q30.133
VCAP (Voluntary Compliance on Alien Program) on Return or Correspondence	TE/GE Area Office	
Form W-9	If correspondence attached that requires a response, route to ICT; otherwise, destroy.	

Exhibit 3.10.72-4 (Cont. 10) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 211	OSPC	M/S 4110
Form 390	Government of American Samoa Pago Pago American Samoa 96799	
Form 872	CSCO	
Form 2504-S	Exam	
Form 4422	Office shown below Entity section	
Form 5305	Return to sender. Follow local procedures to research address, if no return address on envelope for the Form 5305 series.	
Form 5305A/Form 5305-E	Return to sender.	
Form 5305 SEP	Return to sender. Follow local procedures to research for address, if no return address on envelope for the Form 5305 series. If none found, destroy.	
Form 5306-A	IRS Attn: EP Opinion/Advisory Letter P.O. Box 27063, McPherson Station Washington, DC 20038	
Form 5308	IRS Commissioner, TE/GE Attn: SE:T:EP:RA P.O. Box 27063 McPherson Station Washington, DC 20038	
Form 8210	IRP Civil Penalty Function	Philadelphia, BLN 4-G08.151
Form 8233		Philadelphia, BLN 3-E08.123
Form 8300	Detroit Computing Center PO Box 32621 Detroit, MI 48232	
Form 8508	IRS Attn: Information Returns Branch, Stop 4360 240 Murall Dr. Kearneysville, WV 25430	
Form 8850	If any correspondence attached that requires a response, route to ICT; otherwise, destroy.	
Form 8875	BMF Entity	OSPC - M/S 6273

Exhibit 3.10.72-4 (Cont. 11) (03-13-2025)**Miscellaneous Documents/Forms/Correspondence – Routing Guide**

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Form 9325	If any correspondence attached that requires a response, route to ICT; otherwise, destroy.	
Form 9779	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 9783	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 9787	EFTPS Enrollment processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 9789	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 13614-C	If any correspondence attached that requires a response, route to ICT; otherwise, destroy.	
Form 13614-NR	If any correspondence attached that requires a response, route to ICT; otherwise, destroy.	
Loose Birth and Death Certificates	ICT	
IMF returns and/or envelopes marked "TAO 2021"	P&A Office	Internal Revenue Service Attn: P&A Mary Mendoza or Chiu Tang Mail Stop 1061 3651 S. I H 35 Austin, TX 78741
BMF returns and/or envelopes marked "TAO 2021"	P&A Office	Internal Revenue Service Mail Stop 1076 1973 N. Rulon White Blvd. Ogden, UT 84404

Exhibit 3.10.72-4 (Cont. 12) (03-13-2025)

Miscellaneous Documents/Forms/Correspondence – Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP #
Pocket Commissions	OSC FMSS Pocket Commissions	Internal Revenue Service Pocket Com- missions Mail Stop: 1472 1973 North Rulon White Blvd Ogden, UT 84404-5402

Exhibit 3.10.72-5 (01-01-2025)**Code Format Numbers (CFNs) - Mail Sorters**

The IRS Custom Bar Codes known as Code Format Numbers (CFNs) are described and listed in the following tables. This 4-digit extension to the unique Campus ZIP Code can help you identify the functional area that generated the correspondence.

Use the code to help in routing incoming mail, as well as Undeliverable mail. For example, when the listing in IRM 3.13.62, Exhibit 3.13.62-53 instructs to route the Undeliverable notice to the "Originator". This 4-digit number identifies the originator.

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
1	Reserved for USPS	Only a single code is assigned to each form type. (Non-remittance & remittance returns with the same form number are considered separate form types.)	0001
2	Form 1040	Non-Remittance Returns	0002
3			0003
4	Reserved		0004
5	Form 941	Non-Remittance Returns	0005
6	Reserved		0006
7	Form CT-1 (CSC) Form 1066 (OSC)		0007
8	Form 943		0008
9	Form 720	OSPC Only	
10	IMF TDB	IMF Bal Due Notice	0010
11	Form 1065		0011
12	Form 1120, Form 1120-C, Form 1120-H, Form 1120L, Form 1120-ND, Form 1120-PC, Form 1120-REIT, Form 1120-RIC, Form 1120-SF,		0012
13	Form 1120S		0013
14	Form 1040EZ	Non-Remittance Returns	0014
15	Form 1040A	Non-Remittance Returns	0015

Exhibit 3.10.72-5 (Cont. 1) (01-01-2025)
Code Format Numbers (CFNs) - Mail Sorters

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
16	CP 120 CP 120A CP 425 CP 426 CP 427 CP 428 CP 429 CP 430 CP 259A CP 259B CP 259C CP 259D CP 259E CP 259F CP 259G	Exempt Organizations (EO) Entity OSPC	0016
17	CP 01A CP 01F	PGLD	0017
18	CP 403/CP 406	Employee Plans (EP) Entity OSPC	0018
19	Form 1040 series "RIVO" Returns Note: Date stamp and route to Stop 6579 AUSC; do not batch upon receipt.	AUSPC Only	0019
20	Form 5500 EZ	TE/GE (OSPC)	0020
21	CP 2000		0021
22	CP 2011		0022
23	CP 59, CP 63, CP 259, CP 759 CP 212	CSCO EP Entity (OSPC)	0023
24	Form 8955-SSA	TE/GE (OSPC)	0024
25	IMF ADJ (non Bal Due)	IMF Adjustments	0025
26	Reserved		0026
27	Form 990, Form 990- PF, Form 5227	TE/GE (OSPC)	0027
28	BMF AUR	OSPC Only	0028

Exhibit 3.10.72-5 (Cont. 2) (01-01-2025)**Code Format Numbers (CFNs) - Mail Sorters**

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
29	ACS		0029
30	COLL	Collection	0030
31	Form 2290 (OSPC Only)	Non-Remittance Returns	0031
32	CAWR		0032
33	FUTA		0033
34	CORR	Input Correction	0034
35	REFUND	Refund Inquiry	0035
36	ACCTNG	Accounting Branch	0036
37	W-4	W-4 Program	0037
38	BMF ADJ	BMF Adjustments	0038
39	BMF TDB	BMF Bal. Due Notices	0039
40	EXAM	Examination Branch	0040
41	ACCEL	Accelerated Payments (scan)	0041
42	Form 945		0042
43	Reserved		0043
44	Form 944	Employer's Annual Federal Tax Return	
45	Extension Forms	BMF - Form 7004, Form 8892 IMF - Form 4868, Form 2350 EP - Form 5558	0045
46	Form 940	Non-Remittance Returns	0046
47	Reserved		0047
48	Form 1041 and Form 1040NR Estate & Trust	Non-Remittance Returns	0048
49	EXAM	Examination Branch	0049
50	Form 8038-CP	OSPC (TE/GE)	0050

Exhibit 3.10.72-5 (Cont. 3) (01-01-2025)
Code Format Numbers (CFNs) - Mail Sorters

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
51	BPD - Branded Prescription Drug Fee (Form 8947) IPF - Insurance Provider Fee (Form 8963)	OSPC (LB&I)	0051
52	Form 1040-XCP 08, CP 09, and CP 27	Route to Batchring for ICT scanning to SP 1040-X Note: FSC uses CFN 0244.	0052
53	RIVO Letter 4115C, Letter 4464C, Letter 4883C, or Letter 5071C	<ul style="list-style-type: none"> • Austin, TX • Cincinnati, OH • Kansas City, MO • Fresno, CA • Ogden, UT 	0053
54	Form W-2 /Form 1099		0054
57	CP 565-A, CP 565-B, CP 566-A, CP 566-B, CP 567-A	ITIN Correspondence	0057
58	CP 108 and CP 267	FTD Correspondence (BMF Notice Review)	0058
59	Letter 4868CS/Letter 4869CS	KCSPC - ID Theft Project	0059
60		Research & Analysis Injured Spouse	0060
61		Unpostables	0061
62		Cent OIC/Excise (CSPC) BMF AUR (OSPC)	0062
63	CAF/RAF		0063
64	ELF Letters		0064
65	EIC Pre-Certification		0065
66	ATIN (AUSPC)	CP 560A, CP 560B, CP 561, CP 562A, CP 562B, CP 562C, CP 562D, CP 563	0066
67		Automated Lien System Area 1 (CSC & PAMC)	0067

Exhibit 3.10.72-5 (Cont. 4) (01-01-2025)**Code Format Numbers (CFNs) - Mail Sorters**

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
68		Automated Lien System Area 2 (CSC & PAMC)	0068
69		Automated Lien System Area 3 (CSC & PAMC)	0069
70		Automated Lien System Area 4 (CSC & PAMC)	0070
71	Reserved		0071
72	Notice 972CG		0072
73	CP 141C, CP 141I, CP 141L, CP 283, CP 295, CP 295A	EO/EP Adjustments (OSPC)	0073
74	EO Adjustments (OSPC)		0074
75	Reserved		0075
76	CP 72 (OSPC-FRP)		0076
89	Form 8973 Certified Professional Employer Organization/Customer Reporting Agreement (on envelopes containing such forms)		0089
101	Form 11C		0101
100	Form 730		0100
102 through 199 are for Remittance Returns only	*****	*****	102 through 199 are for Remittance Returns only
102	Bal Due Notices	Cincinnati to Ogden	0102
111			0111
114	Bal Due Notices	Brookhaven to Ogden	0114
115	Bal Due Notices	Memphis to Ogden	0115
148	Form 1041	Remittance Returns	0148
149			0149
150			0150
201	Letter 5821 for ITIN Correspondence	AUSPC Only	0201

Exhibit 3.10.72-5 (Cont. 5) (01-01-2025)
Code Format Numbers (CFNs) - Mail Sorters

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
202	Bal Due Notices	Philadelphia to Kansas City	0202
203	Reserved		0203
204	Bal Due Notices	Atlanta to Kansas City	0204
205	Reserved		0205
206	Reserved		0206
207	Reserved		0207
208	Reserved		0208
209	Form 8809	OSPC Only	0209
210	Reserved		0210
211	Reserved		0211
212			0212
213			0213
214	Reserved		0214
215	Form 1040/ Form 1040-A/Form 1040-EZ (Foreign, U. S. Possession/APO/FPO) and Form 1040NR "Dual Status", Form 1040-PR, Form 1040-SS Form 1040-X (Foreign Address, APO, FPO, or with Form 1040NR/ Form 1040NR-EZ)	No Remit (AUSPC)	0215
216	Reserved		0216
217	Reserved		0217
218	Reserved		0218
219	Reserved		0219
220	Reserved		0220
221	Reserved		0221
222			0222
223			0223
250	CSCO		0250

Exhibit 3.10.72-5 (Cont. 6) (01-01-2025)**Code Format Numbers (CFNs) - Mail Sorters**

Code Format Number	Form/Notice	Comments	ZIP+4=CFN
251	TEGE & Employee Plan (EP) Form 941, Correspondence	Non-Remittance (Ogden Only)	0251
252	TEGE Closing Form 5500, Form 5500 - EZ, Correspondence	Non-Remittance (Ogden Only)	0252
253			0253
254	8453	Transmittal for IRS e-file Return (AUSPC Only)	0254
255	Form 1040-X (reimbursement for a hurricane related loss)	Route to Batching for ICT scanning to SP 1040-X	0255
410	CP 14 - No Remit	Accounts Management - FSC Test	0410
411	CP 14 - Remit	Accounts Management - FSC Test	0411
415	CP 2000	Andover to Fresno	0415
419	Bal Due Notices	Andover to Fresno	0419
422	Form 1040-X	Route to Batching for ICT scanning to SP 1040-X	0422
450	EITC Worksheet	CA EITC Project	0450 (FSC Only)
1450			1450
1451	Reserved		1451
1496	Unread OID		
1497	Unread CFN		
1498	Undeliverable		
1499	Unselected		

Exhibit 3.10.72-6 (03-05-2024)**Sorting Individual (IMF) Returns and Documents**

Use the table below for sorting Individual Returns and Documents:

FORM	SEPARATE PRIOR YEAR	SEPARATE FULL PAID	DATE STAMP-KEEP ENVELOPE	COMMENTS
Form 1040	YES	IF TIMELY	ALWAYS	Sort Current CALENDAR YEAR (CY) from Prior Year
Form 1040A	YES	IF TIMELY	ALWAYS	CY vs. PY
Form 1040EZ	YES	IF TIMELY	ALWAYS	CY vs. PY
Form 1040NR Individual	NO	NO	ALWAYS	SHIP TO AUSPC
Form 1040NR Estate or Trust	NO	NO	ALWAYS	SHIP TO KCSPC
Form 1040NR EZ	NO	NO	ALWAYS	SHIP TO AUSPC
Form 1040PR	YES	YES	ALWAYS	SHIP TO AUSPC
Form 1040SS	YES	YES	ALWAYS	SHIP TO AUSPC
Form 1040SR	YES	IF TIMELY	ALWAYS	Sort Current CALENDAR YEAR (CY) from Prior Year
Form 1040-X	NO	NO	ALWAYS	AUSPC, KCSPC, OSPC
Form 2350	NO	NO	ALWAYS	SHIP TO AUSPC
Form 2688	NO	NO	ALWAYS	Sort as 4868
Form 4868	NO	NO	ALWAYS	CY
Form 5498	NO	NO	ALWAYS	
Form 8379 with 1040	NO	NO	ALWAYS	
Form 8453/ Form 8453-OL	YES	N/A	ALWAYS	CY
Form W-7	N/A	N/A	ALWAYS	SHIP TO AUSPC

Exhibit 3.10.72-6 (Cont. 1) (03-05-2024)**Sorting Individual (IMF) Returns and Documents**

FORM	SEPARATE PRIOR YEAR	SEPARATE FULL PAID	DATE STAMP-KEEP ENVELOPE	COMMENTS
Form W-7 and associated Return(s)	NO	NO	STAMP FORM W-7 AND ALL RETURNS ATTACHED. ALWAYS ATTACH ENVELOPE. TO RETURN FOR EARLIEST TAX YEAR.	SHIP TO AUSPC
Form W-7A	NO	N/A	ALWAYS	SHIP TO AUSPC
Form W-7SP and associated Return(s)	NO	NO	STAMP FORM W-7 AND ALL RETURNS ATTACHED. ALWAYS ATTACH ENVELOPE. TO RETURN FOR EARLIEST TAX YEAR.	SHIP TO AUSPC

Exhibit 3.10.72-7 (01-01-2026)**Sorting Business (BMF) Returns and Documents**

Use the table below for sorting Business Returns and Documents:

FORM	SEPARATE PRIOR YEAR/ DELINQUENT	SEPARATE REFUND vs. NO REFUND	DATE STAMP/ KEEP ENVELOPE	COMMENTS
Form CT-1	YES	YES	ALWAYS	SHIP TO KCSPC
Form 11-C	NO	NO	ALWAYS	SHIP TO OSPC
Form 706	NO	YES	ALWAYS	SHIP TO KCSPC
Form 706GS(D)	NO	YES	ALWAYS	SHIP TO KCSPC
Form 706GS(T)	NO	YES	ALWAYS	SHIP TO KCSPC
Form 706NA	NO	YES	ALWAYS	SHIP TO KCSPC
Form 709 series and/or 709-NA	NO	YES	ALWAYS	SHIP TO KCSPC
Form 720	YES	YES	ALWAYS	SHIP TO OSPC
Form 730	YES	NO	ALWAYS	SHIP TO OSPC
Form 940 /Form 940(SP)	YES	YES	ALWAYS	
Form 940(PR)	YES	YES	ALWAYS	SHIP TO OSPC
Form 941	YES	YES	ALWAYS	
Form 941(PR)	YES	YES	ALWAYS	SHIP TO OSPC
Form 941-SS	YES	YES	ALWAYS	SHIP TO OSPC
Form 943	YES	YES	ALWAYS	
Form 943(PR)	YES	YES	ALWAYS	SHIP TO OSPC
Form 944/Form 944(SP)	YES	YES	ALWAYS	
Form 945	YES	YES	ALWAYS	
Form 990	NO	NO	ALWAYS	SHIP TO OSPC
Form 990EZ	NO	NO	ALWAYS	SHIP TO OSPC
Form 990PF	NO	YES	ALWAYS	SHIP TO OSPC
Form 990T	See IRM 3.10.72.13.17(7)	YES	ALWAYS	SHIP TO OSPC
Form 1041	YES	YES	ALWAYS	
Form 1041A	NO	NO	ALWAYS	SHIP TO OSPC
Form 1041N	NO	YES	ALWAYS	SHIP TO OSPC

Exhibit 3.10.72-7 (Cont. 1) (01-01-2026)
Sorting Business (BMF) Returns and Documents

FORM	SEPARATE PRIOR YEAR/ DELINQUENT	SEPARATE REFUND vs. NO REFUND	DATE STAMP/ KEEP ENVELOPE	COMMENTS
Form 1041QFT	NO	YES	ALWAYS	SHIP TO KCSPC
Form 1042	YES	YES	ALWAYS	SHIP TO OSPC
Form 1042S	YES	NO	ALWAYS	SHIP TO OSPC
Form 1042T	YES	NO	ALWAYS	SHIP TO OSPC
Form 1065	YES	YES	ALWAYS	
Form 1065B	YES	YES	ALWAYS	SHIP TO OSPC
Form 1066	YES	YES	ALWAYS	SHIP TO OSPC
Form 1120	YES	YES	ALWAYS	A, B, OR C BOX
Form 1120-C	YES	YES	ALWAYS	SHIP TO OSPC
Form 1120-F	NO	YES	ALWAYS	SHIP TO OSPC
Form 1120-FSC	NO	YES	ALWAYS	SHIP TO OSPC
Form 1120-H	NO	YES	ALWAYS	SHIP TO OSPC
Form 1120-L	NO	YES	ALWAYS	
Form 1120-ND	NO	YES	ALWAYS	SHIP TO OSPC
Form 1120-PC	NO	YES	ALWAYS	SHIP TO OSPC
Form 1120-POL	NO	YES	ALWAYS	SHIP TO OSPC
Form 1120-REIT	NO	YES	ALWAYS	
Form 1120-RIC	NO	YES	ALWAYS	
Form 1120S	YES	YES	ALWAYS	
Form 1120-SF	NO	YES	ALWAYS	SHIP TO OSPC
Form 2290	YES	NO	ALWAYS	SHIP TO OSPC
Form 2290SP	YES	NO	ALWAYS	SHIP TO OSPC
Form 3520	YES See IRM 3.10.72.13.27	NO	ALWAYS	SHIP TO OSPC
Form 3520-A	YES See IRM 3.10.72.13.26	NO	ALWAYS	SHIP TO OSPC
Form 4720	YES	YES	ALWAYS	SHIP TO OSPC
Form 4720-A	YES	YES	ALWAYS	SHIP TO OSPC

Exhibit 3.10.72-7 (Cont. 2) (01-01-2026)
Sorting Business (BMF) Returns and Documents

FORM	SEPARATE PRIOR YEAR/ DELINQUENT	SEPARATE REFUND vs. NO REFUND	DATE STAMP/ KEEP ENVELOPE	COMMENTS
Form 5227	NO	NO	ALWAYS	SHIP TO OSPC
Form 5330	NO	NO	ALWAYS	SHIP TO OSPC
Form 5500-EZ	NO	NO	ALWAYS	SHIP TO OSPC
Form 5558	NO	NO	ALWAYS	SHIP TO OSPC
Form 5578	NO	NO	ALWAYS	SHIP TO OSPC
Form 5768	NO	NO	ALWAYS	SHIP TO OSPC
Form 7004	NO	NO	ALWAYS	
Form 8038	NO	NO	ALWAYS	SHIP TO OSPC
Form 8038-B	NO	NO	ALWAYS	SHIP TO OSPC
Form 8038-CP	NO	YES	ALWAYS	SHIP TO OSPC
Form 8038-G	NO	NO	ALWAYS	SHIP TO OSPC
Form 8038-GC	NO	NO	ALWAYS	SHIP TO OSPC
Form 8038-T	NO	NO	ALWAYS	SHIP TO OSPC
Form 8038-TC	NO	NO	ALWAYS	SHIP TO OSPC
Form 8288	NO	NO	ALWAYS	SHIP TO OSPC
Form 8328	NO	NO	ALWAYS	SHIP TO OSPC
Form 8703	NO	NO	ALWAYS	SHIP TO OSPC
Form 8752	NO	YES	ALWAYS	SHIP TO OSPC/ KCSC
Form 8804	YES	YES	ALWAYS	SHIP TO OSPC
Form 8805	YES	YES	ALWAYS	SHIP TO OSPC
Form 8868	NO	NO	ALWAYS	SHIP TO OSPC
Form 8870	NO	NO	ALWAYS	SHIP TO OSPC
Form 8872	NO	NO	ALWAYS	SHIP TO OSPC
Form 8892	NO	NO	ALWAYS	SHIP TO KCSPC
Form 8899	NO	NO	ALWAYS	SHIP TO OSPC
Form 8921	NO	NO	ALWAYS	SHIP TO OSPC

Exhibit 3.10.72-8 (03-05-2024)**Sorting Non-Master File (NMF) Returns and Documents (KCSPC Only)**

Use the table below for sorting Non-Master File Returns and Documents:

Note: Route all forms to be processed through NMF to KCSPC.

FORM	SEPARATE PRIOR YEAR	SEPARATE FULL PAY	DATE STAMP-KEEP ENVELOPE
Form CT-2	YES	NO	ALWAYS
Form 154	NO	NO	ALWAYS
Form 706A	NO	NO	ALWAYS
Form 706QDT filed for Form 706NA-Check Box 4c/5c	NO	NO	ALWAYS
Form 706QDT filed for Form 706 - Check Box 4c/5c	NO	NO	ALWAYS
Form 926	YES	NO	ALWAYS
Form 1040NR Estate and Trust	NO	NO	ALWAYS
Form 1041	YES	NO	ALWAYS
Form 1041N	YES	NO	ALWAYS
Form 1041QFT	YES	NO	ALWAYS
Form 1120 OIC	NO	NO	ALWAYS
Form 1296	NO	NO	ALWAYS
Form 2438	NO	NO	ALWAYS
Form 5734	NO	NO	ALWAYS
Form 6069	NO	NO	ALWAYS
Form 7004	NO	NO	ALWAYS
Form 8027	YES	NO	ALWAYS
Form 8404	YES	YES	ALWAYS
Form 8612	NO	NO	ALWAYS
Form 8613	NO	NO	ALWAYS
Form 8621	NO	NO	ALWAYS
Form 8633	NO	NO	ALWAYS
Form 8697	NO	NO	ALWAYS
Form 8725	NO	NO	ALWAYS

Exhibit 3.10.72-8 (Cont. 1) (03-05-2024)**Sorting Non-Master File (NMF) Returns and Documents (KCSPC Only)**

FORM	SEPARATE PRIOR YEAR	SEPARATE FULL PAY	DATE STAMP-KEEP ENVELOPE
Form 8804	NO	NO	ALWAYS
Form 8805	NO	NO	ALWAYS
Form 8813	NO	NO	ALWAYS
Form 8831	NO	NO	ALWAYS
Form 8866	NO	NO	ALWAYS
Form 8868 for Form 6069 and Form 4720(in- dividual)	YES	NO	ALWAYS
Form 8869	YES	NO	ALWAYS
Form 8876	NO	NO	ALWAYS
Form 8924	NO	NO	ALWAYS
Form 8928	NO	NO	ALWAYS

Exhibit 3.10.72-9 (06-19-2015)**Form 5213 Routing to Planning and Special Programs (PSP)**

Form 5213 will be routed to the Planning and Special (PSP) Office based on the State where the taxpayer resides. Be sure to include **ATTN: Section 183 Coordinator** and the stop number information in the second name line when you address the envelope.

If the Taxpayer resides in:	Then use the following Mailing Address to route Form 5213:	If you have questions, you may call or fax the office using the following numbers:
CT, MA, ME, NH, NJ, NY, RI, VT (North Atlantic - Area 1)	Internal Revenue Service 15 New Sudbury Street, Stop 41175 Boston, MA 02203-0208 Attn: Section 183 Coordinator	617-316-2454 (Phone) 877-417-9163 (Fax)
DC, DE, IN, KY, MD, OH, PA, TN, VA, WV (Central - Area 2)	Internal Revenue Service 600 Arch Street, Room 5226 Philadelphia, PA 19106 Attn: Section 183 Coordinator	267-941-6349 (Phone) 267-941-6738 (Fax)
FL, GA, NC, SC (South Atlantic - Area 3))	Internal Revenue Service 4905 Koger Boulevard, Stop 11 Greensboro, NC 27407 Attn: Section 183 Coordinator	336-574-6455 (Phone) 877-477-9164 (Fax)
IA, IL, KS, MI, MN, MO, ND, NE, SD, WI (Mid-West - Area 4)	Internal Revenue Service Attn: Return Coordinator Stop 4040 STP 11th Floor 30 E 7th St., Suite 900A, M/S 4032 St. Paul, MN 55101 Attn: Section 183 Coordinator	651-312-7749 (Phone) 877-477-9156 (Fax)
AR, AL, LA, MS, OK, TX (Gulf States - Area 5)	IRS -PSP Program Manager Attn: Return Coordinator 4030 DAL 1100 Commerce Street Dallas, TX 75242 Attn: Section 183 Coordinator	214-413-5295 (Phone) 214-413-5138 (Fax)
AK, CO, ID, MT, NV, OR, UT, WA, WY, Northern CA (All ZIP codes above 94000 = Northern CA)* (Western - Area 6) * Northern CA also includes the following specific ZIP codes: 93620, 93623, 93635, 93661 and 93665.	Internal Revenue Service 1999 Broadway, MS 4030 DEN Denver, CO 80202-3025 Attn: Section 183 Coordinator	303-603-4736 (Phone) 303-382-6313 (Fax)

Exhibit 3.10.72-9 (Cont. 1) (06-19-2015)**Form 5213 Routing to Planning and Special Programs (PSP)**

If the Taxpayer resides in:	Then use the following Mailing Address to route Form 5213:	If you have questions, you may call or fax the office using the following numbers:
Southern CA, AZ, NM, HI (All ZIP codes 94000 and below = Southern CA)* (Southwest - Area 7) * Southern CA also includes the following specific ZIP codes: 95004, 95012, 95023, 95024, 95039, 95043, 95045, 95075 and 96107.	Internal Revenue Service 24000 Avila Road, MS-5800 Laguna Niguel, CA 92677 Attn: Section 183 Coordinator	949-389-4496 (Phone) 949-389-5023 (Fax)

Exhibit 3.10.72-10 (01-11-2024)**Examination Technical Services**

If a Rev. Proc. 92-29 Request, Rev. Proc. 92-29 Annual Statement, Rev. Proc. Supplemental Request, Form 921, Form 921-A, Form 921-I, Form 921-P, or Form 921-M is received in a Campus, route it to the designated office using the chart below. Prepare a Form 3210 listing the documents being mailed.

The Rev. Proc. 92-29 Program was centralized in August 2019. It was later moved and is now in the SB/SE South Atlantic Area - Technical Services Legacy Group.

State(s)	Contact Name and Address
Alabama, Connecticut, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Ohio, Pennsylvania, Tennessee, Vermont	Internal Revenue Service Attn: Rev. Proc. 92-29 Coordinator 31 Hopkins Plaza, Room 1108 Baltimore, MD 21201-2825
Alaska, Delaware, District of Columbia, Florida, Maryland, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Rhode Island, South Carolina, Virginia, West Virginia	Internal Revenue Service Attn: Rev. Proc. 92-29 Coordinator 31 Hopkins Plaza, Room 1108 Baltimore, MD 21201-2825
Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service Attn: Rev. Proc. 92-29 Coordinator 31 Hopkins Plaza, Room 1108 Baltimore, MD 21201-2825

Exhibit 3.10.72-11 (01-01-2025)**Submission Processing Contacts (Batching Function)**

If you are routing IMF, BMF, or NMF Original returns or Form 1040-X **returns to be processed** through the pipeline, use the chart below to find the correct Mail Stop number for the Batching function. The contact person shown below should also be contacted if you do not receive your **Acknowledgement copy of your Form 3210** that was addressed to the Batching function at this Mail Stop number. Be sure to include the Mail Stop number when you complete your Form 9814 for the preparation of the UPS Shipping label. Do not contact these people if your **Form 3210 was not addressed to this area; they will not be able to follow-up** on a Form 3210 with no Mail Stop number, or another Mail Stop number. **Do not fax any tax returns to this number.** The fax number should only be used to fax a copy of your Form 3210 that you are seeking an Acknowledgement copy. For further explanation, refer to IRM 3.10.72.2.4.4.

Submission Processing Campus	Batching Mail Stop Number	Primary Contact	Back-up Contact	Fax Number
Austin (IMF)	6054 AUSC			
Kansas City (IMF, BMF or NMF)	6052			
Ogden (IMF, BMF or EO)	6054			

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