



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.10.73

OCTOBER 27, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 3.10.73, Campus Mail and Work Control - Batching and Numbering.

MATERIAL CHANGES

- (1) IRM 3.10.73.3 Updated sorting instructions for BMF returns
- (2) IRM 3.10.73.3 Updated Batching instructions for timely postmark. IPU 23U0589 issued 05-05-2023
- (3) IRM 3.10.73.3.5 Added instructions for Form 8868
- (4) IRM 3.10.73.6 Added new Form 940 (SP)
- (5) IRM 3.10.73.6 Updated Batching instructions for timely postmark. IPU 23U0557 issued 04-27-2023
- (6) IRM 3.10.73.6.2 Updated instructions for Streamlined Batching Procedures (AUSPC only). 23U0379 issued 03-10-2023
- (7) IRM 3.10.73.8.1 Removed 1040 SR instructions because the sort was eliminated
- (8) IRM 3.10.73.8.1 Added DLN assignment for 1040 SP. IPU 23U0269 issued 02-14-2023.
- (9) IRM 3.10.73.8.2 Added new Form 940 (SP).
- (10) IRM 3.10.73.8.2.2 Added new Form 940 (SP) to the title. Added a note that 940 EZ has been obsolete since 2005.
- (11) IRM 3.10.73.8.6 Updated filing location codes for the FLC column.
- (12) IRM 3.10.73.8.6 Removed 1040 SR instructions because the sort was eliminated.
- (13) IRM 3.10.73.9 Added FLC's to IMF and BMF. IPU 23U0426 issued 03-17-2023
- (14) IRM 3.10.73 1040-X changes have been made throughout the IRM. Form 1040-X will now be routed to ICT. IPU 23U0020 issued 01-03-2023
- (15) Editorial changes made throughout to update IRM titles, grammar, and punctuation.

EFFECT ON OTHER DOCUMENTS

IRM 3.10.73, dated November 15, 2022 (effective January 1, 2023), is superseded. This IRM also incorporates the following IRM Procedural Updates (IPUs): 23U0020 (1-3-2023), 23U0269 (02-14-2023), 23U0379 (03-10-2023), 23U0426 (03-17-2023), 23U0557 (04-27-2023).

AUDIENCE

Numbering personnel within Receipt and Control and Document Perfection Operation in Submission Processing campuses

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3.10.73

Batching and Numbering

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3.10.73.1
(01-01-2022)
**Program Scope and
Objectives**

- (1) Purpose: Provide instructions for employees who batch returns, use the BBTS system, and number returns with a Document Locator Number (DLN) for processing.
- (2) Audience: Batching (Batch/Block Tracking System (BBTS) users) and Numbering Personnel within Receipt and Control and Document Perfection in Submission Processing campuses.
- (3) Policy Owner: The Director of Submission Processing.
- (4) Program Owner: Mail Management Data Conversion Section, Paper Processing Branch (an organization within Submission Processing).
- (5) Primary Stakeholders: W&I Submission Processing campuses.
- (6) Program Goals: Input taxpayer return data in BBTS to enable tracking of the information through various processes and retrieval of report information.

3.10.73.1.1
(01-01-2022)
Background

- (1) This IRM contains information on batching taxpayer returns and documents. The objective of the batching function is to:
 - Minimize transit time between mail receipt, mail sorting and batching.
 - Identify and control all documents with a batch control number for management information reporting.
 - Allow work specialization to expedite document examination and sorting.

3.10.73.1.2
(01-01-2022)
Authority

- (1) The following provide authority for the instructions in this IRM.
 - 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, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities. .

3.10.73.1.3
(01-01-2022)
**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 implementing 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 properly.
- 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. Updating paper IRM material.

3.10.73.1.4
(01-01-2022)

**Program Management
and Review**

- (1) **Program Reports:** BBTS is used to gather data for receipts, quality review, production and inventory for Batching and Numbering and report and monitor daily and weekly status of the program to completion.
- (2) **Program Effectiveness:** Management measures goals using standard managerial reports by documents processed per hour reports. Each functionality must meet or exceed the program completion date stated in IRM 3.30.123, Work planning and Control Processing Timeliness: Cycles, Criteria, and Critical dates.
- (3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager. The reviewers are provided with the opportunity to provide feedback to the IRM author for consideration in completing the IRM.

3.10.73.1.5
(01-01-2022)

Program Controls

- (1) Management uses BBTS to capture and track taxpayer return information and production volume.

3.10.73.1.6
(01-03-2023)

**Terms/Definitions/
Acronyms**

- (1) See below for a glossary of terms commonly used.

Acronym	Definition
ABC	Alpha Block Control
ASFR	Automated Substitute for Return - if this is edited in the top margin of the return, do not batch. Route to ASFR in Collections. See IRM 3.10.72.16.7 for routing instructions.
BBTS	Batch/Block Tracking System
BMF	Business Master File
DCO	Data Conversion Operations
DLN	Document Locator Number
DPO	Document Perfection Operations

Acronym	Definition
e-Help	Functional areas in Austin Submission Processing Campus (AUSPC), Ogden Submission Processing Campus (OSPC) designated to perfect Form 8453 and other related documents associated with electronic filing. This is Function 300 in the Routing Path when a Form 8453 is routed there from Batching.
<i>e-file</i> , or MeF	Electronic Filing or an electronically Filed Return. Modernized E-File (MeF) is the name of the current system and replaced the Legacy system (ELF).
EP/EO	Employee Plans/Exempt Organization
ERS	Error Resolution System
Field Office	There are approximately 700 IRS Field Offices with Collection, Examination, Large Business and International (LB&I) functions. They continue to send remittances to campus "Teller Unit" for processing.
FLC	File Location Code
ICT/CIS	Scans Correspondence for Accounts Management and Form 1040-X for Accounts Management and Submission Processing
IDT	Identity Theft
ISRP	Integrated Submission and Remittance Processing System
IMF	Individual Master File
IRP	Information Returns Program
MeF	Modernized <i>e-File</i> (electronically filed return)
MFT	Master File Tax (code)
NMF	Non-Master File
NR	Non-Remit
OE	Original Entry
OFP	Organization, Function, and Program Code
OIC	Offer in Compromise - If OIC is edited in the top margin, process on an " Expedite " 6-day cycle. Generally, these should be directed to AUSPC, but any site can process them. In addition, do not route to Statute.
RCO	Receipt and Control Operations

Acronym	Definition
RS-PCC or PCC	Remittance Processing Strategy for Paper Check Conversion - used by Campus Support and TAC/ Field Offices to process remit
RPSID	Remittance Processing System Identification
RPS or RRPS	Remittance Processing System
SCRIPS	Service Center Recognition Image Processing System
"SFR" or "Secured" or "6020(b)"	Substitute for Return ("SFR") or "Secured" (IMF returns) or IRC 6020(b) (BMF returns) – These are tax returns usually prepared by Exam when a filer has not timely filed a tax return. These will not have a taxpayer's signature and are assigned a specific blocking series range. IRC "6020(b)" returns are submitted electronically by Exam and are not physically numbered. Note: "ASFR" is different. They are not processed through the pipeline.
TAC (Taxpayer Assistance Center) / District Office (DO)	There are approximately 400 IRS "walk-in" offices, formerly known as District Offices or "DOs" where taxpayers can get help with correspondence, returns, payments, etc.
TC	Transaction Code
TP	Tax Period
W/R	With-Remit

(2) Below is a list of common terms related to batching tax returns:

Term	Definition
AUSC/AUSPC	Austin Submission Processing Center
Batch	A specific group of like documents.
Batch Sequence Number	A 4-digit number used for tracking a batch of work.
Batch Transmittal	Form 9382 is used as a control document for record of program, batch sequence number, ABCs, DLNs, received date, processing date, cycle, and volume.
Block	A specific set of numbered documents from a batch of work.
Blocking Series	The 9th, 10th and 11th digits in a DLN which show the block number of the return. Up to 100 sequence numbers may be associated with one block number 00 through 99.

Term	Definition
Block and Selection Record	Form 1332 used for non-remit documents. This individual information sheet, referred to as the block header, contains an ABC, DLN, tax year, transaction code, batch sequence number, tax period, received date, and ISRP program, which correspond to a specific transmittal.
Campus Support	IRS campuses that do not process tax returns. Generally, have Accounts Management, Compliance (Exam, Collection (Compliance Services Collection Operations (CSCO), Automated Collection System (ACS), ACS Support, etc.) and other “back-end” functions
Document Locator Number (DLN)	A 14-digit number assigned to each return or payment received, consisting of a file location code, tax class, document code, Julian date, blocking series, serial number and tax year.
Document Register	Form 813 used as a block header for with-remit documents.
File location Code (FLC)	Identification number of the campus or area office where a tax return is processed.
Integrated Submission Remittance Processing System (ISRP)	ISRP is used to process forms and remittances. Data is entered, processed, and fed to other IRS systems.
Julian Date	A Julian date is the numeric day of the year. Example: April 15, 2023, is Julian date 105. Note: The sixth, seventh, and eighth digits in a DLN are the Julian date.
KCSPC	Kansas City Submission Processing Center (KCSPC)
Lockbox	Lockbox involves the processing of tax payments by commercial banks, which accelerates the handling and deposit of funds received and is forwarded to Treasury. Lockbox sites process payments for the following IMF forms, (Form 1040 family, etc.) and BMF forms (Forms 94X, Form 2290 and 1041-ES, etc.). The DLN consists of a FLC, (the first two digits in the DLN), unique to Lockbox processing.
Master File Tax (MFT) Code	A 2-digit code used to identify a type of a tax return.
Non-Remit (N/R)	No check or money order enclosed.
OSPC	Ogden Submission Processing Center (OSPC)
Program Code	A 5-digit number assigned to specific forms or documents (e.g., 43110 - Form 1040).
Re-Entry Document Control	Form 3893 used as a block header for re-entry documents.
Remittance Processing System (RPS)	System used to record payment received from taxpayer.
Remittance Processing System Identification (RPSID)	Remittances with their accompanying documentation are presorted into batches and a unique number which appears on the back of the archived remittance image of the payment (check, money order, etc.).

Term	Definition
Reprocessing Returns	Form 13596 used as a block header for re-entry BMF documents. Form 3893 is used for IMF documents and a reason is checked in Box 19 (e.g., posted to the incorrect TIN or Tax Period)
Service Center Control File Processing (SCCF)	SCCF is the principal means of control for returns and remittances being processed at each campus. SCCF controls every block of 100 or less submissions by DLN and identifies the number of submissions.
With-Remit (W/R)	Check or money order enclosed.

3.10.73.1.7
(01-01-2022)

Related Resources

- (1) IRM 3.10.72, Campus Mail and Work Control, Receiving, Extracting, and Sorting
- (2) IRM 3.13.62, Campus Document Services, Media Transport and Control
- (3) IRM 3.10.5, Campus Mail and Work Control - Batch/Block Tracking System (BBTS)
- (4) IRM's are located on Servicewide Electronic Research Program (SERP)
- (5) IRM deviations must be submitted in writing following instructions from IRM 1.11.2, 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.

3.10.73.2
(01-01-2012)

Batch/Block Tracking System (BBTS)

- (1) The Batch/Block Tracking System (BBTS) is a comprehensive, integrated batch creation and tracking program which incorporates the following:
 - Control over all types of returns: Non-remit (N/R), With-remit (W/R) and Residual Remittance Processing System (RRPS).
 - Unique program and batch number combination.
 - Unique DLN generation.
 - Generation of Remittance Processing System Identification (RPSID) numbers that are assigned to every block that is processed through the ISRP system.
- (2) Refer to IRM 3.10.5, Batch/Block Tracking System (BBTS) for more information.

3.10.73.3
(01-01-2024)

Batching Forms and Documents

- (1) Ensure when batching work that **received date integrity is maintained**. Each return or document within a batch should contain either the same received date or have a received date within a 30 calendar day date range. Please see below:
 - **Same Received Date**
 - All Received Dates are **within the last five calendar days** from the current date

- All Received Dates are **more than five calendar days** from the current date and within a 30 calendar day period.
- (2) Use the following tables when sorting **BMF Returns** into batches. The tables have been broken down by **Current Year/Period** and **Prior Year/Period**.

Reminder: Cycles generally begin on Thursday and end on Wednesday. Refer to the GMF Production Cycle calendar, IRM 3.30.123-1.

- a. Use the following table for **Current Year/Period Received Dates**:

If IRS Received Date is:	Then, Batch Together or Separately:	And, place this document on top:
Within current cycle	Batch together	Oldest IRS received date
Within the 1st prior cycle (current cycle minus 1)	Batch dates together	Oldest IRS received date in batch
Within the 2nd/3rd prior cycles (current cycle minus 2/current cycle minus 3)	Batch dates together	Oldest IRS received date in batch
4 or more cycles old	Batch dates together	Oldest IRS received date in batch

- b. Use the following table for **Prior Year/Period Received Dates**:

If IRS Received Date is:	Then, Batch Together or Separately:	And, place this document on top:
Less than 1 month	Batch prior year separately from current year	Oldest IRS received date in batch
More than 1 month	Batch dates within 30 calendar days together	Oldest IRS received date in batch
2 calendar years or more	Batch like years together	Oldest IRS received date in batch

- (3) Combine returns/documents with the same received date to make larger batches of work, when possible.
- (4) Each block of work is sorted and separated by:
- Full Paid versus Other Than Full Paid (IMF only and Prior Year IMF Only)
 - Remit versus Non-Remit
 - Refund versus No Refund
 - Timely Filed Current Period (within Grace Period) versus Current Delinquent Period (received after the Grace Period)
- (5) Use the following table to help determine how to batch on BBTS:

Tax Period	IRS Received Date is	BBTS Received Date	Alt Cycle Start Date	Days in Cycle
Current period tax returns	In current or previous cycle	Oldest IRS received date	Oldest IRS received date	Regular number for sort type
Current period tax returns	2 or more cycles ago	Oldest IRS received date	Current date	6 days

(6) Use the following tables when sorting **IMF Returns** into batches.

Reminder: Cycles generally begin on Thursday and end on Wednesday. Refer to the GMF Production Cycle calendar, Exhibit 3.30.123-1.

If Received Dates in the Batch are:	Batch using the Following IRS Received Dates:	Batch using the following number of Days in Cycle:	Alt Cycle Start will be:
Same received date	IRS received date (Latest, if multiple)	11	Same as received date
Received dates within 5 calendar days from the current date	Earliest received date	11	Same as received date (Do not use Alt Cycle Start)
Received dates ranging 6 or more days apart or 6 or more days old	Earliest received date	6	Current Julian/Date

- Note:** 1. The last example in the table above would apply if, for example, you receive a bundle of returns from a Field Office with old Received Dates. They need to be processed quickly, so batch them all together and use the earliest (meaning oldest received date in the batch) date to set them up. If Received Dates are 6 or more days old, use a 6-day cycle.
2. For Form 1040-X, Amended Returns, received from areas within the IRS, input "I/O" (Inter Office) in the Batch ID field in ICT BBTS after the 3-digit Julian date that represents the IRS Received date. The IRS Received date should always be entered in Julian date format in the first three positions of the Batch ID field in BBTS.
3. For Form 1040-X, Amended Returns, received from the taxpayer(s), without regard to non-peak and peak timeframes, input the IRS Received date in Julian date format in the first three positions of the Batch ID field in ICT BBTS.
- (7) Form 1040 returns received after the grace period but with timely postmarks are sent to Batching by Code and Edit or received directly from Extraction. Batch using with April 22 IRS Received Date and "TIMELYPM" in the Batch ID.
- (8) Timely Filed IMF "Funny Box" returns that are not required to be date stamped are to have the Julian date edited in the upper left margin. Batching will use this as the Received Date, if the return is sent back for processing.

(9)

If	Then
IMF/BMF tax form received with remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement attached. Sort separately from other returns.	Sort full paid and part paid separately. Write "965" in Batch ID
IMF/BMF tax form 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.	Sort separately. Write 965 in Batch ID. Route for processing.

3.10.73.3.1
(01-01-2016)
Lockbox Receipts

- (1) Generally, the Lockbox receipts are delivered to the Batching area first, since most of the documents are "processable" and ready to batch. The Lockbox shipment includes a Lockbox Document Transmittal (LDT), like a Form 3210, Document Transmittal, for Batching to acknowledge receipt of the package. See Exhibit 3.10.73-1, BMF Lockbox Document Transmittal or Exhibit 3.10.73-2, IMF Lockbox Document Transmittal. Batching will sign on the first line at the bottom of Page 1 - Package Acknowledgement, SPC Receiving Official(s) Signature/Date.
- (2) **Packages** - Batching will verify receipt of the following non-remit packages and route those items/packages to the proper area:
 - a. **Lockbox Field Coordinator (LFC) Package**, if a **Quantity/Volume** is shown, identify it and contact the Coordinator for pick-up.
 - b. **Deposit Error Rate (DER) Review Package**, if a **Quantity/Volume** is shown, identify it and route to Improvement Team.
 - c. **Form 4868 Review Package**, if a **Quantity/Volume** is shown, identify it and route to Improvement Team. This item is unique to the **IMF** transmittal.
 - d. **"Incompletes" Envelope**, if a **Quantity/Volume** is shown, identify it and route to Error Resolution following local procedures for your SPC.
 - e. **IDT Returns**, if a "Quantity/Volume" is shown, pull them out of the box and route to Batching. Do **not** shelve these returns. Ensure they are identified as "Remit/IDT" returns to the person inputting to BBTS.
- (3) Ensure tamper proof bags, which contain the **Unprocessable** remits are sealed, and not opened, sliced, torn or any other manipulation that would question the integrity of the bag(s). If no issue with the integrity of the bags or the **Quantity**, notify Deposit/Pre-Batch to come pick-up the bags. Then, **sign** on the line at the bottom of page 1 on the **"SPC Receiving Official(s) Signature/Date"** line. See **Exhibit 3.10.73-1, BMF Lockbox Document Transmittal** or **Exhibit 3.10.73-2, IMF Lockbox Document Transmittal**. When Deposit/Pre-Batch arrives for pick-up, give them the signed Transmittal.

Exception: If there is an issue with the integrity of the bags, contact the local LFC and do not sign on Page 1 nor hand over the remit bags to Deposit until the issue has been resolved. The LFC will tell you when to sign for the non-remit items under these circumstances.

- (4) Coordinate with Deposit/Pre-Batch to ensure a signed copy of the acknowledgement (page 1) is faxed to the aligned Lockbox site daily, no later than (NLT) 2:00 p.m. local campus time (or the established time agreed upon with the Lockbox site and the campus). A copy of the **complete** (signed by both functions) transmittal, along with the fax confirmation page, will be given to the designated batching manager daily to keep for the files.
- (5) The batching manager is responsible for keeping a copy of Page 1 (and all **detail pages**) of the LDT for the files in chronological order. A managerial review must be performed at the end of the month to ensure all Transmittals were acknowledged to the Lockbox site. Retention period for the LDT forms is 1 year. Keep a printed copy of the fax confirmation page with the date and time stamp and staple to the corresponding LDT page.
- (6) Use OFP 31-140-37200 for acknowledging the LDT.
- (7) Contact your LFC if you have questions about the quality of the Transmittal from the Lockbox site, or your procedures for acknowledging and keep the copies.

3.10.73.3.2 (01-25-2022)

Transshipped Returns

- (1) Forms received from Campus Support or TAC/Field Office sites will be received into Second Sort or Batching sorted into "RS-PCC" and "Non-Remit". For IMF, either Second Sort or Batching will have to sort the "RS-PCC" returns into Full Paid and Part Paid and batch properly. BMF can consider the "RS-PCC" as "with-remit" batches. Campus Support and TAC/Field Sites are not consistent in the way they show that a payment was processed through "RS-PCC", so Batching will have to look at the attached Form 3210, Document Transmittal and/or their "markings" on the return to identify them as "remit" documents. If the remit has been processed through the "RS-PCC" system, always check the "RRPS/Lockbox" Batch Indicator on the BBTS screen. If this box is not checked for the "RS-PCC" returns, it creates an Unpostable condition. TAC/Field Office will stamp the "RS-PCC" documents "Received with Remit"; Campus Support will stamp a Received Date and either edit the "Green Rocker" or write the amount paid in green ink. Use the following table to help identify a return received with a remit.

Indication of Remit	For IMF, batch as:	For BMF, batch as:	Check the "RRPS/Lockbox" batch Indicator:
"Received with Remit" (no amount edited to the side of the stamp)	Full Paid	With Remit	Yes
"Green Rocker" and no edited amount beside the Balance Due line	Full Paid	With Remit	Yes
"Received with Remit" (WITH amount edited beside the stamp)	Part Paid	With Remit	Yes

Indication of Remit	For IMF, batch as:	For BMF, batch as:	Check the "RRPS/Lockbox" batch Indicator:
Edited amount in Green beside the Balance Due line (could also have a "Green Rocker")	Part Paid	With Remit	Yes

Other indicators of "Remit" 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 (shows "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)
- Date stamped with "Received with Remit/Remittance" on the date stamp

Indication of Remit Date Stamped or Stamped with Remit/Remittance	For IMF, batch as:	For BMF, batch as:	Check the "RRPS/Lockbox" batch Indicator:
"Received with Remit"(no amount edited to the side of the stamp)	Full Paid	With Remit	Yes
"Green Rocker" and no edited amount beside the Balance Due line	Full Paid	With Remit	Yes
"Received with Remit"(WITH amount edited beside the stamp)	Part Paid	With Remit	Yes
Edited amount in Green beside the Balance Due line (could also have a "Green Rocker")	Part Paid	With Remit	Yes

- (2) Forms received from Campus Support or TAC/Field Office sites may be received without remit for processing. They will be stamped with their Received Date, when required to be stamped. For timely filed Form 1040 series and Form 94X series they will follow the same rules as the Campus and not date stamp until after the grace period. It is essential that you look at the mailing date on the package or the Form 3210 to determine timeliness. A “drop-off” date of **April 18** for an IMF return to a TAC site means timely. Identify remit and non-remit returns as follows:

Indication of Non-Remit	For IMF, batch as:	For BMF, batch as:	Check the “RRPS/Lockbox” batch Indicator:
“Received Date” only stamp from TAC office	OTFP (Other Than Full Paid)	Non-Remit	No
Campus Support Received Date and No “Green Rocker” or No edited amount on the Balance Due line	OTFP	Non-Remit	No

Note: Prior to the end of the grace period, the OTFP IMF returns will have to be sorted as Refund or Balance Due returns. After the grace period, they are classified as OTFP. For the transshipped timely filed returns, continue to sort as Refund and Balance Due until the end of the grace period.

- (3) If the TAC site/Campus Support erroneously submits “RS-PCC” documents in the package addressed to the Field Office Teller Unit Stop Number, they will pull these documents out and route directly to Batching. They will have “RS-PCC” shown on a Buck Slip (or some type of note). Batch these as “With Remit” documents. IMF should sort as Full Paid or Part Paid, if necessary. Check the “RPS” box on BBTS.

Note: If any of the IMF Full Paid returns have “IDT” or “TC 971/522” edited in the top margin, sort these with other ID Theft FP returns. Do not shelve.

- (4) If a Form 4868 **with an EIN (with no indication** of “Trust”, “Estate”, “Form 1040-NR”, or Box 9 checked) is transshipped, batch it under the Form 4868 Disapproved Program 45500. If batched under the Approved program, there is no harm. You are not required to determine a SSN from EIN when routed from Extraction.
- (5) Form 4868 with an **EIN** and the name line includes the word “Trust”, “Estate”, “Form 1040-NR”, or Box 9 is checked, batch for NMF processing.

3.10.73.3.3 (01-01-2022) “Funny Box” Returns

- (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 “Frigorous Filer” and one box for “RIVO”.

Note: Specific criteria for each of the boxes is listed under the section for the return type.

- (2) You are not required, nor should you take more time to review the attached schedules, Form W-2, or line entries to try to find returns to refer to the Funny Boxes. If you notice items that appear suspicious or get a feeling that the return (or group of returns) or information document (i.e., Form W-2, Form 1099, etc.) does not “look right”, then take time to review for the specific criteria. Transshipped returns routed directly to Batching must be reviewed for “Funny Box” criteria first. TAC offices will designate transshipped returns that they believe need to be reviewed by a “Funny Box” function by writing some sort of explanation on a Form 3210. If the function’s acronym (e.g., “RIVO” or “Frv Filer”) is not shown, make the determination for the proper box. Leave the “explanation page” (Form 3210 or Buck Slip) attached and place those returns in the designated “Funny Box”. Follow normal procedures for the remaining returns.
- (3) **“Frivolous Filer”** are returns that contain some frivolous language or markings about filing a return, or the return will have zero wages, all zeroes on the income lines, and a refund, or something similar. Refer to IRM 3.10.72.16.2, Loose Schedules, Forms, and e-file Documents, for more details, but they are usually trying to “make a statement”, shown by the following:

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- (4) The following are example of **“RIVO”** returns, which should be routed to your local “RIVO”:
- a. Refund Schemes — related to patterns (IMF)
- (5) The most common type of **“Identity Theft (IDT) Refund Scheme”** return (**never a Balance Due return**) that is easily identifiable are the “IDT” returns,

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Note: In some instances, these returns are mailed in a large “bulk” envelope, so you could see them altogether. Other times, they are mailed separately, but if you remember seeing one similar in a previous bundle of returns and you feel it’s suspicious, pull it out for the “RIVO box”.

- (6) RIVO processes all returns, including IDT returns. After “RIVO” has reviewed the return, they will stamp their acronym (or write “RIVO Reviewed”) in the

upper left corner of the return. Continue batching. RIVO will edit a **SPC “M”** on IDT returns and allow the return to complete processing.

- (7) Work that is stamped “RIVO”/“FRP” and later returned to SP for processing will be batched using the instructions in the table shown in IRM 3.10.73.3(6). Timely filed Form 1040 series or Form 94X will not have a stamped IRS Received Date. Instead, use the edited Julian date in the upper left corner as the Received Date. If the return was numbered with a DLN and no Julian date was edited, use BBTS to determine the Received Date input for the batch by researching the “deleted” DLN stamped at the top of the return.

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Receipt and Control Procedures, or a description of these returns. Continue batching.

3.10.73.3.4
(01-01-2019)
**Social Security
Administration (SSA)
Transshipments -
(KCSPC and OSPC)**

- (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 BMF and IMF mail to KCSPC and OSPC and separate the “remits” from “non-remits” on separate transmittals. Shipping will forward the “remit” package to Deposit. Shipping will forward a copy of the Non-Remit transmittal, “Social Security Administration Transmittal of Material Forwarded to the Internal Revenue Service” along with the contents to Second Sort/Batching for disposition.

1. **Date stamp** all documents and sort for processing or routing. **Always attach the envelope** to these documents.

Note: Since these documents were addressed to the Social Security Administration instead of the Internal Revenue Service, a timely Postmark does not constitute a timely filing. If you notice that you are using a “late” date stamp, then show “Shipped from SSA” in the left margin if there is no envelope to attach showing the taxpayer mailed it to SSA, instead of IRS.

2. Do **not acknowledge** the transmittal. Keep the transmittal with your Form 3210 retention copies for 1 year as the retention and disposition requirements outlined in Document 12990, IRS Records Control Schedules.

- (2) For more information, refer to IRM 3.10.72.2.4.5. If you have any questions or comments about the package, you may contact SSA Remittance Control Man-

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3.10.73.3.5
(04-01-2022)
Special Circumstances

- (1) Batch all 1040-As and 1040-EZs separately as a conversion under OFP 43115. For 2017 1040-As write “1040-A 2017” in the Batch ID. For 2017 1040-EZs write “1040-EZ 2017” in the Batch ID. Batch all ITIN 1040-As and 1040-EZs separately as a conversion under OFP 43175. Batch all international 1040-As and 1040-EZs separately as a conversion under OFP 46116.
- (2) **Kansas City Submission Processing Campus (KCSPC) Only** – Once the returns marked “**KIA**” (Killed in Action) have been edited by Accounts Management and updated on Integrated Data Retrieval System (IDRS), they will return them to Batching to be processed through the pipeline. Batch them on a

3-day cycle under the applicable Program Code. The Routing Path will by-pass Code and Edit (Function 210) and go directly to ISRP (Function 230). Contact the **Killed in a Terrorist Action (KITA)/Killed in Action (KIA)** Coordinator for SP when you receive one of these returns to batch.

- (3) Any notation of IRC **“Section 108(i)”** on a return or attachment does not require special blocking.
- (4) **IMF only** - If the literal **“ASFR”** is edited in the top margin of an IMF tax return, do not process. These should be routed to the CSCO function following the guidelines in IRM 3.10.72.16.7. If a CP 59, CP 759, or Letter 4905 is attached to an IMF return, and no **“TC 599”** or **“Process as Original”** is edited in the top margin, do not process. Route to the Return Address (CSCO or ACS Support) shown on the correspondence.
- (5) **IMF/BMF** If the literal **“OIC”** is edited in the top margin of an IMF/BMF tax return, process on an **Expedite** 6-day cycle. Do not route to Statute.

Note: Please contact the Offer Specialist/Examiner listed on Form 4227 if there are any questions

- (6) Batching will receive **“Cleared Statute”** Form 1040-X returns directly from Statute for expedite processing. Designate a specific location/basket that is readily identifiable to all employees to ensure they are processed as a 1-day **“walk-through”**.
- (7) Identity Theft Victim Assistance (IDTVA) - Batching will receive Form 1040 series returns that have been edited by IDTVA for expedited processing. These returns may be identified by SPC **“B”** in the right margin between secondary TIN and PECF designation and **“ITVA”** on top left side of the return.
 - a. On a statute imminent tax return, do not forward to statute as an IDT return does not require clearance per IRM 25.6.1.8.2, Original Delinquent Return Procedures.
 - b. If the edits from the IDTVA are not present on a statute imminent return and indications of Identity (ID) Theft are present, the return must be routed to the local IDTVA unit per **IRM 3.10.72-1 Routing Guide/Local Maildex**.

Note: Indications of ID Theft may include copies of police reports indicating ID Theft, Form 14039 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, Preparer Explanation for Not Filing Electronically.

- c. Designate a specific location/basket that is readily identifiable to all employees to ensure they are processed as a 1-day **“walk-through”**.
- (8) **“Offshore Voluntary Disclosure Initiative” (AUSPC and OSPC Only)** - Keep sort integrity of Form 1040 /Form 1040-X (AUSPC) and Form 3520 /Form 3520-A (OSPC). Returns with correspondence or other indication of **“Offshore Voluntary Disclosure Initiative” (OVDI)** or **“Offshore Voluntary Disclosure Program” (OVDP)**, which are secured and packaged together by Extracting must remain secured together through the coding and editing process. Ensure packages are batched in the same batch.

- (9) **IMF Only** - If you notice a **Form 8857, Request for Innocent Spouse Relief**, is attached to a Form 1040 series tax return, ensure the Form 8857 has been date stamped. Detach and route to Cincinnati, Stop 840F. **For AUSPC** - If there is a Form W-7 attached to the Form 8857, keep attached. Continue processing the Form W-7. Ensure the Form 8857 is date stamped.
- (10) **IMF Only** - If 1040-X Unit sends Form 1040 series returns back to Batching with "PAO" (Process as Original) edited in the top margin, batch normally for routing to Code & Edit.
- (11) If the taxpayer sends a written request for "Extension of Time to File" a tax return, it should be routed to Code and Edit (or Batching) after the remit is posted. If routed to Batching, batch in the proper sort based on Form Code/ MFT for Form 7004. If IMF, sort with Form 4868 in an approved or denied batch.
- (12) **Ogden Submission Processing Center (OSPC) Only** - Keep the IRC sort integrity for Form 990 series returns whenever batching with Function 360 (SEIN Imaging) in the route. The IRC sorts may be combined when rebatching returns which have already been through SEIN Imaging.
- (13)

If	Then
IMF/BMF tax form received With remit, marked 965 Tax or with the literal SEC 965 or with an IRC 965 Transition Tax Statement attached. Sort separately from other returns.	Sort full paid and part paid separately. Write 965 in Batch ID
IMF/BMF tax form 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.	Sort separately. Write 965 in Batch ID. Route for processing.

- (14) Batch 2019 and 2020 IMF prior year returns separately by tax year, input "TY19" and "TY20" in the Batch ID field in BBTS after the 3-digit Julian date that represents the IRS Received Date. The IRS Received Date should always be entered in Julian Date format in the first three positions of the Batch ID field in BBTS.
- (15) If Form 8868, Part III for Form 5330 is completed, use Program Code 15560. If Form 8868, Part II is completed, use Program Code 15540.

3.10.73.3.6
(01-01-2022)

Local Desk Procedures

- (1) Most Submission Processing Batching and Numbering functions have developed their own Desk Procedures to expedite processing. This is acceptable if the information is an aid to the IRM procedures, or unique "local routing" procedures.
- (2) Unit Manager must have a signed approval on file from the responsible Operations Manager for all Submission Processing Local Desk procedures.
- (3) Each site must create a procedure for accepting the returns transshipped from Campus Support and Field Office/TAC sites. These returns have already been stamped as received, so do not need to go through Extraction. However, they

will require some sorting prior to Batching. In addition, they will come to Batching with the Form 3210, Document Transmittal attached. This should show the type of return. It should have one of the following literals:

- RS-PCC
 - Non-Remit
 - CORR (for Correspondence to be routed by Second Sort/ Correspondence Unit)
- (4) Follow a local procedure for acknowledging the Form 3210, faxing/mailing the copy back, and retain a copy. These Forms 3210 will follow the same time frame and retention period for non-remit documents as outlined in IRM 3.13.62.8.2(4), Suspense Copies, Form 3210.

Reminder: Make every attempt to fax acknowledgement copies of Form 3210 back to the originator, in lieu of mailing.

3.10.73.3.7
(01-01-2022)
Limited Area/Items

- (1) If you must enter the Limited Area within Extracting to perform your job, you must follow the procedures outlined in IRM 3.10.72.3.3, Limited Physical Items.
- (2) If you are permitted in the area for a short time, or you are detailed to help out during any peak season, you will be issued the proper badge. You should familiarize yourself with the list of Limited items in IRM 3.10.72.3.3, Receiving, Extracting, and Sorting, Limited Physical Items.
- (3) Each person within the campus should be familiar with the Occupant Emergency Plan for your area, whether Restricted, or not. Be sure that you know your Team Captain for any fire drills, weather related incidents, etc. Refer to IRM 3.10.72.3.3, for Suspicious Packages and Reporting Physical Security Incidents to ensure you know the proper steps to take if you were to encounter a suspicious package or one that has been mutilated or saturated with any chemical or toxic substance.

3.10.73.3.8
(01-01-2022)
Processing of Cash and Handling of Checks and Items of Value

- (1) Extraction should sort returns and any remittance. However, there are times when remittances go unnoticed. It is not the responsibility of Batching to search through returns for remits, as in Extraction, but if cash, checks, money orders, or items of value are noticed while batching returns or inputting to BBTS, the document and remit will immediately be taken to the Manager.
- (2) If U.S. currency (cash) is discovered, immediately notify the manager and follow the procedures in IRM 3.10.72.5.10(1), Processing Cash and Handling of Currency and Items of Value.
- (3) When any "item of value" other than U.S. currency is noticed while batching, handle in same manner as outlined in (2) above. Cash and "items of value" can be listed on the same Form 4287, Record of Discovered Remittances. See IRM 3.8.46.2.1(1). An "item of value" can be gold, silver, jewelry, savings bonds, "loose" postage stamps with total value of \$3 or more, Treasury Notes/ Bonds, Stocks, Gift Cards, Credit/Debit Cards, etc. If in doubt as to an "item of value", treat it as if it is.
- (4) If checks, money orders, etc. are discovered, follow the procedures in IRM 3.8.46.1, Discovered Remittances.

Exception: If Batching is located within the Limited Area, Document 3244, Payment Posting Voucher/Form 4287 procedure is **not required**. You may follow a local procedure for routing the return with remit to a designated area for deposit “pick-up”.

- (5) When postage stamps are received with a total value of less than “\$3.00”, cross through and permanently affix stamps to related return or document and retain in the block/batch of work.
- (6) A teller from the Deposit Function will collect the receipts, or Batching is responsible for delivering the receipts daily. Follow local procedure. It is the Manager’s responsibility to ensure that the discovered item(s) are either retrieved or delivered at least once daily per shift, to Deposit. The batching manager (or delegate) will open the envelope(s) and verify the contents with the teller. The teller must initial and date the Form 4287 that the items listed were received. The batching manager retains the duplicate copy as proof of discovery and gives the item(s) to the Deposit Function along with the other 2 parts of the Form 4287.
- (7) Since numerous “Discovered Remits” come from the 1040X unit and Accounts Management, flip through the pages of the return to search for a check if you know the work was not received from a Deposit area and there is an amount shown on the Balance Due line.
- (8) Refer to IRM 3.8.46, Discovered Remittance for complete processing instructions.

3.10.73.4
(01-01-2019)
Function Codes

- (1) When selecting the correct routing path for a document, you should be familiar with the Function code to ensure the batch is on the correct path for processing.

Function Code	Area
180	Batching
190	Numbering
210	Code and Edit
230	ISRP
240	IRS Data Capture
250	Microsoft Data Capture
300	BBTS Utility
360	SEIN Imaging (Ogden Submission Processing Campus Only)
390	Entity
410	Accounting
450	SCRIPS Output
500	SCRIPS Scanning

Function Code	Area
550	SCRIPS Pre-Doc Prep
610	Systems Operations
880	Quality Review

3.10.73.5
(01-03-2023)
**Program Completion
Cycles**

- (1) Refer to IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates for Program Completion Date (PCD).
- (2) Receive documents identified by sort category.
- (3) A batch of documents consists of a large group of like documents, which corresponds to a sort category (excluding different DO (District Office) Code categories).
- (4) The following categories must be batched separately:
 - a. Work identified to the Batching area as a “1-day walk-through” should be set up in BBTS as same day (e.g., OARs, TAS, PRP, Manual Refund, returns “Cleared by Statute”, Form 12857, Form 3809, Form 3413, etc.), or

Note: Form 1040-X should be set up in ICT BBTS

Note: When batching the Form 3809 (ID Theft, **Program 45504**), the received date for BBTS will be taken from the “Date” box in the upper right part of the Form 813. Do not mix dates in the same batch.

- b. **Re-inputs/Reprocessables** (Form 3893 or Form 13596 attached) batch by Received Date and set up in BBTS on a **5-day cycle** for IMF and a 6-day cycle for BMF, or
 - c. Any other “special” sort categories identified during Batching or Document Perfection that require a different Blocking Series, such as Injured Spouse for IMF or Form 1065 for a publicly traded partnership for BMF.
- (5) **Expedite batching** of the following **Returns** on a **6-day** Cycle, unless otherwise specified:
 - **Prior Year** returns (IMF)
 - **“KIA”** Original Returns (3-day Cycle) - (KCSPC Only)
 - **All BMF Refund** returns
 - **All current year Refund and Non-Refund Form 944**, Employer’s ANNUAL Federal Tax Return, received after January 1st through **the current year’s Program Completion Date (PCD)done**,
 - **All Form 720**, Quarterly Federal Excise Tax return (Refund and Non-Refund), except Taxable Medical Devices and Patient Centered Outcome Research Fee (PCOR).

Note: Million-dollar Refunds are sorted and batched separately. Ensure the returns are worked and hand walked to the next function as expedites.

- All “**Secured**” or “**OIC**” returns.
- All “**RIVO**”/“**SPIDT**” IMF returns on a **3-day** cycle.

(6) Indications of “**Secured**” are:

- Returns notated IRC “**6020(b)**” are prepared by Collections.
- Returns notated “**TC 59X**” and a 2 digit **Closing Code** or “Integrated Collection System” (“**ICS**”) are secured by Collections.

Note: Secured returns noted with “TC 599” in the left margin and “Possible Duplicate” or “Potential Duplicate” in the top margin should be processed as an **original return**.

- Returns notated “**SFR**” (Substitute for Return) with an attached Form 13133 (Expedite Processing Request) are prepared by Examination.

Note: Do **not process** any return marked “**ASFR**” (Automated Substitute for Return). See IRM 3.10.72.16.7 for routing instructions.

- Returns notated “**Process as Original**” with an attached **Form 13133** are secured by Examination. The box “Delinquent Return” on Form 13133 should be checked.
- “**COPY SECURED BY EXAMINATION**” or “**ORIGINAL SECURED OR PREPARED BY EXAMINATION**” stamped, printed, or written on the return.
- Possibly stamped: “**SELF-HELP**”, or “**PREPARED, BUT NOT AUDITED**”, or “**REVIEWED, BUT NOT AUDITED**”

(7) Batch Form 1040, Form 1040-A, and Form 1040-EZ that are received directly from the taxpayer separately from those delinquent returns secured by the Service.

Note: If a Field Office or Compliance function has held the taxpayer’s “secured” return for a considerable length of time, batch separately and set up on a 6-day (or less) cycle.

(8) All BMF returns without EINs will be batched separately to be processed through Entity Control.

(9) If box 1a or box 1b on Form 1120 is checked (box 1 on 2006 and prior year revisions), it should be batched as a “Consolidated” return.

- Consolidated returns consist of a parent return with subsidiaries.
- **Do not remove any returns or documents; treat as one return.**
- Batch as a single return and route to Code and Edit.

(10) Batch Form 3552, *Prompt Assessment Billing Assembly*, separately and set up on a 6-day (or less) cycle.

3.10.73.6
(01-01-2024)
**Batching Unnumbered
Returns and Documents**

- (1) Batching receives documents from Lockbox sites, TAC Offices, and Campus Support using RS-PCC to deposit, Campus Deposit function and Mail Sorting function.
- (2) For returns received from the Deposit function and remit returns from Lockbox sites and Field Offices (stamped “Received with Remit”) and Campus Support (with “Green Rocker” or edited amount beside Balance Due line), **select “YES” on the “RRPS/Lockbox Batch” drop-down box on the BBTS screen.** Make sure this generates “RRPS” on the Form 9382. Some forms

received from Lockbox sites, Campus Support, and Field Office/TAC sites are non-Remit, but this should be shown on the attached Form 3210 or cover sheet.

- (3) Refer to IRM 3.10.5, Batch/Block Tracking System (BBTS) for more information on input to BBTS screen.
- (4) Assemble groups of like N/R returns and documents for preliminary batches, based on an estimated count of normally 25 or 50 documents (but up to 100) in a block, dependent on the type of return and number of attachments.

Caution: Do not make batches too thick so that documents are “spilling” out of the folders.

- (5) All refund tax returns are to be released from batching by the end of each workday. To meet prescribed processing cycles, refund tax returns are not to be held for full batches. Refund tax returns are to be batched separately and identifiable, i.e., not mixed with other sorted documents.
- (6) Domestic Form 1040 series returns are worked in the following Submission Processing Campuses
 - Austin (AUSPC)
 - Kansas City (KCSPC)
 - Ogden (OSPC)
- (7) Form 1040 returns received after the grace period, but with timely postmarks are sent to Batching by Code and Edit or received directly from Extraction. Batch using with April 22 IRS Received Date and “TIMELYPM” in the Batch ID.
- (8) International Form 1040 series and ITIN Applications (Form W-7, *Application for IRS Individual Taxpayer Identification Number*) are worked in AUSPC only.
- (9) **Austin Only** - Austin Batching should only get returns routed internally from Austin RIVO from the following Mail Stops:
 - 6572 AUSE
 - 6573 AUSE
 - 6574 AUSE
 - 6575 AUSE
 - 6576 AUSE
 - 6578 AUSE
 - 6579 AUSE
 - 6580 AUSE

Note: If taxpayer mailed to Austin, Stop 6572, they should be routed to RIVO. Once RIVO has reviewed, they will edit “RIVO Reviewed” or stamp “RIVO”. If no indication RIVO has seen them, do not batch; route to RIVO prior to Batching.

- (10) **Kansas City Only** - Kansas City Batching should only get returns routed internally from Kansas City RIVO, Stop 6574 S-2.
- (11) The “RIVO” returns should have the following characteristics and should be routed to Batching on a Form 3210 from the RIVO function:
 - Sorted by Current Year and Prior Year.

- “RIVO” should be stamped or “RIVO Reviewed” edited in the upper left corner of the return.
- Any reference to “Copy of Original” should be circled; if not, Code and Edit can circle.

Note: Do **not** batch as a Form 1040-X because there is a reference to “Copy”.

- (12) Use the following procedures to batch the “RIVO” (including “SPIDT”) IMF returns:

1. Batch the Current Year “RIVO” together by form type using the 5th digit program code and/or under the Batch ID “CY RIVO 1040”, “CY RIVO 1040-A”, or “CY RIVO EZ”. Austin will also have international and ITIN programs/ID designated for RIVO.
2. Batch the Prior Year RIVO together by form type using the 5th digit Prior Year program code and under the Batch ID **RIVO**.

Note: If Statute imminent, ensure they have been “Cleared by Statute”.

3. Batch them on a 3-day cycle. This is an Exception to IRM 3.10.73.6 (15) table shown below.
4. IMF returns have Campus or TAC Received Date or a circled IRS Received Date with “4-15-XX” edited above the circled date to show timely filing. You can batch them together using the oldest Received Date in the batch.

Note: IMF Unpostables is working a similar type return and will also route directly to Batching for processing. The literal edited in the upper left margin will be “**SPIDT**”. Batch them with the applicable CY or PY “RIVO” returns.

- (13) If a Form 8938 is attached to an IMF or BMF income tax return, Code & Edit will pull it for rebatching. Code & Edit will prepare the package by putting the Form 8938 facing outward on the back side of the parent return.
- a. Use Program Code 43300 for Form 8938 attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S; use Program Code 43310 for Form 8938 attached to Form 1040-NR (AUSPC only). Click on “Yes” when the box pops up with the question “This batch has no DLNs. Would you like to final batch without DLNs?”. Attach that transmittal to the package.
 - b. Batch the IMF or BMF income tax returns using the proper program code with “8938” in the Batch ID and keep batches with the Form 8938.
 - c. Number the IMF or BMF income tax returns normally. Then edit or stamp a Sequence Number (00-99) at the top of the Form 8938.

Note: The income tax returns and associated Form 8938 will be transcribed together and must remain together throughout processing.

- (14) A similar process as described above for the Form 8938 will happen when a Form 1042-S is attached to a Form 1120-F (OSPC) or a Form 1040-NR (AUSPC). No more than 100 Forms 1042-S can be transcribed per DLN. If you encounter one individual tax return with more than 100 Forms 1042-S attached, contact your HQ Analyst for guidance.

- (15) Follow the steps below for Form 8966, *FATCA Report*

1. Batching or Code and Edit Clerical will use the IMF Program Code 36500 with Batch ID of "8966" with each containing 100 or less documents.
2. Routing Path for these returns is: 180-210-190-230-610
3. Cycle length is 11 days.
4. Attach the transmittal to the package.
5. Click on "Yes" when the box pops up with the question "This batch has no DLNs. Would you like to final batch without DLNs?"
6. Numbering will manipulate the date stamp or edit a Sequence Number (00 – 99) to the upper right (or at the top of the Form 8966) where a DLN is normally applied.
7. Numbering will route to ISRP where the Form 8966, *FATCA Report* will be transcribed.

- (16) Use the following tables for determining days in cycle for **(IMF)** Form 1040 series returns. Refer to IRM 3.30.123.6, Processing Timeliness Criteria for IMF Domestic Income Tax Returns, International IMF Income Tax Returns, Domestic and International Tax Returns Delayed for Individual Taxpayer Identification Number (ITIN) Processing, Extension Requests, Estimated Payments, Amended Tax Returns and ITIN Applications.

- a. Use this table for Domestic/International **Form 1040 Series - Other Than Full Paid (OTFP)**.

Refund (Current Year)	Prior Year	Reinputs	Reprocessables
11-day (normal) 13-day (maximum cycle)	5 working days from Batching to Function 610	5 working days from Batching to Function 610	5 working days from Batching to Function 610

- b. Use this table for Domestic/International **Form 1040 Series - Full Paid (FP)**.

Current Year	Reinputs	Reprocessables
11-day (normal) Must be transcribed within 90 calendar days to meet notifica- tion of address change time frames.	5 working days from Batching to Function 610	5 working days from Batching to Function 610

- c. Use this table for Domestic/International **Form 1040 Series Tax Returns Delayed for ITIN Application - AUSPC Only**.

Current Year	Prior Year	Reinputs	Reprocessables
10 working days from Batching to Function 610	5 working days from Batching to Function 610	5 working days from Batching to Function 610	5 working days from Batching to Function 610

- (17) Substitute for Return ("**SFR**") or "Dummy" Form 1040 (Program Code 44630) are blocked with a unique blocking series based on the Area who prepared the return. They are also expedited returns and should be set up on a 6-day cycle. If the notation is "SFR-Collection", use **Blocking Series 000-249**; if the

notation is “SFR-Exam”, use **Blocking Series 250-299**. All will be Prior Year returns, but do not route to Statute for clearance.

Note: If the literal in the top margin is “ASFR” or there is a pink Form 3531 attached, pull out and route to Collections. These are not processed through the pipeline. Refer to IRM 3.10.72.16.7 for routing instructions.

- (18) **Austin Submission Processing Campus (AUSPC) Only** – Preparer may attach a cover letter with a **listing of foreign taxpayers** requesting an automatic **Extension of Time to File** and mail to the Austin campus. Batch the letter as a Form 4868 and route to Entity.
- Use Program Code 44700 (or Sub-program specified by your Campus)
 - Batch in Approved blocks of 100 or less
 - Number with a **Domestic FLC**

- (19) Batching Form 8453 (AUSPC Only)

IF	Then
Form 8885 box is checked (with or without a Form 1040 series attached)	Batch as Program 42900 Route 5 8885 in Batch ID
Form 1040 series is attached	Route to e-help on Form 3210
No Form 1040 series attached	Batch with Route 5

- (20) Use the following table for determining days in cycle for **BMF forms and documents**.

Note: “Peak” is generally defined as from the due date of the form through the Program Completion Date (PCD). Management will determine the order of work based on “peak filing times” for the various forms and the PCD for the forms. See IRM 3.30.123.7, **Processing Timeliness Criteria for BMF Domestic Income Tax Returns, Trust Estimated Payment Document, Extension Requests and BMF International Income Tax Returns**.

FORM	6-Day	11-Day	11-Day (During Peak)
Form CT-1	Refund Delinquent Prior Year Reinput Reprocessable “TC 59X” in margin	Current Year	Delinquent Prior Year
Form 11C	Delinquent Prior Year Reinput Reprocessable “TC 59X” in margin	Current Year	Delinquent Prior Year

FORM	6-Day	11-Day	11-Day (During Peak)
Form 706 (including International)	Refund Delinquent Prior Year Reinput Reprocessable	Current Year	N/A
Form 706GS(D)	Refund Delinquent Prior Year Reinput Reprocessable	Current Year	Current Year
Form 706GS(T)	Refund Delinquent Prior Year Reinput Reprocessable	Current Year	Current Year
Form 709 (including International)	Delinquent Prior Year Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year
Form 720	Current (other than PCOR and Taxable Medical Devices) Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year Program 11804 - "PCOR" Program 11809 - Taxable Medical Devices	N/A
Form 730	Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Period	Delinquent Prior Period
Form 940 Form 940 (SP) Form 940-PR Form 940-VI	Refund Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year
Form 941 Form 941-PR	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Period	Delinquent Prior Period

FORM	6-Day	11-Day	11-Day (During Peak)
Form 943 Form 943PR	Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year
Form 944 /Form 944- (SP)	Refund Reinput Reprocessable "TC 59X" in margin	Current Year	N/A
Form 945	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year
Form 990 Form 990-EZ Note: The Form 990 family has extended pro- cessing times per IRM 3.30.123.10.21	Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Calendar or Fiscal Year	N/A
Form 990-PF Note: The Form 990 family has extended pro- cessing times per IRM 3.30.123.10.21	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Calendar or Fiscal Year	N/A
Form 990-T Note: The Form 990 family has extended pro- cessing times per IRM 3.30.123.10.21	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Calendar or Fiscal Year	N/A
Form 1041 Form 1041-QFT Form 1041-N	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year

FORM	6-Day	11-Day	11-Day (During Peak)
Form 1041-A	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Calendar or Fiscal Year	N/A
Form 1042	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year
Form 1065 Form 1065-B	Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	Delinquent Prior Year
Form 1066	Refund Reinput Reprocessable	Current Year	N/A
Form 1120 Series	Refunds (All) Prior Year Delinquent Reinput Reprocessable TC 59X in margin Specials (Box A1, A2, or A3) Form 1120-L Form 1120-ND Form 1120-PC Form 1120-SF	Form 1120 Form 1120-A Form 1120-C Form 1120-F Form 1120-FSC Form 1120-H Form 1120-POL Form 1120-RIC Form 1120-REIT Form 1120-S	N/A
Form 2290	Reinput Reprocessable "TC 59X" in margin	Current Period	N/A
Form 3520 Form 3520-A	Delinquent Prior Year Reinput Reprocessable	Current Year	Delinquent Prior Year Reinput Reprocessable
Form 4720	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Calendar or Fiscal Year	N/A

FORM	6-Day	11-Day	11-Day (During Peak)
Form 5227	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Calendar or Fiscal Year	N/A
Form 5330	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	N/A
Form 5500-EZ	Refund Delinquent Prior Period Reinput Reprocessable	Current Year	N/A
Form 8038	Delinquent Prior Period Reinput Reprocessable	Current Year	N/A
Form 8038-CP	All	N/A	N/A
Form 8038-GC	Delinquent Prior Period Reinput Reprocessable	Current Year	N/A
Form 8038-T	Delinquent Prior Period Reinput Reprocessable	Current Year	N/A
Form 8328	Delinquent Prior Period Reinput Reprocessable	Current Year	N/A
Form 8703	Delinquent Prior Period Reinput Reprocessable	Current Year	N/A
Form 8752	Refund Delinquent Prior Period Reinput Reprocessable "TC 59X" in margin	Current Year	Refund Delinquent Prior Year

FORM	6-Day	11-Day	11-Day (During Peak)
Form 8804	Refund Delinquent	Current Year “ TC 59X” in margin	Delinquent
Form 8871 Form 8453-X	All	N/A	N/A
Form 8872	All	N/A	N/A

- (21) **BMF forms** and documents with exceptional processing time frames are as follows:

Form	Exceptional Timeframes
Form 8288/Form 8288-A	25 calendar days (normal) 18 calendar days, 20 calendar days during peak (delinquent current year)
Form 8805	25 calendar days (normal; non-taxable information statement) 18 calendar days, 20 calendar days during peak for reclassified documents

- (22) Preliminary batches of unnumbered returns and documents routed to Code and Edit for perfection will not be assigned DLNs or Alpha Block Control Numbers (ABC). Assignments will be made, after Code and Edit, when documents are assembled for final batching.
- (23) Assign Program and Batch Sequence Number to each batch using the DLN Assignment of IMF, BMF, NMF, and SCRIPS returns.
- (24) Place blocks on batch cart (or “stat” boxes) in proper sequence order.
- (25) The batches of work are then routed to the next Functional area listed in the Routing Path.

3.10.73.6.1
(01-21-2020)
**Form 8809 Batching
(Ogden Only)**

- (1) Receipt of Form 8809 will be centralized in the Ogden Submission Processing Campus. Receipts could include all paper Form 8809 with or without a list of multiple players.
- (2) Using the sort information outlined in IRM 3.10.72.15.1 batch Form 8809 into bundles of no more than 100 forms.
- (3) Use BBTS for tracking purposes.
 - a. Use Program Code 12820.
 - b. The routing path is: 110, 180, 240, 610.
- (4) Batching will route to Ogden's DCO - RAIVS/IVES unit where the Form 8809 will be transcribed into the IRP Extension Database.

3.10.73.6.2
(03-10-2023)

**“Streamlined” Batching
Procedures (AUSPC
Only)**

- (1) The following Streamlined packages are eligible for Batching and Pipeline processing:
 - a. Cases with Streamlined Notation on top of return.
 - 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, 20 batches per clipboard.

Note: 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/SR/A/EZ returns for BBTS when batching. You may have a “Non-Statute” Form 1040X mixed in the group, but the Form 1040X 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.
 - e. Batch all Form 1040/SR/A/EZ under Program Code 46117.
 - f. Batch to earliest received date
- (2) 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.
- (3) If you see “Streamlined ”indicated on other returns such as Form 706, Form 709, Form 720, Form 1120, route to LB&I, Stop 4305 AUSC for final determination.

Note: If there are 1040 family returns included with the package, send all contents intact to LB&I, Stop 4305 AUSC.

- (4) If all the returns in the package are Form 1040X with no Statute issue, route the case on a Form 3210 to LB&I, Stop 4305 AUSC for review.
- (5) **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 address below. Identify as **“Streamline”** on 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

3.10.73.6.3
(01-01-2023)

**“VI Cover Over”
Procedures (AUSPC
Only)**

- (1) Batching Procedures for VI Cover Over.
 - a. Use Program Code 46110 for Current Year.
 - b. Use Program Code 46112 for Prior Year.
 - c. Enter “VI” in the Batch ID.
 - d. DIP Type is “American Possession.”
 - e. DLN Reference is: “173” for CY and “189” for PY.
 - f. Cycle length is 3 days.
 - g. The Routing Path is: 180, 190, 210, 230, 610.
 - h. Prior Year returns do not need to be cleared by Statute.

Note: Never pull out any forms from the folders. Always keep all folders on the same cart. Contact P&A with any questions regarding the work.

(2) Numbering Procedures for VI Cover Over

- a. Use Program Code 46110 for Current Year.
- b. Use Program Code 46112 for Prior Year.
- c. Number each document in order by sequence. Do not skip a folder or a document.
- d. Complete Form 9382 and Form 1332.
- e. Make a Brown folder for every DLN assigned.
- f. Place the green VI Cover Over folder on top of the Brown Folder back on the cart as they came in.

Note: Never pull out any forms from the folders. Always keep all folders on the same cart. Contact P&A with any questions regarding the work.

3.10.73.7
(01-01-2014)

**Batching Numbered
Returns and Documents**

(1) Numbered W/R documents for original processing are received from Deposit Activity and Accounting Branch.

- Documents are sorted by received date/type of form and assembled by DLN, documents with the same block DLN are combined into a single block, and assembled for processing
- Volume of sub-batch must be compatible with sub-batch size
- One batch can contain numerous Form 813
- Assign a batch control number, consisting of program and sequence number

(2) Refer to the sections for DLN Assignments:

- IRM 3.10.73.8.1 to determine Program Code and DLN for IMF
- IRM 3.10.73.8.2 to determine Program Code and DLN for BMF
- IRM 3.10.73.8.3 to determine Program Code and DLN for EPMF
- IRM 3.10.73.8.4 to determine Program Code and DLN for NMF
- IRM 3.10.73.8.5 to determine Program Code and DLN for IRP
- IRM 3.10.73.8.6 to determine Program Code and DLN for Modernized e-File (MeF), SCRIPS, and SFR

(3) Prepare Form 9382, Batch Transmittal, for each batch. **See Figure 3.10.73-1**

(4) Form 3753, Manual Refund Posting Voucher and accompanying, Form 813, Document Register, should be set up on a 1-day walkthrough. Since it is already numbered, route directly to ISRP.

(5) Form 12857, Refund Transfer Posting Voucher should be processed on an expedite cycle.

(6) Form 8485, Assessment Adjustment, Case Record, Form 5734, Non-Master File Assessment Voucher, or Form 1331-B, Notice of Adjustment requires that NMF be annotated on Form 9382, Batch Transmittal.

(7) Full Paid Form 1040, Form 1040-A, and Form 1040EZ will be received from Deposit Activity, Lockbox sites, Campus Support sites, or TAC/Field Offices.

- a. Documents will be sorted by type of form and assembled for processing
 - b. Full Paid returns with Form 8379, Injured Spouse Allocation, must not be numbered in the 92 blocking series.
 - c. Full Paid returns with an attached Form 14039, Identity Theft Affidavit, "IDT" in the top margin, or other indication of a victim of ID Theft will not be shelved. Your site can create a Batch ID for Identity Theft (i.e., "IDT" or something similar) to make these easily identifiable for Code and Edit.
- (8) Estimated payments for Form 1040ES and Form 1041ES will be received from Manual Deposit.
- a. Forms will be sorted by type of form and assembled for processing.
 - b. Forms will not be transshipped.
- (9) Refer to IRM 3.10.5, Batch/Block Tracking System (BBTS) for more Batching instructions.

Batch Transmittal Form 9382

File: **N/R 1040** Program: **43110** Page 1 of 1
 Batch ID: Batch No.: **1517**
 Rec.Date: **237/20XX** Est. Vol.: **189** Rel. Date: **245/20XX**
 Route: **180 210 190 230 610** Actual Vol.: **0** Cycle: **20XX37**
 Doc Type: **IMF** **4 3 1 1 0 1 5 1 7** Account Type Code:

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

Form 9382-BBTS (Rev. 09/2001) AADEIC18 238/20XX 07:50

Figure 3.10.73-1 Batch Transmittal

3.10.73.7.1
(01-01-2023)

**Re-Input and
Reprocessable
Documents, Form 3893,
Re-Entry Document
Control or Form 13596,
Reprocessing Returns**

- (1) A document to be reentered must have a Form 3893 or Form 13596 (BMF) attached to the front of the return. There are two types of re-entry documents - reinputs and reprocessables.
 - **Reinput** - Form 3893 is used for re-inputting a return that has **not posted** to the Master File and for reprocessing IMF returns (returns that posted incorrectly to the Master File).
 - **Reprocessable** - Form 13596 is used for reprocessing a BMF return that **has posted** incorrectly to the Master File.
- (2) When a Form 3893 is attached to a return, a new DLN is not required (reinput and IMF reprocessable).
- (3) **Reinput and reprocessable** documents are received from various areas within your Campus or from another Campus Support or Field/TAC Office (W/R is usually Accounting). Set them up on the proper cycle, as shown by form type in the IRM 3.30.123. Acknowledge any Form 3210 attached. If the Sender requests that the Form 3210 Acknowledgement be faxed, instead of mailed, immediately fax.
 - a. Sort documents by received date/type of form and assembled for processing.

Note: Volume of batch will be determined locally.
 - b. Assign a batch control number consisting of program and sequence Number.
 - c. Prepare Form 9382, Batch Transmittal, for each batch.
- (4) For **IMF reprocessable** returns with a **Form 3893** attached, ensure that the following items are completed properly:
 - a. Checked "R" box in item 11
 - b. Indicated year digit in item 12
 - c. Indicated serial number of return (12th and 13th digits) in Item 16
 - d. Marked reason in item 19
- (5) For **BMF reprocessable** returns with a **Form 13596** attached, ensure that the following items are completed properly. See **Figure 3.10.73-2** shown below as an example of a Reprocessable return. You will notice that the EIN is missing in the figure, but it must be secured before you can reprocess the return.
 - Taxpayer Identification Number (TIN)
 - Tax Period and/or Tax Quarters

Note: All Form 94X series returns to be reprocessed must be processed through ISRP.

DRAFT		0021012300012-0	
Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2023 or tax year beginning <u>Jan 01</u> , 2023, ending <u>Dec 31</u> , 20 15 Go to www.irs.gov/Form1120 for instructions and the latest information.	
OMB No. 1545-0123 2023		B Employer identification number 00-0001234	
A Check if: 1a Consolidated return (attach Form 851) <input checked="" type="checkbox"/> TYPE OR PRINT b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		Name Willow's Cafe Number, street, and room or suite no. If a P.O. box, see instructions. 5710 Begonia Street City or town, state or province, country, and ZIP or foreign postal code Montpelier, VT 05602	
E Check if: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		C Date incorporated 01/01/2010 D Total assets (see instructions) \$	
1a Gross receipts or sales b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends and inclusions (Schedule C, line 23) 5 Interest 6 Gross rents		1a 1b 27,330 1c 2 3 4 5 8,000 6	

Reprocessing Returns	
IDRS Employee Number 0000000678	Date 01/28/202
Complete applicable items below 4	
Correcting the TIN to:	
Correcting yearly return tax period to 201512 or	
Quarterly returns year _____ 1st qtr. <input type="checkbox"/> 2nd qtr. <input type="checkbox"/> 3rd qtr. <input type="checkbox"/> 4th qtr. <input type="checkbox"/>	
(EP/EO only)	
Correcting the Plan/Report number to:	
<input type="checkbox"/> CP 190/29 - Requestor must input TC 971 with AC 002 to prevent CP 193/36 and - A freeze generating. (Reprocess as the original to the same TIN and tax period)	
Reasonable Cause: <input type="checkbox"/> FTD <input type="checkbox"/> FTF <input type="checkbox"/> FTP <input type="checkbox"/> DDP (EP/EO only)	
Remarks (optional)	
Form 13596 (6-2004) Catalog Number 38636Y Department of the Treasury-Internal Revenue Service	

37 Enter amount from line 36 you want: Credited to 2024 estimated tax		Refunded 37	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, 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	Willow Martin Signature of officer	11/19/24 Date	Owner Title
May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Paid Preparer Use Only	Print/Type preparer's name Dolomite Tax Services Firm's name 2101 Spur Street Richmond, VA 23232 Firm's address	Preparer's signature 11/19/2024 Date	Check <input type="checkbox"/> if self-employed PTIN P00000023
Firm's EIN		Phone no.	
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form 1120 (2023)			

Figure 3.10.73-2 BMF Reprocessable

(6) A **reinput** return is one that has not posted to the Master File. To identify a reinput return, ensure that it is completed properly:

- a. Checked box "N" or "4" in Item 11

- b. Indicated year digit in Item 12
 - c. Entered serial number(s) of return(s) in Item 16
 - d. Checked correct box in item 18
- (7) Review each Form 3893 to ensure the DLN and year digit match the DLN and year-digit on the attached return. If you can determine that the Form 3893 is prepared incorrectly, return the package to the preparer/originator with an explanation. See **Figure 3.10.73-3**.

DRAFT		00 221 118 000 00X	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> Form 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return </div> <div style="border: 1px solid black; padding: 2px;"> 2023 </div> <div> OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space. </div> </div>			
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 Ethan		Last name Sparrow	
If joint return, spouse's first name and middle initial Hollie		Last name Sparrow	
Home address (number and street). If you have a P.O. box, see instructions. 6805 Cedar Lane		Apt. no. ____	
City, town, or post office. If you have a foreign address, also complete spaces below. San Antonio,		State TX	
Foreign country name ____		ZIP code 78284	
Foreign province/state/county ____		Foreign postal code ____	

Re-Entry Document Control		File Type <input checked="" type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> Other: _____		1. Alpha/Numeric block control no.	2. Document locator number 00 221 118 000 00X
3. Batch number	4. Document count 1	5. Credit amount		6. Debit amount	
7. Transaction code	8. Transaction date	9. Header MFT code		10. Secondary amount	
11. Re-entry source code (<i>check one</i>) <input checked="" type="checkbox"/> R – Reprocessable: Has posted to MF incorrectly; not open on SCCF. Check applicable box in Block 19. <input type="checkbox"/> N – Reinput of Unpostable Document: Has not posted to MF; open on SCCF. Check applicable box in Block 18. Check applicable box in Block 19. <input type="checkbox"/> 4 – SC reinput: Has not posted to MF; open on SCCF. Check applicable box in Block 18.				12. DLN year digit X	13. RPS return; payment has posted to same account with matching DLN <input type="checkbox"/>
14. Remarks Do Not 'G' Code.				15. Process as: <input type="checkbox"/> Remittance (<i>Enter the amount in Item 5 or 6</i>) <input checked="" type="checkbox"/> Non-Remittance (<i>Items 5, 6, and 10 are normally blank</i>)	16. Serial number 00
17. Prepared by 0000011111		Telephone ext. 1234		Date 01/27/20XX	
<input type="checkbox"/> Accounting <input checked="" type="checkbox"/> Adjustments <input type="checkbox"/> Collection		<input type="checkbox"/> Data Control <input type="checkbox"/> Examination <input type="checkbox"/> Rejects		<input type="checkbox"/> Unpostables <input type="checkbox"/> Other: _____	
<input type="checkbox"/> SC reject <input type="checkbox"/> Tape deletion <input type="checkbox"/> SCCF review <input type="checkbox"/> Other: _____		19. Reprocessable document (<i>must be non-remittance</i>) <input type="checkbox"/> EIN or SSN corrected <input type="checkbox"/> Tax period corrected <input checked="" type="checkbox"/> Corrected to original return <input type="checkbox"/> Other			

Form **3893** (Rev. 1-89) Catalog Number 22525M Department of the Treasury—Internal Revenue Service

Figure 3.10.73-3 Incorrect Submission - Reinput or Reprocessable?

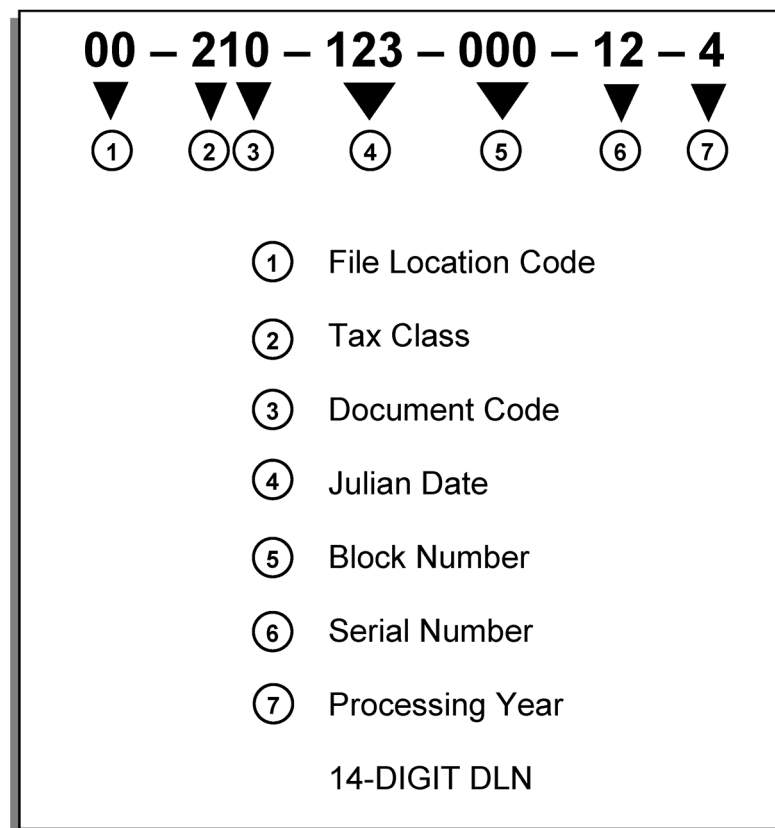
- (8) If you have questions about any items on a Form 3893 or Form 13596 and need to contact the originator, use *IDRS Unit & USR Database* to find the originator. The originator's IDRS number is shown on the top line of Form 13596 or Box 17 of Form 3893.
- (9) Sort Form 3893 or Form 13596 as follows, using the applicable items:
- a. File source (IMF, BMF)

- b. Document type (tax class and document code)
 - c. Remittance
 - d. Non-remittance
 - e. Re-entry source code (N or 4)
 - f. Reprocessable (R)
 - g. DLN year digit
- (10) Prepare for processing:
 - a. Assign ABC number to Form 3893, item 1
 - b. Enter the batch number in item 3
 - c. Generate the Form 9382 through BBTS.
- (11) Route completed batch to ISRP except for the following which will be routed to Code and Edit:
 - a. Tape deletions of RRPS return payments
 - b. Returns, which by Campus policy, will be re-edited before input.
- (12) All documents in the same block DLN must be combined into a single block.
- (13) With-remit renumbered DLNs will carry original Julian dates and list year. Prior year DLNs from the Unidentified Remittance File will use the first Sunday date of September for the prior year.
- (14) VI Cover Over Reprocessables (Austin Only)
 - a. Use Program Code 46110 for Current Year.
 - b. Use Program Code 46112 for Prior Year.
 - c. Enter "F3893/VI" in the Batch ID.
 - d. Cycle length is 3 days.
 - e. The Routing Path is: 180, 210, 230, 610.

3.10.73.8
(11-15-2019)

**Assignment of
Document Locator
Number (DLN)**

- (1) A Document Locator Number (DLN) is a unique, 14-digit number assigned to every return or document processed through the system. The DLN is used to control, identify, file, and locate a return or document. The assignment of DLNs to non-remittance returns and documents processed by the center is controlled by the Non-Remittance Numbering Unit.
- (2) Work is received directly from other operational areas with a batch transmittal. The DLN generation clerk inputs the program and batch number from the transmittal in BBTS to generate the DLN and ABC number for each block within the batch of work. The clerk then prints the new Form 9382 to go with the work.
- (3) Each return will be numbered with a 14-digit DLN, using a hand numbering machine. **Figure 3.10.73-4** is an example of a breakdown of a **14-digit DLN**.

**Figure 3.10.73-4 DLN Elements**

- (4) See following sections for DLN Assignment to determine proper file location code, tax class, document code, and block number.
- (5) **No return can be processed to a Master File without a legible DLN.** An illegible/incorrect DLN is one or more of the following:
- Partially missing
 - Stamped halfway across the page
 - Stamped on wrong side of document
 - Stamping over writing or over taped area
- (6) Stamp the DLN in the upper right corner. Don't stamp over the form title or any notation. **Figure 3.10.73-5.**

Note: Be sure the stamp is legible and does not cover any notations. If not stamped legibly, carefully “fill-in” the numbers or place a piece of correction tape over it and stamp again. Follow local procedures for correcting stamping errors.

DRAFT **0022100900001-4**

Form 1040 Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return 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 _____, 2023. See separate instructions.

Your first name and middle initial: **Clover** Last name: **Daisy** Your social security number: **000 00 2324**

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. **111 Lily Trail**

City, town, or post office. If you have a foreign address, also complete spaces below. State: **TX** ZIP code: **73450**

Rose, Foreign country name: _____ Foreign province/state/county: _____ Foreign postal code: _____

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 ☐ You ☐ Spouse

Figure 3.10.73-5 Proper Placement of DLN

- (7) If a Form 2275 is attached to a return, stamp the DLN on the document and Form 2275. Detach the Form 2275 and route to Files and continue processing the return.
- (8) Short blocks and skipping blocks should be avoided.
- (9) **KCSPC Only** – After numbering, route Form 5734 and Form 8278 (Computation and Assessment of Miscellaneous Penalties) to **NMF Accounting**.
- (10) If a document has a DLN, do not issue another. Give the document to the manager.
- (11) Non-remittance processing uses Sunday through Saturday dates except where specified. Monday through Friday dates will only be used when identified in the DLN assignment section.
- (12) A turnaround time of 24 hours will be given to returns received in the Numbering Unit from other functions.
- (13) Timeliness objectives, as prescribed in IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates, must be kept.

3.10.73.8.1
(01-01-2024)

**DLN Assignment for IMF
(MFT 30)**

- (1) The first two digits of the DLN (Filing Location Code-Campus or Area Office) are specified for a specific Campus and will not be used by another Campus.

FORM	PROGRAM	DLN	COMMENTS
Form 1040	44630	nn210ddd000-249	SFR - Coll Backup
Form 1040	44630	nn210ddd250-299	SFR-Exam
Form 1040	43110	nn211ddd000-919	Form 1040 Other Overflow
Form 1040	43110	nn211ddd920-929	Injured Spouse Form 1040 Overflow

FORM	PROGRAM	DLN	COMMENTS
Form 1040 Transship	43130	nn211ddd930-969	Weekends/Weekdays
Form 1040	43110	nn221ddd000-999	Weekends/Weekdays
Form 1040 ITIN OTFP	43170	nn211ddd900-919	Weekends/Weekdays
Form 1040	43210	nn222ddd000-999	Weekends/Weekdays
Form 1040	43210	nn212ddd000-999	Weekends/Weekdays
Form 1040 Inter-national	46110	nn221ddd000-899	Weekends/Weekdays Form 1040 with Form 2555
Form 1040 Inter-national	46110	nn221ddd920-925	Form 1040 International Injured Spouse
Form 1040 Inter-national	46130	nn222ddd930-949	Weekdays/Weekdays
Form 1040 Inter-national ITIN OTFP	46170	nn221ddd900-919	Weekdays/Weekdays
Form 1040-A	44120	nn210ddd300-999	Weekends/Weekdays
Form 1040-A ITIN OTFP	44170	nn209ddd980-999	Weekends/Weekdays
Form 1040 Intl/PR/SS/NMI	46220	nn212ddd000-999	Weekdays/Weekdays
Form 1040 Inter-national	46220	nn222ddd000-699	Weekdays/Weekdays
Form 1040 Inter-national	46130	nn222ddd930-949	Weekdays/Weekdays
Form 1040-A	44110	nn209ddd000-919	Weekdays/Weekends
Form 1040-A	44110	nn209ddd920-929	Injured Spouse/Weekends/Weekday
Form 1040-A	44110	nn209ddd930-999	Weekends/Weekdays for RRPS-ISRPs sites.
Form 1040-A	44120	nn210ddd300-999	Weekends/Weekdays for RRPS-ISRPs sites.
Form 1040-A International	46130	nn209ddd000-919	Weekends/Weekdays
Form 1040-A International	46130	nn209ddd920-929	Weekends/Weekdays Inj Spouse
Form 1040-A International	46130	nn209ddd930-999	Weekends/Weekdays
Form 1040-EZ	47140	nn208ddd000-999	FP Weekends/Weekdays

FORM	PROGRAM	DLN	COMMENTS
Form 1040-EZ	46150	nn207ddd000-919	OTFP Weekdays/Weekends
Form 1040-EZ	46150	nn207ddd920-929	OTFP Injured Spouse Weekdays/Weekends
Form 1040-EZ	46150	nn207ddd930-989	Non-Remit OTFP (Part Paid) Weekdays/Weekends
Form 1040-EZ ITIN	47160	nn207ddd990-999	OTFP
Form 1040-NR	46120	20273ddd000-699	Entry on Line 8 Weekends/Weekdays
Form 1040-NR	46140	20272ddd000-699	No entry on Line 8
Form 1040-NR (EZ)	46126	20273ddd700-999	
Form 1040-NR (EZ-N)	46146	20272ddd700-999	
Form 1040-NR	75700	20672ddd000-499	
Form 1040-NR	75700	20672ddd500-599	
Form 1040-NR	75700	20673ddd000-499	
Form 1040-NR	75700	20673ddd500-599	
Form 1040-PR	46127	20227ddd000-399	
Form 1040-SP	43810	nn211ddd950-969	Weekends/Weekdays
Form 1040-SP Prior Year	43812	nn211ddd950-969	Weekends/Weekdays
Form 1040-SP FP	43820	nn212ddd950-989	Weekends/Weekdays
Form 1040-SP OTFP	43910	nn205ddd950-989	Weekends/Weekdays
Form 1040-SP OTFP Prior Year	43912	nn205ddd950-989	Weekends/Weekdays
Form 1040-SP FP	43920	nn206ddd950-989	Weekends/Weekdays
Form 1040-PR	46227	nn227ddd400-849	Weekdays/Weekends F/P
Form 1040-SS	46128	21226ddd000-399	
Form 1040-SS	46228	21226ddd400-849	Weekdays/Weekends F/P
Form 1040-X	44400	nn211ddd970-989	G Code
Form 1040-X	44400	nn211ddd990-999	PECF
Form 2350	45508	20277ddd400-499	Weekdays/Weekends
Form 2424	45500	nn224ddd009-999	Weekdays/Weekends

FORM	PROGRAM	DLN	COMMENTS
Form 3413	38600	nn251ddd900-939	Split Assessment
Form 3809 /Form 12857	45500	nn248ddd000-999	Weekdays/Weekends
Form 3809 /Form 12857	45500	nn258ddd000-009	Credit transfer V//Guam
Form 3809 /Form 12857	45500	nn258ddd010-019	Credit transfer V//NMI
Form 3809 /Form 12857	45500	nn258ddd020-049	Credit transfer/Military Cover Over-American Samoa
Form 3809 /Form 12857	45500	nn258ddd050-059	Credit transfer/Cover Over-Virgin Islands
Form 3809 /Form 12857	45500	nn258ddd060-099	Credit transfer/Military Cover Over-Virgin Islands
Form 4868	44700	nn217ddd000-999	Approved
Form 4868	45501	nn277ddd750-899	Disapproved
Form 5466B	45500	nn277ddd500-549	
Form 8453	42900	nn259ddd000-299	
Form 8938	43300	nn999ddd000-100	Attached to Form 1040
Form 8938	43310	20999ddd000-100	Attached to Form 1040-NR AUSPC
Form W-7 With return	33050	nn296ddd000-999	AUSPC
Form W-7 Without return	33050	nn294ddd000-999	AUSPC
Form W-7SP With return	33050	nn298ddd000-999	AUSPC
Form W-7 SP Without return	33050	nn292ddd000-999	AUSPC
Form W-7A	33060	nn696ddd000-999	AUSPC

- (2) For IMF Timely Filed returns should have a Julian Date, do not number with Julian Date of 155 or higher.

Note: To **avoid errors**, DLN generation clerk must view the Transmittal 9382, **Receive Date** for Timely Filed Returns for proper DLN generation.

- (3) To avoid duplicating DLNs when ISRP RPS is working overtime, use the following instructions when numbering **APPROVED** non-remittance Form 4868:
- Use Tax Class 2
 - Document Code 17
 - Program 44700 (or sub-Program specified by your Campus)

- Blocking Range 000-999
- Use Julian dates for first two weekends in April

Note: These instructions should only be used when ISRP/RPS is working overtime.

- (4) Approved Form 4868, Program 44700, are all numbered as domestic, even if a foreign address is present.
- (5) Disapproved Form 4868 are Program 45500, Tax Class 2, Doc Code 77, and Blocking Series 750-899.

Caution: Consider the Postmark Date when batching Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return".
A Postmark Date of April 15 is timely filed.

Note: For PY 2020 (tax year 2019) extensions postmarked by 7/15 will be considered timely.

Note: For PY 2022 (tax year 2021) extensions postmarked by 4/18 will be considered timely.

Note: Batch transshipped Form 4868 with EINs (or ones noticed in Extraction), under the **Disapproved Program (45500)**. It is not an error if they (EINs) are included with others (SSNs) in the Approved batches but will make it easier for ERS to identify proper action.

- (6) **AUSPC Only** – Preparer may attach a cover letter with a **listing of foreign taxpayers** requesting an automatic **Extension of Time to File**. When the letter with the listing is returned by Entity function for processing, stamp **only the first DLN of the block on the List**. ISRP will "auto-assign" the remaining DLNs in the block.
- (7) Do not batch any Form 1040 series for Tax Period 2020 or prior, unless stamped "No Statute Issue", "Delinquent Return Cleared", "Statute Cleared" (or some similar literal), or meets one of the criteria listed in IRM 3.10.72.5.5.2(4), Receiving, Extracting, and Sorting.

Note: If a Form 1040 series return is marked "NFR", route to ICT. Do not route to Statute.

- (8) Do **not batch** any Form 1040-X for **Tax Period 2020 or prior**. Pull out and route to Statute. Do **not batch** any Form 1040-X if the **box on Line 1 checked**, or any other notation indicating a "**Carryback**" or "**NOL**" (Net Operating Loss). Identify as "**Expedite**" and route to ICT/CIS.
- (9) If a Form 1040 (with some indication of "Copy") is routed from the 1040-X Unit with "**PAO**" (for "**Process as Original**" written in the top margin), batch as an **original Form 1040 series** return and continue processing.

- (1) Use this table for DLN Assignment for BMF documents:

3.10.73.8.2
(01-01-2024)
**DLN Assignment for
BMF**

Note: When generating a DLN for SCRIPS OE paper use offline DLN generation. Do not batch any return for Tax Period/Quarter 2020 or prior, unless stamped "No Statute Issue" (or similar notation) or meets one of the criteria listed in IRM 3.10.72.5.5.2(5). You can also refer to the chart in IRM 25.6.1.6.5, Statute of Limitations Processes and Procedures, for a list of all tax returns and the applicable ASED (assessment statute expiration date).

FORM	PROGRAM	MFT	DLN	COMMENTS
Form CT-1	11300	09	nn711ddd000-999	KCSPC
Form 11C	12701	63	nn403ddd000-999	
Form 706	12400	52	nn506ddd000-599	KCSPC
Form 706Met	12400	52	nn506ddd600-799	KCSPC If Part 2, Line 1 + Part 2, Line 4 is greater than \$10 million or no dollar threshold
Form 706w/6166 Election	12400	52	nn506ddd800-899	KCSPC on Form 706, Part 3, Number 3, if the Section 6166 box is checked yes for installments
Form 706 International	12400	52	nn506ddd990-999	KCSPC
Form 706GS(D)	12400	78	nn559ddd000-499	KCSPC
Form 706GS(T)	12400	77	nn529ddd500-999	KCSPC
Form 706-NA	12400	52	nn505ddd000-999	KCSPC
Form 709	12410	51	nn509ddd000-989	KCSPC
Form 709 International	12410	51	nn509ddd990-999	KCSPC
Form 720	11800	03	nn420ddd000-999	OSPC
Form 720 \$1 Million or more Refund	11801	03	nn420ddd000-999	OSPC
Form 720 (PCOR) - IRS No. 133	11804	03	nn420ddd000-999	OSPC
Form 720 Medical Device - IRS No. 136	11809	03	nn420ddd000-999	OSPC
Form 730	12702	64	nn413ddd000-999	

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 940/Form 940-PR/Form 940 (SP)	11100	10	nn840ddd800-949	
Form 940	11140	10	nn840ddd790-799	SCRIPS OE paper
Form 940-PR/Form 940-VI	11100	10	nn840ddd800-949	U.S. Possessions
Form 941	11200	01	nn135ddd000-999	
Form 941	11200	01	nn141ddd800-949	
Form 941	11200	01	nn141ddd790-799	SCRIPS OE paper
Form 941-PR/Form 941-SS	11210	01	nn141ddd000-999	U.S. Possessions
Form 943	11600	11	nn143ddd000-949	
Form 943-PR	11610	11	nn143ddd000-999	U.S. Possessions
Form 944 /Form 944-(SP)	11650	14	nn149ddd000-949	
Form 944	11680	14	nn149ddd000-499	International (60) U.S. Possession (78)
Form 945	11250	16	nn144ddd000-999	
Form 945-SFR	11250	16	nn144ddd000-999	Domestic
Form 945-SFR	11250	16	nn144ddd200-999	Domestic
Form 945-SFR	11251	16	nn144ddd000-999	Domestic
Form 945-SFR	11251	16	nn144ddd200-999	Domestic
Form 945-SFR	11252	16	nn144ddd000-999	Domestic
Form 945-SFR	11252	16	nn144ddd200-999	Domestic
Form 945-SFR	11254	16	nn144ddd000-999	Domestic
Form 945-SFR	11254	16	nn144ddd200-999	Domestic
Form 945-SFR	11255	16	nn144ddd000-999	Domestic
Form 945-SFR	11255	16	nn144ddd200-999	Domestic
Form 990	13110	67	nn490ddd000-399	TY07 - Prior
Form 990	13410	67	nn493ddd800-999	TY08-13
Form 990	13450	67	nn493ddd000-799	TY14-15
Form 990	13452	67	nn493ddd000-9999	TY16-Sub

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 990-EZ	13120	67	nn409ddd000-999	2007 Form Revision and earlier
Form 990-EZ	13420	67	nn492ddd000-999	2008 Form Revision and later
Form 990-PF	13130	44	nn491ddd000-999	
Form 990-T	13140	34	nn393ddd000-999	
Form 1041	11900	05	nn244ddd000-999	
Form 1041-A	13160	36	nn481ddd000-999	
Form 1041-QFT/ Form 1041-N	11910	05	nn239ddd-000-999	OSPC - All Form 1041N and International Form 1041 QFT KCSPC - Domestic Form 1041 QFT
Form 1042	12500	12	nn125ddd000-999	OSPC ONLY
Form 1065	12200	06	nn265ddd000-999	
Form 1065	12200	06	nn267ddd000-999	Publicly Traded Partnerships OSPC/60/78
Form 1065-B	12200	06	nn268ddd000-999	Domestic/60/78
Form 1066	12200	07	nn360ddd000-999	8712 and Subsequent
Form 1120	11500	02	nn310ddd000-959	No Box checked, or Only Box 4 (Domestic)
Form 1120	11500	02	nn310ddd000-499	International (60) US Possession (78)
Form 1120	11500	02	nn311ddd500-999	Box 1 or 2 or 3 is Checked or the edited code is 001, 010 or 400 (Domestic)
Form 1120	11500	02	nn311ddd400-498	International/US Possession with Box 1 or 2 or 3 checked or the edited code is 001, 010 or 400
Form 1120-C	11540	02	nn303ddd000-499	Ogden (29/60/78)

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 1120-F	11500	02	nn366ddd400-499	International/US Possession
Form 1120-F	11500	02	60366ddd000-999	Non-Effectively Connected Income, No Entry in Section II. ALL International
Form 1120-F	11500	02	nn367ddd000-499	International/US Possession
Form 1120-F	11500	02	nn367ddd000-999	Effectively Connected Income, must have an entry in Section II.
Form 1120-FSC	11500	02	nn307ddd000-699	Ogden
Form 1120-H	11500	02	nn371ddd000-099	
Form 1120-L	11500	02	nn311ddd000-399	
Form 1120-ND	11500	02	nn308ddd000-999	
Form 1120-PC	11500	02	nn313ddd000-999	OSPC ONLY
Form 1120-POL	13170	02	nn320ddd000-089	
Form 1120-POL	13170	02	nn320ddd090-099	IRC 501(C) Block Checked
Form 1120-REIT	11500	02	nn312ddd000-999	
Form 1120-RIC	11500	02	nn305ddd000-999	
Form 1120 (RTC)	11500	02	nn311ddd400-498	
Form 1120-S	12100	02	nn316ddd000-899	
Form 1120-S	12100	02	316ddd000-499	International/US Possession
Form 1120-SF	11500	02	nn306ddd000-999	
Form 2290	12300	60	nn495ddd000-999	
Form 2424	15500	ALL	nnX24ddd000-999	All Tax Class
Form 3520	12310	68	60383ddd000-999	OSPC only
Form 3520-A	12320	42	60382ddd000-999	OSPC only
Form 3552	Various	All	nnX51ddd120-138	Assessment without Civil Penalty
Form 3552	Various	All	nnX51ddd139nn	Assessment. without Civil Pen

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 3552	Various	All	nnX51ddd140-149	Assessment Col- lection
Form 3552	Various	All	nnX51ddd150-159	Assessment Others
Form 3552	Various	All	nnX51ddd160-169	*Assessment Form 941M on a Tax Period 201112 or Prior
Form 4720	13160	50	nn471ddd000-999	
Form 4720-A	13160	50	nn473ddd100-999	
Form 5227	13190	37	nn483ddd000-999	
Form 5330	72860	76	nn435ddd000-599 Note: Use FLC 60 (not 78) for International Forms 5330.	Non-Remit
Form 5330	72860	76	*nn435ddd600-995	With Remit
Form 5466B	15500	All	nn977ddd500-699	
Form 5500-EZ	72840	74	29031ddd000-699	OSPC (200912 and sub- sequent)
Form 5500-EZ	72841	74	29031ddd900-999	OSPC (200812 and Prior)
Form 5558	15560	76	nn404ddd000-499	For Form 5330 (Part III is completed)
Form 5558	72880	74	nn055ddd100-699	For Form 5500 - Use on ALL upon receipt
Form 5578	13160	67	nn984ddd000-999	
Form 5768	15500	67	nn977ddd700-899	OSPC
Form 7004	11700	12, 08	nn104ddd000-999	Line 1a/1b code is 08, 31 - Do not sort Foreign sepa- rately
Form 7004	11700	05, 06, 42	nn204ddd000-999	Line 1a/1b code is 03 - 07, 09, 10, or 27 - Do not sort Foreign separately

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 7004	11700	02, 07, blank	nn304ddd000-999	Line 1a/1b code is 11, 12, 16 - 26, 34, or No Code entered - Do not sort Foreign separately
Form 7004	11700	02	60304ddd400-499	Line 1a/1b code is 15 -OSPC — Sort separately as Foreign .
Form 7004	11700	Various	nn504ddd000-999	Line 1a/1b code is 01, 02 - Do not sort Foreign separately
Form 8038	13200	46	nn361ddd000-999	
Form 8038-CP	13210	46	nn388ddd000-999	If “TEB” is not edited in the left margin, do not Number. Put in Function 300 and route to Compliance Agent for review in Entity.
Form 8038-G	13200	46	nn362ddd000-999	
Form 8038-GC	13200	46	nn372ddd000-999	
Form 8038-T	13200	46	nn374ddd000-999	
Form 8288	11330	17	60140ddd000-999	International
Form 8328	13200	46	nn375ddd000-999	
Form 8693	16000	48	nn327ddd000-999	
Form 8703	13250	84	nn301ddd000-999	OSPC
Form 8752	19000	15	nn223ddd000-999	OSPC, KCSPC
Form 8804 /Form 8805/Form 8813	11340	08	60129ddd000-999	OSPC International
Form 8823	16300	48	nn328ddd000-999	
Form 8868	15540	All	nn404ddd500-999	OSPC
Form 8872	16010	49	nn462ddd000-999	OSPC
Form 8892	15500	51	nn977ddd450-469	Extension for Form 709 Weekdays/ Weekends

Note: The final quarter for processing combined Form 941M returns under monthly filing is the period ending December 31, 2014. Employers must file quarterly Form 941 beginning with the first quarter 2015.

3.10.73.8.2.1
(01-01-2014)
**Form 720 Quarterly
Federal Excise Tax
Return**

- (1) Extracting/Sorting will attach the envelopes and send Form 720 to Batching sorted by Remit/Non-Remit. Batching will **date stamp** and sort into the following programs. **All Form 720 returns must be date stamped.**
- (2) Always sort Current Quarter from any Prior. Use the following table to further sort to any 5th digit program:

Note: Any "Tax Period Ending" that is 2 years, 9 months or older than the current period should be routed to Statute for clearance.

Sort Form 720 by:	Comments	Program Code
Million Dollar or more Refund		11801
Other Refunds		11802
PCOR (Patient Centered Outcome Research Fee)	#133 (First line in Part II - Page 2) has an amount, or Both #133 and #136 have amounts with no other types of taxes reported.	11804
Medical Device Tax	#136 (last line in Part 1 - Page 2 contains a tax amount.	11809
Other Taxes	Any other taxes reported, except #133 or #136 taxes, or Both #133 and #136 taxes reported along with other types of taxes reported.	11800

3.10.73.8.2.2
(01-01-2024)
**Form 940, Form 940-SP
and Form 940-EZ
Employer's Annual
Federal Unemployment
(FUTA) Tax Return**

- (1) The following programs will be used to batch Form 940 for **SCRIPS** processing:

Batch Type	Description	Program Number
Perfect	All Others	11140
Perfect	Refund	11141
Perfect	With-Remit/Lockbox	11142
Imperfect	All Others	11145
Imperfect	Refund	11146

Batch Type	Description	Program Number
Imperfect	With-Remit/Lockbox	11147

Note: 940 EZ has been obsolete since 2005.

- (2) Current year, timely filed returns sorted as “**Perfect**” (without attachments and writing on Page 1):
- Place in “stat” boxes or on batch carts.
 - Establish batches on the Batch Block Tracking System (BBTS) with an estimated count. Allow the number of blocks for each batch to default to the BBTS calculation or enter “1”.
 - Use route 180, 550, 300, 500, 450, 610.

Note: Returns missing page 1 or page 2 should be sorted as “**Imperfections**”.

- (3) Current year delinquent returns and prior year (2006 revision or later) returns sorted as “**Imperfect**” (Future returns are to be sorted as Current Year returns as “**Imperfections**”):
- Place approximately 80 returns into a gusset folder.
 - Place gusset folder containing returns on a batch cart.
 - Establish batches on BBTS with an estimated count. Allow the number of blocks for each batch to default to the BBTS calculation or enter “1”.
 - Use route 180, 210, 550, 300, 500, 450, 610.
- (4) Use Program 1110X for Form 940 2005 and prior tax years, all Form 940 (SP), all Form 940-PR, U.S. Possessions and International (foreign) returns and process via **ISRP**.

Note: OSPC Only - Form 940-PR, Employer’s Annual Federal Employment (FUTA) Tax Return (Puerto Rican Version), U.S. Possession and International (foreign) returns must be batched for ISRP processing.

- (5) Batch un-scannable returns for **SCRIPS OE paper** processing. When generating a DLN for OE paper SCRIPS use offline DLN generation.

Note: Generally, un-scannable returns come from Post Doc Prep

- Sort non-Remit returns into Refund versus No Refund. A refund return can have money amount on the line 15, or “Apply to next return” or “Send a refund” box can be checked.

Note: Returns received for Tax Period 200512 and prior must be processed via **ISRP**.

- Place approximately 50-80 returns into a gusset folder.
- Place gusset folder containing returns on a batch cart.
- Establish batches on BBTS using the DLN Reference Number specifically set up for SCRIPS OE paper.
- Line through the SCRIPS DLN on the Batch Transmittal.
- Manually generate DLNs via BBTS and stamp returns.
- The route to be used is 180, 210, 190, 300, 500, 450, 610.

Note: All SCRIPS OE paper batches **must be** processed and cleared through BBTS **PRIOR to end of year (EOY) processing**.

3.10.73.8.2.3
(11-15-2022)

**Form 941 Employer's
Quarterly Federal Tax
Return**

- (1) The following programs will be used to batch the Form 941 for **SCRIPS** processing:

Batch Type	Description	Program Number
Perfect/Imperfect	All Others	11205
Perfect/Imperfect	Refund	11206
Perfect/Imperfect	With-Remit/Lockbox	11208

- (2) Current quarter, timely filed returns sorted as **“Perfect”** (without attachments and without extraneous writing in the Entity area on Page 1):

- Place in “stat” boxes or on batch carts.
- Establish batches on the Batch Block Tracking System (BBTS) with an estimated count. Allow the number of blocks for each batch to default to the BBTS calculation or enter “1”.
- The route to be used is 180, 550, 300, 500, 450, 610.

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

- (3) Current quarter delinquent returns and prior quarter (2005 revision or later and quarter ending 200503 and later) returns sorted as **“Imperfect”**. (Future returns are to be sorted as Current Year returns as **“Imperfects”**):

- Place approximately 80 returns into a gusset folder.
- Place gusset folder containing returns on a batch cart.
- Establish batches on BBTS with an estimated count. Allow the number of blocks for each batch to default to the BBTS calculation or enter “1”.
- The route to be used is 180, 210, 550, 300, 500, 450, 610.

- (4) The following programs will be used to batch the following Form 941 (and Form 941(PR) and Form 941-SS) for **ISRP** processing:

Tax Form Year Revision	Quarter
2022 2nd quarter (Rev. June 2022) and later	All
2022 1st quarter (Rev. March 2022)	All
2021 2nd - 4th quarter (Rev. June 2021)	All

Tax Form Year Revision	Quarter
2021 1st quarter (Rev. March 2021)	All
2020 3rd - 4th quarter (Rev. July 2020)	All
2020 2nd quarter (Rev. April 2020)	All
2017-2020 1st quarter (Rev. January 2020) and 2013 and prior	All
2014, 2015 and 2016	All
U.S. Possessions	OSPC Only
International (foreign)	OSPC Only

Note: Follow local procedures for establishing ISRP batches.

- (5) Batch un-scannable returns for **SCRIPS OE paper** processing. When generating a DLN for OE paper SCRIPS use offline DLN generation.

Note: Generally, un-scannable returns come from Post Doc Prep.

- a. Sort non-Remit returns into Refund versus No Refund. A refund return can have money amount on the following line, or "Apply to next return" or "Send a refund" box can be checked.

Tax Year Form	941 Overpayment Line Number
2017 and later, 2013 through 2009	15
2016, 2015, 2014, 2008, 2007, 2006, 2005	13
2004 and prior	16

Note: Returns received for Tax Period 200412 and prior must be processed via **ISRP**.

- b. In addition to sorting Refund and No Refund, the forms must be sorted by the Tax Form Revision (and the Quarter, if a 2010 revision). Use the following table to sort for SCRIPS OE paper processing.

Tax Form Year Revision (and Month of Revision)	Quarter
2022 2nd quarter (Rev. June 2022) and later	All
2022 1st quarter (Rev. March 2022)	All
2021 2nd quarter (Rev. June 2021)	All

Tax Form Year Revision (and Month of Revision)	Quarter
2021 1st quarter (Rev. March 2021)	All
2020 3rd - 4th quarter (Rev. July 2020)	All
2020 2nd quarter (Rev. April 2020)	All
2017 - 2020 1st quarter (Rev. January 2020)	All
2014, 2015 and 2016	All
2013	All
2011 and 2012	All
2010 2nd quarter (Rev. April 2010) through 2010 4th quarter (Rev. October 2010)	2nd, 3rd or 4th quarters only Note: 1st quarter 2020 is batched with 2009
2009 - 2010 1st quarter (Rev. February 2010)	All 2009 and 1st quarter 2010
2008 and all prior through 2005	All 2008 and all prior through 2005

- c. Place approximately 50 - 80 returns into a gusset folder.
- d. Place gusset folder containing returns on a batch cart.
- e. Establish batches on BBTS using the DLN Reference Number specifically set up for SCRIPS OE paper.
- f. Line through the SCRIPS DLN on the Batch Transmittal.
- g. Manually generate DLNs via BBTS and stamp returns.
- h. The route to be used is 180, 210, 190, 300, 500, 450, 610.

Note: All SCRIPS OE paper batches **must be** processed and cleared through BBTS **PRIOR to end of year (EOY)** processing.

3.10.73.8.2.4
(06-12-2015)
Form 1042-T and Form 1042-S (OSPC Only)

- (1) Extracting/Sorting will send Form 1042-T with, or without Form 1042-S to international Batching.

- a. If Form 1042-T/Form 1042-S, or Forms 1042-S (without a Form 1042-T) are attached, they will be sorted as a Form 1042.
- b. After the Form 1042-T and S are edited, Numbering will create batches for the 1042-S.
- c. Stamp the **DLN** in the top **right-hand corner of the Form 1042-T** using FLC 60.
- d. Place the assigned Form **1042-T DLN on the bottom center** of all **associated Forms 1042-S** as the cross-reference DLN.
- e. Then, **separate** the numbered Forms 1042-T and Forms 1042-S into sorts. Stamp a new DLN on the 1042-S in the top right corner using FLC 60.

Note: Now, there are **2 DLNs on each Form 1042-S**.

- f. Release Form 1042-T and Form 1042-S to ISRP.

3.10.73.8.2.5
(01-01-2013)
Form 1120

- (1) Special Instructions for Form 1120 Batching and Numbering

- a. For By-pass/Rebatch/Merge work, if the edited code to the left of Section A is 001 or 400, sort as "Special" and number Tax Class **3**, Doc Code **11**, and Blocking Series **500-999**.
 - b. For By-pass/Rebatch/Merge work, if the edited code to the left of Section A is "010", sort as "Consolidated". Consolidated returns consist of a parent return with attachments (subsidiary returns). These attachments are subsidiaries and may look like original returns, however they are not processed separately. Do not remove them. Only number the first one as "311" and Blocking Series 500-999.
 - c. Form 1120F (OSPC only) will have an additional sort. If Section II, Page 3 has a money amount, they are Effectively Connected (Doc Code 67); all others are Non-Effectively Connected and are Doc Code 66. Use correct FLC and Blocking Series.
- (2) Electronically filed Form 1120 and Form 1120S (MeF) returns that are rejected by the system, fall-out to ERS/Rejects and must be processed as a paper return. Beginning in January 2012, rejected (MeF) Form 1120 returns filed in OSPC were renumbered in ERS/Rejects with FLC 91 and blocking series 960-978, and rejected (MeF) Form 1120S returns were renumbered with FLC 91 and blocking series 900-999. This allows end users to identify that these returns were originally filed electronically but were rejected and processed as paper returns.
- 3.10.73.8.3
(07-07-2015)
DLN Assignment for EPMF (OSPC Only)
- (1) Use the following for Employee Plans Master File (EPMF). Note the two (2) different Program Codes for Form 5558. If Part II is completed for Form 5500, use 72880. If part III is completed for Form 5330, use Program Code 15560 shown above.

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 2636B	72860	64	nn064ddd500-899	
Form 5500-EZ	72840	74	29031ddd000-699	200912 and subsequent
Form 5500-EZ	72841	74	29031ddd900-999	200812 and Prior
Form 5558	72880	74	nn077ddd100-699	Approved (Part II completed)

Note: If Form 14704 is attached to the oldest delinquent Form 5500-EZ, rubber band the submission together. Route to EP Entity, M/S 6273. The ones received with remit should be routed from Deposit to EP Entity. They should not come back to Batchring; they'll be batched in Entity.

Note: Use the "Approved" Blocking Series for all Form 5558s filed for Form 5500 (Part II completed) upon receipt. If Code and Edit denies the Extension, they will send it to Numbering to be re-numbered with the "Denied" Blocking Series, 800-899.

3.10.73.8.4
(11-12-2021)
**DLN Assignment for
NMF**

- (1) The acceptable Non-Master File (NMF) File Source Codes are:
 - a. “S” = Campus (formerly Service Center)
 - b. “D” = Area Office
 - c. “C” = KCSPC
- (2) NMF will use the proper Area Office for the File Location Code.
- (3) When numbering documents that are out of region you will use the proper “DUMP” Area Office for the File Location Code.
- (4) Use this table for DLN Assignment for NMF documents:

FORM	PROGRAM	MFT	DLN	COMMENTS
Form CT-1	75700	71	nn601ddd000-199	
Form CT-2	75700	72	nn602ddd000-199	
Form 11C	75700	96	nn603ddd000-399	
Form 706	75700	53	nn606ddd000-399	
Form 706A	75700	53	nn684ddd500-524	W/Remit
Form 706A	75700	53	nn684ddd590-599	Non/Remit
Form 706D	75700	53	nn684ddd650-679	Non/Remit
Form 706D	75700	53	nn684ddd680-699	W/Remit
Form 706 SCH	75700	53	nn685ddd590-599	
Form 706NA	75700	53	nn605ddd000-399	
Form 706QDT	75700	53	nn685ddd519-524	W/Remit
Form 706QDT	75700	53	nn685ddd590-599	Non/Remit
Form 709	75700	54	nn609ddd000-399	
Form 720	75700	45	nn630ddd000-999	
Form 730	75700	97	29613ddd000-399	
Form 940	75700	80	nn640ddd700-799	Non/Remit
Form 940	75700	80	nn640ddd800-899	W/Remit
Form 941	75700	87	nn641ddd000-099	
Form 941	75700	17	nn641ddd200-299	
Form 941NMI	75700	17	nn641ddd910-919	
Form 943	75700	19	nn643ddd000-999	
Form 990	75700	67	nn690ddd000-299	
Form 990PF	75700	44	nn691ddd000-299	
Form 990T	75700	34	nn693ddd000-299	
Form 1040	75700	20	nn610ddd000-099	

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 1040	75700	20	nn610ddd200-299	
Form 1040-NR	75700	20	nn672ddd000-099	Non/Remit
Form 1040-NR	75700	20	nn672ddd600-699	W/Remit
Form 1040-NR	75700	20	nn673ddd000-099	Non/Remit
Form 1040-NR	75700	20	nn673ddd600-699	W/Remit
Form 1041	75700	21	nn644ddd200-239	
Form 1041	75700	21	nn644ddd240-249	
Form 1041	75700	21	nn644ddd250-259	
Form 1041-A	75700	36	nn681ddd000-999	
Form 1065	75700	35	nn665ddd900-999	
Form 1066	75700	07	nn660ddd000-399	Prior to 1987
Form 1120	75700	32	nn620ddd100-199	
Form 1120	75700	32	nn620ddd200-299	
Form 1120	75700	32	nn620ddd600-699	
Form 1120-F	75700	32	nn366ddd000-399	
Form 1120-FSC	75700	32	nn669ddd000-999	
Form 1120-DISC	75700	23	nn669ddd300-399	
Form 1120-IC-DISC	75700	23	nn620ddd200-249	W/Remit
Form 1120-IC-DISC	75800	23	nn620ddd250-299	Non/Remit
Form 1120-L	75700	32	nn615ddd000-199	
Form 1120-L	75700	32	nn615ddd200-299	
Form 1120-L	75700	32	nn615ddd500-599	
Form 1120-ND	75700	32	nn620ddd000-099	
Form 1120S	75700	31	nn620ddd700-799	
Form 1296	75700		nn647ddd000-999	
Form 1331	75700	All	nn654ddd200-210	
Form 1331B	75700	All	nn654ddd211-219	
Form 1331C	75700	All	nn654ddd220-229	
Form 2290	75700	93	nn695ddd000-399	
Form 2438	75700	38	nn686ddd000-999	
Form 2749	75700	17, 19, 45, 12, and 71	nn654ddd190-198	

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 3465	75700	All	nn654ddd150-189	
Form 3465	75700	All	nn654ddd250-299	
Form 3465	75700	All	nn654ddd350-399	
Form 3465	75700	All	nn654ddd450-499	
Form 3465	75700	All	nn652ddd550-599	
Form 3465	75700	All	nn654ddd750-799	
Form 3465	75700	All	nn654ddd850-899	
Form 3870	75700	All	nn654ddd150-189	
Form 3870	75700	All	nn654ddd250-299	
Form 3870	75700	All	nn654ddd350-399	
Form 3870	75700	All	nn654ddd450-499	
Form 3870	75700	All	nn654ddd550-599	
Form 3870	75700	All	nn654ddd750-799	
Form 3870	75700	All	nn654ddd850-899	
Form 4768	75800	53	nn666ddd290-299	
Form 4768	75800	58	nn628ddd990-999	
Form 4868	75700	Dependent on Form	Based on Form Type	With Remit - ANMF
Form 4868	75800	Dependent on Form	Based on Form Type	Non-Remit - Index Card
Form 5227	75700	37	nn683ddd000-399	
Form 5330	72860	76	nn635ddd000-499	Quick Prompt
Form 5713	75700	All	nn608ddd000-999	
Form 5734	75700	All	nn665ddd000-049	
Form 5734	75700	All	nn665ddd050-099	
Form 5734	75700	All	nn655ddd190-199	
Form 5734	75700	All	nn655ddd420-424	
Form 5734	75700	All	nn655ddd600-949	
Form 5734	75700	All	nn655ddd950-959	
Form 5734	75700	All	nn655ddd960-989	
Form 5734	75700	All	nn655ddd990-999	
Form 5734	75700	All	nn654ddd000-149	
Form 5734	75700	All	nn654ddd230-249	

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 5734	75700	All	nn654ddd300-349	
Form 5734	75700	All	nn654ddd411-449	
Form 5734	75700	All	nn654ddd500-549	
Form 5734	75700	All	nn654ddd700-749	
Form 5734	75700	All	nn654ddd800-849	
Form 5734	75700	All	nn694ddd600-949	
Form 5734	75700	All	nn664ddd000-999	
Form 5734	75700		nn647ddd405-409	
Form 5811	75700	70	nn647ddd000-099	
Form 6069	75700	57	nn689ddd500-599	
Form 7004	75700	Various		Part II, Line 1b code is 28, 29, 30, 32, 33, 35, or 36.
Form 8288	75700	17	nn641ddd300-319	Non/Remit
Form 8288	75700	17	nn641ddd920-929	W/Remit
Form 8404	75700	23	nn669ddd600-699	Non/Remit
Form 8404	75700	23	nn669ddd300-349	W/Remit
Form 8612	75700	89	nn621ddd000-099	Non/Remit
Form 8612	75700	89	nn621ddd400-499	W/Remit
Form 8613	75700	14	nn622ddd300-499	Non/Remit
Form 8613	75700	14	nn622ddd500-999	W/Remit
Form 8697	75700	69	nn623ddd200-249	Individual
Form 8697	75700	69	nn623ddd250-299	Estate/Partnership
Form 8697	75700	69	nn623ddd300-399	Corp/Partnership
Form 8725	75700	27	nn621ddd000-099	Non/Remit
Form 8725	75700	27	nn621ddd400-499	W/Remit
Form 8804, Form 8813	75700	08	nn629ddd011-999	
Form 8831	75700	89	nn621ddd000-099	Non/Remit
Form 8831	75700	89	nn621ddd400-499	W/Remit
Form 8876	75700	27	nn621ddd400-499	
Form 8924	75700	41	nn640ddd300-399	Non/Remit
Form 8924	75700	41	nn640ddd400-499	W/Remit
Form 8928	75700	41	nn639ddd000-099	Non/Remit

FORM	PROGRAM	MFT	DLN	COMMENTS
Form 8928	75700	41	nn639ddd400-499	W/Remit
Form 9494	75700	45	nn647ddd400-404	
Form 9494	75700	45	nn647ddd410-414	

3.10.73.8.5
(01-01-2021)

**Manual DLN Assignment
for IRP Documents**

- (1) For manually assigned DLNs, use a Campus code for the File Location Code.
- (2) Use the following tables when numbering IRP documents.
- (3) When generating K-1 DLNs for OE paper SCRIPS use offline DLN generation. Schedule K-1 manual numbering will follow the table below.

FORM	PROGRAM	DLN	COMMENTS
Form 1041 K-1	44380	nn566ddd800-999	ISRP
Form 1041 K-1	44380	nn566ddd790-799	SCRIPS OE paper
Form 1065 K-1	44380	nn565ddd800-999	ISRP
Form 1065 K-1	44380	nn565ddd790-799	SCRIPS OE paper
Form 1120S K-1	44380	nn567ddd800-999	ISRP
Form 1120S K-1	44380	nn567ddd790-799	SCRIPS OE paper

Note: SCRIPS OE paper Schedule K-1 nn (FLC) will be 84, 86, 91 and 94 for OSPC, and 36, 39, 41 and 43 for KCSPC.

- (4) Form 1042-S, Form 1042-T, Form 8027, and Form 8851, manual numbering will follow the table below.

FORM	PROGRAM	DLN	COMMENTS
Form 1042-S	71720	60502ddd000-999	OSPC-Paper Only ISRP
Form 1042-T	71700	60501ddd000-999	OSPC-Paper Only ISRP
Form 8027	80310	nn557ddd000-499	OSPC ISRP
Form 8851	44370	nn590ddd000-999	OSPC ISRP

Note: Form 1042-S, Form 1042-T, Form 8027, and Form 8851 (FLC) will be 84, 86, 91 and 94 for OSPC,

- (5) Form types transmitted by Form 1096 when manual numbered will follow the table and **overflow FLCs will never be used.**

FORM	PROGRAM	DLN	COMMENTS
Form 1096	44310	nn569ddd000-999	MFT 69 ISRP

FORM	PROGRAM	DLN	COMMENTS
Form 1096 (transmitting QA documents)	44350	nn50Addd000-999	ISRP General Purpose Processing (GPP) Caution: See IRM 3.10.73.8.5(6) below.
Form 1097-BTC	44300	nn550ddd000-999	ISRP
Form 1098	44300	nn581ddd000-999	ISRP
Form 1098-C	44310	nn578ddd000-999	ISRP
Form 1098-E	44300	nn584ddd000-999	ISRP
Form 1098-F	44300	nn503ddd000-999	ISRP
Form 1098-Q	44300	nn574ddd000-999	ISRP
Form 1098-T	44300	nn583ddd000-999	ISRP
Form 1099-A	44300	nn580ddd000-999	ISRP
Form 1099-B	44300	nn579ddd000-999	ISRP
Form 1099-C	44300	nn585ddd000-999	ISRP
Form 1099-CAP	44300	nn573ddd000-999	ISRP
Form 1099-DIV	44300	nn591ddd000-999	ISRP
Form 1099-G	44300	nn586ddd000-999	ISRP
Form 1099-INT	44300	nn592ddd000-999	ISRP
Form 1099-K	44300	nn510ddd000-999	ISRP
Form 1099-LS	44300	nn516ddd000-999	ISRP
Form 1099-LTC	44300	nn593ddd000-999	ISRP
Form 1099-MISC	44300	nn595ddd000-999	ISRP
Form 1099-NEC	44300	nn571ddd000-999	ISRP
Form 1099-OLD	44300	nn596ddd000-999	ISRP
Form 1099-PATR	44300	nn597ddd000-999	ISRP
Form 1099-Q	44300	nn531ddd000-999	ISRP
Form 1099-QA	44351	nn51Addd000-999	ISRP GPP Caution: See IRM 3.10.73.8.5(6)below
Form 1099-R	44300	nn598ddd000-999	ISRP
Form 1099-S	44300	nn575ddd000-999	ISRP
Form 1099-SA	44300	nn594ddd000-999	ISRP
Form 1099-SB	44300	nn543ddd000-999	ISRP
Form 3921	44300	nn525ddd000-999	ISRP
Form 3922	44300	nn526ddd000-999	ISRP

FORM	PROGRAM	DLN	COMMENTS
Form 5498	44300	nn528ddd000-999	ISRP
Form 5498-ESA	44300	nn572ddd000-999	ISRP
Form 5498-QA	44352	nn52Addd000-999	ISRP GPP Caution: See IRM 3.10.73.8.5(6)below
Form 5498-SA	44300	nn527ddd000-999	ISRP
Form W-2G	44300	nn532ddd000-999	ISRP

Note: IRP forms' nn (FLC) will be the primary for AUSPC (18), KCSPC (09), and OSPC (29). Overflow FLCs **"will never"** be used.

Form 1098-MA is **not** to be processed. Route to AUSPC, Stop 6723 for an alpha file.

- (6) Form 1096 transmitting Form 1099-QA and Form 5498-QA will not be separated from the documents they transmit. DLN's will be generated as offline DLN generation and placed on the forms.
- (7) SCRIPS Form 1096, Form 1097 series, Form 1098 series, Form 1099 series and Form 5498 will be processed using Program Code 44340 and **"will not" be manually numbered.**
- (8) SCRIPS Form 1094 series and Form 1095 series will be processed using Program Code 44320 and **"will never" be manually numbered.**

3.10.73.8.6
(01-01-2024)

**Automated DLN
Assignment for MeF,
SCRIPS and SFR/IRC
6020(b)**

- (1) Use following table for MeF, SCRIPS and SFR documents:

Note: Campuses should not use Electronic Filing Location Codes for numbering of paper returns. Procedures are found in IRM 3.12.38.5.12.1(1), DLN Format, for renumbering MeF returns to paper in Rejects.

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 720 MeF	11810	26/27	420	000-999	OSPC
Form 940 MeF	10100	26/27	839	000-999	
Form 940 MeF	10100	60/78	839	000-499	Foreign or U.S. Possession address
Form 940(PR) MeF	10110	78	839	500-999	

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 940	11140	29/81/82/ 83/84 (OSPC); 09/ 36/39/41/43 (KCSPC)	840	000-789	SCRIPS 2006 and later form revisions
Form 940 / Form 940 (SP)	11100	29/81/82/ 83/84 (OSPC); 09/ 36/39/41/43 (KCSPC)	840	950-999	IRC 6020(b) Automated DLN through ASFR (Automated Trust Fund Recovery) program or paper submission
Form 940/ Form 940(PR)	11180	35/38 78	835	000-999	Legacy XML
Form 940/ Form 940(PR)	11180	35/38 78	839	000-999	Legacy XML
Form 941 MeF	10130	26/27	135	000-999	
Form 941 MeF	10130	26/27	139	000-999	
Form 941 MeF	10130	60/78	135	000-399	
Form 941(PR) MeF	10140	78	135	400-699	
Form 941-SS MeF	10150	78	135	700-999	
Form 941	11200	29/81/82/ 83/84 (OSPC); 09/ 36/39/41/43 (KCSPC)	141	000-789	SCRIPS 2005 and later form revisions
Form 941	11200	29/81/82/ 83/84 (OSPC); 09/ 36/39/41/43 (KCSPC)	141	950-999	IRC 6020(b) Automated DLN through ASFR (Automated Trust Fund Recovery) program or paper submission
Form 941 series	11280	35/38 60/78	135	000-999	Legacy XML
Form 941 series	11280	35/38 60/78	139	000-999	Legacy XML

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 943 MeF	10170	26/27	143	000-949	
Form 943 MeF	10170	60/78	143	000-499	Foreign or U.S. Possession address
Form 943PR MeF	10180	78	143	500-949	
Form 943	11600	29/81/82/ 83/84 (OSPC); 09/ 36/39/41/43 (KCSPC)	143	950-999	IRC 6020(b) Automated DLN through ASFR (Automated Trust Fund Recovery) program or paper submission
Form 944 /Form 944(SP)	11650	29/81/82/ 83/84 (OSPC); 09/ 36/39/41/43 (KCSPC)	149	950-999	IRC 6020(b) Automated DLN through ASFR (Automated Trust Fund Recovery) program or paper submission
Form 944 MeF	10200	26/27	149	000-999	
Form 944 MeF Intl	10200	60/78	149	500-999	Foreign or U.S. Possession
Form 944	11660	35/38	149	000-999	Legacy XML
Form 944 ELF Intl	11680	60/78	149	000-499	Legacy XML
Form 945 MeF	10220	26/27	144	000-999	
Form 945 MeF	10220	60/78	144	000-999	International or U.S. Posses- sion Address
Form 990 MeF	13310	93/92/88	490	000-999	OSPC (2007 Form revision and Prior)
Form 990 MeF	13380	93/92/88	493	000-999	OSPC 2008 and later Form revision
Form 990EZ MeF	13320	93/92/88	409	000-999	OSPC (2007 Form revision and Prior)
Form 990 EZ MeF	13390	93/92/88	492	000-999	OSPC 2008 and later Form revision
Form 990PF MeF	13330	93/92/88	491	000-999	OSPC

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 990N MeF	13350	93/92/88	489	000-999	OSPC
Form 990T	13340	93/92	393	000-999	OSPC
Form 1040 SFR	44630	16/14//64/70/ 72/75/76/79	210	000-249	"SFR-Coll" Return
Form 1040 ELF	43140	16/14/80/90/ 30/32/76/75/ 70/79	211	000-919 940- 969 980-989	
Form 1040 ELF	43140	16/14/80/90/ 30/32/76/75/ 70/79	211	920-929	Received with Form 8379
Form 1040 ELF	43140	16/14/80/90/ 30/32/76/75/ 70/79	221	000-999	
Form 1040 ELF Intl	46440	20	205	950-999	International Address or Form 2555, Form 2555EZ, Form 8833, Form 8891, or Form 8854 is attached
Form 1040 ELF Intl	46440	21	205	950-999	U.S. Possession address or Form 4563, Form 5074, Form 8689, Form 8898 or Form W-2G is attached
Form 1040 MeF	46510	20	205	950-999	Foreign Address or Form 2555, Form 2555 EZ, Form 8833, Form 8854 or Form 8891 is attached - Form 1040 will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF Form 1040.
Form 1040 MeF	46510	21	205	950-999	U.S. Possession Address or Form 4563, Form 5074, Form 8689, Form 499R /Form W-2PR, or Form W-2GU are attached - MeF Form 1040 will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF Form 1040.
Form 1040-A ELF	43150	16/14/80/90/ 30/32/76/75/ 70/79	209	000-919 930-949	

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 1040 MeF	43510	16/14/80/90/ 30/32/76/75/ 70/79	221	000-999	*Form 1040 MeF will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF Form 1040.
Form 1040 MeF	43510	16/14/80/90/ 30/32/76/75/ 70/79	211	000-919 940-969 980-989	*Form 1040 MeF will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF Form 1040.
Form 1040 MeF	43510	16/14/80/90/ 30/32/76/75/ 70/79	211	920-929	Received with Form 8379 - MeF Form 1040 will use inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF Form 1040
Form 1040-A ELF	46450	20/21	209	950-999	Foreign or U.S. Possession address or with Form W-2GU or Form 8833
Form 1040-A ELF	43150	16/14/80/90/ 30/32/76/75/ 70/79	209	920-929	Received with Form 8379
Form 1040-A MeF	43520	16/14/80/90/ 30/32/76/75/ 70/79	209	000-919 930-999	MeF Form 1040A will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-A MeF	43520	16/14/80/90/ 30/32/76/75/ 70/79	209	920-929	Received with Form 8379 - MeF Form 1040-A will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-A MeF	46520	20	209	950-999	Foreign Address or Form 8833 is attached - MeF Form 1040-A will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-A MeF	46520	21	209	950-999	U.S. Possession Address - MeF Form 1040A will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-EZ ELF	43160	16/14/80/90/ 30/32/76/75/ 70/79	207	000-919 930-999	
Form 1040-EZ ELF	43160	16/14/30/32/ 64/70/72/75/ 76/79	207	920-929	Received with Form 8379

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 1040-EZ ELF	46460	20/21	207	950-999	International or U.S. Possession address or with Form 8833 or Form W-2GU
Form 1040-EZ MeF	43530	16/14/80/90/ 30/32/76/75/ 70/79	207	000-919 930-999	MeF Form 1040-EZ will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-EZ MeF	43530	16/14/80/90/ 30/32/76/75/ 70/79	207	902-929	Received with Form 8379 - MeF Form 1040-EZ will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-EZ MeF	46530	20	207	950-99	Foreign Address or Form 8833 is attached - MeF Form 1040EZ will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-EZ MeF	46530	21	207	950-999	U.S. Possession Address - MeF Form 1040EZ will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040NR EC MeF	46550	20	273	000-499	
Form 1040NR NEC MeF	46570	20	272	000-449	
Form 1040-PR ELF	46470	21	227	950-999	U.S. Possession address
Form 1040-PR MeF	46540	21	227	000-399	U.S. Possession Address - MeF Form 1040PR will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF
Form 1040-SS ELF	46470	21	226	950-999	U.S. Possession address
Form 1040-SS MeF	46540	21	226	000-399	U.S. Possession Address - MeF Form 1040SS will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ELF

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 1041 MeF	11930	88	236	000-999	
Form 1041 MeF	11930	60/78	236	000-999	International or U.S. Posses- sion Address
Form 1041 Sch K-1 MeF	11940	88	566	000-999	Domestic
Form 1042-S ELF	71720	29, 81-88	502	000-999	
Form 1042-T ELF	71700	29	501	000-999	
Form 1065 ELF	12250	93/92	265	000-999	
Form 1065 MeF	12210	93/92/88	269	000-999	Domestic
Form 1065 MeF	12210	60	269	500-599	International
Form 1065 MeF	12210	78	269	500-599	U.S. Possession
Form 1065-B MeF	12220	93/88	268	000-999	Domestic
Form 1065B MeF	12220	60	268	500-599	International
Form 1065-B MeF	12220	78	268	500-599	U.S. Possession
Form 1065 PTP MeF	12210	93/92/88	267	500-999	Domestic With 3.5 percent Tax
Form 1065 K-1 (ELF)	44360	93/92	565	000-999	
Form 1065 K-1 MeF	14310	93/92/88	520	000-799	Calendar Year
Form 1065 K-1 MeF	14310	93/92/88	520	800-999	Fiscal Year
Form 1065-B K-1 MeF	14320	93/92/88	522	800-999	Fiscal Year
Form 1065-B K-1 MeF	14320	93/92/88	522	000-799	Calendar Year

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 1096	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	569	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1097- BTC	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	510	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1098	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	581	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1098-E	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	584	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1041 K-1	44380	84/86/91/94/ 36/39/41/43	566	000-789	KCSPC OSPC Only (SCRIPS)
Form 1065 K-1	44380	84/86/91/94/ 36/39/41/43	565	000-789	KCSPC OSPC Only (SCRIPS)
Form 1098-T	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	583	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-A	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	580	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-B	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	579	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-C	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	585	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099- MISC	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	595	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099- OID	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	596	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099- PATR	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	597	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-Q	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	531	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 1099-R	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	598	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-DIV	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	591	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-G	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	586	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-INT	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	592	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1099-S	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	575	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 1120 MeF	11520	93/92/88	311	400-498 500-999	OSPC Only
Form 1120 MeF	11520	60	311	500-999	International
Form 1120 MeF	11520	78	311	500-999	U.S. Possession
Form 1120 MeF	11520	93/92/88	310	000-978	OSPC Only
Form 1120 MeF	11520	60	310	500-978	International
Form 1120 MeF	11520	78	310	500-978	U.S. Possession
Form 1120-F MeF	11550	93/92	366	600-999	Non-Effectively Connected Income, No entry in Section II.
Form 1120-F MeF	11550	60	366	600-999	Non-Effectively Connected Income, No entry in Section II - International
Form 1120F MeF	11550	78	366	600-999	Non-Effectively Connected Income, No entry in Section II - U.S. Possession
Form 1120-F MeF	11550	93/92	367	600-999	Effectively Connected Income, must have an entry in Section II
Form 1120-F MeF	11550	60	367	600-999	Effectively Connected Income, must have entry in Section II - International

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 1120-F MeF	11550	78	367	600-999	Effectively Connected Income, must have entry in Section II - U.S. Possession
Form 1120- POL MeF	13370	93/92/88	320	090-999	OSPC - IRC 501(c)
Form 1120- POL MeF	13370	93/92/88	320	000-089	OSPC - All others
Form 1120-S MeF	12110	93/92/88	316	000-999	OSPC
Form 1120S MeF	12110	60	316	500-599	International
Form 1120-S MeF	12110	78	316	500-599	U.S. Possession
Form 1120-S K-1 MeF	44370	93/92/88	567	000-789	OSPC Only - Calendar return
Form 1120-S K-1 MeF	44370	93/92/88	567	800-999	OSPC Only - Fiscal Year return
Form 1120S K-1	44380	84/86/91/94/ 36/39/41/43	567	000-789	KCSPC OSPC (SCRIPS)
Form 2290 MeF	12340	26/27	495	000-999	OSPC
Form 2350 MeF	44750	76/75	277	250-299	Austin Only - MeF Form 2350 will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ETD
Form 2350 MeF	44750	20	277	250-299	Foreign Address - MeF Form 2350 will use Inflated Julian Dates 401-766 to avoid dupli- cating DLNs with ETD
Form 2350 MeF	44750	21	277	250-299	U.S. Possession Address - MeF Form 2350 will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ETD
Form 4868 MeF	44720	16/14/80/90/ 30/32/76/75/ 70/79	217	000-999	MeF Form 4868 will use Inflated (weekday only) Julian Dates 401-766 to avoid dupli- cating DLNs with ETD Form 4868

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 4868 MeF	44720	20	217	000-999	Foreign Address - MeF Form 4868 will use Inflated (weekday only) Julian Dates 401-766 to avoid duplicating DLNs with ETD Form 4868
Form 4868 MeF	44720	21	217	000-999	U. S. Possession - MeF Form 4868 will use Inflated Julian Dates 401-766 to avoid duplicating DLNs with ETD Form 4868
Form 5498	44340	73/74/75/76/ 36/39/41/43/ 84/86/91/94	528	000-999	AUSPC, KCSPC and OSPC Only (SCRIPS)
Form 7004 MeF	11710	93/92/88	104	000-999	Domestic - Extension for Form 1042 and Form 8804
Form 7004 MeF		60	104	500-999	International - Extension for Form 1042 and Form 8804
Form 7004 MeF		78	104	500-999	U.S. Possession - Extension for Form 1042 and Form 8804
Form 7004 MeF	11710	93/92/88	204	000-999	Domestic - Extension for Form 1041, Form 1041N, Form 1041 QFT, Form 1065, Form 1065B, and Form 3520
Form 7004 MeF	11710	60	204	500-999	International Address - Extension for Form 1041, Form 1041N, Form 1041 QFT, Form 1065, Form 1065B, and Form 3520
Form 7004 MeF	11710	78	204	500-999	U.S. Possession address - Extension for Form 1041, Form 1041N, Form 1041 QFT, Form 1065, Form 1065B, and Form 3520
Form 7004 MeF	11710	93/92/88	304	000-099	Domestic - Extension for Form 1066
Form 7004 MeF	11710	60	304	100-399	International - Extension for Form 1066
Form 7004 MeF	11710	78	304	100-399	U.S. Possession - Extension for Form 1066
Form 7004 MeF	11710	93/92/88	304	100-999	Domestic - Extension for Form 1120 Series

FORM	PROGRAM	FLC	TAX CLASS DOC Code	BLOCK RANGE	COMMENTS
Form 7004 MeF	11710	60	304	500-999	International - Extension for Form 1120 Series
Form 7004 MeF	11710	78	304	500-999	U.S. Possession - Extension for Form 1120 Series
Form 7004 MeF	11710	93/92/88	504	000-999	Domestic - Extension for Form 706GS(T)
Form 7004 Form 7004 MeF	11710	60	504	500-999	International - Extension for Form 706GS(T)
Form 7004 MeF	11710	78	504	500-999	U.S. Possession - Extension for Form 706GS(T)
Form 8849 MeF	11820	26/27	401	000-999	OSPC
Form 8868 MeF	15550	93/92/88	404	000-999	OSPC
Form 8871 ELF	16010	93/92	461	000-999	OSPC
Form 8872 ELF	16010	93/92	462	000-999	OSPC

Note: SCRIPS uses both high and low Julian date for IRP processing.

Note: BMF MeF – When all DLNs have been assigned using the current Julian date and File Location Codes 92, 93 then 88, add 400 to the Julian Date. Continue assigning DLNs using the updated Julian Date until all needed DLNs have been assigned.

- (2) For ELF Form 1040, Form 1040A, and Form 1040-EZ, when the maximum of DLNs have been used for the Primary FLC, the overflow FLC will be used. After DLNs have been exhausted using the overflow FLC, the next Julian Day will be used starting with 001-366.
- (3) For MeF Form 1040, when the maximum of DLNs have been used for the Primary FLC, the overflow FLC will be used. After DLNs have been exhausted using the overflow FLC, the next Julian day will be used starting with 401-766.
See the table below for the IMF ELF and MeF FLCs.

IMF	Primary FLC	Secondary FLC
ANSPC	16	14
AUSPC	76	75
FSC	80	90

IMF	Primary FLC	Secondary FLC
KSPC	70	79
PSPC (formerly SP)	30	32
AUSPC - Form 4563, Form 5074, Form 8689, Form 8898, Form W-2GU or U.S. Possession Address (ELF Only). For MeF, U. S Possession Address on Form 1040.	21 (US Possession - IMF)	N/A
AUSPC (Form 2555, Form 2555-EZ, Form 8833, Form 8854, Form 8891 or Foreign Country Address (ELF Only). For MeF, Foreign Address on Form 1040.	20 (International - IMF)	N/A

3.10.73.9
(03-17-2023)
**Explanation of File
Location Codes (FLC)**

- (1) The first two positions of the DLN are the File Location Code (FLC). The valid file location codes are the SC code. **Once the valid primary SC code is exhausted, begin with the overflow code having the lowest numeric value.** IRP documents with manually assigned DLNs, use a Campus Code for the File Location Code (FLCs).

Exception: For FIRP (Foreign IRP) documents, use FLC Code 98, 60 or 78. (OSPC Only). Program 44300 and 44310 will only use the primary FLC and never use overflow FLCs.

- (2) Primary and Overflow File Location Codes for ISRP:

CAMPUS	Primary FLC	Overflow FLC
AUSPC	18	74
KCSPC	09	41, 45, 46
OSPC	29	81, 83, 84, 85, 99

- (3) DLNs are manually assigned for documents input through ISRP. DLN assignments are automated on electronic Schedules K-1 and documents scanned on SCRIPS. The following chart identifies the file location codes used for automated IRP DLN assignments, which is SCRIPS.

CAMPUS	FLC	COMMENTS
AUSPC	73, 74, 75, and 76	SCRIPS IRP Only
KCSPC	36, 39, 41, and 43	SCRIPS IRP Only and SCRIPS K-1 Only
OSPC	84, 86, 91, and 94	SCRIPS IRP Only and Schedule K-1 Only

Note: SCRIPS uses both high and low Julian date for IRP processing.

- (4) Document 6209, Section 4 lists the Campus and File Location Codes. Only renumber with valid paper FLC for your site. Do not use a MeF or electronic filing FLC for a paper return. The following chart lists electronic FLC for IMF and BMF (Domestic and International):

BMF e-file FLC	BMF e-file International FLC	IMF e-file FLC	IMF International e-file FLC
26, 27, 35, 38, 42, 44, 70, 79, 86, 88, 92, 93	60, 78 See Document 6209, Section 4 Part 3 under <ul style="list-style-type: none"> A. Electronic File Location Codes, and B. Other than electronic FLC for an explanation of the Blocking Series range to determine if paper or electronic. 	14, 16, 30, 32, 40, 42, 44, 70, 76, 75, 79, 80, 90, 91	20, 21 (Blocking Series 950-999) Note: See IRM 3.22.3.2 for international paper returns

- (5) The following chart lists the Campus and District Location Codes used for Lockbox sites. Do not use File Location Codes designated for Lockbox sites for Document Codes 19, 20, 70, or 76 processed at a Campus.

LOCATION	LOCKBOX SITE CODE
JP Morgan Chase-Charlotte Austin Campus (18)	Scan (73) Non-Scan (75)
US Bank - Cincinnati Kansas City Campus (09)	Scan (40) Non-Scan (42)
JP Morgan Chase - Louisville Kansas City Campus (09)	SCAN (36) Non-Scan (39)
JP Morgan Chase - Louisville Ogden Campus (29)	Scan (91) Non-Scan (92)

LOCATION	LOCKBOX SITE CODE
US Bank - Cincinnati Ogden, Campus (29)	Scan (85) Non-Scan (86)

3.10.73.10
(01-01-2021)
Julian Date Control

- (1) The following conditions are programmed into BBTS and are here for your information only.
- (2) Start each cycle by using the preceding Saturday date as the Julian date control. Assign consecutive block numbers for each Tax Class and Document Code within the Julian date.
- (3) When available blocks have been exhausted under the Saturday date, use the preceding Sunday date as the control date, etc. However, consult the section dealing with the assignment of DLNs on which DLN is entitled to use a Julian date of only Saturday and Sunday versus Sunday through Saturday. For current year returns only use receive date as Julian Date on Form 9382. For example, if received date is on March 6, 2020 use Julian Date 066.
- (4) For the returns reflected in IRM 3.10.73.8.6 dealing with DLN assignment, when weekend dates have been exhausted, weekday dates are to be used. Start with the Monday date, immediately following the Sunday date, and work through Friday of that same week. Never use a Julian date higher than the current day. Use through the current date only. When using weekday dates, blocks are restricted.
- (5) When numbering other than Full Paid Form 1040, exhaust Tax Class/Doc Code 221 using Saturday, Sunday and Monday through Friday dates with Campus Codes before using Tax Class/Doc Code 211.
 - a. When a Campus Code has been exhausted in Tax Class/Doc Code 221 and 211, use proper FLC codes for the Campus
 - b. For other than Full-Paid Form 1040, refer to IRM 3.10.73.8.1 for proper blocking series
- (6) When numbering (Lockbox) Full Paid Form 1040, exhaust Tax Class/Doc Code 222 (000-699) using Saturday, Sunday, Monday through Friday dates with Campus codes before using Tax Class/Doc Code 212 (000-699).
 - a. When a Campus code has been exhausted in Tax Class/Doc Code 222 and 212 (000-699), use proper FLC codes for the Campus
 - b. For (Lockbox) Full-Paid Form 1040, refer to IRM 3.10.73.8.1 for proper blocking series.
- (7) When shelving full paid returns (including Lockbox returns), assign block DLNs. DLNs containing future Julian dates cannot be processed until that Julian date passes.

3.10.73.11
(01-01-2012)
**Controlling DLN
Assignments - Form
3539, Block Control
Number**

- (1) Prepare separate control logs for each type of document by completing Form 3539 as prescribed below:

Note: Only follow the procedures below when your Planning and Analysis (PAS) Analyst or BBTS Coordinator notifies you that the system is down for an **extended period**.

- a. Enter File Location Code
- b. Enter Tax Class Code
- c. Enter Document Code
- d. Enter form number
- e. Enter sequential page number
- f. Enter Blocking Series
- g. Enter current date on the first available line when the initial block for that day is assigned
- h. Stamp the DLN of the first block in the Beginning column. Begin with Block 000 at the start of each week, except in those cases where other starting numbers are specified, such as a Reprocessable. Be sure the sequence is in correct order.
- i. When the assignment of a number to a consecutive series of blocks is complete or interrupted for any reason, enter the DLN of the last block in the "Ending" column. When blocking of the same type of document is resumed during the same week, refer to the last block number assigned and begin with the next consecutive block number. Enter the "beginning" and "ending" DLN, etc., in the proper columns.
- j. Enter the total number of items in the block
- k. Enter batch control sequence number and initials. Form is generated by BBTS. **Figure 3.10.73-6.**

Block Number Control				000-999	f	e	1
File Location Code	Tax Class	Docu- ment Code	Form number and title			Program Number	
a 00	b 2	c 21	1040			d 43110	
Date	Number				Item Count	Remarks	
	Beginning		Ending				
g 006	h 002210080000		i 002210080099		j 100	k 1393 RB	
Total this page					0		
Cumulative total for week of _____							
Cumulative total since January 1, 20 _____							
Form 3539 (Rev. 3-2004)			Catalog Number 22320H		Department of the Treasury — Internal Revenue Service		

Figure 3.10.73-6 Block Control Record

- (2) Separate control logs will be used for each File Location Code.
- (3) No single DLN can be assigned to more than one document.
- (4) Documents must be kept in numerical sequence within a block.

3.10.73.12
(01-01-2012)

**Block Selection Control
Record - Form 1332,
Block Selection Record
or Form 1332-SC, Block
and Selection Record
(SCRIPS)**

- (1) Prepare the rightForm 1332 for each block of non-remittance returns only when BBTS is unavailable for extended period after notification from your BBTS or Planning and Analysis Analyst.
 - a. Enter first eleven digits of DLN in "Document Locator Number" column.
 - b. Enter the 14th-digit of the DLN in the "Year" column if other than current year.
 - c. Enter the Master File code in "Document Locator Number" column in the extreme right corner.
 - d. Enter three-digit Transaction Code in "Transaction Code" column
 - e. Enter the Master File Tax code in the "MFT Code" column
 - f. Enter number of items in block in "Count Code" column
 - g. When a block contains less than 100 documents, enter the number of last return and circle the serial number following the last DLN serial number assigned in column entitled "If short block," e.g., if last document is 87, then circle "88". Also notate the volume on the Form 9382.
 - h. If all assigned DLNs are not used, destroy the Form 1332 and line through the DLN on the Form 9382.
 - i. Enter the batch control number in the "Batch control number" column. See **Figure 3.10.73-7**.

Note: Follow items **g** and **h** for BBTS generated Form 1332.

S.C. block control number ABC h	Document Locator Number 00244667800 a	Year b	Transaction code d	MFT code e												
	Batch control number i	Count Code f	Date													
Surveyed by and date	Missing numbers at time of survey		(If short block, show number of last return) g													
Record of Selected Returns																
Return marked "S" forwarded to Statistics	Date	All returns in block forwarded to Statistics	Date													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">22</td> <td style="width: 25%;">47</td> <td style="width: 25%;">72</td> <td style="width: 25%;">97</td> </tr> <tr> <td>23</td> <td>48</td> <td>73</td> <td>98</td> </tr> <tr> <td>24</td> <td>49</td> <td>74</td> <td>99</td> </tr> </table>					22	47	72	97	23	48	73	98	24	49	74	99
22	47	72	97													
23	48	73	98													
24	49	74	99													
Form 1332 (8-1981) Cat. No. 21190T Block and Selection Record Department of the Treasury Internal Revenue Service																

Figure 3.10.73-7 Block Selection Record

- (2) When manually preparing Form 1332, edit "**RRPS**" in the upper center margin of the Form 1332 for a batch of "W/R" returns when the remittance was processed through RPS or a Lockbox site or Campus Support or a TAC/Field Office that processed remit through RS-PCC.

3.10.73.13
(01-01-2012)

**Mis-Blocked Numbered
Documents**

- (1) If an entire block of **numbered documents** is mis-blocked prior to ISRP, the following steps will be taken:

- a. If a pre-journalized block is involved, notify the Accounting Branch, Data Control Section, so Form 813 and the master control cards can be corrected and reclassification journals prepared.
 - b. Determine from Form 3539, Block Number Control, if documents were numbered in the Campus, and the last block used was the correct series for the type of return mis-blocked.
 - c. Enter a new DLN on Form 3210, Document Transmittal, or Form 3539, cross-referenced to the old DLN.
 - d. Line through the incorrect DLN on each return or document. Renumber with the correct DLN.
 - e. Make necessary corrections to the DLN on Form 813 or Form 1332.
 - f. If the block must be withdrawn from the batch because of a program designation, all copies of Form 9382, Batch Transmittal, will be noted and volumes adjusted.
- (2) If a single return or document is unprocessable as numbered, re-number the return or document as above and notify the required Accounting section or Data Control.

3.10.73.14
(01-01-2012)
**Complete Batch
Transmittal Form 9382**

- (1) BBTS retains an electronic copy of all Form 9382 generated.
- Note:** Numbering retains a paper copy in the area for one year from processing date.
- (2) Blocks deleted before release will be lined through.
- (3) BBTS clerk should select the correct number of copies to print (per Campus needs) of the final Form 9382:
- One (1) copy for Accounting (optional by site preference)
 - One (1) copy **must** stay with the work (multiple copies per site preference)
 - One (1) is kept in Numbering

3.10.73.15
(01-01-2012)
Final Batching

- (1) Final batching verifies and changes the block volume, when necessary and deletes unused blocks. Print the final Form 9382, if necessary.
- (2) Route completed batches to ISRP.

3.10.73.16
(01-03-2023)
**Manually Preparing
Form 2345, Batch
transmittal**

- (1) If BBTS is down for an extensive period of time and you have Re-input or Re-processable documents (see Form 3893 instructions in IRM 3.10.73.7.1), you will have to manually prepare a Form 2345 in lieu of the BBTS generated Form 9382.

Figure 3.10.73-8 Batch Transmittal

- (2) Enter identification information.
 - a. Check REINPUT box if document is a reinput.
 - b. Check REPROCESSABLE box if document is a reprocessible.
 - c. Check TAPE DELETION box if document is an N/R or W/R deletion.
 - d. Check PRIOR YEAR box if document is not current.
 - e. Enter a block header MFT code for IRA returns and documents.
 - f. Enter local identifying information and batch profile identification, if applicable, in the blank space.
- (3) Enter document form number.
- (4) Enter total number (volume) of documents in batch.
- (5) Check the two proper blocks that are compatible with the batch of documents. Check RRPS instead of W/R for batches that are processible through RPS.
- (6) Enter batch program code and sequence number (per IRM 3.10.5, Campus Mail and Work Control - Batch/Block Tracking System (BBTS)).
- (7) Enter page number. If entire batch is reflected on one form, enter page 1 of 1.
- (8) Enter the Julian date and cycle, indicating the scheduled release date.
- (9) Enter the Julian date of the earliest document received in the batch.
- 10) Check proper Account Type Code for IRP returns, Form 1096, Form 1098, Form 1099, Form 5498, Form W-2G, and Schedules K-1.
 - a. Account Type Codes "C/B" are for Form 1096 only.
 - b. Account Type Code "T" is for foreign information returns (FIRP) only.

- (11) Enter function codes for exceptional or unusual routing for preparation of BBTS Batching. Entry of normal routing codes is not required.
- (12) Enter sub-batch number.
- (13) Enter the "ABC" (alpha control) for the block.
- (14) Enter File Location Code of the block.
- (15) Enter Tax Class and Document Code.
- (16) Enter the Julian date from the block DLN.
- (17) Enter the 3-digit block number.
- (18) Enter year digit of DLN if other than current year. (For elements L (sub-batch number) and R (year digit), enter only the data that changes from the immediate prior block).
- (19) Enter block count. Total may come from the circled number on Form 813 or Form 1332 or from Form 3893, box 4.
- (20) Check proper function.
- (21) Enter current Julian date and preparer's initials.

3.10.73.17
(01-01-2019)
**Information Return
Processing (IRP)**

- (1) Form 1096, Form 1097 series, Form 1098 series, Form 1099 series, Form 5498 series, and Form W-2G are **processed in AUSPC, KCSPC and OSPC**. Any misdirected IRP documents should be transshipped to one of these sites. Any **Form W-3, along with any related Form W-2** submissions should be mailed directly to the Social Security Administration (SSA) at the following address:
Social Security Administration
Wilkes-Barre Data Operations Center
Wilkes-Barre, PA 18769

3.10.73.17.1
(11-15-2019)
**Processing Schedule
K-1 (KCSPC and OSPC
Only), Form 1096, Form
1097 (series), Form 1098
(series), Form 1099
(series), Form 3921,
Form 3922, Form 5498
(series), and Form W-2G
(AUSPC, KCSPC and
OSPC Only)**

- (1) Inspect the contents of the containers in which information returns are received to determine if the contents are exclusively information returns.
 - a. Route any non-remittance forms, other than information returns, per the routing guides found in the Exhibits in IRM 3.10.72.
 - b. Route any remittances accompanying information returns to the Deposit Function. For IMF, make a **photocopy** of the corresponding Form 1096 to be used as the Source Document and attach to the remittance when forwarding to Payment Perfection. For BMF returns, the entire **original tax return and its Schedules K-1 must be routed** to Deposit with a note requesting it be returned for IRP processing after the remittance is processed.
 - c. If a remittance is attached to a form other than an information return, route remittance and form to Deposit.
 - d. Route any request for receipt acknowledgment, if there is a stamped, self-addressed envelope attached.
 - e. Route any unrelated correspondence submitted with IRP documents to the proper area for response.
 - f. Ship Form 8809, Application for Extension of Time to File Information Returns, and Form 8508, Request for Waiver From Filing Information

Returns Electronically to:
Internal Revenue Service
1973 N. Rulon White Blvd.
Ogden, UT 84404

Note: Form 8508 must be routed to MCC within five (5) days of receipt.

- (2) Current and Prior Year Form 1098 (series), Form 1099 (series), Form 3921, Form 3922, Form 5498 (series), and Form W-2G that are being transmitted with the Form 1096 are filed in (or transshipped to) either Austin, Kansas City, or Ogden. Schedules K-1 are filed in (or transshipped to) KCSPC or OSPC along with the parent return.

3.10.73.17.2
(05-06-2019)

DLN Numbering for ISRP Processing and Manual Numbering of Form 1096, Form 1097 (series), Form 1098 (series), Form 1099 (series), Form 3921, Form 3922, Form 5498 (series), Form W-2G, and Schedule K-1

- (1) Batched and edited information returns will be received from Document Perfection or Receipt and Control. An edited "X" over an entire schedule shows the schedule is being deleted from processing. Renummer the block after removing the deleted schedule(s).

Note: Enter a batch identifier (Batch ID) equal to the form type on each ISRP IRP batch created. Form 1096 prior year will contain the year of the tax forms.

- (2) These returns must be kept separately with the following:

- Account Type Code
- Type of return

Note: Schedules K-1 must also be kept by Tax Year. Refer to IRM 3.0.101 for more information on Schedule K-1 processing.

- (3) During Numbering, the information returns **must not be mixed** between batches.
- (4) Number Form 1096 first. Number the Form 1097 (series) Form 1098 (series), Form 1099 (series), Form 3921, Form 3922, Form 5498 (series), and Form W-2G with the DLN assigned to the corresponding Form 1096. Stamp the information returns with the Form 1096 DLN in the lower left corner of the information return.

Exception: This procedure does not apply to Schedules K-1 or foreign returns.

- (5) Number each information return in the upper right corner of the form or in a clear space.
- (6) Before numbering a block of returns, consult the control log for the proper code to determine the ending block and serial number of the last block for that **type of return** for the current Julian date.

Note: Only use these instructions as a backup when BBTS is down

1. Round this number up to the next 100 (for example, "21526" would be rounded to "21600").
2. Enter the "rounded number" into the control log as the **beginning block** and serial number assigned to that block.
3. Adjust the last five positions on the imprinter to the logged beginning number.

4. Number the entire block of returns in sequence. Place within the returns in sequence to their block.
5. Enter into the control log the last block and serial number assigned to the block.

3.10.73.17.3
(01-01-2013)

**Blocking Form 1097
(series), Form 1098
(series), Form 1099
(series), Form 3921,
Form 3922, Form 5498
(series), Form W-2G**

- (1) Information returns will be received after they have been numbered with a DLN. Returns will still be in blocks with a payer identifier attached to the first return for each payer.

Exception: Single return payer blocks **will not have payer identifiers** attached, but they will have a notation on the outside of the block to show that they are single return payers.

- (2) Separate returns into blocks of 100.
 - a. In effect, numbering has already blocked the returns. returns with the same block number and with serial numbers ranging from "00" through "99" will constitute a block. The last block within a batch may be a short block.
- (3) Except for blocks of single return payers, ensure that for each payer within a block, a payer identifier is attached to the first return. The payer identifier is used to alert the transcription operator to input the payer's name, complete address, Taxpayer Identification Number (TIN), and DLN. In addition, a payer identifier must be attached to the first return of each block even if there has been no change in payer from the last return of the preceding block.
 - a. When a payer submission spans more than one block, be sure that the Form 1096 DLN is edited from the first return in the payer's submission to the first return in every block for that payer.
 - b. For single return payer blocks, the payer's TIN, name, address on each return is not necessary.
 - c. Use payer identifiers whenever a payer's name, TIN, or DLN changes.
- (4) In blocking returns, work through the block from front to back (for example, from the lowest DLNs to the highest DLNs).
- (5) The first block of returns within a batch should not require the attachment of a new payer identifier, because the first return of all blocks should have had a payer identifier attached in Batching.
- (6) At each change in payer within a batch, a payer identifier has been attached to the first return for that payer and the information return has been edited for transcription of the payer TIN, name, address, and DLN.
- (7) In almost all cases, the second and all subsequent blocks within a batch will require the attachment of a payer identifier to the first return and the editing of that return for transcription of the payer TIN, address, and name. The only time this will not be necessary is when the first return of a block happens to be the first return of payer, in which case a payer identifier was attached during Batching.
- (8) For all blocks that require the attachment of a payer identifier to the first return and editing for transcription of a payer TIN, DLN, address and name, perform the following:

- a. Attach a payer identifier to the first return of the block in the same manner as done by Batching.
 - b. Edit the information return (to which the payer identifier has been attached) in the same manner as the first for that payer in the block. Secure the first return for that payer in the block by pulling the return attached to the last payer identifier in the block.
 - c. After editing the payer TIN, name, address, and DLN on the information return, replace the payer identifier and return assemblies back in their proper places in the block.
- (9) After all returns for payer within a batch have been separated into blocks, with necessary payer identifiers attached and proper returns edited, prepare Form 1332 as shown below.

3.10.73.17.4
(11-15-2019)
**Preparation of Form
1332**

- (1) Prepare Form 1332, Block and Selection Record, as block control for each block of returns.
- (2) If the block contains less than 100 returns, circle the proper pre-printed number to show the return count.
- (3) Enter the block DLN into the document locator number field. The block DLN is the first 11 positions of the DLN format.
- (4) **KCSPC and OSPC** - For Schedules K-1, numbered prior to the current processing year, enter the 14th-digit of the DLN which will be the year digit (last digit of the prior year). On Form 1332, edit this in the "Year" box; on Form 3893, edit to the far right of the DLN.
- (5) Assign and enter the Campus Block Control Number.
- (6) Enter the Batch Control Number.
- (7) Enter a 5-position code into the "Trans Code" field on Form 1332 or Form 3893 in the following format:
 - a. Position 1, Account Type Code (P or T) The first position of the coding placed on the outside of the computer punch card box or other block holder as determined in IRM 3.10.72.
 - b. Position 2, Record Identification (F): The second position of the coding is to be placed on the outside of the computer punch card box or other block holder, as determined above.
 - c. Positions 3, 4, and 5, Payer Count ("001" to "100"): The total number of different payers within the block. Determine the payer count by adding up the number of different payer identifiers within the block that are attached to the returns with different payer TINs (including the first return in the block). For single return payer blocks, enter the serial number, plus one, for the last return in the block.
- (8) Account Type Code "T" available for use in AUSPC, only, and is strictly for use in the Foreign Treaty Information returns program.
- (9) For Schedules K-1, always enter the last two digits of the tax year in the upper right corner of Form 1332 or Form 3893, e.g., if the tax year is 2013, enter "13" not 2013. Do not mix tax years. Check for fiscal year filers according to the tax year in which the fiscal year ended.

- (10) Attach Form 1332 (or Form 3893) on top of its proper block of returns, and route block for transcription according to instructions in IRM 3.24.8, Information Returns Processing.
- (11) While blocking returns within a batch, complete Form 9382, Batch Transmittal, according to normal procedures. Be sure to check the proper Account Type Code box. After all returns within a block have been batched, process Form 9382 according to normal procedures.

3.10.73.17.5
(05-06-2019)

**Batching Form 1096,
Annual Summary and
Transmittal of U.S.
Information Returns -
ISRP Processing**

- (1) Block Form 1096 according to the following Account Type Code “B” or “C”.
 - a. Account Type Code “B” - Used to identify those **prepared by the payer**
 - b. Account Type Code “C” - Used to identify those **created by the service** because a form was not present, or not usable
 - c. Account Type Code “C” returns can be identified by the presence of “**Prepared by IRS**” stamped or written on the signature line of the Form 1096. Any Form 1096 that doesn’t have “Prepared by IRS” present on the signature line will use Account Type Code “B”
 - d. Block each Account Type Code separately. Do not mix Account Type Codes or tax years.
 - e. Place a Batch ID for prior year forms which contains at least the last two digits of the tax year.
 - f. It is not necessary to keep each Type of Form 1099 (series), etc., and transmittal Form 1096 separate. Form 1096 that transmit different types of returns may be mixed.
 - g. As each Form 1096 will most likely be for a different payer (by name or TIN), it is not necessary to block single vs. multiple return payers uniquely. Nor is it necessary to block TIN and No-TIN Form 1096 separately.
- (2) Block the Form 1096 in convenient groups and forward for Code and Edit. Annotate on the block folder that these are **Form 1096 for Payer Master File Processing**. Place the following coding on the outside of the block folder.
 - a. Position 1 - Account Type Code “B” or “C”
 - b. Position 2 - Original or Corrected/Amended Indicator - Always use “F”
 - c. Hyphen (-)
 - d. Positions 4 and 5 - Return Code “69”

3.10.73.17.6
(06-12-2013)

**Numbering for ISRP
Processing**

- (1) Numbering will assign a DLN in the same manner as other returns. The **Tax Class** for these forms will always be “5”. The DLN will be placed in the upper right corner. The following **Doc Code** will be used:
 - **69 - Form 1096**
- (2) After numbering is completed, the Form 1096 must be forwarded for blocking, etc., below.
- (3) An example of a Form 1096 numbered in **KCSPC** would be **0956901353103**.
- (4) Keep each tax year separate.
- (5) Keep numbers 00-99 on each block of Form 1096.

3.10.73.17.7
(06-12-2013)

**Blocking for ISRP
Processing**

- (1) Form 1096 will go through all normal blocking activities. A payer identifier is not needed since they will not need to identify the number of different payers.
- (2) Form 1332 must be prepared along with Form 9382. Form 9382 will be input through ISRP to establish Master Control Records.
- (3) Code Form 9382 according to normal procedures in IRM 3.10.8, Information Returns Processing and IRM 3.10.73 rules, except as noted below.
 - a. Enter **“000”** in positions 3, 4, and 5 of the Form 1332 Transaction Code field for Form 1096.
 - b. Enter **MFT Code “69”** on Form 1332 **for Form 1096**.
- (4) Assign Batch Control Numbers and prepare batch control cards. Assign Alpha Block Controls (ABCs).
- (5) When preparing Form 9382, number each Reference Block separately beginning with 00 (e.g., 00, 01, 02, etc.).
- (6) Be sure to keep each tax year separate. For prior year returns, annotate, in the top right margin of Form 1332 and on all other necessary documents, the proper **4-digit tax year**.
- (7) Forward completed Form 1096 to ISRP.

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BMF Lockbox Document Transmittal (LDT)

If a volume is indicated in the box(es) shown above, acknowledge receipt by signing on the line below. Then, route to the appropriate area.

Exhibit 3.10.73-1 (Cont. 1) (03-30-2016)
BMF Lockbox Document Transmittal (LDT)

This is a picture of the BMF Lockbox Document Transmittal (LDT). In the top part of Page 1 of the transmittal, the Lockbox site will complete the Remarks section with the number of boxes containing Remit items, then in the boxes below, they will input the Tracking Number or Unique Number for each bag of Remits. Batching will only sign on the bottom of Page 1 to acknowledge receipt of the Non-Remit items and give the bags to Pre-Batch or Deposit area for signature. After everyone has acknowledged receipt, a function will fax the signed Page 1 back to the Lockbox site. A copy of the fax transmission sheet will be stapled to the top of the transmittal and given to a designated manager for retention.

Exhibit 3.10.73-2 (03-30-2016)**IMF Lockbox Document Transmittal (LDT)**

This is a picture of the IMF Lockbox Document Transmittal (LDT). In the top part of Page 1 of the transmittal, the Lockbox site will complete the Remarks section with the number of boxes containing Remit items, then in the boxes below, they will input the Tracking Number or Unique Number for each bag of Remits. Batching will only sign on the bottom of Page 1 to acknowledge receipt of the Non-Remit items and give the bags to Pre-Batch or Deposit area for signature. The IMF transmittal will include a line for the IDT Returns, which means there is a Form 14039 attached. These returns should be batched immediately; do not shelve. After everyone has acknowledged receipt, a function will fax the signed Page 1 back to the Lockbox site. A copy of the fax transmission sheet will be stapled to the top of the transmittal and given to a designated manager for retention.

Exhibit 3.10.73-2 (Cont. 1) (03-30-2016)
IMF Lockbox Document Transmittal (LDT)

IMF Lockbox Document Transmittal		To (complete/correct address):						Page 1 of 6	
		From (complete/correct address):						Deposit Date:	
Remarks:									

SECTION 1: UNPROCESSABLES WITH REMITTANCE									
QUANTITY/VOLUME	Tamper Proof Bag Number(s)						Box Number	SPC Initials	
0	Checks	0	Coin	0	Stamps	0	0		

SECTION 2: UNPROCESSABLES NON REMITTANCE								
0	Form/Corr	0	ACK.	0	Address Changes	0	0	

SECTION 3: PACKAGE/ENVELOPE			
	Lockbox Coordinator Package		
	Deposit Error Rate (DER) Package		
	4868 Review Envelope		
	Incompletes Envelope		
0	IDT Returns		

If a volume is indicated in the box(es) shown above, acknowledge receipt by signing on the line below. Then, route to the appropriate area.

SECTION 4: RETURN VOLUMES					
Forms 94X (incl. 94X-Amended)	0		0		
Forms 2290	0		0		
Forms 1040 & 1040 A/EZ (Domestic)					
0	0	0	0	0	
Full Paid	Part Paid	Non-Remit	with/W-7		
Forms 1040 & 1040 A/EZ (International - AUSC Only)					
0	0	0	0	0	
Full Paid	Part Paid	Non-Remit	with/W-7		
Forms 1040-X (Domestic)		0		0	
Form 1040-X (International)		0		0	
Forms 4868	0	0	0	0	
	N/R Timely	Delq W/R	Delq N/R		
0	Total Box Count				

SECTION 5: REQUIRED SIGNATURES		
Bank Official Signature/Date		Lockbox Site: By signing, I am agreeing the contents listed on the LDT are included in the shipment.
Bank Official Signature/Date		
SPC Receiving Official - Signature/Date		SPC: By signing, I am agreeing the contents listed on the LDT have been received and accepted.
SPC Receiving Official - Signature/Date		